ROCK RIDGE PUBLIC SCHOOLS
1405 PROGRESS PARKWAY
VIRGINIA MN 55792

Regular Meeting
Monday, December 11, 2023 at 6:00 PM
Rock Ridge Administration Building, 1405 Progress Parkway, Virginia, MN 55792

AGENDA

1. Call to order.
2. Approval of agenda.
3. Presentation of Truth in Taxation information. 4
    1. Consider certifying 2023 Payable 2024 Levy at $4,747,703. 20
4. Recognition of visitors and visitor input.
5. Consent Agenda:
    1. Approval of November 27, 2023 regular meeting minutes. 59
    2. Approval of hire of Khadeja Smith for the WA1T Advisor position with a stipend of $478 effective November 28, 2023.
    3. Approval of hire of Breanna Bridgewater for the Paraprofessional position at a rate of $18.47/hour effective December 4, 2023.
    4. Approval of hire of Maleah Milton for the Paraprofessional position at a rate of $18.47/hour effective December 18, 2023.
    5. Approval of hire of Ryan Malich for the Head Boys Track Coach position with a stipend of $5,732 for the 2023-2024 school year.
    6. Approval of hire of Kyle Lawrence for the Head Girls Golf Coach position with a stipend of $5,732 for the 2023-2024 school year.
    7. Approval of termination of Jonnie Rewartz from the Paraprofessional position effective November 27, 2023.
    8. Approval of amended stipend for JV Knowledge Bowl Advisors - Liam Conger and Ben Norman will be splitting the $1,433 stipend and each receive $716.50.

10. Adjournment.

ROCK RIDGE PUBLIC SCHOOLS

Truth in Taxation Public Meeting

December 11, 2023

6:00 PM

Agenda

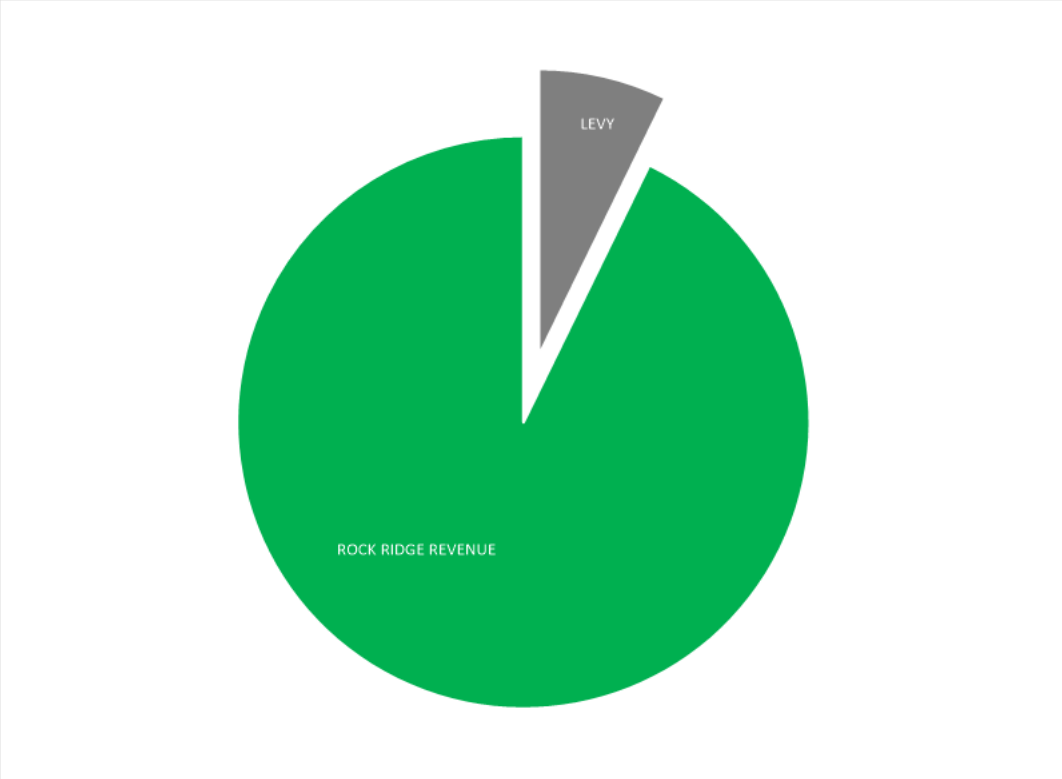
- Property tax levy timeline
- 2023-24 (current year) budget
- 2024 Proposed property tax levy (2024-25)
- Questions / Comments

Property tax levy timeline

- Sept 2023 – School Board adopts proposed levy
- Nov 2023 – County auditor mails notices of proposed property taxes to taxpayers
- Dec 11, 2023 – Truth in Taxation Public Meeting
- Dec 11, 2023 – School Board certifies final pay 2024 levy
- 2024 Calendar year – County auditor collects property taxes
- 2024-25 School year – Revenue collected is used by the school district

Levy Revenue Compared to Total District Revenue

- Pay 24 total levy revenue (9.0%) = $4,747,703
- Total district revenue (2023-24) = $52,937,390



2023-24 Adopted Budget
Revenue

Rock Ridge Revenue	
	2023-24 Revenue
Fund 01/03/05 - General Fund	**$37,986,816**
Fund 02 - Food Service	**$1,374,313**
Fund 04 - Community Education	**$981,049**
Fund 07 - Debt Service	**$11,609,599**
Fund 18 - Scholarships	**$4,000**
Fund 45 - OPEB	**$140,000**
Fund 47 - OPEB Debt	**$841,613**
Total All Funds	**$52,937,390**

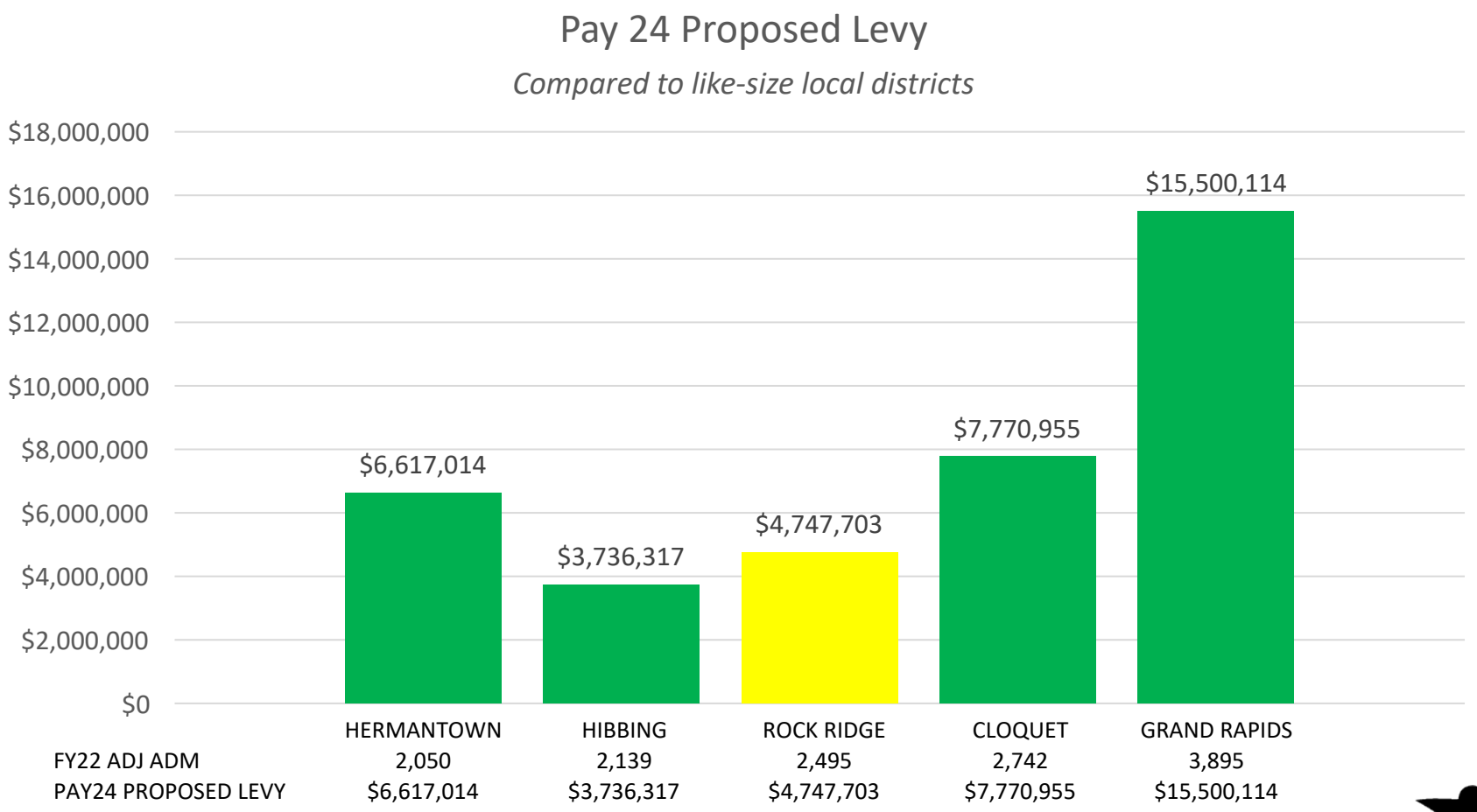
2023-24 Adopted Budget
Expenditures

Rock Ridge Expenditures	
	2023-24 Expenses
Fund 01/03/05 - General Fund	**$36,751,575**
Fund 02 - Food Service	**$1,374,313**
Fund 04 - Community Education	**$981,049**
Fund 07 - Debt Service	**$11,823,300**
Fund 18 - Scholarships	**$15,150**
Fund 45 - OPEB	**$40,000**
Fund 47 - OPEB Debt	**$817,085**
Total All Funds	**$51,802,472**

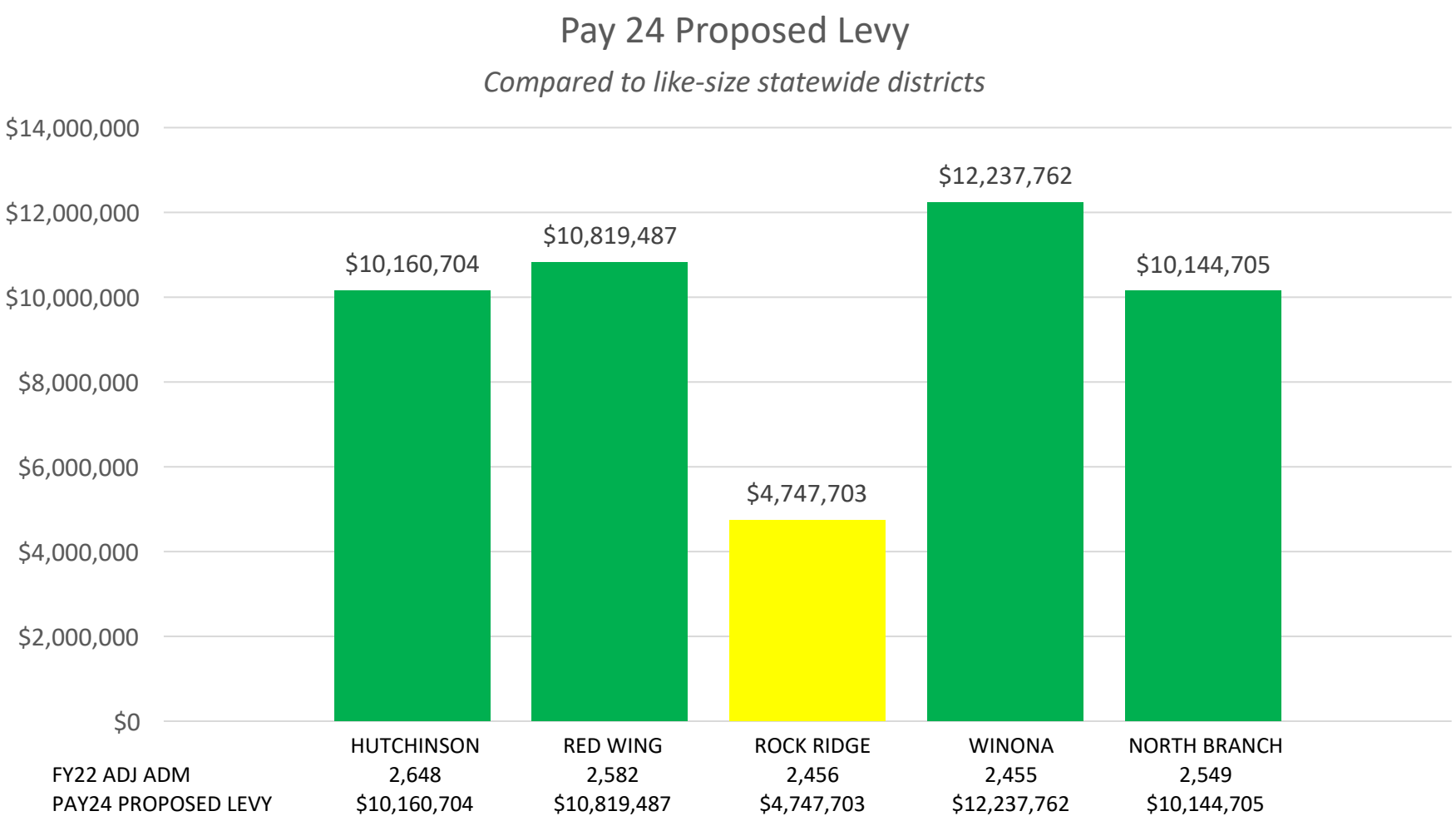
Annual Levy Comparisons

• Payable 2023 Levy	$4,080,635	
• Payable 2024 Levy (Pending Board Approval)	$4,747,703	
Increase to Levy	$ 667,068	16.4%

Pay 24 Proposed Levy
Compared to Like-size Local Districts



Pay 24 Proposed Levy
Compared to Like-size Statewide Districts



Pay 23 Levy vs. Pay 24 Levy

Revenue from Local Levy and State Aid

	2022 PAY 2023			2023 PAY 2024			CHANGE		
	State Aid	Local Levy	Total	State Aid	Local Levy	Total	State Aid	Local Levy	Total
LEVY CATEGORIES WHERE REVENUE IS SPLIT BETWEEN STATE AID AND LOCAL LEVY									
Operating Referendum	$738,849	$1,570,910	$2,309,759	$675,611	$1,451,182	$2,126,793	($63,238)	($119,728)	($182,966)
Equity	$76,581	$328,657	$405,237	$36,329	$327,580	$363,909	($40,252)	($1,077)	($41,328)
Transition	$1,092	$4,665	$5,757	$516	$4,628	$5,144	($576)	($37)	($613)
Career Technical Education	$41,309	$86,434	$127,743	$47,494	$52,757	$100,251	$6,185	($33,677)	($27,492)
Operating Capital	$446,826	$145,477	$592,303	$437,584	$167,892	$605,476	($9,242)	$22,415	$13,173
Long-Term Facilities Maint.	$574,359	$373,086	$947,445	$578,109	$389,556	$967,665	$3,750	$16,470	$20,220
Debt Service	$5,491,397	$1,638,943	$7,130,340	$5,266,772	$2,267,650	$7,534,422	($224,625)	$628,707	$404,082
Community Education	$9,051	$133,970	$143,021	$99,254	$61,256	$160,510	$90,203	($72,714)	$17,489
ECFE & Home Visiting	$88,695	$35,189	$123,885	$74,820	$32,572	$107,392	($13,875)	($2,618)	($16,493)
	$7,468,159	**$4,317,331**	**$11,785,490**	**$7,216,489**	**$4,755,073**	**$11,971,562**	**($251,670)**	**$437,742**	**$186,072**

Pay 23 Levy vs. Pay 24 Levy
Revenue from Local Levy

	2022 PAY 2023			2023 PAY 2024			CHANGE		
	State Aid	Local Levy	Total	State Aid	Local Levy	Total	State Aid	Local Levy	Total
LEVY CATEGORIES WHERE REVENUE IS JUST FROM LOCAL LEVY									
Reemployment Insurance	$0	($65,000)	($65,000)	$0	$116,068	$116,068	$0	$181,068	$181,068
Safe Schools	$0	$88,131	$88,131	$0	$90,317	$90,317	$0	$2,186	$2,186
Building / Land Lease	$0	$61,902	$61,902	$0	$42,800	$42,800	$0	($19,102)	($19,102)
Health Benefits	$0	$15,549	$15,549	$0	$4,725	$4,725	$0	($10,824)	($10,824)
OPEB Bond Levy	$0	$817,237	$817,237	$0	$816,403	$816,403	$0	($834)	($834)
Judgement Levy	$0	$0	$0	$0	$0	$0	$0	$0	$0
Miscellaneous	$0	$2,239	$2,239	$0	$1,465	$1,465	$0	($774)	($774)
	$0	**$920,057**	**$920,057**	**$0**	**$1,071,778**	**$1,071,778**	**$0**	**$151,721**	**$151,721**

Reasons for Levy Change

Adjustments to the levy happen when actual ADM are known, which affects the current levy.

State equalization calculations changes the aid/levy split on an annual basis.

District issued bonds using the remaining authority from the 2019 election.

Increase in reemployment insurance.

Pay 23 Levy vs. Pay 24 Levy
Taconite Production Credits

	2022 PAY 2023			2023 PAY 2024			CHANGE		
	State Aid	Local Levy	Total	State Aid	Local Levy	Total	State Aid	Local Levy	Total
	TACONITE ADJUSTMENTS								
Taconite Production Credits	$0	($1,156,753)	($1,156,753)	$0	**($1,079,148)**	($1,079,148)	$0	$77,605	$77,605
	$0	**($1,156,753)**	**($1,156,753)**	**$0**	**($1,079,148)**	**($1,079,148)**	**$0**	**$77,605**	**$77,605**
Total	$7,468,159	**$4,080,635**	$11,548,794	$7,216,489	**$4,747,703**	$11,964,192	($251,670)	**$667,068**	$415,398

What Are Taconite Production Credits?

Rock Ridge Public Schools qualifies for taconite production credits, which reduce taxpayer obligation.

This is not additional revenue for the District. The taconite revenue replaces revenue that would have been collected from property owners.

Production credits are based on local mines' prior three years of taconite production.

When taconite revenue decreases, local taxpayers' portion of the levy increases.

Pay 23 Levy vs. Pay 24 Levy

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Career Technical Education	$41,309	$86,434	$127,743	**$47,494**	**$52,757**	$100,251	$6,185	($33,677)	($27,492)
Operating Capital	$446,826	$145,477	$592,303	**$437,584**	**$167,892**	$605,476	($9,242)	$22,415	$13,173
Long-Term Facilities Maint.	$574,359	$373,086	$947,445	**$578,109**	**$389,556**	$967,665	$3,750	$16,470	$20,220
Debt Service	$5,491,397	$1,638,943	$7,130,340	**$5,266,772**	**$2,267,650**	$7,534,422	($224,625)	$628,707	$404,082
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	$7,468,159	**$4,317,331**	**$11,785,490**	**$7,216,489**	**$4,755,073**	**$11,971,562**	**($251,670)**	**$437,742**	**$186,072**

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Reemployment Insurance	$0	($65,000)	($65,000)	$0	**$116,068**	$116,068	$0	$181,068	$181,068
Safe Schools	$0	$88,131	$88,131	$0	**$90,317**	$90,317	$0	$2,186	$2,186
Building / Land Lease	$0	$61,902	$61,902	$0	**$42,800**	$42,800	$0	($19,102)	($19,102)
Health Benefits	$0	$15,549	$15,549	$0	$4,725	$4,725	$0	($10,824)	($10,824)
OPEB Bond Levy	$0	$817,237	$817,237	$0	**$816,403**	$816,403	$0	($834)	($834)
Judgement Levy	$0	$0	$0	$0	$0	$0	$0	$0	$0
Miscellaneous	$0	$2,239	$2,239	$0	$1,465	$1,465	$0	($774)	($774)
	$0	**$920,057**	**$920,057**	**$0**	**$1,071,778**	**$1,071,778**	**$0**	**$151,721**	**$151,721**
TACONITE ADJUSTMENTS									
Taconite Production Credits	$0	($1,156,753)	($1,156,753)	$0	**($1,079,148)**	($1,079,148)	$0	$77,605	$77,605
	$0	**($1,156,753)**	**($1,156,753)**	**$0**	**($1,079,148)**	**($1,079,148)**	**$0**	**$77,605**	**$77,605**
Total	$7,468,159	**$4,080,635**	$11,548,794	$7,216,489	**$4,747,703**	$11,964,192	($251,670)	**$667,068**	$415,398

2023 Payable 2024 Levy

Questions and Comments

ROCK RIDGE SCHOOL DISTRICT #2909

LEVY LIMITATION AND
CERTIFICATION REPORT OUTLINE

SCHOOL YEAR	FORMULA ALLOWANCE
2019-20	6,438
2020-21	6,567
2021-22	6,728
2022-23	6,863
2023-24	7,138
2024-25	7,281

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

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

PROPERTY VALUATION DATA

MARKET VALUE

1	2018 MARKET VALUE	931,588,552
2	2019 MARKET VALUE	957,930,621
3	2020 MARKET VALUE	961,875,187
4	2021 MARKET VALUE	1,019,115,840
5	2022 MARKET VALUE	1,171,487,997

REFERENDUM MARKET VALUE (RMV)

6	2018 RMV	965,665,224
7	2019 RMV	994,094,884
8	2020 RMV	996,064,682
9	2021 RMV	1,045,964,595
10	2022 RMV	1,169,728,277

NET TAX CAPACITY (NTC)

11	2018 NTC	12,310,261
12	2019 NTC	12,481,690
13	2020 NTC	12,278,545
14	2021 NTC	13,214,454
15	2022 NTC	14,361,137

SALES RATIO

16	2018 SALES RATIO	190.3%
17	2019 SALES RATIO	96.3%
18	2020 SALES RATIO	92.7%
19	2021 SALES RATIO	92.7%
20	2022 SALES RATIO	87.9%

UNLIMITED ADJUSTED NTC (UANTC)

21	2018 UANTC=(11)/(16)=	12,945,379
22	2019 UANTC=(12)/(17)=	12,941,643
23	2020 UANTC=(13)/(18)=	13,250,668
24	2021 UANTC=(14)/(19)=	14,252,096
25	2022 UANTC=(15)/(20)=	16,335,054

ADJUSTED NTC (ANTC)

26	2018 ANTC	12,945,379
27	2019 ANTC	12,941,643
28	2020 ANTC	13,250,668
29	2021 ANTC	14,252,096
30	2022 ANTC	16,335,054

AG MODIFIED ANTC FOR LTFM

31	2018 AG MODIFIED ANTC	12,904,083
32	2019 AG MODIFIED ANTC	12,904,083
33	2020 AG MODIFIED ANTC	13,209,406
34	2021 AG MODIFIED ANTC	14,215,129
35	2022 AG MODIFIED ANTC	16,277,264

PUPIL DATA

RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.

**RESIDENT AVERAGE DAILY MEMBERSHIP (ADM)

36	2020-21 RES ADM (ACT)	2,456.36
37	2021-22 RES ADM (ACT)	2,428.60
38	2022-23 RES ADM (PRE)	2,440.73
39	2023-24 RES ADM (EST)	2,355.80
40	2024-25 RES ADM (EST)	2,298.80
41	2025-26 RES ADM (EST)	2,236.80

RESIDENT PUPIL UNITS

42	2020-21 RES PU (ACT)	2,697.33
43	2021-22 RES PU (ACT)	2,661.78
44	2022-23 RES PU (PRE)	2,678.66
45	2023-24 RES PU (EST)	2,586.40
46	2024-25 RES PU (EST)	2,520.40

ADJUSTED ADM

47	2020-21 ADJ ADM (ACT)	2,528.86
48	2021-22 ADJ ADM (ACT)	2,456.32
49	2022-23 ADJ ADM (PRE)	2,385.00
50	2023-24 ADJ ADM (EST)	2,321.80
51	2024-25 ADJ ADM (EST)	2,319.80
52	2025-26 ADJ ADM (EST)	2,032.80

ADJUSTED PUPIL UNITS

53	2020-21 ADJ PU (ACT)	2,771.39
54	2021-22 ADJ PU (ACT)	2,684.82
55	2022-23 ADJ PU (PRE)	2,615.04
56	2023-24 ADJ PU (EST)	2,548.00
57	2024-25 ADJ PU (EST)	2,548.40

VOLUNTARY PRE-K ADJUSTED ADM

58	2020-21 ADJ VPK ADM	44.61
59	2021-22 ADJ VPK ADM	44.60
60	2022-23 ADJ VPK ADM	44.62
61	2023-24 ADJ VPK ADM	46.80
62	2024-25 ADJ VPK ADM	46.80

VOL PRE-K ADJUSTED PUPIL UNITS

63	2020-21 ADJ VPK PU	44.61
64	2021-22 ADJ VPK PU	44.60
65	2022-23 ADJ VPK PU	44.62
66	2023-24 ADJ VPK PU	46.80
67	2024-25 ADJ VPK PU	46.80

PUPIL DATA CONT.

SCHOOL READINESS PLUS ADJUST ADM

68 2020-21 ADJ SRP ADM
69 2021-22 ADJ SRP ADM
70 2022-23 ADJ SRP ADM
71 2023-24 ADJ SRP ADM
72 2024-25 ADJ SRP ADM

SCHOOL READINESS PLUS PUPIL UNITS

73 2020-21 ADJ SRP PU
74 2021-22 ADJ SRP PU
75 2022-23 ADJ SRP PU
76 2023-24 ADJ SRP PU
77 2024-25 ADJ SRP PU

(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)

EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2

78 2020-21 EXT ADM (ACT) 5.26
79 2021-22 EXT ADM (ACT) 19.80
80 2022-23 EXT ADM (PREL 20.62
81 2023-24 EXT ADM (EST)
82 2024-25 EXT ADM (EST)
83 2025-26 EXT ADM (EST)

EXTENDED TIME PU

84 2020-21 EXT TIME PU 6.30
85 2021-22 EXT TIME PU 21.87
86 2022-23 EXT TIME PU 23.19
87 2023-24 EXT TIME PU
88 2024-25 EXT TIME PU

GENERAL EDUCATION REVENUE

BASIC REVENUE

100 FY 2025 FORMULA ALLOW 7,281
57 2024-25 ADJ PU (EST) 2,548.40

101 BASIC REVENUE = (57)X(100) = 18,554,900.40

DECLINING ENROLLMENT REV

56 2023-24 ADJ PU (EST) 2,548.00
57 2024-25 ADJ PU (EST) 2,548.40

DECLINING ENROLLMENT REV CONT.

102 DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57)

103 DECLINING ENROLL ALLOW =(100)X0.28= 2,038.68

104 DECLINING ENROLL REV = (102)X(103) =

PENSION ADJUSTMENT REVENUE

105 PENSION ADJUST ALLOWANCE (FY 2024 GEN ED REV REPORT, LINE 50)

106 INITIAL PENSION ADJ REV = (57)X(105) =

107 FY 2024 RETIRE SALARY 13,357,670.27

108 PENSION ADJUST RATE .0125

109 RETIRE PENSION ADJUST = (107)X(108) = 166,970.87

110 TOTAL PENSION ADJ REV = (106)+(109) = 166,970.87

GIFTED & TALENTED REVENUE

111 GIFTED & TALENTED REV = (57)X$13.00 = 33,129.20

EXTENDED TIME REVENUE

88 2024-25 EXT PU (EST)
112 EXTENDED TIME REVENUE = (88)X$5,117 =

COMPENSATORY REVENUE

113 FY 2024 COMPENSATORY REVENUE (FROM FY 2024 GEN ED REV REPORT, LINES 60 AND 61) 1,656,007.10

114 EST FY 2025 COMPENSATORY REVENUE = GREATER OF (113) OR =(113)X($7,281-$839)/($7,138-$839) X [(50)/(49)] = 1,648,723.13

COMPENSATORY REVENUE CONT.

115 COMPENSATORY PILOT

116 TOTAL COMPENSATORY REV = (114)+(115) = 1,648,723.13

ENGLISH LEARNER (EL)

117 2024-25 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)

118 IF(117)=0, ZERO; ELSE GTR OF 20, (117) =

119 EL REVENUE = (118)X$1,228 =

120 2024-25 ADM SRV (EST) 2,273.00

121 EL CONCENTRATION RATIO = (117)/(120) =

122 EL CONCENTRATION FACTOR = LSR OF 1 OR (121)/0.115 =

123 EL PUPIL UNITS = (117)X(122) =

124 EL CONCENTRATION REV = (123)X$436 =

125 DISTRICT EL REV+ EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) =(120)+(124) =

126 BASIC SKILLS REVENUE = (116)+(125) = 1,648,723.13

SPARSITY REVENUE

127 ATTENDANCE AREA FOR SPARSITY 296.22
128 DIST TO NEAREST HS 7.9

129 ISOLATION INDEX = [SQ RT (.55X(127))] +(128) = 20.7

130 ISOLATION INDEX RATIO = [(129)-23]/10, WITH MIN= 0 AND MAX= 1.5

131 2024-25 ADM SRV, 7-12 1,143.00

SPARSITY REVENUE CONT.

132 SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(131)] /[400+(131)] =

133 SECONDARY SPARSITY REVENUE = [(100)-$530] X(130)X(131)X(132) OR MEMO:

134 ELEM SPARSITY REVENUE (SEE WEBSITE)

135 PRELIM SPARSITY REVENUE = (133)+(134) =

136 FY 2024 SPARSITY REV (FY 2024 GEN ED REV REPORT, LINE 98)

137 ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO

138 SPARSITY REVENUE IF (137)=YES, (138) = GTR OF (135) OR (136); ELSE (138) = (135)

SMALL SCHOOLS REVENUE

57 2024-25 ADJ PU (EST) 2,548.40

139 SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =

140 SMALL SCHOOLS ALLOWANCE = (139)X$544 =

141 SMALL SCHOOLS REVENUE = (57)X(140) =

TRANSPORTATION SPARSITY

142 ATTENDANCE AREA 296.22

143 SQUARE MILES PER RES PU =(142)/(46)= .1175

144 SPARSITY INDEX = GTR OF (143) OR 0.2 = .2000

145 DENSITY INDEX = LSR OF (143) OR 0.2 BUT AT LEAST 0.005 = .1175

TRANSPORTATION SPARSITY CONT.

146 PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(144) RAISED TO 0.26 POWER] X [(145) RAISED TO 0.13 POWER] X0.141X(100) = 511.43

147 TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (146) -[.0466X(100)]= 172.14

148 INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(147) = 438,681.58

149 FY 2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST) 878,368.12

150 FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST)

151 FY 2023 REG AND EXCESS TRANSP COST TIMES 105% = (150)X1.05 =

152 ADJUSTED TRANSP COST = LSR OF (149) OR (151) =

153 FY 2024 BASIC REVENUE (2023-24 GEN ED REV REPORT LINE 46) 16,077,631.20

154 TRANSPORTATION PORTION OF FY 2024 BASIC REVENUE = (153)X.0466 = 749,217.61

155 FY 2024 TRANSP SPARSITY REV(2023-24 GEN ED REV REPORT, LINE 118) 376,308.47

156 FY 2024 CHARTER TRANSP ADJ REV(2023-24 GEN ED REV REPORT, LINE 308)

157 REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS

158 FY 2024 TRANSP REV SUBTOTAL =(154)+(155) +(156)-(157) = 1,125,526.08

TRANSPORTATION SPARSITY CONT.

159 TRANSP EXCESS COST = GTR OF ZERO OR (152)-(158) =

160 PUPIL TRANSP ADJ IF (159)=0, THEN (160)=0 ELSE (159)X0.35 =

161 TOTAL TRANSPORTATION SPARSITY REVENUE = (148)+(160) = 438,681.58

INITIAL GEN ED REVENUE

101	BASIC	18,554,900.40
104	DECLINING ENROLL	
110	PENSION ADJUSTMENT	166,970.87
111	GIFTED & TALENTED	33,129.20
112	EXTENDED TIME	
126	BASIC SKILLS	1,648,723.13
138	SPARSITY	
141	SMALL SCHOOLS	
161	TRANSPORT SPARSITY	438,681.58

162 INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(126) +(138)+(141)+(161) = 20,842,405.18

OPERATING CAPITAL

163 AVE BUILDING AGE (EST) (NOT > 50 YEARS) 43.70

164 MAINTENANCE COST INDEX = 1+[.01X(163)] = 1.4370

165 OPERATING CAPITAL ALLOWANCE = $79 +[$109X(164)] = 235.63

166 MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =$2= 2

167 YEAR ROUND PU SERVED

168 OPERATING CAP REVENUE = (57)X(165) +(57)X(166) +(167)X$31 = 605,576.29

169 UNEQUALIZED REVENUE =(57)X(166)= 5,096.80

LOCAL OPTIONAL REVENUE

170	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724
171	FY 2025 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00
57	2024-25 ADJ PU (EST)	2,548.40
172	LOCAL OPTIONAL REVENUE = (171)X(57) =	1,845,041.60
173	TIER 1 LOR CAP/APU	300
174	TIER 2 LOR CAP/APU	724
175	TIER 1 LOR = LSR OF = (171) OR (173)	300.00
176	TIER 2 LOR = [LSR OF 171 OR (174)]-(175)	424.00
177	TOTAL, TIER 1 = (57)X(175) =	764,520.00
178	TOTAL, TIER 2 = (57)X(176) =	1,080,521.60

REFERENDUM ALLOWANCES

EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION

REF AUTH W/O INFLATION

179	FY 2024 AUTHORITY (FY 2024 GEN ED REV REPORT, LINE 135)	189.67
180	PHASEOUT OF LINE (179)	
181	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY	
182	FY 2025 W/O INFLATION RESULTS BEFORE ELECTIONS	189.67

REF AUTH WITH INFLATION

183	FY 2024 AUTHORITY WITH INFLATION (FY 2024 GEN ED REV REPORT, LINE 151) AUTHORITIES WITH INFLATION RENEWED BY BOARD ACTION DO NOT PHASE OUT	
184	PHASEOUT OF LINE (183)	
185	FY 2025 RESULT BEFORE INFLATION ADJUSTMENT = (183)-(184) =	
186	FY 2025 ANNUAL INFLATION FACTOR	1.0257
187	FY 2025 RESULT AFTER INFLATION ADJUSTMENT = (185)X(186) =	
188	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	
189	CPI APPLIED TO PERMANENT SUBTRACTION (188) X [(186)-1] =	
190	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY	
191	FY 2025 WITH INFLATION RESULTS BEFORE ELECTIONS =(187)+(189)+(190) =	
192	FY 2025 $/APU UNCAPPED TOTAL, ALL AUTHORITIES = (182)+(191) =	189.67

NEW ELECTIONS WITHOUT INFLATION

193	FY 2025 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2023	
194	FY 2025 $/APU ADDED BY ELECTIONS HELD IN CY 2023	

NEW ELECTIONS WITH INFLATION

195	FY 2025 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2023	
196	FY 2025 $/APU ADDED BY ELECTIONS HELD IN CY 2023	
197	FY 2025 $/APU UNCAPPED TOTAL, ALL AUTHORITIES = (192)-(193)+(194) -(195)+(196) =	189.67

REFERENDUM CAPS

198	INFLATION FACTOR AS SET IN STATUTE	1.2036
199	STANDARD CAP = [2079.50X(198) - $300=	2,202.89
200	FY 2025 ALT CAP STARTING POINT (FY 2022 GENED REV RPT, LINE (137)+$300	
201	FY 2025 ALT CAP =[(200)X(198)] -$300 =	300.00-
138	SPARSITY REVENUE	
202	CAP ON AUTHORITY PER APU: IF (138) > 0 THERE IS NO CAP; ELSE (202) = GTR OF (199) OR (201)	2,202.89
203	FY 2025 $/ADJ PU, CAPPED TOTAL = LSR OF (197) OR (202) =	189.67
57	2024-25 ADJ PU (EST)	2,548.40
204	FY 2025 REFER REVENUE = (57)X(203) =	483,355.03

TRANSITION REVENUE

205	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 174)	2.25
206	TRANSITION REVENUE = (57)X(205) =	5,733.90

EQUITY REVENUE

207	METRO 5TH PERCENTILE	7,591.96
208	METRO 95TH PERCENTILE	9,725.69
209	METRO GAP =(208)-(207) =	2,133.73
210	RURAL 5TH PERCENTILE	7,581.00
211	RURAL 95TH PERCENTILE	9,691.97
212	RURAL GAP =(211)-(210) =	2,110.97
213	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR
214	DIST'S REGION'S EQUITY GAP = (209) OR (212)=	2,110.97
215	DIST'S REGION'S 95TH PCT = (208) OR (211)=	9,691.97
216	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(101)+(204)+(206)+ [(173)X(57)]/(57) =	7,772.92
217	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (215)-(216) =	1,919.05
218	EQUITY INDEX = (217)/(214) =	.90908445
219	= $80X(218) =	72.73
220	INITIAL EQUITY ALLOW IF (217)=0 THEN (220)=0 ELSE (220)=$14+(219)	86.73
57	2024-25 ADJ PU (EST)	2,548.40
221	= (57)X(220) =	221,022.73
222	FY 2025 STATE AVERAGE REF REV & TIER 1 LOR	1,347.01
223	=0.10X[(222)] =	134.70

EQUITY REVENUE CONT.

203	FY 2025 DISTRICT REFERENDUM REV/ADJ PU	189.67
173	TIER 1 LOR CAP/APU	300
224	= GTR OF ZERO OR [(223)-(203)-(173)] =	
57	2024-25 ADJ PU (EST)	2,548.40
225	= LSR OF $100,000 OR [(57)X(224)] =	
226	= (221)+(225) =	221,022.73
227	BOTH RUR AND MET = = 0.25X(226)	55,255.68
57	2024-25 ADJ PU (EST)	2,548.40
228	= $50.00X(57) =	127,420.00
229	EQUITY REVENUE =(226)+(227)+(228)=	403,698.41

OPERATING CAPITAL AIDS & LEVIES

168	OPERATING CAP REVENUE	605,576.29
169	UNEQUALIZED REVENUE =(57)X(166)=	5,096.80
230	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION =(168)-(169)=	600,479.49
30	2022 ANTC	16,335,054
57	2024-25 ADJ PU (EST)	2,548.40
231	FY 2025 ANTC/ADJ PU =(30)/(57)=	6,409.93
232	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (231)/$22,912 =	.27976301
233	OPERATING CAPITAL EQUAL LIMIT = (230)X(232) =	167,991.95
234	OPERATING CAP AID =(168)-(233)=	437,584.34

LOCAL OPTIONAL AIDS & LEVIES

177	TOTAL, TIER 1 = (57)X(175) =	764,520.00
178	TOTAL, TIER 2 = (57)X(176) =	1,080,521.60
10	2022 RMV	1,169,728,277
46	2024-25 RES PU (EST)	2,520.40
235	FY 2025 RMV/RES PU = (10)/(46) =	464,104.22
236	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (235)/$880,000 =	.52739116
237	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (235)/$587,244=	.79030900
238	TIER 1 LOR LEVY = (177)X(236) =	403,201.09
239	TIER 2 LOR LEVY = (178)X(237) =	853,945.95
240	TIER 1 LOR AID = (177)-(238) =	361,318.91
241	TIER 2 LOR AID = (178)-(239) =	226,575.65

EQUITY AIDS & LEVIES

229	EQUITY REVENUE	403,698.41
242	LEVY RATIO FOR EQUITY =(235)/$510,000	.91000827
243	EQUITY LIMIT = (229)X(242) =	367,368.89
244	EQUITY AID = (229)-(243) =	36,329.52

TRANSITION AIDS & LEVIES

206	TRANSITION REVENUE	5,733.90
245	LEVY RATIO FOR TRANSITION =(235)/$510,000	.91000827

TRANSITION AIDS & LEVIES CONT.

246 TRANSITION LIMIT
= (206)X(245) = 5,217.90

247 TRANSITION AID
=(206)-(246) = 516.00

REFERENDUM AIDS & LEVIES

203 REFER $/APU
ALL AUTHORITIES 189.67

248 TIER 1 CAP/APU 460

249 TIER 2 CAP/APU
= 0.25X(100)-$300 = 1,520.25

138 SPARSITY REVENUE

250 TIER 2 CAP/APU
IF (138) > ZERO
THEN (250) = 9,999.99
ELSE (250) = (249) 1,520.25
BREAKDOWN OF $/APU
BY TIER, ALL AUTHORITIES

251 TIER 1 = LSR OF
(203) OR (248) = 189.67

252 TIER 2 = [LSR OF (203)
OR (250)]-(251) =

253 UNEQUALIZED
= (203)-(251)
-(252) =

BREAKDOWN OF REFERENDUM
REVENUES

204 REFERENDUM REVENUE
ALL AUTHORITIES 483,355.03

254 TOTAL, TIER 1
= (57)X(251) = 483,355.03

255 TOTAL, TIER 2
= (57)X(252) =

256 TOTAL, UNEQUALIZED
= (204)-(254)-(255) =

REFERENDUM LEVY PORTIONS

235 FY 2025 RMV/RES PU 464,104.22

257 TIER 1 = LSR OF 1
OR (235)/$567,000 = .81852596

258 TIER 2 = LSR OF 1
OR (235)/$290,000 = 1.00000000

INITIAL REFERENDUM LEVY

259 TIER 1 LEVY
= (254)X(257) = 395,638.64

260 TIER 2 LEVY
= (255)X(258) =

256 UNEQUALIZED LEVY

261 TOTAL = (259)
+(260)+(256) = 395,638.64

INITIAL REFERENDUM AID

262 TIER 1 AID
= (254)-(259) = 87,716.39

263 TIER 2 AID
= (255)-(260) =

264 TOTAL AID
= (262)+(263) = 87,716.39

EQUALIZATION AID LIMIT

101 FY 2025 FORMULA ALLOW 7,281

57 ADJ PU (EST) 2,548.40

265 REFERENDUM EQUALIZATION AID LIMIT
= [[0.25X(100)]
-$300]X(57) 3,874,205.10

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

REFERENDUM LEVY WITH AID LIMIT

267 TIER 1 LEVY
= (259)+(266) = 395,638.64

260 TIER 2 LEVY

256 UNEQUALIZED LEVY

268 TOTAL = (267)
+(260)+(256) = 395,638.64

REFERENDUM AID WITH AID LIMIT

269 TIER 1 AID
= (262)-(266) = 87,716.39

263 TIER 2 AID

270 TOTAL AID
= (269)+(263) = 87,716.39

TAX BASE REPLACEMENT
AID (TBRA)

271 ADJ INITIAL TBRA
(FROM TBRA PHASEOUT
REPORT, LINE 11)

272 CONVERTED ADJ FY 2002
REF AUTHORITY
(FY 2015 GENERAL
EDUC REVENUE REPORT,
LINE 254)

273 UNCAPPED REF AND LOR ALLOWANCE
= (175)+(197) = 489.67

274 PRORATED TBRA
= LSR OF (271) OR
[(271)X(273)/(272)] =

275 REF AND LOR REV
= (177)+(204) = 1,247,875.03

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

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

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

***APPLYING THESE REDUCTIONS: ***

276 TAX BASE REPLACE AID
284 TIER 1 REF AID
= (269)-(278) = 87,716.39
285 TIER 2 REF AID
= (263)-(277) =
286 TIER 1 LOR AID
= (240)-(279) 361,318.91
287 TIER 1 LOR LEVY
= (238)-(280) 403,201.09
288 TIER 1 REF LEVY
= (267)-(281) = 395,638.64
289 TIER 2 REF LEVY
= (260)-(282) =
290 UNEQL REF LEVY
= (256)-(283) =

291 REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE
= (276)+(284)
+(285)+(286) = 449,035.30

292 REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE
= (287)+(288)
+(289)+(290) = 798,839.73

REFERENDUM AID GUARANTEE

293 FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE
(FY 2015 GEN ED REV REPORT, LINE 276)

294 FY 2015 REFERENDUM REV
(FY 2015 GEN ED REV REPORT, LINE 289)
295 FY 2015 LOCATION EQUITY REVENUE
(FY 2015 GEN ED REV REPORT LINE 198)

296 FY 2015 COMBINED REVENUE
= (294)+(295) =

297 FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID
(FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287)

REFERENDUM AID GUARANTEE CONT.

298 FY 2015 LOCATION EQUITY AID
(FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)

299 FY 2015 COMBINED AID FOR GUARANTEE
= (297)+(298) =

300 FY 2025 COMBINED REVENUE
= (172)+(204) = 2,328,396.63

301 FY 2025 COMBINED INITIAL AID
= (291)+(241) = 675,610.95

302 REVENUE RATIO =
LESSER OF 1 OR
[(300)/(296)] =

303 2012 RMV 860,698,991
10 2022 RMV 1,169,728,277
304 RMV RATIO =
LESSER OF 1 OR
[(303) /(10)] = .73581105

305 FY 2025 MINIMUM COMBINED AID
= (299)X(302)X(304) =

306 FY 2025 REFERENDUM HOLD HARMLESS AID INCREASE
IF (293)=0 THEN 0,
ELSE GREATER OF 0
OR [(305)-(301)] =

INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:

307 TIER 1 LOR LEVY
308 TIER 1 REF LEVY
309 TIER 2 REF LEVY
310 UNEQL REF LEVY

LOCAL OPT AID & LEVY SUMMARY AFTER REF AID GUARANTEE

311 TIER 1 LOR LEVY
= (287)-(307) = 403,201.09
239 TIER 2 LOR LEVY
= (239) 853,945.95

OPT AID & LEVY SUMMARY CONT.

312 LOCAL OPTIONAL LEVY LIMIT
= (311)+(239) = 1,257,147.04
313 LOCAL OPTIONAL AID
=(286)+ (241)+ (307)=
=(279)+ (280)= 587,894.56

REF AID & LEVY SUMMARY AFTER REF AID GUARANTEE

314 TIER 1 REF LEVY
= (288)-(308) = 395,638.64
315 TIER 2 REF LEVY
= (289)-(309) =
316 UNEQL LEVY
= (290)-(310) =

317 TOTAL REFERENDUM LEVY
=(314)+(315)+(316)= 395,638.64

318 TOTAL REFERENDUM EQUALIZATION AID
=(276)+(284)+(285)
+(308)+(309)+(310)
-(279)-(280) = 87,716.39

ALTERNATIVE ATTENDANCE ADJUST (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)

146 TRANSPORT ALLOWANCE 511.43
319 ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT

320 EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
321 CHARTER ALT ATTENDANCE ADJUST = (146)X(319)
+$223X(320) =
322 2024-25 RES PU ATTENDING MN STATE ACADEMIES
323 MN STATE ACADEMIES ALT ATTENDANCE ADJ
=-(100)X(322) =
324 ALT ATTEND ADJUST TO AID
= (321)+(323) =

GENERAL ED REVENUE SUMMARY

101	BASIC	18,554,900.40
104	DECLINING ENROLL	
110	PENSION ADJUSTMENT	166,970.87
111	GIFTED & TALENTED	33,129.20
112	EXTENDED TIME	
126	BASIC SKILLS	1,648,723.13
138	SPARSITY	
141	SMALL SCHOOLS	
161	TRANSPORT SPARSITY	438,681.58
168	OPERATING CAPITAL	605,576.29
172	LOCAL OPTIONAL	1,845,041.60
204	REFERENDUM	483,355.03
206	TRANSITION	5,733.90
229	EQUITY REVENUE	403,698.41
324	ALT ATTENDANCE ADJ	
325	TOTAL GENERAL REVENUE = (101)+(104)+(110) +(111)+(112)+(126) +(138)+(141)+(161) +(168)+(172)+(204) +(206)+(229)+(324) =	24,185,810.41

GENERAL AIDS & LEVIES

233	OPERATING CAP LEVY	167,991.95
243	EQUITY LEVY	367,368.89
246	TRANSITION LEVY	5,217.90
312	LOCAL OPTIONAL	1,257,147.04
317	TOTAL REFERENDUM LEVY	395,638.64
326	TOTAL GENERAL ED LEVY = (233)+(243)+(246) +(312)+(317) =	2,193,364.42
327	TOTAL GENERAL ED AID = (325)-(326)=	21,992,445.99

ALTERNATIVE TEACHER COMP REV

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

ALT TEACHER COMP AIDS & LEVIES

331	ALT COMP REVENUE	
332	ALT COMP BASIC AID = 0.65X(331) =	
333	BASIC AID PRORATION	1.00000000
334	PRORATED BASIC AID = (332)X(333) =	
335	PRO BASIC AID TO LEVY = (332)-(334) =	
336	ALT COMP LEVY REVENUE =(331)-(332)+(335)=	
231	FY 2025 ANTC/ADJ PU	6,409.93
337	ALT COMP LEVY RATIO = LESSER OF 1 OR [(231)/$6,100] =	1.00000000
338	ALT TEACHER COMP LEVY = (336)X(337) =	
339	ALT COMP EQUALIZATION AID = (331)-(334)-(338) =	

MISCELLANEOUS AIDS

ESTIMATES OF FY 2023 MISC AIDS BELOW ARE BASED ON END OF SHOWN SESSION 2023 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE.

340	SPEC ED REGULAR BEFORE TUITION ADJ	3,527,073.70
341	NET TUITION ADJUST	152,922.33
342	EXCESS COST AID	918,549.58
343	HOLD HARM/GROWTH LMT	
344	CROSS SUB REDUC AID	90,873.91
345	TOTAL SPECIAL EDUC AID = (340) TO (344) =	4,689,419.52
346	FY 2025 NON-PUBLIC TRANSPORTATION AID	41,532.16
347	FY EL CROSS SUBSIDY REDUCTION AID	493.04

ACHIEVEMENT AND INTEGRATION REVENUE

57	2024-25 ADJ PU (EST)	2,548.40
348	FY 2025 EST INITIAL BUDGET	
349	FY 2025 EST INCENTIVE BUDGET	
350	FY 2025 ADJ INITIAL BUDGET = (348)X1.003 =	
351	OCT 1, 2022 ENROLL OF PROTECTED STUDENTS	
352	EST OCT 1, 2023 ENROLL OF PROTECTED STUDENTS = (351) =	
353	OCT 1, 2022 TOTAL ENROLLMENT	
354	EST OCT 1, 2023 TOTAL ENROLLMENT = (353) =	
355	PROTECTED ENROLLMENT RATIO =(352)/(354)=	
356	INITIAL ACHIEVE & INTEG REVENUE FORMULA =IF (348) > 0 = $350 X(57)X(355)=	
357	INTEG HOLD HARMLESS (FROM FY 2024 INTEG REV RPT, LINE 11)	
358	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (350) OR [(356)+(357)] =	
359	INCENTIVE REV = LSR OF(349) OR [(57)X$10]=	
360	ACHIEVE & INTEG REVENUE = (358)+(359) =	
361	ACHIEVE & INTEG LEVY = (360)X.30	
362	TRANSFER TO MDE IF (358)=(350) THEN (362)=(350)-(348) ELSE (362)=(358)X.003	
363	ACHIEVE & INTEG AID =(360)-(361)-(362)=	

REEMPLOYMENT INSURANCE LEVY

364 EST FY 2024 EXPEND 20,000.00
365 INITIAL REEMPLOYMENT LEVY = 100% OF (364)= 20,000.00

SAFE SCHOOLS LEVY

366 SAFE SCH LVY REQUEST? YES
57 2024-25 ADJ PU (EST) 2,548.40
367 SAFE SCH LEVY LIMIT = $36X(57) = 91,742.40

SAFE SCHOOLS INTERMEDIATE LEVY

368 SAFE SCH INTERMEDIATE LEVY REQUEST? NO
369 INTERMEDIATE LEVY ALLOWANCE <= $15
370 SAFE SCH INTERMEDIATE LIMIT = (57)X(369) =

JUDGMENT LEVY

371 DISTRICT JUDGMENTS
372 INTERMED JUDGMENTS
373 JUDGMENT LIMIT =(371)+(372) =

ICE ARENA LEVY

374 FY 2023 NET OPR COSTS
375 ICE ARENA LEVY LIMIT = 100% OF (374) =

FY 2024 CAREER & TECHNICAL

376 SHARE OF FY 2024 EST COOPERATIVE BUDGET
377 FY 2024 ESTIMATED DISTRICT BUDGET 511,715.00
378 FY 2024 EST BUDGET = (376)+(377) = 511,715.00
379 PRELIMINARY REVENUE = .35X(378) = 179,100.25

FY 2024 CAREER & TECH CONT.

380 LAST YEAR REVENUE (FY 2023 CTE AID REPORT, LINE 16) 89,509.00
381 REVENUE GUARANTEE = LESSER OF (378) OR (380) = 89,509.00
382 PRELIMINARY REVENUE = GREATER OF (379) OR (381) = 179,100.25
383 REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5
384 CAREER TECH REVENUE = (382)+(383) = 179,100.25
29 2021 ANTC 14,252,096
56 2023-24 ADJ PU (EST) 2,548.00
385 FY 2024 ANTC/ADJ PU = (29)/(56) = 5,593.44
386 LEVY RATIO FOR CTE = LESSER OF 1 OR (385)/$7,612 = .73481871
387 CAREER TECH LEVY LIMIT = (384)X(386) = 131,606.21
388 EST CAREER TECH AID = (384)-(387) = 47,494.04

ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)

389 AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2023 EXPENSES PAID
390 PRORATION FACTOR TO REFLECT STATEWIDE CAP
391 ANNUAL OPEB LEVY LIMIT = (389)X(390) =

CAPITAL RELATED LEVY LIMITATIONS

LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)

400 LTFM PLAN APPROVAL STATUS APPROVED

INITIAL LTFM REVENUE

57 2024-25 ADJ PU (EST) 2,548.40
401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 80.32
402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 = 1.00000000
403 INITIAL LTFM REVENUE = $380X(57)X(402) = 968,392.00

ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > $100,000

764 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B
404 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ
765 NET LTFM REQ DEBT FOR ELIG H&S>$100K
405 NEW PAYGO LTFM LEVY FOR ELIG H&S>$100K
406 TOTAL ADDL LTFM REV FOR PROJECTS >$100K = (404)+(405) +(764)+(765) =

ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN

766 NET LTFM REQ DEBT SERVICE FOR VPK
407 NEW PAYGO LTFM LEVY FOR VPK
408 TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) = 968,392.00

OLD LAW HEALTH & SAFETY (H&S)

409 OLD LAW HEALTH & SAFETY REVENUE = FY 2025 ESTIMATED H&S COST =

410 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2025

411 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS

412 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =

763 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A

764 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B

765 NET LTFM REQ DEBT FOR ELIG H&S>$100K

413 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (767), ELSE 0

766 NET LTFM REQ DEBT SERVICE FOR VPK

407 NEW PAYGO LTFM LEVY FOR VPK

414 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) =

OLD LAW DEFERRED MAINTENANCE

415 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES

416 OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X$64/$380 = 163,097.60

417 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 163,097.60

LTFM REVENUE

418 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 968,392.00

419 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)

420 DISTRICT LTFM REVENUE = (418)-(419) = 968,392.00

421 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS

422 TOTAL LTFM REVENUE = (420)+(421) = 968,392.00

LTFM TOTAL AIDS & LEVIES

57 2024-25 ADJ PU (EST) 2,548.40

423 LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR $380X(57) = 968,392.00

35 2022 AG MODIFIED ANTC FOR LTFM REVENUE 16,277,264

54 2021-22 ADJ PU (ACT) 2,684.82

424 FY 2022 ANTC PER APU = (35)/(54) = 6,062.70

425 STATEWIDE ANTC/APU 12,230.18

426 LTFM EQUAL FACTOR = 123% OF (425) = 15,043.12

427 LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .40302145

428 LTFM AID RATIO = = 1-(427) = .59697855

429 LTFM INITIAL EQUAL AID = (423)X(428) = 578,109.25

430 LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 390,282.75

431 2015 TOTAL ALT FAC GRANDFATHER AID

LTFM TOTAL AIDS & LEVIES CONT.

432 TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 578,109.25

433 TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) = 390,282.75

434 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) =

435 TOTAL LTFM LEVY = (433)+(434) = 390,282.75

DEBT SERV PORTION OF LTFM REV

763 NET ALT FAC REG DEBT

764 NET ALT FAC/H&S DEBT

765 NET LTFM REQ DEBT FOR ELIG H&S>$100K

766 NET LTFM REQ DEBT SERVICE FOR VPK

767 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS

768 TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) =

436 LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) =

428 LTFM AID RATIO .59697855

437 LTFM DEBT INITIAL EQUAL AID = (436)X(428) =

438 LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) =

439 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) =

440 LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) =

GEN FUND PORTION OF LTFM REV

422	TOTAL LTFM REVENUE	968,392.00
441	TOTAL GENERAL FUND LTFM REVENUE = (422)-(768) =	968,392.00
442	LTFM GEN FUND EQUAL REV = (423)-(436) =	968,392.00
443	LTFM GEN FUND EQUAL AID = (432)-(438) =	578,109.25
444	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (442)-(443) =	390,282.75
445	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (441)-(443)-(444) =	
446	TOTAL GEN FUND LTFM LEVY = (444)+(445) =	390,282.75

DISABLED ACCESS LIMIT

447	FY 1992-FY 2025 APPROV DIS ACC COSTS	600,000.00
448	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTS X 150,000) OR 300,000 =	300,000.00
449	LSR OF (447) OR (448)	600,000.00
450	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED	1995
451	LAST YEAR TO CERTIFY = (450)+7 YEARS =	2002
452	TOTAL CUM CERT LEVY (PAY 93 TO PAY 22)	600,000.00
453	CERT LEVY PAY 2023	
454	TOTAL CERTIFIED LEVY = (452)+(453) =	600,000.00
455	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)=	

LEASE LEVY LIMITATION

DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTS 287, 288, 916 AND 917

APPROVED INTERMED OPERATING

ADMINISTRATIVE SPACE

456	FY 2024 JOINT	
457	FY 2025 JOINT	

INSTRUCTIONAL/STORAGE

458	FY 2024 JOINT	24,000.00
459	FY 2025 JOINT	
460	TOT INTERMED OPERATING = (456) TO (459) =	24,000.00

APPROVED INTERMED CAPITALIZED

ADMINISTRATIVE SPACE

461	FY 2024 JOINT	
462	FY 2025 JOINT	

INSTRUCTIONAL/STORAGE

463	FY 2024 JOINT	
464	FY 2025 JOINT	

EXCESS FUNDS CAP LEASE

465	FY 2024 JOINT	
466	FY 2025 JOINT	
467	TOT INTERMED CAPITALIZED = SUM[(461) TO (464)] -(465)-(466) =	
468	TOT INTERMED LEASE COSTS = (460)+(467) =	24,000.00
57	2024-25 ADJ PU (EST)	2,548.40
469	INTERMED PUPIL UNIT MAX LIMIT = $65X(57) =	165,646.00
470	INTERMED LEASE LIMIT =LSR (468) OR (469) =	24,000.00
471	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (468)-(470) =	

APPROVED REG OPERATING LEASES

ADMINISTRATIVE SPACE

472	FY 2024 NONJOINT	
473	FY 2025 NONJOINT	

APPROVED REG OP LEASES CONT.

INSTRUCTIONAL/STORAGE

474	FY 2024 NONJOINT	21,600.00
475	FY 2025 NONJOINT	
476	REG OPERATING LEASES = SUM (472) TO (475)=	21,600.00

APPROVED REGULAR CAPITALIZED LEASES

ADMINISTRATIVE SPACE

477	FY 2024 NONJOINT	
478	FY 2025 NONJOINT	

INSTRUCTIONAL/STORAGE

479	FY 2024 NONJOINT	
480	FY 2025 NONJOINT	

EXCESS FUNDS CAP LEASE

481	FY 2024 NONJOINT	
482	FY 2025 NONJOINT	
483	REG CAPITALIZED LEASES = [SUM (477) TO (480)] -[(481)+(482)] =	
484	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(471)+(476)+(483)=	21,600.00
57	2024-25 ADJ PU (EST)	2,548.40
485	REG PUPIL UNIT MAXIMUM LIMIT = $212X(57) =	540,260.80
486	COMM APPROVED LIMIT	
487	REGULAR MAX LIMIT =GTR (485) OR (486)=	540,260.80
488	REGULAR LEASE LIMIT =LSR (484) OR (487)=	21,600.00
489	TOTAL LEASE LEVY LIMIT = (470)+(488) =	45,600.00

INITIAL CAPITAL RELATED LEVIES

233	OPERATING CAPITAL	167,991.95
446	LT FAC MAINTENANCE	390,282.75
455	DISABLED ACCESS	
489	LEASE LEVY	45,600.00
490	COOP BLDG REPAIR	
491	OTHER CAPITAL (MEMO)	
492	CAP PROJECTS REFER	
493	CAPITAL RELATED LIMITS = (233)+(446)+(455) +(489)+(490)+(491) +(492) =	603,874.70

OTHER INITIAL GENERAL LEVIES

494	CONSOLIDATION/ TRANSITION	
495	REORGANIZATION OPERATING DEBT	
496	HEALTH BENEFITS	
497	ADDL RETIREMENT (MPLS AND STP)	
498	SEVERANCE	
499	ADMIN DISTRICT	
500	SWIMMING POOL	
501	TREE GROWTH	1,263.75
502	CONSOLIDATION/ RETIREMENT	
503	ECON DEVELOP ABATE	
504	OTHER GENERAL (MEMO)	
505	SUBTOTAL, OTHER INITIAL GENERAL LEVIES = (494) T0 (504) =	1,263.75

INITIAL GENERAL FUND LEVY

506	GENERAL RMV VOTER APPROVED =(317) =	395,638.64
507	GENERAL RMV OTHER = (312)+(243) +(246) =	1,629,733.83
508	GENERAL NTC VOTER APPROVED = (492)	
509	GENERAL NTC OTHER =(338)+(361)+(365) +(367)+(370)+(373) +(375)+(387)+(391) +(493)-(492)+(505) =	848,487.06

INITIAL GEN FUND LEVY CONT.

510	TOTAL INITIAL GENERAL LEVY LIMITATION =(506)+(507)+(508) +(509) =	2,873,859.53

COMMUNITY SERVICE

BASIC COMMUNITY EDUCATION

600	POPULATION (YR 2020)	18,806
601	GTR OF (600) OR 1,335	18,806
602	YOUTH SERVICE PROG?	YES
603	AFTER SCHOOL ENRICHMENT?	YES
604	FY 2025 GENERAL REVENUE = $6.35X(601) =	119,418.10
605	FY 2025 YOUTH SERVICE REV = $1.00X(601) =	18,806.00
606	FY 2025 AFTER SCHOOL REVENUE = $1.85X(601) NOT TO EXCEED 10,000 AND $0.43XPOPULATION IN EXCESS OF 10,000	22,286.58
607	FY 2025 COMMUNITY EDUCATION REVENUE = (604)+(605)+(606) =	160,510.68
30	2022 ANTC	16,335,054
608	STANDARD COMM ED LEVY = 0.00375X(30) =	61,256.45
609	COMM ED LEVY LIMIT LSR (607) OR (608) =	61,256.45
610	FY 2025 EST GROSS COMM ED AID = (607)-(609) =	99,254.23

EARLY CHILD FAMILY EDUCATION

FY 2023 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2025

611	DIST PLANS TO LEVY FOR FY 2025 ECFE REVENUE?	YES

ECFE CONT.

612	ECFE ANNUAL REPORT SUBMITTED?	YES
613	POPULATION UNDER FIVE YEARS OF AGE	635
614	GTR OF 150 OR (613) =	635
615	ECFE ALLOWANCE 0.023X(100) =	167.46
616	FY 2025 EARLY CHILD FAMILY REVENUE IF (611) = YES = (614)X(615), IF ANNUAL REPT = YES	106,337.10
30	2022 ANTC	16,335,054
617	ECFE TAX RATE	.00200272
618	= (617)X(30) =	32,714.54
619	EARLY CHILD LEVY LIMIT = LESSER OF (616) OR (618) =	32,714.54
620	EST FY 2025 EARLY CHILD AID = (616)-(619) =	73,622.56

HOME VISITING LIMIT

621	DIST PLANS TO LEVY FOR FY 2025 HOME VISIT?	YES
622	HOME VISITING REVENUE IF (621) = YES AND (618) > $0, = $3.00X(613), ELSE = $0	1,905.00
231	FY 2025 ANTC/ADJ PU	6,409.93
623	HOME VISIT LEVY RATIO = LESSER OF 1 OR (231)/$17,250 =	.37159014
624	FY 2025 HOME VISIT LIMIT = (622)X(623)	707.88
625	FY 2025 EST HOME VISIT AID =(622)-(624)	1,197.12

ADULTS WITH DISABILITIES

626 ADULTS WITH DISABILITIES REQUEST? YES

627 DISTRICT POPULATON TIMES $0.34 = (600)X$0.34 = 6,394.04

628 FY 2023 ADULTS WITH DISABILITIES REVENUE

629 TOTAL REVENUE, =GREATER OF = GREATER OF (627) OR (628)= 6,394.04

630 ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.006 =(30)X0.006 = 980.10

631 DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) = 980.10

632 ADULTS WITH DISABILITIES AID = (629)-(631) = 5,413.94

SCHOOL-AGE CARE

633 FY 2025 SCH-AGE CARE REV (FY 2025 EST COST)

30 2022 ANTC 16,335,054
46 2024-25 RES PU (EST) 2,520.40

634 ANTC/RES PU = (30)/(46) = 6,481.14

635 LEVY RATIO = LSR OF 1 OR (634)/$2,318 = 1.00000000

636 FY 2025 SCH-AGE CARE LIM = (633)X(635) =

637 FY 2025 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =

COMMUNITY SERVICE SUMMARY

638 OTHER COMM ED (MEMO)

639 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) = 95,658.97

GENERAL DEBT SERVICE (FUND 7)

REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2025 PRINCIPAL AND INTEREST PAYMENTS)

REQ DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV

700 ALT FAC REGULAR REQ DEBT SERV LEVY

701 ALT FAC/H&S REQ DEBT SERV LEVY

702 NEW LTFM REQ DEBT FOR ELIG H&S>$100K

703 NEW LTFM REQ DEBT SERVICE FOR VPK

704 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS

705 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704) =

REQ DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)

706 NATURAL DISASTER REQ DEBT SERV LEVY

REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)

707 TACONITE BONDS REQ DEBT SERV LEVY

708 TAC FUNDING FOR BONDS (NOT IRRRB)

709 TAC ADJ TO REQ = (708) OR [(708)X1.05] =

710 NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=

711 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2023 12,277,178.00

712 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2023

DEBT EQUAL AID CONT.

713 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2023

714 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID =(710)+(711) +(712)+(713)= 12,277,178.00

REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID

715 VOTER APPR BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID 402,244.50

716 NON-VOTER BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID

717 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (715)+(716) = 402,244.50

OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID

718 VOTER APPR BONDS INELG FOR DEBT EQUAL AID

NON-VOTER APPR INELIG BONDS

719 FACIL BOND-MS 123B.62
720 EQUIP BOND-MS 123B.61
721 REORG OPER DEBT
722 ECON DEV ABATEMENT
723 JUDGMENT
724 OTHER NON-VOTER
725 INELG LEASE PURCHASE

726 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS =(719) THRU (725)=

727 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) =

728 GDS REQ DEBT SERV LEVY =(705)+(706)+(714) +(717)+(718)+(727) = 12,679,422.50

NON-VTR APPR INELIG BOND CONT.

729 GDS REQ DEBT SERV LEVY VOTER APPR = (710)+(711) +(713)+(715)+(718) = 12,679,422.50

30 2022 ANTC 16,335,054

730 MAXIMUM EFFORT DEBT SERVICE TAX RATE %

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

732 DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] = 12,277,178.00

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

734 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY

FUND 7 DEBT BALANCE

735 JUNE 2022 FUND 7-425 BAL FOR BOND REFUND

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

737 JUNE 2022 FUND 7-460 BALANCE NONSPENDABLE

738 JUNE 2022 FUND 7-463 BALANCE UNASSIGN NEG

739 JUNE 2022 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 493,953.25

740 PAY 22 DEBT EXCESS LEVY REDUCTION

741 PAY 23 DEBT EXCESS LEVY REDUCTION

742 5% OF PAY 24 REQ DEBT SERV LEVY=(728)X5%= 633,971.13

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

FUND 7 DEBT BALANCE CONT.

744 RETAIN FOR CAPITAL LOAN REPAYMENT

745 APPROVED DEBT EXCESS TO BE RETAINED

746 DISTRICT REQUESTED ADDITIONAL EXCESS

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

748 EXCESS USED TO RETIRE FAC & EQUIP BONDS

749 ADJUSTED DEBT EXCESS = (747)-(748) =

BREAKDOWN OF NET DEBT EXCESS

750 BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 12,277,178.00

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

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

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

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

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

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

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

NET DBT EXCESS BREAKDOWN CONT.

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

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

NET DEBT EXCESS SUMMARY

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

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

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

LONG TERM FACILITIES MAINT AID

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

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

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

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

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

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

436 LTFM DEBT EQUAL REV
438 LTFM DEBT EQUAL AID

439 LTFM DEBT EQUAL LEVY
440 LTFM DEBT UNEQUAL LVY

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

NATURAL DISASTER DEBT EQUAL

30	2022 ANTC	16,335,054
770	TEN PERCENT ANTC = 0.10X(30) =	1,633,505
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	
771	FY 2025 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =	
54	2021-22 ADJ PU (ACT)	2,684.82
772	FY 2022 ANTC PER APU = (30)/(54) =	6,084.23
773	STATEWIDE AVE ANTC INC PER APU	12,964.47
774	DISASTER EQUAL FACTOR = 300% OF (773) =	38,893.40
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.15643348
776	DISASTER AID RATIO = = 1-(775) =	.84356652
777	DISASTER DEBT EQUAL AID = (771)X(776) =	
778	DISASTER LEVY LIMIT = (706)-(777) =	

DEBT EQUALIZATION AID

732	DEBT EQUAL BASE	12,277,178.00
752	DEBT EXCESS FOR ELIG REQUIRED DEBT	
779	FY 2025 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)	
780	FY 2025 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	12,277,178.00
30	2022 ANTC	16,335,054
781	= .1050X(30) =	1,715,180.67
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	2,571,137.50

DEBT EQUALIZATION AID CONT.

783	FY 2025 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =	9,706,040.50
784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	1,715,180.67
785	PRELIM TIER 2 EQU REV = (783)-(784) =	7,990,859.83
731	MAXIMUM EFFORT DEBT SERVICE LEVY	
786	MAX EFFORT TIER 1 REV	
787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =	
788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	1,715,180.67
789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =	7,990,859.83
54	2021-22 ADJ PU (ACT)	2,684.82
790	2022 ANTC /ADJ APU = (30)/(54) =	6,084.23
791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF $4,430 OR 55.33% OF (773)] =	.84818422
792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF $8,000 OR 100% OF (773)] =	.46930033
793	TIER 1 DEBT EQU AID RATIO = 1-(791) =	.15181578
794	TIER 2 DEBT EQU AID RATIO = 1-(792) =	.53069967
795	TIER 1 DEBT AID = (788)X(793) =	260,391.49
796	TIER 2 DEBT AID = (789)X(794) =	5,266,772.17
797	TOTAL DEBT EQ AID = (795)+(796) =	5,266,772.17
798	NON VOTER DEBT AID = (797)X(712)/(714) =	
799	VOTER APPR DEBT AID = (797)-(798) =	5,266,772.17

MINIMUM EST MAX EFFORT PAYMENT

732	MAX EFFORT DEBT LEVY	
800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) =	
801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	

ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION

802	FY 2025 IRRRB FUNDING FOR VOTER-APPR BONDS	4,900,000.00
803	PAY 24 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =	5,145,000.00
804	FY 2025 IRRRB FUNDING FOR NON-VOTER BONDS	
805	PAY 24 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =	
806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)]=	1,865,405.83
807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =	
808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =	402,244.50
809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =	
769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED	
778	DISASTER LEVY LIMIT VOTER APPROVED	

INITIAL GEN DEBT SERVICE CONT.

810	INITIAL GDS LEVY LIM VOTER APPROVED =(806)+(808)+(778) =	2,267,650.33
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) =	
812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) =	2,267,650.33

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

900	LEVY BONDS IRREV TRUST VOTER APPROVED	
901	LEVY BONDS REVOC TRUST VOTER APPROVED	
902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	816,403.00
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED	
905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904)=	816,403.00

FUND 47 DEBT BALANCE

906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	
907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =	816,403.00
908	JUNE 2022 FUND 47-425 BAL FOR BOND REFUND	
909	JUNE 2022 FUND 47-460 BALANCE NONSPENDABLE	
910	JUNE 2022 FUND 47-463 BALANCE UNASSIGN NEG	
911	JUNE 2022 FUND 47-464 BALANCE RESTRICTED	145,624.86
912	JUNE 2022 FUND 47-464 BALANCE VOTER APPROV	
913	JUNE 2022 FUND 47-464 BAL NON-VOTER APPROV = (911)-(912) =	145,624.86
914	PAY 22 OPEB DEBT EXC REDUCTION NON-VOTER	108,007.17
915	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER	
916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =	
917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =	40,820.15
918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER	
919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	
920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =	
921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)-SUM (914) TO (919)] =	
922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0	
923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	
925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	
926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	816,403.00

FUND 47 DEBT BALANCE CONT.

LEVY LIMITATION ADJUSTMENTS

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

GENERAL FUND ADJUSTMENTS

FY 2024 OPERATING
CAPITAL LEVY ADJUSTMENT

1000	FY 2024 OPER CAP LEVY AUTH (FROM FY 2024 GENERAL EDUC REV REPORT, LINE 194)	146,570.52
1001	22 PAY 23 LIMIT	146,365.14
1002	22 PAY 23 LEVY	146,365.14
1003	FY 2024 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1101)) =	205.38

FY 2024 LOR TIER 1 LEVY ADJUST

1004	FY 2024 LOR TIER 1 (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 201)	310,531.31
1005	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 275)	
1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 302)	
1007	22 PAY 23 LIMIT	353,967.25
1008	22 PAY 23 LEVY	353,967.25
1009	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)=	353,967.25
1010	PAY 23 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)=	353,967.25
1011	FY 2024 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) =	43,435.94-

FY 2024 LOR TIER 2
LEVY ADJUSTMENT

1012 FY 2024 LOR TIER 2 (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 202) 757,290.48
1013 22 PAY 23 LIMIT 863,217.40
1014 22 PAY 23 LEVY 863,217.40
1015 FY 2024 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1014)) 105,926.92-

FY 2024 EQUITY LEVY ADJUSTMENT

1016 FY 2024 EQUITY LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 214) 282,756.02
1017 22 PAY 23 LIMIT 321,390.70
1018 22 PAY 23 LEVY 321,390.70
1019 FY 2024 EQUITY LEVY ADJUSTMENT = ((1016)-(1018)) = 38,634.68-

FY 2024 TRANSITION LEVY ADJUST

1020 FY 2024 TRANSITION LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 222) 4,018.64
1021 22 PAY 23 LIMIT 4,580.75
1022 22 PAY 23 LEVY 4,580.75
1023 FY 2024 TRANSITION LEVY ADJUSTMENT = ((1020)-(1022)) = 562.11-

FY 2024 1ST TIER REFERENDUM
LEVY ADJUST

1024 FY 2024 1ST TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 251) 304,706.98
1025 ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 276)

FY 2024 1ST TIER REF ADJ CONT.

1026 ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 303)
1027 22 PAY 23 LIMIT 347,328.24
1028 22 PAY 23 LEVY 347,328.24
1029 PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) = 347,328.24
1030 PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) = 347,328.24
1031 FY 2024 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1030) = 42,621.26-

FY 2024 2ND TIER REF LEVY ADJUST

1032 FY 2024 2ND TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 253)
1033 ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 277)
1034 ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 304)
1035 22 PAY 23 LIMIT
1036 22 PAY 23 LEVY
1037 PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =
1038 PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =
1039 FY 2024 2ND TIER REF LEVY ADJUSTMENT

FY 2024 UNEQUAL REF LEVY ADJ

1040 FY 2024 UNEQUAL REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 255)
1041 ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 278)
1042 ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 305)
1043 22 PAY 23 LEVY
1044 22 PAY 23 LEVY
1045 PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1046 PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
1047 FY 2024 UNEQUALIZED REF LEVY ADJUSTMENT

FY 2024 TBRA ALLOCATION ADJUST
TO VOTER-APPROVED LEVIES

FY 2024 ALLOCATION OF TBRA
TO REF LEVY CATEGORIES
(FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 266 TO 268)

1048 TIER 1 LEVY
1049 TIER 2 LEVY
1050 UNEQL LEVY
1051 TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
1052 TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY = (1025)+(1033) +(1041) =
1053 FY 2024 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =

FY 2024 LOR TBRA ALLOCATION ADJ

1054 FY 2024 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 265)

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

1055 FY 2024 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =

FY 2024 REFERENDUM HOLD HARMLESS ADJUST TO VOTER-APPROVED LEVIES

1056 FY 2024 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 294 TO 296)

1057 TIER 1 LEVY
1058 TIER 2 LEVY
1059 UNEQL LEVY

1060 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =

1061 TOTAL FY 2024 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY =(1026) +(1034)+(1042)=

1062 FY 2024 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =

FY 2024 REFERENDUM HOLD HARMLESS ADJUSTMENT TO TIER 1 LEVIES

1063 FY 2024 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 293)

1006 ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY ALLOCATION OF TBRA

1064 FY 2024 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =

FY 2024 INTEGRATION ADJUSTMENT

1065 FY 2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)

1066 22 PAY 23 LIMIT
1067 22 PAY 23 LEVY

1068 FY 2024 INTEGRATION ADJUSTMENT LIMIT

FY 2024 ALT TEACHER COMP ADJ

1069 FY 2024 ALT COMP LEVY AUTH (FROM FY 2024 GEN ED REVENUE REPORT, LINE 339)

1070 22 PAY 23 LIMIT
1071 22 PAY 23 LEVY
1072 FY 2024 ALT TEACH COMP LEVY ADJUSTMENT

FY 24 & FY 23 CAPITAL RELATED ADJ

FY 2024 LTFM EQUAL LEVY ADJ

1073 FY 2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 63) 387,755.02

1074 22 PAY 23 LIMIT 383,620.71
1075 22 PAY 23 LEVY 383,620.71

1076 FY 2024 LTFM EQUALIZED LEVY ADJUST = (1073)-(1074) = 4,134.31

FY 2024 LTFM UNEQUAL LEVY ADJ

1077 FY 2024 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 64)

1078 22 PAY 23 LIMIT
1079 22 PAY 23 LEVY

1080 FY 2024 LTFM UNEQUALIZED LEVY ADJUST

FY 2024 HEALTH & SAFETY

1081 FY 2024 HEALTH AND SAFETY REBATES ADJUST

FY 2023 LTFM EQUAL LEVY ADJUST

1082 FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63) 378,604.83

1083 21 PAY 22 LIMIT 394,830.26
1084 21 PAY 22 LEVY 394,830.26

1085 TOTAL ADJUSTMENT = (1082)-(1084) = 16,225.43-

1086 22 PAY 23 ADJ LIMIT 12,983.61-
1087 22 PAY 23 ADJ LEVY 12,983.61-

1088 FY 2023 LTFM EQUALIZED LEVY ADJUST = (1085)-(1087) = 3,241.82-

FY 2023 LTFM UNEQUAL LEVY ADJ

1089 FY 2023 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2023 WEBSITE REPORT, LINE 64)

1090 21 PAY 22 LIMIT
1091 21 PAY 22 LEVY
1092 TOTAL ADJUSTMENT

1093 22 PAY 23 ADJ LIMIT
1094 22 PAY 23 ADJ LEVY
1095 FY 2023 LTFM UNEQUALIZED LEVY ADJUST

3 YEAR PRIOR ADJUSTMENTS

FY 2022 OPERATING CAPITAL
LEVY ADJUSTMENT

1096 FY 2022 OPER CAP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 181) 132,907.10

1097 20 PAY 21 LIMIT 128,321.86
1098 20 PAY 21 LEVY 128,321.86

FY 2022 OPER CAP ADJ CONT.

1099 TOTAL ADJUST TO PAY 21 OPER CAP LEVY AUTH = ((1096)-(1097)) = 4,585.24
1100 21 PAY 22 ADJ LIMIT 4,890.23
1101 21 PAY 22 ADJ LEVY 4,890.23
1102 FY 2022 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1101)) = 304.99-

FY 2022 LOR TIER 1 LEVY ADJ

1103 FY 2022 LOC OPT TIER 1 AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 286) 341,829.42
1104 20 PAY 21 LIMIT 332,285.40
1105 20 PAY 21 LEVY 332,285.40
1106 TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) = 9,544.02
1107 21 PAY 22 ADJ LIMIT 11,720.47
1108 21 PAY 22 ADJ LEVY 11,720.47
1109 FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1108)) = 2,176.45-

FY 2022 LOR TIER 2 LEVY ADJUST

1110 FY 2022 LOC OPT LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 202) 833,616.96
1111 20 PAY 21 LIMIT 810,342.02
1112 20 PAY 21 LEVY 810,342.02
1113 TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1110) - (1111)) 23,274.94
1114 21 PAY 22 ADJ LIMIT 28,582.61
1115 21 PAY 22 ADJ LEVY 28,582.61
1116 FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115)) 5,307.67-

FY 2022 EQUITY LEVY ADJUSTMENT

1117 FY 2022 EQUITY LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 208) 309,534.36
1118 20 PAY 21 LIMIT 299,984.22
1119 20 PAY 21 LEVY 299,984.22
1120 TOTAL ADJUST TO PAY 21 EQUITY LEVY AUTH = ((1117)-(1118)) = 9,550.14
1121 21 PAY 22 ADJ LIMIT 10,704.79
1122 21 PAY 22 ADJ LEVY 10,704.79
1123 FY 2022 EQUITY LEVY ADJUSTMENT = ((1120)-(1122)) = 1,154.65-

FY 2022 TRANSITION LEVY ADJ

1124 FY 2022 TRANSITION LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 215) 4,423.68
1125 20 PAY 21 LIMIT 4,300.16
1126 20 PAY 21 LEVY 4,300.16
1127 TOTAL ADJUST TO PAY 21 TRANSITION LEVY AUTH = ((1124)-(1125)) = 123.52
1128 21 PAY 22 ADJ LIMIT 151.68
1129 21 PAY 22 ADJ LEVY 151.68
1130 FY 2022 TRANSITION LEVY ADJUSTMENT = ((1127)-(1129)) = 28.16-

FY 2022 1ST TIER VOTER APPROVED REFER LEVY ADJUST

1131 FY 2022 1ST TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 240) 335,418.07
1132 PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1030) 326,053.05

FY 2022 1ST TIER VTR APPROVED REFER LEVY ADJUST CONT.

1133 PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1031) 326,053.05
1134 TOTAL ADJUST TO PAY 21 1ST TIER REF LEVY AUTH = ((1131)-(1132)) = 9,365.02
1135 21 PAY 22 ADJ LIMIT 11,500.63
1136 21 PAY 22 ADJ LEVY 11,500.63
1137 FY 2022 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1136)) = 2,135.61-

FY 2022 2ND TIER REF LEVY ADJ

1138 FY 2022 2ND TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REV RPT, LINE 242)
1139 PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1038)
1140 PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1039)
1141 TOTAL ADJUST TO PAY 21 2ND TIER REF LEVY AUTH
1142 21 PAY 22 ADJ LIMIT
1143 21 PAY 22 ADJ LEVY
1144 FY 2022 2ND TIER REF LEVY ADJUSTMENT

FY 2022 UNEQUAL REF LEVY ADJ

1145 FY 2022 UNEQUAL REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 244)

1146 PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1054)

1147 PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1055)

1148 TOTAL ADJUST TO PAY 21 UNEQUAL REF LEVY AUTH

1149 21 PAY 22 ADJ LIMIT
1150 21 PAY 22 ADJ LEVY

1151 FY 2022 UNEQUAL REF LEVY ADJUSTMENT

FY 2022 TBRA ALLOCATION ADJ
TO VOTER-APPROVED LEVIES

1152 FY 2022 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)

1153 PAY 21 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 21 LEVY RPT, LINES 297 TO 300)

1154 FY 2022 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =

1155 21 PAY 22 ADJ LIMIT
1156 21 PAY 22 ADJ LEVY

1157 FY 2022 TBRA ALLOC LEVY ADJUSTMENT

FY 2022 LOR TBRA ADJUST

1158 FY 2022 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL REVENUE REPORT, LINE 254)

1159 ALLOCATION OF TBRA (FROM PAY 21 LEVY RPT, LINE 296)

1160 FY 2022 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =

1161 21 PAY 22 ADJ LIMIT
1162 21 PAY 22 ADJ LEVY

1163 FY 2022 LOR TIER 1 TBRA LEVY ADJUSTMENT

FY 2022 REFERENDUM HOLD HARM

1164 FY 2022 ALLOC OF HOLD HARM (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)

1165 PAY 21 HOLD HARM ALLOC (FROM PAY 21 LEVY RPT, LINE 313 TO 315)

1166 FY 2022 HOLD HARM TOTAL = (1165)-(1164) =

1167 21 PAY 22 ADJ LIMIT
1168 21 PAY 22 ADJ LEVY

1169 FY 2022 HOLD HARM ALLOC

FY 2022 LOR TIER 1 HOLD HARMLESS ADJUSTMENT

1170 FY 2022 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 282)

1171 PAY 21 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 312)

FY 2022 LOR TIER 1 HOLD HARMLESS ADJUSTMENT CONT.

1172 FY 2022 LOR TIER 1 HOLD HARMLESS ADJUSTMENT

1173 21 PAY 22 ADJ LIMIT
1174 21 PAY 22 ADJ LEVY

1175 FY 2021 TIER 1 HOLD HARM ADJUSTMENT

FY 2022 INTEGRATION ADJUSTMENT

1176 FY 2022 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)

1177 20 PAY 21 LIMIT
1178 20 PAY 21 LEVY

1179 TOTAL ADJUSTMENT

1180 21 PAY 22 ADJ LIMIT
1181 21 PAY 22 ADJ LEVY

1182 FY 2022 INTEGRATION ADJUSTMENT LIMIT

FY 2022 REEMPLOYMENT ADJUSTMENT

1183 FY 2022 EXPEND ACTUAL 96,068.64
1184 REEMPLOY LEVY AUTH = 100% OF (1183) = 96,068.64

1185 21 PAY 22 LIMIT
1186 21 PAY 22 LEVY

1187 FY 2022 REEMPLOY ADJUST = ((1184)-(1185)) = 96,068.64

FY 2022 SAFE SCHOOLS ADJUST

1188 SAFE SCH LVY REQUEST YES

54 2021-22 ADJ PU (ACT) 2,684.82

1189 FY 2022 SAFE SCHOOLS AUTH $36X(54) = 96,653.52

FY 2022 SAFE SCHOOLS ADJ CONT.

1190 20 PAY 21 LIMIT 98,078.40
1191 20 PAY 21 LEVY 98,078.40

1192 FY 2022 SAFE SCH ADJUST
= ((1192)-(1194)) = 1,424.88-

FY 2022 SAFE SCHOOLS
INTERMEDIATE ADJUST

1193 SAFE SCH INTERMEDIATE
LEVY ALLOW

54 2021-22 ADJ PU (ACT) 2,684.82

1194 FY 2022 SAFE SCHOOLS
INTERMEDIATE AUTHORITY
= (1193)X(54) =

1195 20 PAY 21 LIMIT
1196 20 PAY 21 LEVY

1197 FY 2022 SAFE SCHOOLS
INTERMEDIATE ADJUST

FY 2022 ALTERNATE TEACHER
COMPENSATION LEVY ADJUST

1198 FY 2022 ALT COMP LEVY AUTH
(FROM FY 2022 GENERAL
EDUC REVENUE REPORT,
LINE 317)

1199 20 PAY 21 LIMIT
1200 20 PAY 21 LEVY

1201 TOTAL ADJUST TO PAY 21
ALT COMP LEVY AUTH

1202 21 PAY 22 ADJ LIMIT
1203 21 PAY 22 ADJ LEVY

1204 FY 2022 ALT TEACH COMP LEVY ADJUST

FY 2022 LTFM EQUALIZED LEVY ADJ

1205 FY 2022 EST LTFM
EQUALIZED LEVY AUTHORITY
(FROM FY 2022 WEBSITE
REPORT, LINE 63) 410,943.92

FY 2022 LTFM EQUAL ADJ CONT.

1206 20 PAY 21 LIMIT 417,002.12
1207 20 PAY 21 LEVY 417,002.12

1208 TOTAL ADJUSTMENT
= (1205)-(1207) = 6,058.20-

1209 21 PAY 22 ADJ LIMIT 6,887.79-
1210 21 PAY 22 ADJ LEVY 6,887.79-

1211 22 PAY 23 ADJ LIMIT 2,448.99
1212 22 PAY 23 ADJ LEVY 2,448.99

1213 FY 2022 EQUAL LIMIT ADJUST
= (1209)+(1211) = 4,438.80-

1214 FY 2022 EQUAL LEVY ADJUST
= (1210)+(1212) = 4,438.80-

1215 FY 2022 LTFM EQUALIZED
LEVY ADJUST
= (1208)-(1214) = 1,619.40-

FY 2022 LTFM UNEQUAL LEVY ADJ

1216 FY 2022 EST LTFM
UNEQUALIZED LEVY AUTH
(FROM FY 2022 WEBSITE
REPORT, LINE 64)

1217 20 PAY 21 LIMIT
1218 20 PAY 21 LEVY

1219 TOTAL ADJUSTMENT

1220 21 PAY 22 ADJ LIMIT
1221 21 PAY 22 ADJ LEVY

1222 22 PAY 23 ADJ LIMIT
1223 22 PAY 23 ADJ LEVY

1224 FY 2022 UNEQUAL LIMIT ADJUST
= (1220)+(1222) =

1225 FY 2022 UNEQUAL LEVY ADJUST
= (1221)+(1223) =

1226 FY 2022 LTFM UNEQUALIZED
LEVY ADJUST

FY 2022 CAREER TECHNICAL ADJ

1227 FY 2022 CAREER TECH
LEVY AUTHORITY
(FY 2022 CTE AID REPORT
LINE 21) 1,990.32

1228 21 PAY 22 LIMIT 80,839.25
1229 21 PAY 22 LEVY 80,839.25

1230 FY 2022 CAREER TECH
ADJUSTMENT
= ((1227)-(1229)) = 78,848.93-

FY 2022 HEALTH BENEFIT
LEVY ADJUST

1231 FY 2022 ACTUAL COST
(LIMITED TO $600,000) 108,102.46

1232 21 PAY 22 LIMIT 103,377.00
1233 21 PAY 22 LEVY 103,377.00

1234 FY 2022 HEALTH
BENEFITS ADJUST
= ((1234)-(1235)) = 4,725.46

FY 2022 ANNUAL OPEB LEVY ADJ

1235 FY 2022 ACTUAL COST
(FIN 797+OBJ 291)

1236 PRORATION FACTOR TO
REFLECT STATEWIDE CAP 1.00000000

1237 PRORATED ANNUAL
OPEB LEVY AUTH

1238 22 PAY 23 LIMIT
1239 22 PAY 23 LEVY

1240 FY 2022 ANNUAL
OPEB ADJUSTMENT
(NO ADJUSTMENT)

PAY 21 LEASE LEVY ADJUST

FY 2021 AND FY 2022 LEASE COST WITH A PAY 21 LEVY (PAY 22 LEASE LEVY FOR FY 2022 & 2023 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)

FY 2021 PAY 20 NET LEASE COSTS

1300	PAY 20 OPER INTERMED	
1301	PAY 20 CAP INTERMED	
1302	PAY 20 TIES CAPITAL	
1303	PAY 20 OPER JOINT	
1304	PAY 20 OPER NON-J ADM	
1305	PAY 20 OPER NON-J	
1306	PAY 20 CAPITAL JOINT	
1307	PAY 20 CAP NON-J ADM	
1308	PAY 20 CAPITAL NON-J	
1309	FY 2021 COSTS (PAY 20) SUM (1300) TO (1308)=	

FY 2021 PAY 21 NET LEASE COSTS

1310	PAY 21 OPER INTERMED	
1311	PAY 21 CAP INTERMED	
1312	PAY 21 OPER JOINT	66,656.75
1313	PAY 21 OPER NON-J ADM	
1314	PAY 21 OPER NON-J OTH	31,600.00
1315	PAY 21 CAPITAL JOINT	
1316	PAY 21 CAP NON-J ADM	
1317	PAY 21 CAP NON-J OTH	
1318	FY 2021 COSTS (PAY 21) SUM (1310) TO (1317)=	98,256.75

FY 2022 PAY 21 NET LEASE COSTS

1319	PAY 21 OPER INTERMED	
1320	PAY 21 CAP INTERMED	
1321	PAY 21 TIES CAPITAL	
1322	PAY 21 OPER JOINT	
1323	PAY 21 OPER NON-J ADM	
1324	PAY 21 OPER NON-J OTH	
1325	PAY 21 CAPITAL JOINT	
1326	PAY 21 CAP NON-J ADM	
1327	PAY 21 CAP NON-J OTH	
1328	FY 2022 COSTS (PAY 21) SUM (1319) TO (1327)=	

FY 2022 NET LEASE COSTS

1329	PAY 22 OPER INTERMED	
1330	PAY 22 CAP INTERMED	
1331	PAY 22 OPER JOINT	31,425.00
1332	PAY 22 OPER NON-J ADM	
1333	PAY 22 OPER NON-J OTH	32,400.00
1334	PAY 22 CAPITAL JOINT	
1335	PAY 22 CAP NON-J ADM	
1336	PAY 22 CAP NON-J OTH	
1337	FY 2022 COSTS (PAY 22) SUM (1329) TO (1336)=	63,825.00
1338	TOTAL FY 2021 OPER NON-J NET LEASE COSTS =(1304)+ (1305)+(1313)+(1314)	31,600.00
1339	ACTUAL FY 2021 UFARS LEASE COSTS (FUND 1, OBJECT 570)	284,265.69
1340	PAY 20 OPER NON-J LEASE COST LIMITED BY FY 2021 UFARS = LSR OF [(1304)+ (1305)] OR (1339)=	
1341	REMAIN FY 2021 UFARS = GREATER OF ZERO OR [(1339)-(1340)] =	284,265.69
1342	PAY 21 OPER NON-J LEASE COST LIMITED BY FY 2021 UFARS = LSR [(1313)+(1314)] OR (1341) =	31,600.00
1343	FY 2021 ADJUSTED COSTS (PAY 21) = (1318) - (1313)-(1314)+(1342)=	98,256.75

FY 2022 PAY 22 NET LEASE COSTS

1344	TOTAL FY 2022 OPER NON-J NET LEASE COSTS FOR (PAY 21) = (1323)+(1324) =	
1345	ACTUAL FY 2022 UFARS LEASE COSTS (FUND 1, OBJECT 370)	56,879.55
1346	PAY 21 OPER NON-J LEASE COST LIMITED BY FY 2022 UFARS =LSR(1344) OR (1345)=	

FY 2022 NET LEASE COSTS

1347	FY 2022 ADJUSTED COSTS (PAY 21) = (1328) - (1323)-(1324)+(1346)=	
1348	PAY 21 ADJUSTED NET LEASE COSTS = (1343)+(1347) =	98,256.75
1349	DIST'S SHARE OF PAY 21 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1310)+(1311) +(1319)+(1320) =	
54	2021-22 ADJ PU (ACT)	2,684.82
1350	INTERM PUPIL UNIT AUTH = $65X(54) =	174,513.30
1351	INTERM LEASE AUTH = LSR OF (1349) OR (1350) =	
1352	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH =(1349)-(1351)=	
1353	PAY 21 LEASE COST UNDER REGULAR AUTH = (1348)-(1351) =	98,256.75
54	2021-22 ADJ PU (ACT)	2,684.82
1354	PAY 21 PUPIL UNIT MAX AUTH = $212X(54) =	569,181.84
1355	PAY 21 COMMISSIONER APPROVED LIMIT	

FY 2022 NET LEASE COSTS

1356	REGULAR MAX AUTHORITY = GTR OF (1354) OR (1355) =	569,181.84
1357	TOTAL PAY 21 REGULAR LEASE LEVY AUTHORITY = LSR OF (1353) OR (1356) =	98,256.75
1358	TOTAL PAY 21 REGULAR & INTERM LEASE LEVY AUTH = (1351)+(1357) =	98,256.75

FY 2022 NET LEASE COSTS

1359	20 PAY 21 LIMIT	101,056.75
1360	20 PAY 21 LEVY	101,056.75
1361	PAY 21 LEASE LEVY LIMITATION ADJUSTMENT = (1358) - (1360) =	2,800.00-

CAPITAL RELATED ADJ SUMMARY

1003	FY 2024 OPER CAP ADJ	205.38
1102	FY 2022 OPER CAP ADJ	304.99-
1076	FY 2024 LTFM EQ ADJ	4,134.31
1080	FY 2024 LTFM UNEQ ADJ	
1081	FY 2024 H&S REBATES	
1088	FY 2023 LTFM EQ ADJ	3,241.82-
1095	FY 2023 LTFM UNEQ ADJ	
1215	FY 2022 LTFM EQ ADJ	1,619.40-
1226	FY 2022 LTFM UNEQ ADJ	
1361	PAY 21 LEASE LEVY ADJ	2,800.00-
1362	LEASE LEVY ADJ (MEMO)	
1363	OTHER CEX ADJ (MEMO)	
1364	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1003)+(1102)+(1076)+ (1080)+(1081)+(1088)+ (1095)+(1215)+(1226)+ (1361)+(1362)+(1363)=	3,626.52-

OTHER GENERAL LIMITATION ADJ

758	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS	
1365	ECON DEV ABATE ADJUST (MEMO)	
1366	DEBT SURPLUS TRANSFER (MEMO)	
1367	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)	
1368	OTHER ADJUST, GEN RMV VOTER APPROVED (MEMO)	
1369	TOTAL OTHER ADJUST GEN RMV VOTER APPR = (1367)+(1368) =	
1370	MAINT PU VAR (MEMO)	

OTHER GENERAL LIMITATION ADJ

1371	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	
1372	OTHER ADJUST, GEN RMV OTHER (MEMO)	
1373	TOTAL OTHER ADJUST GEN OTHER RMV =(1370) +(1371)+(1372)=	
1374	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)	
1375	OTHER ADJUST, GEN NTC VOTER APPROVED (MEMO)	
1376	TOTAL OTHER ADJUST GEN NTC VOTER APPR =(1374)+(1375)=	
1377	TIF ADJUST (MEMO)	
1378	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	
1379	OTHER ADJUST, GEN NTC OTHER (MEMO)	
1380	TOTAL OTHER ADJUST, GEN NTC OTHER =(1377)+(1378) +(1379) =	

GEN FUND ADJUST SUMMARY

1381	GENERAL RMV VOTER APPROVED =(1031)+(1039)+(1047) +(1053)+(1062)+(1137) +(1144)+(1151)+(1157) +(1169)+(1369) =	44,756.87-
1382	GENERAL RMV OTHER =(1011)+(1015)+(1019) +(1023)+(1055)+(1064) +(1109)+(1116)+(1123) +(1130)+(1163)+(1175) +(1373)=	197,226.58-
1383	GENERAL NTC VOTER =(1376) =	

GEN FUND ADJUST SUMMARY CONT.

1384	GENERAL NTC OTHER = (758)+(1068)+(1072) +(1182)+(1187)+(1192) +(1197)+(1204)+(1230) +(1234)+(1240)+(1364) +(1365)+(1366)+(1380)	16,893.77
1385	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1381)+(1382) + (1383)+(1384) =	225,089.68-

COMMUNITY SERVICE FUND ADJUST

FY 2024 EARLY CHILD FAMILY ADJ

1400	FY 2024 REVISED ECFE LEVY AUTH (FROM FY 2024 ECFE AID REPORT, LINE 1.7)	33,482.73
1401	22 PAY 23 LIMIT	35,201.68
1402	22 PAY 23 LEVY	35,201.68
1403	FY 2024 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) =	1,718.95-

FY 2022 HOME VISITING ADJ

1404	FY 2022 HOME VISITING FINAL ADJUSTMENT (FROM FY 2022 HOME VISITING AID REPORT, LINE 8)	670.65
1405	20 PAY 21 LIMIT	782.35
1406	20 PAY 21 LEVY	782.35
1407	FY 2022 HOME VISIT ADJUSTMENT = ((1404)-(1406)) =	111.70-

FY 2022 SCHOOL-AGE CARE

1408	FY 2022 AUTHORITY (FROM UFARS EXPENDITURES)	
1409	20 PAY 21 LIMIT	
1410	20 PAY 21 LEVY	
1411	FY 2022 SCH-AGE CARE ADJUSTMENT	

COMMUNITY SERVICE ADJUST

1412 ***ADULTS W/DISABILITIES*** ADJUST

1413 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)

1414 OTHER ADJUST (MEMO)

1415 TOTAL OTHER ADJUST =(1413)+(1414)=

1416 TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) + (1412)+(1415) = 1,830.65-

GENERAL DEBT SERVICE ADJUST

1700 REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (760) X-1 =

1701 OTHER ADJUST (MEMO) VOTER APPROVED

1702 TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =

1703 REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (761) X -1 =

1704 OTHER ADJUST (MEMO) NON-VOTER APPROVED

FY 2024 LTFM DEBT LEVY ADJ

1705 FY 2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2024 RPT, LINE 59)

1706 22 PAY 23 LIMIT

1707 22 PAY 23 LEVY

1708 FY 2024 LTFM DEBT LEVY ADJ =(1705)-(1706)=

FY 2023 LTFM DEBT LEVY ADJUST

1709 FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59)

FY 2023 LTFM DEBT LEVY ADJ CONT.

1710 21 PAY 22 LIMIT

1711 21 PAY 22 LEVY

1712 TOTAL ADJUSTMENT ADJ =(1709)-(1710)=

1713 22 PAY 23 ADJ LIMIT

1714 22 PAY 23 ADJ LEVY

1715 FY 2023 LTFM DEBT LEVY ADJ =(1712)-(1713)=

FY 2022 LTFM DEBT LEVY ADJUST

1716 FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59)

1717 20 PAY 21 LIMIT

1718 20 PAY 21 LEVY

1719 TOTAL ADJUSTMENT = (1716)-(1717) =

1720 21 PAY 22 ADJ LIMIT

1721 21 PAY 22 ADJ LEVY

1722 22 PAY 23 ADJ LIMIT

1723 22 PAY 23 ADJ LEVY

1724 FY 2022 DEBT LIMIT ADJUST = (1720)+(1722) =

1725 FY 2022 DEBT LEVY ADJUST = (1721)+(1723) =

1726 FY 2022 LTFM DEBT LEVY ADJ =(1719)-(1724)=

1727 TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=

OTH POSTEMPLOYMENT BENE (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS

1900 REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(920)OR(923)] X-1 =

1901 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED

OPEB & PEN DBT SERV ADJ CONT.

1902 TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =

1903 REDUCTION DEBT EXCESS, NON-VOTER =GTR OF [(921)OR(924)]X-1 =

1904 OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR

1905 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =

ABATEMENT ADJUSTMENTS

INITIAL ABATEMENT LEVY ADJUST

2000 SCHOOL TAXES ABATED IN 2022 1,259.50-

2001 SCHOOL TAXES ADDED IN 2022 174.98

2002 NET CHANGE IN SCHOOL TAXES = (2000)+(2001) = 1,084.52-

2003 ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1X(2002)] 1,084.52

2023 FY 2024 ABATEMENT AID 781.56

2004 INITIAL ABATEMENT LEVY ADJUSTMENT = (2003)-(2023) = 302.96

PAY 21 CERTIFIED LEVY PLUS
AUDITOR ADJUSTMENT BY FUND

2005	GENERAL	1,674,875.72
2006	COMMUNITY SERVICE	
2007	GENERAL DEBT SERVICE	1,605,112.89
2008	OPEB DEBT SERVICE	578,673.51
2009	TOTAL	3,858,662.12

CERTIFIED LEVY RATIO BY FUND

2010	GENERAL =(2005)/(2009)=	.73399087
2011	COMMUNITY SERVICE =(2006)/(2009)=	
2012	GEN DEBT SERVICE =(2007)/(2009)=	.41597653
2013	OPEB DEBT SERVICE =(2008)/(2009)=	.14996740
2014	TOTAL	1.00000000

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

2015	GENERAL	330.43
2016	COMMUNITY SERVICE	
2017	GENERAL DEBT SERVICE	451.13
2018	TOTAL	781.56
2019	EST FY 2024 ABATEMENT AID PRORATION FACTOR	1.00000000

PRORATED ABATEMENT AID BY FUND

2020	GENERAL =(2019)X(2015)=	330.43
2021	COMMUNITY SERVICE =(2019)X(2016)=	
2022	GENERAL DEBT SERVICE =(2019)X(2017)=	451.13
2023	TOTAL	781.56

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

2024	GENERAL=(2003)-(2023)-(2025)-(2026)-(2027)=	140.32
2025	COMMUNITY SERVICE [(2003)X(2011)]-(2021) =	
2026	GENERAL DEBT SERV DBT [(2003)X(2012)]-(2022) =	
2027	OPEB DEBT [(2003)X(2013)] =	162.64
2004	TOTAL = (2003)-(2023)	302.96

ABATEMENT INTEREST ADJUSTMENT

2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2022	

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

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

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

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

TOTAL REGULAR ABATE LEVY ADJ

2038	GENERAL =(2024)+(2029)+(2033)=	140.32
2039	COMMUNITY SERVICE =(2025)+(2030)+(2034)=	
2040	GENERAL DEBT SERVICE =(2026)+(2031)+(2035)=	
2041	OPEB DEBT SERVICE =(2027)+(2032)+(2036)=	162.64
2042	TOTAL	302.96

CARRY-OVER ABATE LEVY AUTHORITY

PAY 23 REGULAR ABATEMENT LIMIT

2043	GENERAL	180.24
2044	COMMUNITY SERVICE	
2045	GENERAL DEBT SERVICE	.09
2046	OPEB DEBT SERVICE	338.92

PAY 23 REGULAR ABATEMENT LEVY

2047	GENERAL	180.24
2048	COMMUNITY SERVICE	
2049	GENERAL DEBT SERVICE	.09
2050	OPEB DEBT SERVICE	338.92

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

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

ADVANCE ABATEMENT LEVY ADJUST

2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2023	706.49-
2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2023	.93
2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)	705.55-
2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)]	705.55

ADVANCE ABATEMENT AUTH BY FUND

2060	GENERAL = (2059) -(2061)-(2062)-(2063)	306.25
2061	COMMUNITY SERVICE =(2059)X(2011)=	
2062	GENERAL DEBT SERVICE =(2059)X(2012)=	293.49
2063	OPEB DEBT SERVICE =(2059)X(2013)	105.81
2059	TOTAL	705.55

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

2064	GENERAL	322.17
2065	COMMUNITY SERVICE	
2066	GENERAL DEBT SERVICE	345.45
2067	OPEB DEBT SERVICE	141.15
2068	TOTAL	808.77

ADVANCE ABATE ADJUST BY FUND
(ZERO IF NO LEVY AUTHORITY IN FUND)

2069 GENERAL=(2059)-(2068)-(2070)-(2071)-(2072)= 15.92-
2070 COMMUNITY SERVICE =(2061)-(2065)=
2071 GENERAL DEBT SERVICE =(2062)-(2066)= 51.96-
2072 OPEB DEBT SERVICE =(2063)-(2067)= 35.34-
2073 TOTAL 103.22-

TOTAL INITIAL LEVY LIMITATION
SUMMARY BEFORE OFFSETTING ADJUST

GEN FUND INITIAL LEVY SUMMARY

3000 GENERAL RMV VOTER APPROVED = (506)+(1381) = 350,881.77
3001 GENERAL RMV OTHER = (507)+(1382) = 1,432,507.25
3002 GENERAL NTC VOTER APPROVED = (508)+(1383) =
3003 GENERAL NTC OTHER +(509)+(1384)+(2038)+(2051)+(2069) = 865,505.23
3004 TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001)+(3002)+(3003) = 2,648,894.25

COM SERV INITIAL LEVY SUMMARY

3005 TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039)+(2052)+(2070) = 93,828.32

GEN DBT SERV INITIAL LEVY SUMMARY

3006 GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040)+(2053)+(2071) = 2,267,598.37
3007 GEN DEBT SERVICE OTHER = (811)+(1727)+(2040)+(2053)+(2071) =

GEN DBT SERV INI SUMMARY CONT.

3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 2,267,598.37

OPEB/PENSION DEBT SVC INITIAL
LEVY SUMMARY***

3009 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041)+(2054)+(2072) =
3010 OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041)+(2054)+(2072) = 816,530.30
3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) = 816,530.30

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).

OFFSET CARRIED FORWARD

3012 GENERAL
3013 GENERAL DEBT SERVICE 28,848.53-
3014 OPEB/PENSION DEBT SERVICE

POSITIVE OFFSETTING ADJUSTMENTS
IN GENERAL AND COM SERV FUNDS

3015 GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]
3016 GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]
3017 GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]
3018 GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]
3019 COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]

COLLECT NEGATIVE ADJUSTMENTS
IN GENERAL AND COMM ED FUNDS

3020 GEN RMV VOTER NEGATIVE OFFSET
3021 GEN RMV OTHER NEGATIVE OFFSET
3022 GEN NTC VOTER NEGATIVE OFFSET
3023 GEN NTC OTHER NEGATIVE OFFSET
3024 COM SERV NEGATIVE OFFSET

NET OFFSETTING ADJUSTMENTS
IN GEN AND COM SERV

3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3026 GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3028 GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
3029 COM SERV NET OFFSET ADJ = (3019)+(3024) =

POSITIVE OFFSETTING ADJ
IN GENERAL DEBT SERV FUND

3030 GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]
3031 GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]

COLLECT NEGATIVE ADJUSTMENTS
IN GENERAL DEBT SERV FUND

3032 GDS VOTER
NEGATIVE OFFSET

COLLECT NEGATIVE ADJUSTMENTS
IN GENERAL DEBT SERV FUND

3033 GDS OTH
NEGATIVE OFFSET

3034 GDS VOTER
NET OFFSET ADJ
= (3030)+(3032) =

3035 GDS OTH NET OFFSET ADJ
= (3031)+(3033) =

3036 OPEB/PENSION DEBT SERVICE
VOTER POSITIVE OFFSET
GTR OF 0 OR [-(3009)]

POSITIVE OFFSETTING ADJUSTMENT
IN OPEB/PENSION DEBT SERV FUND

3037 OPEB/PENSION DEBT SERVICE
OTHER POSITIVE OFFSET
GTR OF 0 OR [-(3010)]

3038 OPEB/PENSION DEBT SERVICE
VOTER NEGATIVE OFFSET

COLLECT NEGATIVE ADJUST
IN OPEB/PENSION DEBT SERV FUND

3039 OPEB/PENSION DEBT SERVICE
OTHER NEGATIVE OFFSET

NET OFFSETTING ADJUSTMENTS
IN OPEB/PENSION DEBT SERV FUND

3040 OPEB/PENSION DEBT SERVICE
VOTER NET OFFSET ADJ
= (3036)+(3038) =

3041 OPEB/PENSION DEBT SERVICE
OTHER NET OFFSET ADJ
= (3037)+(3039) =

NET NEGATIVE ADJ BALANCE
TO BE CARRIED FORWARD

3042 GENERAL ADJUST BALANCE
FORWARD = (3012)-(3025)
-(3026)-(3027)-(3028)
-(3029) =

3043 GENERAL DEBT SERVICE
ADJUST BALANCE FORWARD =(3013)
-(3034)-(3035) = 28,848.53-

3044 OPEB/PENSION DEBT SERVICE
ADJUST BALANCE FORWARD
=(3040)-(3041)=

3045 TOTAL ADJUST BALANCE
FORWARD =(3042)
+(3043)+(3044)= 28,848.53-

LEVY AFTER OFFSETS
STARTING POINT FOR MAX
EFFORT ADJUSTMENTS

3500 GEN DEBT VOTER APPR 2,267,598.37
3501 GEN DEBT OTHER

MAXIMUM EFFORT LOAN AID

3502 ACT MAX EFF LOAN AID
FOR FY 2019 - FY 2023

3503 PAY 19 - PAY 22 ACT MAX
EFF LOAN AID LEVY LIMIT
ADJUST (ALL FUNDS) =

3504 REQUESTED DEBT
DEFEASANCE AMOUNT
BY END OF FY 2023

3505 BAL AVAIL END FY 2023
(3502)-(3503) =

LEVY LIMITS ARE REDUCED
IN THE FOLLOWING ORDER

3506 GEN DEBT VOTER =
3507 GEN DEBT OTHER =

3508 MAX EFF LEVY LIMIT ADJ =
=(3506)+(3507)=

3509 MAX EFFORT LOAN AID RETAINED
FOR FUTURE USE
=(3505)-(3508) =

TACONITE REFERENDUM DATA
INFORMATION ONLY

4000 1983-84 RESIDENT PU 4,764.77
4001 2011-12 RESIDENT PU 2,927.98
44 2022-23 RES PU (PRE) 2,678.66
57 2024-25 ADJ PU (EST) 2,548.40

4002 TACONITE REG REF PU
=GTR (4000) OR (44)= 4,764.77

4003 2011 NET TAX CAPACITY 10,075,606

4004 TAC REF REV REDUCT FOR
BOTH REG AND ADD REF
= (4003)X1.8% = 181,360.91

FY 2025 TAC REG REF REV
(PAY 01 REF LEVY REQ)

4005 REG FRONT END FORMULA
= (4002)X$175 = 833,834.75
4006 TAC REG REF REV = GTR
0 OR [(4005)-(4004)]= 652,473.84

FY 2025 TAC ADD REF REV

4007 FY 13 REF REV ALLOW 415.00-
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% =

FY 2025 TAC TOTAL REF REV
(JULY 2022 PAYMENT)

4012 TAC TOTAL REF REV
= (4006)+(4011) = 652,473.84
4013 MAXIMUM EC RESERVE
= (57)X$25 = 63,710.00
4014 RSVD EARLY CHILDHOOD = LSR
OF (4012) OR (4013)= 63,710.00

FY 2023 TACONITE RECEIPTS
(FEB 2023 & AUG 2023 PYMT)
USED TO CALCULATE PAY 24
LEVY LIMITATION REDUCTION

4015 TAC POT 13.72 CENTS PER TON (INITIAL AMT) 980,860.00

4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR

4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027) 31,649.00

4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)

4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) = 949,211.00

4020 MINING 3.43 CENTS/TON 186,734.00

4021 TAC RAILR GRANDFATHER

4022 DEER RVR GRANDFATHER

4023 FY 2023 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM (4019)TO(4022)= 1,135,945.00

4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)] 1,079,147.75

4025 TOTAL PAY 22 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION 1,135,944.45-

4026 FY 2023 ELIG DIST TAC REPL AMT PLUS PAY 22 TAC LEVY ADJUSTMENT =(4023) +(4025)-(4018)= .55

4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 22 LEVY REPLACMENT [NOT INCL IN (4023)]

4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 22 LEVY REPLACMENT [NOT INCL IN (4023)]

4029 FY 2023 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]

FY 2023 TACONITE RECEIPT CONT.

4030 FY 2023 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)]

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT

4031 COMMUNITY SERVICE 93,828.32
4032 OTHER GENERAL NTC 865,505.23
4033 REDUCED OTHER NTC FOR LIMITED LTFM LEVY 865,505.23
4034 OTHER GENERAL RMV 1,432,507.25
4035 OP REFERENDUM (VOTER) 350,881.77
4036 = 50% OF (4035) = 175,440.89
4037 CAP PROJ LIMIT(VOTER)
4038 = 50% OF (4037) =
4039 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS 816,530.30
4040 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS
4041 = 50% OF (4040) =
4042 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS
4043 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 2,267,598.37
4044 = 50% OF (4043) = 1,133,799.19
4045 COM SERV = -1 X (LSR OF (4024) OR (4031))= 93,828.32-
4046 REMAINING REDUCTION = (4024)+(4045) = 985,319.43
4047 GEN OTH NTC = -1 X (LSR OF (4033) OR (4046))= 865,505.23-
4048 REMAINING REDUCTION = (4046)+(4047) = 119,814.20
4049 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4039) OR (4048))= 119,814.20-
4050 REMAINING REDUCTION = (4048)+(4049) =
4051 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4042) OR (4050))=

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT CONT.

4052 REMAINING REDUCTION = (4048)+(4051) =
4053 GEN OTH RMV = -1 X (LSR OF (4034) OR (4052))=
4054 REMAINING REDUCTION = (4052)+(4053) =
4055 OPER REF = -1 X (LSR OF (4036) OR (4054))=
4056 REMAINING REDUCTION = (4054)+(4055) =
4057 CAP PROJ = -1 X (LSR OF (4038) OR (4056))=
4058 REMAINING REDUCTION = (4056)+(4057) =
4059 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4041) OR (4058))=
4060 REMAINING REDUCTION = (4058)+(4059) =
4061 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4044) OR (4060))=
4062 TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)= 1,079,147.75-
4063 CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) =

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

FY 2025 LEVY, AID & REVENUE
SUMMARY BY FUND (ESTIMATE AT TIME
(OF PROPOSED LEVY CERTIFICATION)

GENERAL FUND

5001 GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)= 350,881.77

5002 GENERAL RMV OTHER = (3001)+(3026) +(4053) = 1,432,507.25

5003 GEN NTC VOTER APPROVED = (3002)+(3027) +(4057)=

5004 GENERAL NTC OTHER = (3003)+(3028) +(4047)=

5005 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 1,783,389.02

5006 TOTAL GENERAL FUND AID = (327)+(334)+(339)+ (345)+(346)+(347)+(363) +(388)+(443)+(2020)= 27,349,824.43

5007 TACONITE RECEIPTS = -(4047)-(4053) - (4055)-(4057) = 865,505.23

5008 TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)= 29,998,718.68

COMMUNITY SERVICE FUND

5009 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)=

5010 TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 174,073.91

5011 TACONITE RECEIPTS = -(4045) = 93,828.32

5012 TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) 267,902.23

GENERAL DEBT SERVICE FUND

5013 GEN DEBT SERVICE VOTER APPROVED =(3006)+(3034) +(3506)+(4061)= 2,267,598.37

5014 GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)=

5015 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 2,267,598.37

5016 TOTAL DEBT SERVICE FUND AID = (438)+ (777)+(797)+(2022) = 5,267,223.30

5017 MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=

5018 TACONITE RECEIPTS = -(4051)-(4061) =

5019 TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) 7,534,821.67 +(5017)+(5018)=

OPEB/PENSION DEBT SERVICE FUND

5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED =(3009)+(3040) +(4059)=

5021 OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)= 696,716.10

5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) = 696,716.10

5023 TACONITE RECEIPTS = -(4049)-(4059) = 119,814.20

5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023) 816,530.30

TOTAL, ALL FUNDS

5025 TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) = 4,747,703.49

5026 TOTAL AID = (5006)+(5010) + (5016) = 32,791,121.64

5027 TOTAL MAX EFFORT AID USED = (5017) =

5028 TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) = 1,079,147.75-

5029 TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) = 38,617,972.88

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

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	395,638.64	44,756.87-	N/A			350,881.77
GEN-RMV OTHER-EXEMP	1,629,733.83	197,226.58-	N/A			1,432,507.25
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	848,487.06	16,893.77	124.40		865,505.23-	
TOTAL GENERAL	2,873,859.53	225,089.68-	124.40		865,505.23-	1,783,389.02
COM SERV-EXEMP	95,658.97	1,830.65-			93,828.32-	
DEBT-VOTER-NONEXEMP	2,267,650.33		51.96-			2,267,598.37
DEBT-OTHER-NONEXEMP						
TOTAL DEBT SERV	2,267,650.33		51.96-			2,267,598.37
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	816,403.00		127.30		119,814.20-	696,716.10
TOTAL OPEB/PENSION	816,403.00		127.30		119,814.20-	696,716.10
TOTAL	6,053,571.83	226,920.33-	199.74		1,079,147.75-	4,747,703.49

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

FUND	2022 PAY 2023 LIMITATION	2023 PAY 2024 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,904,231.75	1,783,389.02	120,842.73-	6.35-
COMMUNITY SERVICE				
GENERAL DEBT SERVICE	1,639,288.39	2,267,598.37	628,309.98	38.33
OPEB DEBT SERVICE	537,114.80	696,716.10	159,601.30	29.71
TOTAL	4,080,634.94	4,747,703.49	667,068.55	16.35

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

FUND	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,904,231.75			
COMMUNITY SERVICE				
GENERAL DEBT SERVICE	1,639,288.39			
OPEB DEBT SERVICE	537,114.80			
TOTAL AFTER ADJUSTMENTS	4,080,634.94			

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
SUBTOTALS BY LEVY CATEGORY							
(5001)	GENERAL-RMV VOTER	353,725.62	353,725.62	350,881.77	350,881.77	350,881.77	
(5002)	GENERAL-RMV OTHER	1,550,506.13	1,550,506.13	1,432,507.25	1,432,507.25	1,432,507.25	
(5003)	GENERAL-NTC VOTER						
(5004)	GENERAL-NTC OTHER						
(5009)	COMMUNITY SERV-NTC OTHER						
(5013)	GENL DEBT-NTC VOTER	1,639,288.39	1,639,288.39	2,267,598.37	2,267,598.37	2,267,598.37	*1
(5014)	GENL DEBT-NTC OTHER						*1
(5020)	OPEB DEBT-NTC VOTER						
(5021)	OPEB DEBT-NTC OTHER	537,114.80	537,114.80	696,716.10	696,716.10	696,716.10	
SUBTOTALS BY FUND							
(5005)	GENERAL FUND	1,904,231.75	1,904,231.75	1,783,389.02	1,783,389.02	1,783,389.02	
(5009)	COMMUNITY SERVICES FUND						
(5015)	GENERAL DEBT SERVICE FUND	1,639,288.39	1,639,288.39	2,267,598.37	2,267,598.37	2,267,598.37	
(5022)	OPEB/PENSION DEBT SERVICE FUND	537,114.80	537,114.80	696,716.10	696,716.10	696,716.10	
SUBTOTALS BY TAX BASE							
	REFERENDUM MARKET VALUE	1,904,231.75	1,904,231.75	1,783,389.02	1,783,389.02	1,783,389.02	
	NET TAX CAPACITY	2,176,403.19	2,176,403.19	2,964,314.47	2,964,314.47	2,964,314.47	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY							
	VOTER APPROVED	1,993,014.01	1,993,014.01	2,618,480.14	2,618,480.14	2,618,480.14	
	OTHER	2,087,620.93	2,087,620.93	2,129,223.35	2,129,223.35	2,129,223.35	
TOTAL LEVY							
	TOTAL LEVY	4,080,634.94	4,080,634.94	4,747,703.49	4,747,703.49	4,747,703.49	
ALLOWABLE INCREASE							
	ALLOWABLE INCREASE AMOUNT						
	MAXIMUM ALLOWABLE CERTIFIED LEVY				4,747,703.49		

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:							
(314)	1ST TIER RMV REFER	347,328.24	347,328.24	395,638.64	395,638.64	395,638.64	*2
(315)	2ND TIER RMV REFER						*2
(316)	UNEQUALIZED RMV REFER						
(1031)	FY 2024 1ST TIER REF ADJUST	.06-	.06-	42,621.26-	42,621.26-	42,621.26-	*2
(1039)	FY 2024 2ND TIER REF ADJUST						*2
(1047)	FY 2024 UNEQUAL REF ADJUST						
(1053)	FY 2024 TBRA ALLOC ADJUST						*2
(1062)	FY 2024 REF HOLD HARMLESS ADJ						
(1137)	FY 2022 1ST TIER REF ADJUST	6,397.44	6,397.44	2,135.61-	2,135.61-	2,135.61-	
(1144)	FY 2022 2ND TIER REF ADJUST						
(1151)	FY 2022 UNEQUAL REF ADJUST						
(1157)	FY 2022 TBRA ALLOC ADJUST						
(1169)	FY 2022 REF HOLD HARMLESS ADJ						
(1368)	OTHER RMV REF ADJUST (MEMO)						
(3025)	RMV REF NET OFFSET ADJUST						
(4055)	REFERENDUM TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	353,725.62	353,725.62	350,881.77	350,881.77	350,881.77	
GENERAL REFER MARKET VALUE OTHER:							
(311)	1ST TIER LOCAL OPTIONAL	353,967.25	353,967.25	403,201.09	403,201.09	403,201.09	*3
(239)	2ND TIER LOCAL OPTIONAL	863,217.40	863,217.40	853,945.95	853,945.95	853,945.95	*3
(243)	EQUITY	321,390.70	321,390.70	367,368.89	367,368.89	367,368.89	*3
(246)	TRANSITION	4,580.75	4,580.75	5,217.90	5,217.90	5,217.90	*3
(1011)	FY 2024 LOR TIER 1 ADJUST	.05-	.05-	43,435.94-	43,435.94-	43,435.94-	*3
(1015)	FY 2024 LOR TIER 2 ADJUST	.14-	.14-	105,926.92-	105,926.92-	105,926.92-	*3
(1019)	FY 2024 EQUITY ADJUST	1,389.28	1,389.28	38,634.68-	38,634.68-	38,634.68-	*3
(1023)	FY 2024 TRANSITION ADJUST			562.11-	562.11-	562.11-	*3
(1055)	FY 2024 LOR TIER 1 TBRA ADJUST						*2
(1064)	FY 2024 LOR TIER 1 HOLD HARM AD						
(1109)	FY 2022 LOR TIER 1 ADJUST			2,176.45-	2,176.45-	2,176.45-	
(1116)	FY 2022 LOR TIER 2 ADJUST			5,307.67-		5,307.67-	
(1123)	FY 2022 EQUITY ADJUST	5,876.57	5,876.57	1,154.65-	1,154.65-	1,154.65-	
(1130)	FY 2022 TRANSITION ADJUST	84.37	84.37	28.16-	28.16-	28.16-	
(1163)	FY 2022 LOR TIER 1 TBRA ADJUST						
(1175)	FY 2022 LOR TIER 1 HOLD HARMLES						
(1373)	OTHER ADJ, GEN OTHER RMV						
(3026)	GENERAL OTH RMV NET OFFSET ADJ						
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5002)	TOTAL GENERAL - RMV OTHER	1,550,506.13	1,550,506.13	1,432,507.25	1,432,507.25	1,432,507.25	

FOOTNOTES:
*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID AND REFERENDUM HOLD HARMLESS).
*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER:							
	INITIAL LEVIES:						
(233)	OPERATING CAPITAL	146,365.14	146,365.14	167,991.95	167,991.95	167,991.95	*3
(338)	ALT TEACHER COMP (Q COMP)						*4
(361)	ACHIEVEMENT & INTEGRATION						*5
(365)	FY 2024 REEMPLOYMENT INS			20,000.00	20,000.00	20,000.00	
(367)	SAFE SCHOOLS	90,756.00	90,756.00	91,742.40	91,742.40	91,742.40	
(370)	SAFE SCHOOLS INTERMEDIATE						
(373)	JUDGMENT						*6
(375)	ICE ARENA						
(387)	FY 2024 CAREER TECHNICAL	86,091.24	86,091.24	131,606.21	131,606.21	131,606.21	
(391)	FY 2023 ANNUAL OTHER POST-EMPLOYMENT BENEFITS (OPEB)						
(444)	LT FACILITIES EQUAL	383,620.71	383,620.71	390,282.75	390,282.75	390,282.75	*4
(445)	LT FACILITIES UNEQUAL						
(455)	DISABLED ACCESS						
(489)	BUILDING/LAND LEASE	63,825.00	63,825.00	45,600.00	45,600.00	45,600.00	
(490)	COOP BUILDING REPAIR						
(491)	OTHER CAPITAL (MEMO)						
(494)	CONSOL/TRANSITION						
(495)	REORG OPERATING DEBT						
(496)	FY 2024 HEALTH BENEFITS						
(497)	ADDITIONAL RETIREMENT						
(498)	SEVERANCE						
(499)	ADMINISTRATIVE DISTRICT						
(500)	SWIMMING POOL						
(501)	TREE GROWTH	1,263.75	1,263.75	1,263.75	1,263.75	1,263.75	
(502)	CONSOL/RETIREMENT						
(503)	ECON DEV ABATEMENT						
(504)	OTHER GENERAL (MEMO)						
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	771,921.84	771,921.84	848,487.06	848,487.06	848,487.06	

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):							
	LEVY ADJUSTMENTS:						
(1003)	FY 2024 OPER CAPITAL ADJUST	942.76-	942.76-	205.38	205.38	205.38	*3
(1102)	FY 2022 OPER CAPITAL ADJUST	54.38	54.38	304.99-	304.99-	304.99-	
(1072)	FY 2024 ALT TEACHER COMP ADJUST						*7
(1204)	FY 2022 ALT TEACHER COMP ADJUST						
(1068)	FY 2024 ACHIEVE & INTEG ADJUST						*5
(1182)	FY 2022 ACHIEVE & INTEG ADJUST						*5
(1187)	FY 2022 REEMPLOYMENT ADJUST	65,000.00-	65,000.00-	96,068.64	96,068.64	96,068.64	
(1192)	FY 2022 SAFE SCHOOLS ADJUST	2,625.48-	2,625.48-	1,424.88-	1,424.88-	1,424.88-	
(1197)	FY 2022 SAFE SCHOOLS INTERM ADJ						
(1230)	FY 2022 CAREER TECHNICAL ADJUST	343.20	343.20	78,848.93-	78,848.93-	78,848.93-	
(1234)	FY 2022 HEALTH BENEFITS ADJUST	15,548.70	15,548.70	4,725.46	4,725.46	4,725.46	
(1240)	FY 2022 ANNUAL OPEB ADJUST						
(1076)	FY 2024 LTFM EQUAL ADJUST	12,983.61-	12,983.61-	4,134.31	4,134.31	4,134.31	
(1080)	FY 2024 LTFM UNEQUAL ADJUST						
(1081)	FY 2024 H&S REBATE ADJ	N/A	N/A				
(1088)	FY 2023 LTFM EQUAL ADJUST	2,448.99	2,448.99	3,241.82-	3,241.82-	3,241.82-	
(1095)	FY 2023 LTFM UNEQUAL ADJUST						
(1215)	FY 2022 LTFM EQUAL ADJUST			1,619.40-	1,619.40-	1,619.40-	
(1226)	FY 2022 LTFM UNEQUAL ADJUST						
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE GENERAL NTC OTHER	63,156.58-	63,156.58-	19,693.77	19,693.77	19,693.77	

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):							
	LEVY ADJUSTMENTS:						
(1361)	PAY 21 LEASE ADJUST	121,397.92-	121,397.92-	2,800.00-	2,800.00-	2,800.00-	
(1362)	LEASE LEVY ADJ (MEMO)	119,475.00	119,475.00				
(1363)	OTHER CAPITAL ADJUST (MEMO)						
(758)	FY 2025 FAC & EQUIP BOND ADJUST						
(1365)	ECON DEV ABATE ADJUST						
(1366)	DEBT SURPLUS ADJUST						
(1380)	OTHER GENERAL ADJUST						
(2038)	ABATEMENT ADJUSTMENT	180.24	180.24	140.32	140.32	140.32	*10
(2051)	CARRY-OVER ABATEMENT ADJUST						*11
(2069)	ADVANCE ABATEMENT ADJUST	100.53	100.53	15.92-	15.92-	15.92-	*12
(4047)	GENERAL OTH NTC TACONITE ADJUST	707,123.11-	707,123.11-	865,505.23-	865,505.23-	865,505.23-	
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	708,765.26-	708,765.26-	868,180.83-	868,180.83-	868,180.83-	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	771,921.84	771,921.84	848,487.06	848,487.06	848,487.06	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	63,156.58-	63,156.58-	19,693.77	19,693.77	19,693.77	
(5004)	TOTAL GENERAL - NTC OTHER						

FOOTNOTES:
*10 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THI COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
*11 PAY 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
*12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
COMMUNITY SERVICE:							
(609)	BASIC COMMUNITY EDUC	133,969.70	133,969.70	61,256.45	61,256.45	61,256.45	*13
(619)	EARLY CHILD FAMILY	35,201.68	35,201.68	32,714.54	32,714.54	32,714.54	*14
(624)	HOME VISITING	761.97	761.97	707.88	707.88	707.88	
(631)	ADULTS W/ DISABILITIES			980.10	980.10	980.10	
(636)	SCHOOL-AGE CARE						*14
(638)	OTHER COMM ED (MEMO)						
(1403)	FY 2024 EARLY CHILD FAMILY ADJ	6.94-	6.94-	1,718.95-	1,718.95-	1,718.95-	
(1407)	FY 2022 HOME VISITING ADJUST	767.25-	767.25-	111.70-	111.70-	111.70-	
(1411)	FY 2022 SCHOOL-AGE CARE ADJUST						
(1412)	ADULTS W/ DISABILITIES ADJUST						
(1415)	OTHER ADJUST (MEMO)						
(2039)	ABATEMENT ADJUSTMENT						*10
(2052)	CARRY-OVER ABATEMENT ADJUST						*11
(2070)	ADVANCE ABATEMENT ADJUST						*12
(4045)	COM SERV TACONITE ADJUST	169,159.16-	169,159.16-	93,828.32-	93,828.32-	93,828.32-	
(5009)	TOTAL COMMUNITY SERVICE						

FOOTNOTES:
*10 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THI COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
*11 PAY 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
*12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
*13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
*14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.
FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
	DEBT SERVICE VOTER APPROVED:						
(806)	DEBT SERVICE-AID ELIG	1,638,942.85	1,638,942.85	1,865,405.83	1,865,405.83	1,865,405.83	*15
(808)	DEBT SERVICE-AID INELIG			402,244.50	402,244.50	402,244.50	*15
(778)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS						
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	.09	.09				*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST	345.45	345.45	51.96-	51.96-	51.96-	*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	1,639,288.39	1,639,288.39	2,267,598.37	2,267,598.37	2,267,598.37	*1
	DEBT SERVICE OTHER:						
(807)	DEBT SERVICE-AID ELIG						*15
(809)	DEBT SERVICE-AID INELIG						*15
(769)	LT FACILITIES DEBT SERVICE						*15
(1708)	FY 2024 LTFM DEBT SERV ADJ						
(1715)	FY 2023 LTFM DEBT SERV ADJ						
(1726)	FY 2022 LTFM DEBT SERV ADJ						
(1703)	REDUCTION FOR DEBT EXCESS						
(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						*1

FOOTNOTES:
*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
*10 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THI COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
*11 PAY 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
*12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
*15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
*16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 810 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.
FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED:							
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS						*15
(1900)	REDUCTION FOR DEBT EXCESS						
(1901)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT						*10,17
(2054)	CARRY OVER ABATEMENT						*11,17
(2072)	ADVANCE ABATE ADJUST						*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST						
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED						
OPEB/PENSION DEBT SERVICE OTHER:							
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS	817,237.00	817,237.00	816,403.00	816,403.00	816,403.00	*15
(1903)	REDUCTION FOR DEBT EXCESS						
(1904)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT	338.92	338.92	162.64	162.64	162.64	*10,17
(2054)	CARRY OVER ABATEMENT						*11,17
(2072)	ADVANCE ABATE ADJUST	9.86	9.86	35.34-	35.34-	35.34-	*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST						
(4049)	OPEB/PENSION DEBT TACONITE ADJUST	280,470.98-	280,470.98-	119,814.20-	119,814.20-	119,814.20-	
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER	537,114.80	537,114.80	696,716.10	696,716.10	696,716.10	

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

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT

OFFICE OF THE SCHOOL BOARD
INDEPENDENT SCHOOL DISTRICT NO. 2909
MONDAY, NOVEMBER 27, 2023, 6:00 P.M.
ROCK RIDGE ADMINISTRATION BUILDING, 1405 PROGRESS PARKWAY, VIRGINIA, MN 55792
MINUTES OF THE REGULAR SCHOOL BOARD MEETING

Members Present:

Nicole Culbert-Dahl
Brandi Lautigar
Tim Riordan
John Uhan
Lisa Westby

Other Staff Present:

Dr. Noel Schmidt, Superintendent
Scott Mann, North Star Elementary Principal
Bill Bryson, Director of Technology
Mike Hoag, Director of Maintenance

Members Absent:

Bill Addy
Pollyann Sorcan

I. Vice Chair UHAN called the regular meeting to order at 6:00 P.M.

II. **APPROVE AGENDA:**
- A. Motion to **approve the agenda** made by RIORDAN, seconded by WESTBY.
- B. UHAN added "Proposal from VEEDA for the 1404 Progress Parkway property" to **Administration Items 6.2**.
- C. RIORDAN amended his motion to include the addition of 6.2, seconded by WESTBY.
- D. Motion passed unanimously.

III. **RECOGNITION OF VISITORS AND VISITOR INPUT:** None.

IV. **CONSENT AGENDA:**
- A. Motion to **approve the Consent Agenda** made by CULBERT-DAHL, seconded by LAUTIGAR.
- B. Motion passed unanimously.
  1. Approval of November 13, 2023 regular meeting minutes.
  2. Approval of hire of Shawn Johnson for the Custodian/General Maintenance/Grounds/Driver position at a rate of $24.25/hour effective November 20, 2023.
  3. Approval of hire of Kadeen Auel for the Paraprofessional position at a rate of $18.47/hour effective November 20, 2023.
  4. Approval of hire of Andrew Evers for the Paraprofessional position at a rate of $18.47/hour effective November 22, 2023.
  5. Approval of hire of Macoy Rudolph for the Long-Term Social Studies Teacher position with a salary of $45,085 prorated (BA Step A) effective November 27, 2023 through January 26, 2024.
  6. Approval of transfer of Terese Stubbs from PT Bus Driver to the Paraprofessional position at a rate of $18.47/hour effective December 4, 2023.
  7. Approval of hire of Tyson Wilson for the 7th Grade Boys Basketball Coach position with a stipend of $3,105 for the 2023-2024 school year.
  8. Approval of hire of Dallas Williams for the 8th Grade Boys Basketball Coach position with a stipend of $3,105 for the 2023-2024 school year.
  9. Approval of transfer of Charlotte Hill to available Paraprofessional position (#988) at a rate of $18.47/hour effective November 13, 2023.
  10. Approval of transfer of Christy LeMmons to available Paraprofessional position (#1010) at a rate of $18.47/hour effective November 20, 2023.
  11. Acceptance of resignation of Tim Kulik from the Secondary Teacher position effective December 1, 2023.

12. Approval of resignation of Samantha Pappenfuss-Krage from the Student Council Advisor position effective upon finding a replacement, but no later than January, 19, 2024.
13. Approval of volunteer coach for the 2023-2024 school year: Shawn Goerdt (7th Grade Girls Basketball).
14. Approval to raise meal money stipend for MSHSL state participants and coaches from $20/day to $30/day or $5 - breakfast, $10 - lunch, and $15 - dinner.
15. Acceptance and appreciation of a donation of $1,650 from the Eveleth Elks Club for a one-year subscription for 150 8th grade students for IXL.

V. **REPORTS:**

A. Representatives from Hillyard presented the results from the custodial time and productivity study.
B. Victor Lund, Traffic Engineer - St. Louis County and Eric Fallstrom, St. Louis County Public Works, presented the transportation improvements that would service the Rock Ridge campus.
C. Principal Scott Manni shared some highlights from North Star Elementary.
D. Supt. Schmidt gave input on Elementary IXL in comparison with Math MCA scores from Laurentian and North Star (Grades 3-6) from the 2022-23 school year. The data shows that the lowest scoring grade levels in math used IXL the most. He recommended to the board that if teachers want to purchase IXL for their classrooms, we expect positive results on test scores. School board was in agreement.
E. Motion to **approve the payment of the bills** made by RIORDAN, seconded by LAUTIGAR. Motion passed unanimously.

VI. **ADMINISTRATION:**

A. Motion to **approve the proposal for Parkview Elementary security and access control upgrades** made by CULBERT-DAHL, seconded by RIORDAN. Motion passed unanimously.
B. Motion to **move ahead with the purchase of 1404 Progress Parkway Property for $2,000,000 since offer has been accepted by VEEDA** made by UHAN, seconded by RIORDAN.
    1. Following discussion, UHAN amended his motion to **move ahead with the purchase of 1404 Progress Parkway Property for $1.7 million and the purchase will include the VEEDA-owned portion of Progress Parkway road as well as right of first refusal of the 1402 Progress Parkway Property**, seconded by RIORDAN.
    2. Motion passed unanimously.

VII. **MEETING ANNOUNCEMENTS** were made.

VIII. **ADJOURNMENT:** Meeting adjourned at 7:23 P.M.

_____ _____

VICE CHAIR – JOHN UHAN CLERK – BRANDI LAUTIGAR

OVERNIGHT ATHLETIC TRIPS - WINTER 2023-24

SPORT	LEAVE	RETURN	EVENT	STUDENTS	WHO PAYS COSTS?	BUS/SUB	SUPER(S)
Wrestling	12/15/23	12/16/23	Peqout Lakes Trny	20	School/Transportation; Boosters/Lodging	Suburbans	Coaches
Wrestling	1/19/24	1/20/24	Brooklyn Center/ Park center	20	School&Boosters/Trans; Boosters/Lodging	Suburbans	Coaches
Danceline	2/2/24	2/3/24	St Cloud	21	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
Danceline	1/26/24	1/27/24	Monticello	21	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
Danceline	1/12/24	1/13/24	Minneapolis Tartan HS	21	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
Danceline	1/5/24	1/6/24	Bloomington HS	21	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
Danceline	12/1/23	12/2/23	St Cloud	21	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
B Hockey	12/15/23	12/16/23	Little Falls/St Cloud	39	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
G Hockey	11/24/23	11/25/23	St Cloud	30	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
G Hockey	2/2/24	2/3/24	Ifalls/Warroad	30	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
Girls Basketball	1/26/24	1/27/24	Chisago Lakes/ Princeton	25	School&Boosters/Trans; Boosters/Lodging	2 Suburbans'	Coaches
Boys Basketball	1/12/24	1/13/24	T-wolves Game/ North Branch	40	School@Boosters; Boosters Lodging	Bus	Coaches
Alpine	1/19/24	1/20/24	Mont Do Lac	15	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
Boys Swim	1/20/24	1/21/24	True Team State *if we qualify		School&Boosters/Trans; Boosters/Lodging	Bus	Coaches

World's Best Workforce Report Rock Ridge Public Schools 2023-2024

Delivering a World-Class Education on the Iron Range

What is the WBWF?

- Minnesota Statutes 2013 section 120B.11

- Aligns existing district plans that are aimed at supporting student achievement and preparing students to be successful 21st century citizens

5 Goal Areas

- All students are ready for school
- All third graders achieve grade-level literacy
- All racial and economic achievement gaps between students are closed
- All students are ready for career and college
- All students graduate from high school

Annual District Timeline

- **September - October** - Analyze Data and Review 22-23 Goals
- **November-December** - Stakeholder Meeting and Submit WBWF to MDE
- **December 11** - School Board Meeting
- **April - September** - Monitor Current Plan

Closing the Achievement Gap How Did We Do?

22-23 Goal: Rock Ridge Public Schools will increase proficiency rates by 2% on MCA Math & Reading in grades K-6.

22-23: Rock Ridge Public School will increase the MCA Reading & Math scores of students who identify as 2 or more ethnic subgroups by 5%.

TBD

How Did We Do?
3.3% Increase in Reading
3.5% Increase in Math

The sample size dropped from 20 students to 12 students. Reading went from 55% to 41.7% and math went from 60% to 46.2%.

All Students Ready for School:

22-23 Goal: Rock Ridge Public Schools will increase current Kindergarten Readiness rates by 2%.

Kindergarten Readiness: 20-21

Reading 88% Math 87% Social Emotional Development 74%

Kindergarten Readiness: 21-22

Reading 83% Math 93% Social Emotional Development 46%

Kindergarten Readiness: 22-23

Reading 93% Math 96% Social Emotional Development 47%

How Did We Do?

Change: Reading +10% Math +3% SED +1%

All Students in Third Grade Achieve Grade Level Literacy

22-23 Goal: Rock Ridge Public School will increase 3rd grade Reading MCA scores by 2%.

Grade	Year	Rock Ridge	State
3	19-20	60%	54.4%
3	20-21	54.8%	48.2%
3	21-22	54%	47.8%
3	22-23	52.10%	48%

How Did We Do?

Change: -1.9%

All Students Graduate from HS

22-23 Goal: Rock Ridge Public School will keep graduation rates of 95%.

Rock Ridge Public School District's graduation rates.

NDA % of students graduated in 2020.

99.03% of students graduated in 2021.

96.1% of students graduated in 2022.

How Did We Do? Met our Goal

Career & College Ready

22-23 Goal: Rock Ridge Public Schools will increase enrollment in college level coursework by 5%.

How Did We Do?

71% increase

23-24 WBWF Goals

All Students Ready for School

Rock Ridge Public Schools will increase current kindergarten readiness by 5% specific to Social Emotional Development.

All Students in Third Grade Achieving Grade Level Literacy.

Rock Ridge Public Schools will increase 3rd grade MCA scores by 5%.

Closing the Achievement Gap

Rock Ridge Public School students will increase an average of 1.0 GE growth from the fall to spring STAR Assessment in reading.

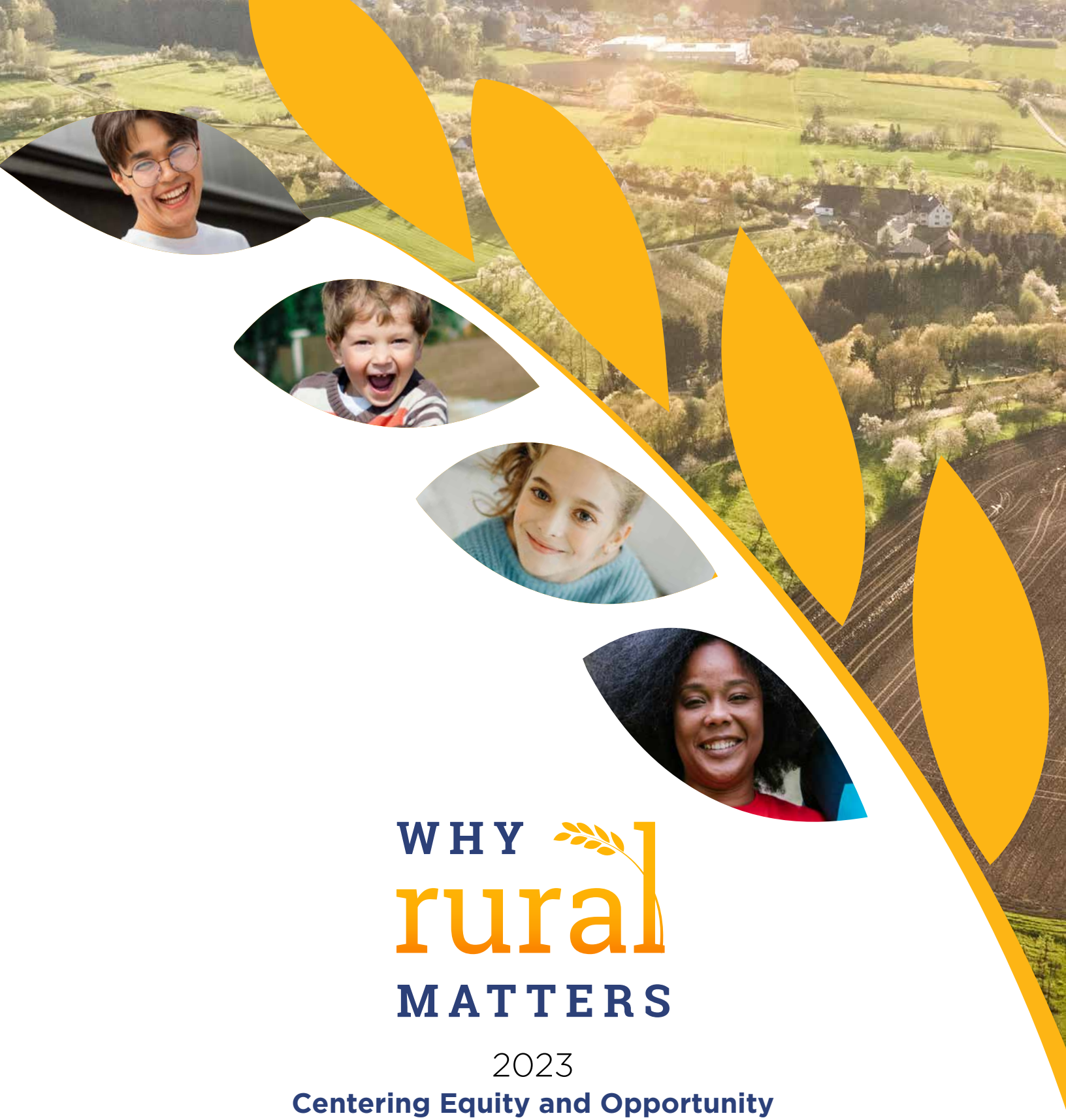
Rock Ridge Public School students will increase an average of 1.0 GE growth from the fall to spring STAR Assessment in math.

All Students Career and College-Ready by Graduation

The number of students taking a CTE (Career Technical Education) courses at the high school level will increase by 10%.

All Students Graduate

The graduation rate will stay over 95% for the 23-24 school year.



WHY rural MATTERS

2023

Centering Equity and Opportunity

Daniel Showalter, PhD
Eastern Mennonite University

Sara L. Hartman, PhD
Ohio University

Karen Eppley, PhD
Pennsylvania State University

Jerry Johnson, EdD
East Carolina University

Bob Klein, PhD
Eastern Illinois University

EST. 1907
NREA
THE NATIONAL RURAL EDUCATION ASSOCIATION

WHY rural MATTERS

2023

Centering Equity and Opportunity

ACKNOWLEDGEMENTS

The National Rural Education Association offers its sincere appreciation to the Rural School and Community Trust, who conceptualized this project more than 20 years ago and nurtured it through its evolution across multiple versions. We are honored to take the baton and continue this important work. We also want to recognize and thank our national partner, Rural Schools Collaborative, for their continued support of our collective work on behalf of rural schools, educators, and students across the country.

NATIONAL RURAL EDUCATION ASSOCIATION

(NREA) is the voice of all rural schools and rural communities across the United States. NREA was originally founded as the Department of Rural Education in 1907. It is the oldest established national organization of its kind in the United States. Through the years, it has evolved as a strong and respected organization of rural school administrators, teachers, board members, regional service agency personnel, researchers, business and industry representatives, and others interested in maintaining the vitality of rural school systems across the country. Learn more at nrea.net.

Showalter, D., Hartman, S.L., Eppley, K., Johnson, J., & Klein, R. (2023). Why rural matters 2023: Centering equity and opportunity. National Rural Education Association.

Table of Contents

Executive Summary

While the entire United States is still reeling in the wake of the COVID-19 pandemic, the recovery process has not been even across communities. Many rural communities—especially certain pockets—are currently facing multiple crises in terms of educational loss, economic outcomes, unemployment, and mental health. Any issue that impacts rural families and communities extends inevitably to rural children, and so this larger picture signals the importance of including in educational discourse all aspects of a student's mental, emotional, and physical well-being. Attentive to these realities, this report looks critically at how educational supports and resources for student well-being are being distributed, casting light on which of our rural children are most in need of additional support.

Why Rural Matters 2023, the latest in a series of 10 such reports, shows that roughly 7.3 million public school students are enrolled in rural school districts—more than one in every seven students across the United States. Nearly one in seven of those rural students experience poverty, one in 15 lacks health insurance, and one in ten has changed residence in the previous 12 months.

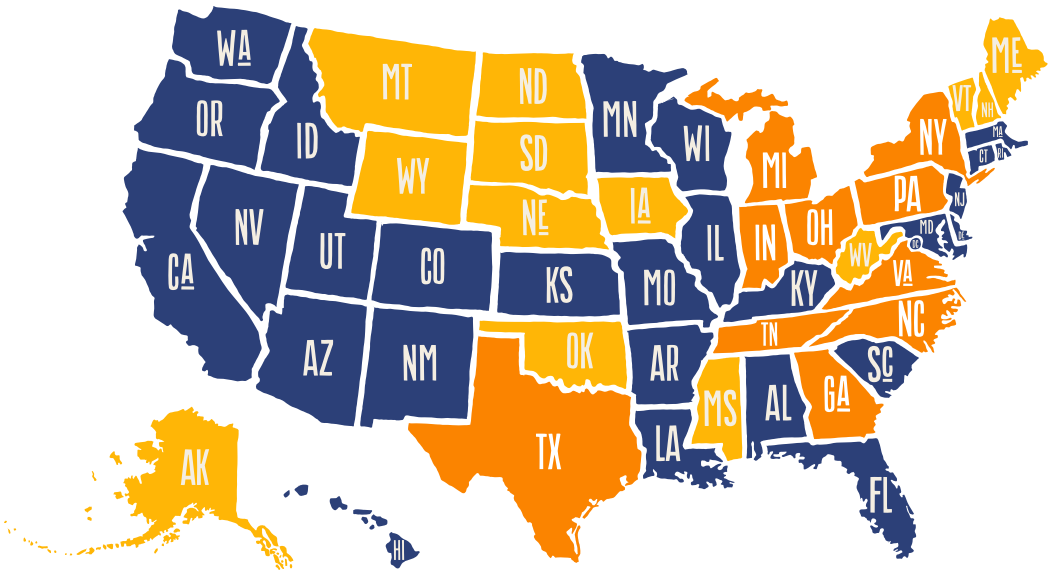
Significantly, the number of children attending rural schools is greater than the number of students in rural school districts because many children attend rural schools in districts that are not designated "rural" by the U.S. Census Bureau. Hence, a more representative measure of rural students in the United States is over 9.5 million—more than one in five students in the United States. This means that more students in the United States attend rural schools than attend the 100 largest U.S. school districts combined.

Data used in *Why Rural Matters 2023* come from public sources: the National Center for Education Statistics (NCES), the U.S. Department of Education, and the U.S. Census Bureau. For this report, rural is defined using the three rural locale codes as determined by the U.S. Census Bureau. (See main report for more details.) There is no single "best" definition of rural, but the Census coding is widely used in public data reporting and therefore represents the most practical means of operationalizing "rural."

Rural schools and students often seem invisible because many policymakers lack personal experience in rural communities and/or have not yet developed a full understanding of the spatial inequities faced by rural communities in the United States. The majority of rural students attend school in a state where they make up less than 25% of total public-school enrollment. About one in five rural students lives in a state in which rural students constitute less than 15% of overall enrollment.

More students in the United States attend rural schools than attend the 100 largest U.S. school districts combined.

Many rural school districts across the United States are small: median enrollment for U.S. rural districts is 493 students, and at least half of rural districts in 23 states enroll less than 493 students. In Montana and North Dakota, at least 85% of rural districts have fewer than 493 students. West Virginia, where most public schools are rural, has no small rural school districts because all 55 districts are countywide systems. Florida, Maryland, and Delaware also have no small rural school districts.



Roughly half of all rural students in the United States attend school in just 10 states, including some of the most populous, metropolitan states.

In 13 states, at least half of public schools are rural. In 14 other states, at least one-third of all schools are rural.

More Key Findings
from this Edition of *Why Rural Matters*

MORE ACCESS TO PSYCHOLOGISTS AND SCHOOL COUNSELORS IS NEEDED

In non-rural districts, an average of 295 students are given access to only a single school counselor or psychologist. This ratio is worse in rural districts, averaging 310:1, with seven states having ratios worse than 400:1 (Minnesota, California, Mississippi, Alaska, Louisiana, Indiana, and Michigan). Rural Michigan children bear the most critical ratio of an average of 574 students to every psychologist or school counselor.

MOST RURAL GIFTED AND TALENTED PROGRAMS DEMONSTRATE GENDER EQUITY IN GIFTED EDUCATION PROGRAMS

Across the United States, 50.4% of the students in gifted programs in rural districts were female.[i] This is a coarse measure of equity since giftedness manifests itself in different subject areas and in types of accommodations. Such variation may reveal more work yet needed to achieve equitable accommodation in gifted programs. For instance, females are heavily underrepresented in rural gifted math programs as well as in math competitions (globally). In three states, females' participation in rural school gifted programs is at least eight percentage points lower than that of males: Alaska (40.0% vs. 60.0%), New Hampshire (45.4% vs. 54.6%), and Wyoming (45.7% vs. 54.3%). Rural Rhode Island has the highest percent of females in their gifted and talented programs at 62.4%. More pressing than gender equity in rural placement was the absence of gifted and talented programs altogether. Of the 24,736 public rural schools in the United States, 10,071 (40.7%) appear not to offer any program specific to gifted students.

MORE GIFTED AND TALENTED PROGRAM ACCESS IS NEEDED FOR BLACK AND HISPANIC STUDENTS IN RURAL DISTRICTS

Despite 17.1% of students in rural schools identifying as Hispanic, only 9.1% of the students in the gifted programs at these same schools were Hispanic. Similarly, 10.6% of the rural school population identified as Black, but only 5.2% of the gifted student population in rural schools was Black. In contrast, 64.8% of rural students were White, but 77.4% of the rural students enrolled in gifted programs were White. Gifted enrollment rates for all other racial and ethnic categories were roughly proportionate to their numbers in the overall rural population.

RURAL AREAS APPEAR TO OFFSET SOME OF THE IMPACT OF POVERTY ON EDUCATIONAL OUTCOMES

Although rural students experiencing poverty scored lower than their peers in every state with data on both math and reading tests, these differences were smaller among rural schools than among non-rural schools. Across all locales, students experiencing poverty scored 27 points lower than their peers on the grade 8 NAEP math assessment and 22 points lower on the reading assessment; in rural schools, these differences were 22 and 18, respectively. Socioeconomic equity in reading appeared to be highest within rural schools in Arizona, Idaho, Texas, and Oklahoma and most concerning in Illinois, Mississippi, and Virginia. For math, the most equitable states were Hawaii, Arizona, West Virginia, and Oklahoma; the least equitable states were Colorado and Louisiana.

MANY RURAL AREAS CONTINUE TO LACK BASIC INTERNET ACCESS

The COVID-19 pandemic made clear that adequate internet connectivity is an essential component of equitable education opportunities. This connectivity has remained essential even after most students have returned to in-person classrooms. However, 13.4% of rural households lack minimum broadband connection for streaming educational videos or virtual classrooms. In six states, more than one in six rural households lacks at least a basic broadband connection: New Mexico (21.4%), Mississippi (20.6%), Alabama (18.9%), West Virginia (17.5%), Arkansas (17.4%), and Louisiana (17.2%). While this is not a uniquely rural disparity, it is several percentage points higher than the percent of households without broadband access in rural and non-rural areas combined (9.9%).

STUDENTS IN RURAL SCHOOL DISTRICTS ARE MORE LIKELY TO GRADUATE HIGH SCHOOL THAN THEIR NON-RURAL COUNTERPARTS

In the majority of states with enough rural students to make data available, (34 of 46 states), rural students graduated at rates higher than their non-rural peers. Despite facing a range of spatial inequities, the unique strengths of rural communities combined to create graduation advantages of at least five percentage points in six states (Nebraska, Connecticut, Maryland, Massachusetts, New York, and Rhode Island). However, there were also exceptions—in two states, the rural graduation rate was more than 3 percentage points lower than the non-rural graduation rate—Arizona (7.7 percentage points lower) and Alaska (10.6 percentage points lower). To put this in perspective, if Alaska's rural students had graduated at the same rate as its non-rural students, an additional 200 to 250 rural students would have graduated in the past year instead of leaving the public school system without a diploma.

Many states provided a disproportionately larger share of school funding for rural districts because of the higher relative costs of running rural schools. Fourteen states, however, provided disproportionately less funding to rural districts: Nebraska had the greatest disparity, followed by Vermont, Rhode Island, Iowa, Delaware, South Dakota, Michigan, Indiana, Wisconsin, Connecticut, Idaho, Illinois, Massachusetts, and Minnesota. Although this disparity has been present in several of these states for years, it is a recent development for Delaware, South Dakota, Indiana, Idaho, and Illinois.

Rural school districts in Delaware, Oklahoma, North Carolina, and Nevada are the four most racially diverse in the United States, as per our Rural Diversity Index. In each of these states, two students chosen at random from a school in a rural district are more likely than not to be of a different race or ethnicity.

Across the United States, the communities surrounding schools in rural districts on average had a household income of 2.91 times the poverty line. Rates were lowest in New Mexico (1.85) and highest in Connecticut (5.32).

Rural Education
in the 50 States

This report uses five gauges to describe the condition of rural education in each state:

1. Importance of rural education
2. Diversity of rural students and their families
3. Educational Policy Context impacting rural schools and communities
4. Educational Outcomes for rural students
5. Access to Supports for Learning and Development of students in rural schools

Each gauge includes five equally weighted indicators. The higher the ranking of a state, the more important or urgent rural education matters are for that state. We combine the five average gauge rankings to determine an overall average ranking, which is the Rural Education Priority ranking.

Our state rankings should not be interpreted to suggest that rural education in low-priority states does not deserve increased attention from policymakers. Every state faces challenges in providing a high-quality education for all children. Highest-priority states in this report are those states where key factors converge to present the most extreme challenges for rural schooling, suggesting the most urgent and comprehensive needs for policymakers' attention.

There are many faces of rural: from remote Indigenous reservations in the West, to small towns in the Great Plains and Midwest, to the Mississippi Delta and Southern "Black Belt," to Appalachia and New England. Rural can look different in each state: a town of a few thousand people, or tiny communities located several hours or even days from the nearest city, as is the case in parts of Alaska. This report looks at statewide averages, which sometimes mask important variations in rural contexts and conditions. No state should ignore the important issues facing rural students, their schools, and communities.

Meeting the needs of nearly 10 million children is a challenge and an obligation that demands and deserves collective attention across the United States. Fulfilling that obligation requires educators, policymakers, caregivers, students, citizens, and employers to deepen our understanding of rural education issues and to move beyond simplistic and often harmful notions about rural schools and their communities.

While *Why Rural Matters* uses data to draw attention to key areas of need in rural education, it is motivated by a strong sense of optimism that change is possible and that examples of creative and successful efforts to address issues confronting rural education may serve as inspiration for paths forward.

After years of measuring racial diversity through the inadequate lens of "White and non-White," we continue our use of the rural diversity index begun in the previous *Why Rural Matters* report. This index shows that when randomly choosing two students from a school in a rural district in the United States, there would be about a one-in-three chance that the students would identify as being from different racial/ethnic backgrounds.[ii] The most recent statistics describing that likelihood is 33.4%, up from 31.9% in the 2019 report, underscoring the steadily diversifying landscape of the rural United States.

Defying traditional stereotypes that only densely populated, metropolitan areas of the United States are racially diverse, and that the rural United States is mostly White, the rural diversity index of 33.4% is not far below the U.S. all-locale diversity index of 45.9%. In fact, in 10 states, the rural diversity index is higher than the U.S. average for all locales:

- Delaware . . . . . (61.3%)
- Oklahoma . . . . . .(55.5%)
- North Carolina . . . . . .(52.7%)
- Nevada . . . . . (51.7%)
- Maryland . . . . . (49.1%)
- Florida . . . . . (48.8%)
- Georgia . . . . . (48.5%)
- Arizona . . . . . .(47.6%)
- South Carolina . . . . . .(47.0%)
- Texas . . . . . (46.7%)

The non-rural district of Idabel, Oklahoma boasts the most racially diverse district in the United States of any locale (78.2%), but the small rural district of Preston, Oklahoma less than 3 hours away has almost the same diversity level at 76.1%.

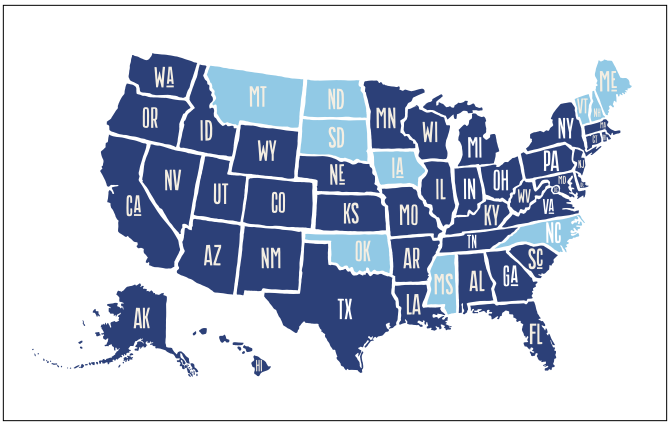
Key Changes
in This Edition of *Why Rural Matters*

In *Why Rural Matters 2023,* we maintain many of our yearly updates from the most recent edition of *Why Rural Matters* (such as the diversity index, adjusting teacher salaries to reflect local wages, and our updated two-fold method to measuring poverty). In addition, the *Educational Outcomes* gauge has been reworked to better reveal areas of strength and opportunities for pursuing equity. The spotlight on equity now includes physical, mental, and emotional health, as well as spatial equity, in our entirely new *Access to Supports for Learning and Development* gauge.

Why Rural Matters 2023 also includes sections investigating the impact of COVID-19 on rural areas and discussing the National Rural Education Association's (NREA) latest rural research agenda. These sections are intended to start conversations and agenda-setting around major challenges and initiatives. Rural areas were hit particularly hard by the COVID-19 pandemic, and it is up to educators, school leaders, researchers, and policymakers to respond proactively in these crucial next years. The NREA rural research agenda is one part of that response.

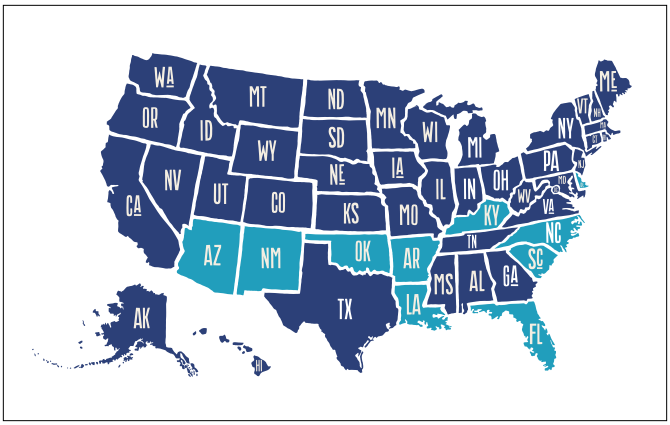
Highlights
from *Why Rural Matters'* Five Gauges

IMPORTANCE OF RURAL EDUCATION IN THE STATE



The 10 highest-priority states on this gauge that examines the prevalence of rural schools and districts in a state and related measures are **Maine, South Dakota, Oklahoma, Vermont, Montana, North Dakota, Mississippi, North Carolina, New Hampshire, and Iowa.** There are no major ranking changes for states since the last report. The two biggest increases in priority were Arkansas (from 16th to 12th) and West Virginia (from 19th to 14th). In Arkansas, the overall student enrollment increased, especially in rural districts. In West Virginia, the overall student enrollment decreased, but this decrease was more pronounced in non-rural districts than in rural districts. While Texas, Virginia, New York, Pennsylvania, and Michigan all rank at or below the median on this gauge, these states have sizeable numbers of rural students that are dwarfed by very large numbers of urban and suburban students, affecting the overall priority ranking of those states.

STUDENT AND FAMILY DIVERSITY



The highest-priority states on this gauge are **Arizona, Oklahoma, South Carolina, Delaware, Florida, Kentucky, North Carolina, Louisiana, New Mexico, and Arkansas.**

This list of highest-priority states looks similar to four years ago (on the same set of indicators), with exception that Delaware was not previously on the list. Already the most racially diverse state in the United States, Delaware grew even more diverse and saw its child poverty rate increase by 50%.

In West Virginia, the least diverse state, there is only a one in eight chance that two randomly-selected students who attend school together in a rural district are of a different race or ethnicity. Compare this to Delaware, Oklahoma, North Carolina, and Nevada where two such students are more likely than not to be of different races or ethnicities.

Across the United States, 141 public school districts enroll only students of a single racial or ethnic category (i.e., a diversity index of 0%). Of these, nine enroll only students of American Indian or Alaskan Native background and two enroll only students of Hispanic background. All but three of these districts are rural.

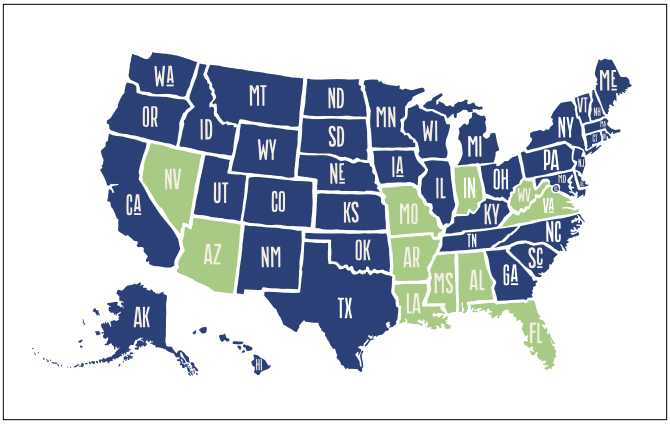
The communities around schools in rural U.S. districts have an average household income that's 2.91 times that of the poverty level, up from 2.68 four years earlier. The communities with the highest concentrations of people who live with incomes below the federal poverty line are in New Mexico (only 1.85 times the poverty level), while the wealthiest ones are in Connecticut (5.32 times the poverty level). There are 18 states with average rural-school community incomes less than half that of Connecticut's.

In a sizable jump from the past, every state now offers an Individualized Education Plan for at least one in nine of their rural students. In Pennsylvania and New Jersey, more than one in five rural students receive special education services.

Moving residences causes transitions that can be stressful and disruptive for students, teachers, and classmates. Of the 10 states with the highest rates of rural student mobility, four also rank among the most urgent on the *Educational Outcomes* gauge (Arizona, South Carolina, Nevada, and Alabama). With the fourth highest level of rural student mobility, Wyoming also ranks in the highest quartile for rural poverty difference in both math and reading. Florida experienced the highest rates of student mobility, with over one in seven rural students changing residences in the past year.

Because Hawaii is a single (non-rural) district, it is absent from most of our indicators. However, the fact that its rural child poverty rate is the third highest in the country (22.2%) suggests needed attention for students living in rural areas throughout the state. The only states with higher rural child poverty rates are Kentucky (22.6%) and New Mexico (24.4%).

EDUCATIONAL POLICY CONTEXT



The 11 states that most urgently need education policy changes to address rural schools' and students' needs are: **Indiana, Florida, Mississippi, Missouri, Arizona, Alabama, Louisiana, Virginia, West Virginia, and Nevada and Arkansas (tied for 10th).**

The lowest-priority states on this gauge are found in nearly all regions of the United States: three in the Great Plains (Wyoming, Nebraska, and Kansas), one in the Midwest (Minnesota), three in the Northeast (Vermont, New Hampshire, and New York), two Western states (Washington and California), one in the Southwest (New Mexico), and Delaware and Alaska. Many of these states are characterized by small schools and districts and have stronger investments in public education overall.

Though most states have stayed fairly consistent on this gauge, Nevada jumped in priority from 29th to 10th. Not only have their teacher salaries and instructional expenditures on student learning not kept pace with average increases across the United States, but transportation costs also consume larger portions of their budgets. On the other hand, Ohio increased average investments in each rural pupil by over $1,000 and saw their education policy rank shift from seventh to 21st.

Non-rural districts across the United States spend an average of $7,685 on the teaching and learning of each student. This figure is over $500 more than the amount spent on the instruction of each rural student. New York's rural students are supported at an average rate of $14,731 per student, more than twice that of the average rural instructional expenditures in 27 states. The lowest averages are: $4,908 in Idaho, $5,278 in Mississippi, $5,484 in Florida, $5,566 in Alabama, and $5,582 in Indiana.

Rural student transportation costs are high, with an average of $11.09 spent on instruction for every dollar spent on transportation. Compare this with non-rural districts that spend $14.93 on instruction for every dollar on transportation. States where the largest portion of the budget is consumed by transportation costs are West Virginia, Nevada, Indiana, and Louisiana. A low ratio indicates that transportation costs are disproportionately burdensome relative to instructional costs.

States supply $1.18 on average to rural districts for every dollar allocated from local tax revenue. Rural districts in Nebraska receive only 28 cents of state funding for every dollar of local revenue they raise. States located near each other can have very different funding structures. For example, Rhode Island, Connecticut, and New Hampshire are the next three lowest after Nebraska, with none of them receiving more than 50 cents in state funding per local dollar. However, the rural districts of nearby Vermont receive over 30 times more at $15.30 from the state for every local dollar—the highest rate in the United States.

Alarmingly, in the past four years since the last *Why Rural Matters* report, 27 states have decreased their

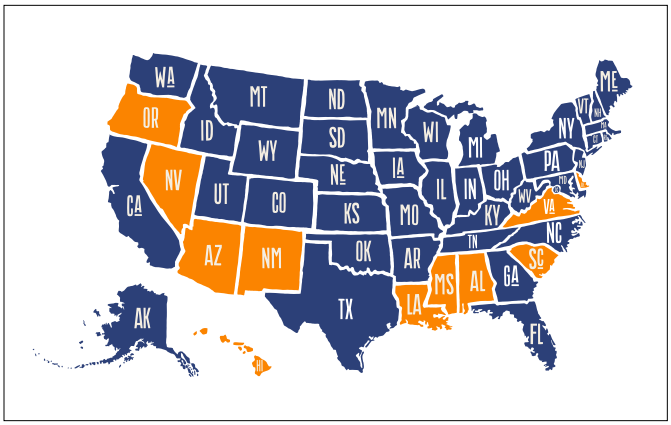
rural schools, creating more dependency on more inequitable local funding. New Mexico has seen the greatest drop ($3.34, down from $4.42 per local dollar). Other states with substantial decreases include North Carolina, North Dakota, Alaska, Kansas, and Wyoming.

The adjusted U.S. average salary for teachers in rural districts is $76,374—a promising jump from the $69,797 four years prior, but still substantially lower than the $81,645 average for non-rural districts even after adjusting for local wage differences. Many rural districts cannot keep pace with larger districts on salaries, even though they sometimes serve high numbers of students experiencing poverty. These salary differences make it harder to recruit and retain highly qualified teachers in rural districts.

Even when adjusted for local wage differences in other occupations, average spending on educators' salaries in rural districts varies widely: Arkansas has the lowest U.S. average of $50,848, and New York the highest at $109,665. States with the lowest average salaries for rural educators: Arkansas, Missouri, Mississippi, Colorado, Oklahoma, North Dakota, Kansas, Illinois, South Carolina, South Dakota, Indiana, and Texas.

The states with the highest average rural educator salaries are New York, Alaska, Washington, California, and Massachusetts.

EDUCATIONAL OUTCOMES



The 11 highest-priority states on this gauge: **New Mexico, South Carolina, Oregon, Louisiana, Virginia, Delaware, Alabama, Arizona, Hawaii, and Nevada and Mississippi (tied for 10th).**

Despite having the third highest rate of rural child poverty, on their eighth-grade math scores Hawaii's rural students who experience poverty scored the closest to their rural peers who do not experience poverty. Unfortunately, both groups scored low, giving Hawaii the second lowest math composite (fourth and eighth grade) scores, finishing only behind New Mexico.

Poverty levels in rural school communities and the percent of school-aged children experiencing poverty are both highly correlated with unfavorable NAEP outcomes in both math and reading (all four state-level correlations are between r = .65 and r = .80).

States with the largest rural poverty differences in

math scores were Louisiana, Colorado, South Carolina, Delaware, Tennessee, Kansas, Wyoming, Virginia, South Dakota, and Montana. These states all had a difference at least three times that of Hawaii's.

Interestingly, large math test score differences between rural students experiencing poverty and their wealthier rural peers did not necessarily coincide with large reading test score differences. In fact, only Virginia was in the top 10 largest differences in both math and reading. Arkansas, Oklahoma, and West Virginia were among the 10 smallest differences in both math and reading, although all three of these states also fell below the U.S. mean for all rural students in both math and reading test scores.

NAEP reading scores were especially sensitive to educational policy contexts. Six of the ten states with the largest reading differences received the highest-priority rating on the *Educational Policy Context* gauge: Illinois, Mississippi, Virginia, Nevada, Arizona, and Indiana. In math, the link was weaker. Only two of the ten states with the largest rural poverty differences had a crucial rating on the *Educational Policy Context* gauge (Louisiana and Virginia). These results, especially in reading, underscore the importance of attending to school/district size and equitable funding for students and teachers in rural areas.

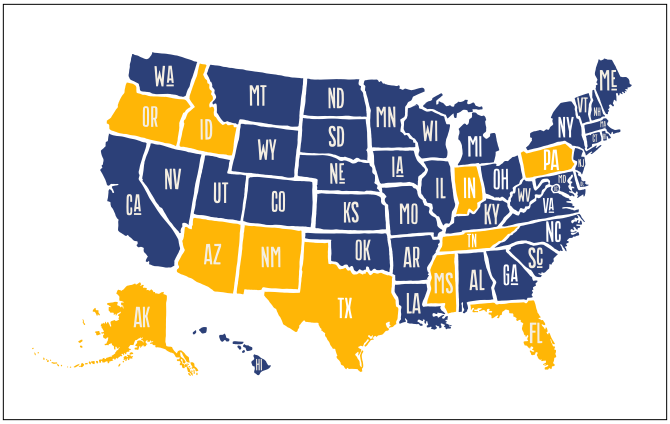
Four of the lowest-performing five states in math were also among the lowest-performing five states in reading: New Mexico, Hawaii, West Virginia, and Alabama. Mississippi, our highest-priority state of the report and a state which often has some of the lowest educational outcomes, was not among the lowest-performing 10 states in either math or reading.

Rural students graduate high school at a higher rate (89.8%) than their non-rural peers (87.2%). At the state level, 35 of the 46 states on which data are available have a higher graduation rate for rural students than for non-rural students.

States with the highest rural graduation rate advantage tend to have fairly small rural student populations. In terms of percentage point differences, Nebraska has the largest at 6.4, followed by Connecticut (6.1), Maryland (5.9), and Massachusetts (5.8). Some large states, such as New York (5.6), Georgia (4.2), and Pennsylvania (3.9) also have relatively high percentage point differences.

In 11 states, rural students graduate at a lower rate than their non-rural peers. This difference is over 2 percentage points in five states: Alaska (10.6), Arizona (7.7), Nevada (3.0), South Carolina (2.2), and Utah (2.2).

ACCESS TO SUPPORTS FOR LEARNING AND DEVELOPMENT



The highest-priority states on this gauge are: **Arizona, Idaho, Indiana, Alaska, Mississippi, Pennsylvania, New Mexico, Tennessee, Florida, and Texas and Oregon (tied for tenth).**

New Mexico and Mississippi are the least connected states, each having more than one in five rural households without access to basic broadband internet. This contrasts with states like Connecticut, Rhode Island, and New Jersey where only about one in 20 rural households lack broadband access.

In Massachusetts, only 1.1% of school-aged rural children are not covered by health insurance. The lack of coverage is over 10 times as high in Arizona (11.8%), Texas (13.5%), and Wyoming (13.95%).

Of the 10 states with the highest rates of uninsured school-aged rural children, only one (Arizona) also ranked in the 10 states with the highest percentage of rural children experiencing poverty.

In rural Oregon, only one in nine preschool-aged children attend public preschool, where high quality teacher and curricular standards can be regulated and where preschool is offered without additional cost to the family. In the rural areas of Wyoming, Iowa, Vermont, and Nebraska, more than one-half of preschool-aged children attend public preschool.

In non-rural districts, 295 students are given access to only a single school counselor or psychologist, on average. This ratio is worse in rural districts (an average of 310:1), and seven states have ratios worse than 400:1 (Minnesota, California, Mississippi, Alaska, Louisiana, Indiana, and Michigan). Michigan has the most critical ratio of students to school counselors or mental health professionals (574:1).

Females are underrepresented in rural gifted and talented programs in a handful of states (such as Alaska, New Hampshire, and Wyoming). Although the gender representation in these programs is more balanced when looking at rural schools across the United States, there is evidence of racial inequities in program participation. Despite 17.1% of students in rural schools identifying as Hispanic, only 9.1% of the students in the gifted programs at these same schools are Hispanic. Similarly, 10.6% of the rural school population identify as Black, but only 5.2% of the gifted student population in rural schools are Black. In contrast, 64.8% of rural students are White, but 77.4% of the students enrolled in gifted programs are White. Gifted enrollment rates for all other racial and ethnic categories are roughly proportionate to their numbers in the overall rural population.

Introduction

Why Rural Matters 2023 is the 10th in a series of reports analyzing the contexts and conditions of rural education in each of the 50 states and calling attention to the need for policymakers to address rural education issues in their respective states.

While it is the 10th in a series, this report is not simply an updating of data from earlier editions. This report comes in the wake of the recent COVID-19 pandemic, which has impacted the rural United States in many and varied ways that we are only beginning to understand. Where does rural education currently stand, and where should we focus efforts on improving it? What subpopulations in rural areas should policymakers and educators pay closer attention to? Considering questions such as these, *Why Rural Matters 2023* includes new indicators related to well-being and equity, and two special topic sections on the impact of COVID-19 on rural areas and alignment of the report with the rural research agenda recently released by the National Rural Education Association. The analyses and data presented can inform policy discussions on these and other important issues as they manifest in rural settings. The report also includes examples from states that have shown notable positive changes over time in terms of policy measures linked to desirable outcomes for rural students—i.e., states that demonstrate a marked improvement in specific elements of their policy contexts.

As in previous reports, we have deliberately altered the statistical indicators and gauges to call attention to the variability and complexity of rural education with an eye toward its most important issues. The intent is not to compare states in terms of their differing rates of progress toward an arbitrary goal. Rather, the intent is (1) to provide information and analyses that prioritize policy needs of rural public schools and the communities they serve, and (2) to describe the complexity of rural contexts to give policymakers a

more complete picture of challenges faced by their constituencies so that they might formulate policies that are responsive to those challenges.

In 2020–21, the school year corresponding to much of the data used in this report, 7,305,670 public school students were enrolled in rural school districts (the unit of analysis for most of the indicators used in the report). That is just over 15% of the total public-school enrollment in the United States. However, this number does not include students who attend a rural school within a district that is designated as non-rural. In the same school year, a total of 9,513,696 students (20.7%) attended a rural school (i.e., a school designated as rural, whether in a rural or non-rural district). Meeting the needs of nearly 10 million children is a collective challenge and a moral obligation deserving attention. Rural issues are complex issues requiring multiple perspectives to shape deep and accurate understandings to work together with rural schools and their communities to ensure all students succeed.

The Data

The data used for *Why Rural Matters 2023* were compiled from information collected and maintained by the National Center for Education Statistics (NCES), the U.S. Department of Education, and the U.S. Census Bureau. All data used here are available to the general public and may be downloaded directly from the sources above for further inspection and analysis. For this report, rural is defined using the 12-item, urban-centric NCES locale code system released in 2006. Rural schools and districts used in this report are those designated with locale codes 41 (rural fringe), 42 (rural distant), or 43 (rural remote). Versions of *Why Rural Matters* prior to the 2009 version used a combination of school-level and district-level data. Improvements in the urban-centric locale code system (specifically, assigning district-level locale based upon the locale where the plurality of students in the district attend school) now make it possible for us to be consistent and use districts as the unit of analysis for the indicators derived from NCES data. This is particularly important because policy decisions impacting rural education (e.g., REAP funding) are made using district-level designations of rural status. Moreover, state funding is allocated at the district level and local policies to address many of the issues discussed in this report tend to be crafted at the district level. Finally, the United States has a long tradition of local control, meaning that policy implementation and resource allocation depends on legislators, local education agencies, school districts, and communities understanding these issues.

Why Rural Matters 2023 includes two feature sections that investigate timely topics as they pertain to rural areas: the impact of COVID-19 on rural education and an alignment of this report with the five-year rural research agenda of the National Rural Education Association (NREA). Although research on the impact of COVID-19 on the education of our children is only beginning to emerge, the first feature section summarizes some general trends and tentative findings. The impact of COVID-19 has not been equitable—certain groups of children, households, and educators have suffered disproportionately. Some of these inequities are also evident in the data presented in the current report. With the most recent data being used for every indicator, 18 of the 25 indicators include results related to at least some of the pandemic's impact. The second feature section takes a gauge-by-gauge look at how the data presented in this report aligns with NREA's Rural Research Agenda,[iii] as well as providing some additional information pertaining to the agenda.

Why Rural Matters 2023 uses data reported only by regular public education agencies defined as local school districts and local school district components of supervisory unions. We exclude charter school-only districts and specialized state- and federally-directed education agencies focused primarily on vocational, special, or alternative education.

Gauging Rural Education
in the 50 States

The report uses five gauges to describe the condition of rural education in each state: (1) the Importance of rural education, (2) the Diversity of rural students and their families, (3) the Educational Policy Context impacting rural schools and facing rural communities across the United States, (4) the Educational Outcomes of rural students, and (5) the Access to Supports for Learning and Development of students in rural schools in each state. Each gauge includes five equally weighted indicators, for a total of 25 indicators. Instances where data were not available are denoted with "NA."

The higher the ranking on a gauge, the more important or urgent rural education matters are for that particular state. The gauges and their component indicators are:

IMPORTANCE GAUGE

- Percent rural schools
- Percent small rural school districts
- Percent rural students
- Number of rural students
- Percent of state education funds to rural districts

STUDENT AND FAMILY DIVERSITY GAUGE

- Rural diversity index
- Poverty level in rural school communities
- Percent rural students with IEP (Individualized Education Plan)
- Percent of rural school-aged children experiencing poverty
- Percent rural household mobility

EDUCATIONAL POLICY CONTEXT GAUGE

- Rural instructional expenditures per pupil
- Ratio of instructional to transportation expenditures
- Median organizational scale
- State revenue to schools per local dollar
- Adjusted salary expenditures per instructional FTE (Full-Time Equivalent)

EDUCATIONAL OUTCOMES GAUGE

- Rural NAEP poverty difference in math (Grade 8)
- Rural NAEP poverty difference in reading (Grade 8)
- Overall rural NAEP performance in math (Grades 4 and 8)
- Overall rural NAEP performance in reading (Grades 4 and 8)
- Rural advantage for high school graduation rate

ACCESS TO SUPPORTS FOR LEARNING AND DEVELOPMENT GAUGE

- Students per psychologist or school counselor
- Percent of rural households without broadband access
- Percent of rural school-aged children without health insurance coverage
- Percent rural enrollment in public preschool
- Percent of rural students in gifted programs who are female

Some, but not all, of the indicators used in this report are the same as in previous versions. Because many of the indicators have changed or have been replaced completely, year-by-year comparisons of state rankings are potentially misleading. The possibilities for assembling indicators to describe the context, conditions, and outcomes of rural schools and communities are virtually unlimited. We acknowledge the complexity of the rural United States generally and of 50 individual state systems of public education, and we recognize that perspectives offered by the indicators used here represent only one of many good ways of understanding rural education in the United States.

For each of the five gauges, we added the state rankings on each indicator and then divided by the number of indicators to produce an average gauge ranking. Using that gauge ranking, we organized the states into quartiles that describe their relative position with regard to other states on that particular gauge. For the Importance and *Educational Policy Context* gauges, the four quartiles are labeled *"Notable," "Important," "Very Important,"* and *"Crucial."* For the *Student and Family Diversity, Access to Supports for Learning* and Development, and *Educational Outcomes* gauges, the four quartiles are labeled *"Fair," "Serious," "Critical,"* and *"Urgent."* To help identify and quantify relationships between and among indicators, we also conducted bivariate correlation analyses for the indicators within each gauge.

Finally, we combined the five average gauge rankings to determine an overall average ranking, which we term the *Rural Education Priority* ranking.

Certain states have retained a high rural education priority ranking from year to year despite the use of different indicators and gauges from one report to the next. For these states, rural education is clearly both important and in urgent need of attention no matter the gauges used.

One final caution from earlier reports is worth repeating. Because we report state-level data for most indicators, our analyses do not reveal the substantial variation in rural contexts and conditions within many states. Thus, while an indicator represents the average for a particular state, there may be rural regions within the state that differ considerably from the state average. This is especially true for indicators like diversity and poverty status, since demographic characteristics such as these tend to be distributed unevenly across a state and are often concentrated variously in specific communities within the state. In the case of such indicators, the statewide average may not reflect the reality in any one specific place, with far higher rates in some places and far lower rates in others.

Consider rural Ohio, for instance. With a diversity index of 16.8%, the state ranked 44th in terms of racial diversity. However, Ohio's rural district of Licking Heights had a diversity index of 68.0%. Compare this to the state of Delaware – despite having the highest level of rural racial diversity among states, its index of 61.3% was still less than that of Licking Heights. Or take Arkansas, which had the lowest adjusted teacher salary among rural districts of any state in the United States at $50,848. This was less than half the adjusted teacher salary of $109,665 for rural districts in New York (the highest-paying state). This conceals the fact that Arkansas's rural district of Lake Hamilton offered an adjusted average teacher salary of $74,587 while New York's rural district of Putnam Central paid only $69,094. It is our hope in such cases that the presentation of state-averaged indicators will prompt more refined discussions and lead to better understandings of all rural areas. Moreover, we hope that the indicators and gauges used here can serve as a model for states, districts, and policymakers to examine the publicly-available data themselves and at a grain-size that allows for a more finely tuned understanding and approach to equitably addressing the true needs of all students in their state.

Changes to the Gauges
in This Edition

As in the last report, the current report includes 25 indicators organized into five gauges. To refine and better reflect our thinking about the contexts and characteristics of rural education, some indicators were changed and some were replaced with new indicators. The major differences from the previous report to this one are changes in how we measure educational outcomes and the addition of access to supports for learning and development.

The *Educational Outcomes* gauge looks much different from past reports. Recognizing the differential impacts of COVID-19 on math and reading, we separated the NAEP composite scores into separate indicators (the previous report had combined the two subjects), so that states can more precisely identify areas for growth. We also applied an equity lens based on wealth to evidence differences in educational outcomes between rural students who are experiencing poverty and those who are not. As in past reports, we highlight where rural strengths appear in the data on educational outcomes; one of these is the rural graduation rate. Across the United States, 89.8% of rural students graduated, compared to only 87.2% of non-rural students. While this rural advantage was not present in every state, it was the case in 35 of the 46 states from which we had data, and so we report the amount of advantage for each state (with a negative value indicating the advantage held by non-rural districts).

Across the United States, 89.8% of rural students graduated, compared to only 87.2% of non-rural students.

The *Access to Supports for Learning and Development* gauge debuts out of a sense of need expressed by a variety of shareholders in rural education. While the physical, emotional, and mental well-being of rural students has always been important, the recent COVID-19 pandemic underscores just how critical well-being is. Reliable access to healthcare (physical and mental) and to broadband internet are requisites for students to thrive. Do students and communities have the necessary resources when a single psychologist or counselor may serve caseloads of 310 children? (This is only the average—several states have ratios less than 1:400.) Is it reasonable to expect all children to meet the same academic standards in kindergarten when two of three children lack access to a public preschool? Inequities are exacerbated by unequal access to resources outside of school.

Notes on Methodology

Readers of *Why Rural Matters* should consider the following points when reviewing this report.

First, the quartile categories used to describe a state's position on the continuum from 1–50 are arbitrary and are used merely as a convenient way to group states into smaller units to facilitate discussion of patterns in the results. Thus, there is very little difference between the "Urgent" label assigned to Kansas based on its ranking of 13th on the *Educational Outcomes* gauge and the *"Critical"* label assigned to West Virginia based on its ranking of 14th on the same gauge.

Second, we use regional terms loosely with the intent of recognizing nuances in regional identities and representing more clearly the contexts within which we discuss specific relationships between individual states and shared geographic and cultural characteristics. For example, a state like Oklahoma may be referred to as a "Southern Plains state" in some contexts and as a "Southwestern state" in others because Oklahoma is part of regional patterns that include Southern Plains states like Kansas and Colorado, but it is also part of regional patterns that include Southwestern states like New Mexico.

Third, the ranking system should not be interpreted to suggest that rural education in low priority states does not deserve attention from policymakers. Every state faces challenges in providing a high-quality education for all children. Highest priority states are presented as such because they are states where a convergence of key factors impacting the schooling process result in extreme challenges to rural schooling, and therefore have the most comprehensive needs for policymakers' attention. As mentioned previously, variation within state-level data signal the need for even states that do not appear on the high priority list to identify high-need situations—the urgent priorities hiding within the averages.

The ranking system should not be interpreted to suggest that rural education in low priority states does not deserve attention from policymakers. Every state faces challenges in providing a high-quality education for all children.

Top 10 Highest-Priority States
in Rural Education

1. Mississippi

In the 10 *Why Rural Matters* reports to date, reaching back two decades, only once (in the 2009 report, when it ranked 3rd), was Mississippi not ranked as the highest-priority state for rural education across the United States. This is rather surprising given the constantly shifting scope of what has been measured, including indicators related to diversity, employment opportunties, academics, college preparation, transportation, gender, early childhood education, internet access, and mental health supports. From any perspective, the nearly 220,000 students attending school in Mississippi's rural districts deserve the highest priority attention of rural students anywhere in the United States. Over half of the public schools in Mississippi are in rural areas, and over half of the students in Mississippi attend schools in rural school districts. Equity is a serious issue, with the U.S. spending an average of $2,000 less on instruction for a rural Mississippi student than is spent educating rural students on average across the United States. Teacher salaries are $13,000 below the U.S. rural average and over $17,000 below the average for all teachers across the United States, even after adjusting for local wage differences in other occupations. Over one in five rural Mississippi households lacks basic internet access, a further barrier to educational access. While all these conditions should be balanced by greater mental health support to Mississippi's rural children, there is only one psychologist or counselor for every 436 children, the fifth most concerning ratio in the states for which we have these data. For educators, funders, researchers, and policymakers looking to effect change where it is most needed in the rural United States, Mississippi is the clear starting place.

2. Arizona (tie)

Arizona's rural students are the most racially diverse on average when compared to other rural students in the United States. The state ranks in the top 10 of all states for its racial and ethnic diversity. Rural school communities in Arizona are characterized by high poverty rates, high rates of medically uninsured children, and high student mobility. More than one in eight students change residences each year and only rural students in Alaska experience a higher disparity in graduation rates compared to their non-rural peers. Arizona has the seventh lowest per pupil spending on instruction in rural schools among all states—rural Arizona students receive about $1,200 less per student on average than their peers in other states. Only four states spend proportionally more on transportation relative to instructional costs. Achievement in both math and reading is among the lowest in the United States.

2. Alabama (tie)

As the other second highest priority state, nearly half of the state's schools are rural, and only three states spend less to educate rural students. Almost one in five of Alabama's children experience poverty and one in ten has changed residences in the past year. Nearly one in five lack access to broadband at home. Rural school districts in Alabama are particularly noteworthy for their large size: fewer than 2% are small. Accordingly, Alabama ranks among the top 10 of all states in transportation costs relative to instructional costs. Rural students in Alabama schools demonstrate low achievement relative to the median scores of rural test takers in other states on both reading and math.

4. West Virginia

Half of West Virginia's public schools and nearly one in four students are rural, with a student population characterized by high numbers of children experiencing poverty, high rates of participation in special education programs, and limited racial/ethnic diversity. West Virginia's history of large-scale consolidation has resulted in large schools, large districts, and burdensome transportation costs for rural districts. Average rural teacher salaries are nearly $4,500 below the U.S. average, even after adjusting for comparable wages of other occupations in the rural areas. West Virginia's rural students score well below the U.S. average on both NAEP math and reading, and their rural high schools have lower graduation rates than the state's non-rural high schools. Access to learning resources is mixed, with two indicators (rural broadband access and rural female representation receiving gifted services) in the most urgent quartile and one other (access to public preschool) in the next quartile.

5. Missouri

Over 180,000 rural students attend public PK–12 schools in Missouri. This number is almost double the rural U.S. average. Exactly 44% of the state's schools are rural and they serve more than one in five of Missouri's students. Missouri spends less than $6,000 per rural pupil, which is only 81% of the rural U.S. average. Rural Missouri students attend schools in communities with high poverty rates. Only seven states have higher rates of school community poverty. Even though school communities are likely to have high rates of poverty, schools are disproportionately funded by local sources of revenue. Rural teacher salaries are critically low. Missouri teachers make almost $14,000 less (adjusted) than their rural peers in other states, and only Arkansas pays teachers less. Rural NAEP scores for fourth and eighth graders are low for reading (ranking 15) and middling for math (ranking 25).

6. Kentucky (tie)

A strength of rural education in Kentucky is its relative success at equitably identifying girls for gifted education. This is not the case in some other states, where rural girls make up as few as 40% of the students on gifted education rosters. Another bright spot is Kentucky's success in graduating rural students from high school relative to non-rural students. However, given that Kentucky ranks *"Crucial"* and *"Urgent"* on two of five gauges, it's unsurprising that it ranks sixth in overall rural priority. The state has nearly double the U.S. average number of rural students, but these students receive just 35% of the state's education funding. Community poverty levels are dire and more than one in five students lives in homes where the household income is below the federal poverty line of $30,000 for a family of four.

6. Louisiana (tie)

Louisiana's school population is characterized by high diversity and especially high poverty. Of all states with available data, Louisiana has the lowest NAEP math scores among eighth-grade students who are eligible for free or reduced meals. Transportation costs are an outsized expense in rural districts in the state, with only three states having less favorable ratios than Louisiana. One of the state's most promising indicators is the high adjusted rural teacher salaries, but, rural children still lack equitable access to school counselors and school psychologists, with almost 500 students on average assigned to each mental health or school professional.

8. South Carolina (tie)

Four of every ten schools in South Carolina are located in a rural area, serving just under 17% of the state's public-school students. More than one in five of the state's 120,000 rural students live below the federal poverty threshold, and households in the average rural school district neighborhood earn barely double the poverty threshold (third lowest in the 50 states). South Carolina's rural districts are some of the most racially diverse in the United States, and only six states have higher rural household mobility rates. Instructional spending and adjusted teacher salaries are well below U.S. averages, and rural South Carolina schools and districts are larger than nearly all other states. Academic outcomes are among the 10 most urgent across states on four of five indicators. Access to learning and development supports varies, with broadband access the indicator of greatest concern, with the seventh highest rate of rural households lacking broadband. Only four states have a higher representation of female students receiving gifted services.

8. Oklahoma (tie)

Oklahoma's rural districts are ranked as our eighth highest overall priority in the United States–down from fourth in *Why Rural Matters, 2018–2019*. More than half of all public schools serve rural communities, and its students are among the most diverse in the Unites States in terms of race, specialized education supports, poverty, and household mobility. Only five states rank below Oklahoma's $5,614 instructional expenditure per rural pupil, and adjusted teacher salaries are nearly $11,000 below the U.S. average. Academic performance is mixed, with rural NAEP grade 4 and 8 composites among the 10 most urgent states on math and reading. Access to learning and development supports is a critical concern, with among the highest state rates of rural families without broadband access (11th highest), uninsured rural children (12th highest), and ratio of students per psychologist/school counselor (17th).

10. North Carolina

Even with changes from our last report in the indicators measuring the health of its rural education system, North Carolina continues to rank among the states most in need of attention. With over one in three students attending school in a rural district, North Carolina's total rural student enrollment is second only to Texas. Compared to their rural peers in other states, North Carolina's students are much more likely to live in a household with an income below the poverty line, attend a racially diverse school located in a community where many families live below the federal poverty line, and have moved residences within the last 12 months. Schools and districts are large, instructional spending on students is low, and the state is one of the few places where rural students graduate high school at a lower rate than their non-rural peers. Access to student supports is on par with peers in other states, except for low enrollment in public preschool access and inadequate internet connectivity.

Additional State Highlights

While nearly half (10 of 25) of the indicators in *Why Rural Matters 2023* are new or have changed substantially from previous reports, most of the same states still appear among the overall highest-priority states in the United States. In fact, Missouri is the only state in the top 10 highest-priority states that was not ranked in the Leading priority category in the previous report four years ago.

Except for Alaska and Maine, the 23 remaining states in the top two highest-priority categories (Leading and Major) form a contiguous block. This block stretches from the Southeast (where most of the highest-priority states are located), through the Southwest, and then through Oregon and into the northern Great Plains states. This same block is an almost identical match to the states with the highest rates of rural child poverty and the lowest instructional expenditures per pupil, underscoring the urgent need for greater equity of financial resources throughout the country.

While no state ranks among the highest-priority states on all five of our gauges, Mississippi and Arizona are among the highest-priority states on four of the five gauges. Six states—Alabama, Louisiana, Arkansas, New Mexico, Florida, and Nevada—are ranked as high priority on three gauges.

Importantly, 36 states are among the highest priority on at least one gauge, showing that nearly every state has rural education issues that need to be addressed.

Delaware, Indiana, and Missouri saw their priority rankings rise substantially for this report, showing new urgency for attention to rural education issues. South Dakota saw the biggest drop in priority rankings, although it still ranks in the second-highest overall priority category, underscoring the ongoing need for increased support of its rural students.

Indiana's overall priority ranking rose from 29th to 11th. In addition to not raising instructional expenditures for rural students over the past four years at the same pace as the rest of the United States, Indiana is one of only four states where rural teacher salaries *dropped* during that same time frame. The greatest reason behind Indiana's ranking among the highest-priority states is its poor access to student supports for learning and development. Only Arizona and Idaho rank lower than Indiana on these measures of physical health, mental health, and educational access.

Results

The data for each state and state rankings for each indicator are presented in the charts and maps on pages 67-91 and the state-by-state results on pages 93-142. The results for each indicator are summarized and discussed below. To provide some context and to aid in making comparisons, U.S.-level results are presented in Table 1.

Importance Gauge

IMPORTANCE GAUGE INDICATORS

This gauge uses a combination of absolute and relative measures of the size and scope of rural education to characterize the importance of rural education to the well-being of the state's overall public education system. We define each of the indicators in the *Importance* gauge and summarize state and regional patterns observed in the data.[vii]

Percent rural schools is the percent of regular elementary and secondary public schools designated as rural by NCES, regardless of whether the school is part of a rural-designated school district. The higher the percent of schools, the higher the state ranks on the *Importance* gauge.

The U.S. average for the percent of rural schools across the states is 29.3%, but states vary considerably from a low of 8.5% in New Jersey to a high of 74.3% in South Dakota. Half or more of all public schools are rural in 13 states (in descending order: South Dakota, Montana, Vermont, North Dakota, Maine, Alaska, Oklahoma, Nebraska, Wyoming, New Hampshire, West Virginia, Mississippi, and Iowa) and at least one-third of all schools are rural in 15 other states. In general, states with a high percentage of rural schools are those where sparse populations or challenging terrain make it difficult to transport students to consolidated regional schools in non-rural areas, and those where there has been less push to consolidate or successful resistance to consolidation. Predominantly urban states on the east and west coasts have the smallest percentages of rural schools.

TABLE 1 U.S. Rural Statistics

IMPORTANCE GAUGE	
Percent rural schools	**29.3%**
Percent small rural districts (fewer than 493 students)	**50.0%**
Percent rural students	**15.7%**
Number of rural students (median 94,593)	**7,305,670**
Percent state education funds to rural districts	**16.2%**
STUDENT AND FAMILY DIVERSITY GAUGE	
Rural diversity index	**33.4%**
Poverty level in rural school communities	**291%**
Percent rural students with IEP (Individualized Education Plan)	**15.0%**
Percent of rural school-aged children experiencing poverty	**13.6%**
Percent rural household mobility	**9.7%**
EDUCATIONAL POLICY CONTEXT GAUGE	
Rural instructional expenditures per pupil	**$7,174**
Ratio of instructional to transportation expenditures	**$11.09**
Median organizational scale (divided by 100)	**2,651**
Ratio of state revenue to local revenue	**$1.18**
Adjusted salary expenditures per instructional FTE	**$76,374**
EDUCATIONAL OUTCOMES GAUGE	
Rural poverty difference in math (grade 8)	**22.0**
Rural poverty difference in reading (grade 8)	**18.2**
Rural NAEP composite in math (grades 4 & 8)	**255.9**[iv]
Rural NAEP composite in reading (grades 4 & 8)	**238.3**[v]
Rural HS graduation rate advantage	**2.6%**[vi]
ACCESS TO SUPPORTS FOR LEARNING AND DEVELOPMENT GAUGE	
Number of rural students per school psychologist or counselor	**310**
Percent rural households without broadband	**13.4%**
Percent rural school-aged children who are uninsured	**6.7%**
Percent rural children enrolled in public preschool	**34.1%**
Percent of rural gifted and talented students who are female	**50.4%**

Percent small rural school districts is the percent of rural school districts that are below the median enrollment size (493 students) for all rural school districts in the United States. The higher the percent of districts with enrollments below 493, the higher the state ranks on the Importance gauge.

At least half of all rural districts are smaller than the U.S. rural median in 22 states. In six states (Montana, North Dakota, Nebraska, Arizona, South Dakota, and California), at least 75% of the rural districts have fewer than 493 students. States with few or no small rural districts are located primarily in the Southeast and Mid-Atlantic, regions that are characterized by consolidated, county-wide school districts. West Virginia, where more than half of all public schools are located in rural communities, does not have a single small rural school district because all 55 of the state's school districts are countywide systems. Three other states (Florida, Maryland, and Delaware) also have no small rural school districts. Vermont's drop from 90% small rural districts in *Why Rural Matters 2018–2019* (a rank of third most crucial) to 69.8% in the current report (a rank of 12th) is particularly noteworthy and reflects the large-scale consolidation enacted under Act 46.[viii]

Percent rural students is a measure of the relative size of the rural student population and is calculated as the number of public school students enrolled in rural school districts (whether they attend a rural school or not) divided by the total number of public school students in the state. It excludes students attending rural schools located in districts that NCES designates as urban, suburban, or town.[ix] The higher the percent of rural students, the higher the state ranks on the Importance gauge.

More than 15% of all public-school students were enrolled in districts classified as rural in the 2020–21 school year. Only two states enrolled more than half of all students in rural districts: Vermont (54.4%) and Mississippi (50.3%). In six other states (Maine, South Dakota, West Virginia, North Dakota, North Carolina, and Montana), one-third or more of all students were enrolled in a rural district. Students in rural districts make up less than 10% of the total student population in 13 states.

Number of rural students is an absolute, as opposed to relative, measure of the size of the rural student population. The figure given for each state represents the total number of students enrolled in public school districts designated as rural by NCES. The higher the enrollment number, the higher the state ranks on the Importance gauge.

More than half of all rural students in the United States attend school in just 11 states, including some of the most populous and urban states (in decreasing order of rural enrollment: Texas, North Carolina, Georgia, Ohio, Tennessee, New York, Pennsylvania, Indiana, Virginia, Michigan, and Alabama). Texas has more rural students than the combined total of the 18 states with the fewest rural students, and the combined states of Texas, North Carolina, and Georgia enroll nearly one in four of all rural students in the United States.

Percent state education funds going to rural schools represents the proportion of state public PK–12 funding that goes to school districts designated by NCES as rural. State funding as defined here includes all state-derived revenues that are used for the day-to-day operations of schools (labeled current expenditures within the data and in school finance literature). Thus, capital construction, debt service, and other long-term outlays are excluded. The higher the percent of state funds going to rural education, the higher the state ranks on the Importance gauge.

Not surprisingly, states ranking high on percent rural schools and percent rural students also rank high on this indicator (i.e., the larger the proportion of rural schools and rural students, the larger the proportion of funding that goes to them). Some states provide a disproportionately larger amount of funding to rural districts to account for challenges such as teacher recruitment and retention, among other needs (e.g., New York, where 22% of state education funding goes to support rural school districts serving 11.6% of the state's public-school students). Conversely, the following 14 states provide disproportionately less funding to rural districts (beginning with the most disadvantageous to rural districts): Nebraska, Vermont, Rhode Island, Iowa, Delaware, South Dakota, Michigan, Indiana, Wisconsin, Connecticut, Idaho, Illinois, Massachusetts, and Minnesota.

IMPORTANCE GAUGE RANKINGS

To gauge the importance of rural education to the overall educational system in each state, we averaged each state's ranking on the individual indicators, giving equal weight to each (see Table 2).

With the exception of Alaska, all of the states classified as either *Crucial* or *Very Important* on this gauge are located in one of two contiguous blocks: Northern New England (Vermont, New Hampshire, and Maine) or a large chain of 21 states beginning with Idaho and stretching southeast through the Dakotas, the Midwest, the Midsouth, and ending with North Carolina and Georgia on the Atlantic coast (see the *Importance* gauge map on page 8 for a visualization of these regional patterns). Notable absences from this block (due to the dominating statistical impact of large urban centers) include Illinois and Louisiana.

TABLE 2 Importance Gauge Rankings

How important is it to the overall public education system of the state to address the particular needs of schools serving rural communities? These rankings represent the average of each state's score on five indicators. The higher the average ranking (i.e., the closer to ranking number 1), the more central it is to the health of the state's overall education system.

NOTABLE		IMPORTANT		VERY IMPORTANT		CRUCIAL	
CO	32.8	WI	25.4	WV	18.4	ME	9.2
CA	33.4	MN	25.6	KS	18.6	SD	9.6
CT	34.0	MI	26.0	MO	18.6	OK	11.4
AZ	34.4	PA	26.4	AL	19.2	VT	11.6
MA	37.0	VA	27.0	TN	19.4	MT	12.0
NJ	37.8	NY	27.8	GA	19.8	ND	12.2
FL	39.8	NM	29.0	AK	20.8	MS	14.4
DE	40.4	SC	29.6	ID	21.4	NC	15.0
MD	41.4	IL	31.6	IN	22.0	NH	15.6
UT	41.4	WA	32.0	OH	22.2	IA	16.0
NV	41.6	LA	31.8	WY	22.6	NE	18.0
RI	42.6	OR	32.2	TX	23.6	AR	18.2
HI	NA					KY	18.2

Note: Numbers are rounded to the nearest tenth.

The six Northern New England and Prairie/Plains states located within the top six most crucial positions generally score high on all the indicators except number of rural students, on which none of them ranks higher than 14th (Oklahoma). Of the others, all five rank below the U.S. median and three rank in the least concerning quartile. These are states with smaller overall student enrollments, so the total number of rural students is smaller even though the percent of rural students is high.

More than half of all rural students (4.03 million, or 55%) are in states ranked in the most concerning quartile for the number of rural students indicator but only two of those states (North Carolina and Mississippi) are among the most concerning quartile in the overall Importance gauge; six others (Texas, Georgia, Ohio, Tennessee, Indiana, and Alabama) are in the second quartile.

Four of the 12 states with the largest rural student populations rank below the median on the overall *Importance* gauge. These four states—New York, Pennsylvania, Virginia, and Michigan—have large urban populations that dwarf even a relatively sizable rural population. They rank low on the Importance gauge despite ranking high on the number of rural students indicator simply because they rank low on almost every other indicator in the gauge. For example, they average a ranking of 30th on the percent rural students indicator and none of them ranks higher than 27th on that indicator (Virginia and Michigan, tied).

See page 8 for a map showing regional patterns.

Student and Family Diversity Gauge

STUDENT AND FAMILY DIVERSITY GAUGE INDICATORS

Each *Why Rural Matters* report has examined student diversity in rural education. The sociodemographic characteristics of students and families widely discussed in the research literature (e.g., in terms of investigating equity in the distribution of student achievement according to differences in economic status, race and ethnicity, language acquisition, and transience/residential stability) and acknowledged in educational policy (e.g., through state and federal funding formulae that assign weights to relevant student characteristics in order to provide additional funds for exceptional needs and/or to target historically underserved populations). In the *Student and Family Diversity* gauge, we compare rural student and family characteristics across the 50 states on terms that policymakers often define as relevant to state and U.S. education goals. In this section, we define each of the indicators in the *Student and Family Diversity* gauge and summarize state and regional patterns observed in the data.

Rural diversity index is a measure of racial heterogeneity at the school level. Specifically, if you were to randomly choose a student attending a school in a rural district, and then choose another student at random from within that same school, the rural diversity index is the percent chance that these two students would be of a different race or ethnicity. The higher the rural diversity index, the higher the ranking on the *Student and Family Diversity* gauge.

The rural diversity index made its first appearance in *Why Rural Matters 2018–2019*. Prior to that, we used the percentage of non-White rural students in each state as a rural diversity measure. The current indicator offers key advantages over the former method. First, rather than lumping all non-White races into a single category, this indicator accounts for differences between each of the seven NCES race codes,[x] reflecting a much more robust and accurate sense of what is meant by racial "diversity." Second, this indicator better measures the extent of desegregation by defining diversity at the school level rather than the district level. Under the former method, a state with large populations of White and Black students who attended separate schools would be rated as highly diverse. To score high on this indicator, the rural students throughout the state must not only be of different races, but there must be significant racial diversity within individual schools.

How racially heterogeneous are rural districts in the United States? If you were to randomly choose two students from the same school in a rural district, your chances are better than one in three (33.4%) that the students would identify as different races. The range in rural diversity index among states is very large—from 12.8% in West Virginia to 61.3% in Delaware, where two randomly chosen students are more likely than not to be of different races. This "more likely than not" situation also occurs in Oklahoma (55.5%), North Carolina (52.7%), and Nevada (51.7%). An additional nine states have a rural diversity index above 40%: Maryland (49.1%), Florida (48.8%), Georgia (48.5%), Arizona (47.6%), South Carolina (47.0%), Texas (46.7%), New Jersey (43.8%), Virginia (42.0%), and Colorado (40.6%). At the district level, some of the values are much higher. Preston, Oklahoma has the distinction of being the rural district with the highest diversity index (76.1%). There are also many districts with lower values. In fact, 138 rural districts have a diversity index of 0.0%, meaning that every school in those districts is racially homogeneous; this is true of only three non-rural districts. Having a low diversity index does not necessarily mean that a school is primarily White. For instance, Benavides ISD in Texas has a low diversity index of 0.9%, yet of the district's 233 students, all but one identifies as Hispanic.

States with a rural diversity index above 33% are in a nearly contiguous block starting from the Pacific Coast states and extending across the southern half of the United States to the Atlantic Coast, where the block

reaches as far north as New Jersey (see the indicator map on page 9 for a visualization of this block). The one exception outside this geographic block is Colorado (40.6%).

If you were to randomly choose two students from the same school in a rural district, your chances are better than one in three (33.4%) that the students would identify as different races.

Poverty level in rural school communities is a measure of the economic level of the school communities in rural districts. For each school, the National Center for Education Statistics collected data using the American Community Survey on the 25 nearest households with school-aged children. A weighted average of these households' incomes was then reported as a percentage of the poverty line.[xi] The lower the percentage, the greater the level of poverty of the school communities and the higher the state ranks on the *Student and Family Diversity* gauge.

Across the United States, the communities around schools in rural districts have an average household income 2.91 times (291%) that of the federal poverty line. Although only 1 in 234 rural school communities has an average income below the poverty line, 1 in 7 has an average income below 185% of the poverty line (the federal cutoff for reduced price meals). In South Dakota, the poverty level in rural school communities overall is 287%, ranking right at the U.S. median. This average hides the fact that three of the poorest rural school communities in the United States are in South Dakota—all Sioux schools with average household incomes less than 70% of the poverty line.

Other than New Mexico as an outlier at 185%, values on this indicator range from 217% (Kentucky) to 532% (Connecticut). There are 17 states with average rural school community incomes less than half that of Connecticut. States with relatively low-income rural school communities are concentrated in the Southwest and the Deep South, along with a handful in the Pacific Northwest and Appalachia.

Percent of rural students with IEP represents the percent of rural students who have an Individualized Education Plan (IEP) that qualifies them for special education services. The higher the percent of students receiving IEP supports, the higher the state ranks on the *Student and Family Diversity* gauge.

Students with IEPs require additional supports and services only partly supported by federal funds, placing additional responsibilities on state and local funds to meet those needs. Across the United States, 15.0% of rural students qualify for special education services. In Pennsylvania (20.5%) and New Jersey (20.3%) more than one in five rural students has an IEP. Twelve additional states offer special education services for more than one in six rural students: Oklahoma (19.0%), Delaware (18.5%), Massachusetts (18.5%), Maine (18.3%), West Virginia (18.1%), New Hampshire (17.9%), Vermont (17.8%), Kentucky (17.8%), Indiana (17.5%), New York (17.4%), Minnesota (17.1%), and Connecticut (16.7%).

Percent of rural school-aged children experiencing poverty represents the percent of rural children between the ages of 5 and 17 living in a household with an income below the federal poverty line. The higher the poverty rate, the higher the state ranks on the *Student and Family Diversity* gauge.

Poverty is consistently correlated with most educational outcomes. Recent shifts in how discounted meal eligibility is reported makes this a less reliable measure of poverty than it once was. For that reason, in *Why Rural Matters 2018–2019,* we introduced two new measures of poverty: poverty level in rural school

communities and percent of rural school-aged children experiencing poverty. Each has its limitations, but they work together to describe the degree of poverty within each state. The main limitation of percent of rural school-aged children experiencing poverty is that it does not differentiate between children who attend public school and those who do not. Some children in this age group may be attending private schools, home schools, or other alternative school settings, and others may not be attending school at all (either because they haven't started, have already finished, or have dropped out). It nevertheless serves as a useful measure of the extent of rural children experiencing poverty in each state.

There is no regional pattern for states with the lowest levels of rural children who are experiencing poverty. The four lowest-ranking states on this indicator are located in the Northeast, Mountain West, and Plains: Rhode Island (0.8%), Utah (5.4%), Nebraska (5.7%), and Vermont (6.4%). States with the highest levels of rural child poverty are mostly located in the Southwest (New Mexico [24.4%], Arizona [17.6%]) and the Mid-South/Southeast/Appalachian regions (Kentucky [22.6%], Louisiana [21.7%], Mississippi [21.7%], South Carolina [20.5%], Arkansas [18.0%], North Carolina [17.2%], Alabama [17.0%], and West Virginia [16.8%]). Other states with rural child poverty rates above 16% are Hawaii (22.2%) and South Dakota (16.3%). Nine of the states ranking in the highest quartile of rural children who experience poverty also rank among the 15 states with the lowest rural school community income levels (New Mexico, Kentucky, Louisiana, Mississippi, South Carolina, Arkansas, Arizona, Alabama, and West Virginia). Four of the states with the highest levels of rural children who experience poverty also rank in the highest quartile on the racial diversity index (South Carolina, Arizona, North Carolina, and Georgia).

Percent rural student mobility represents the percent of households with school-age children who changed residences within the previous 12 months, per U.S. census figures. Housing insecurity disrupts consistency in teaching and learning and impacts access to services and resources that support learning and development. The higher the mobility rate, the higher the state ranks on the *Student and Family Diversity* gauge.

Across the United States, just under one in ten rural students (9.7%) has changed residence in the past 12 months, ranging from a high of 15.3% in Florida to a low of 5.8% in South Dakota. Apart from Florida, states ranking highest on this indicator are located in the Southwest and Mountain West (Arizona, North Dakota, Wyoming, Colorado, and Idaho). In all, 10 of the top 13 highest-mobility states are west of the Mississippi River (the exceptions are Florida, South Carolina, and Alabama). Among the continental states in the lowest quartile, only South Dakota (5.8%) and Nebraska (7.9%) are west of the Mississippi.

STUDENT AND FAMILY DIVERSITY GAUGE RANKINGS

To gauge the diversity of rural students and families in each state, we averaged each state's ranking on the individual indicators, giving equal weight to each indicator (Table 3).

States in the most concerning quartile (labeled Urgent) on the *Student and Family Diversity* gauge are mostly clustered in the Southeast and Southwest (Delaware, Kentucky, and Nevada are exceptions). Among the indicators, percent of rural school-aged children experiencing poverty and the rural diversity index most closely parallel the overall gauge ranking, with, respectively, 9 of 13 and 8 of 13 most concerning states for the gauge also scoring in the most concerning quartile for the underlying indicator. By contrast, only three of the states in the highest priority quartile also placed in the most concerning quartile in terms of the percent of rural students who qualify for special education services (i.e., students with IEPs). See page 9 for a map showing regional patterns.

To investigate the relationships among the different indicators, we ran bivariate correlation analyses

among the five indicator rankings. Not surprisingly, the strongest correlation (r = .70) was between our two measures of poverty. The next strongest were a positive correlation (r = .52) between rural diversity index and percent rural student mobility and a negative correlation (r = −.34) between percent of rural students with IEP and percent rural student mobility. In other words, states with more rural students changing residences were also more likely to have more racial diversity and lower rates of students qualifying for special education services.

We also investigated the relationship between our diversity indicators and the indicators in the other gauges. The strongest relationships identified were between poverty measures and student outcomes in reading and math. Specifically, we found correlations of r = .75 for the relationship between poverty level in rural school communities and rural NAEP grades 4 and 8 math composite score, r = .67 for the relationship between poverty level in rural school communities and rural NAEP grades 4 and 8 reading composite score, r = .79 for the relationship between percent school-aged children experiencing poverty and rural NAEP grades 4 and 8 math composite score, and r = .70 for the relationship between percent school-aged children experiencing poverty and rural NAEP grades 4 and 8 reading composite score. These relationships highlight the disparities in educational outcomes associated with family and community economic status.

TABLE 3 Student and Family Diversity Gauge Rankings

How important is it to the overall public education system of the state to address the needs of diverse populations in schools serving rural communities? These rankings represent the average of each state's score on five indicators. The higher the average ranking (i.e., the closer to ranking number 1), the more important it is for policymakers to address diversity issues in rural communities in their state.

FAIR		SERIOUS		CRITICAL		URGENT	
MA	30.2	AK	25.6	MS	20.4	AZ	8.2
ND	31.4	TN	25.8	OR	20.8	OK	9.4
IL	31.4	IN	26.6	CO	21.0	SC	10.0
MN	31.8	NJ	26.6	WV	23.0	DE	11.5
MD	33.0	SD	27.0	UT	23.2	FL	13.4
WI	33.6	ME	27.2	CA	23.2	NC	14.8
OH	34.0	CT	28.2	MO	23.2	KY	14.8
NH	35.8	WA	28.2	WY	24.2	LA	15.0
NE	38.0	NY	28.2	ID	24.2	NM	16.0
VT	38.2	MT	28.6	KS	24.2	AR	16.6
IA	38.6	MI	30.0	TX	25.0	NV	16.8
RI	43.3	PA	30.0	VA	25.0	AL	17.8
HI	NA					GA	18.6

Note: Numbers are rounded to the nearest tenth.

We also identified significant relationships among diversity indicators and indicators from our newest gauge measuring access to supports for learning and development. Specifically,

- rural access to public preschool is associated with the rural diversity index (r = .34)—i.e., states with greater rural diversity provide less access to public preschool for rural children;
- poverty level in rural school communities is associated with number of students per school psychologist or counselor (r = .53), percent rural households without broadband (r = .58), and percent of school-aged rural children who are uninsured (r = .35)—i.e., states with higher poverty levels in rural communities provide less access to crucial non-academic supports for child well-being and development;
- percent rural students with IEP is associated with number of students per school psychologist or counselor (r = −.35)—i.e., states with higher rates of rural students with IEP provide greater access to school psychologists and counselors;
- percent school-aged children experiencing poverty is associated with number of students per school psychologist or counselor (r = .47) and percent rural households without broadband (r = .66)—i.e., states with higher levels of rural children experiencing poverty provide less access to crucial supports for child well-being and development; and
- percent rural household mobility is associated with percent of school-aged rural children who are uninsured (r = .30)—i.e., states with higher rates of rural students changing residences also have higher rates of rural children who are uninsured.

A key takeaway here is that rural student populations with the greatest needs (e.g., children experiencing economic distress, transient students) as well as more diverse student populations are less likely to have access to supports that promote higher levels of learning, development, and overall well-being.
See page 9 for a map showing regional patterns.

Educational Policy Context Gauge

EDUCATIONAL POLICY CONTEXT GAUGE INDICATORS

For this gauge, we used indicators that describe characteristics of the public schooling system that are the result of policy decisions and thus are amenable to change through different policy decisions. Moreover, we focused attention on policy-driven characteristics that are highlighted in educational research as influencing student achievement and other measures of student well-being. Illustrating variations in state policy contexts thus can be interpreted to suggest, in relative terms, the extent to which current policies are helping or hindering rural schools and students. In this section, we define each of the indicators in the *Educational Policy Context* gauge and summarize state and regional patterns observed in the data. Hawaii is excluded from this gauge because its organization as a statewide district makes analysis impossible. On each indicator, the higher the ranking (the closer to one), the greater the concern that the policy context is not optimal for rural education.

Rural instructional expenditures per pupil represents the total current expenditures for instruction in rural public school districts divided by the total number of students enrolled in those same districts. The lower the rural instructional expenditures per pupil, the higher the state ranks on the *Educational Policy Context* gauge and the greater the concern about rural education policy.

This indicator allows us to make comparisons among states regarding the amount of money spent per pupil on teaching and learning in rural schools. The U.S. average of $7,174 per rural pupil is much closer to the low end of the range ($4,908 in Idaho) than to the high end ($14,731 in New York and $13,397 in Alaska).[xii] In addition to Idaho, 26 other states spend less than half of the amount that New York spends per pupil for instruction in its rural school districts.

The highest spending states are mostly states with low-enrolled rural districts (Alaska, Wyoming, and New Hampshire), or Northeastern urban states with a relatively small absolute number of rural students (New York, Connecticut, New Jersey, Rhode Island, and Massachusetts). Pennsylvania (reporting the ninth highest rural instructional expenditures per pupil at $9,616) fits with neither of these two groups.

Results from correlation analyses show associations between the rural instructional spending per pupil indicator and both rural NAEP grades 4 and 8 math composite score (r = .46) and rural NAEP grades 4 and 8 reading composite score (r = .51). It seems logical that states that spend less money on instruction demonstrate lower educational outcomes. When we consider these results in combination with the strong associations between spending on instruction and our two poverty measures (r = .65 for poverty level in rural communities and r = .55 for percent rural school-aged children experiencing poverty), it suggests that state and federal sources of funding are inadequate to level the uneven playing field created by differences in community wealth and corresponding tax base.

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Ratio of instructional expenditures to transportation expenditures is a measure of how many dollars are spent on teaching and learning for every one dollar spent transporting students—the lower the ratio, the more money being channeled toward transportation and away from teaching and learning, and the higher the ranking on this indicator.

Variations in pupil transportation costs are affected by factors beyond the control of policymakers (e.g., geography and terrain), but they also result from policies and practices related to the size and location of schools and school districts, personnel, and the length of students' bus rides. This indicator is an important factor in the educational policy context because extraordinary transportation costs shift money away from programs and resources that directly impact student learning.[xiii]

On average, rural school districts across the United States spend about $11.09 on instruction for every dollar spent on transportation, but there is considerable variation among states. Alaska and Vermont are outliers at $29.98 spent on instruction (Alaska) and $23.66 spent on instruction (Vermont) for every dollar spent on transportation in rural districts. Texas and Oklahoma both spend more than $18 on instruction for every $1 spent on transportation. The remaining states all spend less than half what Alaska spends, with the hardest hit states showing no regional patterns: West Virginia ($6.40), Nevada ($6.96), Indiana ($7.89), Louisiana ($8.09), Arizona ($8.55), Oregon ($8.59), New York ($8.85), Alabama ($8.90), and Kentucky ($8.96). In fact, comparisons of states with similar geographies and terrains reveal substantial differences. South Dakota, for example, spends over $3 more on instruction per transportation dollar than its neighbor North Dakota, and Vermont spends more than 2.5 times as much on instruction per transportation dollar ($23.66) as its neighbor New York ($8.85). It is worth noting that the state with the lowest ratio of instructional dollars per transportation dollar (West Virginia) contends with some terrain challenges but is also a state with a history

of large-scale consolidation resulting in regional schools serving large geographic areas and some of the longest bus rides for rural students in the United States.[xiv] This highlights the importance of policy decisions on this (and other) indicators.

Median organization scale is a measure intended to capture the combined effects of school and district size. We computed the organizational scale for each rural school by multiplying the total school enrollment by the total district enrollment. For simplification in reporting, we then divided the result by 100. The figure reported for each state is the median for the organizational scale figure for every rural school in the state. The larger the organizational scale, the higher the state scores (the greater the level of concern) on the *Educational Policy Context* gauge.

School and district size exert influence over educational methods and schooling outcomes both individually and in combination with one another. Specifically, larger school and district size has been linked with undesirable schooling outcomes—particularly among students experiencing poverty and those with learning disabilities.[xv] Further, larger districts exacerbate the negative influence of large school size and vice versa.[xvi] This indicator provides a relative measure of the scale of operations for rural education in each state.

Large organizational scale is concentrated in the Southeast and contiguous areas in the Mid-Atlantic and Central Appalachia where countywide districts and regional high schools are the norm (Maryland, Georgia, North Carolina, Florida, Delaware, Alabama, South Carolina, Tennessee, Louisiana, Mississippi, Kentucky, and West Virginia). Every state in the most concerning quartile on this indicator is located east of the Mississippi River. The lowest-ranking states are mostly in the Great Plains and the West, where the norm is small, independent districts serving distinct communities.

Ratio of state revenue to local revenue in rural districts is a measure of dependence on local fiscal capacity and an indirect measure of the extent to which state revenue is a significant factor in equalizing revenue per pupil across communities of varying levels of wealth and poverty. A low ratio means a relatively small amount of state aid in relation to funding from local sources and thus an increased likelihood of inequitable funding. The lower the ratio, the higher the state scores on the indicator.

This indicator needs to be interpreted with a great deal of caution because it does not take into account whether state or local revenue is enough to meet the needs of schools (in school finance terms, it is a measure of fiscal equity but not a measure of fiscal adequacy). A high ratio of state to local revenue may mean the funding system is equitable only in that it provides inadequate funding levels everywhere. A low ratio is a clearer signal that the school funding system relies too much on local fiscal capacity and, whether minimally adequate or not, is very likely inequitable. These data relate only to the proportion of revenue from state versus local sources in the rural districts of a state. Including the non-rural districts would likely alter the numbers considerably, in part because the industrial and commercial property tax base per pupil is usually lower in rural areas. In addition, much of the agricultural or forest land values in rural areas are withheld from the school tax base or their revenue yields are reduced by various forms of abatements and preferential assessments.

Across the United States, the average ratio of state to local revenue in rural school districts is $1.18, meaning state government supplies $1.18 in funding to rural districts for every $1.00 allocated from local tax revenues. Nebraska has the lowest ratio with rural districts receiving only $0.28 of state funding for every dollar of revenue generated locally. The next three lowest states are clustered in the Northeastern United States.: Rhode Island ($0.36), Connecticut ($0.42), and New Hampshire ($0.45). The situation is dramatically different for their geographic neighbor, Vermont, where rural districts receive more than $15 from the state

for $1 raised locally—the highest ratio in the United States,[xvii] and more than 3.5 times the funding ratio of the next highest state, Alaska ($4.14). In the four years since *Why Rural Matters 2018–2019* was released, 27 states have decreased in ratio of state to local revenue; of these, New Mexico has seen the greatest decrease (from $4.42 to $3.34).

The highest-ranking states on this indicator (specifically, the states with the lowest level of state aid relative to local revenue) mostly fall into two distinct groups: Northeastern states with relatively low levels of rural poverty and high levels of rural property valuation (Rhode Island, Connecticut, New Hampshire, New Jersey, Massachusetts, and Maine); and Midwestern/Great Plains states with low to moderate levels of rural poverty and a largely agricultural property tax base in rural areas (Nebraska, South Dakota, Missouri, Wisconsin, Ohio, and Illinois). The first group includes many states that spend relatively high levels per pupil in their rural schools. All but Maine are among the highest-spending quartile for the rural instructional expenditure per pupil indicator (Maine is in the next quartile). The second group spends, on average, nearly $4,000 less per pupil in their rural schools ($7,278 compared to around $11,229 for the first group). Texas is a geographic exception but is similar to the second group in its lower instructional spending per pupil ($5,999).

Adjusted salary expenditures per instructional FTE is used here as a proxy for average teacher salaries. For each rural district, the total dollar amount spent on instructional salaries is multiplied by the NCES's Comparable Wage Index for Teachers[xviii] for that district, and then divided by the total number of instructional staff members. The lower the adjusted rural salary expenditure per FTE (or full-time equivalent, a measure that accounts for staff who only work part-time or who are assigned to more than one school), the higher the state's ranking on the *Educational Policy Context* gauge and the more urgent the concern for the condition of rural education.

In most states, rural school districts are simply at a competitive disadvantage in the market for teachers. There are many factors contributing to this challenge, but lower teacher salaries is certainly among them.

In most states, rural school districts are simply at a competitive disadvantage in the market for teachers. There are many factors contributing to this challenge, but lower teacher salaries is certainly among them. Beginning with *Why Rural Matters 2018–2019*, we adjusted teacher salaries based on the Comparable Wage Index for Teachers (CWIFT), created by the National Center for Education Statistics. This index helps adjust for geographic variations in teacher salaries by looking at Census data on salaries for other occupations in each district. For example, Sunol Glen Unified, a school district in rural California has an average teacher salary of $106,241, but non-teacher occupations in that district earn 23.5% more than their peers in the same non-teacher occupations across the United States, yielding an adjusted teacher salary of $86,025 after accounting for this premium. Meanwhile, teachers in Fayette County Schools in rural West Virginia earn an average of $55,324, roughly $50,000 less than the average Sunol Glen teacher. However, after adjusting for the 31.9% wage discount seen in other occupations, Fayette County teachers earn the equivalent of $81,239—on par with the adjusted amount of the Sunol Glen teachers. There are limitations to this methodology (e.g., challenges with modeling for communities with the attraction of a low cost of living but other disamenities that make it difficult to attract teachers), but it does help compare the rural districts across the United States from a more equivalent perspective.

Adjusted salary expenditure per instructional FTE in rural districts ranges from $50,848 in Arkansas to $109,665 in New York, with a U.S. average in rural districts of $76,374. Compare this to the adjusted average salary expenditure per instructional FTE in town districts ($79,633), urban districts ($80,396), and suburban districts ($83,018). Although we have reported these disparities before, the fact that they persist even after adjusting for geographic variation in wages is especially noteworthy and speaks to the need for action by policymakers.

Five states show a decrease in adjusted rural teacher salaries since this indicator was first reported in *Why Rural Matters 2018–2019:* Nevada (−11.3%), Arkansas (−8.5%), Vermont (−4.1%), Oregon (−0.7%), and Indiana (−0.7%). Of these, Arkansas is perhaps the most noteworthy—already among the states with lowest adjusted salary expenditure per instructional FTE (ranking as the second highest priority in the previous report and the top priority state in this report) a decrease of $4,751 is likely to make teacher recruitment and retention even more difficult.

States with the lowest adjusted rural salary expenditures according to this indicator are primarily in the Southeast, the Southwest, and the Midwest/Great Plains (in ascending order from lowest salary: Arkansas, Missouri, Mississippi, Colorado, Oklahoma, North Dakota, Kansas, Illinois, South Carolina, South Dakota, Indiana, and Texas). States with the highest adjusted rural salary expenditures are located primarily in the Northeast, the West, and the Mid-Atlantic (in descending order: New York, Alaska, Washington, California, Massachusetts, Connecticut, Wyoming, and Rhode Island).

TABLE 4 Educational Policy Context Gauge Rankings

How crucial is it for policymakers to address the policy context of their state as it relates to the specific needs of schools serving rural communities? These rankings represent the average of each state's score on five indicators. The higher the average ranking (i.e., the closer to ranking number 1), the more important it is for policymakers to address rural educational issues within that state.

NOTABLE		IMPORTANT		VERY IMPORTANT		CRUCIAL	
DE	28.6	OK	24.6	SC	20.4	IN	14.0
NH	29.2	RI	24.8	GA	21.2	FL	14.2
NM	29.8	NC	25.8	TN	21.6	MS	14.6
NY	30.0	ND	25.8	KY	22.0	MO	15.6
MN	30.0	NJ	26.6	ME	22.4	AZ	16.2
KS	30.8	UT	26.8	ID	22.8	AL	17.2
NE	33.0	MA	27.0	MD	23.0	LA	17.4
WY	33.2	CT	27.4	OH	23.2	VA	17.4
VT	38.2	MI	28.0	OR	23.2	WV	18.4
CA	40.0	MT	28.2	SD	23.8	NV	19.6
WA	40.2	IA	28.4	CO	24.0	AR	19.6
AK	47.4			PA	24.0	TX	19.8
HI	N/A			WI	24.0	IL	20.0

Note: Numbers are rounded to the nearest tenth.

Indicators that correlate most strongly with adjusted salary expenditures per instructional FTE are rural instructional expenditures per pupil (r = .68), percent rural households without broadband access (r = .48) and rural NAEP grades four and eight reading composite score (r = .41). The first association is not surprising (i.e., the majority of instructional spending goes toward instructional salaries, so higher spending in one should be reflected in the other). The third association suggests that districts with higher levels of performance on reading tests are paying higher salaries to teachers and other instructional staff.

EDUCATIONAL POLICY CONTEXT GAUGE RANKINGS

To gauge the extent to which the educational policy context is favorable or unfavorable for rural schools, we averaged each state's ranking on the individual indicators, giving equal weight to each (Table 4).

The indicators that contribute most to the crucial ranking of the states in the most concerning quartile for this gauge are rural instructional expenditures per pupil (8 of 13 are in the most concerning quartile on this indicator); ratio of instructional to transportation expenditure (7 of 13); and median organizational scale (6 of 13). The 13 Crucial states vary most in their ranking on the ratio of instructional to transportation expenditures indicator, ranging from top-ranked West Virginia to number 46 Texas, with an average ranking of 16. Only two states in the most concerning quartile for the gauge (Missouri and Texas) rank within the most crucial quartile on the indicator state revenue to schools per local dollars. These are states where school funding systems depend relatively more on local tax bases than state revenue.

Fairing best in this gauge are three Western states (Alaska, Washington, and California); three Northeastern states (Vermont, New York, and New Hampshire); three Great Plains states (Wyoming, Nebraska, and Kansas); and Minnesota, Alaska, and Delaware.

See page 10 for a map showing regional patterns.

Educational Outcomes Gauge

EDUCATIONAL OUTCOMES GAUGE INDICATORS

This gauge includes indicators describing student academic performance on U.S. assessments. Four of our five educational outcome indicators in this report come from performance on the National Assessment of Educational Progress (NAEP).[xix] NAEP is administered and compiled by the U.S. Department of Education and offers assessment data for state-by-state comparisons, including comparisons of rural school districts as a sub-group within states. Although our use of NAEP scores continues a longstanding tradition of the *Why Rural Matters* reports, we nuance them in this report to better highlight socioeconomic inequities. The only non-NAEP indicator in this gauge compares the graduation rate in rural districts with the graduation rate in non-rural districts.

Rural poverty difference in math (grade 8) is the average score among students not eligible for free/reduced lunches minus the average score among students eligible for free/reduced lunches on the grade 8 NAEP math test. The larger this difference is, the greater the inequity between the two groups, and the more urgent the ranking.

In assessments of eighth-grade math, rural-specific data suggest that rural schools are relatively successful at mitigating the impacts of poverty. Rural children who experience poverty outperform all children who experience poverty[xx] by an average of 20%; however, there is significant state-to-state variability. For example, the rural poverty difference in NAEP scores of eighth graders in Colorado, Louisiana, and South Carolina is greater than the average poverty difference in math scores for all students across the United States. Rural schools in Hawaii, Arizona, West Virginia, and Oklahoma have the smallest difference when scores of children who experience poverty and those who do not are compared.

Rural poverty difference in reading (grade 8) is the average score among students not eligible for free/reduced lunches minus the average score among students eligible for free/reduced lunches on the grade 8 NAEP reading test. The larger this difference is, the greater the inequity between the two groups, and the more urgent the ranking.

On average, rural schools have a smaller poverty difference in eighth-grade NAEP reading achievement than the combined measure for non-rural and rural schools. Specifically, the poverty difference in rural schools is an average of 17% smaller than the same poverty difference when both rural and non-rural schools are combined. Arkansas and Idaho lead other states on this indicator, both with poverty differences less than half the average for all schools. Nebraska, Oklahoma, and Texas score at or slightly above the U.S. average for all schools. Conversely, a few states have poverty differences on NAEP reading scores greater than the average for rural and non-rural schools across the United States. In descending order those states are Virginia, Mississippi, Illinois, New Mexico, Nevada, Connecticut, Arizona, and Minnesota.

Rural NAEP composite in math (grades 4 and 8) is the average of the standardized grade 4 math NAEP scores and the standardized grade 8 math NAEP scores. This can be interpreted as the number of standard deviations the rural districts of the state were above (or below) the U.S. rural mean for the same tests. As with rural NAEP composite reading scores, on average, the composite scores for fourth- and eighth-grade NAEP reading show very little disparity between rural students and all students in the United States. However, in a few states such as New Mexico, Hawaii, West Virginia, Alabama, and Louisiana, rural students have significantly lower NAEP scores than the average combined scores of rural and non-rural students in the United States. Likewise, other states scored significantly higher. Connecticut is of particular interest given its significant poverty difference in grade 8 reading, contrasted to its relatively high rural scores on the rural NAEP composite in math for grades 4 and 8. Other states with comparatively high rural NAEP composite scores include Nebraska, New Jersey, and Massachusetts.

Rural NAEP composite in reading (grades 4 and 8) is the average of the standardized grade 4 reading NAEP scores and the standardized grade 8 reading NAEP scores. This can be interpreted as the number of standard deviations the rural districts of the state were above (or below) the U.S. rural mean for the same tests.

Composite scores for fourth- and eighth-grade NAEP reading are almost identical between rural and non-rural students in the United States. Across states, however, variations exist in rural means. New Mexico, West Virginia, Hawaii, Oklahoma, Alabama, South Carolina, Washington, Virginia, Maine, Texas, and Oregon fall in the quartile of highest concern for fourth- and eighth-grade rural NAEP reading. More than half of the states performing best on this indicator are located in the Northeastern U.S. (Massachusetts, Rhode Island, New Jersey, Connecticut, Maryland, and New Hampshire). Other states also in the highest-scoring quartile in fourth- and eighth-grade rural NAEP reading are Utah, Colorado, Ohio, Wyoming, and Pennsylvania.

Rural high school graduation rate advantage is calculated as the rural high school graduation rate minus the non-rural high school graduation rate. Positive quantities indicate higher state graduation rates for rural students than for non-rural students.

Throughout the United States, rural students graduate at higher rates than non-rural students (89.8% versus 87.2%). There are some exceptions at the state level, however, and states with rural graduation rates that are lower than non-rural graduation rates are: Arkansas, Arizona, Nevada, Utah, South Carolina, South Dakota, Oregon, West Virginia, California, North Carolina, and Delaware. These states have a negative value on this indicator and are ranked as the most urgent. States that are graduating rural students at rates that are

substantially higher than non-rural students include Rhode Island, New York, Massachusetts, Maryland, Connecticut, and Nebraska.

EDUCATIONAL OUTCOMES GAUGE RANKINGS

To calculate the educational outcomes for students attending rural districts in each state, we averaged each state's ranking on the five indicators, giving equal weight to each indicator (Table 5).

States with the least concerning *Educational Outcomes* were concentrated in the Northeast (Massachusetts, Rhode Island, Maryland, New Jersey, Connecticut, Pennsylvania, and New Hampshire), with two states in the Midwest (Nebraska and Ohio) and one in the West (Idaho) also receiving Fair rankings. States that received rankings in the quartile of most concern were concentrated in the South (South Carolina, Louisiana, Virginia, Alabama, and Mississippi), with the rest scattered across the United States (New Mexico, Oregon, Delaware, Arizona, Hawaii, Nevada, South Dakota, and Kansas).

As in previous versions of *Why Rural Matters*, children experiencing poverty continue to experience greater challenges on achievement testing. However, six of the ten states that received a *Fair* ranking (the best ranking) on the *Educational Outcomes* gauge also ranked *Fair* in the *Access to Supports for Learning and Development* gauge (Massachusetts, Rhode Island, Maryland, Nebraska, New Jersey, and Connecticut). Conversely, four states that ranked of most concern in the *Educational Outcomes* gauge also ranked of most concern in the *Access to Supports for Learning and*

TABLE 5 Educational Outcomes Gauge Rankings

Given the educational outcomes of rural students across the 50 states, how urgent is it that policymakers take steps to address the spatial and educational inequities that impact educational outcomes? These rankings represent the average of each state's score on five indicators. The higher the average ranking (i.e., the closer to ranking number 1), the more important it is for policymakers to address rural educational issues within that state.

FAIR		SERIOUS		CRITICAL		URGENT	
ID	29.8	AR	24.2	WV	7.4	NM	7.4
NH	30.2	OK	24.2	ME	18.2	SC	9.6
PA	31.2	WY	24.8	KY	18.6	OR	9.7
CT	31.8	IN	25.0	WA	20.2	LA	10.2
OH	32.0	FL	25.8	GA	20.4	VA	12.6
NJ	36.7	CO	26.0	MN	21.2	DE	13.0
NE	38.2	TN	26.0	NC	21.4	AL	13.2
MD	38.7	ND	26.6	MT	22.8	AZ	14.0
RI	41.7	WI	27.2	MI	23.4	HI	14.5
MA	44.7	NY	29.0	TX	23.5	NV	15.0
AK	NA	IA	29.6	IL	23.8	MS	15.0
CA	NA	UT	29.7	MO	23.8	SD	16.2
VT	NA					KS	17.2

Note: Numbers are rounded to the nearest tenth.

Development gauge (New Mexico, Oregon, Arizona, and Mississippi). As achievement is inextricably linked to access to opportunities and support for learning, this makes a compelling comparison highlighting the need to focus resources and opportunities on children's learning and development.

Access to Supports for Learning and Development Gauge

ACCESS TO SUPPORTS FOR LEARNING AND DEVELOPMENT GAUGE INDICATORS

This gauge includes indicators measuring access to non-academic supports that contribute to students' learning and overall development and well-being.

Number of rural students per school psychologist or school counselor is a measure of rural students' access to trained professionals who provide support for social-emotional concerns. A higher number of rural students served by a single psychologist or counselor means less access for those students to that resource. Thus, the larger the number, the higher the state ranks on the *Access to Supports for Learning and Development* gauge and the more serious the concern for the policy environment.

On average, the ratio of rural students to school psychologists/counselors in the United States is 310:1 (i.e., one psychologist or counselor for every 310 students in rural districts). States range from a high of 574:1 (Michigan) to a low of 149:1 (New Hampshire). In addition to Michigan, six other states have ratios of 400:1 or higher: Indiana (501:1), Louisiana (489:1), Alaska (443:1), Mississippi (436:1), California (427:1), and Minnesota (400:1). At the other end of the spectrum, seven states join New Hampshire with ratios of 225:1 or less: Connecticut (167:1), Vermont (169:1), New York (186:1), New Jersey (193:1), Massachusetts (210:1), Wyoming (220:1), and Rhode Island (221:1).

States providing less access to school psychologists and counselors show no real regional patterns whereas states providing the greatest access show a clear regional pattern (with the exception of Wyoming, all higher access states are in the Northeast).

Percent rural households without broadband is calculated as the total number of rural households lacking access to broadband, divided by the total number of rural households. A higher rate of rural households without broadband indicates a lack of access to communication and enrichment opportunities for students and families (and, in the case of mandatory remote schooling such as during the COVID-19 pandemic, a lack of access to basic schooling operations).[xxi] The higher the state's percentage, the higher the state scores on the indicator.

States with the highest rates of rural households lacking broadband are almost exclusively located in the Southeast and contiguous Central Appalachia regions. Following New Mexico (the highest-ranking state at 21.4% of rural households without broadband), they are: Mississippi (20.6%), Alabama (18.9%), West Virginia (17.5%), Arkansas (17.4%), Louisiana (17.2%), South Carolina (16.5%), Kentucky (16.1%), Missouri (15.8%), Tennessee (15.7%), Oklahoma (15.4%), Virginia (15.0%), North Carolina (14.8%), and Georgia (14.7%). Ten states located mostly in the Northeast, Mountain West, and West all have less than 10% of rural households without broadband access: Connecticut (5.2%), Rhode Island (5.7%), New Jersey (5.8%), Massachusetts (6.5%), Utah (6.9%), Colorado (7.5%), New Hampshire (7.9%), Wyoming (8.8%), and Washington (9.1%). Delaware (8.9%) is an exception to the regional patterns. Across the United States, 13.4% (nearly one in six) of rural households lack broadband access.

Percent of rural school-aged children who are uninsured represents the total number of rural school-aged children who are uninsured, divided by the total number of rural school-aged children. Lack of insurance is associated with lack of medical care and can have a

dramatic impact on students' learning and development (e.g., lacking preventative care that can minimize time out of school for illnesses). The higher the state's percentage, the higher the state score on the indicator.

Across the United States, 6.7% of rural school-age children are uninsured. All but three of the states with the highest rates of uninsured rural children are located west of the Mississippi: Wyoming (13.9%), Texas (13.5%), Arizona (11.8%), North Dakota (10.1%) Idaho (9.9%), Alaska (9.3%), Montana (9.1%), Nevada (8.9%), and Oklahoma (8.8%). The exceptions are Pennsylvania (9.7%), Indiana (9.4%), and Ohio (9.0%). States with the lowest rates of uninsured rural school-aged children (i.e., states where more rural school-aged children have health insurance) are located in the Northeast, Mid-Atlantic, and West: Massachusetts (1.1%), Vermont (1.4%), Rhode Island (1.6%), New Jersey (2.6%), Connecticut (3.5%), Hawaii (3.5%), Virginia (3.6%), Maryland (3.7%), Washington (3.7%), and West Virginia (3.8%).

Percent rural children enrolled in public preschool is a rough estimate of the proportion of preschool-age children enrolled in a public preschool.[xxii] Access to high-quality early childhood education experiences is crucial to long-term development and academic success. A lower rate of rural children enrolled in public preschool suggests a lack of access to such experiences. The lower the state's percentage, the higher (more concerning) the state score on the indicator.

The U.S. average for this indicator is 34.1% of rural children enrolled in public preschool, but the results for

TABLE 6 Access to Support for Learning and Development Gauge Rankings

Given the levels of access to learning and development supports among rural students in each state, how urgent is it that policymakers take steps to address the specific needs of schools serving rural communities? These rankings represent the average of each state's score on five indicators. The higher the average ranking (i.e., the closer to ranking number 1), the more important it is for policymakers to address rural educational issues within that state.

FAIR		SERIOUS		CRITICAL		URGENT	
WI	29.8	SC	24.8	AL	20.2	AZ	10.4
DE	30.0	AR	24.8	WV	20.2	ID	13.0
MD	30.2	GA	25.4	NC	20.6	IN	13.2
IA	31.4	SD	25.6	MT	20.8	AK	13.4
NE	32.4	NH	25.8	NV	21.8	MS	15.4
HI	32.7	VA	26.4	ND	22.4	PA	16.2
UT	33.0	WY	27.2	OK	22.6	NM	16.6
NY	35.0	KS	27.6	CA	22.6	FL	17.4
CT	37.4	MI	28.0	LA	23.4	TN	17.4
RI	38.2	ME	28.2	IL	23.6	TX	17.6
MA	40.2	MN	28.8	WA	24.0	OR	17.6
VT	43.4	CO	28.8	KY	24.4	OH	19.0
NJ	43.6					MO	19.8

Note: Numbers are rounded to the nearest tenth.

individual states vary dramatically—from nearly six in ten students in Nebraska (57.8%) to slightly more than one in ten (11.8%) in Oregon. In addition to Oregon, other states ranking high on this indicator are mixed regionally, including: Delaware (14.7%), Nevada (20.3%), California (20.9%), Rhode Island (21.7%), Connecticut (22.1%), New Hampshire (24.1%), Florida (25.0%), Maryland (25.1%), Idaho (25.6%), Washington (25.7%), Virginia (26.2%), and Arizona (26.3%). States ranking lower in priority on this indicator (i.e., states with higher rates of public preschool enrollment for rural children) are similarly varied in terms of geographic region, with the Plains, Northeast, Midwest, and Southeast all represented: Nebraska (57.8%), Vermont (56.1%), Iowa (55.2%), Wyoming (53.9%), Minnesota (47.9%), Oklahoma (47.7%), Illinois (47.6%), Kansas (47.4%), Georgia (44.8%), Missouri (44.6%), Massachusetts (42.0%), and New Jersey (41.8%).

Percent of rural gifted and talented students who are female is an access measure directly tied to equity. Access to gifted and talented services is an important support for students, promoting engagement and providing challenging enrichment opportunities. The lower the state's percentage of gifted and talented students who are female, the higher the state scores on the indicator.

Across the United States, 50.4% of the rural gifted and talented student population is female[xxiii] (given roughly equal proportions of male and female students in rural school districts, this would seem to be equitably representative). Admittedly, this measure does not tell the full story of gender equity in access to gifted programming because we are not able disaggregate the data by subject (e.g., we cannot measure the extent to which girls are represented in gifted math programs, or the extent to which boys are represented in gifted reading programs), but it provides a starting point for consideration of the issue. Individual states depart considerably from the U.S. average, from 40.0% in Alaska to 62.4% in Rhode Island. In all, eight states show rates of 48% or lower: Alaska (40.0%), New Hampshire (45.4%), Wyoming (45.7%), Arizona (46.9%), Tennessee (47.1%), Washington (47.1%), Idaho (47.2%), and West Virginia (48.0%). A total of 10 states show rates higher than 53%: Rhode Island (62.4%), Louisiana (59.7%), Michigan (58.6%), Vermont (57.0%), South Carolina (56.4%), Utah (56.4%), New York (55.2%), Arkansas (55.1%), New Jersey (55.1%), and Connecticut (53.5%). Nine of ten states with 53% or higher female representation in gifted and talented programs are located east of the Mississippi. Five of eight states with 48% or lower representation are west of the Mississippi.

ACCESS TO SUPPORT FOR LEARNING AND DEVELOPMENT GAUGE RANKINGS

To gauge access to learning and development supports for students attending rural districts in each state, we averaged each state's ranking on the five indicators, giving equal weight to each (Table 6).

Based on the five indicators used in this gauge, the majority of states where rural students have the least access to supports for learning and development are not clustered geographically. Two small clusters (Pennsylvania-Ohio-Indiana and Texas-New Mexico-Arizona) are joined here by states in the Southeast and Midwest. There are no Northeastern states in the Urgent and Critical categories; Northeast and Mid-Atlantic states are mostly ranked near the bottom in the *Fair* (least concerning) category.

The indicators that contribute most to the urgent ranking of the states in the most concerning quartile for this gauge are number of rural students per school psychologist or counselor and percent of rural school-aged children who are uninsured (both with 7 of 13 states in the most concerning quartile on this indicator. The 13 *Urgent* states vary most in their rankings on the percent rural children enrolled in public preschool indicator, ranging from number 1 Oregon to number 41 Missouri, with an average ranking of 22.

See page 13 for a map showing regional patterns.

Rural Education Priority Gauge

To create priority rankings that reflect the overall status of rural education in each state, we averaged the cumulative rankings on the five gauges *(Importance, Student and Family Diversity, Educational Policy Context, Educational Outcomes,* and *Access to Supports for Learning and Development).* The rankings for the *Rural Education Priority* gauge are presented in Table 7.

Despite a complete overhaul of the indicators in the *Educational Outcomes* gauge and the addition of the *Access to Supports for Learning and Development* gauge with five new indicators (replacing the *College Readiness* gauge in previous reports), the list of states ranking as the highest priority (i.e., in the *Leading* quartile) shows little change since the 2018–2019 report. Only three states (Missouri, Indiana, and Oregon) are new additions to the *Leading* quartile, replacing Florida, Texas, and South Dakota (each of which now appears in the next highest priority category, the *Major* quartile).

States showing the biggest jumps in priority ranking since *Why Rural Matters 2018–2019* are Indiana (from 29th to 11th, moving from the third quartile *[Significant]* to the *Leading* quartile) and Missouri (from 18th to 5th, moving from the second quartile *[Major]* to the *Leading* quartile). In the other direction, South Dakota (from 5th to 18th), Washington (from 26th to 36th), and Vermont (from 32nd to 42nd) showed the biggest improvements in priority. As a reminder, this series of reports is not designed to be a longitudinal scoreboard where an increase in priority means that something bad must have happened in the rural areas of that state over the past several years (and vice versa). It simply means that the rural areas of that state have more pressing concerns relevant to the indicators measured in this current report.

Despite a complete overhaul of the indicators in the *Educational Outcomes* gauge and the addition of the *Access to Supports for Learning and Development* gauge…the list of states ranking as the highest priority…shows little change since the 2018–2019 report.

Nine of the 13 states in the *Leading* quartile of overall rural education priority are located in a contiguous region located mostly in the Southeast (Mississippi, Alabama, West Virginia, Missouri, Louisiana, Kentucky, South Carolina, North Carolina, and Arkansas; this block is adjacent to four other states in the second-highest *(Major)* priority quartile: Florida, Georgia, Virginia, and Tennessee. Such a clearly demarcated geographical block of high-priority states suggests regional challenges that transcend state lines. These challenges may be very different than those facing Arizona *(Leading)* and New Mexico *(Major).*

None of the highest-ranking states on the *Rural Education Priority* gauge rank in the most concerning quartile on all five underlying gauges. Two of the highest-ranking states (Mississippi and Arizona) rank in the most concerning quartile on four of the five underlying gauges. Three more (Alabama, Louisiana, and Arkansas) rank in the most concerning quartile on three gauges. Seven (Missouri, Kentucky, Oklahoma, South Carolina, North Carolina, Indiana, and Oregon) rank in the most concerning quartile on two gauges, and the remaining high-priority state (West Virginia) ranks in the most concering quartile on only one gauge. Rankings on the *Student and Family Diversity* and *Educational Policy Context* gauges most closely parallel the rankings on the *Rural Education Priority* gauge, with eight of the states in the *Leading* quartile on the

Rural Education Priority gauge also placing in the most concerning quartile on both the *Student and Family Diversity* gauge and the *Educational Policy Context* gauge. Six of the *Leading* quartile states on the *Rural Education Priority* gauge placed in the most concerning quartile on the *Educational Outcomes* gauge; five placed in the most concerning quartile on the *Access to Supports for Learning and Development* gauge and the *Rural Importance* gauge.

In the *Notable* (lowest priority) quartile on the *Rural Education Policy Priority* gauge, no state ranked in the least concerning quartile on all five of the underlying gauges, and only two states (Rhode Island and Massachusetts) ranked in the least concerning quartile on four of the five underlying gauges. A total of 35 states ranked in the highest-priority quartile on at least one of the five gauges. Clearly, every state has rural education issues that need to be addressed. The *Access to Supports for Learning and Development* gauge most closely parallels *Notable* rankings on the *Rural Education Priority* gauge. Twelve of 13 states ranking in the *Notable* quartile on the *Rural Education Priority* gauge also ranked in the least concerning quartile on the *Access to Supports for Learning and Development* gauge (of note, a new gauge for this report that reflects our effort to measure and describe the distribution on relevant non-academic resources and infrastructure). The takeaway from this finding is unmistakable: States that have the greatest need for attention from policymakers to address rural student and family needs—based upon the five gauges as a whole, that represent both demographic givens and contexts created and maintained through policy

TABLE 7 Rural Education Priority Gauge Rankings

Rankings represent the combined average ranking for each state on the five gauges *(Importance, Student and Family Diversity, Educational Policy Context, Educational Outcomes,* and *Access to Supports for Learning and Development).* The higher the average ranking (i.e., the closer to ranking number 1), the greater the need for policymakers to address rural education issues within that state.

NOTABLE		SIGNIFICANT		MAJOR		LEADING	
MN	32.8	KS	25.0	FL	17.8	MS	7.8
WI	33.0	ND	25.2	NM	17.8	AZ	11.6
IA	34.4	DE	26.4	GA	18.6	AL	11.2
UT	35.4	IL	26.6	TX	18.8	WV	13.6
VT	36.5	PA	27.0	SD	19.2	MO	15.0
NY	36.8	OH	28.4	NV	19.4	LA	15.2
NE	37.4	CO	29.0	VA	19.4	KY	15.2
MD	38.6	WY	30.0	TN	20.0	OK	15.6
CT	38.6	CA	31.0	ME	20.0	SC	15.6
NJ	39.0	MI	31.0	ID	20.2	NC	15.8
MA	41.6	WA	31.2	MT	22.8	IN	16.6
RI	43.8	NH	32.4	AK	24.8	AR	16.8
HI	NA					OR	17.2

Note: Numbers are rounded to the nearest tenth.

decisions—serve a student population with less access to non-academic supports that contribute to academic success and overall well-being lower priority states. Clearly, these states (and others) must look more broadly at education issues and marshal policy and practice to address equity issues beyond traditional schooling factors.

As in past reports, there were a few cases where states ranked very high or very low on one gauge but consistently the opposite on other gauges. Two examples: Florida ranked 44th on *Importance* but 5th on *Student and Family Diversity,* 2nd on *Educational Policy Context,* and 8th on *Access to Supports for Learning and Development.* Ohio, on the other hand, ranked 12th on the *Access to Supports for Learning and Development* gauge, but 44th on *Student and Family Diversity* and 46th on *Educational Outcomes*. So, in Florida, rural students represent only a small proportion of the total public-school enrollment in what is the third most populous state, have high needs, attend schools hampered by an unfavorable policy context, and offer limited access to learning and development supports. In Ohio, rural students lack access to learning and development supports, have relatively less need, and have relatively better learning outcomes.

Conclusions and Implications

Over 7 million students are enrolled in rural school districts, 15.7% of all public-school students in the United States. Roughly one in seven of those rural students live below the poverty line, more than one in six qualify for special education services, and one in ten has changed residence in the previous 12 months.

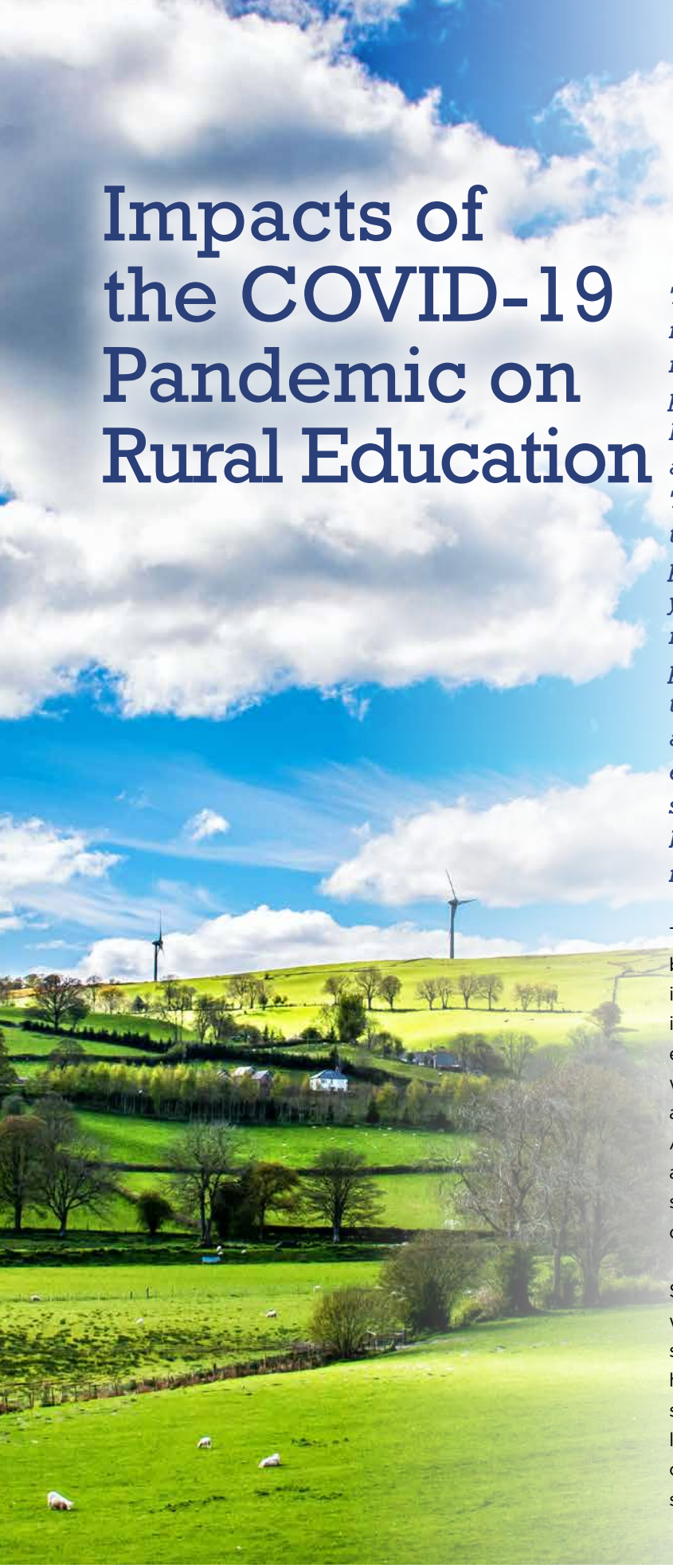
The results published in this report, particularly when viewed in the context of the series of reports, should communicate clearly to policymakers that they cannot ignore the challenges faced by rural schools and the students they serve, nor disregard what those challenges mean to state and U.S. goals of improving achievement and increasing access to opportunities and supports for all students, especially those impacted by educational and spatial inequities.

The invisibility of rural education persists in many states where education policy is dominated by highly visible urban problems. In 18 states, at least one-fourth of all public-school students are enrolled in rural school districts. On the other hand, more than half of all rural students live in just 10 states. Two states (North Carolina and Georgia) are in both categories (i.e., in a state with large proportional and absolute rural student enrollments). The majority of rural students attend school in a state where they constitute less than 20% of the public-school enrollment, and more than one in four are in states where they constitute 15% or less.

The Bottom Line

Rural schools and communities continue to face substantial challenges due to a host of issues related to educational and spatial inequities. As results from the new *Access to Supports for Learning and Development* gauge indicate, these challenges are compounded by the inaccessibility of non-academic resources and infrastructure that are integral to academic success and student well-being. As post-pandemic recovery continues across the United States, states and local districts must reevaluate what it means to provide a public education that meets student and family needs and prepares students for life beyond PK–12 schooling (including college and career readiness and engaged citizenship). These challenges are widespread, but most intense in the Southeast, Southwest, and parts of Appalachia. Moreover, the same challenges recur throughout the report series and irrespective of changes in the specific indicators used. We know what the challenges are, and we know where they are felt most intensely; what is needed is the will to address them.

Impacts of the COVID-19 Pandemic on Rural Education



This special section is qualitatively different from those in previous reports for multiple reasons. COVID-19's impacts were personal, political, medical, economic, and existential. Moreover, those impacts are still manifesting and changing the landscape of rural education. This section is therefore preliminary given that much of the supporting literature was published in 2020–2022 and impact data have yet to be published for 2022 to the time of this report. Hence, what follows is both partial and personal, with first-person statements reflecting the elusiveness of any single or simple truth about the pandemic and its effects on rural education. The viewpoints presented in this section are those of the authors and should not be construed as representative of the report's funders or sponsors.

The year 2020---and the world didn't change, but it did. Some still grieve the losses, some deny its existence, yet everyone around the world was impacted by COVID-19 in one way or another. Fights erupted on airplanes over masking requirements. We weren't just more isolated; we were more divided as a country. On electoral maps, wide swaths of rural America were bathed in red, visually associating "rural" and "politically conservative" and reinforcing broad stereotypes that masked the political, social, and cultural heterogeneity of rural America.

Schools pivoted almost overnight to online instruction with teachers receiving little to no training, just as students and their caregivers reconfigured their homes and routines to accommodate in-home schooling. The requirement to accommodate virtual learning rested on assumptions about the availability of affordances like home-life stability, broadband, spaces conducive to learning, and caregiver support.

Lack of such affordances demanded innovation and resilience among families. Working parents called upon grandparents and other family members to monitor students during the workday, formed "pods" (groups of kids from different families rotating to different homes to complete the school day), and traveled to places where they could access wifi, including the school parking lot, but also fast food restaurants.

Mostly, we just wanted it to end so that we could return to our jobs and schools, and to the spaces where we connected with family and friends prior to the pandemic. We wanted things to be as if the pandemic hadn't happened. Despite the heterogeneity of rural places in the United States, a common feature is the connectedness: people-to-people, people-to-land, even people-to-past as tradition. As such, the recommended/mandated social distancing to control the spread of the virus was a direct assault on the defining characteristic of rural communities.

The greatest challenge in analyzing on any scale the effects of the pandemic on rural education is the lack of data and research on the subject. In the world of large-scale data sets, and especially publicly-available ones, a 2–3 year lag in availability means that as of the writing of this report, COVID-era data are only just now becoming available. As such, this essay draws on the limited research available, in some cases extrapolating from research on other similar situations (such as the 2005 Pakistan earthquake), to set the stage for the next round of *Why Rural Matters*, where we will have a more complete picture of pandemic impacts on education. This is unfortunate not only for the tentativeness of this special section, but more importantly because there is little doubt that there will be gaps in learning and experiences of our students that require urgent interventions.

This section uses scant literature and data from 2020–2023 to shine a light on rural education in the United States during that time period. Rural places have long demonstrated both resilience and a spirit of innovation that lend itself to an optimism about post-pandemic rural education. Anecdotal reports demonstrate the ingenuity and dedication of school districts, including the delivery of meals to students, greater coordination with parents in supporting their students' remote learning, and the delivery of technology and, where possible, access to broadband internet. We acknowledge these efforts and see them as perhaps even evidence of how rural and small-town communities can coordinate and implement resiliency strategies in ways that other locale types may not be able to do. This section focuses instead on pandemic effects that may require the attention of policymakers, districts, and community members—that is, places where more or different actions are needed.

Two broad and overlapping themes emerge from the limited literature available on the impacts of COVID on rural education: education and well-being. The former includes subthemes of teaching and curriculum, inequities and gaps, educational outcomes, and tech resources. "Well-being" represents the context of impacts on education, namely homelife changes, economic impacts, and the availability of wraparound services. Given the already limited state of literature broadly, rural-specific COVID-19 literature is even more limited. As such, the impacts described below often are for rural and non-rural locales alike. Rural-specific impacts are highlighted wherever possible.

"It's never the changes we want that change everything."

Junot Díaz from *The Brief Wondrous Life of Oscar Wao*

The 2022 National Assessment of Educational Progress (NAEP) reports[xxiv] were the most comprehensive, starkest measure of what is surely to be more significant pandemic-related impacts on learning to follow. They illustrate the impacts on educational outcomes in reading and mathematics in the fourth and eighth grades, showing learning gaps (race, gender, year-over-year, locale) widening or shrinking according to complex dynamics/causes that cannot yet be determined.

The overarching result in NAEP data was a reduction in scores. In mathematics, rural grade 4 performance declined by two points and rural grade 8 performance declined by eight points in 2022 compared to 2019. In reading, rural grade 4 performance declined by one point and rural grade 8 performance declined by four points.

In grade 4, gender gaps among rural students widened slightly for mathematics (from a gap of three points to a gap of four points) and narrowed for reading (from a gap of seven to a gap of five–of note, this "narrowing" of the gap does not represent an improvement among boys; they just declined less than girls). In grade 8, gender gaps among rural students widened for mathematics (indeed, reversing from girls on average scoring two points higher than boys to girls on average scoring four points lower than boys) and gender gaps for reading stayed constant (with girls outperforming boys by nine points). Mathematics scores for rural grade 8 girls appear to be the hardest hit by the COVID-19 period, declining 11 points from 2019 to 2022 (more than any other student group on either test at either grade level).

Changes over the same time frame in gaps tied to race among rural students were mixed, with the gap narrowing or remaining flat on three measures (grade 4 reading, declining from a gap of 16 to a gap of 13; grade 8 reading, declining from a gap of 13 to a gap of 12; and grade 4 mathematics, staying constant at gap of 13) and increasing on the fourth (grade 4 mathematics, increasing from 16 to 17).

Changes over the same time frame in gaps tied to socioeconomic status among rural students were similarly mixed, with the gap narrowing on three measures (grade 4 reading, declining from a gap of 24 to a gap of 22; grade 8 mathematics, declining from a gap of 23 to a gap of 22; and grade 8 reading, declining from a gap of 20 to a gap of 18) and increasing on one measure (grade 4 mathematics, increasing from a gap of 19 to a gap of 20). Rural achievement gaps tied to socioeconomic status were by far the largest (in comparison with gender-based gaps and race-based gaps) for both grades and both subjects, before and after the COVID-19 period.

While the research literature does not yet offer rural-specific analyses of pandemic issues and their impact on teaching and learning, there is some limited research that–although not specific to rural schools and communities–does suggest insights that might inform the work moving forward. Early in the pandemic, a pre-pandemic study on shifts to online learning found that "…student learning was significantly impacted by stress, anxiety, illness, being forced to learn in a vastly different method than previously experienced, and the increased potential to fall behind due to lack of access to materials."[xxv] These stressors were borne differently by some groups, "the most vulnerable populations are falling further behind with online instruction. Some of these students have unstable housing or are homeless while others lack reliable internet access or computer accessibility"[xxvi]

One study used summer learning loss literature and the analyses of learning losses following the 2005 Pakistan earthquake to illustrate how learning losses can accumulate over time. "The direct effect of the school closures alone cannot account for such large deficits in later test scores, suggesting affected children learned less each year after they regiment to school because of the short-term interruption…One possible explanation is that the curriculum and instruction did not adapt to the children's lower learning levels upon

re-entry into school and hence the affected children fell farther and farther behind."[xxvii] This suggests that the impacts on learning of COVID-19-related closures will be felt for some time, even though classrooms are mostly back to face-to-face instruction. After modeling these accumulated losses, the study concluded that "if learning in grade 3 is reduced by one-third, roughly the amount of time many children are [during the pandemic] likely to be out of school, learning levels in grade 10 (compared to a counterfactual of the same children with no shock) are a *full year lower*."[xxviii] New models of intervention are needed as soon as possible to make up for lost instruction earlier to minimize the accumulation of learning loss. One such model, an "instruction reorientation strategy," combines short-term remediation with long-term reorientation of instruction to children's learning levels.[xxix] That model not only erases learning losses, but places grade 10 students farther ahead than they would have been absent the shock of the pandemic. Famed educator Gloria Ladson-Billings notes, "normal is where the problems reside…'going back' is the wrong thing for children and youth who were unsuccessful and oppressed in our schools before the pandemic."[xxx]

More than just 2020 school closures, the shift to online learning may not have been significantly different on learning outcomes than outright closures. In surveys during the 2020 pivot to online instruction, teachers reported unpreparedness to teach online, and many districts focused their efforts only on math and ELA during that time.[xxxi] "Teachers also taught less new material, especially in high-poverty schools."[xxxii] Student absenteeism was a further problem—an NCES report quantified this, stating "school leaders report[ing] increased student absenteeism as a COVID-19-related problem…across a wide range of school types, including in elementary schools (75%), schools with lower student poverty rates (73%), and rural schools (71%)."[xxxiii]

If learning in grade 3 is reduced by one-third, roughly the amount of time many children are [during the pandemic] likely to be out of school, learning levels in grade 10…are a full year lower.

Not only did the stress associated with a change disproportionately impact vulnerable groups of students, but one study found that district-level schooling modes (in-person, hybrid, distance) disproportionately affected learning across different populations.[xxxiv] Looking at 12 states' reading test score data, the study found that declines in pass rates were more likely to be found in districts with less in-person instruction. More concerningly, these declines were disproportionately strong in districts where the majority of students were students of color. No such difference was found in math scores. The researchers concluded that, "lost participation seems to disproportionately come from groups with generally lower test scores, this would suggest our estimates underestimate test score losses."[xxxv]

Technology access, including adequate computational devices and broadband internet, drove resource-related outcome gaps.[xxxvi] The problem is not simply access to internet but adequate access to internet--that is, bandwidth sufficient to support two-way video chats and other graphics-intensive programs on sufficiently-sized screens. It is estimated that "9.7 million children nationwide do not have access to reliable internet in their homes."[xxxvii]

The pandemic impacts were felt by all, but safety nets and resource resilience were not distributed uniformly across the United States. The next section looks at the impacts of the pandemic on economic, social, and physical well-being. As in the previous section, we focus wherever possible on rural-specific impacts.

Well-being

Hunger, poverty, and other insecurities are highly impactful on learning. Twenty-first century teachers are called on to teach the whole child by attending to the well-being of children for whom they serve as ad hoc counselors, providers, and guardians. Rural teachers, especially, wear many hats, often teaching multiple subject areas, coaching, serving as nurses, and sometimes even bus drivers. Now, more than ever, schools provide these "wraparound services." Hence, any interrogation of the impacts of the pandemic on rural schooling has to look at the contextual well-being of the students, teachers, and communities in which that schooling takes place. As one research pointed out, "Accessibility to academic resources, healthcare, mental health supports, food and nutrition, and safe places to learn were just a few of the challenges COVID-19 presented to the marginalized. In the context of the adapted hierarchy, all levels were impacted. For many CLD [Children living with Learning Disabilities] and low-SES students, schools provide mental and physical health support, food and nutrition, and safe, structured environments."[xxxviii]

Access to the wraparound services mentioned here depends on regular connection between the teacher and the student, and this was and is a significant challenge. Finding substitutes for teachers who were sick or who left the profession during the pandemic was a significant challenge. One report found that 77% of public schools experienced increased difficulty in finding substitutes during the pandemic.[xxxix] Another found increased vacancies in teacher positions linked to the pandemic, especially in areas involving vulnerable populations such as students with individualized education plans.[xl] The impact of vacancies on rural schools may be even greater in cases where there are one or few teachers in any given discipline or support area.

COVID-19 likely had impacts on the domestic experiences of rural children as well.[xli] When the school-student connection is strained or gone, so too are the outside monitors of student well-being within the home. Many factors amplify these effects in rural areas, including the lack of affordable childcare present even pre-pandemic, placing an added responsibility on working parents to find adult supervision so that the parents might work. Fifty-eight percent of rural areas experience "childcare deserts."[xlii] Multiple factors exacerbate the effects of COVID-19 in rural communities. According to one researcher:

"Across rural America, the lack of childcare is exacerbated by a geography that makes it infeasible to serve most children in large, centralized childcare centers. There's no public transportation; parents might have to drive 30 miles to get to a childcare center in town. And for those who work second or third shift at a manufacturing plant, or a prison, or at a shipping warehouse—the kinds of employers often found in rural areas—a childcare center that's open from 8 to 6 isn't an option."[xliii]

For many students, school is the primary source of nutritious meals. Even before the pandemic, rural students experienced greater levels of food insecurity than their non-rural peers; however, the pandemic further expanded this gap.[xliv] Nutrition and behavior are linked in ways that are still being uncovered. During the 2021–2022 academic year, the socio-emotional development of students in public schools was adversely affected by the COVID-19 pandemic, according to 87% of the schools surveyed. According to the same survey, 84% of public schools agreed or strongly agreed that students' behavioral development has also suffered negative consequences.[xlv] This is just one data point potentially linking nutrition and mental health both across the United States generally and especially in rural places.

Even before the pandemic, access to mental and physical health resources (a false distinction) was already challenging in rural places. Hospital closures and difficulty attracting and retaining qualified medical professionals became an even greater issue during the pandemic. With more than 100 rural hospitals closed

since 2005,[xlvi] it is not surprising that "more than two-thirds of public schools reported an increase in the percentage of students seeking mental health services from school since the start of the pandemic"[xlvii] and that "higher percentages of public schools and rural and town locations than in suburban locations strongly disagreed that their school can effectively provide mental health services to all students in need."[xlviii] Drivers of the surge in mental health needs included "stress, anxiety, illness, being forced to learn in a vastly different method than previously experienced."[xlix] One study of health and economic factors on rural well-being observed that "the effects of the COVID-19 pandemic on rural populations have been severe, with significant negative impacts on unemployment, overall life satisfaction, mental health, and economic outlook."[l] Rural areas are more vulnerable than non-rural areas given issues of persistent poverty, lack of access to broadband internet as well as mental/health care.[li] Particularly harsh effects of the COVID-19 pandemic were found in rural areas on availability of part-time work.[lii] Employment and resources are especially impactful on homelife satisfaction and security, nutrition, and school attendance. As such, these findings are especially concerning now and in the long run.

But a more direct challenge for rural students in the pandemic is access to adequate technology, both broadband access and computing technology. Both rural areas and districts with high relative percentages of children living in homes below the federal poverty line had high numbers of families reporting limited access to educational technologies both in school and at home.[liii] The digital divide of the past has become a need for participating in school life and the economy more broadly; it is not yet to be found on Maslow's hierarchy or adapted hierarchy,[liv] but during quarantine and social isolation, the best fed and healthiest student could not participate in learning without broadband access able to handle basic video conferencing. While bringing broadband access to every corner of the United States is likened by politicians to rural electrification, thus far the will to act and to allocate funds has not happened. Fully one-third of rural adults said that they did not have access to the internet at home as of 2020.[lv]

With more than 100 rural hospitals closed since 2005… "more than two-thirds of public schools reported an increase in the percentage of students seeking mental health services from school since the start of the pandemic"…

Conclusion

We are at the beginning of understanding on any broad scale how the COVID-19 pandemic affected teaching and learning, let alone being able to make confident claims about the specific effects in rural areas. The pandemic required rapid changes, resilience, coping, ingenuity, compromising, and more. The one thing of which there is no doubt is that rural education did not escape COVID-19 impacts. Comprehensive, publicly available data are only now starting to emerge even as teaching and learning are having to find ways to respond to the consequences of pandemic disruptions. We expect the emerging data will offer far greater insight into these changes, exposing not only areas of concern requiring immediate attention and significant spatial inequities, but also positive consequences that speak to how rural pandemic responses may have changed education and related supports for learning and wellness for the better.

Alignment of Why Rural Matters 2023

to the National Rural Education Association's Rural Research Agenda 2022–2027

The National Rural Education Association (NREA) has been a voice for rural education since its founding in 1907. By highlighting the success of rural schools and communities and calling attention to challenges, NREA has a mission to promote rural vitality. Notably, for the first time, NREA is the host organization for the Why Rural Matters report, which was previously sponsored by another rural advocacy organization, The Rural School and Community Trust. With NREA's 2022 release of the National Rural Education Association's Rural Research Agenda 2022–2027,[lvi] the collaboration between NREA and Why Rural Matters could not be better timed. With NREA's Rural Research Agenda forefront in our minds from the beginning of planning for Why Rural Matters 2023, we specifically tailored the report to answer the rural research agenda's call for research that investigates educational and spatial equity, while also highlighting strengths-focused, innovative rural practices.

Although the *Why Rural Matters* report has been and remains a nonpartisan reporting of rural successes and challenges, the creators of the *Why Rural Matters* report would be remiss in not recognizing the ongoing political divisiveness that continues to create large rifts between rural and non-rural communities in the United States and discord within rural communities themselves. In the current political climate, rural people and places face greater scrutiny than ever before, often experiencing stereotypes that separate rural people and places from productive discussions about the very real challenges they experience, as well as diminishing possible platforms for showcasing rural innovation and success that can make important contributions across educational locales — rural or

non-rural. These tensions reveal an imperative for rural educational research about practices that increase access to rural educational opportunities and the need to bring rural strengths and successes into focus across the United States. In this section of the *Why Rural Matters* report, we describe the NREA Rural Research Agenda 2022–2027 and provide an analysis of how this *Why Rural Matters* report is aligned to the new NREA Research Agenda. An understanding of the alignment of these two important pieces of work is relevant for any educational partners who are interested in the next steps that are needed to advance equity and opportunity in rural education research and practice.

The Ongoing Rural Research Imperative

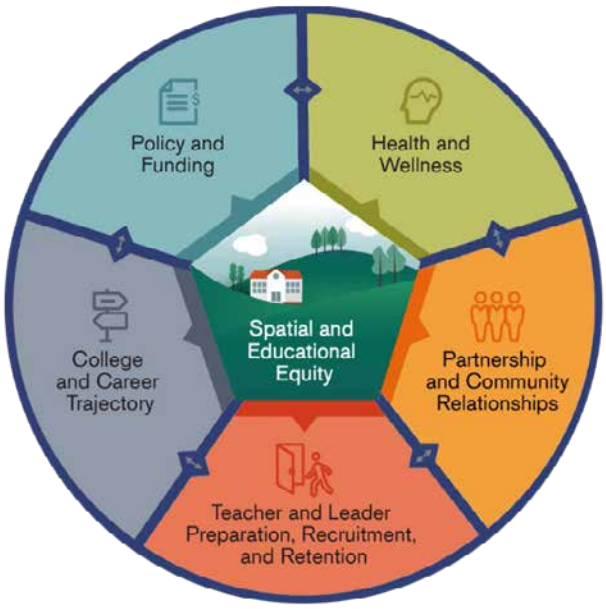
The call for more research about rural education is not new. Rural education scholars have noted the significant lack of research about rural educational settings for decades, repeatedly calling for an increase in the amount of educational research that is specifically attentive to the unique challenges and strengths of rural people and places. In 1995, rural researcher Alan DeYoung wrote, "Rural American schools still educate almost 28% of the nation's children, but only educational historians and rural sociologists have paid much attention to issues and dynamics of such places."[lvii] A decade later, Michael Arnold reported, "For all practical purposes, the knowledge base about important rural education issues is nonexistent."[lviii] Calls for rural research continued in the first quarter of the 21st century[lix] and were periodically punctuated with specific research agendas that were designed to increase the amount of rural education research.[lx, lxi]

In recognition of the pressing need for rural education research, the *Why Rural Matters* reports have consistently provided rural education partners with essential research that identifies the strengths and needs of rural schools and communities on a state-by-state basis for nearly a quarter of a century. The first edition of *Why Rural Matters* appeared in the *Journal of Research in Rural Education* in 2000 and was the first report of its kind to specifically provide an analysis of rural education in each of the 50 states.[lxii] Since then, the report has appeared nearly biannually, each edition continuing the original report's goal of "bringing rural schools and communities into focus."[lxiii] With each iteration seeing hundreds of citations in research journals and policy reports and an unknowable number of citations in grant requests and other informal outlets, the report has for decades provided data that educators, researchers, and policymakers have used to advocate for impactful resources, supports, and opportunities for rural children and communities.

In 2016, NREA joined the effort to advance rural education research with the release of its first official Rural Research Agenda 2016–2021.[lxiv] The NREA Research Agenda – 2016–2021 was comprehensive and described 10 broad research priorities that permitted researchers, practitioners, and policymakers to identify the issues that were most important in their school or community's context. Although NREA's Rural Research Agenda 2016–2021 was still focused on increasing the amount of research that was focused on rural locales, the agenda also pointedly stated that, "Equity in educational opportunity lies at the heart of our mission as an organization and serves as a guiding principle for our research agenda."[lxv] NREA's first research agenda launched a formal call for charting a research path that was continued by the release of the organization's second rural research agenda in 2022.

NREA's Rural Research Agenda
2022–2027

The National Rural Education Association's Rural Research Agenda 2022–2027 fully highlights the organization's mission of increasing access to educational opportunities. This research agenda is a call to action that asks educational partners to examine the ways that educational and spatial equity create challenges and spur innovation in rural education contexts.[lxvi] The research agenda was drafted as a result of an extensive research project that was responsive to participants' perceptions of rural research priorities.[lxvii, lxviii] The agenda centers Spatial and Educational Equity with five additional interconnected themes circling the core category—Policy and Funding; Teacher/Leader Recruitment, Retention, and Preparation; College and Career Trajectory; Community Partnerships and Relationships, and Health and Wellness.[lxix] The goal of the new research agenda is to shed light on innovative rural practices, address unique rural challenges, and continue to build on the strengths of rural people and places through an intersectional lens of Educational and Spatial Equity.[lxx, lxxi] The core category, Spatial and Educational Equity, is a term that may be new to many, but its definition will likely be familiar.



Spatial equity is the way that equity is linked to place and explicitly refers to how resources of all types are allocated, how services are distributed within rural schools and communities, and the way rural people are able to access educational opportunities. In rural education, spatial inequity is exacerbated by policies that impact funding systems, access to early intervention supports, opportunities for interdisciplinary learning experiences, the availability of mental health services, access to reliable broadband, and much more (see Figure 1 for examples of rural spatial inequities).

Rural places have long been incubators of innovative practices that use scalable models to positively impact student learning and community well-being. Yet, for decades rural places and people have experienced significant spatial inequities, ones that are compounded by the intersection of educational inequity that is present across all educational locales.[lxxii] It is possible to trace causes of spatial inequities, as well as to identify where spatial inequities intersect with other forms of educational inequity. What is of significant concern, however, is calling attention to the outcomes that are created by patterns of inequity that lead to longstanding and persistent challenges for rural children, schools, and communities. The need to report the ways that spatial equity/inequity impacts rural education across states is at the heart of what the many *Why Rural Matters* reports have reported over the decades. The *Why Rural Matters* reports have always described disparate access to educational resources and opportunities across rural contexts. Now, informed by NREA's Rural Research Agenda, *Why Rural Matters 2023* continues to identify and highlight examples and patterns of rural educational inequities that demand consideration from policymakers while also highlighting areas of strength within the 50 states.

Developing *Why Rural Matters*
2023

When the new NREA Rural Research Agenda was released, work on *Why Rural Matters 2023* was just beginning, which allowed the *Why Rural Matters* research team to respond purposefully to the rural agenda's research priorities. Since the first *Why Rural Matters* report was published in 2000, gauges and indicators used to determine state-by-state analyses have been reactive to current educational challenges and opportunities. Understanding trends and needs has always been an important factor in determining which indicators comprise the *Why Rural Matters* featured gauges, and the authors of the *Why Rural Matters* reports have always used current research to determine which direction to take in analyzing rural education indicators.

The first *Why Rural Matters* report debuted with two gauges: *Rural Importance* and *Rural Urgency,*[lxxiii] and by the time the *Why Rural Matters 2018–2019* report was released, the report contained the two original gauges, as well as three additional gauges.[lxxiv] Over time, the indicators used to calculate each gauge have also evolved depending on the availability of rural education data. For example, in the *Why Rural Matters 2018–2019* report, in calculating the *Student and Family Diversity* gauge, the report's researchers moved away from using the number of rural students receiving free or reduced lunches due to a recognition that many schools now provide all students with an opportunity to receive discounted lunches.[lxxv] Now, the release of NREA's Rural Research Agenda 2022–2027 provides a unique opportunity to align to the most current research available regarding pressing research priorities. In the section that follows, a description of how this iteration of *Why Rural Matters* is aligned to NREA's Rural Research Agenda 2022–2027 is discussed.

FIGURE 1 Rural Spatial Inequity Examples

BROADBAND ACCESS

- Limited ability to participate in virtual school options
- Decreased access to research, learning applications, and other online learning resources
- Reduced parent/caregiver access to school events
- Reduced access to teacher and school communications

TRANSPORTATION

- Increased distance to health care services
- Increased time spent on bus rides to and from school and/or school-supported extracurricular activities
- Inequitable dispersal of state funding for school transportation costs

STAFFING

- Challenges in recruiting and retaining teachers and school leaders
- Issues in staffing of school support personnel, including counselors, bus drivers, nurses, speech/language pathologists, and others
- Lower pay for leaders, teachers, and other support staff

Alignment of *Why Rural Matters*
to NREA's Rural Research Agenda 2022–2027

Why Rural Matters 2023 represents an intentional alignment to NREA's Rural Research Agenda and a recognition of the importance that Spatial and Educational Equity have in determining the overall condition of rural education in the 50 states and states' ability to meet the diverse needs of rural children and families. Throughout each of the five gauges, *Why Rural Matters 2023* highlights a clear connection to the research agenda's core theme of Spatial and Educational Equity, as well as to the intersection with the research agenda's five supporting themes. *Why Rural Matters 2023* has five gauges: 1) *Importance*, 2) *Student and Family Diversity*, 3) *Educational Policy Context*, 4) *Educational Outcomes*, and, 5) *Access to Supports for Learning and Development*. The first three gauges and their indicators are nearly identical to the last *Why Rural Matters* report. The fourth gauge, while maintaining a focus on educational outcomes, measures a different set of outcomes. The fifth gauge is completely new in this report (see the results section of this report for a more detailed description of each gauge and how its indicators were calculated). Whether new or unchanged, each gauge in the *Why Rural Matters 2023* report is connected to NREA's Rural Research Agenda 2022–2027. To illuminate these connections, what follows next is a discussion of the how the five *Why Rural Matters* gauges align to the research agenda's core category of Spatial and Educational Equity and to the agenda's five intersectional supporting categories, which include policy and funding; teacher/leader recruitment, retention, and preparation; college and career trajectory; community partnerships and relationships, and health and wellness.[lxxvi, lxxvii, lxxviii]

Importance Gauge

NREA's Rural Research Agenda calls for research that investigates funding through a lens of spatial equity. The *Importance* gauge speaks to this important measure of rural school access to supports and services. The *Importance* gauge includes five indicators that are used to determine the importance of attending to rural education in each state. In general, a higher percentage of rural schools, students, and funding correlates to a higher ranking on the *Importance* gauge. Further connected to NREA's Rural Research Agenda and the *Importance* gauge, *Why Rural Matters 2023* illuminates some states that provide funding in spatially equitable ways, as well as others that have work to do to address spatial inequities. An examination of funding through a lens of spatial equity on a state-by-state basis provides the data the rural research agenda identifies as a research priority. In states with high *Importance* gauge rankings, awareness of funding and policy decision-making allows invested parties to address challenges that inhibit spatial equity.

Student and Family Diversity Gauge

The *Student and Family Diversity* gauge provides an essential examination of the intersection between NREA's core theme of Spatial and Educational Equity and the Health and Wellness theme on the rural research agenda. The five indicators that comprise this gauge provide an investigation of *racial diversity, poverty, disability,* and *household mobility* (which is used as a potential indicator of housing insecurity). Of note, states with an *"Urgent"* measure on this indicator represent the highest levels of intersection between rural student measures of race, poverty, and disability. Conversely, states with more favorable scores on the *Diversity* gauge had much lower scores on the rural *diversity index* indicator (i.e., a measure of the chances of randomly selecting two students from a rural school who are of a different race/ethnicity), indicating an important intersection between Spatial and Educational Equity for rural students of color. This gauge continues to illuminate the intersectional nature of equity/inequity and highlights the importance of including spatial equity as a contributor to other educational equity challenges such as disability. The intersection of equity forms the core theme of NREA's Rural Research Agenda.

Educational Policy Context Gauge

Policy and Funding is one of the five themes of NREA's Rural Research Agenda, creating a direct link to the *Educational Policy Context* gauge. This gauge uses five indicators to examine the ways that policies impact funding for instruction, staffing, and transportation in rural schools. In rural educational settings, funding formulas have long been recognized as inequitable, exacerbating both Spatial and Educational Inequities.[lxxix, lxxx, lxxxi] The five indicators used in the *Educational Policy Context* gauge highlight the strong connection between equitable policy and funding and a state's overall educational well-being.

One of the indicators on this gauge examines the ratio of instructional to transportation expenditures, specifically the amount of money spent on instruction for every $1 spent on transportation in rural districts. In rural contexts, funding for transportation has historically been an area of significant spatial inequity, with state funding formulas often failing to account for higher transportation costs in rural districts.[lxxxii] Another indicator on the *Educational Policy Context* gauge is a measure of salary expenditures per the number of full-time equivalent teachers, which directly aligns to the rural research agenda's theme of Teacher and Leader Preparation, Recruitment, and Retention. Recruiting and retaining teachers is a serious concern across educational locales but is an issue of heightened concern in rural educational settings.[lxxxiii] Teacher salaries impact a rural district's ability to recruit and retain teachers, and those teachers have a significant impact on the quality of the instruction that is delivered to children. As *Why Rural Matters 2023* illustrates, states that more equitably compensate their teachers fare better in their state's overall ranking. An analysis of policy and funding patterns is a major contributor to all *Why Rural Matters* reports, a need firmly supported by the research priorities outlined in NREA's Rural Research Agenda.

Educational Outcomes Gauge

The *Educational Outcomes* gauge is aligned with the rural research agenda in several ways. One of its main themes is College and Career Trajectory. This theme recognizes the importance of knowing what path students take when they leave high school. *Why Rural Matters 2023* addresses this in one of the five indicators used to determine the *Educational Outcomes* gauge. The rural advantage for high school indicator is a measure of the rural high school graduation rate minus the non-rural high school graduation rate. The *Educational Outcomes* gauge also examines the intersection of two areas of Spatial and Educational Equity in the rural research agenda, specifically the ways that poverty and rurality intersect to indicate educational outcomes through academic achievement measures. However, it must also be noted that NREA's Rural Research Agenda does not explicitly mention academic achievement as one of its goals, and instead highlights the connection to spatial equity (i.e., access to resources, supports, and opportunities) as the most essential indicator of rural students' academic success and well-being. The intersection of these issues is addressed in *Why Rural Matters 2023's* newest gauge: *Access to Supports for Learning and Development.*

Access to Supports for Learning and Development Gauge

Of the five *Why Rural Matters* gauges used to analyze the condition of rural education in the 50 states, arguably no gauge is better aligned to NREA's Rural Research Agenda 2022–27 than the *Access to Supports for Learning and Development* gauge. The research agenda was released when planning for *Why Rural Matters 2023* was beginning, which allowed for this new gauge to be specifically developed in order to be responsive to the research agenda using an assets- and strengths-focused design. With strengths-based perspectives driving

NREA's Rural Research Agenda and a core focus on Spatial and Educational Equity, the research agenda is a call to action to increase access to educational resources and supports, all of which are highlighted in *Why Rural Matters 2023's* fifth and final gauge.

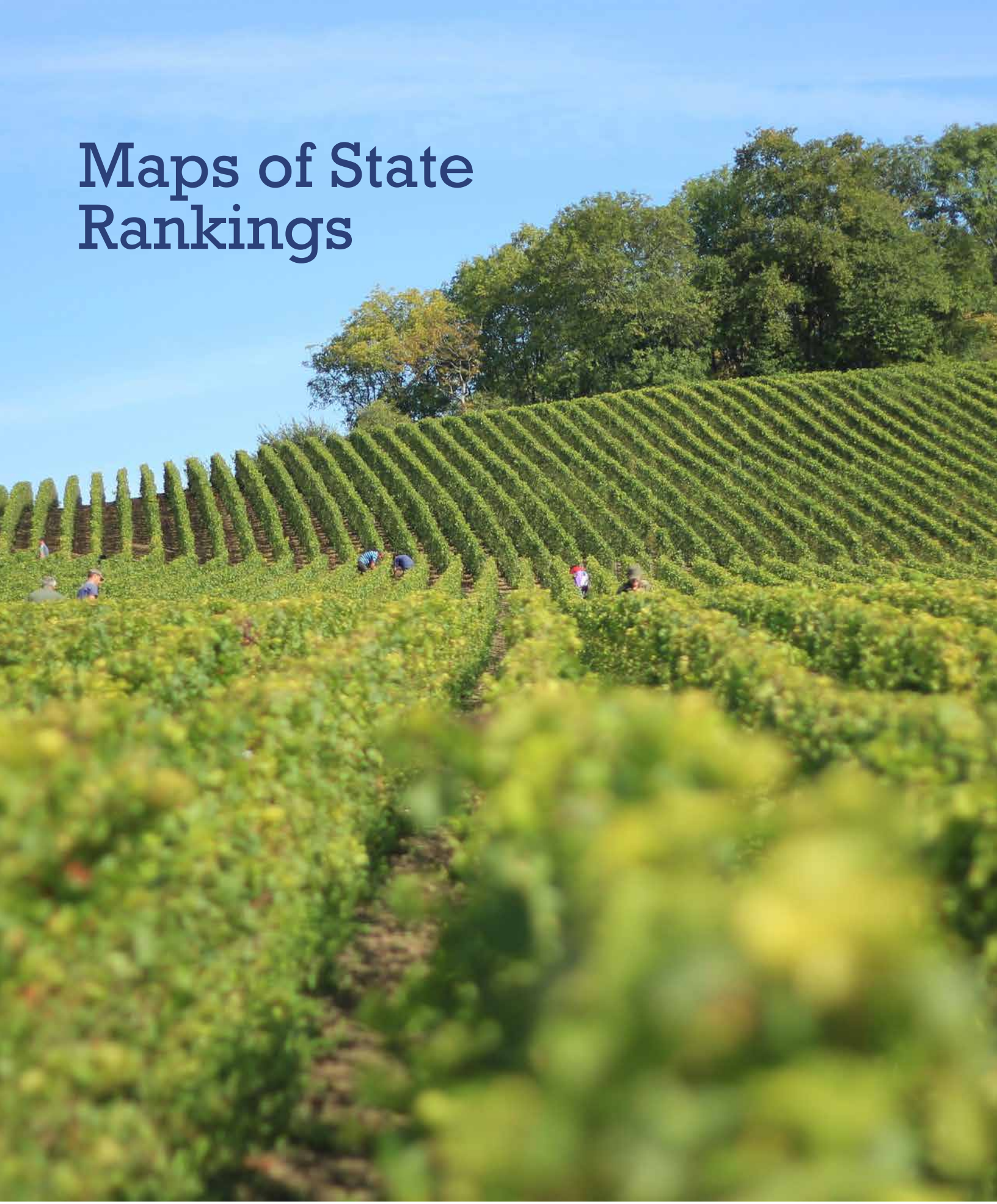
To start, the *Access to Supports for Learning and Development* gauge aligns closely to the research agenda's theme of Health and Wellness and its intersection with Spatial and Educational Equity. The gauge's first indicator provides an average number of rural students per school counselor/psychologist in a district. Also connected to the Health and Wellness theme, the *Access to Supports for Learning and Development* gauge uses an indicator that reports the percent of uninsured school-aged children. Two other indicators in the gauge reveal a clear alignment between Spatial and Education Equity and other themes on the research agenda. First, the percent of rural enrollment in public preschools indicator connects Spatial and Educational Equity to the research agenda's themes of Health and Wellness, College and Career Trajectory, and Policy and Funding. Despite research that supports preschool improving access to early intervention services, as well as a positive correlation to future success in school, funding policies often drive access to public preschool.[lxxxiv, lxxxv, lxxxvi, lxxxvii] Second, the *Access to Supports for Learning and Development* gauge uses an indicator that reports enrollment of females in gifted education programs. Finally, an indicator that reported rural households that did not have access to broadband services was used in the *Access to Supports for Learning and Development* gauge. When considering the strong impact that access to resources, supports, and opportunities has on school success and the focus of these issues in NREA's Rural Research Agenda, the *Access to Supports for Learning and Development* gauge is essential for understanding the condition of rural education in each state.

Next Steps

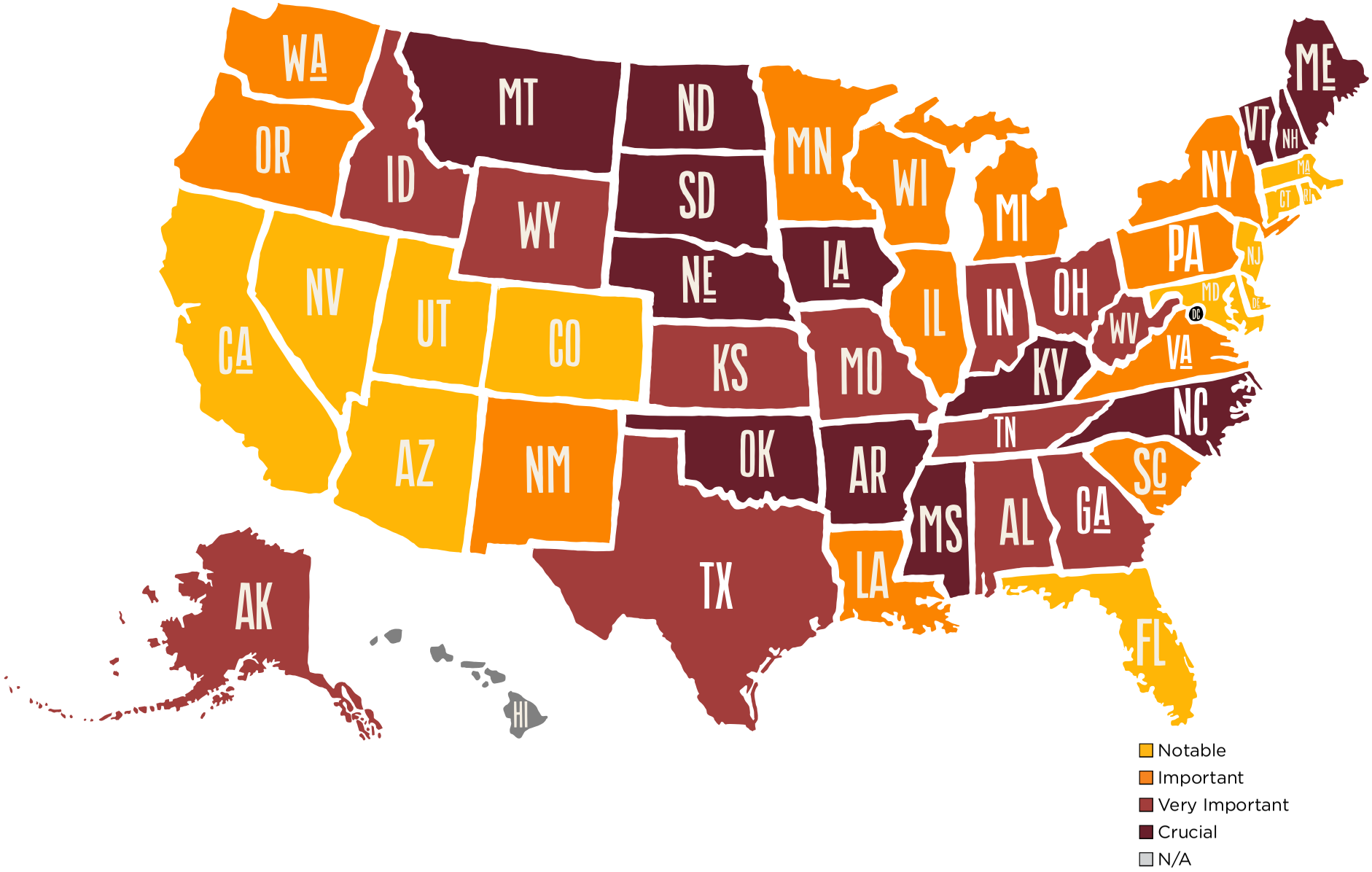
No matter the location of their school or community, rural children in all 50 states deserve equitable access to educational resources, supports, and opportunities. This belief is what drives both *Why Rural Matters 2023* and the National Rural Education Association's Rural Research Agenda 2022–2027. That children in rural schools receive fewer resources, supports, and/or opportunities due to the location of their school or to factors related to their unique identities as individuals speaks to one of the most inequitable conditions that impacts schooling in the United States. When considered through the intersection of Spatial and Educational Equity, it becomes clear that reports such as *Why Rural Matters 2023* are essential for answering the call to action created by the research agenda. All editions of *Why Rural Matters* are created with attention to specific rural contexts as a guiding practice. This time, the *Why Rural Matters* report was also designed to be responsive to the research priorities described in the research agenda. What becomes clear in an analysis of this report when considering the research agenda is that addressing issues of spatial inequity, with particular attention to the intersection of educational equity, must be at the forefront of all work in rural education. As one analyzes the findings presented in *Why Rural Matters 2023,* it is heartening to see many states doing well on a multitude of indicators, yet it is equally troubling to see the disparities that exist for rural children depending on the location of their school/district.

Why Rural Matters 2023 provides empirical analysis of trends and issues in rural educational settings across the 50 states. However, although this report helps to provide essential data related to most of the core themes of NREA's Rural Research Agenda, it does not highlight case-specific instances of innovative practices that are often highly impactful and broadly scalable to other rural locales. This is especially true in regards to the research agenda's theme of Partnerships and Community Relationships. With this in mind, the authors of *Why Rural Matters 2023* hope that rural education partners will use the data presented here to continue research that addresses NREA's research priorities. In particular, more work on the innovative practices that occur within rural schools and communities is needed through a variety of research methodologies including qualitative studies and studies with smaller numbers of participants. Innovative practices are often developed in order to address educational and spatial inequities or to capitalize on rural strengths in ways that intersect with all the themes presented in the research agenda. We hope that both the National Rural Education Association's Rural Research Agenda 2022–2027 and *Why Rural Matters 2023* provide a launching point for these studies and spur the reporting of the innovative practices that are occurring across rural educational settings.

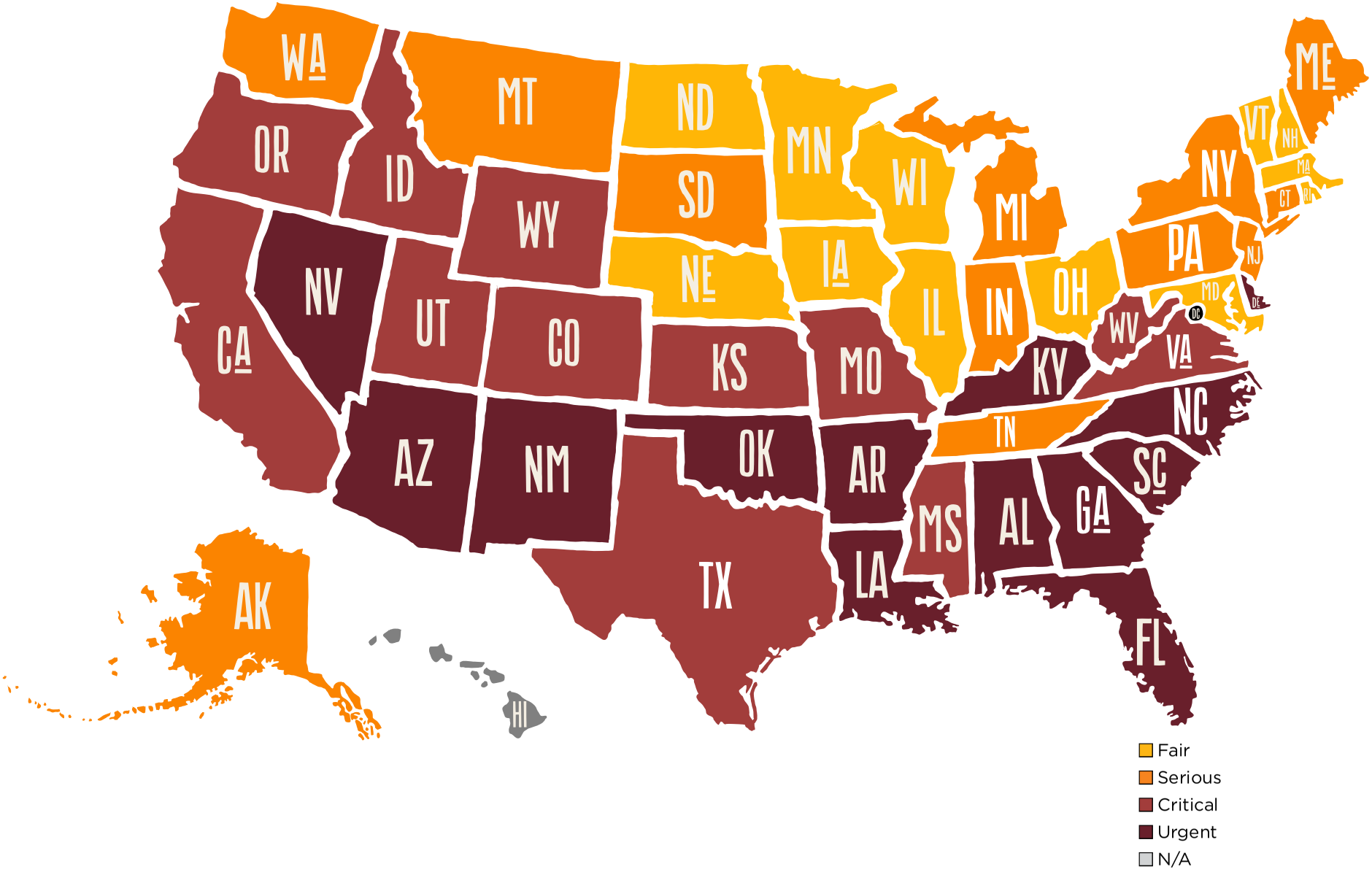
Maps of State Rankings



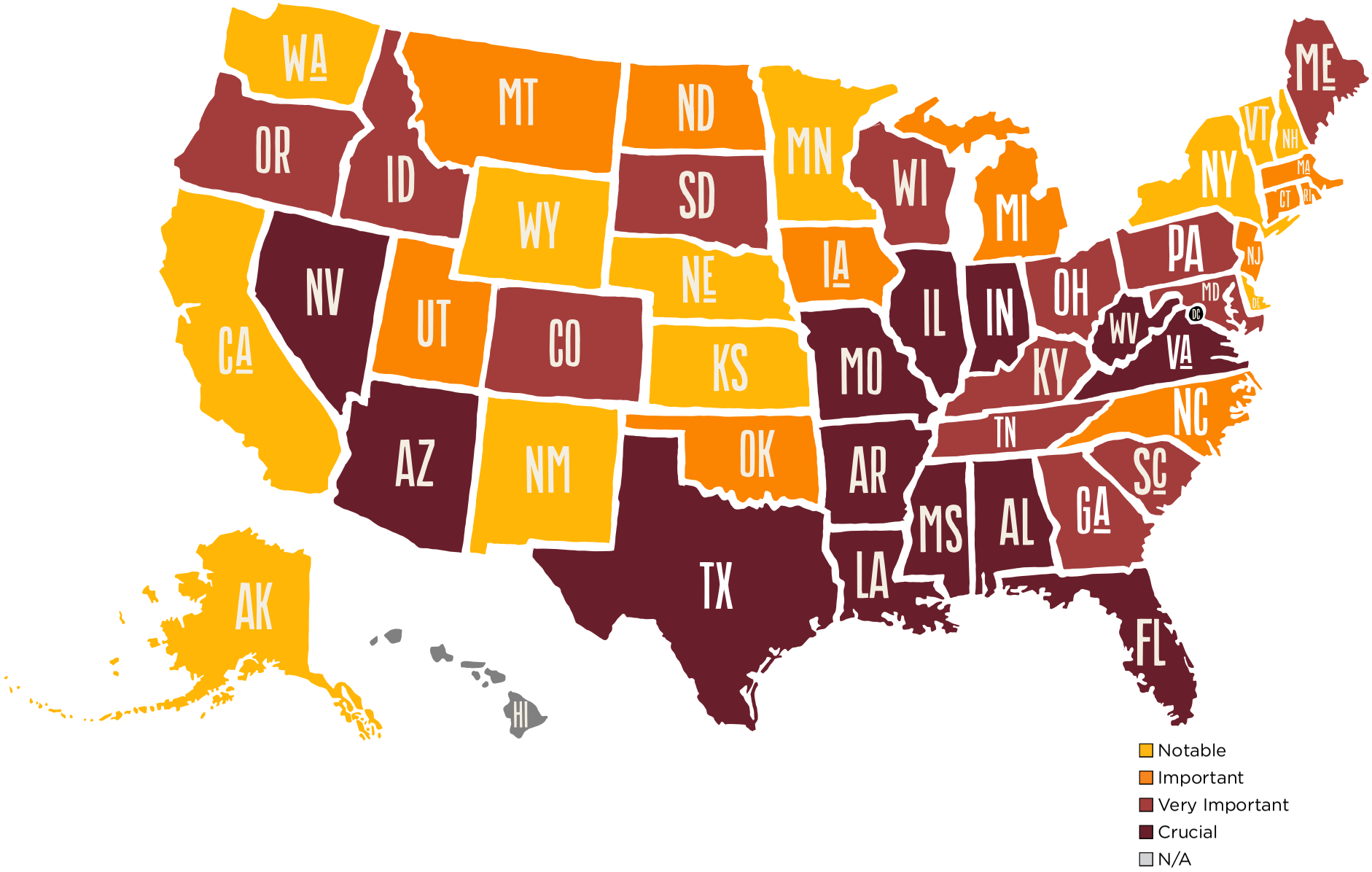
Importance Gauge



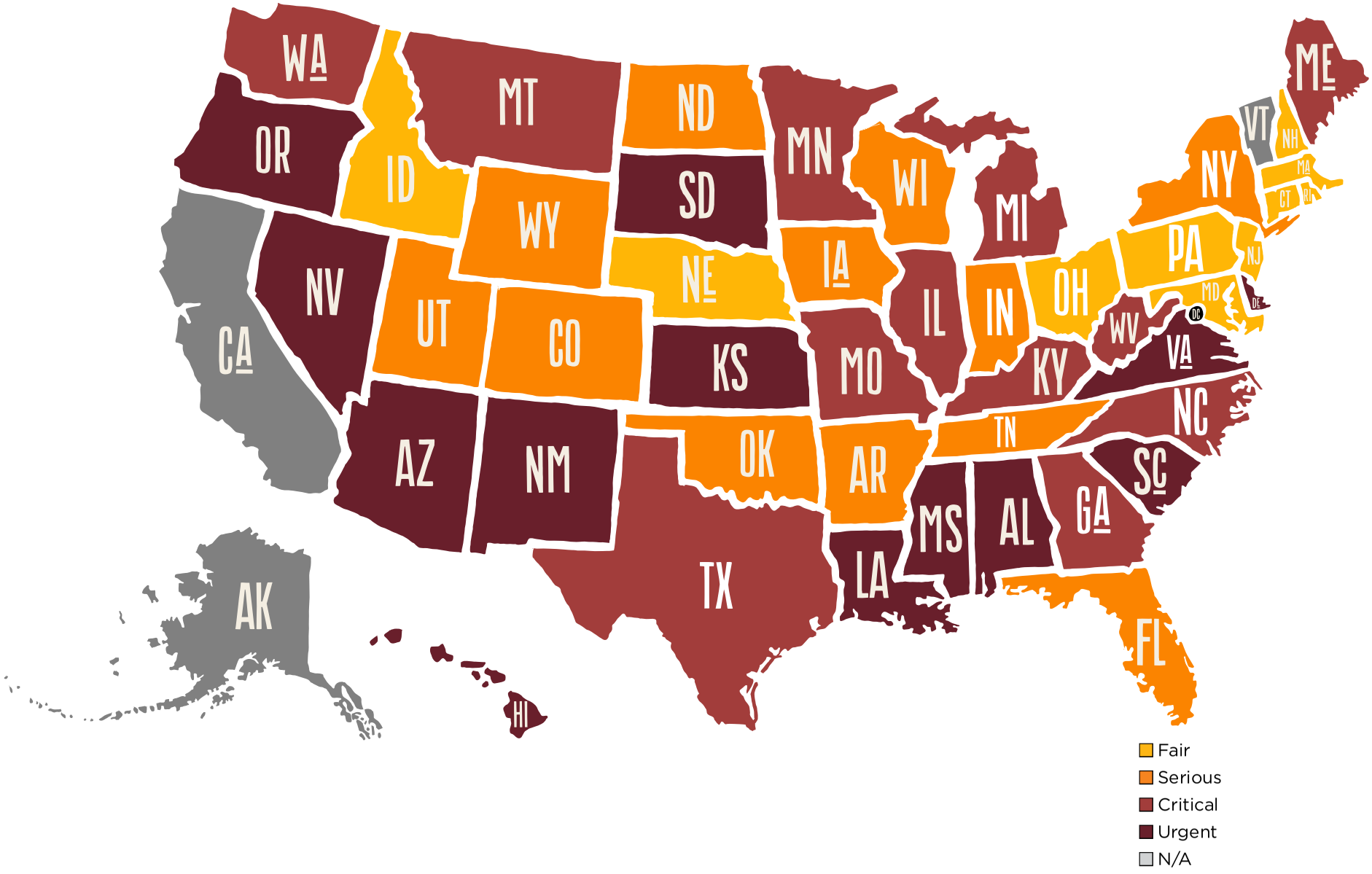
Student and Family Diversity Gauge



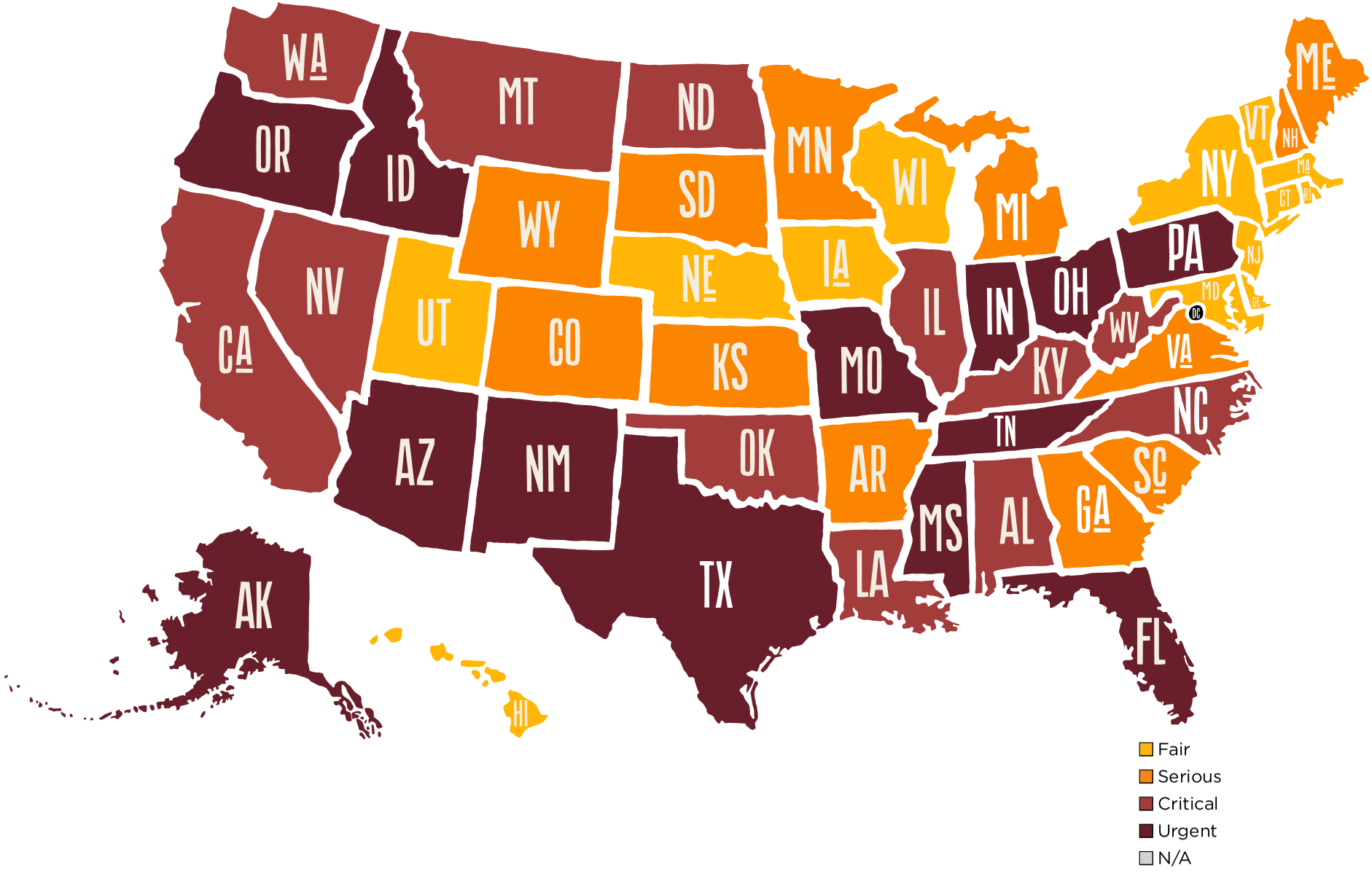
Educational Policy Context Gauge



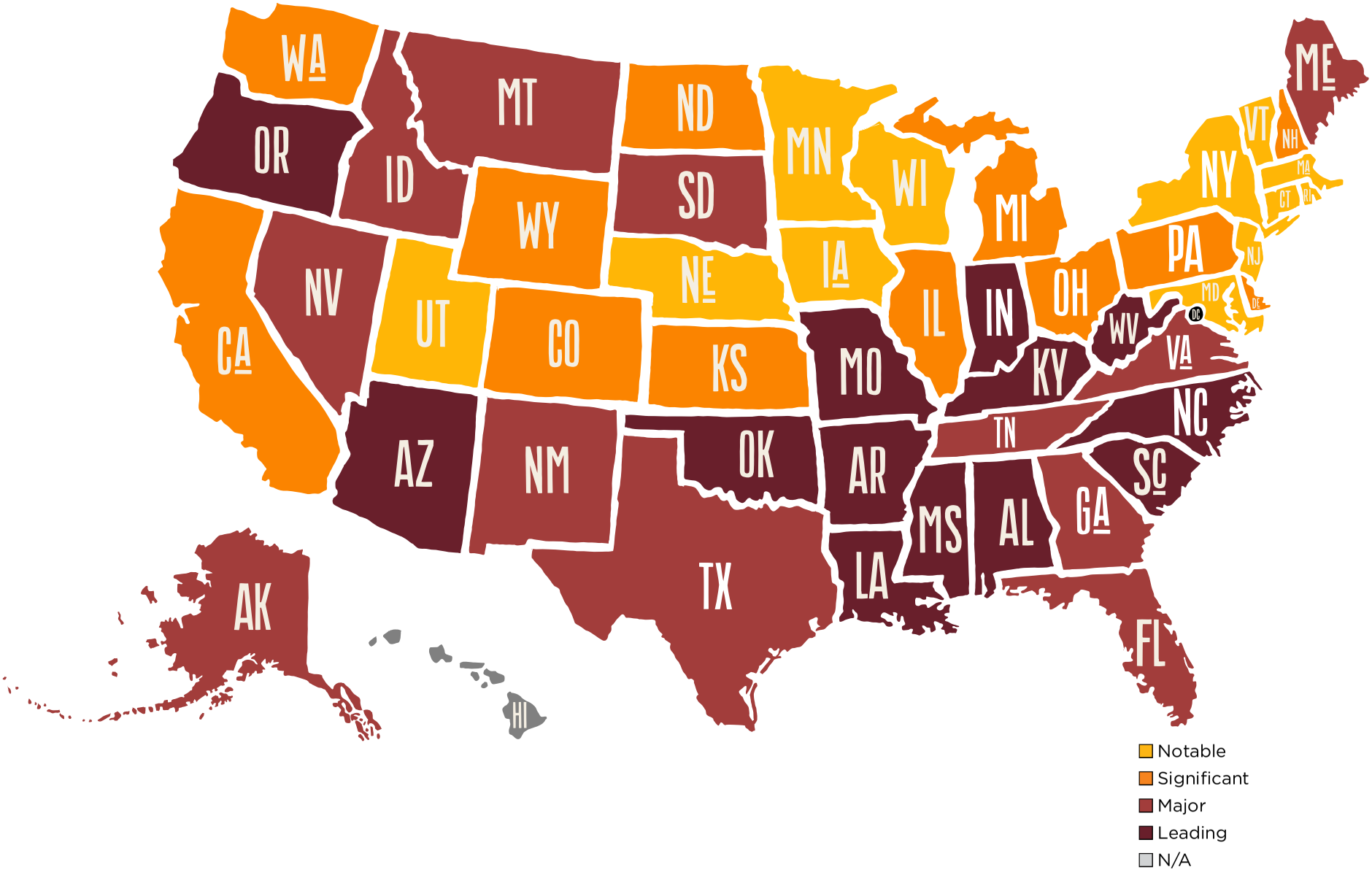
Educational Outcomes Gauge



Access to Supports for Learning and Development Gauge

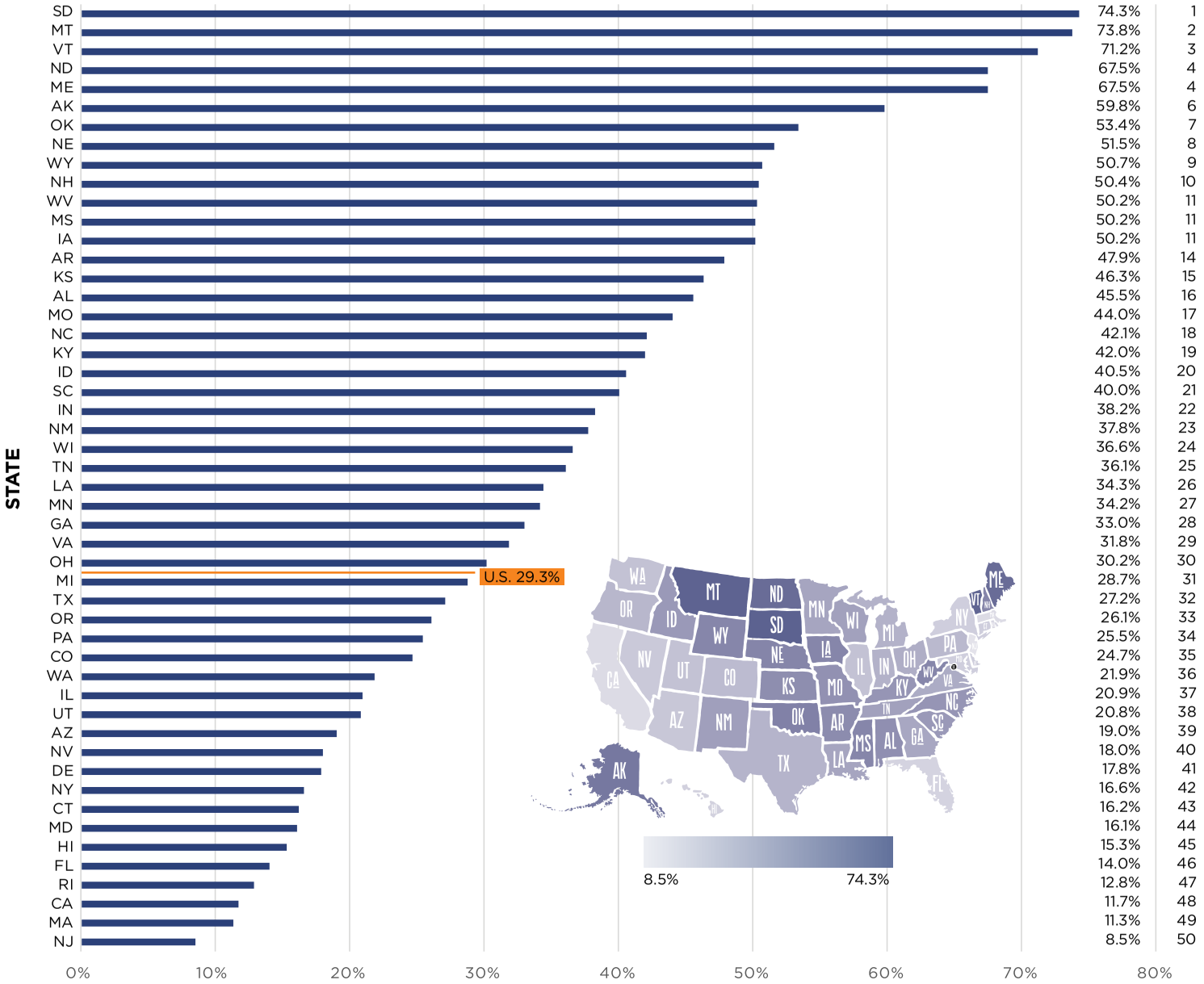


Priority Ranking



Percent Rural Schools

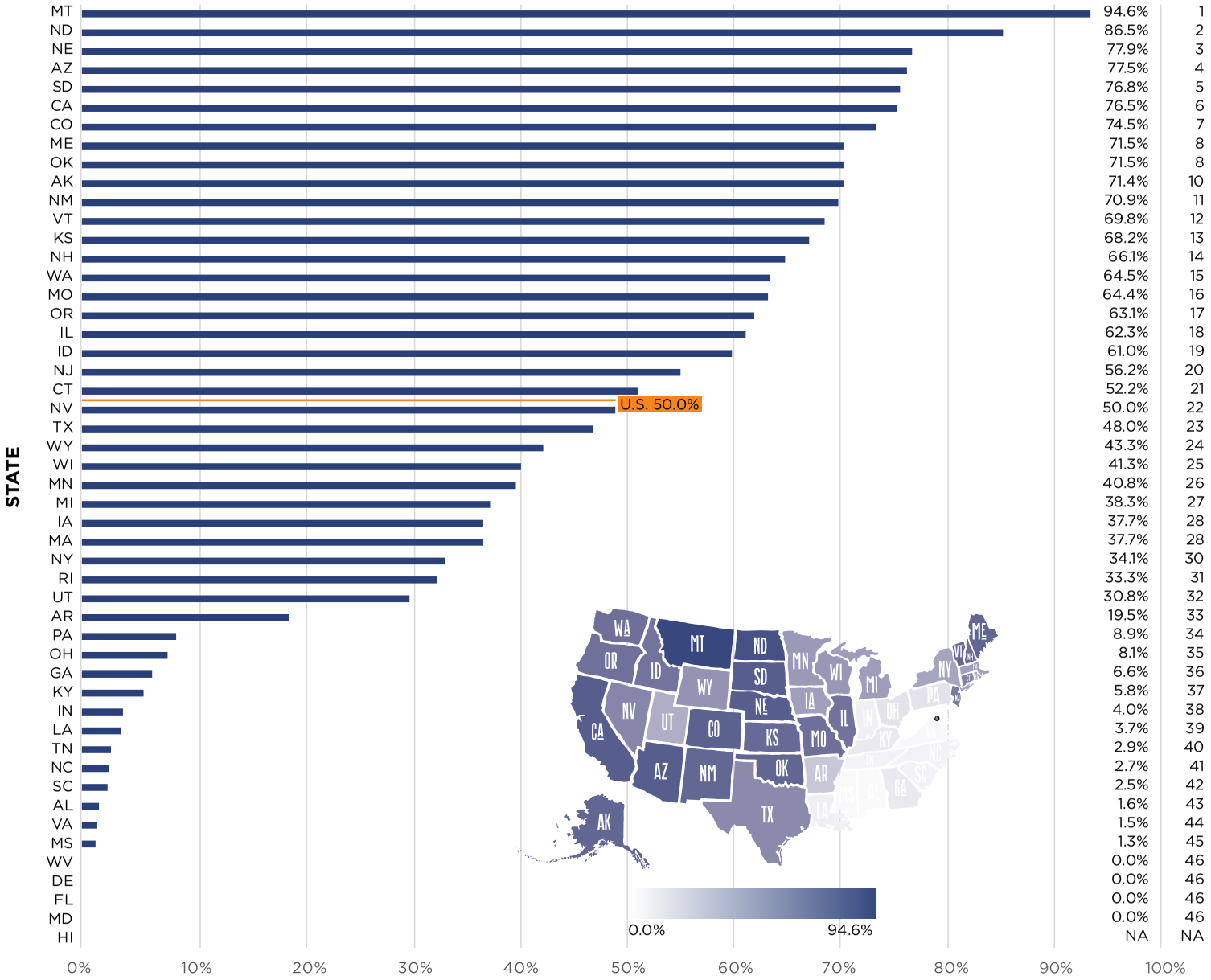
The number of public schools located in places classified as rural by the U.S. Census Bureau, expressed as a percentage of all public schools in the state.



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, Public School Universe, 2021-2022

Percent Small Rural School Districts

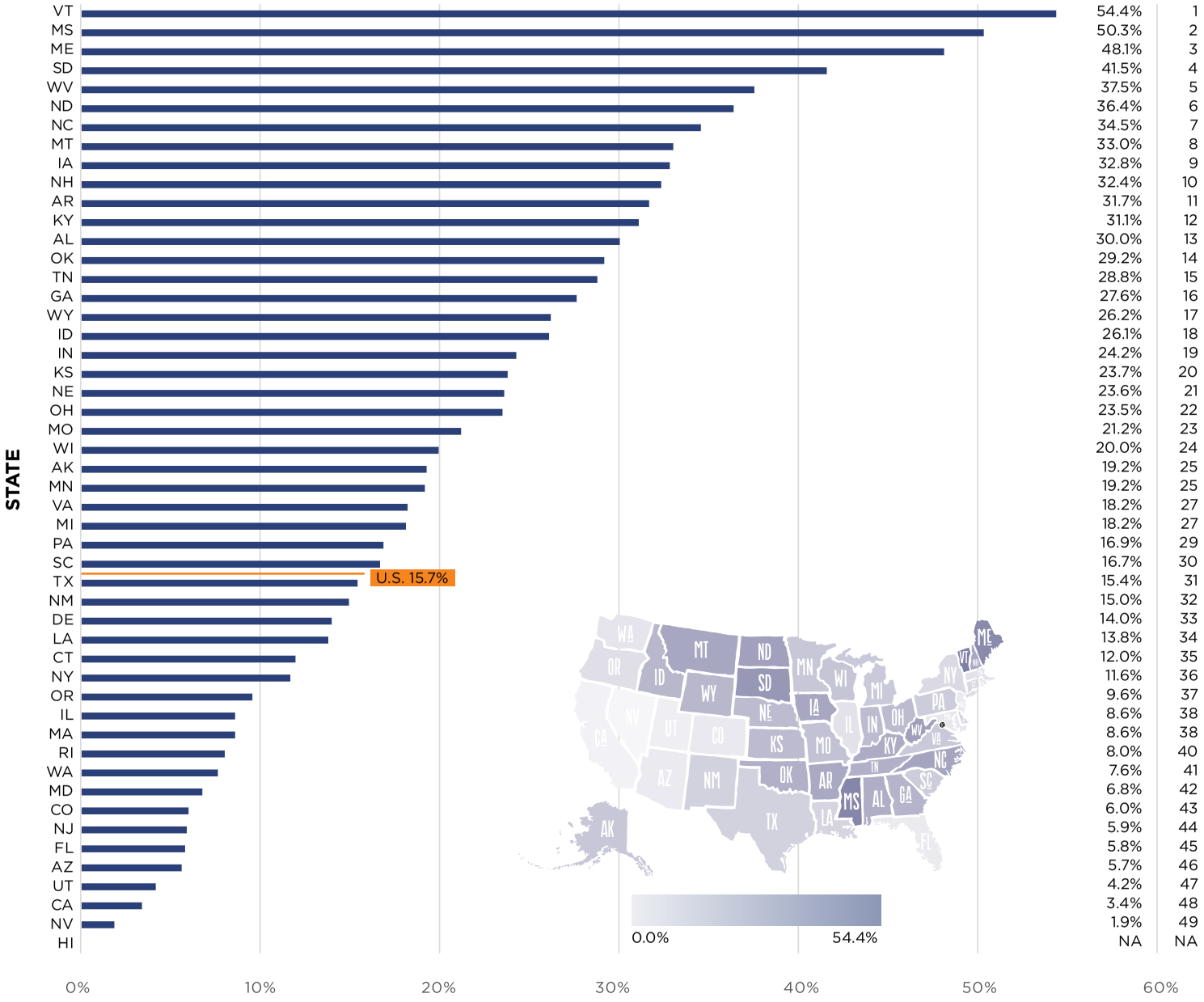
The number of rural public school districts with an enrollment size below the national median for rural districts (493 students), expressed as a percentage of the total number of public school districts in the state.



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, Public School Universe, 2021-2022

Percent Rural Students

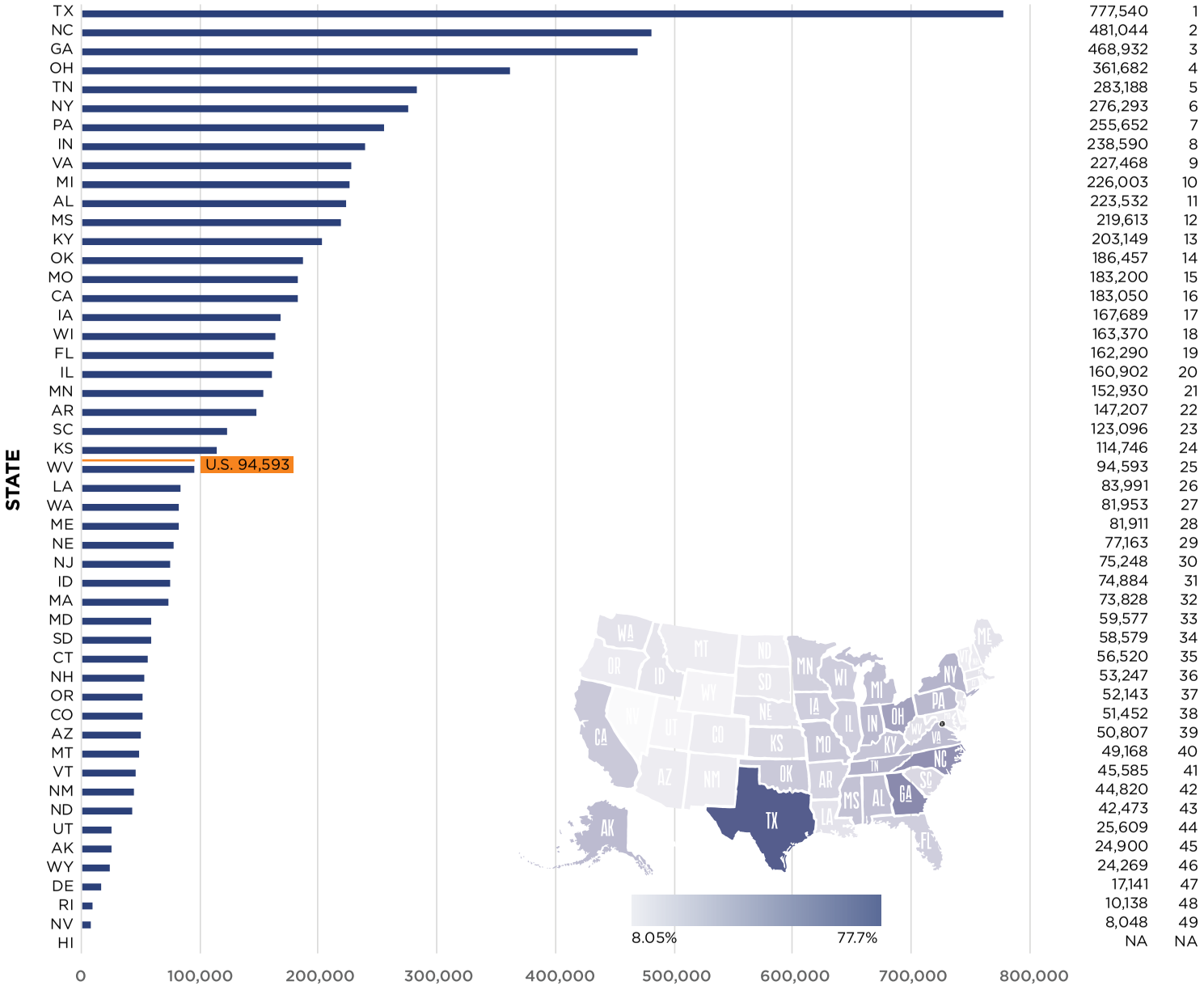
The number of students attending public schools located in districts classified as rural by the U.S. Census Bureau, expressed as a percentage of all public school students in the state.



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, Public School Universe, 2021-2022

Number of Rural Students

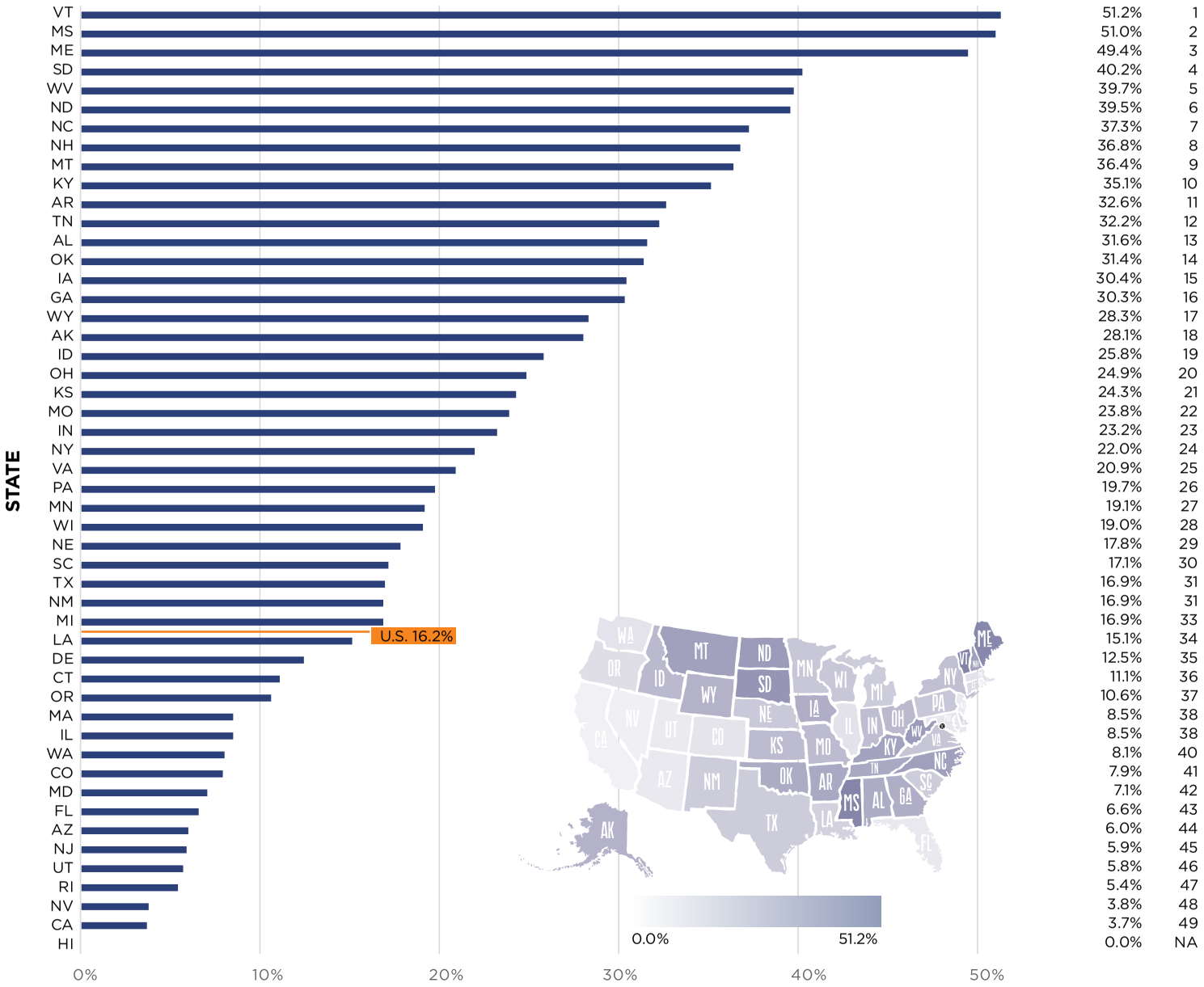
The number of students attending public schools located in a district classified as rural by the U.S. Census Bureau.



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, Public School Universe, 2021-2022

Percent of State Education Funds to Rural Districts

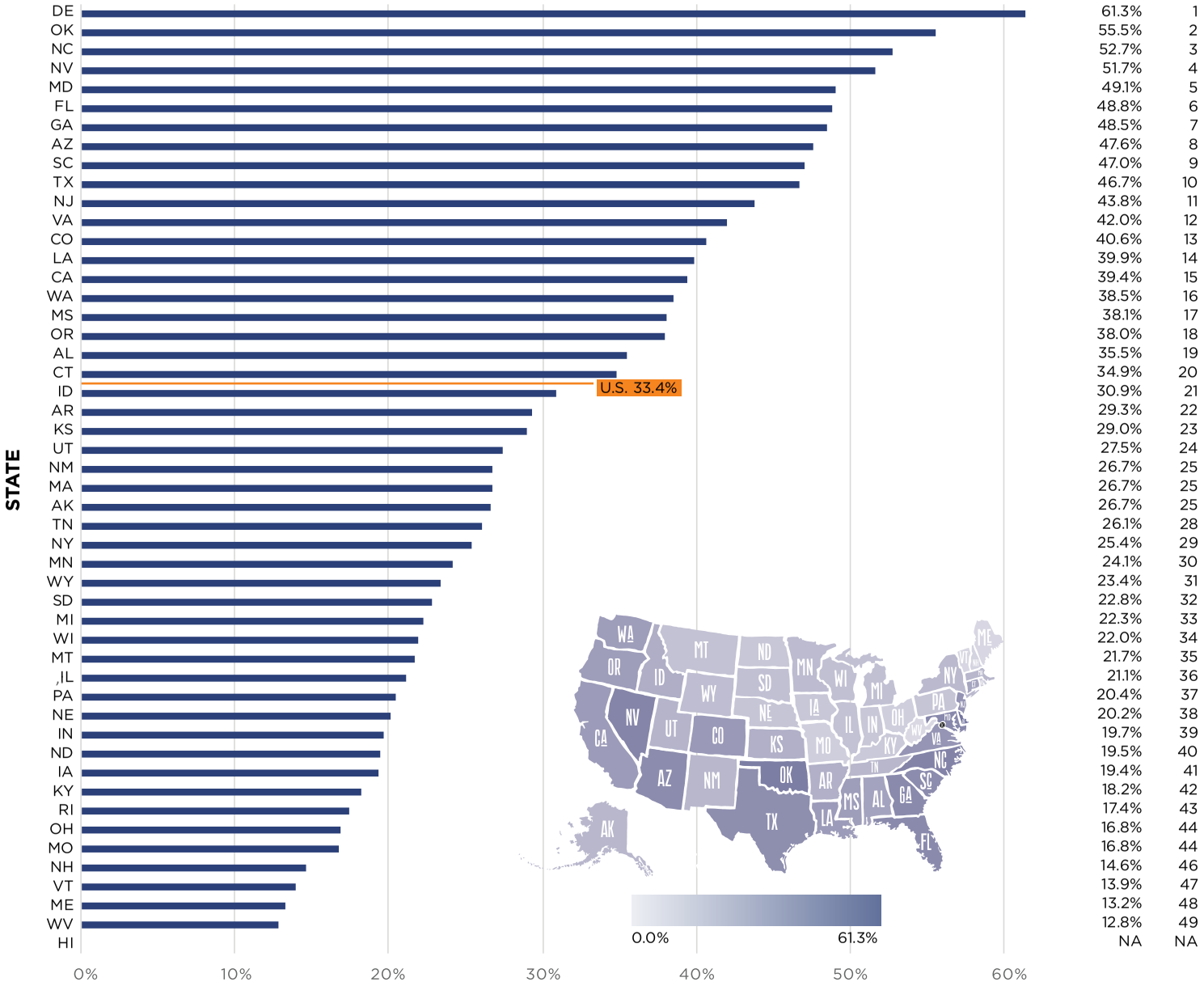
State education funding to local school districts located in rural settings, expressed as a percentage of all state education funding to local school districts.



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, Public School Universe, 2018-2019

Rural Diversity Index

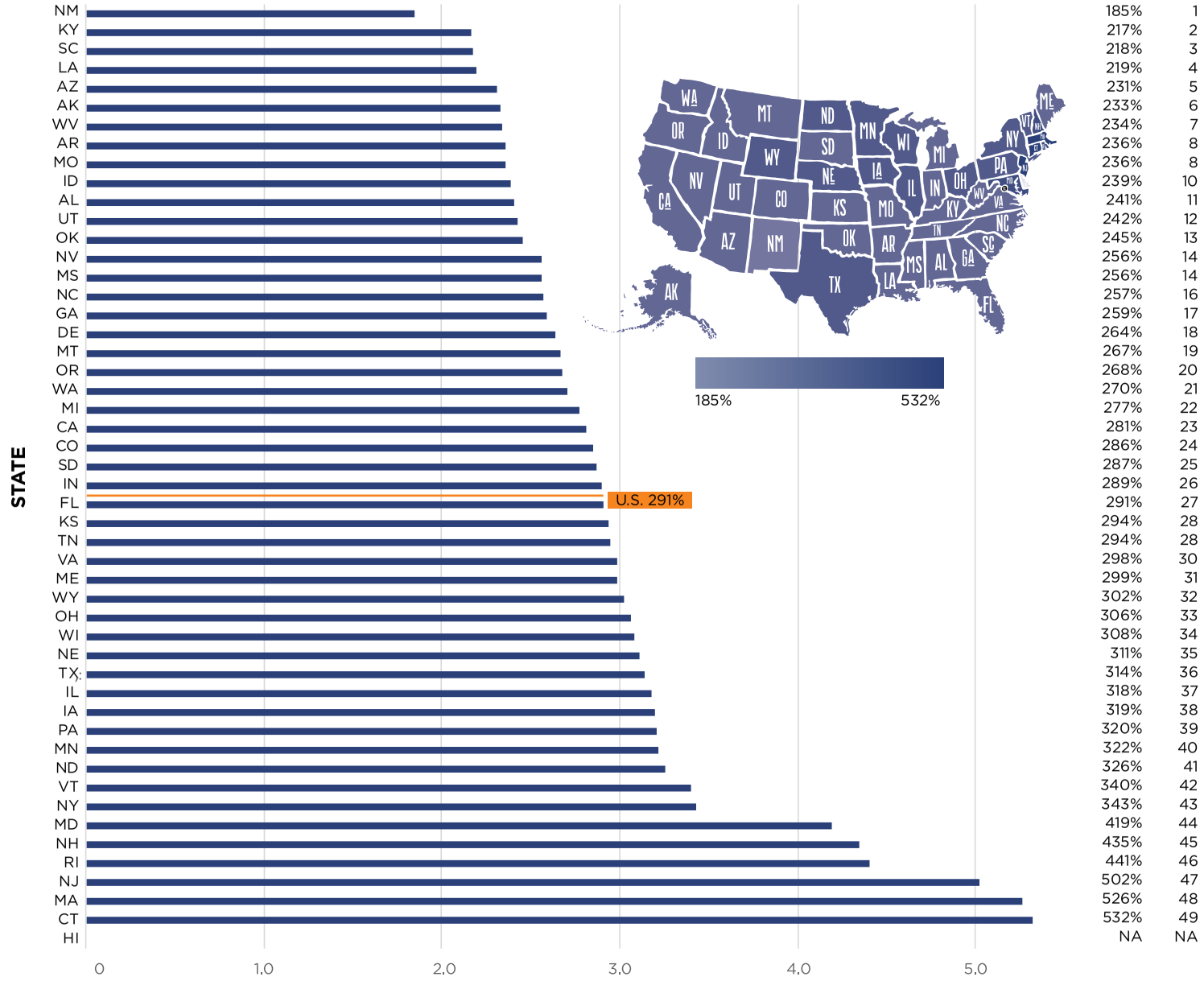
Given a randomly-chosen public school located in a rural district (weighted by school enrollment), and two randomly-chosen students within the school, this is the chance that the students will be of different races.



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, Public School Universe, 2021-2022

Poverty Level In Rural School Communities

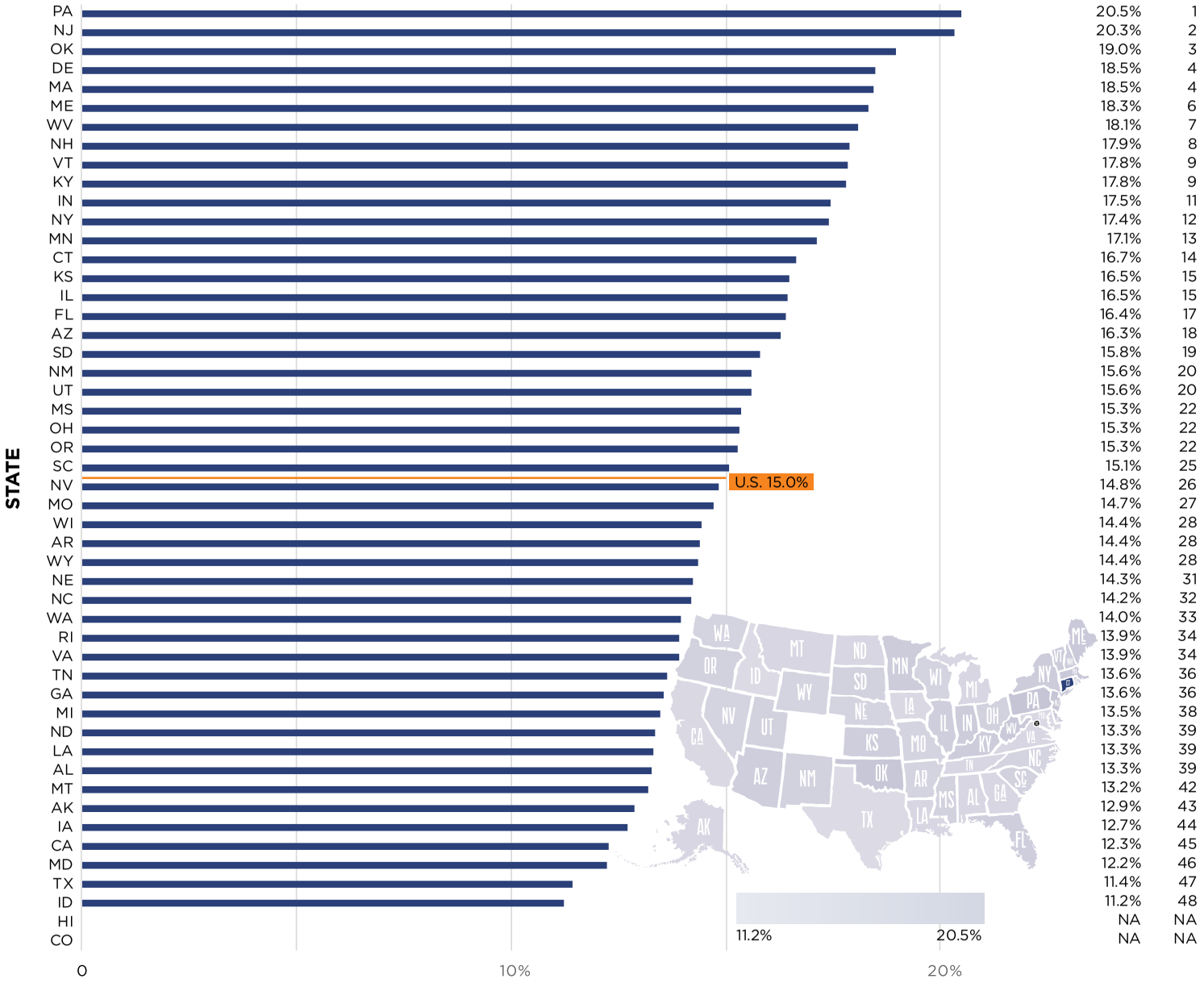
A "school community" is defined as the 25 closest Census-identified households with school-aged children to each school within a rural district. Percents represent the weighted incomes of these 25 households relative to their poverty line as determined by the Department of Health and Human Services. School-level percentages are then aggregated up to the state-level (using district enrollment as a weight).



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, Public School Universe, 2019-2020, Education Demographic and Geographic Estimates, 2019-2020

Percent Rural IEP Students

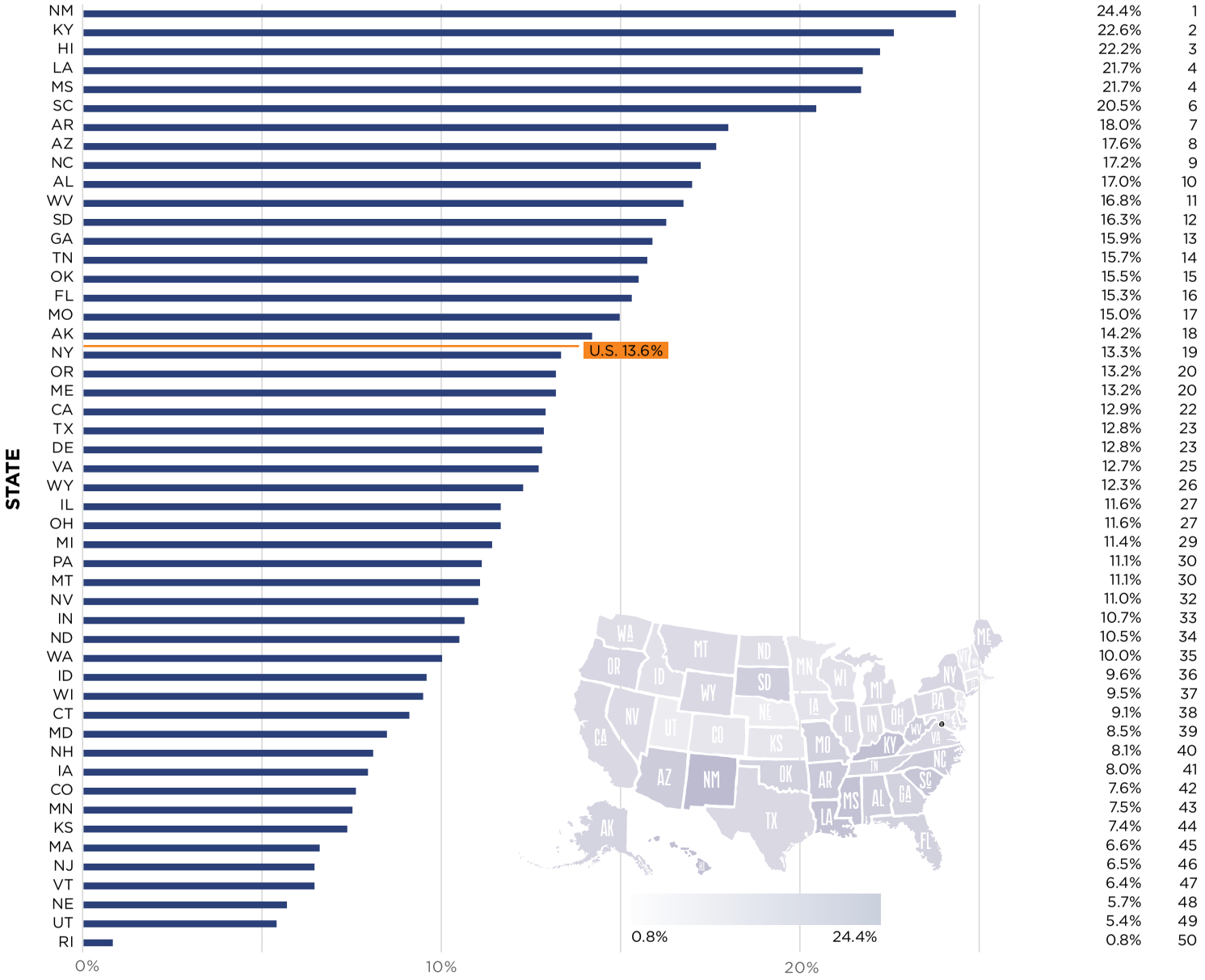
The total number of students who are enrolled in rural districts and receive special education services, expressed as a percentage of all students enrolled in rural districts



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, Public School Universe, 2019-2020

Percent of Rural School-Aged Children In Poverty

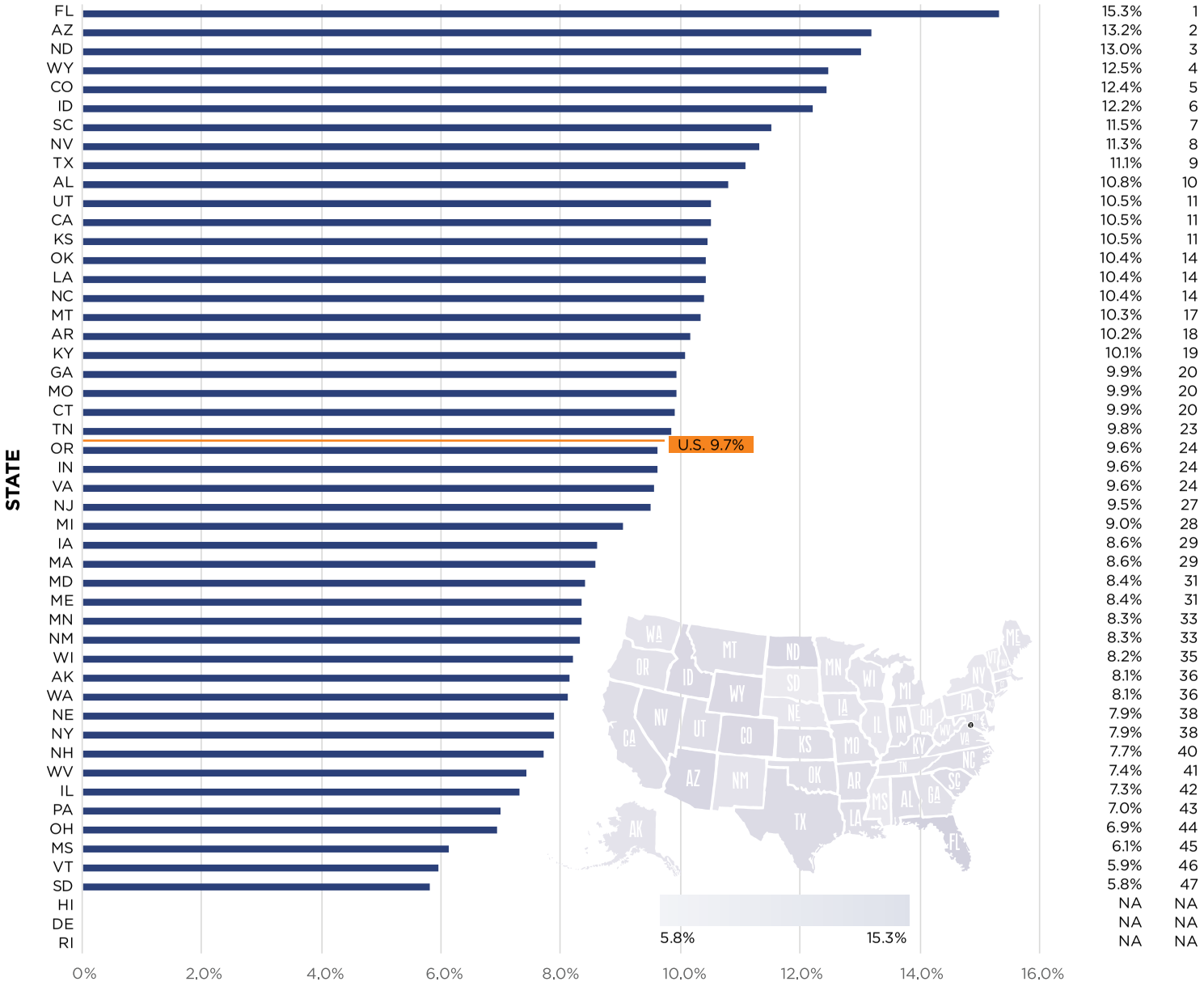
The number of children aged 5-17 who are living below the poverty threshold and in an area classified as rural by the U.S. Census Bureau, expressed as a percentage of all children aged 5-17 living in a rural area in the state.



Source: U.S. Census Bureau, American Community Survey, 2021 (1-year estimates)

Percent of Rural Household Mobility

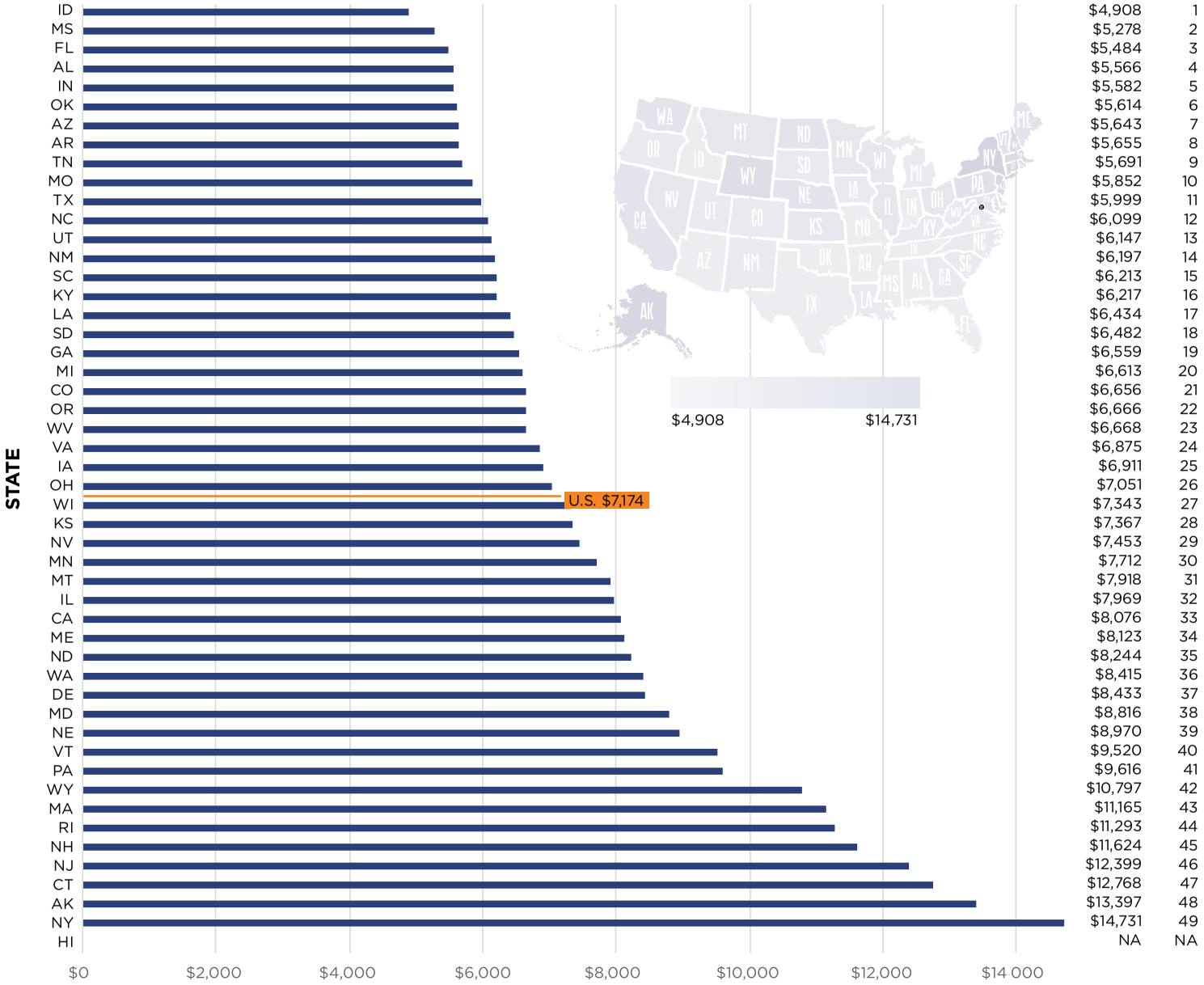
The percentage of rural households with school-aged children who changed residences within the previous 12 months, per U.S. Census figures.



Source: U.S. Census Bureau, American Community Survey, 2021 (1-year estimates)

Rural Instructional Expenditures Per Pupil

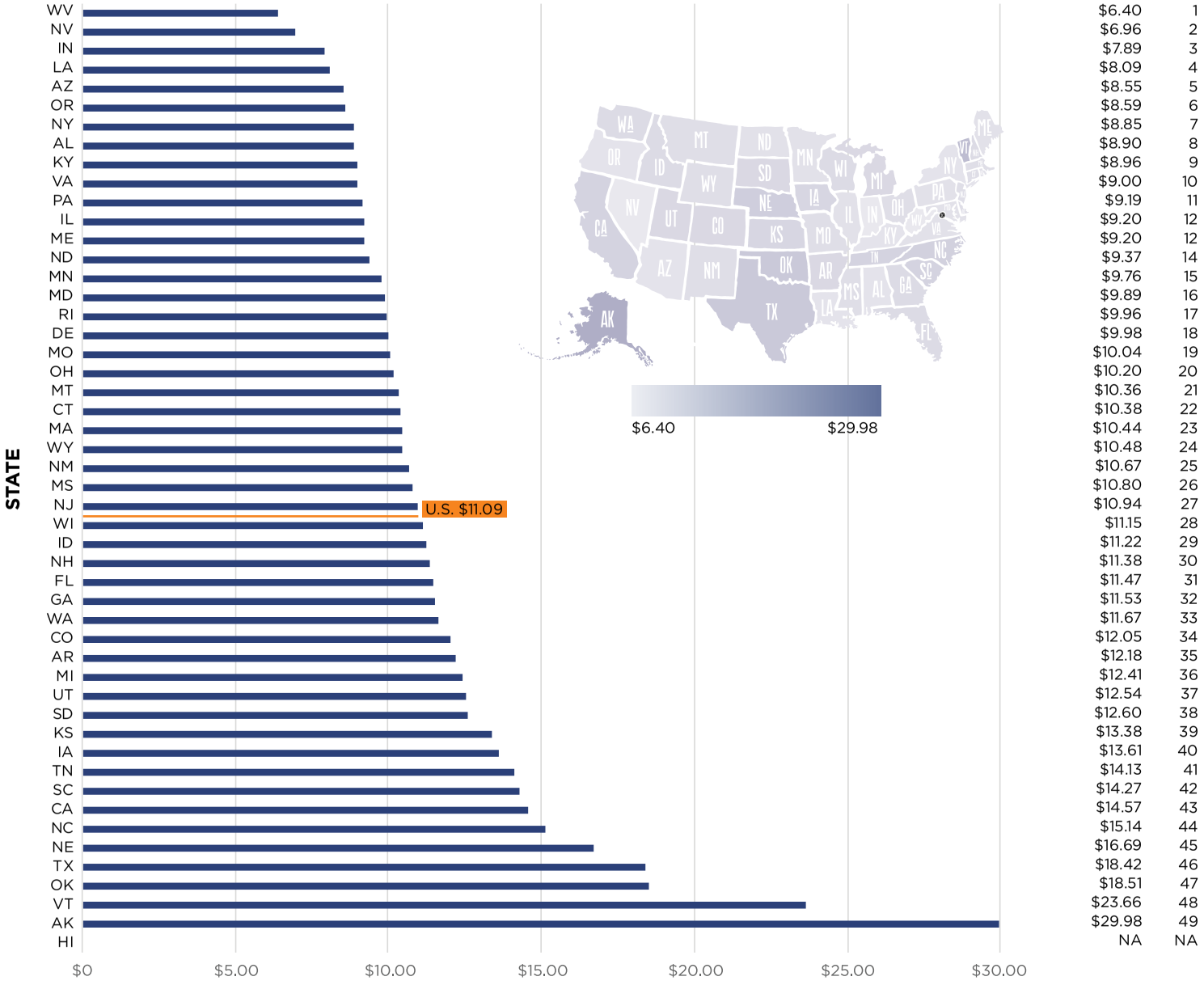
Total current expenditures for instruction in rural school districts, divided by the total number of students enrolled in those school districts.



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, Public School Universe, 2018-2019

Ratio of Instructional to Transportation Expenditures

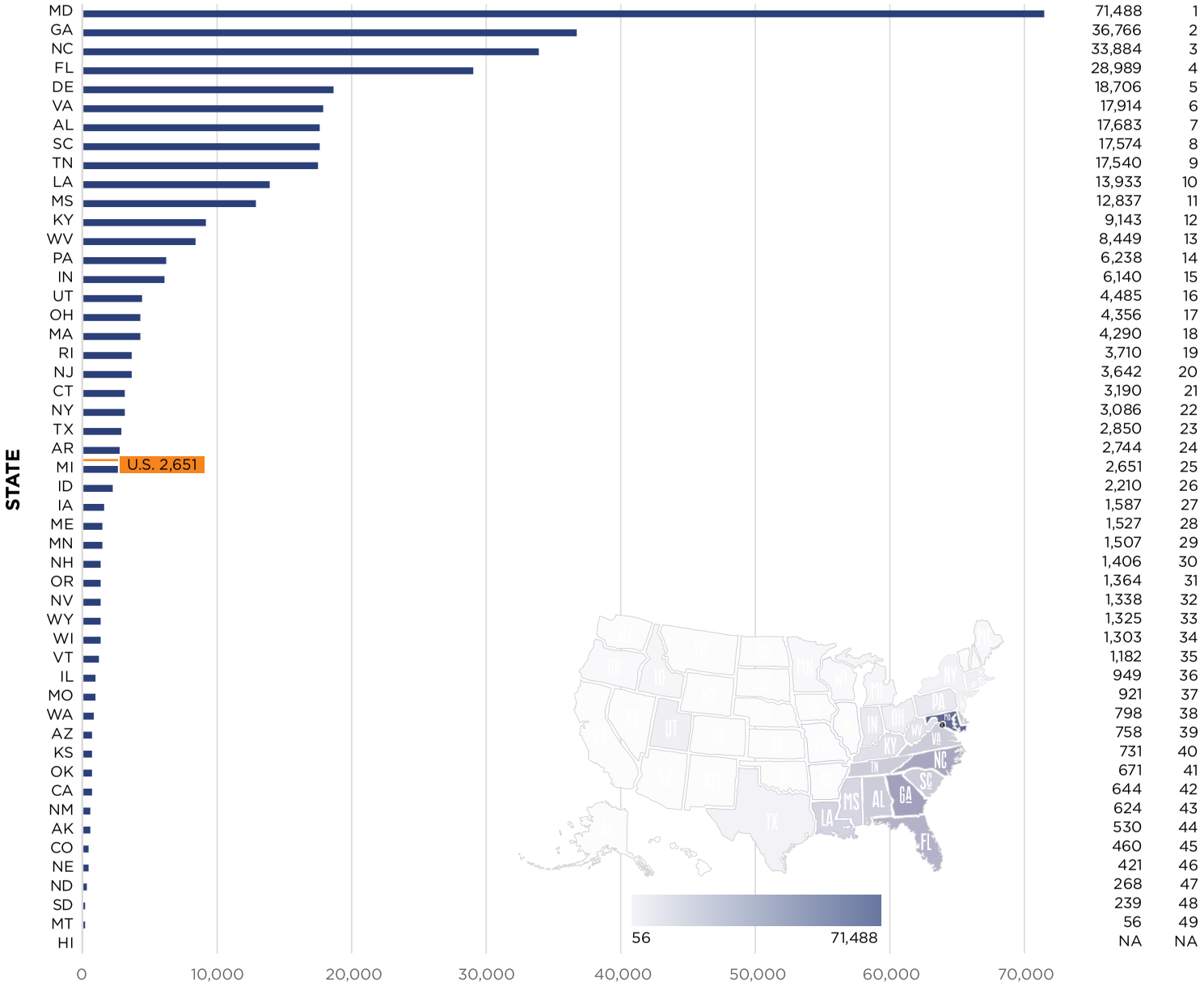
Ratio of total current expenditures for regular education instruction in rural districts to total current expenditures for pupil transportation in rural districts.



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, Public School Universe, 2018-2019

Median Organizational Scale (Divided by 100)

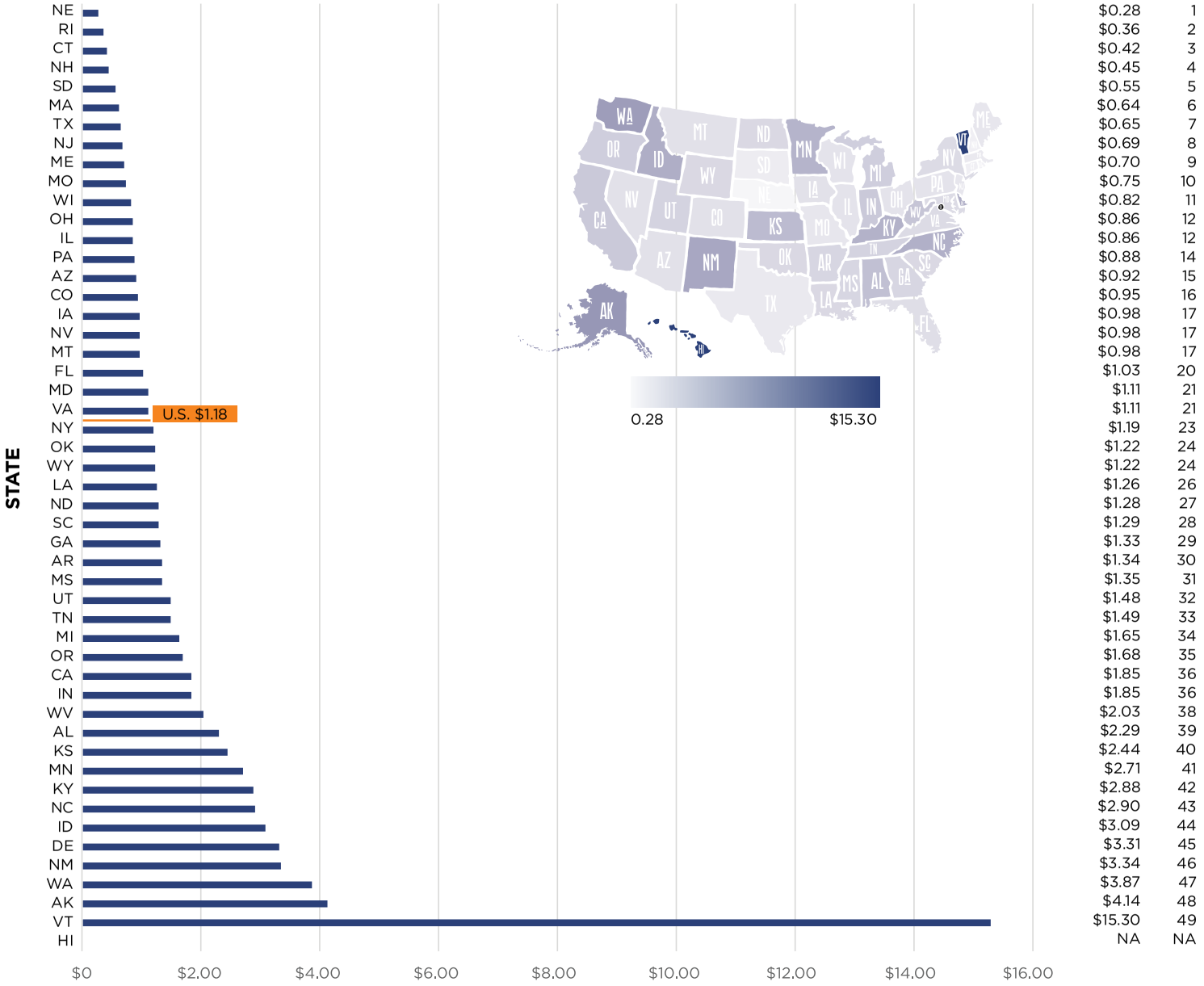
The state median for the organizational scale indicator obtained by multiplying school enrollment by district enrollment.
(Note: For simplification, the indicators were divided by 100.)



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, Public School Universe, 2021-2022

State Revenue to Schools Per Local Dollar

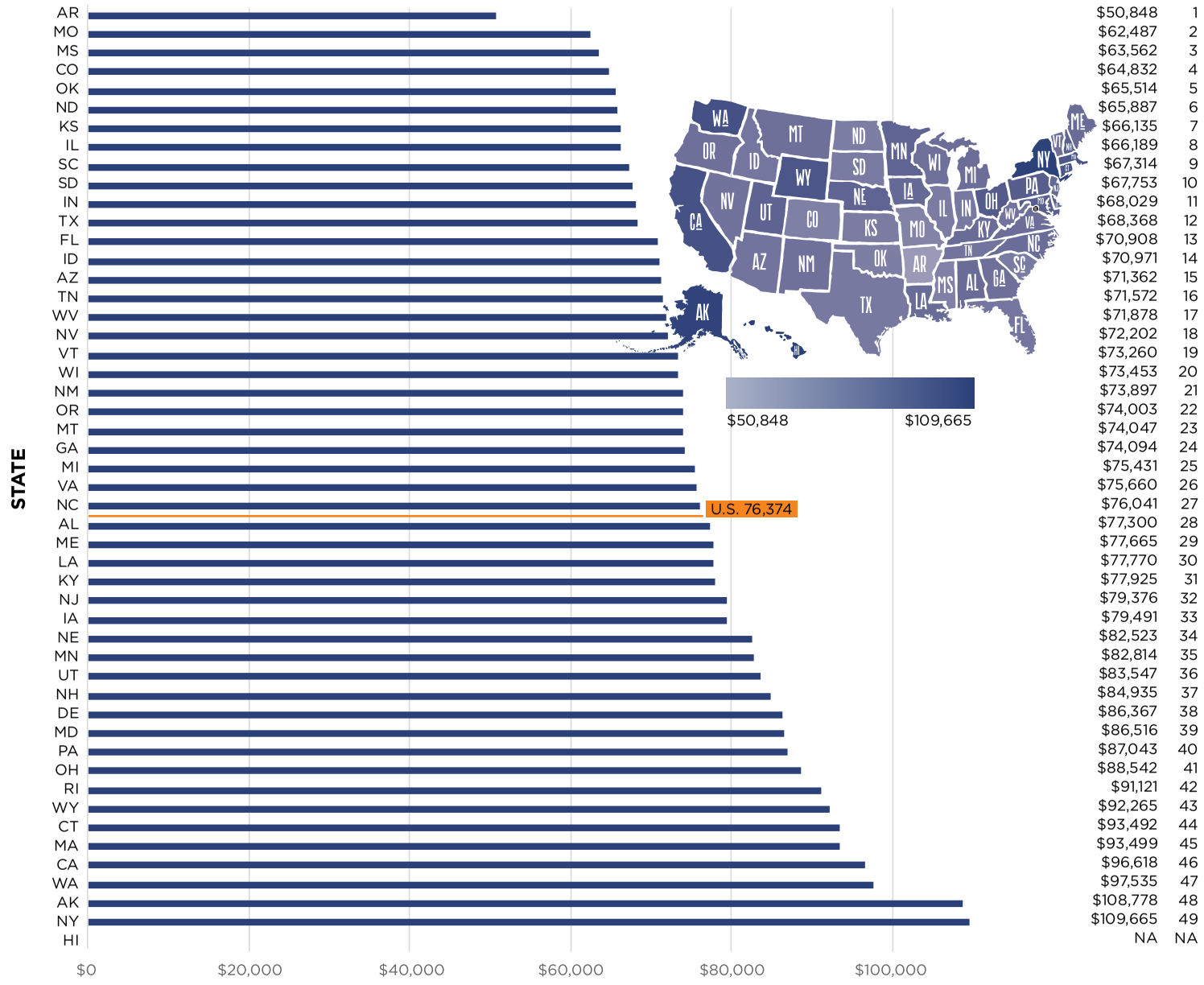
The number of dollars received by rural districts from state funds for each dollar generated by local funds.



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, Public School Universe, 2018-2019

Adjusted Salary Expenditures Per Instructional FTE

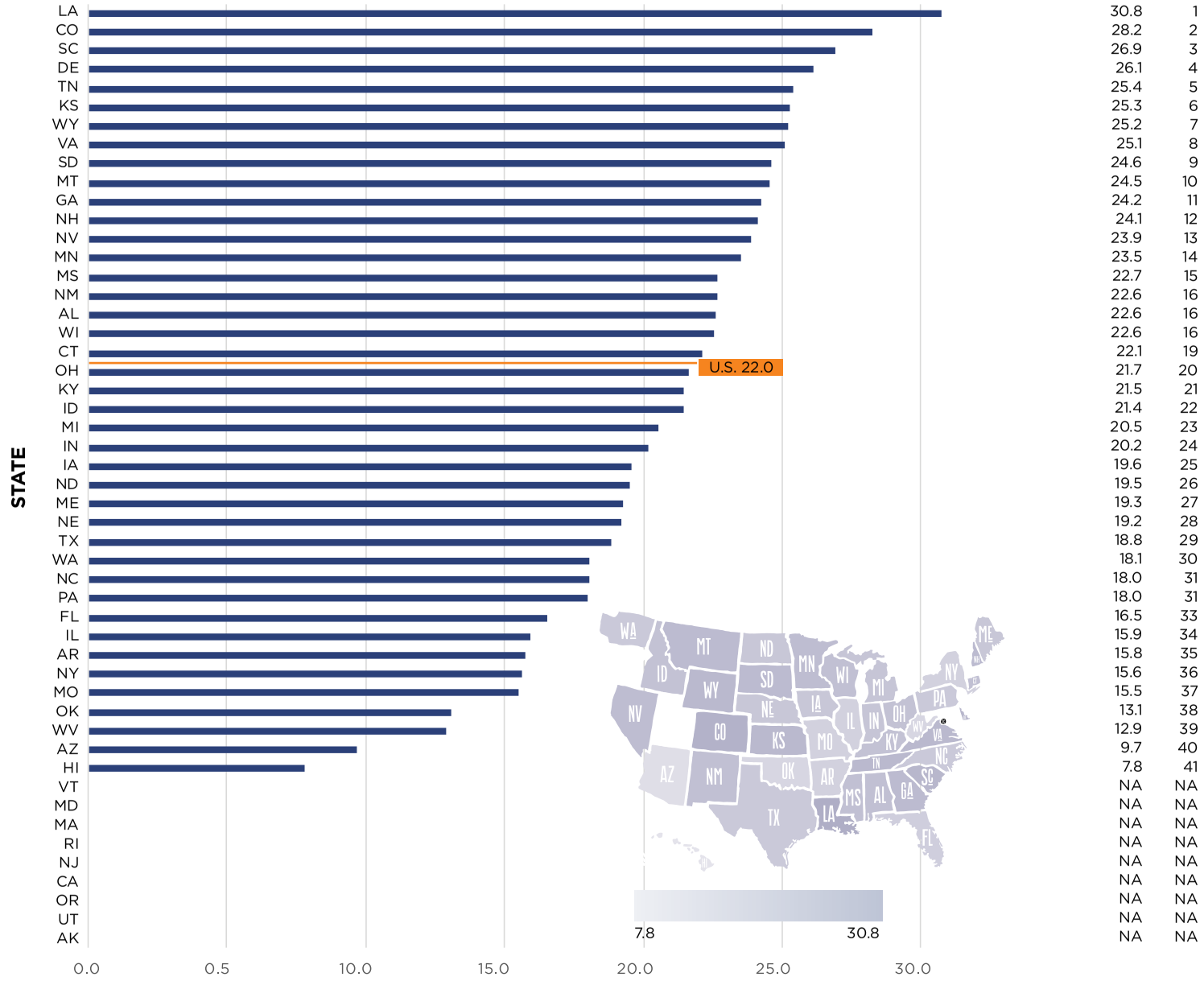
Total current expenditures for instructional salaries, divided by the total number of instructional full-time equivalent staff members, multiplied by the National Center for Education Statistics' respective Comparable Wage Index for Teachers for each rural district.



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, Public School Universe, 2018-2019, Education Demographic and Geographic Estimates, 2019

Rural NAEP Poverty Difference in Math (Gr 8)

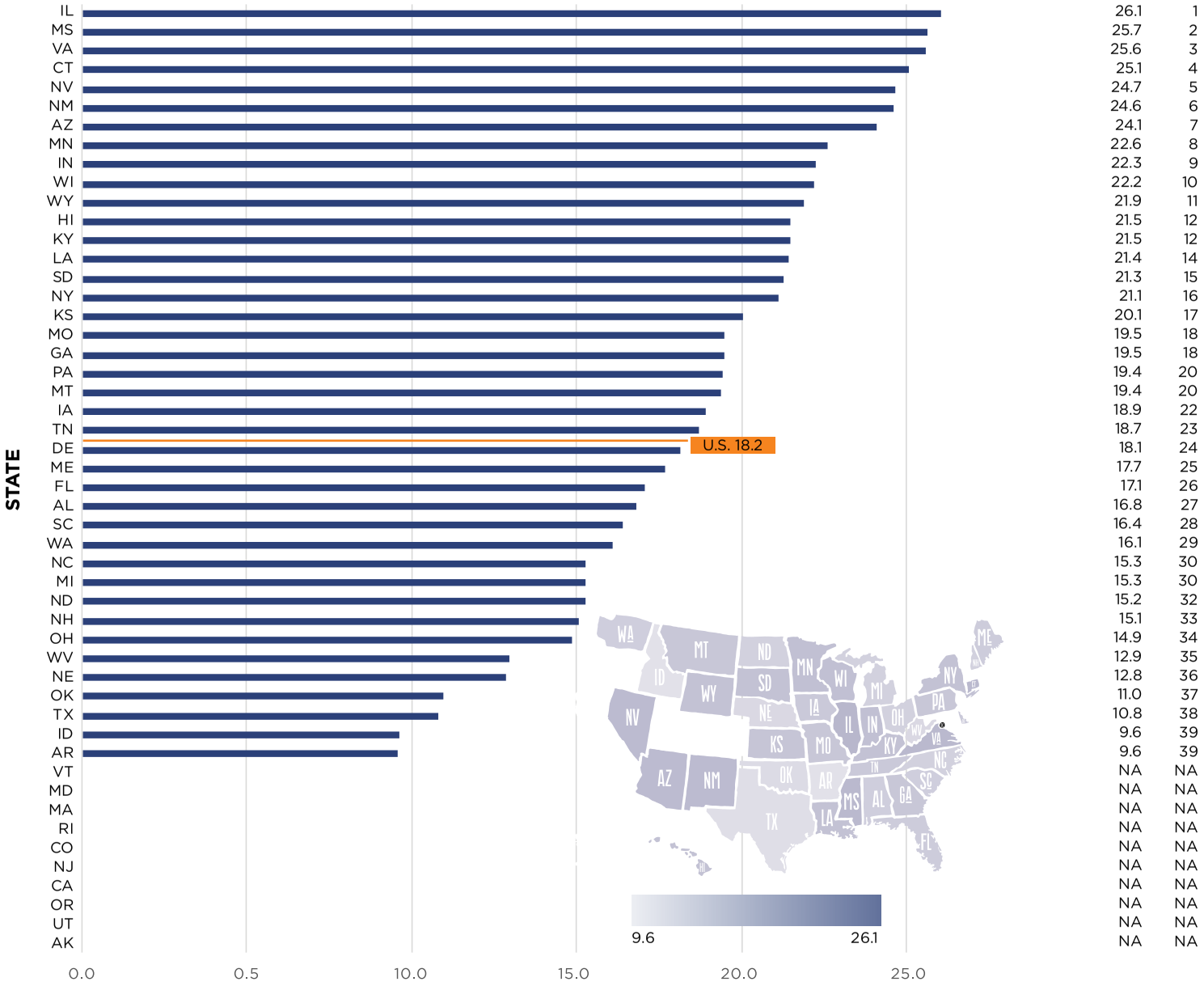
The average score of the rural students ineligible for free or reduced lunch in each state on the 8th grade National Assessment of Educational Progress math test minus the average score of the rural students eligible for free or reduced lunch in each state on the same test.



Source: U.S. Department of Education, National Center for Education Statistics, National Assessment of Educational Progress, 2022

Rural NAEP Poverty Difference In Reading (Gr 8)

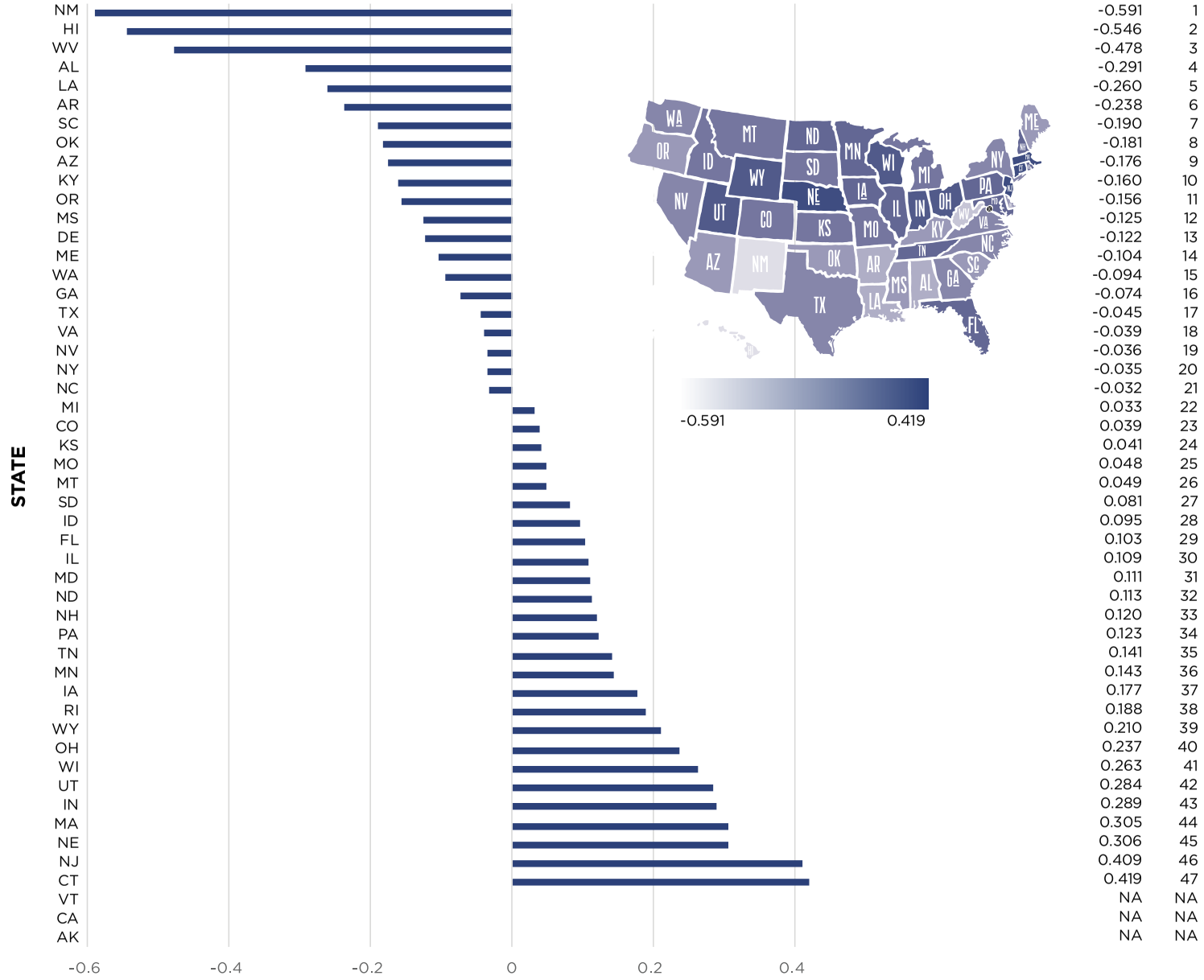
The average score of the rural students ineligible for free or reduced lunch in each state on the 8th grade National Assessment of Educational Progress reading test minus the average score of the rural students eligible for free or reduced lunch in each state on the same test.



Source: U.S. Department of Education, National Center for Education Statistics, National Assessment of Educational Progress, 2022

Rural NAEP Composite Math (Gr 4 and 8)

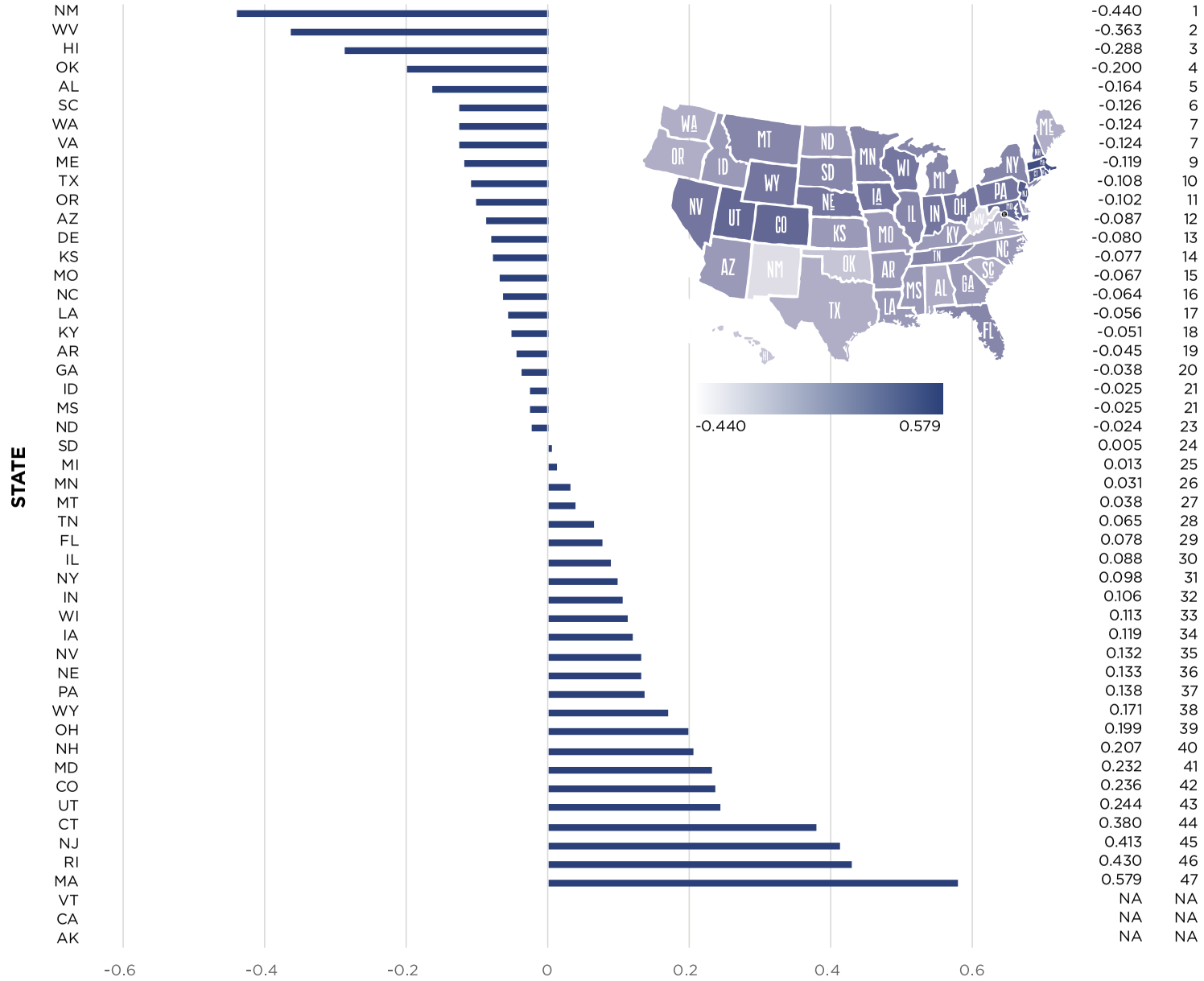
The average of the standardized scores for the rural students in each state on the National Assessment of Educational Progress for 4th and 8th grade math tests. (Note: Standardized z-scores based on national rural mean and standard deviation for each test.)



Source: U.S. Department of Education, National Center for Education Statistics, National Assessment of Educational Progress, 2022

Rural NAEP Composite Reading (Gr 4 and 8)

The average of the standardized scores for the rural students in each state on the National Assessment of Educational Progress for 4th and 8th grade reading tests. (Note: Standardized z-scores based on national rural mean and standard deviation for each test.)

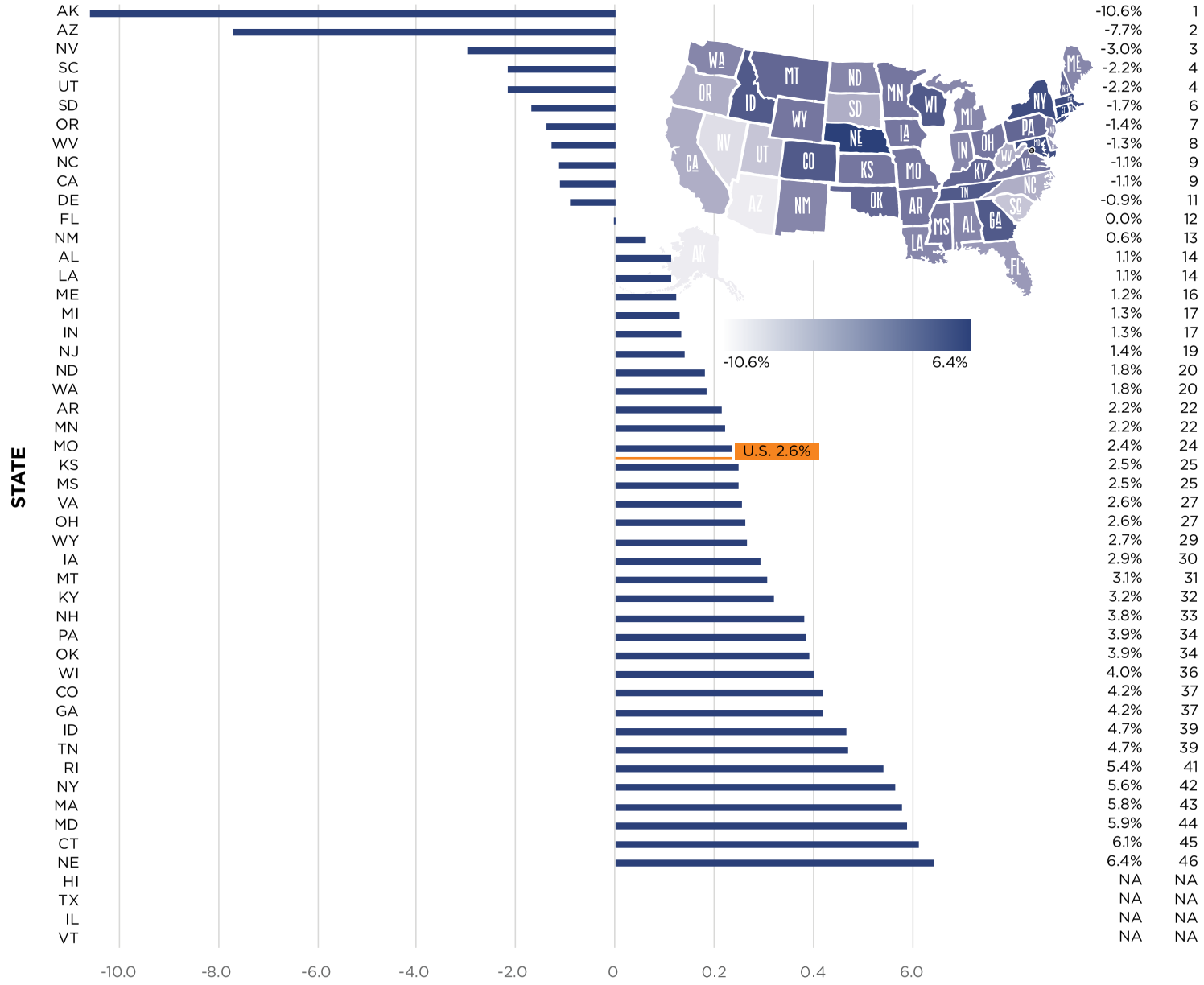


-0.440	1
-0.363	2
-0.288	3
-0.200	4
-0.164	5
-0.126	6
-0.124	7
-0.124	7
-0.119	9
-0.108	10
-0.102	11
-0.087	12
-0.080	13
-0.077	14
-0.067	15
-0.064	16
-0.056	17
-0.051	18
-0.045	19
-0.038	20
-0.025	21
-0.025	21
-0.024	23
0.005	24
0.013	25
0.031	26
0.038	27
0.065	28
0.078	29
0.088	30
0.098	31
0.106	32
0.113	33
0.119	34
0.132	35
0.133	36
0.138	37
0.171	38
0.199	39
0.207	40
0.232	41
0.236	42
0.244	43
0.380	44
0.413	45
0.430	46
0.579	47
NA	NA
NA	NA
NA	NA

Source: U.S. Department of Education, National Center for Education Statistics, National Assessment of Educational Progress, 2022

Rural Advantage for High School Graduation Rate

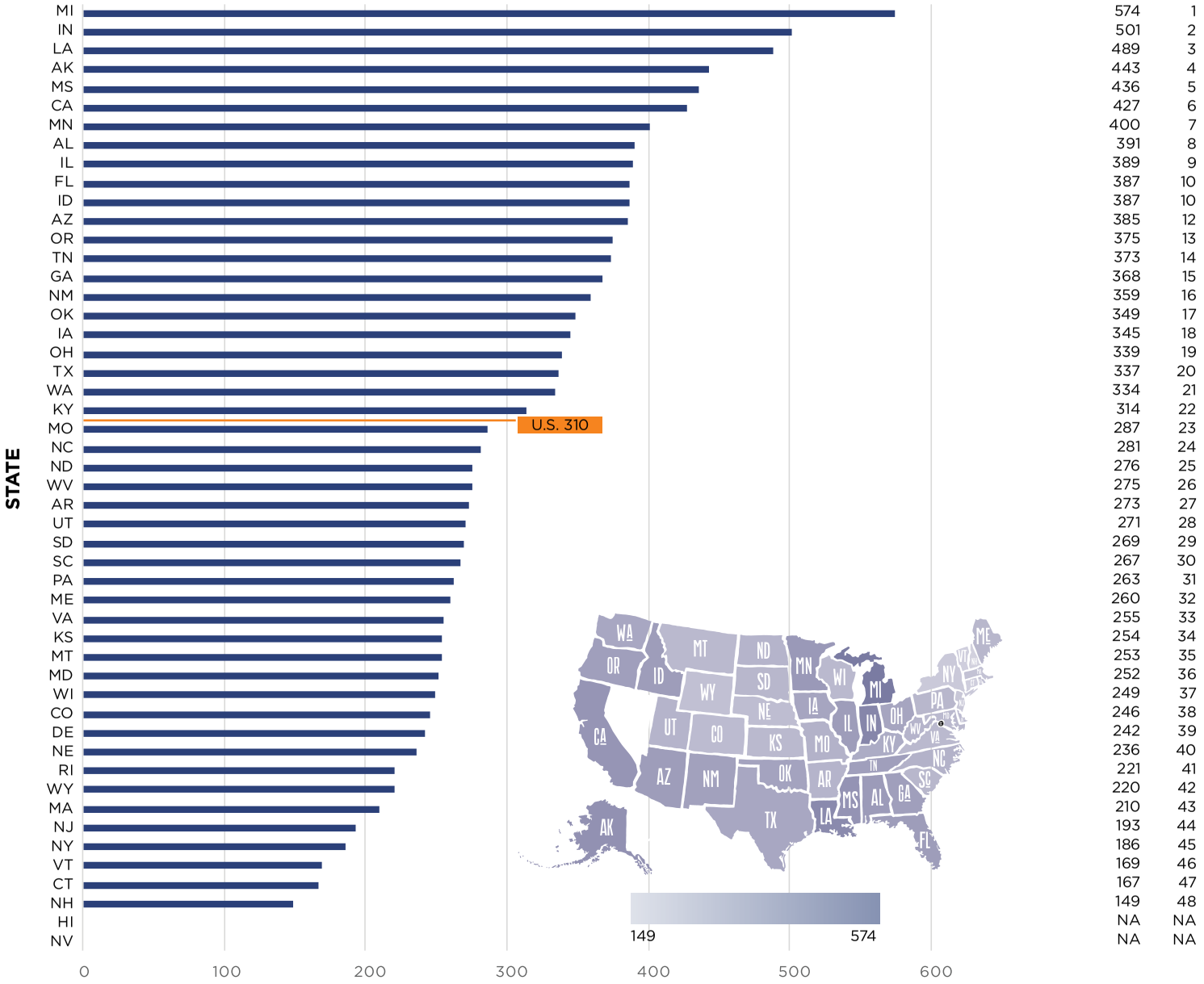
The weighted average high school graduation rate in rural districts minus the weighted average high school graduation rate in nonrural districts. (Note: "Graduation rate" is the number of graduating seniors in rural school districts divided by the total number of students who started with the cohort four years earlier, adjusted for transfer students.*)



Source: U.S. Department of Education, EDFacts, Four-Year Adjusted-Cohort Graduation Rates School Year 2019-20

Students Per Psychologist/School Counselor

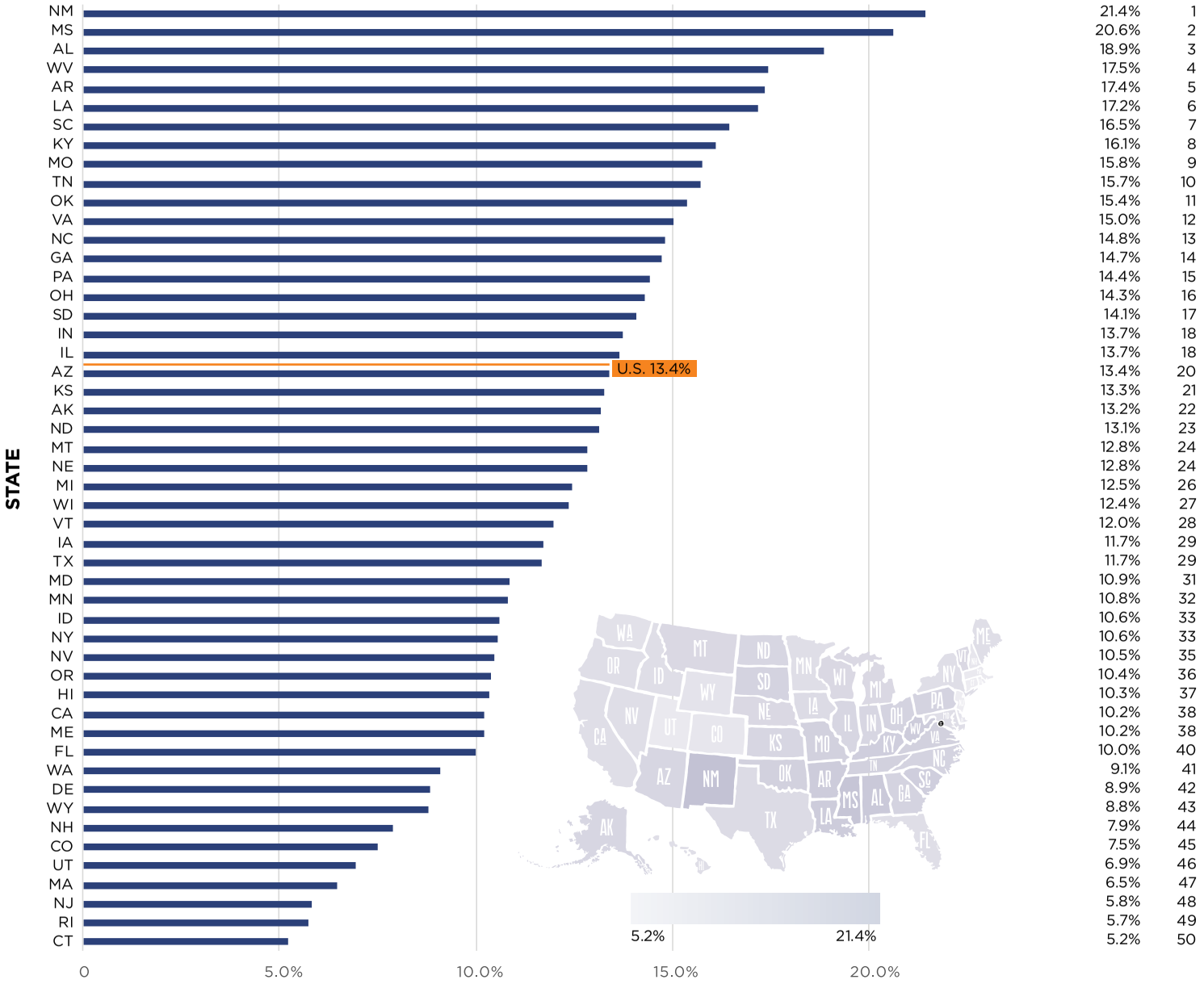
The number of students enrolled in rural districts in the state divided by the number of psychologists and school counselors in those same districts.



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, Public School Universe, 2021-2022

Percent of Rural Households Without Broadband Access

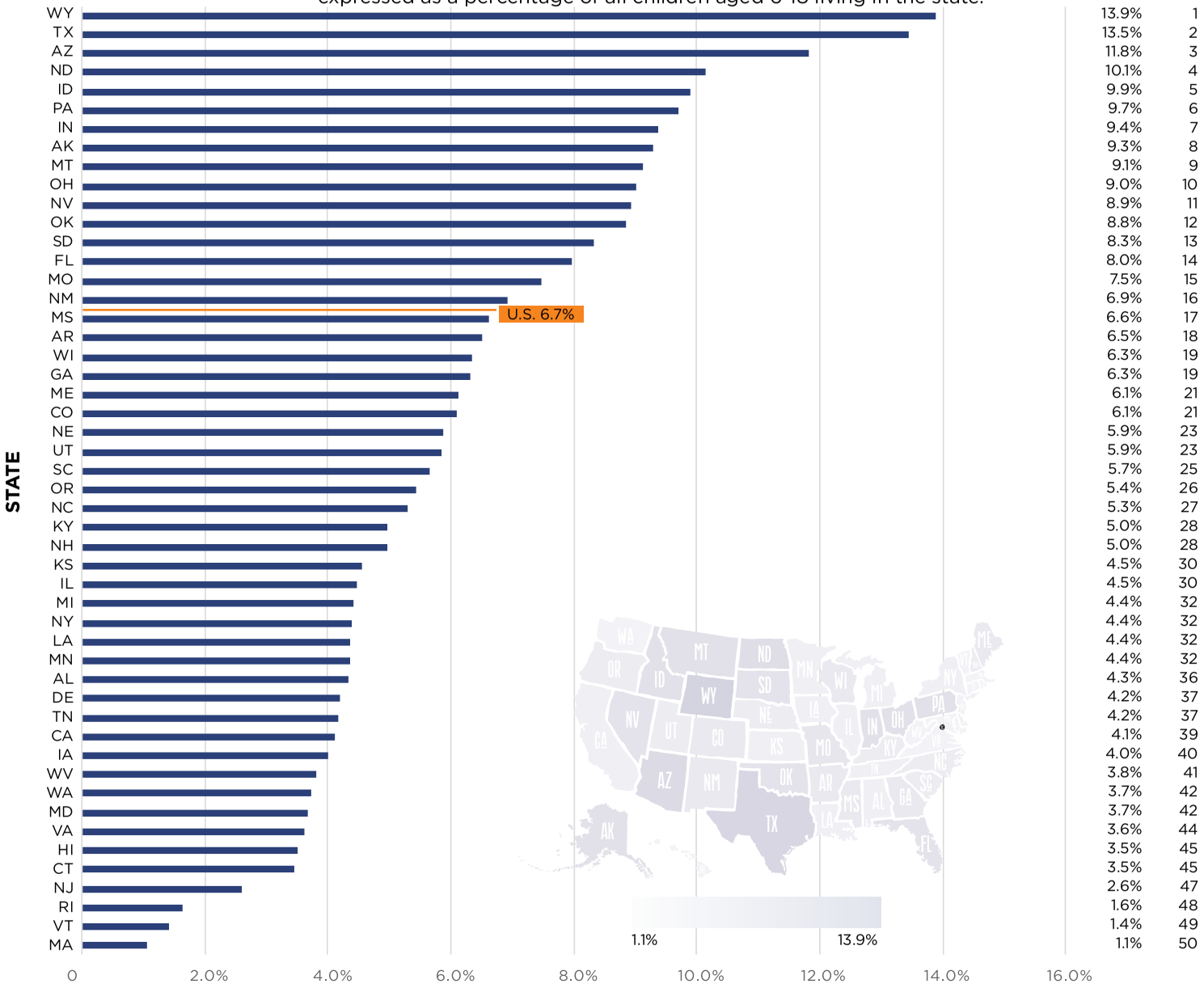
The number of households who report having no access to broadband internet of any type (e.g., cell, DSL, satellite, fiberoptic, cable) in a Census-defined rural area, expressed as a percentage of all households in the state.



Source: U.S. Census Bureau, American Community Survey, 2021 (1-year estimates)

Percent of Rural School-Aged Children Without Health Insurance Coverage

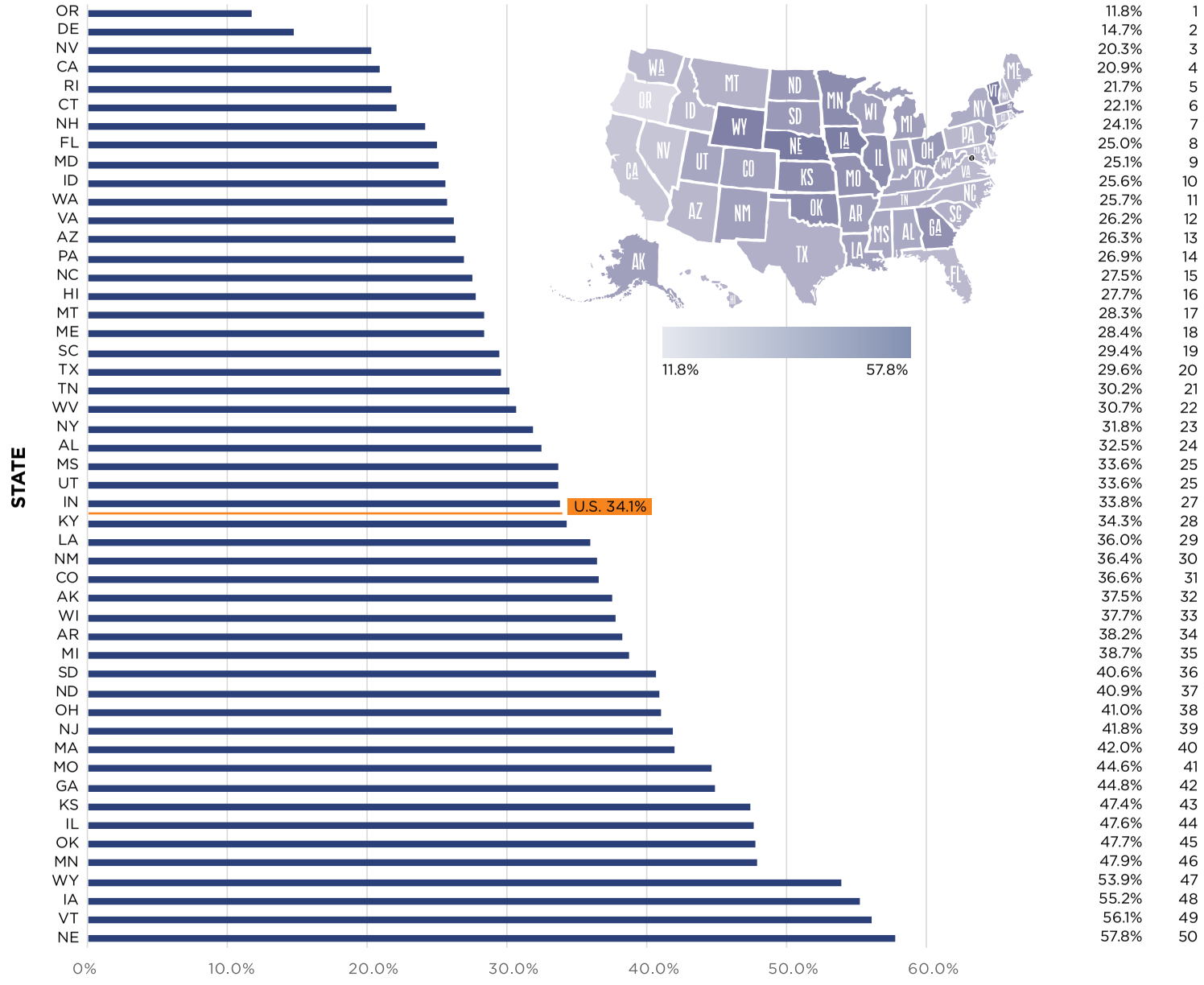
The number of children aged 6-18 who are currently uninsured and living in an area classified as rural by the U.S. Census Bureau, expressed as a percentage of all children aged 6-18 living in the state.



Source: U.S. Census Bureau, American Community Survey, 2021 (1-year estimates)

Percent Rural Enrollment In Public Preschool

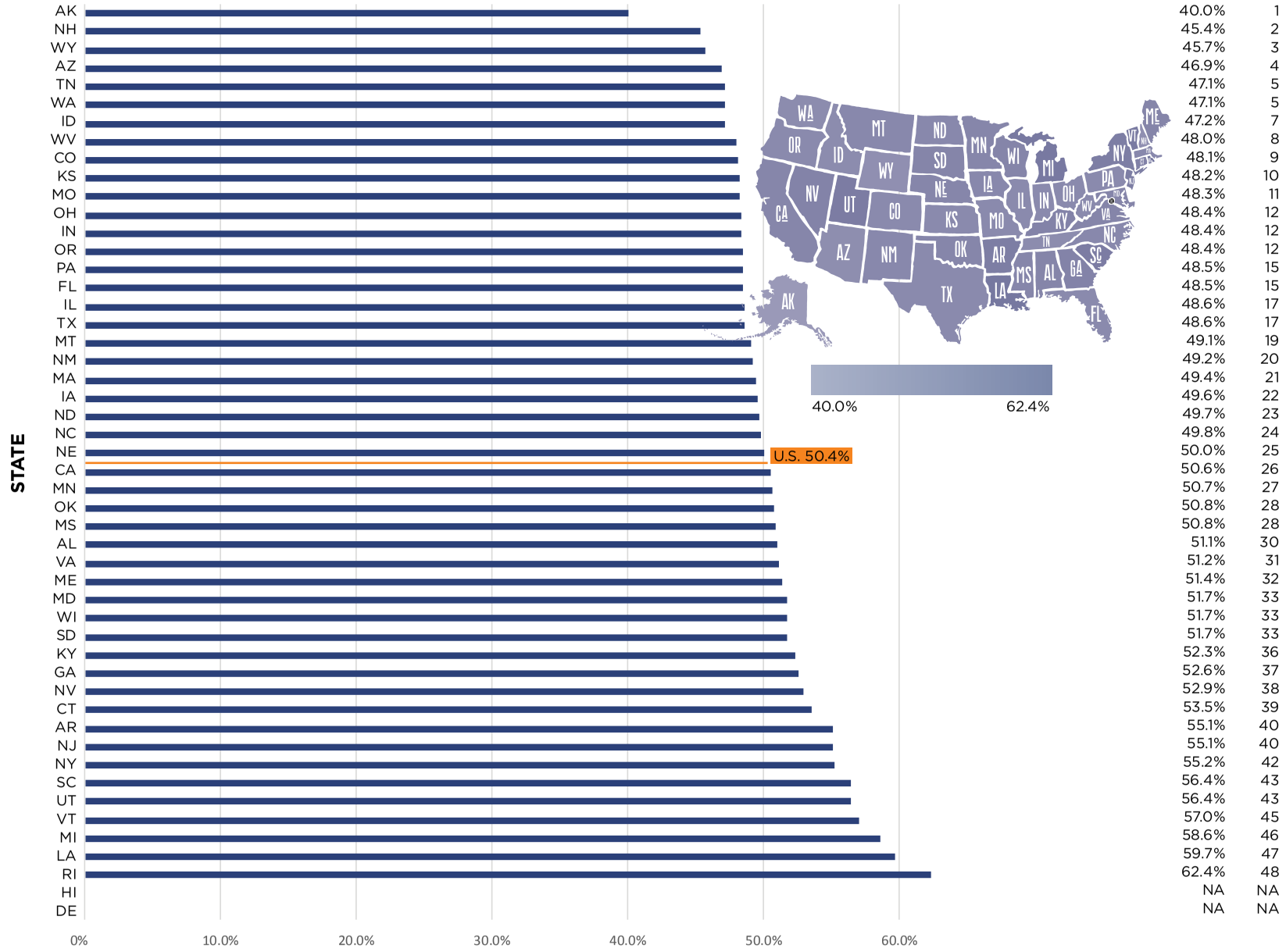
The number of students attending a public preschool in a Census-defined rural area divided by 40% of the total children age 0 to 4 living in those same rural areas in the state.



Source: U.S. Census Bureau, American Community Survey, 2021 (1-year estimates)

Percent of Rural Gifted Students Who Are Female

The number of female students enrolled in gifted or talented programs in rural schools, divided by the total number of students enrolled in gifted or talented programs in rural schools.



Source: U.S. Department of Education, Office for Civil Rights, Civil Rights Data Collection, 2017-18

State-by-State Results

Priority Ranking

2

Leading

Alabama

As the second highest priority state, key factors converge to present persistent challenges for rural education in Alabama. Nearly half of the state's schools are rural, and only three states spend less per student to educate rural students. Almost one in five of Alabama's children experiences poverty and one in ten has changed residences in the past year. Nearly one in five lacks access to broadband at home. Rural school districts in Alabama are particularly noteworthy for their large size: fewer than two percent are small. Accordingly, Alabama ranks among the top 10 of all states in transportation costs relative to instruction. Students in Alabama schools demonstrate low achievement relative to the median scores of test takers in other states in both reading and math.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 17

Percent rural students

AL 30%

US 15.7%

	AL	RANK
Percent rural schools	45.5%	16
Percent small rural districts	1.6%	43
Percent rural students	30.0%	13
Number of rural students	223,532	11
Percent of state education funds to rural districts	31.6%	13

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 12

Percent of rural household mobility

AL 10.8%

US 9.7%

	AL	RANK
Diversity index	35.5%	19
Poverty level in rural school communities	241%	11
Percent of rural students with IEP	13.3%	39
Percent of rural school-aged children experiencing poverty	17.0%	10
Percent of rural household mobility	10.8%	10

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 6

Median organizational scale

AL 17,683

US 2,651

	AL	RANK
Rural instructional expenditures per pupil	$5,566	4
Ratio of instructional to transportation expenditures	$8.90	8
Median organizational scale (x100)	17,683	7
State revenue to schools per local dollar	$2.29	39
Adjusted salary expenditures per instructional FTE	$77,300	28

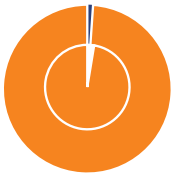
GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 7

HS grad rate rural advantage



AL 1.1%

US 2.6%

	AL	RANK
Rural poverty difference in math (Gr 8)	22.6	16
Rural poverty difference in reading (Gr 8)	16.8	27
Rural NAEP composite math (Gr 4 and 8)	-0.291	4
Rural NAEP composite reading (Gr 4 and 8)	-0.164	5
HS grad rate rural advantage	1.1%	14

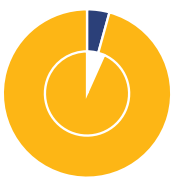
GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 14

Percent of school-aged children without health insurance coverage



AL 4.3%

US 6.7%

	AL	RANK
Students per psychologist/school counselor	391	8
Percent of rural households without broadband access	18.9%	3
Percent of rural school-aged children without health insurance	4.3%	36
Percent rural enrollment in public preschool	32.5%	24
Percent of rural gifted/talented who are female	51.1%	30

Priority Ranking

25

Major

Alaska

Nearly one in five of Alaska's students attends a rural school, and seven in ten rural districts in Alaska are small. Rural school communities have some of the highest rates of poverty in the United States. Rural districts in Alaska receive around $4 from the state for every $1 raised locally. Alaska's rural graduation rate is more than 10 percentage points lower than the non-rural graduation rate—the largest disparity of any state. While Alaska's teachers receive some of the highest salaries in the United States, student access to school psychologists or school counselors is a critical need in the state with ratios approaching 450 students per professional. The state urgently needs more attention to access to supports for learning and development.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 20

Percent small rural districts

AK 71.4%

US 50.0%

	AK	RANK
Percent rural schools	59.8%	6
Percent small rural districts	71.4%	10
Percent rural students	19.2%	25
Number of rural students	24,900	45
Percent of state education funds to rural districts	28.1%	18

GAUGE 2

Student and Family Diversity

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 26

Poverty level in rural school communities

AK 233%

US 291%

	AK	RANK
Diversity index	26.7%	25
Poverty level in rural school communities	233%	6
Percent of rural students with IEP	12.9%	43
Percent of rural school-aged children experiencing poverty	14.2%	18
Percent of rural household mobility	8.1%	36

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 49

Ratio of instructional to transportation expenditures

AK $29.98

US $11.09

	AK	RANK
Rural instructional expenditures per pupil	$13,397	48
Ratio of instructional to transportation expenditures	$29.98	49
Median organizational scale (x100)	530	44
State revenue to schools per local dollar	$4.14	48
Adjusted salary expenditures per instructional FTE	$108,778	48

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK N/A

HS grad rate rural advantag

AK -10.6%

US 2.6%

	AK	RANK
Rural poverty difference in math (Gr 8)	NA	NA
Rural poverty difference in reading (Gr 8)	NA	NA
Rural NAEP composite math (Gr 4 and 8)	NA	NA
Rural NAEP composite reading (Gr 4 and 8)	NA	NA
HS grad rate rural advantage	-10.6%	1

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 4

Students per psychologist/ school counselor

AK 433

US 310

	AK	RANK
Students per psychologist/school counselor	443	4
Percent of rural households without broadband access	13.2%	22
Percent of rural school-aged children without health insurance	9.3%	8
Percent rural enrollment in public preschool	37.5%	32
Percent of rural gifted/talented who are female	40.0%	1

Priority Ranking

2

Leading

Arizona

Arizona's rural students are more racially diverse on average compared to other rural students in the United States. The state ranks in the top 10 of all states for its diversity. Rural school communities in Arizona are characterized by high poverty rates, high rates of uninsured children, and high student mobility. More than one in eight students change residences each year and only rural students in Alaska experience a higher disparity in graduation rates compared to their non-rural peers. The *Educational Policy Context* gauge indicates a crucial need for attention. Arizona has the seventh lowest per pupil spending on instruction in rural schools among all states. Specifically, rural students receive about $1,200 on average less per student than their peers in other states. Only four states spend proportionally more on transportation relative to instructional costs. Achievement in both math and reading is among the lowest in the United States.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 41

Percent small rural districts

AZ 77.5%

US 50.0%

	AZ	RANK
Percent rural schools	19.0%	39
Percent small rural districts	77.5%	4
Percent rural students	5.7%	46
Number of rural students	50,807	39
Percent of state education funds to rural districts	6.0%	44

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | URGENT

RANK 1

Percent of rural household mobility

AZ 13.2%

US 9.7%

	AZ	RANK
Diversity index	47.6%	8
Poverty level in rural school communities	231%	5
Percent of rural students with IEP	16.3%	18
Percent of rural school-aged children experiencing poverty	17.6%	8
Percent of rural household mobility	13.2%	2

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 5

Rural instructional expenditures per pupil

AZ $5,643

US $7,174

	AZ	RANK
Rural instructional expenditures per pupil	$5,643	7
Ratio of instructional to transportation expenditures	$8.55	5
Median organizational scale (x100)	758	39
State revenue to schools per local dollar	$0.92	15
Adjusted salary expenditures per instructional FTE	$71,362	15

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK 8

HS grad rate rural advantage

AZ -7.7%

US 2.6%

	AZ	RANK
Rural poverty difference in math (Gr 8)	9.7	40
Rural poverty difference in reading (Gr 8)	24.1	7
Rural NAEP composite math (Gr 4 and 8)	-0.176	9
Rural NAEP composite reading (Gr 4 and 8)	-0.087	12
HS grad rate rural advantage	-7.7%	2

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | URGENT

RANK 1

Percent of school-aged children without health insurance coverage

AZ 11.8%

US 6.7%

	AZ	RANK
Students per psychologist/school counselor	385	12
Percent of rural households without broadband access	13.4%	20
Percent of rural school-aged children without health insurance	11.8%	3
Percent rural enrollment in public preschool	26.3%	13
Percent of rural gifted/talented who are female	46.9%	4

Priority Ranking

12

Leading

Arkansas

Almost half of Arkansas' schools are rural. On average, teachers working in those schools are paid the lowest salaries in the United States. Rural Arkansas teachers make about $26,000 less than the average adjusted salary of rural teachers in other states and over $31,000 less than non-rural teachers across the United States, who make a little more than $81,000 per year. NAEP rural math achievement for Arkansas' fourth and eighth graders is particularly low, but reading and math test scores for rural eighth graders who live in lower income households compared to other rural eighth graders who live in higher-income households is a strength. Arkansas' per pupil spending is very low compared to other states. On average, Arkansas spends about $1,500 less than other states to educate each rural student. Arkansas ranks among the top 10 states needing urgent attention on both our household level and school level poverty measures.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 12

Percent state education funds to rural districts

AR 32.6%

US 16.2%

	AR	RANK
Percent rural schools	47.9%	14
Percent small rural districts	19.5%	33
Percent rural students	31.7%	11
Number of rural students	147,207	22
Percent of state education funds to rural districts	32.6%	11

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 10

Poverty level in rural school communities

AR 236%

US 291%

	AR	RANK
Diversity index	29.3%	22
Poverty level in rural school communities	236%	8
Percent of rural students with IEP	14.4%	28
Percent of rural school-aged children experiencing poverty	18.0%	7
Percent of rural household mobility	10.2%	18

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 10

Rural instructional expenditures per pupil

AR $5,655

US $7,174

	AR	RANK
Rural instructional expenditures per pupil	$5,655	8
Ratio of instructional to transportation expenditures	$12.18	35
Median organizational scale (x100)	2,744	24
State revenue to schools per local dollar	$1.34	30
Adjusted salary expenditures per instructional FTE	$50,848	1

GAUGE 4

Educational Outcomes

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 26

Rural poverty difference in reading (Gr 8)

AR 9.6

US 18.2

	AR	RANK
Rural poverty difference in math (Gr 8)	15.8	35
Rural poverty difference in reading (Gr 8)	9.6	39
Rural NAEP composite math (Gr 4 and 8)	-0.238	6
Rural NAEP composite reading (Gr 4 and 8)	-0.045	19
HS grad rate rural advantage	2.2%	22

GAUGE 5

Access to Supports for Learning and Development

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 26

Percent of rural households without broadband access

AR 17.4%

US 13.4%

	AR	RANK
Students per psychologist/school counselor	273	27
Percent of rural households without broadband access	17.4%	5
Percent of rural school-aged children without health insurance	6.5%	18
Percent rural enrollment in public preschool	38.2%	34
Percent of rural gifted/talented who are female	55.1%	40

Priority Ranking

34

Significant

California

Over 180,000 children in California attend public school in a rural community, but only about 12% of all schools in the state are rural. State spending on rural education is strong as a proportion of the state's total spending on education, and state funding is almost double local funding. Only three states pay teachers better. Yet, California is among the top 10 priority states where rural high school students are less likely to graduate than non-rural high school students. Only about one in five children in California is enrolled in public preschool and student access to school counselors or school psychologists is dire at one professional per more than 400 students. In rural California communities, one in eight students experiences poverty, one in ten has changed residences in the past year, and one in ten households has no broadband access.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 39

Percent small rural districts

CA 76.5%

US 50.0%

	CA	RANK
Percent rural schools	11.7%	48
Percent small rural districts	76.5%	6
Percent rural students	3.4%	48
Number of rural students	183,050	16
Percent of state education funds to rural districts	3.7%	49

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | URGENT

RANK 18

Rural diversity index

CA 39.4%

US 33.4%

	CA	RANK
Diversity index	39.4%	15
Poverty level in rural school communities	281%	23
Percent of rural students with IEP	12.3%	45
Percent of rural school-aged children experiencing poverty	12.9%	22
Percent of rural household mobility	10.5%	11

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 47

Median organizational scale (x 100)

CA 644

US 2,651

	CA	RANK
Rural instructional expenditures per pupil	$8,076	33
Ratio of instructional to transportation expenditures	$14.57	43
Median organizational scale (x100)	644	42
State revenue to schools per local dollar	$1.85	36
Adjusted salary expenditures per instructional FTE	$96,618	46

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK N/A

HS grad rate rural advantage

CA -1.1%

US 2.6%

	CA	RANK
Rural poverty difference in math (Gr 8)	NA	NA
Rural poverty difference in reading (Gr 8)	NA	NA
Rural NAEP composite math (Gr 4 and 8)	NA	NA
Rural NAEP composite reading (Gr 4 and 8)	NA	NA
HS grad rate rural advantage	-1.1%	9

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | URGENT

RANK 20

Percent of rural households without broadband access

CA 10.2%

US 13.4%

	CA	RANK
Students per psychologist/school counselor	427	6
Percent of rural households without broadband access	10.2%	38
Percent of rural school-aged children without health insurance	4.1%	39
Percent rural enrollment in public preschool	20.9%	4
Percent of rural gifted/talented who are female	50.6%	26

Priority Ranking

32

Significant

Colorado

Over 50,000 students attend rural schools in Colorado, most of whom are in small districts. Teacher salaries in the state are very low; only three states pay less. Colorado's rural students are some of the most racially diverse in the United States. The percentage of rural students who experience poverty is low relative to most other states, but more than one in twenty school age children in the state are uninsured. Almost one in eight rural Colorado students changes residences each year, significantly higher than the U.S. norm of one in ten. Achievement data suggests that the impact of poverty on learning is acute for Colorado's students. Rural math eighth-grade NAEP scores suggest pressing equity concerns. Colorado's students who live in lower income households were significantly outscored by rural eighth-grade students from more affluent households, and only Louisiana has a bigger gap. As a whole, Colorado's rural students tend to fare well on measures of high school graduation.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 38

Percent state education funds to rural districts

CO 7.9%

US 16.2%

	CO	RANK
Percent rural schools	24.7%	35
Percent small rural districts	74.5%	7
Percent rural students	6.0%	43
Number of rural students	51,452	38
Percent of state education funds to rural districts	7.9%	41

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | URGENT

RANK 16

Rural diversity index

CO 40.6%

US 33.4%

	CO	RANK
Diversity index	40.6%	13
Poverty level in rural school communities	286%	24
Percent of rural students with IEP	NA	NA
Percent of rural school-aged children experiencing poverty	7.6%	42
Percent of rural household mobility	12.4%	5

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 24

Rural adjusted salary expenditures per instructional FTE

CO $64,832

US $76,374

	CO	RANK
Rural instructional expenditures per pupil	$6,656	21
Ratio of instructional to transportation expenditures	$12.05	34
Median organizational scale (x100)	460	45
State revenue to schools per local dollar	$0.95	16
Adjusted salary expenditures per instructional FTE	$64,832	4

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK 31

Rural poverty difference in math (Gr 8)

CO 28.2

US 22.0

	CO	RANK
Rural poverty difference in math (Gr 8)	28.2	2
Rural poverty difference in reading (Gr 8)	NA	NA
Rural NAEP composite math (Gr 4 and 8)	0.039	23
Rural NAEP composite reading (Gr 4 and 8)	0.236	42
HS grad rate rural advantage	4.2%	37

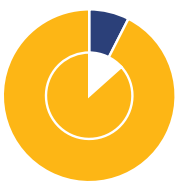
GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | URGENT

RANK 36

Percent of rural households without broadband access



CO 7.5%

US 13.4%

	CO	RANK
Students per psychologist/school counselor	246	38
Percent of rural households without broadband access	7.5%	45
Percent of rural school-aged children without health insurance	6.1%	21
Percent rural enrollment in public preschool	36.6%	31
Percent of rural gifted/talented who are female	48.1%	9

Priority Ranking

45

Notable

Connecticut

Just seven states have a lower percentage of rural schools than Connecticut, and only 14 states educate fewer rural students. Connecticut's 56,000 rural students graduate high school at a much higher rate than their non-rural peers. When test scores for those who experience poverty are combined with those who do not, Connecticut students earn some of the highest scores in the United States on the grade 4 and 8 NAEP reading tests. However, on the eighth-grade test of reading, rural Connecticut eighth-grade students living in lower income households score significantly lower than rural students from more affluent households above the poverty line. Only three states (Illinois, Mississippi, and Virginia) have a larger gap. A slightly smaller, but still noteworthy gap separates the scores of students from homes with lower incomes from their wealthier counterparts in the state on Connecticut's eighth-grade math tests, despite rural per pupil spending exceeding $12,000.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 40

Percent state education funds to rural districts

CT 11.1%

US 16.2%

	CT	RANK
Percent rural schools	16.2%	43
Percent small rural districts	52.2%	21
Percent rural students	12.0%	35
Number of rural students	56,520	35
Percent of state education funds to rural districts	11.1%	36

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | URGENT

RANK 32

Percent of rural school-aged children experiencing poverty

CT 9.1%

US 13.6%

	CT	RANK
Diversity index	34.9%	20
Poverty level in rural school communities	532%	49
Percent of rural students with IEP	16.7%	14
Percent of rural school-aged children experiencing poverty	9.1%	38
Percent of rural household mobility	9.9%	20

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 34

Rural instructional expenditures per pupil

CT $12,768

US $7,174

	CT	RANK
Rural instructional expenditures per pupil	$12,768	47
Ratio of instructional to transportation expenditures	$10.38	22
Median organizational scale (x100)	3,190	21
State revenue to schools per local dollar	$0.42	3
Adjusted salary expenditures per instructional FTE	$93,492	44

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK 41

Rural poverty difference in reading (Gr 8)

CT 25.1

US 18.2

	CT	RANK
Rural poverty difference in math (Gr 8)	22.1	19
Rural poverty difference in reading (Gr 8)	25.1	4
Rural NAEP composite math (Gr 4 and 8)	0.419	47
Rural NAEP composite reading (Gr 4 and 8)	0.380	44
HS grad rate rural advantage	6.1%	45

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | URGENT

RANK 46

Percent rural enrollment in public preschool

CT 22.1%

US 34.1%

	CT	RANK
Students per psychologist/school counselor	167	47
Percent of rural households without broadband access	5.2%	50
Percent of rural school-aged children without health insurance	3.5%	45
Percent rural enrollment in public preschool	22.1%	6
Percent of rural gifted/talented who are female	53.5%	39

Priority Ranking

28

Significant

Delaware

Although the total number of rural students in Delaware is very small at 17,141, rural schools in Delaware are the most diverse in the United States. Delaware's diversity index is nearly double the average for all states. If you randomly choose a student in a rural Delaware district, then randomly select another student from this school, there is more than a 60% chance the students would be of different races or ethnicities. Since *Why Rural Matters* 2018–2019, Delaware grew even more diverse and saw its child poverty rate increase by 50%. NAEP achievement in Delaware is Urgent on most measures. On the eighth-grade NAEP math test in particular, rural students living in lower income households score much lower than rural students from more affluent households. Only three states (Louisiana, Colorado, and South Carolina) have a larger gap between economic classes on the math test. Delaware has the second lowest rate of public preschool enrollment and rural students are slightly less likely to graduate from high school than their non-rural peers.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 45

Percent small rural districts

DE 0.0%

US 50.0%

	DE	RANK
Percent rural schools	17.8%	41
Percent small rural districts	0.0%	46
Percent rural students	14.0%	33
Number of rural students	17,141	47
Percent of state education funds to rural districts	12.5%	35

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | URGENT

RANK 4

Rural diversity index

DE 61.3%

US 33.4%

	DE	RANK
Diversity index	61.3%	1
Poverty level in rural school communities	264%	18
Percent of rural students with IEP	18.5%	4
Percent of rural school-aged children experiencing poverty	12.8%	23
Percent of rural household mobility	NA	NA

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 38

Median organizational scale (x 100)

DE 18,706

US 2,651

	DE	RANK
Rural instructional expenditures per pupil	$8,433	37
Ratio of instructional to transportation expenditures	$9.98	18
Median organizational scale (x100)	18,706	5
State revenue to schools per local dollar	$3.31	45
Adjusted salary expenditures per instructional FTE	$86,367	38

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK 6

HS grad rate rural advantage

DE -0.9%

US 2.6%

	DE	RANK
Rural poverty difference in math (Gr 8)	26.1	4
Rural poverty difference in reading (Gr 8)	18.1	24
Rural NAEP composite math (Gr 4 and 8)	-0.122	13
Rural NAEP composite reading (Gr 4 and 8)	-0.080	13
HS grad rate rural advantage	-0.9%	11

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | URGENT

RANK 39

Percent rural enrollment in public preschool

DE 14.7%

US 34.1%

	DE	RANK
Students per psychologist/school counselor	242	39
Percent of rural households without broadband access	8.9%	42
Percent of rural school-aged children without health insurance	4.2%	37
Percent rural enrollment in public preschool	14.7%	2
Percent of rural gifted/talented who are female	NA	NA

Priority Ranking

14

Major

Florida

Florida's 163,000 rural students attend some of the largest schools and school districts in the United States. Only Maryland, Georgia, and North Carolina have larger rural school organizations, and there are no rural school districts in Florida having an enrollment below the U.S. median. These large and very large schools and districts are some of the most diverse in the United States. Florida's rural students are the most mobile in the United States, with more than one in seven students changing residences each year. Rural per pupil spending is extremely low at under $5,500 (only two states spend less) and teachers are paid 7% less than the U.S. rural average. Only one in four students attends a public preschool and the rural high school graduation rate is lower than the non-rural rate, unlike most other states. Access to supports for learning and development, as well as student and family diversity measures are of urgent concern in Florida.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 44

Percent small rural districts

FL 0.0%

US 50.0%

	FL	RANK
Percent rural schools	14.0%	46
Percent small rural districts	0.0%	46
Percent rural students	5.8%	45
Number of rural students	162,290	19
Percent of state education funds to rural districts	6.6%	43

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | URGENT

RANK 5

Percent rural household mobility

FL 15.3%

US 9.7%

	FL	RANK
Diversity index	48.8%	6
Poverty level in rural school communities	291%	27
Percent of rural students with IEP	16.4%	17
Percent of rural school-aged children experiencing poverty	15.3%	16
Percent of rural household mobility	15.3%	1

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 2

Median organizational scale (x 100)

FL 28,989

US 2,651

	FL	RANK
Rural instructional expenditures per pupil	$5,484	3
Ratio of instructional to transportation expenditures	$11.47	31
Median organizational scale (x100)	28,989	4
State revenue to schools per local dollar	$1.03	20
Adjusted salary expenditures per instructional FTE	$70,908	13

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK 30

HS grad rate rural advantage

FL 0.0%

US 2.6%

	FL	RANK
Rural poverty difference in math (Gr 8)	16.5	33
Rural poverty difference in reading (Gr 8)	17.1	26
Rural NAEP composite math (Gr 4 and 8)	0.103	29
Rural NAEP composite reading (Gr 4 and 8)	0.078	29
HS grad rate rural advantage	0.0%	12

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | URGENT

RANK 8

Percent rural enrollment in public preschool

FL 25.0%

US 34.1%

	FL	RANK
Students per psychologist/school counselor	387	10
Percent of rural households without broadband access	10.0%	40
Percent of rural school-aged children without health insurance	8.0%	14
Percent rural enrollment in public preschool	25.0%	8
Percent of rural gifted/talented who are female	48.5%	15

Priority Ranking

16

Major

Georgia

Only Texas and North Carolina educate more rural students than Georgia. Rural Georgia schools and districts are among the largest and most diverse in the United States. Georgia teachers are paid slightly less than the U.S. rural adjusted average and teach in communities where nearly one in six school aged children lives in a household with an income below the federal poverty line. The ratio of state to local school funding in Georgia exceeds the U.S. rural average. The state provides $1.33 in funding to rural districts for every $1.00 sourced from local tax revenue, which is a little more than 10% higher than the rural U.S. average. Georgia's rural students experience nearly double the U.S. rural advantage graduation rate and are enrolled in public preschool at rates more than 10 percentage points higher than the U.S. rural average.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 19

Number of rural students

GA 468,932

US 94,593 (MEDIAN)

	GA	RANK
Percent rural schools	33.0%	28
Percent small rural districts	6.6%	36
Percent rural students	27.6%	16
Number of rural students	468,932	3
Percent of state education funds to rural districts	30.3%	16

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 13

Percent rural household mobility

GA 9.9%

US 9.7%

	GA	RANK
Diversity index	48.5%	7
Poverty level in rural school communities	259%	17
Percent of rural students with IEP	13.6%	36
Percent of rural school-aged children experiencing poverty	15.9%	13
Percent of rural household mobility	9.9%	20

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 15

Median organizational scale (x 100)

GA 36,766

US 2,651

	GA	RANK
Rural instructional expenditures per pupil	$6,559	19
Ratio of instructional to transportation expenditures	$11.53	32
Median organizational scale (x100)	36,766	2
State revenue to schools per local dollar	$1.33	29
Adjusted salary expenditures per instructional FTE	$74,094	24

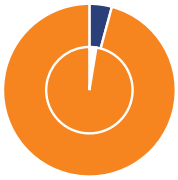
GAUGE 4

Educational Outcomes

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 18

HS grad rate rural advantage



GA 4.2%

US 2.6%

	GA	RANK
Rural poverty difference in math (Gr 8)	24.2	11
Rural poverty difference in reading (Gr 8)	19.5	18
Rural NAEP composite math (Gr 4 and 8)	-0.074	16
Rural NAEP composite reading (Gr 4 and 8)	-0.038	20
HS grad rate rural advantage	4.2%	37

GAUGE 5

Access to Supports for Learning and Development

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 28

Percent rural enrollment in public preschool

GA 44.8%

US 34.1%

	GA	RANK
Students per psychologist/school counselor	368	15
Percent of rural households without broadband access	14.7%	14
Percent of rural school-aged children without health insurance	6.3%	19
Percent rural enrollment in public preschool	44.8%	42
Percent of rural gifted/talented who are female	52.6%	37

Priority Ranking

N/A

Hawaii

Schools in Hawaii belong to one non-rural school district and so there is no district-level data. However, more than one in seven of Hawaii's schools are rural. Children attending Hawaii's rural schools experience some of the highest rates of poverty in the United States. Only Kentucky and New Mexico have a greater percent of their rural children between ages 5 and 17 living in households with incomes below the poverty line. Rural NAEP scores are extremely low for math and reading in grades four and eight. Only students in New Mexico and West Virginia underperform Hawaii's rural children on these tests. Educational outcomes are urgent for the state's rural children. Hawaii is excluded from three of the five gauge rankings and is thus not part of the overall state ranking.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK N/A

Percent rural schools

HI 15.3%

US 29.3%

	HI	RANK
Percent rural schools	15.3%	45
Percent small rural districts	NA	NA
Percent rural students	NA	NA
Number of rural students	NA	NA
Percent of state education funds to rural districts	NA	NA

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | URGENT

RANK N/A

Percent of rural school-aged children experiencing poverty

HI 22.2%

US 13.6%

	HI	RANK
Diversity index	NA	NA
Poverty level in rural school communities	NA	NA
Percent of rural students with IEP	NA	NA
Percent of rural school-aged children experiencing poverty	22.2%	3
Percent of rural household mobility	NA	NA

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK N/A

N/A

	HI	RANK
Rural instructional expenditures per pupil	NA	NA
Ratio of instructional to transportation expenditures	NA	NA
Median organizational scale (x100)	NA	NA
State revenue to schools per local dollar	NA	NA
Adjusted salary expenditures per instructional FTE	NA	NA

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK 9

Rural NAEP composite math (Gr 4 and 8)

HI -0.546

US 0.0

	HI	RANK
Rural poverty difference in math (Gr 8)	7.8	41
Rural poverty difference in reading (Gr 8)	21.5	12
Rural NAEP composite math (Gr 4 and 8)	-0.546	2
Rural NAEP composite reading (Gr 4 and 8)	-0.288	3
HS grad rate rural advantage	NA	NA

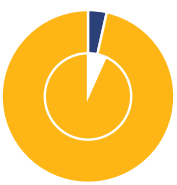
GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | URGENT

RANK 43

Percent of school-aged children without health insurance coverage



HI 3.5%

US 6.7%

	HI	RANK
Students per psychologist/school counselor	NA	NA
Percent of rural households without broadband access	10.3%	37
Percent of rural school-aged children without health insurance	3.5%	45
Percent rural enrollment in public preschool	27.7%	16
Percent of rural gifted/talented who are female	NA	NA

Priority Ranking

23

Major

Idaho

Compared to spending on non-rural districts, Idaho allots disproportionately less funding to rural districts as a share of all state education revenue. At less than $5,000 per rural student, the state's rural instructional expenditures for its 75,000 rural students are the lowest in the United States. Idaho's greatest challenge comes in the area of Access to Supports for Learning and Development. With the exception of reasonable rates of broadband access, four of five the indicators are in the top 10 for priority. Idaho has one of the smallest differences between rural students in lower income households and their wealthier rural peers on eighth-grade reading NAEP scores.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

Percent rural schools

ID 40.5%

US 29.3%

	ID	RANK
Percent rural schools	40.5%	20
Percent small rural districts	61.0%	19
Percent rural students	26.1%	18
Number of rural students	74,884	31
Percent of state education funds to rural districts	25.8%	19

RANK 21

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | **CRITICAL** | URGENT

Percent of rural school-aged children experiencing poverty

ID 9.6%

US 13.6%

	ID	RANK
Diversity index	30.9%	21
Poverty level in rural school communities	239%	10
Percent of rural students with IEP	11.2%	48
Percent of rural school-aged children experiencing poverty	9.6%	36
Percent of rural household mobility	12.2%	6

RANK 21

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

State revenue to schools per local dollar

ID $3.09

US $1.18

	ID	RANK
Rural instructional expenditures per pupil	$4,908	1
Ratio of instructional to transportation expenditures	$11.22	29
Median organizational scale (x100)	2,210	26
State revenue to schools per local dollar	$3.09	44
Adjusted salary expenditures per instructional FTE	$70,971	14

RANK 19

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | **URGENT**

Rural poverty difference in reading (Gr 8)

ID 9.6

US 18.2

	ID	RANK
Rural poverty difference in math (Gr 8)	21.4	22
Rural poverty difference in reading (Gr 8)	9.6	39
Rural NAEP composite math (Gr 4 and 8)	0.095	28
Rural NAEP composite reading (Gr 4 and 8)	-0.025	21
HS grad rate rural advantage	4.7%	39

RANK 38

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | **URGENT**

Percent of rural gifted students who are female

ID 47.2%

US 50.4%

	ID	RANK
Students per psychologist/school counselor	387	10
Percent of rural households without broadband access	10.6%	33
Percent of rural school-aged children without health insurance	9.9%	5
Percent rural enrollment in public preschool	25.6%	10
Percent of rural gifted/talented who are female	47.2%	7

RANK 2

Priority Ranking

29

Significant

Illinois

Slightly more than one in five schools in Illinois are rural. Over 160,000 rural students attend rural schools in the state, but rural students represent only about 9% of all students in the state. Rural Illinois teachers are paid, on average, $10,000 less than rural teachers in other states and about $16,000 less than their non-rural peers. On the eighth-grade NAEP test of reading, rural Illinois students living in lower income households have the lowest scores compared to their peers from wealthier households. The poverty gap in eighth-grade reading is 43% greater than the rural United States average, suggesting significant inequities in the extent to which eighth-grade children from lower income households are learning. Rural districts in Illinois receive only 86 cents of state funding for every dollar of local revenue they raise, ranking 12th in priority for inequitable school funding.

GAUGE 1

Importance of Rural Education

NOTABLE | **IMPORTANT** | VERY IMPORTANT | CRUCIAL

RANK 34

Percent small rural districts

IL 62.3%

US 50.0%

	IL	RANK
Percent rural schools	20.9%	37
Percent small rural districts	62.3%	18
Percent rural students	8.6%	38
Number of rural students	160,902	20
Percent of state education funds to rural districts	8.5%	38

GAUGE 2

Student and Family Diversity

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 39

Rural diversity index

IL 21.1%

US 33.4%

	IL	RANK
Diversity index	21.1%	36
Poverty level in rural school communities	318%	37
Percent of rural students with IEP	16.5%	15
Percent of rural school-aged children experiencing poverty	11.6%	27
Percent of rural household mobility	7.3%	42

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 13

Rural adjusted salary expenditures per instructional FTE

IL $66,189

US $76,374

	IL	RANK
Rural instructional expenditures per pupil	$7,969	32
Ratio of instructional to transportation expenditures	$9.20	12
Median organizational scale (x100)	949	36
State revenue to schools per local dollar	$0.86	12
Adjusted salary expenditures per instructional FTE	$66,189	8

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 24

Rural poverty difference in reading (Gr 8)

IL 26.1

US 18.2

	IL	RANK
Rural poverty difference in math (Gr 8)	15.9	34
Rural poverty difference in reading (Gr 8)	26.1	1
Rural NAEP composite math (Gr 4 and 8)	0.109	30
Rural NAEP composite reading (Gr 4 and 8)	0.088	30
HS grad rate rural advantage	NA	NA

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 23

Percent rural enrollment in public preschool

IL 47.6%

US 34.1%

	IL	RANK
Students per psychologist/school counselor	389	9
Percent of rural households without broadband access	13.7%	18
Percent of rural school-aged children without health insurance	4.5%	30
Percent rural enrollment in public preschool	47.6%	44
Percent of rural gifted/talented who are female	48.6%	17

Priority Ranking

11

Leading

Indiana

Indiana falls just outside of the top 10 in terms of priority. Almost one in four students in the state attends rural schools, and the state has one of the largest populations of rural students in absolute numbers. These students generally attend large schools and districts, with only one in 25 of the districts classified as small. At less than $6,000 per rural student, instructional spending is very low. Only four states spend less to educate their rural learners, and Indiana districts' spending on transportation is high relative to instructional costs, ranking third among states. The *Access to Supports for Learning and Development* gauge rank is Urgent, particularly the ratio of school counselors and school psychologists to the number of students served in rural schools. On average, there are 500 rural Indiana students to just one mental health professional—only rural Michigan students have less access.

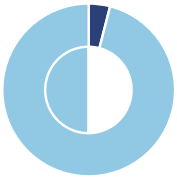
GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 22

Percent small rural districts



IN 4.0%

US 50.0%

	IN	RANK
Percent rural schools	38.2%	22
Percent small rural districts	4.0%	38
Percent rural students	24.2%	19
Number of rural students	238,590	8
Percent of state education funds to rural districts	23.2%	23

GAUGE 2

Student and Family Diversity

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 28

Rural diversity index

IN 19.7%

US 33.4%

	IN	RANK
Diversity index	19.7%	39
Poverty level in rural school communities	289%	26
Percent of rural students with IEP	17.5%	11
Percent of rural school-aged children experiencing poverty	10.7%	33
Percent of rural household mobility	9.6%	24

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 1

Rural instructional expenditures per pupil

IN $5,582

US $7,174

	IN	RANK
Rural instructional expenditures per pupil	$5,582	5
Ratio of instructional to transportation expenditures	$7.89	3
Median organizational scale (x100)	6,140	15
State revenue to schools per local dollar	$1.85	36
Adjusted salary expenditures per instructional FTE	$68,029	11

GAUGE 4

Educational Outcomes

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 29

Rural poverty difference in reading (Gr 8)

IN 22.3

US 18.2

	IN	RANK
Rural poverty difference in math (Gr 8)	20.2	24
Rural poverty difference in reading (Gr 8)	22.3	9
Rural NAEP composite math (Gr 4 and 8)	0.289	43
Rural NAEP composite reading (Gr 4 and 8)	0.106	32
HS grad rate rural advantage	1.3%	17

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 3

Students per psychologist/ school counselor

IN 501

US 310

	IN	RANK
Students per psychologist/school counselor	501	2
Percent of rural households without broadband access	13.7%	18
Percent of rural school-aged children without health insurance	9.4%	7
Percent rural enrollment in public preschool	33.8%	27
Percent of rural gifted/talented who are female	48.4%	12

Priority Ranking

40

Notable

Iowa

Attention to Iowa's rural schools and communities is notably important. Slightly more than half of Iowa's schools are rural and nearly one in three of the state's public PK–12 learners lives in a rural community. The percent of Iowa children attending rural districts is more than double the U.S. average. The schools are some of the most racially homogeneous in the United States, and school community and child poverty levels are relatively low in comparison to other states. The ratio of state support to local funding is nearly one-to-one, and per pupil funding for rural education ranks exactly in the middle of all states, though slightly below average. The state has one of the highest rural enrollments in public preschool but ranks well below the U.S. median for students' access to school psychologists and counselors.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 10

Percent rural students

IA 32.8%

US 15.7%

	IA	RANK
Percent rural schools	50.2%	11
Percent small rural districts	37.7%	28
Percent rural students	32.8%	9
Number of rural students	167,689	17
Percent of state education funds to rural districts	30.4%	15

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | URGENT

RANK 48

Rural diversity index

IA 19.4%

US 33.4%

	IA	RANK
Diversity index	19.4%	41
Poverty level in rural school communities	319%	38
Percent of rural students with IEP	12.7%	44
Percent of rural school-aged children experiencing poverty	8.0%	41
Percent of rural household mobility	8.6%	29

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 37

Rural instructional expenditures per pupil

IA $6,911

US $7,174

	IA	RANK
Rural instructional expenditures per pupil	$6,911	25
Ratio of instructional to transportation expenditures	$13.61	40
Median organizational scale (x100)	1,587	27
State revenue to schools per local dollar	$0.98	17
Adjusted salary expenditures per instructional FTE	$79,491	33

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK 36

Rural poverty difference in reading (Gr 8)

IA 18.9

US 18.2

	IA	RANK
Rural poverty difference in math (Gr 8)	19.6	25
Rural poverty difference in reading (Gr 8)	18.9	22
Rural NAEP composite math (Gr 4 and 8)	0.177	37
Rural NAEP composite reading (Gr 4 and 8)	0.119	34
HS grad rate rural advantage	2.9%	30

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | URGENT

RANK 41

Percent rural enrollment in public preschool

IA 55.2%

US 34.1%

	IA	RANK
Students per psychologist/school counselor	345	18
Percent of rural households without broadband access	11.7%	29
Percent of rural school-aged children without health insurance	4.0%	40
Percent rural enrollment in public preschool	55.2%	48
Percent of rural gifted/talented who are female	49.6%	22

Priority Ranking

26

Significant

Kansas

At 46%, the percent of schools in Kansas that are rural is significantly above the U.S. average of about 30%, but the absolute number of rural public school students in the state ranks near the median. Kansas teachers make about $10,000 less than their peers teaching in rural schools in other states, and educational outcomes for rural children are of urgent concern. On each educational outcome indicator, Kansas scores in the most concerning half of all states. At rank six in importance, the rural poverty difference in eighth-grade math indicates a clear need for attention to the equitable education of the state's rural eighth graders. Rural girls are underrepresented in gifted education programs across the state.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 15

Percent rural schools

KS 46.3%

US 29.3%

	KS	RANK
Percent rural schools	46.3%	15
Percent small rural districts	68.2%	13
Percent rural students	23.7%	20
Number of rural students	114,746	24
Percent of state education funds to rural districts	24.3%	21

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 21

Percent of rural school-aged children experiencing poverty

KS 7.4%

US 13.6%

	KS	RANK
Diversity index	29.0%	23
Poverty level in rural school communities	294%	28
Percent of rural students with IEP	16.5%	15
Percent of rural school-aged children experiencing poverty	7.4%	44
Percent of rural household mobility	10.5%	11

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 43

Median organizational scale (x 100)

KS 731

US 2,651

	KS	RANK
Rural instructional expenditures per pupil	$7,367	28
Ratio of instructional to transportation expenditures	$13.38	39
Median organizational scale (x100)	731	40
State revenue to schools per local dollar	$2.44	40
Adjusted salary expenditures per instructional FTE	$66,135	7

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 13

Rural poverty difference in math (Gr 8)

KS 25.3

US 22.0

	KS	RANK
Rural poverty difference in math (Gr 8)	25.3	6
Rural poverty difference in reading (Gr 8)	20.1	17
Rural NAEP composite math (Gr 4 and 8)	0.041	24
Rural NAEP composite reading (Gr 4 and 8)	-0.077	14
HS grad rate rural advantage	2.5%	25

GAUGE 5

Access to Supports for Learning and Development

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 33

Percent of rural households without broadband access

KS 13.3%

US 13.4%

	KS	RANK
Students per psychologist/school counselor	254	34
Percent of rural households without broadband access	13.3%	21
Percent of rural school-aged children without health insurance	4.5%	30
Percent rural enrollment in public preschool	47.4%	43
Percent of rural gifted/talented who are female	48.2%	10

Priority Ranking

6

Leading

Kentucky

A strength of rural education in Kentucky is its relative success at equitably identifying girls for gifted education. This is not the case in some states, where rural girls make up as few as 40% of the students on gifted education rosters. Another bright spot is Kentucky's success in graduating rural students from high school relative to non-rural students. However, given that Kentucky ranks Crucial and Urgent on two of five gauges, it's unsurprising that Kentucky ranks 6 overall in rural priority. The state has nearly double the U.S. average number of rural students, but these students receive just 35% of the state's education funding. Community poverty levels are dire and more than one in five students live in homes where the household income is below the federal poverty line of $30,000 for a family of four.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 12

Percent rural students

KY 31.1%

US 15.7%

	KY	RANK
Percent rural schools	42.0%	19
Percent small rural districts	5.8%	37
Percent rural students	31.1%	12
Number of rural students	203,149	13
Percent of state education funds to rural districts	35.1%	10

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 6

Percent of rural school-aged children experiencing poverty

KY 22.6%

US 13.6%

	KY	RANK
Diversity index	18.2%	42
Poverty level in rural school communities	217%	2
Percent of rural students with IEP	17.8%	9
Percent of rural school-aged children experiencing poverty	22.6%	2
Percent of rural household mobility	10.1%	19

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 17

Ratio of instructional to transportation expenditures

KY $8.96

US $11.09

	KY	RANK
Rural instructional expenditures per pupil	$6,217	16
Ratio of instructional to transportation expenditures	$8.96	9
Median organizational scale (x100)	9,143	12
State revenue to schools per local dollar	$2.88	42
Adjusted salary expenditures per instructional FTE	$77,925	31

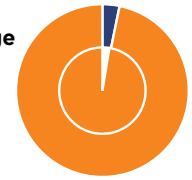
GAUGE 4

Educational Outcomes

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 16

HS grad rate rural advantage



KY 3.2%

US 2.6%

	KY	RANK
Rural poverty difference in math (Gr 8)	21.5	21
Rural poverty difference in reading (Gr 8)	21.5	12
Rural NAEP composite math (Gr 4 and 8)	-0.160	10
Rural NAEP composite reading (Gr 4 and 8)	-0.051	18
HS grad rate rural advantage	3.2%	32

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 25

Percent of rural households without broadband access

KY 16.1%

US 13.4%

	KY	RANK
Students per psychologist/school counselor	314	22
Percent of rural households without broadband access	16.1%	8
Percent of rural school-aged children without health insurance	5.0%	28
Percent rural enrollment in public preschool	34.3%	28
Percent of rural gifted/talented who are female	52.3%	36

Priority Ranking

6

Leading

Louisiana

Louisiana's school population is characterized by high diversity and especially high poverty. Of all states with available data, Louisiana has the most concerning performance in math education for eighth-grade students eligible for free or reduced meals. Transportation costs are an outsized expense in rural districts in the state, with only three states having less favorable ratios than Louisiana. One of the state's most promising indicators is the high adjusted rural teacher salaries, but at almost 500 children to each mental health professional, rural children lack equitable access to school counselors and school psychologists.

GAUGE 1

Importance of Rural Education

NOTABLE | **IMPORTANT** | VERY IMPORTANT | CRUCIAL

RANK 35

Percent rural schools

LA 34.3%

US 29.3%

	LA	RANK
Percent rural schools	34.3%	26
Percent small rural districts	3.7%	39
Percent rural students	13.8%	34
Number of rural students	83,991	26
Percent of state education funds to rural districts	15.1%	34

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 8

Poverty level in rural school communities

LA 219%

US 291%

	LA	RANK
Diversity index	39.9%	14
Poverty level in rural school communities	219%	4
Percent of rural students with IEP	13.3%	39
Percent of rural school-aged children experiencing poverty	21.7%	4
Percent of rural household mobility	10.4%	14

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 7

Rural instructional expenditures per pupil

LA $6,434

US $7,174

	LA	RANK
Rural instructional expenditures per pupil	$6,434	17
Ratio of instructional to transportation expenditures	$8.09	4
Median organizational scale (x100)	13,933	10
State revenue to schools per local dollar	$1.26	26
Adjusted salary expenditures per instructional FTE	$77,770	30

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 4

Rural poverty difference in math (Gr 8)

LA 30.8

US 22.0

	LA	RANK
Rural poverty difference in math (Gr 8)	30.8	1
Rural poverty difference in reading (Gr 8)	21.4	14
Rural NAEP composite math (Gr 4 and 8)	-0.260	5
Rural NAEP composite reading (Gr 4 and 8)	-0.056	17
HS grad rate rural advantage	1.1%	14

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 22

Students per psychologist/ school counselor

LA 489

US 310

	LA	RANK
Students per psychologist/school counselor	489	3
Percent of rural households without broadband access	17.2%	6
Percent of rural school-aged children without health insurance	4.4%	32
Percent rural enrollment in public preschool	36.0%	29
Percent of rural gifted/talented who are female	59.7%	47

Priority Ranking

21

Major

Maine

Maine ranks first in the *Importance* gauge and 21st overall. Nearly one in two students in Maine lives in a rural community. Only three states have proportionally more rural schools: South Dakota, Montana, and Vermont. Although 68% of Maine's schools are rural, less than 50% of the state's education funds goes to rural districts, making Maine a top priority for equitable state funding for rural schools. Likewise, the ratio of state funding to local funding for rural schools skews far to local sources of funds, contributing to the issue of unequal school funding. Maine ranks just outside the top 10 states where transportation costs are high relative to spending on instruction. Poverty-based performance gaps in grade 8 math and reading fall around the middle of all 50 states.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 1

Percent rural students

ME 48.1%

US 15.7%

	ME	RANK
Percent rural schools	67.5%	4
Percent small rural districts	71.5%	8
Percent rural students	48.1%	3
Number of rural students	81,911	28
Percent of state education funds to rural districts	49.4%	3

GAUGE 2

Student and Family Diversity

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 31

Rural diversity index

ME 13.2%

US 33.4%

	ME	RANK
Diversity index	13.2%	48
Poverty level in rural school communities	299%	31
Percent of rural students with IEP	18.3%	6
Percent of rural school-aged children experiencing poverty	13.2%	20
Percent of rural household mobility	8.4%	31

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 18

Ratio of instructional to transportation expenditures

ME $9.20

US $11.09

	ME	RANK
Rural instructional expenditures per pupil	$8,123	34
Ratio of instructional to transportation expenditures	$9.20	12
Median organizational scale (x100)	1,527	28
State revenue to schools per local dollar	$0.70	9
Adjusted salary expenditures per instructional FTE	$77,665	29

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 15

Rural NAEP composite reading (Gr 4 and 8)

ME -0.119

US 0.0

	ME	RANK
Rural poverty difference in math (Gr 8)	19.3	27
Rural poverty difference in reading (Gr 8)	17.7	25
Rural NAEP composite math (Gr 4 and 8)	-0.104	14
Rural NAEP composite reading (Gr 4 and 8)	-0.119	9
HS grad rate rural advantage	1.2%	16

GAUGE 5

Access to Supports for Learning and Development

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 35

Percent rural enrollment in public preschool

ME 28.4%

US 34.1%

	ME	RANK
Students per psychologist/school counselor	260	32
Percent of rural households without broadband access	10.2%	38
Percent of rural school-aged children without health insurance	6.1%	21
Percent rural enrollment in public preschool	28.4%	18
Percent of rural gifted/talented who are female	51.4%	32

Priority Ranking

45

Notable

Maryland

Every rural school district in Maryland is large and just under one in six schools are rural. No state has larger rural schools and districts than Maryland, and its rural students are some of the most diverse in the United States. Maryland's almost 60,000 rural students rank 33rd as compared to total enrollment numbers of rural students in other states, and they account for about 7% of the state's total population of school-aged children. As compared to the graduation rates of their non-rural peers, the state is one of the best at graduating rural students from high school—students in rural Maryland schools are almost 6 percentage points more likely to graduate than their non-rural peers, an advantage that is significantly above the rural graduation advantage U.S. average of 2.6 percentage points.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 46

Percent small rural districts

MD 0.0%

US 50.0%

	MD	RANK
Percent rural schools	16.1%	44
Percent small rural districts	0.0%	46
Percent rural students	6.8%	42
Number of rural students	59,577	33
Percent of state education funds to rural districts	7.1%	42

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | URGENT

RANK 42

Percent rural household mobility

MD 8.4%

US 9.7%

	MD	RANK
Diversity index	49.1%	5
Poverty level in rural school communities	419%	44
Percent of rural students with IEP	12.2%	46
Percent of rural school-aged children experiencing poverty	8.5%	39
Percent of rural household mobility	8.4%	31

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 20

Median organizational scale (x 100)

MD 71,488

US 2,651

	MD	RANK
Rural instructional expenditures per pupil	$8,816	38
Ratio of instructional to transportation expenditures	$9.89	16
Median organizational scale (x100)	71,488	1
State revenue to schools per local dollar	$1.11	21
Adjusted salary expenditures per instructional FTE	$86,516	39

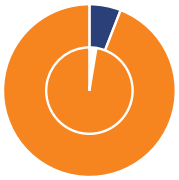
GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK 45

HS grad rate rural advantage



MD 5.9%

US 2.6%

	MD	RANK
Rural poverty difference in math (Gr 8)	NA	NA
Rural poverty difference in reading (Gr 8)	NA	NA
Rural NAEP composite math (Gr 4 and 8)	0.111	31
Rural NAEP composite reading (Gr 4 and 8)	0.232	41
HS grad rate rural advantage	5.9%	44

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | URGENT

RANK 40

Percent rural enrollment in public preschool

MD 25.1%

US 34.1%

	MD	RANK
Students per psychologist/school counselor	252	36
Percent of rural households without broadband access	10.9%	31
Percent of rural school-aged children without health insurance	3.7%	42
Percent rural enrollment in public preschool	25.1%	9
Percent of rural gifted/talented who are female	51.7%	33

Priority Ranking

48

Notable

Massachusetts

Although there are few rural schools in Massachusetts, rural schools serve around 74,000 rural students. The state is marked by very low rates of poverty, both on measures of poverty rates in rural school communities as well as on measures of the percentage of the state's school age children who live in homes with incomes below the poverty line. No state has fewer uninsured rural children. NAEP scores for rural fourth and eighth graders are some of the best in the United States. Rural students in the state benefit from the rural graduation advantage and are almost 6 percentage points more likely to graduate from high school than their non-rural peers. This is more than double the rural U.S. average of 2.6 percentage points.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 42

Percent rural schools

MA 11.3%

US 29.3%

	MA	RANK
Percent rural schools	11.3%	49
Percent small rural districts	37.7%	28
Percent rural students	8.6%	38
Number of rural students	73,828	32
Percent of state education funds to rural districts	8.5%	38

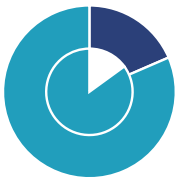
GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | URGENT

RANK 38

Percent rural students with IEP



MA 18.5%

US 15.0%

	MA	RANK
Diversity index	26.7%	25
Poverty level in rural school communities	526%	48
Percent of rural students with IEP	18.5%	4
Percent of rural school-aged children experiencing poverty	6.6%	45
Percent of rural household mobility	8.6%	29

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 33

Median organizational scale (x 100)

MA 4,290

US 2,651

	MA	RANK
Rural instructional expenditures per pupil	$11,165	43
Ratio of instructional to transportation expenditures	$10.44	23
Median organizational scale (x100)	4,290	18
State revenue to schools per local dollar	$0.64	6
Adjusted salary expenditures per instructional FTE	$93,499	45

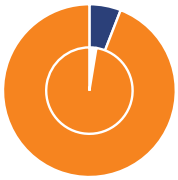
GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK 47

HS grad rate rural advantage



MA 5.8%

US 2.6%

	MA	RANK
Rural poverty difference in math (Gr 8)	NA	NA
Rural poverty difference in reading (Gr 8)	NA	NA
Rural NAEP composite math (Gr 4 and 8)	0.305	44
Rural NAEP composite reading (Gr 4 and 8)	0.579	47
HS grad rate rural advantage	5.8%	43

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | URGENT

RANK 48

Percent of rural gifted students who are female

MA 49.4%

US 50.4%

	MA	RANK
Students per psychologist/school counselor	210	43
Percent of rural households without broadband access	6.5%	47
Percent of rural school-aged children without health insurance	1.1%	50
Percent rural enrollment in public preschool	42.0%	40
Percent of rural gifted/talented who are female	49.4%	21

Priority Ranking

34

Significant

Michigan

At nearly a quarter million students, Michigan serves a very large absolute number of rural students, but they make up less than one in five of the total student population. Only six states have a greater disparity between the proportional size of the rural enrollment and the proportional funding that goes toward educating rural students—18.2% of Michigan's students are in rural districts, but only 16.9% of the state funding goes to rural districts. The most pressing indicator for Michigan in this report is rural student access to school psychologists and school counselors. Across rural school districts in the state, on average, one school counselor or school psychologist serves 571 students. This is 84% worse than the rural average and the lowest professional-to-student ratio among all states. Achievement data for fourth and eighth-grade rural students experiencing poverty and all rural students ranks in the middle compared to other U.S. states.

GAUGE 1

Importance of Rural Education

NOTABLE | **IMPORTANT** | VERY IMPORTANT | CRUCIAL

RANK 28

Percent small rural districts

MI 38.3%

US 50.0%

	MI	RANK
Percent rural schools	28.7%	31
Percent small rural districts	38.3%	27
Percent rural students	18.2%	27
Number of rural students	226,003	10
Percent of state education funds to rural districts	16.9%	33

GAUGE 2

Student and Family Diversity

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 36

Percent rural household mobility

MI 9.0%

US 9.7%

	MI	RANK
Diversity index	22.3%	33
Poverty level in rural school communities	277%	22
Percent of rural students with IEP	13.5%	38
Percent of rural school-aged children experiencing poverty	11.4%	29
Percent of rural household mobility	9.0%	28

GAUGE 3

Educational Policy Context

NOTABLE | **IMPORTANT** | VERY IMPORTANT | CRUCIAL

RANK 35

Rural instructional expenditures per pupil

MI $6,613

US $7,174

	MI	RANK
Rural instructional expenditures per pupil	$6,613	20
Ratio of instructional to transportation expenditures	$12.41	36
Median organizational scale (x100)	2,651	25
State revenue to schools per local dollar	$1.65	34
Adjusted salary expenditures per instructional FTE	$75,431	25

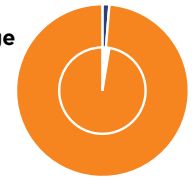
GAUGE 4

Educational Outcomes

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 22

HS grad rate rural advantage



MI 1.3%

US 2.6%

	MI	RANK
Rural poverty difference in math (Gr 8)	20.5	23
Rural poverty difference in reading (Gr 8)	15.3	30
Rural NAEP composite math (Gr 4 and 8)	0.033	22
Rural NAEP composite reading (Gr 4 and 8)	0.013	25
HS grad rate rural advantage	1.3%	17

GAUGE 5

Access to Supports for Learning and Development

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 34

Students per psychologist/ school counselor

MI 574

US 310

	MI	RANK
Students per psychologist/school counselor	574	1
Percent of rural households without broadband access	12.5%	26
Percent of rural school-aged children without health insurance	4.4%	32
Percent rural enrollment in public preschool	38.7%	35
Percent of rural gifted/talented who are female	58.6%	46

Priority Ranking

38

Notable

Minnesota

The percentage of Minnesota's children who attend rural schools is above the U.S. average. Minnesota provides proportionally less funding to rural districts relative to the size of its rural student enrollment and is one of 14 states with the most disparity. The state is marked by low rates of poverty, both on measures of poverty rates in rural school communities as well as on measures of the percentage of the state's school age children who live in homes with incomes below the poverty line. Students living in lower income households face particularly strong educational barriers as evidenced by their lower NAEP scores in reading and math compared to their rural peers who live in higher-income households. Rural student access to school counselors and school psychologists is critical at an average ratio of 400 students to one professional.

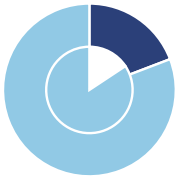
GAUGE 1

Importance of Rural Education

NOTABLE | **IMPORTANT** | VERY IMPORTANT | CRUCIAL

RANK 27

Percent rural students



MN 19.2%

US 15.7%

	MN	RANK
Percent rural schools	34.2%	27
Percent small rural districts	40.8%	26
Percent rural students	19.2%	25
Number of rural students	152,930	21
Percent of state education funds to rural districts	19.1%	27

GAUGE 2

Student and Family Diversity

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 41

Rural diversity index

MN 24.1%

US 33.4%

	MN	RANK
Diversity index	24.1%	30
Poverty level in rural school communities	322%	40
Percent of rural students with IEP	17.1%	13
Percent of rural school-aged children experiencing poverty	7.5%	43
Percent of rural household mobility	8.3%	33

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 41

Rural instructional expenditures per pupil

MN $7,712

US $7,174

	MN	RANK
Rural instructional expenditures per pupil	$7,712	30
Ratio of instructional to transportation expenditures	$9.76	15
Median organizational scale (x100)	1,507	29
State revenue to schools per local dollar	$2.71	41
Adjusted salary expenditures per instructional FTE	$82,814	35

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 19

Rural poverty difference in reading (Gr 8)

MN 22.6

US 18.2

	MN	RANK
Rural poverty difference in math (Gr 8)	23.5	14
Rural poverty difference in reading (Gr 8)	22.6	8
Rural NAEP composite math (Gr 4 and 8)	0.143	36
Rural NAEP composite reading (Gr 4 and 8)	0.031	26
HS grad rate rural advantage	2.2%	22

GAUGE 5

Access to Supports for Learning and Development

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 36

Students per psychologist/ school counselor

MN 400

US 310

	MN	RANK
Students per psychologist/school counselor	400	7
Percent of rural households without broadband access	10.8%	32
Percent of rural school-aged children without health insurance	4.4%	32
Percent rural enrollment in public preschool	47.9%	46
Percent of rural gifted/talented who are female	50.7%	27

Priority Ranking

1

Leading

Mississippi

For two decades of this report, Mississippi has been the leading priority state in *Why Rural Matters* except for 2009 when it ranked number three. Over half of the public schools in Mississippi are located in a rural area, and over half of public-school students in Mississippi attend school in a rural school district. Resource equity is a serious issue given that Mississippi spends on average $2,000 less on the education of a rural student than other states. Teacher salaries are $13,000 below the U.S. rural average and over $17,000 below the average for all teachers in the United States, even after adjusting for local wage differences. Compounding disadvantage, over one in five rural Mississippi households lack basic internet access, and almost 7% of rural school aged children are uninsured. While these conditions should be balanced by greater mental health support to Mississippi's rural children, there is only one psychologist or counselor for every 436 children, the fifth most concerning ratio in the United States.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 7

Percent state education funds to rural districts

MS 51.0%

US 16.2%

	MS	RANK
Percent rural schools	50.2%	11
Percent small rural districts	1.3%	45
Percent rural students	50.3%	2
Number of rural students	219,613	12
Percent of state education funds to rural districts	51.0%	2

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | **CRITICAL** | **URGENT**

RANK 14

Poverty level in rural school communities

MS 256%

US 291%

	MS	RANK
Diversity index	38.1%	17
Poverty level in rural school communities	256%	14
Percent of rural students with IEP	15.3%	22
Percent of rural school-aged children experiencing poverty	21.7%	4
Percent of rural household mobility	6.1%	45

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 3

Rural instructional expenditures per pupil

MS $5,278

US $7,174

	MS	RANK
Rural instructional expenditures per pupil	$5,278	2
Ratio of instructional to transportation expenditures	$10.80	26
Median organizational scale (x100)	12,837	11
State revenue to schools per local dollar	$1.35	31
Adjusted salary expenditures per instructional FTE	$63,562	3

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 10

Rural poverty difference in reading (Gr 8)

MS 25.7

US 18.2

	MS	RANK
Rural poverty difference in math (Gr 8)	22.7	15
Rural poverty difference in reading (Gr 8)	25.7	2
Rural NAEP composite math (Gr 4 and 8)	-0.125	12
Rural NAEP composite reading (Gr 4 and 8)	-0.025	21
HS grad rate rural advantage	2.5%	25

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 5

Percent of rural households without broadband access

MS 20.6%

US 13.4%

	MS	RANK
Students per psychologist/school counselor	436	5
Percent of rural households without broadband access	20.6%	2
Percent of rural school-aged children without health insurance	6.6%	17
Percent rural enrollment in public preschool	33.6%	25
Percent of rural gifted/talented who are female	50.8%	28

Priority Ranking

5

Leading

Missouri

Over 180,000 rural students attend public PK–12 schools in Missouri. This number is almost double the rural U.S. average. Exactly 44% of the state's schools are rural and they serve more than one in five of Missouri's students. Missouri spends less than $6,000 per rural pupil, which is only 81% of the rural U.S. average. Rural Missouri students attend schools in communities with high poverty rates. Only seven states have higher rates of school community poverty. Even though rural school communities are likely to have high rates of poverty, schools are disproportionally funded by local sources of revenue. Rural teacher salaries are critically low. Missouri teachers make almost $14,000 less than their rural peers in other states—only Arkansas pays teachers less. Rural NAEP scores for fourth and eighth graders are low for reading (ranking 15) and middle for math (ranking 25).

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 15

Percent rural schools

MO 44.0%

US 29.3%

	MO	RANK
Percent rural schools	44.0%	17
Percent small rural districts	64.4%	16
Percent rural students	21.2%	23
Number of rural students	183,200	15
Percent of state education funds to rural districts	23.8%	22

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 18

Poverty level in rural school communities

MO 236%

US 291%

	MO	RANK
Diversity index	16.8%	44
Poverty level in rural school communities	236%	8
Percent of rural students with IEP	14.7%	27
Percent of rural school-aged children experiencing poverty	15.0%	17
Percent of rural household mobility	9.9%	20

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 4

Rural instructional expenditures per pupil

MO $5,852

US $7,174

	MO	RANK
Rural instructional expenditures per pupil	$5,852	10
Ratio of instructional to transportation expenditures	$10.04	19
Median organizational scale (x100)	921	37
State revenue to schools per local dollar	$0.75	10
Adjusted salary expenditures per instructional FTE	$62,487	2

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 25

Rural NAEP composite reading (Gr 4 and 8)

MO -0.067

US 0.0

	MO	RANK
Rural poverty difference in math (Gr 8)	15.5	37
Rural poverty difference in reading (Gr 8)	19.5	18
Rural NAEP composite math (Gr 4 and 8)	0.048	25
Rural NAEP composite reading (Gr 4 and 8)	-0.067	15
HS grad rate rural advantage	2.4%	24

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 13

Percent of school-aged children without health insurance coverage

MO 7.5%

US 6.7%

	MO	RANK
Students per psychologist/school counselor	287	23
Percent of rural households without broadband access	15.8%	9
Percent of rural school-aged children without health insurance	7.5%	15
Percent rural enrollment in public preschool	44.6%	41
Percent of rural gifted/talented who are female	48.3%	11

Priority Ranking

24

Major

Montana

Only South Dakota has a higher proportional share of rural schools than Montana, but only nine states have fewer rural students than Montana's total of just under 50,000. Montana's rural student population is about half of the median for all 50 states (94,593). While the percentage of rural children who live in homes with household incomes below the poverty line is relatively low at just over one in ten, student mobility is high with one in ten students changing residences per year. Rural student NAEP scores for reading and math rank about in the middle of all 50 states, but the scores of Montana's rural eighth graders living in lower-income households are far less robust, ranking 10th in priority for math achievement and 20th for reading. Access to key supports is mixed, with the ninth highest rate of uninsured children along with two other indicators above the midpoint of states and the other two indicators below.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 5

Percent small rural districts

MT 94.6%

US 50.0%

	MT	RANK
Percent rural schools	73.8%	2
Percent small rural districts	94.6%	1
Percent rural students	33.0%	8
Number of rural students	49,168	40
Percent of state education funds to rural districts	36.4%	9

GAUGE 2

Student and Family Diversity

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 35

Percent rural household mobility

MT 10.3%

US 9.7%

	MT	RANK
Diversity index	21.7%	35
Poverty level in rural school communities	267%	19
Percent of rural students with IEP	13.2%	42
Percent of rural school-aged children experiencing poverty	11.1%	30
Percent of rural household mobility	10.3%	17

GAUGE 3

Educational Policy Context

NOTABLE | **IMPORTANT** | VERY IMPORTANT | CRUCIAL

RANK 36

Median organizational scale (x 100)

MT 56

US 2,651

	MT	RANK
Rural instructional expenditures per pupil	$7,918	31
Ratio of instructional to transportation expenditures	$10.36	21
Median organizational scale (x100)	56	49
State revenue to schools per local dollar	$0.98	17
Adjusted salary expenditures per instructional FTE	$74,047	23

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 21

Rural poverty difference in math (Gr 8)

MT 24.5

US 22.0

	MT	RANK
Rural poverty difference in math (Gr 8)	24.5	10
Rural poverty difference in reading (Gr 8)	19.4	20
Rural NAEP composite math (Gr 4 and 8)	0.049	26
Rural NAEP composite reading (Gr 4 and 8)	0.038	27
HS grad rate rural advantage	3.1%	31

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 17

Percent of school-aged children without health insurance coverage

MT 9.1%

US 6.7%

	MT	RANK
Students per psychologist/school counselor	253	35
Percent of rural households without broadband access	12.8%	24
Percent of rural school-aged children without health insurance	9.1%	9
Percent rural enrollment in public preschool	28.3%	17
Percent of rural gifted/talented who are female	49.1%	19

Priority Ranking

44

Notable

Nebraska

Just over half of Nebraska's schools are rural and most are small. These schools serve about 77,000 public PK–12 students which is substantially less than the median of about 95,000 for all U.S. states. Nebraska has the highest percentage of rural children enrolled in public preschool of any state. Fewer than 6% of rural school-aged children live in homes with incomes below the federal poverty line; only Rhode Island and Utah have lower rates. Poverty rates in rural school communities are relatively low as well, ranking 35th. Nebraska has the greatest disparity of funding given the percent of rural students in the state relative to the percent of state expenditures that goes to rural districts. Likewise, the ratio of state-to-local funding to educate rural students is critical at $0.28 of state support to $1.00 of local funding. No other state relies as heavily on local funding to educate its rural students.

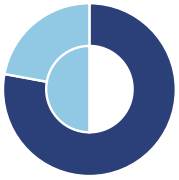
GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 11

Percent small rural districts



NE 77.9%

US 50.0%

	NE	RANK
Percent rural schools	51.5%	8
Percent small rural districts	77.9%	3
Percent rural students	23.6%	21
Number of rural students	77,163	29
Percent of state education funds to rural districts	17.8%	29

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | URGENT

RANK 46

Percent of rural school-aged children experiencing poverty

NE 5.7%

US 13.6%

	NE	RANK
Diversity index	20.2%	38
Poverty level in rural school communities	311%	35
Percent of rural students with IEP	14.3%	31
Percent of rural school-aged children experiencing poverty	5.7%	48
Percent of rural household mobility	7.9%	38

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 44

State revenue to schools per local dollar

NE $0.28

US $1.18

	NE	RANK
Rural instructional expenditures per pupil	$8,970	39
Ratio of instructional to transportation expenditures	$16.69	45
Median organizational scale (x100)	421	46
State revenue to schools per local dollar	$0.28	1
Adjusted salary expenditures per instructional FTE	$82,523	34

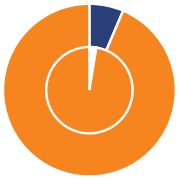
GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK 44

HS grad rate rural advantage



NE 6.4%

US 2.6%

	NE	RANK
Rural poverty difference in math (Gr 8)	19.2	28
Rural poverty difference in reading (Gr 8)	12.8	36
Rural NAEP composite math (Gr 4 and 8)	0.306	45
Rural NAEP composite reading (Gr 4 and 8)	0.133	36
HS grad rate rural advantage	6.4%	46

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | URGENT

RANK 42

Percent rural enrollment in public preschool

NE 57.8%

US 34.1%

	NE	RANK
Students per psychologist/school counselor	236	40
Percent of rural households without broadband access	12.8%	24
Percent of rural school-aged children without health insurance	5.9%	23
Percent rural enrollment in public preschool	57.8%	50
Percent of rural gifted/talented who are female	50.0%	25

Priority Ranking

19

Major

Nevada

Nevada has the lowest absolute number of rural students among all states with available data. Its rural students are some of the most racially diverse and more than one in ten rural students have changed residences in the past year. The ratio of transportation expenses to instructional expenditures is at a critical level; only West Virginia has a more burdensome transportation cost. About one in five of Nevada's preschool aged children is enrolled in public preschool—only two states have lower public preschool enrollment. Eighth-grade NAEP scores for rural students who live in lower income households are very low relative to the scores of their wealthier peers. This economic disparity shows up in reading, ranking 5th in priority, and in math, ranking 13th. In Nevada, rural high school students are 3 percentage points less likely to graduate from high school than their non-rural peers in the state.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 48

Percent small rural districts

NV 50.0%

US 50.0%

	NV	RANK
Percent rural schools	18.0%	40
Percent small rural districts	50.0%	22
Percent rural students	1.9%	49
Number of rural students	8,048	49
Percent of state education funds to rural districts	3.8%	48

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | URGENT

RANK 11

Percent rural household mobility

NV 11.3%

US 9.7%

	NV	RANK
Diversity index	51.7%	4
Poverty level in rural school communities	256%	14
Percent of rural students with IEP	14.8%	26
Percent of rural school-aged children experiencing poverty	11.0%	32
Percent of rural household mobility	11.3%	8

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 10

Ratio of instructional to transportation expenditures

NV $6.96

US $11.09

	NV	RANK
Rural instructional expenditures per pupil	$7,453	29
Ratio of instructional to transportation expenditures	$6.96	2
Median organizational scale (x100)	1,338	32
State revenue to schools per local dollar	$0.98	17
Adjusted salary expenditures per instructional FTE	$72,202	18

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK 10

HS grad rate rural advantage

NV -3.0%

US 2.6%

	NV	RANK
Rural poverty difference in math (Gr 8)	23.9	13
Rural poverty difference in reading (Gr 8)	24.7	5
Rural NAEP composite math (Gr 4 and 8)	-0.036	19
Rural NAEP composite reading (Gr 4 and 8)	0.132	35
HS grad rate rural advantage	-3.0%	3

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | URGENT

RANK 18

Percent rural enrollment in public preschool

NV 20.3%

US 34.1%

	NV	RANK
Students per psychologist/school counselor	NA	NA
Percent of rural households without broadband access	10.5%	35
Percent of rural school-aged children without health insurance	8.9%	11
Percent rural enrollment in public preschool	20.3%	3
Percent of rural gifted/talented who are female	52.9%	38

Priority Ranking

37

Significant

New Hampshire

Over half of New Hampshire's schools are rural, serving about a third of the state's children. New Hampshire's rural schools are disproportionally funded by local sources of income—only three other states rely more on the local tax bases for school funding. Likewise, the state ranks eighth in priority regarding the share of the state's budget (about 37%) that is spent to educate New Hampshire's rural children. Per pupil instructional spending, however, is relatively high at almost $12,000, well above the United States average of $7,174. Of critical importance is the underrepresentation of girls in gifted education programs in rural schools. The participation rate of rural New Hampshire girls in gifted education programming is more than 9 percentage points lower than the rate for boys.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 9

Percent rural students

NH 32.4%

US 15.7%

	NH	RANK
Percent rural schools	50.4%	10
Percent small rural districts	66.1%	14
Percent rural students	32.4%	10
Number of rural students	53,247	36
Percent of state education funds to rural districts	36.8%	8

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 45

Rural diversity index

NH 14.6%

US 33.4%

	NH	RANK
Diversity index	14.6%	46
Poverty level in rural school communities	435%	45
Percent of rural students with IEP	17.9%	8
Percent of rural school-aged children experiencing poverty	8.1%	40
Percent of rural household mobility	7.7%	40

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 39

State revenue to schools per local dollar

NH $0.45

US $1.18

	NH	RANK
Rural instructional expenditures per pupil	$11,624	45
Ratio of instructional to transportation expenditures	$11.38	30
Median organizational scale (x100)	1,406	30
State revenue to schools per local dollar	$0.45	4
Adjusted salary expenditures per instructional FTE	$84,935	37

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 39

Rural poverty difference in math (Gr 8)

NH 24.1

US 22.0

	NH	RANK
Rural poverty difference in math (Gr 8)	24.1	12
Rural poverty difference in reading (Gr 8)	15.1	33
Rural NAEP composite math (Gr 4 and 8)	0.120	33
Rural NAEP composite reading (Gr 4 and 8)	0.207	40
HS grad rate rural advantage	3.8%	33

GAUGE 5

Access to Supports for Learning and Development

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 30

Percent of rural gifted students who are female

NH 45.4%

US 50.4%

	NH	RANK
Students per psychologist/school counselor	149	48
Percent of rural households without broadband access	7.9%	44
Percent of rural school-aged children without health insurance	5.0%	28
Percent rural enrollment in public preschool	24.1%	7
Percent of rural gifted/talented who are female	45.4%	2

Priority Ranking

47

Notable

New Jersey

Given New Jersey's proximity to some of the largest urban centers in the United States, it is no surprise that only one in 12 schools is located in a rural area and only one in 17 students attends school in a rural district. These districts are more likely than not to be small, racially diverse, and serve a relatively affluent population. Over one in five rural students qualifies for special education services, and per pupil spending on instruction is among the highest in the United States. Overall, New Jersey's rural students receive some of the best access to supports for learning and development and perform well on standardized tests in both reading and math.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 43

Percent rural schools

NJ 8.5%

US 29.3%

	NJ	RANK
Percent rural schools	8.5%	50
Percent small rural districts	56.2%	20
Percent rural students	5.9%	44
Number of rural students	75,248	30
Percent of state education funds to rural districts	5.9%	45

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | URGENT

RANK 28

Percent rural students with IEP

NJ 20.3%

US 15.0%

	NJ	RANK
Diversity index	43.8%	11
Poverty level in rural school communities	502%	47
Percent of rural students with IEP	20.3%	2
Percent of rural school-aged children experiencing poverty	6.5%	46
Percent of rural household mobility	9.5%	27

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 31

Ratio of instructional to transportation expenditures

NJ $10.94

US $11.09

	NJ	RANK
Rural instructional expenditures per pupil	$12,399	46
Ratio of instructional to transportation expenditures	$10.94	27
Median organizational scale (x100)	3,642	20
State revenue to schools per local dollar	$0.69	8
Adjusted salary expenditures per instructional FTE	$79,376	32

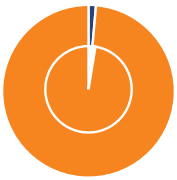
GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK 43

HS grad rate rural advantage



NJ 1.4%

US 2.6%

	NJ	RANK
Rural poverty difference in math (Gr 8)	NA	NA
Rural poverty difference in reading (Gr 8)	NA	NA
Rural NAEP composite math (Gr 4 and 8)	0.409	46
Rural NAEP composite reading (Gr 4 and 8)	0.413	45
HS grad rate rural advantage	1.4%	19

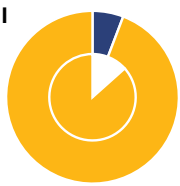
GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | URGENT

RANK 50

Percent of rural households without broadband access



NJ 5.8%

US 13.4%

	NJ	RANK
Students per psychologist/school counselor	193	44
Percent of rural households without broadband access	5.8%	48
Percent of rural school-aged children without health insurance	2.6%	47
Percent rural enrollment in public preschool	41.8%	39
Percent of rural gifted/talented who are female	55.1%	40

Priority Ranking

14

Major

New Mexico

New Mexico's rural school districts are characterized by their small size, extreme levels of poverty at both the student and school community level, and an ongoing connectivity crisis where one in five students still lack basic internet access. Given these substantial barriers, it is no surprise that these rural students finish last in the United States on standardized math and reading tests. Although educational outcomes are low in general, poverty compounds the challenges in math and reading for New Mexico's rural students—many of whom identify as Native American. Students in such conditions are in the most need of support and yet there are over 350 students sharing each psychologist or counselor and one in 13 rural students lacks health insurance coverage.

GAUGE 1

Importance of Rural Education

NOTABLE | **IMPORTANT** | VERY IMPORTANT | CRUCIAL

RANK 32

Percent small rural districts

NM 70.9%

US 50.0%

	NM	RANK
Percent rural schools	37.8%	23
Percent small rural districts	70.9%	11
Percent rural students	15.0%	32
Number of rural students	44,820	42
Percent of state education funds to rural districts	16.9%	31

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 9

Percent of rural school-aged children experiencing poverty

NM 24.4%

US 13.6%

	NM	RANK
Diversity index	26.7%	25
Poverty level in rural school communities	185%	1
Percent of rural students with IEP	15.6%	20
Percent of rural school-aged children experiencing poverty	24.4%	1
Percent of rural household mobility	8.3%	33

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 40

Rural instructional expenditures per pupil

NM $6,197

US $7,174

	NM	RANK
Rural instructional expenditures per pupil	$6,197	14
Ratio of instructional to transportation expenditures	$10.67	25
Median organizational scale (x100)	624	43
State revenue to schools per local dollar	$3.34	46
Adjusted salary expenditures per instructional FTE	$73,897	21

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 1

Rural NAEP composite math (Gr 4 and 8)

NM -0.591

US 0.0

	NM	RANK
Rural poverty difference in math (Gr 8)	22.6	16
Rural poverty difference in reading (Gr 8)	24.6	6
Rural NAEP composite math (Gr 4 and 8)	-0.591	1
Rural NAEP composite reading (Gr 4 and 8)	-0.440	1
HS grad rate rural advantage	0.6%	13

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 7

Percent of rural households without broadband access

NM 21.4%

US 13.4%

	NM	RANK
Students per psychologist/school counselor	359	16
Percent of rural households without broadband access	21.4%	1
Percent of rural school-aged children without health insurance	6.9%	16
Percent rural enrollment in public preschool	36.4%	30
Percent of rural gifted/talented who are female	49.2%	20

Priority Ranking

43

Notable

New York

Although only one in nine students in New York attends school in a rural district, this still results in nearly 300,000 rural students. Instructional spending on these students is the highest in the U.S. but transportation costs are also high, and one in seven of these students lives in a household with an income below the federal poverty line. Rural students living in lower income households appear to need more support in reading than they do in math, at least relative to their rural peers in other states. New York's rural students receive some of the best access to supports for learning and development in the country—this may explain in part why their rural students graduate at a rate over 5 percentage points higher than New York's non-rural students.

GAUGE 1

Importance of Rural Education

NOTABLE | **IMPORTANT** | VERY IMPORTANT | CRUCIAL

RANK 31

Percent small rural districts

NY 34.1%

US 50.0%

	NY	RANK
Percent rural schools	16.6%	42
Percent small rural districts	34.1%	30
Percent rural students	11.6%	36
Number of rural students	276,293	6
Percent of state education funds to rural districts	22.0%	24

GAUGE 2

Student and Family Diversity

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 32

Percent rural students with IEP

NY 17.4%

US 15.0%

	NY	RANK
Diversity index	25.4%	29
Poverty level in rural school communities	343%	43
Percent of rural students with IEP	17.4%	12
Percent of rural school-aged children experiencing poverty	13.3%	19
Percent of rural household mobility	7.9%	38

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 41

State revenue to schools per local dollar

NY $1.19

US $1.18

	NY	RANK
Rural instructional expenditures per pupil	$14,731	49
Ratio of instructional to transportation expenditures	$8.85	7
Median organizational scale (x100)	3,086	22
State revenue to schools per local dollar	$1.19	23
Adjusted salary expenditures per instructional FTE	$109,665	49

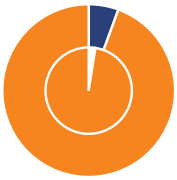
GAUGE 4

Educational Outcomes

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 35

HS grad rate rural advantage



NY 5.6%

US 2.6%

	NY	RANK
Rural poverty difference in math (Gr 8)	15.6	36
Rural poverty difference in reading (Gr 8)	21.1	16
Rural NAEP composite math (Gr 4 and 8)	-0.035	20
Rural NAEP composite reading (Gr 4 and 8)	0.098	31
HS grad rate rural advantage	5.6%	42

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | URGENT

RANK 45

Percent of rural gifted students who are female

NY 55.2%

US 50.4%

	NY	RANK
Students per psychologist/school counselor	186	45
Percent of rural households without broadband access	10.6%	33
Percent of rural school-aged children without health insurance	4.4%	32
Percent rural enrollment in public preschool	31.8%	23
Percent of rural gifted/talented who are female	55.2%	42

Priority Ranking

10

Leading

North Carolina

Even with changes from our last report in the indicators measuring the health of its rural education system, North Carolina continues to rank among the states most in need of critical examination. With over one in three students attending school in a rural district, North Carolina's total rural student enrollment is second only to Texas. Compared to their rural peers in other states, these students are much more likely to live in a household with an income below the federal poverty line, attend a racially diverse school in a poorer community, and move residences often. Schools and districts are large, instructional spending on students is low, and the state is one of the few places where rural students graduate high school at a lower rate than their non-rural peers. Access to supports is on par with peers in other states, except for low enrollment in public preschool and inadequate internet connectivity.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 8

Percent rural students

NC 34.5%

US 15.7%

	NC	RANK
Percent rural schools	42.1%	18
Percent small rural districts	2.7%	41
Percent rural students	34.5%	7
Number of rural students	481,044	2
Percent of state education funds to rural districts	37.3%	7

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 6

Percent rural household mobility

NC 10.4%

US 9.7%

	NC	RANK
Diversity index	52.7%	3
Poverty level in rural school communities	257%	16
Percent of rural students with IEP	14.2%	32
Percent of rural school-aged children experiencing poverty	17.2%	9
Percent of rural household mobility	10.4%	14

GAUGE 3

Educational Policy Context

NOTABLE | **IMPORTANT** | VERY IMPORTANT | CRUCIAL

RANK 29

Rural instructional expenditures per pupil

NC $6,099

US $7,174

	NC	RANK
Rural instructional expenditures per pupil	$6,099	12
Ratio of instructional to transportation expenditures	$15.14	44
Median organizational scale (x100)	33,884	3
State revenue to schools per local dollar	$2.90	43
Adjusted salary expenditures per instructional FTE	$76,041	27

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 20

HS grad rate rural advantage

NC -1.1%

US 2.6%

	NC	RANK
Rural poverty difference in math (Gr 8)	18.0	31
Rural poverty difference in reading (Gr 8)	15.3	30
Rural NAEP composite math (Gr 4 and 8)	-0.032	21
Rural NAEP composite reading (Gr 4 and 8)	-0.064	16
HS grad rate rural advantage	-1.1%	9

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 16

Percent of rural households without broadband access

NC 14.8%

US 13.4%

	NC	RANK
Students per psychologist/school counselor	281	24
Percent of rural households without broadband access	14.8%	13
Percent of rural school-aged children without health insurance	5.3%	27
Percent rural enrollment in public preschool	27.5%	15
Percent of rural gifted/talented who are female	49.8%	24

Priority Ranking

27

Significant

North Dakota

Despite having a relatively small total rural student population, North Dakota is one of the most rural states. Two out of three schools are located in a rural area, and five out of six rural districts are smaller than the median U.S. rural district. These smaller districts do not have the level of diversity and poverty as the rural areas of many other states, but nearly one in seven rural North Dakota students has moved within the last year—presenting challenges to both students and teachers. Reasonable amounts of funding are provided for student instruction, but North Dakota's rural teachers are among the lowest paid in the United States. Educational outcomes and access to key supports are all on par with other states, except for the high number of rural children who are uninsured.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 6

Percent small rural districts

ND 86.5%

US 50.0%

	ND	RANK
Percent rural schools	67.5%	4
Percent small rural districts	86.5%	2
Percent rural students	36.4%	6
Number of rural students	42,473	43
Percent of state education funds to rural districts	39.5%	6

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 39

Percent rural household mobility

ND 13.0%

US 9.7%

	ND	RANK
Diversity index	19.5%	40
Poverty level in rural school communities	326%	41
Percent of rural students with IEP	13.3%	39
Percent of rural school-aged children experiencing poverty	10.5%	34
Percent of rural household mobility	13.0%	3

GAUGE 3

Educational Policy Context

NOTABLE | **IMPORTANT** | VERY IMPORTANT | CRUCIAL

RANK 29

Rural adjusted salary expenditures per instructional FTE

ND $65,887

US $76,374

	ND	RANK
Rural instructional expenditures per pupil	$8,244	35
Ratio of instructional to transportation expenditures	$9.37	14
Median organizational scale (x100)	268	47
State revenue to schools per local dollar	$1.28	27
Adjusted salary expenditures per instructional FTE	$65,887	6

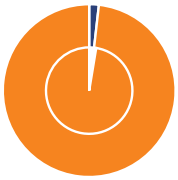
GAUGE 4

Educational Outcomes

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 33

HS grad rate rural advantage



ND 1.8%

US 2.6%

	ND	RANK
Rural poverty difference in math (Gr 8)	19.5	26
Rural poverty difference in reading (Gr 8)	15.2	32
Rural NAEP composite math (Gr 4 and 8)	0.113	32
Rural NAEP composite reading (Gr 4 and 8)	-0.024	23
HS grad rate rural advantage	1.8%	20

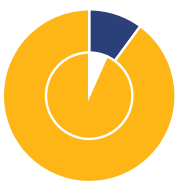
GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 19

Percent of school-aged children without health insurance coverage



ND 10.1%

US 6.7%

	ND	RANK
Students per psychologist/school counselor	276	25
Percent of rural households without broadband access	13.1%	23
Percent of rural school-aged children without health insurance	10.1%	4
Percent rural enrollment in public preschool	40.9%	37
Percent of rural gifted/talented who are female	49.7%	23

Priority Ranking

31

Significant

Ohio

More than 360,000 Ohio students are enrolled in rural school districts, the fourth largest absolute rural student enrollment in the U.S. The rural student population is relatively homogeneous, ranking below or near the U.S. median on every diversity indicator. Educational policy issues are a concern, with inequitable funding, large schools and districts, and high transportation costs. Equity in the distribution of educational outcomes of rural students is near or below the median on all measures (with the rural poverty difference in grade 8 math meriting concern at a rank of 20th). Access to learning and development supports is an urgent concern, with among the highest state rates of uninsured rural children (10th highest), rural families without broadband access (16th highest), and ratio of students per psychologist/ school counselor (19th highest).

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 23

Number of rural students

OH 361,682

US 94,593 (MEDIAN)

	OH	RANK
Percent rural schools	30.2%	30
Percent small rural districts	8.1%	35
Percent rural students	23.5%	22
Number of rural students	361,682	4
Percent of state education funds to rural districts	24.9%	20

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | URGENT

RANK 44

Rural diversity index

OH 16.8%

US 33.4%

	OH	RANK
Diversity index	16.8%	44
Poverty level in rural school communities	306%	33
Percent of rural students with IEP	15.3%	22
Percent of rural school-aged children experiencing poverty	11.6%	27
Percent of rural household mobility	6.9%	44

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 21

State revenue to schools per local dollar

OH $0.86

US $1.18

	OH	RANK
Rural instructional expenditures per pupil	$7,051	26
Ratio of instructional to transportation expenditures	$10.20	20
Median organizational scale (x100)	4,356	17
State revenue to schools per local dollar	$0.86	12
Adjusted salary expenditures per instructional FTE	$88,542	41

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK 42

Rural poverty difference in math (Gr 8)

OH 21.7

US 22.0

	OH	RANK
Rural poverty difference in math (Gr 8)	21.7	20
Rural poverty difference in reading (Gr 8)	14.9	34
Rural NAEP composite math (Gr 4 and 8)	0.237	40
Rural NAEP composite reading (Gr 4 and 8)	0.199	39
HS grad rate rural advantage	2.6%	27

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 12

Percent of rural school-aged children without health insurance coverage

OH 9.0%

US 6.7%

	OH	RANK
Students per psychologist/school counselor	339	19
Percent of rural households without broadband access	14.3%	16
Percent of rural school-aged children without health insurance	9.0%	10
Percent rural enrollment in public preschool	41.0%	38
Percent of rural gifted/talented who are female	48.4%	12

Priority Ranking

8

Leading

Oklahoma

Oklahoma's rural districts are ranked as our eighth highest overall priority in the United States—down from fourth in *Why Rural Matters 2018–2019.* More than half of all public schools serve rural communities, and its students are among the most diverse in the United States in terms of race, special education needs, poverty, and residential instability. Only five states spend less than the state's $5,614 per rural pupil on instruction, and adjusted teacher salaries are nearly $11,000 below the U.S. average. Academic performance is mixed, with rural NAEP grade 4 and 8 composites among the 10 most urgent states on math and reading. Access to learning and development supports is a critical concern, with among the highest state rates of rural families without broadband access (11th highest), uninsured rural children (12th highest), and ratio of students per psychologist/ school counselor (17th).

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 3

Percent rural schools

OK 53.4%

US 29.3%

	OK	RANK
Percent rural schools	53.4%	7
Percent small rural districts	71.5%	8
Percent rural students	29.2%	14
Number of rural students	186,457	14
Percent of state education funds to rural districts	31.4%	14

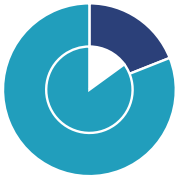
GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 2

Percent rural students with IEP



OK 19.0%

US 15.0%

	OK	RANK
Diversity index	55.5%	2
Poverty level in rural school communities	245%	13
Percent of rural students with IEP	19.0%	3
Percent of rural school-aged children experiencing poverty	15.5%	15
Percent of rural household mobility	10.4%	14

GAUGE 3

Educational Policy Context

NOTABLE | **IMPORTANT** | VERY IMPORTANT | CRUCIAL

RANK 27

Rural adjusted salary expenditures per instructional FTE

OK $65,514

US $76,374

	OK	RANK
Rural instructional expenditures per pupil	$5,614	6
Ratio of instructional to transportation expenditures	$18.51	47
Median organizational scale (x100)	671	41
State revenue to schools per local dollar	$1.22	24
Adjusted salary expenditures per instructional FTE	$65,514	5

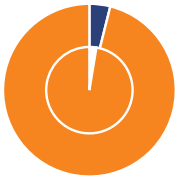
GAUGE 4

Educational Outcomes

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 26

HS grade rate rural advantage



OK 3.9%

US 2.6%

	OK	RANK
Rural poverty difference in math (Gr 8)	13.1	38
Rural poverty difference in reading (Gr 8)	11.0	37
Rural NAEP composite math (Gr 4 and 8)	-0.181	8
Rural NAEP composite reading (Gr 4 and 8)	-0.200	4
HS grad rate rural advantage	3.9%	34

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 20

Percent of rural households without broadband access

OK 15.4%

US 13.4%

	OK	RANK
Students per psychologist/school counselor	349	17
Percent of rural households without broadband access	15.4%	11
Percent of rural school-aged children without health insurance	8.8%	12
Percent rural enrollment in public preschool	47.7%	45
Percent of rural gifted/talented who are female	50.8%	28

Priority Ranking

13

Leading

Oregon

Ranking in the most concerning quartile on two of five gauges and in the next highest quartile on two others, Oregon is the 13th highest priority state in this year's report. The state's rural student population represents less than 10% of all students, but they are diverse and experience higher than average levels of poverty. The policy context is less than favorable, with lower than average instructional expenditures and teacher salaries along with the sixth heaviest transportation expenditure burden in the United States. Oregon ranks in the highest priority quartile on each of the three outcome indicators for which data were available. Access to supports for learning and development is of greater concern than in all but nine other states—including the lowest rate of participation in public preschool, 12th lowest representation of female students receiving gifted services, and 13th highest ratio of students to school psychologists/counselors.

GAUGE 1

Importance of Rural Education

NOTABLE | **IMPORTANT** | VERY IMPORTANT | CRUCIAL

RANK 37

Percent small rural districts

OR 63.1%

US 50.0%

	OR	RANK
Percent rural schools	26.1%	33
Percent small rural districts	63.1%	17
Percent rural students	9.6%	37
Number of rural students	52,143	37
Percent of state education funds to rural districts	10.6%	37

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 15

Rural diversity index

OR 38.0%

US 33.4%

	OR	RANK
Diversity index	38.0%	18
Poverty level in rural school communities	268%	20
Percent of rural students with IEP	15.3%	22
Percent of rural school-aged children experiencing poverty	13.2%	20
Percent of rural household mobility	9.6%	24

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 21

Ratio of instructional to transportation expenditures

OR $8.59

US $11.09

	OR	RANK
Rural instructional expenditures per pupil	$6,666	22
Ratio of instructional to transportation expenditures	$8.59	6
Median organizational scale (x100)	1,364	31
State revenue to schools per local dollar	$1.68	35
Adjusted salary expenditures per instructional FTE	$74,003	22

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 3

HS grad rate rural advantage

OR -1.4%

US 2.6%

	OR	RANK
Rural poverty difference in math (Gr 8)	NA	NA
Rural poverty difference in reading (Gr 8)	NA	NA
Rural NAEP composite math (Gr 4 and 8)	-0.156	11
Rural NAEP composite reading (Gr 4 and 8)	-0.102	11
HS grad rate rural advantage	-1.4%	7

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 10

Percent rural enrollment in public preschool

OR 11.8%

US 34.1%

	OR	RANK
Students per psychologist/school counselor	375	13
Percent of rural households without broadband access	10.4%	36
Percent of rural school-aged children without health insurance	5.4%	26
Percent rural enrollment in public preschool	11.8%	1
Percent of rural gifted/talented who are female	48.4%	12

Priority Ranking

30

Significant

Pennsylvania

Over a quarter of a million Pennsylvania students are enrolled in rural school districts, the seventh largest absolute rural student enrollment in the United States. The rural student population is relatively homogeneous, ranking below the U.S. median on every diversity indicator except for the percentage of rural students with an IEP—at more than one in five, a higher proportion of rural students qualify for special education services than in any other state. Instructional spending and teacher salaries are high, but rural schools and districts face steep transportation costs, are large, and rely heavily on the local tax base for funding. Educational outcomes are better than the U.S. average on all but the rural poverty difference on NAEP reading, where the state ranks 20th. Supports for learning and development are not widely accessible, with health insurance for rural children (6th highest rate of uninsured) and public preschool (14th lowest rate of participation) both prominent concerns.

GAUGE 1

Importance of Rural Education

NOTABLE | **IMPORTANT** | VERY IMPORTANT | CRUCIAL

RANK 29

Number of rural students

PA 255,652

US 94,593 (MEDIAN)

	PA	RANK
Percent rural schools	25.5%	34
Percent small rural districts	8.9%	34
Percent rural students	16.9%	29
Number of rural students	255,652	7
Percent of state education funds to rural districts	19.7%	26

GAUGE 2

Student and Family Diversity

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 36

Percent rural students with IEP

PA 20.5%

US 15.0%

	PA	RANK
Diversity index	20.4%	37
Poverty level in rural school communities	320%	39
Percent of rural students with IEP	20.5%	1
Percent of rural school-aged children experiencing poverty	11.1%	30
Percent of rural household mobility	7.0%	43

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 24

Ratio of instructional to transportation expenditures

PA $9.19

US $11.09

	PA	RANK
Rural instructional expenditures per pupil	$9,616	41
Ratio of instructional to transportation expenditures	$9.19	11
Median organizational scale (x100)	6,238	14
State revenue to schools per local dollar	$0.88	14
Adjusted salary expenditures per instructional FTE	$87,043	40

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK 40

Rural poverty difference in reading (Gr 8)

PA 19.4

US 18.2

	PA	RANK
Rural poverty difference in math (Gr 8)	18.0	31
Rural poverty difference in reading (Gr 8)	19.4	20
Rural NAEP composite math (Gr 4 and 8)	0.123	34
Rural NAEP composite reading (Gr 4 and 8)	0.138	37
HS grad rate rural advantage	3.9%	34

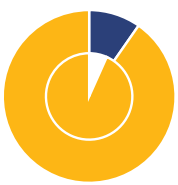
GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 6

Percent of rural school-aged children without health insurance coverage



PA 9.7%

US 6.7%

	PA	RANK
Students per psychologist/school counselor	263	31
Percent of rural households without broadband access	14.4%	15
Percent of rural school-aged children without health insurance	9.7%	6
Percent rural enrollment in public preschool	26.9%	14
Percent of rural gifted/talented who are female	48.5%	15

Priority Ranking

49

Notable

Rhode Island

The lowest priority state in the United States based on the *Why Rural Matters* ranking system, Rhode Island ranks in the quartile of least concern on four of five gauges. Although 8% of Rhode Island's students are enrolled in a rural district, these districts receive only 5.4% of state funding for PK–12 education. The state's rural students attend school mostly with students of the same race, in neighborhoods where the average household income is nearly 4.5 times the federal poverty threshold. Instructional spending per rural pupil is 57.4% higher than the U.S. average, although state funding support is weak relative to local support. Educational outcomes are strong based on the three indicators for which data are available. There is high access to learning and development supports in Rhode Island (second highest rate of broadband access, highest percent of female students receiving gifted services, and third lowest rate of rural uninsured children). One exception is the fifth lowest public preschool participation in the U.S.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 49

Number of rural students

RI 10,138

US 94,593 (MEDIAN)

	RI	RANK
Percent rural schools	12.8%	47
Percent small rural districts	33.3%	31
Percent rural students	8.0%	40
Number of rural students	10,138	48
Percent of state education funds to rural districts	5.4%	47

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | URGENT

RANK 49

Percent of rural school-aged children experiencing poverty

RI 0.8%

US 13.6%

	RI	RANK
Diversity index	17.4%	43
Poverty level in rural school communities	441%	46
Percent of rural students with IEP	13.9%	34
Percent of rural school-aged children experiencing poverty	0.8%	50
Percent of rural household mobility	NA	NA

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 28

State revenue to schools per local dollar

RI $0.36

US $1.18

	RI	RANK
Rural instructional expenditures per pupil	$11,293	44
Ratio of instructional to transportation expenditures	$9.96	17
Median organizational scale (x100)	3,710	19
State revenue to schools per local dollar	$0.36	2
Adjusted salary expenditures per instructional FTE	$91,121	42

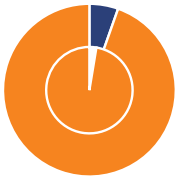
GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK 46

HS grad rate rural advantage



RI 5.4%

US 2.6%

	RI	RANK
Rural poverty difference in math (Gr 8)	NA	NA
Rural poverty difference in reading (Gr 8)	NA	NA
Rural NAEP composite math (Gr 4 and 8)	0.188	38
Rural NAEP composite reading (Gr 4 and 8)	0.430	46
HS grad rate rural advantage	5.4%	41

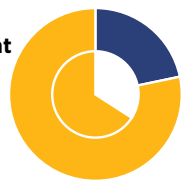
GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | URGENT

RANK 47

Percent rural enrollment in public preschool



RI 21.7%

US 34.1%

	RI	RANK
Students per psychologist/school counselor	221	41
Percent of rural households without broadband access	5.7%	49
Percent of rural school-aged children without health insurance	1.6%	48
Percent rural enrollment in public preschool	21.7%	5
Percent of rural gifted/talented who are female	62.4%	48

Priority Ranking

8

Leading

South Carolina

Four of every ten schools in South Carolina are located in a rural area, serving just under 17% of the state's public-school students. More than one in five of those 120,000 rural students lives below the federal poverty threshold, and households in the average rural school district neighborhood earn barely double the poverty threshold (third lowest in the United States). South Carolina's rural districts are some of the most racially diverse in the United States, and only six states have higher rural household mobility rates. Instructional spending and adjusted teacher salaries are well below U.S. averages, and rural South Carolina schools and districts are larger than in nearly all other states. Academic outcomes are among the 10 most urgent across states on four of five indicators. Access to learning and development supports varies, with broadband access the indicator of greatest concern with the seventh highest rate of rural households lacking broadband. Only four states have a higher representation of female students receiving gifted services.

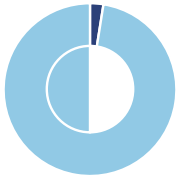
GAUGE 1

Importance of Rural Education

NOTABLE | **IMPORTANT** | VERY IMPORTANT | CRUCIAL

RANK 33

Percent small rural districts



SC 2.5%

US 50.0%

	SC	RANK
Percent rural schools	40.0%	21
Percent small rural districts	2.5%	42
Percent rural students	16.7%	30
Number of rural students	123,096	23
Percent of state education funds to rural districts	17.1%	30

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 3

Poverty level in rural school communities

SC 218%

US 291%

	SC	RANK
Diversity index	47.0%	9
Poverty level in rural school communities	218%	3
Percent of rural students with IEP	15.1%	25
Percent of rural school-aged children experiencing poverty	20.5%	6
Percent of rural household mobility	11.5%	7

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 14

Median organizational scale (x 100)

SC 17,574

US 2,651

	SC	RANK
Rural instructional expenditures per pupil	$6,213	15
Ratio of instructional to transportation expenditures	$14.27	42
Median organizational scale (x100)	17,574	8
State revenue to schools per local dollar	$1.29	28
Adjusted salary expenditures per instructional FTE	$67,314	9

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 2

Rural poverty difference in math (Gr 8)

SC 26.9

US 22.0

	SC	RANK
Rural poverty difference in math (Gr 8)	26.9	3
Rural poverty difference in reading (Gr 8)	16.4	28
Rural NAEP composite math (Gr 4 and 8)	-0.190	7
Rural NAEP composite reading (Gr 4 and 8)	-0.126	6
HS grad rate rural advantage	-2.2%	4

GAUGE 5

Access to Supports for Learning and Development

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 26

Percent of rural households without broadband access

SC 16.5%

US 13.4%

	SC	RANK
Students per psychologist/school counselor	267	30
Percent of rural households without broadband access	16.5%	7
Percent of rural school-aged children without health insurance	5.7%	25
Percent rural enrollment in public preschool	29.4%	19
Percent of rural gifted/talented who are female	56.4%	43

Priority Ranking

18

Major

South Dakota

South Dakota is the second most rural state in the United States, with the vast majority of schools located in a rural area and two in five students enrolled in a rural school district. Although there is not a high degree of racial diversity, rural South Dakota classrooms experience the disruption of one in six students experiencing poverty. As schools across the United States increase instructional spending on rural students, South Dakota is one of only seven states to decrease spending. On educational outcomes, the gap between South Dakota's rural students from lower and higher income households is stark in both math and reading. Access to learning supports is fairly positive, with 40.6% (rank 36th) of South Dakota children enrolled in public preschool and 51.7% representation of female students receiving gifted services.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 2

Percent rural schools

SD 74.3%

US 29.3%

	SD	RANK
Percent rural schools	74.3%	1
Percent small rural districts	76.8%	5
Percent rural students	41.5%	4
Number of rural students	58,579	34
Percent of state education funds to rural districts	40.2%	4

GAUGE 2

Student and Family Diversity

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 30

Percent of rural school-aged children experiencing poverty

SD 16.3%

US 13.6%

	SD	RANK
Diversity index	22.8%	32
Poverty level in rural school communities	287%	25
Percent of rural students with IEP	15.8%	19
Percent of rural school-aged children experiencing poverty	16.3%	12
Percent of rural household mobility	5.8%	47

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 23

Rural adjusted salary expenditures per instructional FTE

SD $67,753

US $76,374

	SD	RANK
Rural instructional expenditures per pupil	$6,482	18
Ratio of instructional to transportation expenditures	$12.60	38
Median organizational scale (x100)	239	48
State revenue to schools per local dollar	$0.55	5
Adjusted salary expenditures per instructional FTE	$67,753	10

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 12

HS grad rate rural advantage

SD -1.7%

US 2.6%

	SD	RANK
Rural poverty difference in math (Gr 8)	24.6	9
Rural poverty difference in reading (Gr 8)	21.3	15
Rural NAEP composite math (Gr 4 and 8)	0.081	27
Rural NAEP composite reading (Gr 4 and 8)	0.005	24
HS grad rate rural advantage	-1.7%	6

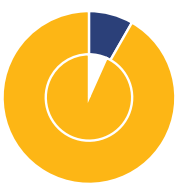
GAUGE 5

Access to Supports for Learning and Development

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 29

Percent of rural school aged children without health insurance



SD 8.3%

US 6.7%

	SD	RANK
Students per psychologist/school counselor	269	29
Percent of rural households without broadband access	14.1%	17
Percent of rural school-aged children without health insurance	8.3%	13
Percent rural enrollment in public preschool	40.6%	36
Percent of rural gifted/talented who are female	51.7%	33

Priority Ranking

21

Major

Tennessee

More than one-third of Tennessee public schools are located in rural areas, and the state's 283,188 students make up just under 29% of the total public-school enrollment. Rural schools and districts are large, and rural students are more likely to live well below the federal poverty threshold than rural students in other states. Instructional spending is nearly $1,500 per rural pupil lower than the U.S. average, and teacher salaries are lower than in all but 15 other states.

Educational outcomes are mostly near or above U.S. averages, and high school graduation rates are better than the non-rural U.S. average (rank 39th). Access to supports for learning and development is a crucial concern, with the state ranking in the top 15 on three indicators, including the fifth lowest rate of female students receiving gifted services, 15.7% of households with no access to broadband, and a ranking of 14th on a ratio of students to psychologist/school counselor.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 18

Number of rural students

TN 283,188

US 94,593 (MEDIAN)

	TN	RANK
Percent rural schools	36.1%	25
Percent small rural districts	2.9%	40
Percent rural students	28.8%	15
Number of rural students	283,188	5
Percent of state education funds to rural districts	32.2%	12

GAUGE 2

Student and Family Diversity

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 27

Percent of rural school-aged children experiencing poverty

TN 15.7%

US 13.6%

	TN	RANK
Diversity index	26.1%	28
Poverty level in rural school communities	294%	28
Percent of rural students with IEP	13.6%	36
Percent of rural school-aged children experiencing poverty	15.7%	14
Percent of rural household mobility	9.8%	23

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 16

Rural instructional expenditures per pupil

TN $5,691

US $7,174

	TN	RANK
Rural instructional expenditures per pupil	$5,691	9
Ratio of instructional to transportation expenditures	$14.13	41
Median organizational scale (x100)	17,540	9
State revenue to schools per local dollar	$1.49	33
Adjusted salary expenditures per instructional FTE	$71,572	16

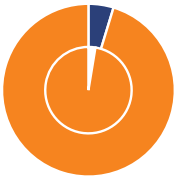
GAUGE 4

Educational Outcomes

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 31

HS grad rate rural advantage



TN 4.7%

US 2.6%

	TN	RANK
Rural poverty difference in math (Gr 8)	25.4	5
Rural poverty difference in reading (Gr 8)	18.7	23
Rural NAEP composite math (Gr 4 and 8)	0.141	35
Rural NAEP composite reading (Gr 4 and 8)	0.065	28
HS grad rate rural advantage	4.7%	39

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 8

Percent of rural gifted students who are female

TN 47.1%

US 50.4%

	TN	RANK
Students per psychologist/school counselor	373	14
Percent of rural households without broadband access	15.7%	10
Percent of rural school-aged children without health insurance	4.2%	37
Percent rural enrollment in public preschool	30.2%	21
Percent of rural gifted/talented who are female	47.1%	5

Priority Ranking

17

Major

Texas

More than three quarters of a million students are enrolled in rural school districts in Texas, by far the largest U.S. rural student enrollment and an increase of nearly 84,000 students since *Why Rural Matters 2018–2019*. Districts are racially diverse and more than one in ten rural students have changed residences in the past year, but very few students qualify for specialized education services. Instructional spending per pupil and teacher salaries are very low, and state funding levels are inadequate to equalize differences in local wealth. Educational outcomes are mixed, with two indicators below the U.S. average and two above (along with one N/A). Access to learning and development supports is concerning, with the second highest rate of uninsured rural children in the United States and three other indicators where the state falls below the midpoint of states.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 25

Number of rural students

TX 693,668

US 94,593 (MEDIAN)

	TX	RANK
Percent rural schools	27.2%	32
Percent small rural districts	48.0%	23
Percent rural students	15.4%	31
Number of rural students	777,540	1
Percent of state education funds to rural districts	16.9%	31

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 24

Percent rural household mobility

TX 11.1%

US 9.7%

	TX	RANK
Diversity index	46.7%	10
Poverty level in rural school communities	314%	36
Percent of rural students with IEP	11.4%	47
Percent of rural school-aged children experiencing poverty	12.8%	23
Percent of rural household mobility	11.1%	9

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 12

State revenue to schools per local dollar

TX $0.65

US $1.18

	TX	RANK
Rural instructional expenditures per pupil	$5,999	11
Ratio of instructional to transportation expenditures	$18.42	46
Median organizational scale (x100)	2,850	23
State revenue to schools per local dollar	$0.65	7
Adjusted salary expenditures per instructional FTE	$68,368	12

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 23

Rural poverty difference in math (Gr 8)

TX 18.8

US 22.0

	TX	RANK
Rural poverty difference in math (Gr 8)	18.8	29
Rural poverty difference in reading (Gr 8)	10.8	38
Rural NAEP composite math (Gr 4 and 8)	-0.045	17
Rural NAEP composite reading (Gr 4 and 8)	-0.108	10
HS grad rate rural advantage	NA	NA

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 10

Percent of rural school-aged children without health insurance coverage

TX 13.5%

US 6.7%

	TX	RANK
Students per psychologist/school counselor	337	20
Percent of rural households without broadband access	11.7%	29
Percent of rural school-aged children without health insurance	13.5%	2
Percent rural enrollment in public preschool	29.6%	20
Percent of rural gifted/talented who are female	48.6%	17

Priority Ranking

41

Notable

Utah

The third least rural state in the U.S. after Rhode Island and Nevada, most of Utah's population (and students) live in densely populated areas. School neighborhoods experience high levels of poverty, and more than one in ten of Utah's rural families with school-aged children have changed residences in the previous year. Instructional spending is low, and schools and districts are large. Educational outcomes are mixed, with two indicators in the least concerning quartile and one in the most concerning quartile (along with one N/A). Access to learning and development supports reveals high percentages of female representation receiving gifted services (rank 43rd) and access to broadband (rank 46th). However, 5.9% of school-aged children are not insured (rank 23rd).

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 46

Percent rural students

UT 4.2%

US 15.7%

	UT	RANK
Percent rural schools	20.8%	38
Percent small rural districts	30.8%	32
Percent rural students	4.2%	47
Number of rural students	25,609	44
Percent of state education funds to rural districts	5.8%	46

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | URGENT

RANK 18

Percent rural household mobility

UT 10.5%

US 9.7%

	UT	RANK
Diversity index	27.5%	24
Poverty level in rural school communities	242%	12
Percent of rural students with IEP	15.6%	20
Percent of rural school-aged children experiencing poverty	5.4%	49
Percent of rural household mobility	10.5%	11

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 32

Rural instructional expenditures per pupil

UT $6,147

US $7,147

	UT	RANK
Rural instructional expenditures per pupil	$6,147	13
Ratio of instructional to transportation expenditures	$12.54	37
Median organizational scale (x100)	4,485	16
State revenue to schools per local dollar	$1.48	32
Adjusted salary expenditures per instructional FTE	$83,547	36

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK 37

HS grad rate rural advantage

UT -2.2%

US 2.6%

	UT	RANK
Rural poverty difference in math (Gr 8)	NA	NA
Rural poverty difference in reading (Gr 8)	NA	NA
Rural NAEP composite math (Gr 4 and 8)	0.284	42
Rural NAEP composite reading (Gr 4 and 8)	0.244	43
HS grad rate rural advantage	-2.2%	4

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | URGENT

RANK 44

Percent of rural school-aged children without health insurance coverage

UT 5.9%

US 6.7%

	UT	RANK
Students per psychologist/school counselor	271	28
Percent of rural households without broadband access	6.9%	46
Percent of rural school-aged children without health insurance	5.9%	23
Percent rural enrollment in public preschool	33.6%	25
Percent of rural gifted/talented who are female	56.4%	43

Priority Ranking

42

Notable

Vermont

With more than 54% of its students attending school in a rural district, Vermont has the highest percentage of rural students of any state. Rural schools and districts are almost all smaller than the U.S. median (although they have gotten larger in recent years because of consolidation—e.g., median organizational scale has nearly tripled from 400 in *Why Rural Matters 2018–2019* to 1,182 in this report). Poverty rates are low and there is limited racial diversity, but the number of rural students with an IEP is high compared to the U.S. average. Instructional spending is high and the state's contribution to education is dramatically higher than other states. In terms of access to learning and development supports, Vermont ranks among the best of all states with the exception of access to broadband (rank 28th).

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 4

Percent state education funds to rural districts

VT 51.2%

US 16.2%

	VT	RANK
Percent rural schools	71.2%	3
Percent small rural districts	69.8%	12
Percent rural students	54.4%	1
Number of rural students	45,585	41
Percent of state education funds to rural districts	51.2%	1

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | CRITICAL | URGENT

RANK 47

Percent rural Students with IEP

VT 17.8%

US 15.0%

	VT	RANK
Diversity index	13.9%	47
Poverty level in rural school communities	340%	42
Percent of rural students with IEP	17.8%	9
Percent of rural school-aged children experiencing poverty	6.4%	47
Percent of rural household mobility	5.9%	46

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 46

State revenue to schools per local dollar

VT $15.30

US $1.23

	VT	RANK
Rural instructional expenditures per pupil	$9,520	40
Ratio of instructional to transportation expenditures	$23.66	48
Median organizational scale (x100)	1,182	35
State revenue to schools per local dollar	$15.30	49
Adjusted salary expenditures per instructional FTE	$73,260	19

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | URGENT

RANK N/A

N/A

	VT	RANK
Rural poverty difference in math (Gr 8)	NA	NA
Rural poverty difference in reading (Gr 8)	NA	NA
Rural NAEP composite math (Gr 4 and 8)	NA	NA
Rural NAEP composite reading (Gr 4 and 8)	NA	NA
HS grad rate rural advantage	NA	NA

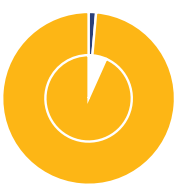
GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | CRITICAL | URGENT

RANK 49

Percent of rural school-aged children without health insurance coverage



VT 1.4%

US 6.7%

	VT	RANK
Students per psychologist/school counselor	169	46
Percent of rural households without broadband access	12.0%	28
Percent of rural school-aged children without health insurance	1.4%	49
Percent rural enrollment in public preschool	56.1%	49
Percent of rural gifted/talented who are female	57.0%	45

Priority Ranking

19

Major

Virginia

More than 227,000 students are enrolled in Virginia's rural school districts, representing nearly one in six of all public school students in the state. The rural student population is among the most diverse in the United States. Students attend large schools and districts that are burdened with high transportation costs that detract from instructional spending. Educational outcomes are the fifth lowest in the country, with Virginia below the U.S. midpoint on four of five indicators (and among the 10 lowest performing states on three of those). Access to supports for learning and development is mixed, with low rates of uninsured rural children but high rates of rural families with no broadband access and low rates of rural participation in public preschool.

GAUGE 1

Importance of Rural Education

NOTABLE | **IMPORTANT** | VERY IMPORTANT | CRUCIAL

RANK 30

Number of rural students

VA 227,468

US 94,593

	VA	RANK
Percent rural schools	31.8%	29
Percent small rural districts	1.5%	44
Percent rural students	18.2%	27
Number of rural students	227,468	9
Percent of state education funds to rural districts	20.9%	25

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 24

Rural diversity index

VA 42.0%

US 33.4%

	VA	RANK
Diversity index	42.0%	12
Poverty level in rural school communities	298%	30
Percent of rural students with IEP	13.9%	34
Percent of rural school-aged children experiencing poverty	12.7%	25
Percent of rural household mobility	9.6%	24

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 7

Ratio of instructional to transportation expenditures

VA $9.00

US $11.09

	VA	RANK
Rural instructional expenditures per pupil	$6,875	24
Ratio of instructional to transportation expenditures	$9.00	10
Median organizational scale (x100)	17,914	6
State revenue to schools per local dollar	$1.11	21
Adjusted salary expenditures per instructional FTE	$75,660	26

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | CRITICAL | **URGENT**

RANK 5

Rural poverty difference in reading (Gr 8)

VA 25.6

US 18.2

	VA	RANK
Rural poverty difference in math (Gr 8)	25.1	8
Rural poverty difference in reading (Gr 8)	25.6	3
Rural NAEP composite math (Gr 4 and 8)	-0.039	18
Rural NAEP composite reading (Gr 4 and 8)	-0.124	7
HS grad rate rural advantage	2.6%	27

GAUGE 5

Access to Supports for Learning and Development

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 31

Percent rural households without broadband access

VA 15.0%

US 13.4%

	VA	RANK
Students per psychologist/school counselor	255	33
Percent of rural households without broadband access	15.0%	12
Percent of rural school-aged children without health insurance	3.6%	44
Percent rural enrollment in public preschool	26.2%	12
Percent of rural gifted/talented who are female	51.2%	31

Priority Ranking

36

Significant

Washington

Nearly two-thirds of all rural students in Washington are enrolled in a school district with fewer students than the U.S. median for rural districts. Rural students are diverse and school neighborhoods in general are often below the federal poverty threshold, but extreme poverty among students is not as present as in other states. After showing a surge in residential mobility in *Why Rural Matters 2018–2019,* Washington's ranking on that indicator has dropped from 3 to 36. Revenue from state sources is nearly four times the level of local revenue. Rural poverty differences on NAEP are smaller than the majority of states, but rural NAEP composite scores are low (15th lowest for math and 7th lowest for reading). Rural broadband access and healthcare coverage for children are relatively high, but preschool access is a challenge. The availability of psychologists/school counselors is limited in comparison with other states, and girls are underrepresented in gifted services.

GAUGE 1

Importance of Rural Education

NOTABLE | **IMPORTANT** | VERY IMPORTANT | CRUCIAL

RANK 35

Percent small rural districts

WA 64.5%

US 50.0%

	WA	RANK
Percent rural schools	21.9%	36
Percent small rural districts	64.5%	15
Percent rural students	7.6%	41
Number of rural students	81,953	27
Percent of state education funds to rural districts	8.1%	40

GAUGE 2

Student and Family Diversity

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 32

Rural diversity index

WA 38.5%

US 33.4%

	WA	RANK
Diversity index	38.5%	16
Poverty level in rural school communities	270%	21
Percent of rural students with IEP	14.0%	33
Percent of rural school-aged children experiencing poverty	10.0%	35
Percent of rural household mobility	8.1%	36

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 48

Rural adjusted salary expenditures per instructional FTE

WA $97,535

US $76,374

	WA	RANK
Rural instructional expenditures per pupil	$8,415	36
Ratio of instructional to transportation expenditures	$11.67	33
Median organizational scale (x100)	798	38
State revenue to schools per local dollar	$3.87	47
Adjusted salary expenditures per instructional FTE	$97,535	47

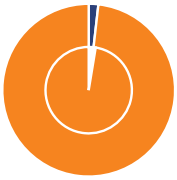
GAUGE 4

Educational Outcomes

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 17

HS grad rate rural advantage



WA 1.8%

US 2.6%

	WA	RANK
Rural poverty difference in math (Gr 8)	18.1	30
Rural poverty difference in reading (Gr 8)	16.1	29
Rural NAEP composite math (Gr 4 and 8)	-0.094	15
Rural NAEP composite reading (Gr 4 and 8)	-0.124	7
HS grad rate rural advantage	1.8%	20

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 24

Percent of rural gifted students who are female

WA 47.1%

US 50.4%

	WA	RANK
Students per psychologist/school counselor	334	21
Percent of rural households without broadband access	9.1%	41
Percent of rural school-aged children without health insurance	3.7%	42
Percent rural enrollment in public preschool	25.7%	11
Percent of rural gifted/talented who are female	47.1%	5

Priority Ranking

4

Leading

West Virginia

Half of West Virginia's public schools and nearly one in four students are rural, with a student population characterized by high numbers of children experiencing poverty, high rates of identification of special education, and limited racial/ethnic diversity. West Virginia's history of large-scale consolidation has resulted in large schools, large districts, and burdensome transportation costs for rural districts. Rural teacher salaries are nearly $4,500 below the U.S. average, even after adjusting for comparable wages of the rural areas. West Virginia's rural students perform well below the U.S. average on NAEP math and reading composite, and their rural high schools have lower graduation rates than the state's non-rural high schools. Access to learning and development supports is mixed, with two indicators (rural broadband access and rural female representation receiving gifted services) in the most urgent quartile and one other (access to public preschool) in the next quartile.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 14

Percent rural students

WV 37.5%

US 15.7%

	WV	RANK
Percent rural schools	50.2%	11
Percent small rural districts	0.0%	46
Percent rural students	37.5%	5
Number of rural students	94,593	25
Percent of state education funds to rural districts	39.7%	5

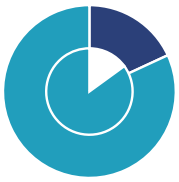
GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 17

Percent rural school-aged children experiencing poverty



WV 18.1%

US 15.0%

	WV	RANK
Diversity index	12.8%	49
Poverty level in rural school communities	234%	7
Percent of rural students with IEP	18.1%	7
Percent of rural school-aged children experiencing poverty	16.8%	11
Percent of rural household mobility	7.4%	41

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | **CRUCIAL**

RANK 9

Ratio of instructional to transportation expenditures

WV $6.40

US $11.09

	WV	RANK
Rural instructional expenditures per pupil	$6,668	23
Ratio of instructional to transportation expenditures	$6.40	1
Median organizational scale (x100)	8,449	13
State revenue to schools per local dollar	$2.03	38
Adjusted salary expenditures per instructional FTE	$71,878	17

GAUGE 4

Educational Outcomes

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 14

HS grad rate rural advantage

WV -1.3%

US 2.6%

	WV	RANK
Rural poverty difference in math (Gr 8)	12.9	39
Rural poverty difference in reading (Gr 8)	12.9	35
Rural NAEP composite math (Gr 4 and 8)	-0.478	3
Rural NAEP composite reading (Gr 4 and 8)	-0.363	2
HS grad rate rural advantage	-1.3%	8

GAUGE 5

Access to Supports for Learning and Development

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 14

Percent of rural households without broadband access

WV 17.5%

US 13.4%

	WV	RANK
Students per psychologist/school counselor	275	26
Percent of rural households without broadband access	17.5%	4
Percent of rural school-aged children without health insurance	3.8%	41
Percent rural enrollment in public preschool	30.7%	22
Percent of rural gifted/talented who are female	48.0%	8

Priority Ranking

39

Notable

Wisconsin

One in five of Wisconsin's students attends school in a rural district, and the state policy context is near the midpoint of state rankings on three of five indictors (state revenue to schools per local dollar is the exception; at just $0.82, Wisconsin has the 11th lowest rate of state contribution). Educational outcomes are below average on poverty gap measures and above average on composite scores. In terms of access to supports for learning and development, Wisconsin ranks below the midpoint for importance on four of five indicators. On the fifth indicator (percent of rural school-aged children without health insurance coverage), the state ranks 19th but is just slightly below the U.S. rate for uninsured rural children.

GAUGE 1

Importance of Rural Education

NOTABLE | **IMPORTANT** | VERY IMPORTANT | CRUCIAL

RANK 26

Number of rural students

WI 165,370

US 94,593 (MEDIAN)

	WI	RANK
Percent rural schools	36.6%	24
Percent small rural districts	41.3%	25
Percent rural students	20.0%	24
Number of rural students	163,370	18
Percent of state education funds to rural districts	19.0%	28

GAUGE 2

Student and Family Diversity

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 43

Percent rural students with IEP

WI 14.4%

US 15.0%

	WI	RANK
Diversity index	22.0%	34
Poverty level in rural school communities	308%	34
Percent of rural students with IEP	14.4%	28
Percent of rural school-aged children experiencing poverty	9.5%	37
Percent of rural household mobility	8.2%	35

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 24

State revenue to schools per local dollar

WI $0.82

US $1.18

	WI	RANK
Rural instructional expenditures per pupil	$7,343	27
Ratio of instructional to transportation expenditures	$11.15	28
Median organizational scale (x100)	1,303	34
State revenue to schools per local dollar	$0.82	11
Adjusted salary expenditures per instructional FTE	$73,453	20

GAUGE 4

Educational Outcomes

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 34

Rural poverty difference in reading (Gr 8)

WI 22.2

US 18.2

	WI	RANK
Rural poverty difference in math (Gr 8)	22.6	16
Rural poverty difference in reading (Gr 8)	22.2	10
Rural NAEP composite math (Gr 4 and 8)	0.263	41
Rural NAEP composite reading (Gr 4 and 8)	0.113	33
HS grad rate rural advantage	4.0%	36

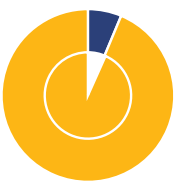
GAUGE 5

Access to Supports for Learning and Development

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 38

Percent of rural school-aged children without health insurance coverage



WI 6.3%

US 6.7%

	WI	RANK
Students per psychologist/school counselor	249	37
Percent of rural households without broadband access	12.4%	27
Percent of rural school-aged children without health insurance	6.3%	19
Percent rural enrollment in public preschool	37.7%	33
Percent of rural gifted/talented who are female	51.7%	33

Priority Ranking

33

Significant

Wyoming

More than half of Wyoming's public schools are rural, and more than 28% of the state's educational funds are directed to rural districts. Only three states have higher rural household mobility rates, and 12.3% of rural students experience poverty (with a rank of 26, nearly one and a half times the state rate in *Why Rural Matters 2018–2019,* when the rate was 8.2% and the state ranking was 43rd). The policy context is generally favorable, marked by high instructional spending and high teacher salaries. Education outcomes are below average on poverty gap measures and above average on composite scores. Access to supports for learning and development is a story of extremes—Wyoming ranks in the highest category of concern on two indicators (access to healthcare coverage for rural children and female student representation in gifted services) and in the lowest category of concern on the other three indicators.

GAUGE 1

Importance of Rural Education

NOTABLE | IMPORTANT | **VERY IMPORTANT** | CRUCIAL

RANK 24

Percent rural schools

WY 50.7%

US 29.3%

	WY	RANK
Percent rural schools	50.7%	9
Percent small rural districts	43.3%	24
Percent rural students	26.2%	17
Number of rural students	24,269	46
Percent of state education funds to rural districts	28.3%	17

GAUGE 2

Student and Family Diversity

FAIR | SERIOUS | **CRITICAL** | URGENT

RANK 21

Percent rural household mobility

WY 12.5%

US 9.7%

	WY	RANK
Diversity index	23.4%	31
Poverty level in rural school communities	302%	32
Percent of rural students with IEP	14.4%	28
Percent of rural school-aged children experiencing poverty	12.3%	26
Percent of rural household mobility	12.5%	4

GAUGE 3

Educational Policy Context

NOTABLE | IMPORTANT | VERY IMPORTANT | CRUCIAL

RANK 45

Rural instructional expenditures per pupil

WY $10,797

US $7,174

	WY	RANK
Rural instructional expenditures per pupil	$10,797	42
Ratio of instructional to transportation expenditures	$10.48	24
Median organizational scale (x100)	1,325	33
State revenue to schools per local dollar	$1.22	24
Adjusted salary expenditures per instructional FTE	$92,265	43

GAUGE 4

Educational Outcomes

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 28

Rural poverty difference in math (Gr 8)

WY 25.2

US 22.0

	WY	RANK
Rural poverty difference in math (Gr 8)	25.2	7
Rural poverty difference in reading (Gr 8)	21.9	11
Rural NAEP composite math (Gr 4 and 8)	0.210	39
Rural NAEP composite reading (Gr 4 and 8)	0.171	38
HS grad rate rural advantage	2.7%	29

GAUGE 5

Access to Supports for Learning and Development

FAIR | **SERIOUS** | CRITICAL | URGENT

RANK 32

Percent of rural school-aged children without health insurance coverage

WY 13.9%

US 6.7%

	WY	RANK
Students per psychologist/school counselor	220	42
Percent of rural households without broadband access	8.8%	43
Percent of rural school-aged children without health insurance	13.9%	1
Percent rural enrollment in public preschool	53.9%	47
Percent of rural gifted/talented who are female	45.7%	3

Endnotes

[i]Although it is likely that student data was reported according to gender expression-focused categories of girl/woman and boy/man, the dataset uses language that refers to biological sex (i.e., male/female). It is also worth noting that schools were not given the option of submitting data on students identifying as non-binary.

[ii]In the Common Core of Data, race and ethnicity are divided into seven categories: American Indian/Alaska Native, Asian or Asian/Pacific Islander, Hispanic, Black or African American, White, Native Hawaiian or Other Pacific Islander, Two or More Races. Although there are several problems with how these categories are divided and overlap, we maintain their use for a rough measure of racial diversity in our diversity index. We also acknowledge the ongoing discussion regarding the capitalization of "White," but have chosen to capitalize here for consistency with the datasets used.

[iii]National Rural Education Association. (2022). National Rural Education Association research agenda – 2022–2027. *The Rural Educator,* 37(3), 67–69. https://journals.library.msstate.edu/index.php/ruraled/article/view/236/220

[iv]This is the U.S. average for rural districts on the grade 4 and grade 8 NAEP math tests. State-level values used throughout the report are standardized values based on this U.S.-level average.

[v]This is the U.S. average for rural districts on the grade 4 and grade 8 NAEP reading tests. State-level values used throughout the report are standardized values based on this U.S.-level average.

[vi]This should be interpreted as a 2.6 *percentage point* difference. The high school graduation rate for rural districts was 89.8% and for non-rural districts was 87.6%.

[vii]Hawaii is excluded from most of the indicators throughout this report because its organization as a single statewide district makes district-level data unavailable for rural communities.

[viii]See https://education.vermont.gov/vermont-schools/school-governance/act-46-state-board-final-plan#:~:text=206%20districts%20in%20185%20towns,of%20July%201%2C%202019 for an overview of the legislation and its impacts.

[ix]The majority of this report is conducted at the district level, and so school inclusion or exclusion is based on the NCES locale classification of the entire district.

[x]In the Common Core of Data, race and ethnicity are divided into seven categories: American Indian/Alaska Native, Asian or Asian/Pacific Islander, Hispanic, Black or African American, White, Native Hawaiian or Other Pacific Islander, Two or More Races. Although there are several problems with how these categories are divided and overlap, we maintain their use for a rough measure of racial diversity in our diversity index.

[xi]Documentation and further explanation about the School Neighborhood Poverty index can be accessed on the National Center for Education Statistics' section for Education Demographic and Geographic Estimates: https://nces.ed.gov/programs/edge/Economic/NeighborhoodPoverty

[xii]This indicator is not adjusted for geographic cost, which is significant in the case of Alaska. However, the teacher salary indicator is adjusted by the Comparable Wage Index for Teachers.

[xiii]Because the transportation expenditures are lumped together in a single sum, it is possible that some of these costs are related to extracurricular activities or field trips. Unfortunately, it is impossible to separate these out from the basic transportation costs.

[xiv]See http://www.ruraledu.org/articles.php?id=2043 for summary and links to a Charleston Gazette series on school consolidation that won the 2002 Education Writers Association award.

[xv]See, for example, Jimerson's (2006) synthesis on the opportunities afforded by small school size (https://eric.ed.gov/?id=ED497985). Gershenson and Langbein (2015) found no overall effect based on school size but did find that larger schools were particularly disadvantageous for socioeconomically disadvantaged students and students with learning disabilities.

[xvi]See, for example, Bickel & Howley's (2000) study of school and district size in Georgia (https://epaa.asu.edu/index.php/epaa/article/view/413).

[xvii]Vermont's ratio of $15.30 is dramatically higher than all other states (Alaska is second highest at $4.14). The extreme value is most possibly an artifact of the way data is reported relative to Vermont's state funding system, but other data and analyses suggest that state arguably has the most equitable system of school funding in the United States (thus, although the value might be exaggerated, the ranking is most likely correct). See https://publicassets.org/library/publications/reports/20-years-ago-act-60-fundamentally-changed-the-way-vermont-pays-for-public-education/ for an overview of Vermont's state education funding model.

[xviii]Documentation and further explanation about the Comparable Wage Index For Teachers (CWIFT) can be accessed on the National Center for Education Statistics' section for Education Demographic and Geographic Estimates: https://nces.ed.gov/programs/edge/Economic/TeacherWage

[xix]U.S. Department of Education. Institute of Education Sciences, National Center for Education Statistics, National Assessment of Educational Progress (NAEP), *2022 Assessments*.

[xx]In other words, students from all 12 of the NCES locale district types.

[xxi]It may also impact economic stability measures as well given that families' ability to apply for jobs or public support may require internet access.

[xxii]We estimated this proportion by dividing the number of students attending a public preschool in a rural area by 40% of the total rural children between the ages of 0 and 4. This assumes a roughly uniform distribution across that age range and that there are similar numbers of 3-year-old children who are not yet eligible for preschool and 5-year-old children who are.

[xxiii]Although it is likely that student data was reported according to gender expression-focused categories of girl/woman and boy/man, the dataset uses language that refers to biological sex (i.e., male/female). It is also worth noting that schools were not given the option of submitting data on students identifying as non-binary.

[xxiv]U.S. Department of Education. Institute of Education Sciences, National Center for Education Statistics, National Assessment of Educational Progress (NAEP), *2022 Assessments*.

[xxv]Middleton, K. V. (2020). The longer-term impact of COVID-19 on K–12 student learning and assessment. *Educational Measurement: Issues and Practice, 39*(3), 41-44. https://doi.org/10.1111/emip.12368

[xxvi]Tornay, 2020, quoted in Middleton, 2020 p. 42.

[xxvii]Kaffenberger, M. (2021). Modelling the long-run learning impact of the Covid-19 learning shock: Actions to (more than) mitigate loss. *International Journal of Educational Development, 81,* 1-8. https://doi.org/10.1016/j.ijedudev.2020.102326

[xxviii]Kaffenberger, 2021, p. 2 (emphasis added).

[xxix]Kaffenberger, 2021.

[xxx]Ansorger, J. (2021). An analysis of education reforms and assessment in the core subjects using an adapted maslow's hierarchy: pre and post COVID-19. *Education Sciences, 11*(8), 376. https://doi.org/10.3390/educsci11080376

[xxxi]Ansorger, 2021, p. 11.

[xxxii]Middleton, 2020, citing DeWitt, 2020.

[xxxiii]National Center for Educational Statistics. (2022, July 6, p. 1). *More than 80 Percent of U.S. Public Schools Report Pandemic Has Negatively Impacted Student Behavior and Socio-Emotional Development.* https://nces.ed.gov/whatsnew/press_releases/07_06_2022.asp

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[xxxv]Halloran et al., 2021, p. 2.

[xxxvi]Ansorger, 2021, p. 12.

[xxxvii]Hartman, S.L. (2021). Identifying risks to the well-being of rural young children and families. The State Education Standard, 21(1), 33-37. https://nasbe.nyc3.digitaloceanspaces.com/2021/01/Hartman_Jan-2021-Standard.pdf

[xxxiii]Ansorger, 2021, p. 11.

[xxxix]NCES, 2022, p. 1.

[xl]National Center for Educational Statistics. (2022, March 3, p. 2). *U.S. Schools Report Increased Teacher Vacancies Due to COVID-19 Pandemic, New NCES Data Show.* https://nces.ed.gov/whatsnew/press_releases/3_3_2022.asp

[xli]Hartman, S. L. (2021). Identifying risks to the well-being of rural young children and families. *State Education Standard,* 21(1), 33–37.

[xlii]Hartman, 2021, p. 34

[xliii]Vilen, A. (2023, March 7, paragraph 6). Home-based care: Fixing the childcare drought in rural America. *The Daily Yonder.* https://dailyyonder.com/home-based-care-fixing-the-childcare-drought-in-rural-america/2023/03/07/

[xliv]Hartman, 2021.

[xlv]NCES, 2022, p. 1.

[xlvi]Hartman, 2021, p. 17.

[xlvii]Institute of Educational Sciences, National Center for Educational Statistics. (2022, p. 1). *Mental Health and Well-Being of Students and Staff During the Pandemic.* https://ies.ed.gov/schoolsurvey/spp/SPP_April_Infographic_Mental_Health_and_Well_Being.pdf

[xlviii]IES, NCES, 2002, p. 3.

[xlix]Middleton, 2020.

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[li]Mueller et al., 2021.

[lii]Mueller et al., 2021, p. 3.

[liii]Ansorger, 2021.

[liv]Ansorger, 2021.

[lv]Ratledge, A., Dalporto, H., & Lewy, E. (2020). *COVID-19 and Rural Higher Education: Rapid Innovation and Ideas for the Future.* Issue Focus. MDRC. https://files.eric.ed.gov/fulltext/ED608307.pdf

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[lxiii]Beeson & Strange, 2000, p. 63.

[lxiv]NREA, 2016.

[lxv]NREA, 2016, p. 1.

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[lxvii]Hartman, S.L., Roberts, J.K, Schmitt-Wilson, S., McHenry-Sorber, E., Buffington, P. J., & Biddle, C. (2022). National Rural Education Association research agenda – 2022–2027: A closer look at the research priorities. *The Rural Educator,* 43(3), 59–66. https://doi.org/10.55533/2643-9662.1349

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[lxix]NREA, 2022.

[lxx]Hartman et al., 2022.

[lxxi]NREA, 2022.

[lxxii]Azano, A.P. & Biddle C. (2019). Disrupting dichotomous traps and rethinking problem formation for rural education. *The Rural Educator,* 40(2), 4–11. https://doi.org/10.35608/ruraled.v40i2.845

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[lxxiv]Showalter, D., Hartman, S.L., Johnson, J., Klein, R. (2019). *Why rural matters 2018–2019: The time is now.* The Rural School and Community Trust. http://www.ruraledu.org/WhyRuralMatters.pdf

[lxxv]Showalter et al., 2019.

[lxxvi]Hartman et al., 2022.

[lxxvii]McHenry-Sorber et al., 2022.

[lxxviii]NREA, 2022.

[lxxix]Azano, A. P., Eppley, K., & Biddle, C. (Eds.). (2021). *The Bloomsbury Handbook of Rural Education in the United States.* Bloomsbury Publishing.

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[lxxxvii]Although it is likely that student data was reported according to gender expression-focused categories of girl/woman and boy/man, the dataset uses language that refers to biological sex (i.e., male/female). It is also worth noting that schools were not given the option of submitting data on students identifying as non-binary.

WHY rural MATTERS

2023

Centering Equity and Opportunity

December 11, 2023

offered the following resolution and moved for its adoption.

Resolved, By the Board of Education of Independent School District #2909 that the following bills be allowed and the Chairperson and Clerk be and are hereby authorized to draw orders on the Treassurer for payment of same:

CHECK NO.	VENDOR	UFARS CODE	DESCRIPTION	AMOUNT
12821	A-1 SERVICES INC	E 03 005 760 000 720 350	Portable Rental	$56.00
12821 Total				**$56.00**
12822	AIKEY ELECTRIC LLC	E 01 112 810 000 000 350	Camera- Parkview	$390.00
12822 Total				**$390.00**
12823	ALBIN ACQUISITION CORP	E 01 005 110 000 000 314	Background Checks for October 2023	$732.00
12823 Total				**$732.00**
12824	AMAZON CAPITAL SERVICES INC	E 01 300 250 000 000 430	B008BMCLNI. Hydrion QT-40 Quaternary Saniti	$21.46
12824	AMAZON CAPITAL SERVICES INC	E 01 300 250 000 000 430	B07B8TF1LP Dissolvable Food Storage Labels	$23.34
12824	AMAZON CAPITAL SERVICES INC	E 01 300 250 000 000 430	B09N6M51M6 PROMEDIX P Nitrile Gloves, 4m	$9.99
12824	AMAZON CAPITAL SERVICES INC	E 01 005 605 000 000 401	Compatible Label Tape 1/2 Replace for Rhino 5	$19.69
12824	AMAZON CAPITAL SERVICES INC	E 01 005 605 000 000 401	Freight	$6.99
12824	AMAZON CAPITAL SERVICES INC	E 01 300 240 000 000 430	https://www.amazon.com/gp/product/B001HO	$119.99
12824	AMAZON CAPITAL SERVICES INC	E 01 300 240 000 000 430	https://www.amazon.com/gp/product/B07MZ7	$19.98
12824	AMAZON CAPITAL SERVICES INC	E 01 300 240 000 000 430	https://www.amazon.com/gp/product/B00KEE(	$22.94
12824	AMAZON CAPITAL SERVICES INC	E 01 300 240 000 000 430	https://www.amazon.com/gp/product/B0B68YF	$17.77
12824	AMAZON CAPITAL SERVICES INC	E 01 300 240 000 000 430	https://www.amazon.com/gp/product/B005MN	$55.56
12824	AMAZON CAPITAL SERVICES INC	E 01 300 240 000 000 430	https://www.amazon.com/gp/product/B08FD4(	$38.98
12824	AMAZON CAPITAL SERVICES INC	E 01 300 240 000 000 430	https://www.amazon.com/gp/product/B06XS3{	$14.99
12824	AMAZON CAPITAL SERVICES INC	E 01 300 240 000 000 430	https://www.amazon.com/gp/product/B0009S1	$17.96
12824	AMAZON CAPITAL SERVICES INC	E 01 101 203 000 000 401	Duck HD Clear Heavy Duty Packing Tape, Extra	$23.35
12824	AMAZON CAPITAL SERVICES INC	E 01 101 203 000 000 401	Stylus Pens for Touch Screens (5 Pcs), Sensitivit	$47.45
12824	AMAZON CAPITAL SERVICES INC	E 01 101 203 000 000 401	240 Pcs Pipe Cleaners - 24 Colors Value Pack C	$6.19
12824	AMAZON CAPITAL SERVICES INC	E 01 101 203 000 000 401	900 PCS Pom Poms, Multicolor Bulk Pom Poms ,	$6.99
12824	AMAZON CAPITAL SERVICES INC	E 01 101 203 000 000 401	HTVRONT Black Felt Fabric - 2 Rolls Self Adhesi	$9.98
12824	AMAZON CAPITAL SERVICES INC	E 01 101 203 000 000 401	Freight	$6.99
12824 Total				**$490.59**
12825	AT & T MOBILITY	E 01 005 690 000 000 320	TABLETS	$74.33
12825 Total				**$74.33**
12826	BAYADA HOME HEALTH CARE INC	E 01 005 404 000 740 399	JENSEN	$665.00
12826 Total				**$665.00**
12827	BENDA JAMES	E 01 300 296 710 000 305	OFFICIAL	$115.78
12827	BENDA JAMES	E 01 300 296 710 000 305	OFFICIAL	$195.00
12827 Total				**$310.78**
12828	BLUE CROSS / BLUE SHIELD OF MN	E 01 300 211 000 000 291	RETIREE INSURANCE	$861.00
12828	BLUE CROSS / BLUE SHIELD OF MN	E 01 300 211 000 000 291	RETIREE INSURANCE	$5,900.50
12828	BLUE CROSS / BLUE SHIELD OF MN	E 01 300 211 000 000 291	RETIREE INSURANCE	$5,900.50
12828	BLUE CROSS / BLUE SHIELD OF MN	E 01 300 211 000 000 291	RETIREE INSURANCE	$5,900.50
12828	BLUE CROSS / BLUE SHIELD OF MN	E 01 300 211 000 000 291	RETIREE INSURANCE	$5,900.50
12828	BLUE CROSS / BLUE SHIELD OF MN	E 01 300 211 000 000 291	RETIREE INSURANCE	$18,626.00
12828	BLUE CROSS / BLUE SHIELD OF MN	E 01 300 211 000 000 291	RETIREE INSURANCE	$19,182.00
12828 Total				**$62,271.00**
12829	DAVIS EQUIPMENT CORP	E 03 005 760 000 720 420	Blade	$137.88
12829	DAVIS EQUIPMENT CORP	E 03 005 760 000 720 420	Blade	$137.88
12829	DAVIS EQUIPMENT CORP	E 03 005 760 000 720 420	Cutterbar	$267.60

12829	DAVIS EQUIPMENT CORP	E	03	005	760	000	720	420	Shipping	$24.27
12829 Total										**$567.63**
12830	DELL-COMM INC	E	01	118	810	000	000	350	Maint- Door	$275.00
12830 Total										**$275.00**
12831	EDVOTEK	E	01	300	260	000	000	430	SKU: 951 – Chromogenic Analysis of Water Con	$115.00
12831	EDVOTEK	E	01	300	260	000	000	430	Shipping and Handling	$14.99
12831 Total										**$129.99**
12832	ENDRESEN SOUND COMPANY	E	01	118	810	000	000	350	Fire Alarm Monitoring	$678.00
12832 Total										**$678.00**
12833	FORKLIFTS OF MN INC	E	01	005	810	000	000	350	Forklift Rental	$1,195.00
12833 Total										**$1,195.00**
12834	FOSSLAND VICTORIA	E	01	300	296	710	000	305	OFFICIAL	$195.00
12834 Total										**$195.00**
12835	FRIEDLIEB JACE	E	01	300	294	710	000	305	OFFICIAL	$114.00
12835 Total										**$114.00**
12836	GHERARDI MARIA	E	01	300	296	710	000	305	OFFICIAL	$236.00
12836 Total										**$236.00**
12837	GMEN	E	06	005	870	000	000	311	Dumpster-Demo Gilbert	$1,912.95
12837	GMEN	E	01	300	810	000	000	350	Dumpster	$637.65
12837 Total										**$2,550.60**
12838	GRANDE ACE HARDWARE	E	01	116	810	000	000	350	Batteries	$69.95
12838	GRANDE ACE HARDWARE	E	01	116	810	000	000	350	Batteries	$27.98
12838	GRANDE ACE HARDWARE	E	01	112	810	000	000	350	Screen Repair	$13.97
12838	GRANDE ACE HARDWARE	E	01	005	810	000	000	350	Laminated Padlock	$183.49
12838	GRANDE ACE HARDWARE	E	01	005	810	000	000	350	Bungee Cords	$11.84
12838	GRANDE ACE HARDWARE	E	01	005	810	000	000	350	shipping	$13.00
12838 Total										**$320.23**
12839	HAWK RIDGE BIRD OBSERVATORY	E	01	101	203	000	000	401	FIELD TRIP	$52.00
12839 Total										**$52.00**
12840	HAWKINS INC	E	01	300	810	000	000	350	Chemicals	$275.70
12840	HAWKINS INC	E	01	300	810	000	000	350	Pool Chemicals	$36.50
12840 Total										**$312.20**
12841	HENDRICKSON LARRY	E	01	302	810	000	000	350	Oct Boiler Maint	$2,800.00
12841 Total										**$2,800.00**
12842	HILLYARD / HUTCHINSON	E	06	300	870	000	000	530	Rugs	$5,573.60
12842	HILLYARD / HUTCHINSON	E	06	300	870	000	000	530	Scrubber	$15,864.83
12842	HILLYARD / HUTCHINSON	E	01	300	810	000	000	420	Squeegee Assembly	$947.66
12842	HILLYARD / HUTCHINSON	E	01	101	810	000	000	350	Machine Repair	$326.45
12842 Total										**$22,712.54**
12843	HIRSCH DEREK	E	01	300	296	710	000	305	OFFICIAL	$195.00
12843	HIRSCH DEREK	E	01	300	296	710	000	305	OFFICIAL	$195.08
12843	HIRSCH DEREK	E	01	300	296	710	000	305	OFFICIAL	$202.00
12843 Total										**$592.08**
12844	KURITA AMERICA INC	E	01	300	810	000	000	350	Chemicals	$2,723.76
12844 Total										**$2,723.76**
12845	L & M SUPPLY INC	E	01	300	810	000	000	420	Paint Mixer	$19.99
12845	L & M SUPPLY INC	E	01	300	810	000	000	420	Sling	$25.98
12845	L & M SUPPLY INC	E	01	300	810	000	000	420	Sling	$15.99
12845 Total										**$61.96**
12846	LAKE SUPERIOR COLLEGE	E	01	300	211	000	000	394	FY23 CONCURRENT ENROLLMENT	$6,000.00
12846 Total										**$6,000.00**
12847	LARSEN KEN	E	01	005	110	000	000	401	CH12 REIMB	$80.97
12847 Total										**$80.97**

12848	LINDE GAS & EQUIPMENT INC	E	03	005	760	000	720	401	Cylinder Rental	$67.97
12848	LINDE GAS & EQUIPMENT INC	E	03	005	760	000	720	401	Cylinder Rental	$85.34
12848	LINDE GAS & EQUIPMENT INC	E	01	300	810	000	000	401	Cylinder Rental	$85.34
12848 Total										**$238.65**
12849	MEDICAREBLUE RX	E	01	005	810	000	796	291	RETIREE INSURANCE	$607.60
12849	MEDICAREBLUE RX	E	01	100	203	000	796	291	RETIREE INSURANCE	$607.60
12849	MEDICAREBLUE RX	E	01	301	211	000	796	291	RETIREE INSURANCE	$437.10
12849 Total										**$1,652.30**
12850	MEDICAREBLUE RX	E	01	300	211	000	000	291	RETIREE INSURANCE	$28,082.10
12850 Total										**$28,082.10**
12851	MEI TOTAL ELEVATOR SOLUTIONS	E	01	300	810	000	000	350	Service Call & Parts	$1,443.44
12851 Total										**$1,443.44**
12852	MENARDS	E	01	300	810	000	000	420	FVP RV Marine	$14.94
12852	MENARDS	E	01	300	810	000	000	420	FVP RV Marine	$14.94
12852	MENARDS	E	01	300	810	000	000	350	Splash RV Marine	$23.52
12852	MENARDS	E	01	300	810	000	000	350	Hose	$16.99
12852	MENARDS	E	06	005	870	000	000	311	Caution Tape	$19.97
12852	MENARDS	E	06	005	870	000	000	311	Heavy Duty Plug	$17.98
12852	MENARDS	E	06	005	870	000	000	311	Multi 7 in 1 Plier	$28.29
12852 Total										**$136.63**
12853	MIDWEST PLAYSCAPES	E	06	300	870	000	000	530	Playground Equipment	$872.46
12853 Total										**$872.46**
12854	MINER'S INC	E	01	300	294	702	000	430	Paper Plates	$8.97
12854	MINER'S INC	E	01	300	294	702	000	430	Napkins	$4.94
12854	MINER'S INC	E	01	300	294	702	000	430	Forks	$11.94
12854	MINER'S INC	E	01	300	296	702	000	430	Cakes	$110.96
12854	MINER'S INC	E	01	300	294	702	000	430	Cake	$55.48
12854	MINER'S INC	E	01	300	250	000	000	430	Blanket Purchase Order	$147.86
12854	MINER'S INC	E	01	300	250	000	000	430	Blanket Purchase Order	$31.76
12854	MINER'S INC	E	01	300	250	000	000	430	Blanket Purchase Order	$53.02
12854	MINER'S INC	E	01	300	250	000	000	430	Blanket Purchase Order	$78.45
12854	MINER'S INC	E	01	300	292	000	000	401	STATE TENNIS CAKE & SUPPLIES	$127.15
12854	MINER'S INC	E	04	500	560	000	321	430	SUPPLIES- COMMED MTG	$31.60
12854 Total										**$662.13**
12855	MN ENERGY RESOURCES CORP	E	01	116	810	000	000	440	UTILITIES	$10,877.42
12855	MN ENERGY RESOURCES CORP	E	03	005	760	000	720	440	UTILITIES	$105.11
12855	MN ENERGY RESOURCES CORP	E	01	116	810	000	000	440	UTILITIES	$93.66
12855	MN ENERGY RESOURCES CORP	E	01	300	810	000	000	440	UTILITIES	$23.91
12855	MN ENERGY RESOURCES CORP	E	01	300	810	000	000	440	UTILITIES	$67.33
12855	MN ENERGY RESOURCES CORP	E	01	300	810	000	000	440	UTILITIES	$50.27
12855	MN ENERGY RESOURCES CORP	E	01	101	810	000	000	440	UTILITIES	$2,440.28
12855 Total										**$13,657.98**
12856	NEXTERA COMMUNICATIONS	E	01	005	105	000	000	320	PHONE	$682.79
12856 Total										**$682.79**
12857	NORTHEAST SERVICE COOPERATIVE	B	01	215	001				INSURANCE	$256,729.21
12857	NORTHEAST SERVICE COOPERATIVE	B	01	215	001				INSURANCE	$255,192.02
12857	NORTHEAST SERVICE COOPERATIVE	B	01	215	001				INSURANCE	$264,203.66
12857	NORTHEAST SERVICE COOPERATIVE	B	01	215	001				INSURANCE	$257,570.82
12857 Total										**$1,033,695.71**
12858	NORTHERN DOOR & HARDWARE INC	E	06	300	870	000	000	530	Electronic Lockset- Stage Doors	$3,990.00
12858	NORTHERN DOOR & HARDWARE INC	E	06	300	870	000	000	530	Mag Lock- Lower Level Stair by Auto	$1,626.00
12858	NORTHERN DOOR & HARDWARE INC	E	06	300	870	000	000	530	Door - Pool Entry	$1,685.00

12858	NORTHERN DOOR & HARDWARE INC	E	06	300	870	000	000	530	SCush Closer- Press Box	$552.00
12858 Total										**$7,853.00**
12859	PIONEER DRAMA SERVICE	E	01	300	298	000	000	430	Scripts "Yearbook": Full-length version	$122.50
12859	PIONEER DRAMA SERVICE	E	01	300	298	000	000	430	Performance Royalty	$210.00
12859	PIONEER DRAMA SERVICE	E	01	300	298	000	000	430	Electronic delivery of scripts	$6.00
12859 Total										**$338.50**
12860	QUADIENT FINANCE	E	01	005	105	000	000	329	POSTAGE	$1,000.00
12860 Total										**$1,000.00**
12861	RAM	B	01	215	270				WORK COMP	$11,564.96
12861 Total										**$11,564.96**
12862	RANGE PAPER CORPORATION	E	01	101	203	000	000	401	Copy Paper	$259.28
12862	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Multifold Towels	$39.89
12862	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Can Liners	$486.20
12862	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Can Liners	$73.02
12862	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Can Liners	$278.82
12862	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Soap	$1,015.40
12862	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Alcohol Wipes	$18.12
12862	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Can Liners	$236.18
12862	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Buffing Pads	$40.64
12862	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Soap	$74.02
12862	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Toilet Tissue	$1,638.75
12862	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Towel Roll	$1,218.60
12862	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Can Liners	$759.60
12862	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Can Liners	$619.60
12862	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Towel Roll	$1,218.60
12862	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Soap	$1,523.10
12862	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Gloves	$81.83
12862 Total										**$9,581.65**
12863	RECREONICS	E	06	300	870	000	000	530	Competitor gold medal racing lane lines	$4,756.86
12863	RECREONICS	E	06	300	870	000	000	530	Freight	$798.22
12863 Total										**$5,555.08**
12864	RESTAURANTSUPPLY.COM	E	01	300	250	000	000	430	Escali SCDG11BK Primo black digital scale	$359.28
12864	RESTAURANTSUPPLY.COM	E	01	300	250	000	000	430	San Jamar CBG912WH 9" x 12" x 3/8" white saf	$165.60
12864	RESTAURANTSUPPLY.COM	E	01	300	250	000	000	430	San Jamar CB101212Wh 10" x 12" x 1/2" Cut an	$160.60
12864	RESTAURANTSUPPLY.COM	E	01	300	250	000	000	430	Vollrath 935303 Wear-Ever Half Size 18" x 13"	$298.08
12864	RESTAURANTSUPPLY.COM	E	01	300	250	000	000	430	Winco PGW-1216 12" x 16" half sized footed chr	$60.36
12864	RESTAURANTSUPPLY.COM	E	01	300	250	000	000	430	Vollrath 9003 wearever Full size 18" x 26" hea	$171.36
12864	RESTAURANTSUPPLY.COM	E	01	300	250	000	000	430	Taylor 1476FDA Digial Compact folding thermc	$84.60
12864	RESTAURANTSUPPLY.COM	E	01	300	250	000	000	430	Freight	$123.74
12864 Total										**$1,423.62**
12865	ROAD MACHINERY & SUPPLY CO	E	01	005	810	000	000	350	Bobcat Repairs	$2,673.93
12865 Total										**$2,673.93**
12866	ROGERS ATHLETIC CO	E	01	300	810	000	000	350	LEV Sled Stainless Steel Skins	$1,845.00
12866	ROGERS ATHLETIC CO	E	01	300	810	000	000	350	Shipping	$312.00
12866 Total										**$2,157.00**
12867	SAHR JARED N	E	01	300	294	710	000	305	OFFICIAL	$135.68
12867	SAHR JARED N	E	01	300	296	710	000	305	OFFICIAL	$170.00
12867 Total										**$305.68**
12868	SCHOOL SPECIALTY LLC	E	01	300	260	000	000	430	1597455 School Smart Full Size Standard Dual	$44.96
12868	SCHOOL SPECIALTY LLC	E	01	300	260	000	000	430	1597450 School Smart All Temperature Glue St	$11.40
12868 Total										**$56.36**
12869	SKALKO GREG	E	03	005	760	000	720	401	DOT Physical-Sovil	$100.00
12869 Total										**$100.00**

12870	STEVE WEISS MUSIC	E	01	300	258	003	000	430	EVA-CB3614SD Evans 36" Strata 1400 Concert		$89.00
12870	STEVE WEISS MUSIC	E	01	300	258	003	000	430	SW-TRBT Weiss Triangle Beaters, Brass, Wood		$29.95
12870	STEVE WEISS MUSIC	E	01	300	258	003	000	430	PAN-W1105 Panyard Ting Complete 3-Set w/n		$139.00
12870	STEVE WEISS MUSIC	E	01	300	258	003	000	430	BAL-BGP2 Balter 1" Weighted Phenolic Glock/E		$38.00
12870	STEVE WEISS MUSIC	E	01	300	258	003	000	430	BAL-B22BXL Balter - Green - Medium Hard Corc		$41.00
12870	STEVE WEISS MUSIC	E	01	300	258	003	000	430	BAL-B21BXL Balter - Yellow - Hard Cord Mallet		$41.00
12870	STEVE WEISS MUSIC	E	01	300	258	003	000	430	BAL-B23BXL Balter - Blue - Medium Cord Mallet		$41.00
12870	STEVE WEISS MUSIC	E	01	300	258	003	000	430	SW-03T Liberty One Series Small Triangle Bag		$7.95
12870	STEVE WEISS MUSIC	E	01	300	258	003	000	430	Freight		$17.95
12870 Total											**$444.85**
12871	STRUKEL JASON	E	01	300	296	710	000	305	OFFICIAL		$110.00
12871	STRUKEL JASON	E	01	300	296	710	000	305	OFFICIAL		$85.00
12871	STRUKEL JASON	E	01	300	296	710	000	305	OFFICIAL		$110.00
12871 Total											**$305.00**
12872	TEACHERS ON CALL	E	01	101	203	000	000	305	LAURENTIAN		$901.95
12872	TEACHERS ON CALL	E	01	116	203	000	000	305	NORTHSTAR		$976.05
12872	TEACHERS ON CALL	E	01	116	420	000	740	307	SPED		$167.51
12872	TEACHERS ON CALL	E	01	112	203	000	000	305	PLC		$528.30
12872	TEACHERS ON CALL	E	01	112	420	000	740	307	SPED		$180.39
12872	TEACHERS ON CALL	E	01	300	211	000	000	305	RRHS		$1,700.83
12872	TEACHERS ON CALL	E	01	300	420	000	740	307	SPED		$360.78
12872	TEACHERS ON CALL	E	01	101	203	000	000	305	LAURENTIAN		$1,114.55
12872	TEACHERS ON CALL	E	01	101	420	000	740	307	SPED		$173.95
12872	TEACHERS ON CALL	E	01	116	203	000	000	305	NORTHSTAR		$1,024.37
12872	TEACHERS ON CALL	E	01	116	420	000	740	307	SPED		$173.95
12872	TEACHERS ON CALL	E	01	112	203	000	000	305	PLC		$760.22
12872	TEACHERS ON CALL	E	01	112	640	000	000	305	PLC		$173.95
12872	TEACHERS ON CALL	E	01	112	420	000	740	307	SPED		$360.78
12872	TEACHERS ON CALL	E	01	300	420	000	740	307	RRHS		$354.34
12872	TEACHERS ON CALL	E	01	300	640	000	000	303	RRHS		$167.51
12872	TEACHERS ON CALL	E	01	300	211	000	000	305	RRHS		$2,190.46
12872 Total											**$11,309.89**
12873	TK ELEVATOR CORPORATION	E	01	300	810	000	000	350	Elevator Maint- Roosevelt/HS		$824.36
12873 Total											**$824.36**
12874	TRAIN HEROIC	E	01	005	030	000	000	460	Train Heroic, 400 licenses		$2,760.00
12874 Total											**$2,760.00**
12875	UNITED GLASS INC	E	06	300	870	000	000	530	Door Install- Pool		$12,423.00
12875 Total											**$12,423.00**
12876	VASA TRAINER	E	06	300	870	000	000	530	trainer Pro swim trainer bench		$3,147.00
12876	VASA TRAINER	E	06	300	870	000	000	530	Shipping		$182.48
12876 Total											**$3,329.48**
12877	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	350	Water Shut Off		$27.68
12877 Total											**$27.68**
12878	WHERLEY MOVING SYSTEMS	E	06	005	870	000	000	311	REMOVAL OF ITEMS BEFORE DEMO- GILBERT		$10,300.00
12878 Total											**$10,300.00**
12879	BSN SPORTS LLC	E	01	300	296	709	000	430	Instruct Supplies		$1,259.74
12879 Total											**$1,259.74**
12880	CARDMEMBER SERVICE	E	01	005	020	000	000	401	General Supplies		$342.00
12880 Total											**$342.00**
12881	DELL-COMM INC	E	05	005	605	000	302	530	Equipment		$9,088.18
12881 Total											**$9,088.18**
12882	HAWK RIDGE BIRD OBSERVATORY	E	01	116	203	405	000	430	Instruct Supplies		$540.60
12882 Total											**$540.60**

12883	L & M SUPPLY INC	E	01	300	255	000	000	430	Instruct Supplies		$180.96
12883	L & M SUPPLY INC	E	01	300	255	045	000	430	Instructional Supply		$1,323.50
12883	L & M SUPPLY INC	E	01	300	255	000	000	430	Instruct Supplies		$88.92
12883 Total											**$1,593.38**
12884	LINDE GAS & EQUIPMENT INC	E	01	300	255	045	000	430	Instructional Supply		$418.69
12884 Total											**$418.69**
12885	MENARDS	E	01	300	255	000	000	430	Instruct Supplies		$39.31
12885	MENARDS	E	01	300	255	045	000	430	Instructional Supply		$503.03
12885	MENARDS	E	01	300	255	045	000	430	Instructional Supply		$165.33
12885	MENARDS	E	01	005	690	000	510	401	General Supplies		$35.98
12885	MENARDS	E	01	005	690	000	510	401	General Supplies		$136.93
12885	MENARDS	E	01	116	203	007	000	430	Instruct Supplies		$164.26
12885 Total											**$1,044.84**
12886	MINER'S INC	E	01	300	250	000	000	430	Instruct Supplies		$21.93
12886	MINER'S INC	E	01	300	250	000	000	430	Instruct Supplies		$176.47
12886	MINER'S INC	E	01	300	250	000	000	430	Instruct Supplies		$65.17
12886	MINER'S INC	E	01	300	250	000	000	430	Instruct Supplies		$247.63
12886 Total											**$511.20**
12887	MINNEAPOLIS OXYGEN COMPANY	E	01	300	255	000	000	430	Instruct Supplies		$138.73
12887 Total											**$138.73**
12888	MINNESOTA POWER	E	01	005	810	000	000	331	Electricity		$5,077.14
12888 Total											**$5,077.14**
12889	MN DEPT OF LABOR & INDUSTRY	E	01	005	810	000	000	350	Repairs Maint Serv		$40.00
12889	MN DEPT OF LABOR & INDUSTRY	E	01	005	810	000	000	350	Repairs Maint Serv		$100.00
12889	MN DEPT OF LABOR & INDUSTRY	E	01	005	810	000	000	350	Repairs Maint Serv		$10.00
12889	MN DEPT OF LABOR & INDUSTRY	E	01	005	810	000	000	350	Repairs Maint Serv		$10.00
12889	MN DEPT OF LABOR & INDUSTRY	E	01	005	810	000	000	350	Repairs Maint Serv		$30.00
12889	MN DEPT OF LABOR & INDUSTRY	E	01	005	810	000	000	350	Repairs Maint Serv		$100.00
12889 Total											**$290.00**
12890	RADKO IRON & SUPPLY INC	E	01	300	255	045	000	430	Instructional Supply		$1,303.85
12890 Total											**$1,303.85**
12891	SYSCO MINNESOTA	E	01	300	250	000	000	430	Instruct Supplies		$644.42
12891	SYSCO MINNESOTA	E	01	300	250	000	000	430	Instruct Supplies		$31.44
12891	SYSCO MINNESOTA	E	01	300	250	000	000	430	Instruct Supplies		$131.76
12891	SYSCO MINNESOTA	E	01	300	250	000	000	430	Instruct Supplies		$348.89
12891	SYSCO MINNESOTA	E	01	300	250	000	000	430	Instruct Supplies		$34.48
12891	SYSCO MINNESOTA	E	01	300	250	000	000	430	Instruct Supplies		$675.49
12891 Total											**$1,866.48**
12892	TK ELEVATOR CORPORATION	E	01	005	810	000	000	350	Repairs Maint Serv		$195.43
12892	TK ELEVATOR CORPORATION	E	01	005	810	000	000	350	Repairs Maint Serv		$197.68
12892 Total											**$393.11**
12893	VERIZON	E	01	005	690	000	000	320	Comm Telephone		$105.14
12893 Total											**$105.14**
12894	CARDMEMBER SERVICE	E	04	500	582	000	344	430			$975.10
12894	CARDMEMBER SERVICE	E	04	500	581	000	344	430			$796.00
12894	CARDMEMBER SERVICE	E	01	005	010	000	000	380			$749.00
12894	CARDMEMBER SERVICE	E	01	005	810	000	000	386			$1,564.55
12894	CARDMEMBER SERVICE	E	01	300	255	045	000	430			$443.44
12894 Total											**$4,528.09**
12895	MINNESOTA POWER	E	01	005	810	000	000	331	Electricity		$3,505.59
12895 Total											**$3,505.59**
12896	MINNESOTA POWER	E	01	300	810	000	000	331	Electricity		$604.17
12896 Total											**$604.17**

12897	NORTHSTAR STUDENT TRANSPORTATION	E	03	005	760	000	723	361	23OCT Van		$128,810.88
12897	NORTHSTAR STUDENT TRANSPORTATION	E	03	005	760	000	723	361	23OCT contract agreement		$3,289.12
12897 Total											**$132,100.00**
290936-290937	PAYROLL 11/30/23										$870,964.48
	OASDI										$51,370.88
	MEDICARE										$12,146.64
	PERA										$22,561.89
	TRA										$48,911.44
	TSA MATCH										$4,390.19
									TOTAL DISBURSEMENTS & PAYROLL		**$2,447,101.34**

Seconded by

that the above resolution be adopted.

Resolution adopted December 11, 2023.

Clerk

Chairperson

Rock Ridge Public Schools

1405 Progress Parkway

Adopted: July 27, 2020
Revised: January 9, 2023

520 STUDENT SURVEYS

I. PURPOSE

Occasionally, the school district utilizes surveys to obtain student opinions and information about students. The purpose of this policy is to establish the parameters of information that may be sought in student surveys.

II. GENERAL STATEMENT OF POLICY

Student surveys may be conducted as determined necessary by the school district. Surveys, analyses, and evaluations conducted as part of any program funded through the U.S. Department of Education must comply with 20 United States Code section 1232h.

III. STUDENT SURVEYS IN GENERAL

A. Student surveys will be conducted anonymously and in an indiscernible fashion. No mechanism will be used for identifying the participating student in any way. No attempt will be made in any way to identify a student survey participant. No requirement that the student return the survey shall exist, and no record of the student's returning a survey will be maintained.

B. The superintendent may choose not to approve any survey that seeks probing personal and/or sensitive information that could result in identifying the survey participant, or is discriminatory in nature based on age, race, color, sex, disability, religion, or national origin.

C. Surveys containing questions pertaining to the student's or the student's parent(s) or guardian(s) personal beliefs or practices in sex, family life, morality, and religion will not be administered to any student unless the parent or guardian of the student is notified in writing that such survey is to be administered and the parent or guardian of the student gives written permission for the student to participate or has the opportunity to opt out of the survey depending upon how the survey is funded. Any and all documents containing the written permission of a parent for a student to participate in a survey will be maintained by the school district in a file separate from the survey responses.

D. Although the survey is conducted anonymously, potential exists for personally identifiable information to be provided in response thereto. To the extent that personally identifiable information of a student is contained in his or her responses

to a survey, the school district will take appropriate steps to ensure the data is protected in accordance with Minnesota Statutes chapter 13 (Minnesota Government Data Practices Act), 20 United States Code section 1232g (Family Educational Rights and Privacy Act) and 34 Code of Federal Regulations Part 99.

E. The school district must not impose an academic or other penalty on a student who opts out of participating in a student survey.

IV. STUDENT SURVEYS CONDUCTED AS PART OF DEPARTMENT OF EDUCATION PROGRAM

A. All instructional materials, including teacher's manuals, films, tapes, or other supplementary material which will be used in connection with any survey, analysis, or evaluation as part of any program funded in whole or in part by the U.S. Department of Education, shall be available for inspection by the parents or guardians of the students.

B. No student shall be required, as part of any program funded in whole or in part by the U.S. Department of Education, without the prior consent of the student (if the student is an adult or emancipated minor), or, in the case of an unemancipated minor, without the prior written consent of the parent, to submit to a survey that reveals information concerning:

1. political affiliations or beliefs of the student or the student's parent;

2. mental and psychological problems of the student or the student's family;

3. sex behavior or attitudes;

4. illegal, antisocial, self-incriminating, or demeaning behavior;

5. critical appraisals of other individuals with whom respondents have close family relationships;

6. legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers;

7. religious practices, affiliations, or beliefs of the student or the student's parent; or

8. income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program).

C. A school district that receives funds under any program funded by the U.S. Department of Education shall develop local policies consistent with Sections

IV.A. and IV.B., above, concerning student privacy, parental access to information, and administration of certain physical examinations to minors.

1. The following policies are to be adopted in consultation with parents:

   a. The right of a parent to inspect, on request, a survey, including an evaluation, created by a third party before the survey is administered or distributed by a school to a student, including procedures for granting a parent's request for reasonable access to such survey within a reasonable period of time after the request is received.

      "Parent" means a legal guardian or other person acting *in loco parentis* (in place of a parent), such as a grandparent or stepparent with whom the child lives, or a person who is legally responsible for the welfare of the child.

   b. Arrangements to protect student privacy in the event of the administration or distribution of a survey, including an evaluation, to a student which contains one or more of the items listed in Section IV.B., above, including the right of a parent of a student to inspect, on request, any such survey.

   c. The right of a parent of a student to inspect, on request, any instructional material used as part of the educational curriculum for the student and procedures for granting a request by a parent for such access within a reasonable period of time after the request is received.

      "Instructional material" means instructional content that is provided to a student, regardless of format, including printed or representational materials, audio-visual materials, and materials in electronic or digital formats (i.e., materials accessible through the Internet). The term does not include academic tests or academic assessments.

   d. The administration of physical examinations or screenings that the school district may administer to a student. This provision does not apply to a survey administered to a student in accordance with the Individuals with Disabilities Education Act (20 United States Code section 1400, *et seq.*).

   e. The collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information (or otherwise providing the information to others for that purpose), including arrangements to protect student privacy that

are provided by the school district in the event of such collection, disclosure, or use.

(1) "Personal information" means individually identifiable information including a student or parent's first and last name; a home or other physical address (including street name and the name of the city or town); a telephone number; or a Social Security identification number.

(2) This provision does not apply to the collection, disclosure, or use of personal information collected from students for the exclusive purpose of developing, evaluating, or providing educational products or services for, or to, students or educational institutions, such as:

(a) college or other post-secondary education recruitment or military;

(b) book clubs, magazines, and programs providing access to low cost literary products;

(c) curriculum and instructional materials used by elementary and secondary schools;

(d) tests and assessments used by elementary schools and secondary schools to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students, or to generate other statistically useful data for the purpose of securing such tests and assessments and the subsequent analysis and public release of the aggregate data from such tests and assessments;

(e) the sale by students of products or services to raise funds for school-related or education-related activities; and

(f) student recognition programs.

(3) The right of a parent to inspect, on request, any instrument used in the collection of information, as described in Section IV.C.1., Subparagraph e., above, before the instrument is administered or distributed to a student and procedures for granting a request by a parent for reasonable access to such an instrument within a reasonable period of time after the request is received.

2. The policies adopted under Section IV.C., Subparagraph 1., above, shall provide for reasonable notice of the adoption or continued use of such policies directly to parents of students enrolled in or served by the school district.

   a. The notice will be provided at least annually, at the beginning of the school year, and within a reasonable period of time after any substantive change in a policy.

   b. The notice will provide parents with an opportunity to opt out of participation in the following activities:

      (1) Activities involving the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information, or otherwise providing that information to others for that purpose.

      (2) The administration of any third-party survey (non-Department of Education funded) containing one or more of the items contained in Section IV.B., above.

      (3) Any nonemergency, invasive physical examination or screening that is required as a condition of attendance, administered by the school and scheduled by the school in advance, and not necessary to protect the immediate health and safety of the student or other students.

      "Invasive physical examination" means any medical examination that involves the exposure of private body parts, or act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision, or scoliosis screening.

   c. The notice will advise students of the specific or approximate dates during the school year when the activities in Section IV.C.2., Subparagraph b., above, are scheduled, or expected to be scheduled.

   d. The notice provisions shall not be construed to preempt applicable provisions of state law that require parental notification and do not apply to any physical examination or screening that is permitted or required by applicable state law, including physical examinations or screenings that are permitted without parental notification.

V. NOTICE

A. The school district must give parents and students notice of this policy at the beginning of each school year and after making substantive changes to this policy.

B. The school district must inform parents at the beginning of the school year if the district or school has identified specific or approximate dates for administering surveys and give parents reasonable notice of planned surveys scheduled after the start of the school year. The school district must give parents direct, timely notice when their students are scheduled to participate in a student survey by United States mail, e-mail, or another direct form of communication.

C. The school district must give parents the opportunity to review the survey and to opt their students out of participating in the survey.

Legal References:
Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 121A.065 (District Surveys to Collect Student Information; Parent Notice and Opportunity for Opting Out)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
20 U.S.C. § 1232h (Protection of Pupil Rights)
34 C.F.R. § 99 (Family Educational Rights and Privacy Act Regulations)
Gonzaga University v. Doe, 536 U.S. 273, (2002)
C.N. v. Ridgewood Bd. of Educ., 430 F.3d. 159 (3rd Cir. 2005)
Fields v. Palmdale School Dist., 427 F.3d. 1197 (9th Cir. 2005)

Cross References:
Policy 515 (Protection and Privacy of Pupil Records)
Policy 521 (Student Disability Nondiscrimination)
Policy 522 (Title IX Sex Nondiscrimination, Grievance Procedure and Process)

NAMING AGREEMENT

This Naming Agreement ("Agreement") is entered into by and between Independent School District No. 2909, Rock Ridge Public Schools, a public school district duly and properly organized under the laws of the state of Minnesota (hereinafter referred to as the "District"), and Pohaki Lumber & Builders Supplies, Inc. d/b/a Pohaki Lumber Company (hereinafter referred to as "Pohaki").

RECITALS

A. **WHEREAS**, in a historic vote by the voters in the former Virginia School District and the Eveleth-Gilbert School District, the voters approved the consolidation of the two school districts into a new, single school district.

B. **WHEREAS**, the consolidation became effective on July 1, 2020, and the two former school districts have now consolidated into Independent School District No. 2909, Rock Ridge Public Schools.

C. **WHEREAS**, the newly consolidated District has embarked on a major facilities construction project based upon the recent consolidation and based upon the successful 2019 voter approved referendum to fund the construction of new school and extra-curricular facilities (hereinafter referred to as the "Project") in what is now the consolidated Rock Ridge School District.

D. **WHEREAS**, the Project includes the construction of a new high school campus. As part of this construction of a new, state-of-the-art high school campus, the campus includes a building construction lab that will be part of the new vocational education facilities and programming at Rock Ridge High School.

E. **WHEREAS**, Pohaki is a local lumber and construction supply business that has been a longtime supporter of local schools and educational activities.

F. **WHEREAS**, Pohaki is prepared to make a significant donation of money

to the District, to be utilized in the construction of the Project.

G. **WHEREAS**, in appreciation for and recognition of Pohaki's significant donation, the District intends to name the new construction lab the **"Pohaki Construction Lab at Rock Ridge High School"**.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual covenants and promises contained in this Agreement, the receipt and sufficiency of which are hereby acknowledged, the District and Pohaki hereby agree as follows:

1. Pohaki will donate $75,000 to the District, with the donation to be made in the following manner: (a) Pohaki gave the District a partnering credit totaling $48,281.60 for supplies and materials purchased from Pohaki for the student built projects from the 2021-2022, 2022-2023 and the 2023-2024 school years; and (b) the balance of $26,718.40 will be paid to the District by way of installment payments of $8,906.13 to be paid by Pohaki to the District on or before December 31, 2024; $8,906.13 to be paid by Pohaki to the District on or before December 31, 2025; and $8,906.14 to be paid by Pohaki to the District on or before December 31, 2026. The District will be free, at its discretion, to utilize these donated proceeds for any and all costs and expenditures related to the construction of the Project or other facility needs.

2. The District agrees that effective immediately upon the approval and execution of this Agreement by both parties the construction lab at the Rock Ridge High School will be forever and perpetually named, known as, and referred to as **"Pohaki Construction Lab at Rock Ridge High School"** (for ease of reference, the **"Pohaki Construction Lab at Rock Ridge High School"** will sometimes hereinafter be referred to as the "Name").

3. The District shall include without limitation the use and reference to the Name in any and all Rock Ridge High School maps, signage, writings, announcements, press releases, news articles and any other communication of any kind, which refer to or reference this particular area of the new Rock Ridge High School campus. The naming of this area the **"Pohaki Construction Lab at Rock Ridge High School"** will be exclusive to Pohaki in perpetuity. In addition, Pohaki will be the only lumber and construction supply business that will have any signage, advertising or advertising visibility in the above-referenced construction lab area. The District reserves and retains the right to allow other businesses or sponsors, that are not lumber, building material, construction supply, hardware, tool, cabinet or millwork businesses, to have advertising or advertising visibility in the construction lab area, as long as any such advertising, advertising visibility or related signage is less prominent than any signage for Pohaki. The District also agrees to erect and maintain signage in the construction lab area emphasizing, recognizing, and prominently identifying this area as **"Pohaki Construction Lab at Rock Ridge High School"**. The signage shall be consistent with, proportionate to, and no less prominent than, the signage used throughout the Project to identify and refer to other areas, fields, stadiums, arenas, buildings, and locations of similar size. Further, the Pohaki corporate logo will be incorporated in any signage where there is sufficient space in any such signage to incorporate the logo. Pohaki acknowledges and agrees that, while the specific above-referenced area shall bear the Name, the District reserves and retains all naming rights for all other locations, athletic fields, stadiums, centers, departments and any other areas to be constructed or which have been constructed as part of the Project. Pohaki reserves the right to change its name or logo and will pay for any updates to the signage.

4. Miscellaneous Provisions

a. Notices. The contact information for each party to this Agreement, for any notices or subsequent communications that may have to be sent or provided from one party to another regarding this Agreement or the implementation or administration of this Agreement, is as follows:

1. Rock Ridge Public Schools
Attn: Willie Spelts
Director of School to Work Engagement & Fundraising Coordinator
1405 Progress Parkway
Virginia, MN 55792
Phone: 218-290-1237

2. Pohaki
Attn: Brandon Seppala
804 North 6th Avenue
Virginia, MN 55792
Phone: (218) 741-3014

5. Complete Agreement.

This Agreement constitutes the entire and complete agreement between the parties with respect to the donation being made by Pohaki to the District for the naming rights to the area referenced above.

6. Governing Law.

This Agreement will be governed by, interpreted and enforced in accordance with the laws of the state of Minnesota and the parties consent to the exclusive jurisdiction and venue of the Minnesota State District Court, sited at the St. Louis County Courthouse in Virginia, Minnesota, for the resolution of any disputes that may arise regarding the interpretation, administration or enforcement of this Agreement.

7. Severability.

If any provision of this Agreement is held to be illegal, invalid, or unenforceable,

under the present or future laws effective during the term of this Agreement, such provision will be fully severable. This Agreement will be construed and enforced as if such illegal, invalid, or unenforceable provision had never comprised part of this Agreement, and the remaining provisions of this Agreement will remain in full force and effect.

8. Amendments.

Any amendments to this Agreement must be in writing and must be approved and signed by both parties to this Agreement.

9. Binding Effect.

This Agreement shall be binding upon and inure to the benefit of the parties and their respective successors, assigns, heirs and beneficiaries.

INDEPENDENT SCHOOL DISTRICT #2909
ROCK RIDGE PUBLIC SCHOOLS

Dated:_____, 2023

By: _____
Dr. Noel Schmidt
Superintendent of Schools

By: _____
William Addy
Chairperson, Board of Education

POHAKI LUMBER & BUILDERS SUPPLIES, INC. d/b/a POHAKI LUMBER COMPANY

Dated:_____, 2023

_____
Brandon Seppala, President

Member _____ introduced the following resolution and moved as follows:

RESOLUTION TO ADOPT THE FINDINGS AND CONCLUSIONS OF HEARING OFFICER AND TO EXPEL STUDENT "RR-X1-2023-24" FOR A PERIOD OF TWELVE MONTHS

WHEREAS, the administration has proposed student "RR-X1-2023-24 for expulsion in that there is substantial evidence that said student committed a serious and willful violation of school district policy(ies) and state law, to-wit: violently and physically assaulting another student while on school grounds or a school location, resulting in bodily harm to the victim student and staff;

WHEREAS, pursuant to the Pupil Fair Dismissal Act, student "RR-X1-2023-24" requested a hearing in conjunction with her proposed expulsion;

WHEREAS, the Board of Education believes that the expulsion of student "RR-X1-2023-24" for twelve months is consistent and fair taking into consideration the severity of conduct and behavior, and when compared to the way the School District would handle other similar conduct and behavior;

WHEREAS, a hearing was held and conducted on December 1, 2023, before independent hearing officer Bruce Williams, Esquire, who, based on substantial evidence adduced at the hearing, has submitted his Findings and Conclusions to the Board of Education, which Findings and Conclusions are incorporated herein by this reference and adopted by the Board as its Findings and Conclusions; and

WHEREAS, the School Board recognizes and accepts the responsibility of providing student "RR-X1-2023-24" with appropriate alternative educational services designed to meet her educational needs.

BE IT RESOLVED, by the School Board of Independent School District No.2909, Rock Ridge, that student "RR-X1-2023-24 be expelled for a period of twelve months commencing on _____.

The motion for the adoption of the foregoing resolution was duly seconded by _____ and upon vote being taken thereon, the following voted in favor thereof:

And the following voted against the same:

Whereupon, said resolution was declared duly passed and adopted.

Dated: December _____, 2023.

_____
Clerk

VIRGINIA · EVELETH
ECONOMIC DEVELOPMENT AUTHORITY

City Hall
327 1st Street South
Virginia, Minnesota 55792
Phone (218) 750-4020
Fax: (218) 749-3580
E-mail: info@progressparkmn.com
Website: www.progressparkmn.com

December 6, 2023

Dr. Noel Schmidt
Rock Ridge Public School District
1405 Progress Parkway
Virginia, MN 55792

Via Email and U.S. Mail

RE: Notice of Acceptance of Revised Offer to Purchase 1404 Progress Parkway Property

Dear Dr. Schmidt:

The VEEDA Board of Commissioners held a special meeting this morning to consider the School District's November 28, 2023 revised offer to purchase the property at 1404 Progress Parkway and the adjacent road for $1,850,000. Enclosed is a copy of the Resolution adopted by the VEEDA Board accepting the School District's offer.

The VEEDA's Executive Director will contact you regarding the preparation of a purchase agreement.

Sincerely,

George Walters/jmj
VEEDA President

cc: VEEDA Board Members
Enclosure

VIRGINIA/EVELETH ECONOMIC DEVELOPMENT AUTHORITY

RESOLUTION NO. 12-2023

RESOLUTION ACCEPTING REVISED OFFER FROM INDEPENDENT SCHOOL DISTRICT NO. 2909, ROCK RIDGE PUBLIC SCHOOL DISTRICT ("SCHOOL DISTRICT") TO PURCHASE PROPERTY LOCATED AT 1404 PROGRESS PARKWAY, EVELETH MINNESOTA

WHEREAS, the Virgina/Eveleth Economic Development Authority ("the VEEDA") owns property in the City of Eveleth located at 1404 Progress Parkway ("Property"); and

WHEREAS, by Resolution No. 11-2023, the VEEDA accepted an offer from the School District to purchase the Property from the VEEDA; and

WHEREAS, by a letter dated November 28, 2023, the School District submitted a revised offer to the VEEDA to purchase the Property and the road owned by the VEEDA; and

WHEREAS, the VEEDA concludes that it is in the public's and the VEEDA's best interests to accept the School District's November 28, 2023 offer for $1,850,000;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Virginia/Eveleth Economic Development Authority as follows:

1. Resolution 11-2023 is rescinded.

2. The VEEDA accepts the School District's November 28, 2023 offer to purchase the Property and road for $1,850,000.

3. The President and Executive Director are authorized to prepare a purchase agreement with the School District and to execute any documents or instruments deemed necessary to carry out the intention of this Resolution and with the Term Sheet dated December 4, 2023.

4. The VEEDA's acceptance of the School District's offer is subject to VEEDA holding the hearing required by Minnesota Statutes, Section 469.105, Subd. 2.

Sworn and Executed Under My Hand this 6th day of December, 2023.

George W. Warren

President

Executive Director

VEEDA – 1404 PROGRESS PARKWAY TERM SHEET
December 4, 2023

TERM	DETAIL
1. Property Description:	o 1404 Progress Parkway, Eveleth MN 55734 o PIN 040-0166-00020 o Land Acres 7.5+/- o Building Sq. Ft. 30,000
2. Sale Price:	o $1,850,000
3. Earnest Money:	o $0
4. Terms of Payment:	o Cash or certified check at Closing
5. Due Diligence Period:	o Buyer shall have 30 days from purchase agreement execution to complete all due diligence and approve, waive objections to, or terminate the purchase agreement.
6. Closing Date:	o Within 30 days after all the end of due diligence period.
7. Conditions of Conveyance	1. Property As-Is 2. Quit Claim Deed 3. Sale Price $1,850,000 4. Rock Ridge School District enters into an agreement to assume the ownership and all maintenance related to that portion of Progress Parkway beginning at the approximate point of intersection of the new frontage road (Progress Parkway) with the current Progress Parkway, and terminating at the easterly end of Progress Parkway; and provide an easement to the cities of Virginia and Eveleth for 1402 Progress Parkway and all other public lands along its border. 5. Rock Ridge School District agrees to provide the City of Eveleth with the name for the assumed portion of Progress Parkway. 6. Future use subject to Eveleth Zoning Code 7. Provide to City of Eveleth with utility and access easement.
8. Administrative Costs:	o Buyer shall pay up to $7,500 to VEEDA for consultant legal fees associated with preparing the purchase agreement and reviewing closing statements.
9. Assignment:	o Only with VEEDA approval; same terms
10. Prorations & Closing Costs:	o Customary
11. Broker's Fee:	o No Fee

PURCHASE AGREEMENT

1. PARTIES. This Purchase Agreement (this "Agreement") is made on this _____ day of _____, 2024 (the "Effective Date"), by and between the Virginia/Eveleth Economic Development Authority, a Minnesota joint powers entity (the "Seller") and Independent School District No. 2909, Rock Ridge Public Schools, a Minnesota body corporate and politic (the "Buyer").

2. SUBJECT PROPERTY. The Seller is the owner of that certain real estate located in St. Louis County, Minnesota, PIN 040-0166-00020 and a portion of PIN 040-0166-00040, legally described on the attached Exhibit A, located at 1404 Progress Parkway, Eveleth, Minnesota 55734 (the "Property").

3. OFFER/ACCEPTANCE. In consideration of the mutual agreements herein contained, the Buyer offers and agrees to purchase and the Seller agrees to sell the Property.

4. PROPERTY INFORMATION. As soon as reasonably practicable, but in any event within 30 days after the Effective Date, the Seller shall deliver to the Buyer complete copies of all documents in the Seller's possession, control or reasonably available to the Seller related to the Property, including without limitation any surveys, plats, title insurance policies, property tax statements, zoning information, engineering studies, environmental reports, plans, contracts, licenses, permits, easements, covenants, conditions, restrictions, and all other reports, studies, records, and documents relating to or impacting the Property or its use or which the Buyer may reasonably request (collectively, the "Property Information"). The Seller shall deliver to the Buyer any additional Property Information, or updates thereto, that comes into the Seller's possession, control, or is reasonably available to the Seller up to the Closing Date.

5. CONTINGENCIES. The Buyer's obligations under this Agreement are expressly contingent upon:

A. **Representations and Warranties**. All of the Seller's representations and warranties contained in this Agreement must be true on the Closing Date as if made on the Closing Date, and the Seller shall have delivered to the Buyer at Closing a certificate signed by the Seller and dated as of the Closing Date certifying and reaffirming that all of the Seller's representations and warranties are true and accurate as of the Closing Date (the "Bring- Down Certificate").

B. **Performance of the Seller's Obligations**. The Seller shall have performed all of the obligations required to be performed by the Seller as and when required by this Agreement.

C. **Title**. Title to the Property shall have been found acceptable, or been made acceptable, in accordance with this Agreement's requirements and terms.

D. **Inspections**. The Buyer shall be satisfied with the results of and all matters disclosed by Buyer's Inspections.

E. **Property Information**. The Buyer shall be satisfied with the terms, and the Buyer's review and analysis, of all Property Information.

F. **Survey**. The Buyer shall have been satisfied with the results of its Survey if one is conducted by the Buyer.

G. **Government Approvals.** Approval by the City of Eveleth of the subdivision of the Progress Parkway parcel (PIN 040-0166-00040) into two parcels. Said subdivision shall be performed at the Seller's expense.

If any such contingency has not been satisfied within 30 days of the Effective Date, then the Buyer may at its option terminate this Agreement by written notice to the Seller. Upon such termination, this Agreement shall terminate and neither party will have any further rights or obligations regarding this Agreement or the Property. All of the contingencies set forth in this Agreement are specifically stated and agreed to be for the Buyer's sole and exclusive benefit and the Buyer shall have the right to unilaterally waive any contingency. Notwithstanding the foregoing, nothing contained herein will waive or diminish any right or remedy the Buyer may have for the Seller's default or breach of this Agreement.

6. PURCHASE PRICE: The Buyer shall pay the Seller $1,850,000.00 for the Property (the "Purchase Price"). There is no earnest money in this transaction.

7. CLOSING. The closing of the sale of the Property (the "Closing") shall take place on the date that is no later than 75 days from the Effective Date, or as otherwise mutually agreed upon by the parties (the "Closing Date"). The Closing shall take place at Eveleth City Hall, Eveleth, Minnesota, or such other location as mutually agreed upon by the parties, or in accordance with escrow instructions provided by the parties, at a time the parties agree upon. The Seller shall deliver possession of the Property to the Buyer on the Closing Date. The Seller shall remove all personal property not included in the sale and all debris, trash, rubbish, and garbage from the Property before the Closing Date.

8. INSPECTIONS. The Buyer, its agents, representatives, and contractors, shall have physical access to the Property through the Closing without charge at all reasonable times for the purpose of the Buyer's review, inspection, investigation, and testing of the Property, including, without limitation, analysis of the Property's condition and any conditions affecting the Property, zoning and land use restrictions, governmental approvals and permits, easements, restrictions and covenants, access and parking, surveys, engineering, architectural and geotechnical tests, wetland and environmental reviews, and such other reports and tests which the Buyer, in its sole discretion, deems necessary or advisable (collectively, the "**Inspections**"). The Buyer shall pay all costs and expenses of any such Inspections and shall indemnify and hold the Seller and the Property harmless from and against all costs and liabilities relating to the Inspections. The Buyer shall repair and restore any damage to the Property caused by or occurring during the Buyer's Inspections and return the Property to as close as reasonably possible to substantially the same condition as it existed prior to such entry

and Inspections. The Buyer shall not be liable for: (a) the Buyer's discovery of an adverse environmental or other condition affecting the Property; or (b) the negligence or other misconduct of the Seller or any third party not acting on behalf of or at the direction of the Buyer. The Buyer shall provide the Seller with copies of any reports, results, or other documents that are obtained by the Buyer through the course of the Inspections.

9. DOCUMENTS TO BE DELIVERED AT CLOSING. The Seller agrees to deliver the following documents to the Buyer at Closing:

A. A duly recordable quit claim conveying fee simple title to the Property to the Buyer, free and clear of any mortgages, liens, or encumbrances other than matters created by or acceptable to the Buyer.

B. An executed agreement that will authorize the Seller to convey the easterly portion of Tract D, Registered Land Survey No. 148 to the Buyer at no additional cost. Said conveyance shall take place after St. Louis County finalizes the location of the roundabout that is to be constructed within Tract D.

C. The Bring-Down Certificate.

D. An affidavit from the Seller indicating that on the Closing Date there has been no skill, labor, or material furnished to the Property for which payment has not been made or for which mechanics' liens could be filed; and that there are not any unrecorded interests in the Property, together with whatever standard owner's affidavit and/or indemnity, which may be required by title company, sufficient to remove any exception in the Buyer's policy of title insurance for mechanics' and materialmen's' liens and rights of parties in possession;

E. Affidavit of the Seller confirming that the Seller is not a foreign person within the meaning of Section 1445 of the Internal Revenue Code;

F. A completed Minnesota Well Disclosure Certificate or a statement that the Seller is not aware of any wells on the Property;

G. Any notices, certificates, and affidavits regarding any private sewage systems, underground storage tanks, and environmental conditions as may be required by Minnesota statutes, rules, or ordinances;

H. All other documents reasonably determined by the Buyer or the Title Company to be necessary to transfer the Property to the Buyer free and clear of all encumbrances except those which are permitted by the Buyer pursuant to Section 11 herein.

On the Closing Date, the Buyer will execute and deliver to the Seller:

A. An executed agreement with the cities of Eveleth and Virginia that provides the cities with a right-of-way easement for that portion of Tract D, Registered Land Survey #148, a/k/a Progress Parkway, which is being conveyed to the Buyer as part of this transaction. Said easement shall encompass the portion of Progress Parkway shown on the attached Exhibit B. Said right-of-way easement shall require the Buyer to maintain this portion of the property as a public street. The Buyer shall be responsible for all maintenance responsibilities and costs of the street, including snow removal. The Buyer shall be responsible for naming this portion of Progress Parkway and providing the City of Eveleth with the name;

B. The Purchase Price either by certified check or by wire transfer;

C. Such affidavits of the Buyer, certificates of real estate value, or other documents as may be reasonably required by the title company in order to record the Seller's closing documents and issue the title policy to the Buyer as required by this Agreement;

D. Utility and access easements in favor of the City of Eveleth and the Seller in a form approved by the City of Eveleth and the Seller in order to provide access and utilities from the road to the other Seller properties (1402 Progress Parkway and other property owned by the Seller in the vicinity).

(collectively, the "Buyer's Closing Documents").

10. CLOSING COSTS AND RELATED ITEMS. The Seller and the Buyer agree to the following prorations and allocations of costs regarding this Agreement:

A. **Title Insurance and Closing Costs.** The Buyer will pay all costs for the title company to examine title and issue the title commitment, and any fees charged by the title company for any escrow required regarding the Buyer's Objections. The Buyer will pay all premiums required for the issuance of a title policy and any endorsements. The Buyer and the Seller will split all reasonable and customary closing fees or charges imposed by the title company. The Seller will pay all state deed tax regarding the deed to be delivered by the Seller under this Agreement. The Seller will pay the cost of recording all documents necessary to place record title in the condition warranted and requested of the Seller in this Agreement, and the Buyer will pay the cost to record the deed and the agreement regarding Progress Parkway. The Seller will pay the costs to split the Progress Parkway parcel (PIN 040-0166-00040 (Tract D, Registered Land Survey No. 148)) into two parcels. All other costs will be allocated to the Buyer, including, but not limited to costs incurred by the Seller for outside legal consultants attributable to or incurred in connection with the negotiation, preparation, and consummation of this Agreement in an amount not to exceed $7,500.00.

B. **Real Estate Taxes and Special Assessments**. The Seller will pay in full on or before the Closing Date all special assessments levied, pending, certified, or constituting a lien against the Property as of the Closing Date, including installments of special assessments payable with general real estate taxes in the year of Closing. The Seller shall pay all general real estate taxes and installments of special assessments payable therewith in all years before the year of Closing. General real estate taxes payable in the year of Closing will be prorated between the Seller and the Buyer to the actual Closing Date. The Seller will pay all deferred real estate taxes or special assessments or other recapture taxes which may become payable as a result of the sale contemplated by this Agreement. The Seller shall pay all delinquent real estate taxes and special assessments, together with all penalties, interest, and costs payable in the year of Closing and all prior years. The Buyer will pay all real estate taxes and special assessments on the Property due and payable after the year of Closing.

C. **Other Costs**. All utility and operating costs and expenses of the Property will be prorated between the Seller and the Buyer as of the Closing Date regardless of when invoices for the same are received, so that the Seller pays that part of such other utility and operating costs and expenses accruing on and before the Closing Date, and the Buyer pays that part of such utility and operating costs and expenses accruing after the Closing Date. To the extent that actual amount of consumption of any utility services or the actual cost of other operating expenses is not determined prior to the Closing Date, the parties will prorate such costs at Closing using a mutually agreeable estimate based on the last available reading or estimate of charges. The Seller and the Buyer will make any final post-closing adjustments to such costs and expenses within 60 days after the Closing. The Seller and the Buyer will arrange to have all such services and companies to have accounts opened in the Buyer's name beginning on the Closing Date.

11. TITLE EXAMINATION. Title examination will be conducted as follows:

A. **Title Insurance Commitment**. Within 10 days from the Effective Date of this Agreement, the Buyer may order a title commitment for the Property from the title company of the Buyer's choice. The title commitment shall be updated prior to Closing as requested by the Buyer.

B. **Buyer's Survey**. The Buyer may obtain, at its cost and expense, a current survey certified to and satisfactory to the Buyer and the title company, showing the Property and all matters required by the Buyer and the title company (the "Survey").

C. **Buyer's Objections.** Within 10 business days after receiving the Survey and the title commitment, the Buyer must make any written objections (the "Objections") to the form and/or contents of the Survey or the title

commitment. The Buyer's failure to make Objections within such time period will constitute waiver of objections. If an update to the title commitment reveals any encumbrance that did not appear in the original title commitment or Survey, the Buyer shall have the right to make Objections to such encumbrance and the provisions of this Section 11 (c) shall again apply to such Objections. Any matter shown on such Title Evidence and not objected to by the Buyer shall be a "Permitted Encumbrance" under this Agreement. The Seller shall have 30 days after receiving the Objections to cure the Objections, during which period the Closing will be postponed, as necessary. The Seller will use reasonable efforts to correct any Objections. If the Objections are not cured within such 30-day period, the Buyer will have the option to do any of the following:

a. Terminate this Agreement; or

b. Waive the Objections and proceed to close; provided that the Buyer shall have the option, at Closing, to pay directly any liens, mortgages, charges or similar encumbrances against the Property that are liquidated in amount and to which an Objection has been made by the Buyer.

D. **Title Policy.** At the Closing, the title company will irrevocably commit to issue the title policy subject only to the Permitted Encumbrances.

12. REPRESENTATIONS AND WARRANTIES BY THE SELLER. The Seller hereby represents and warrants to the Buyer as of the Closing Date that:

A. **Authority.** The Seller is a joint powers entity, duly created under and subject to the laws of Minnesota; the Seller has the requisite power and authority to enter into and perform this Agreement and those closing documents signed by it. As of the Closing Date, the Seller's closing documents shall have been duly authorized by all necessary action on the part of the Seller and shall have been duly executed and delivered. The Seller's execution, delivery, and performance of this Agreement and the Seller's Closing Documents shall not conflict with or result in a violation of either the Seller's contractual or other obligations or any judgment, order, or decree of any court or arbiter by which the Seller is bound. This Agreement and the Seller's Closing Documents shall be legal, valid, and binding obligations of the Seller enforceable with their terms.

B. **Title to Property.** The Seller owns and has good and marketable title to the Property, and on the Closing Date, the Property will be free and clear of all encumbrances except the Permitted Encumbrances. Other than the Seller, there are no parties in possession of any part of the Property and there are no other leaseholds or rights of possession which have been granted to any third party. There are no unrecorded contracts, easements, leases, or other

possessory rights of others affecting the Property or the Seller's ability to convey the Property to the Buyer.

C. **Legal Proceedings.** With the exception of the eminent domain proceeding that was threatened by the Buyer with respect to the Property, there is no other action, litigation, investigation, condemnation or proceeding of any kind pending or, to the best of the Seller's knowledge without investigation, threatened against any portion of the Property, and the Seller has no actual knowledge that any such action is contemplated.

D. **Wells.** There are not any wells located on the Property.

E. **Individual Sewage Treatment Systems.** There are not any individual sewage treatment systems located on the Property.

F. **Methamphetamine Production.** To the best of the Seller's knowledge, methamphetamine production has not occurred on the Property.

G. **Foreign Status.** The Seller is not a "foreign person," "foreign partnership," "foreign trust," or "foreign estate" as such terms are defined in the Internal Revenue Code.

13. "AS IS, WHERE IS." Except as otherwise provided in this Agreement, the Seller makes no other warranties or representations regarding the Property. The Buyer acknowledges that it has inspected or has had the opportunity to inspect the Property and agrees to accept the Property "AS IS" with no right of set off or reduction in the Purchase Price. Such sale shall be without representation of warranties, express or implied, either oral or written (except for the representations and warranties in Section 12 herein), made by the Seller or any official, employee or agent of the Seller with respect to the physical condition of the Property, including but not limited to, the existence or absence of petroleum, hazardous substances, pollutants or contaminants in, on, or under, or affecting the Property or with respect to the compliance of the Property or its operation with any laws, ordinances, or regulations of any government or other body, except as stated above. The Buyer acknowledges and agrees that the Seller has not made and does not make any representations, warranties, or covenants of any kind or character whatsoever, whether expressed or implied, with respect to warranty of income potential, operating expenses, uses, habitability, tenant ability, or suitability for any purpose, merchantability, or fitness of the Property for a particular purpose, all of which warranties the Seller hereby expressly disclaims, except as provided in Section 12 above.

14. DAMAGE. If, prior to the Closing Date, all or any part of the Property is damaged by fire casualty, the elements or any other cause, the Seller shall immediately give written notice to the Buyer of such fact. The Buyer may terminate this Agreement within 30 days after the Seller's notice, in which event neither party will have any further obligations under this Agreement. If the Buyer elects not to terminate despite such damage, the Seller shall promptly commence to repair such damage or destruction and return the Property to its condition prior to such damage, and the Buyer shall have the right to approve any loss adjustment reached by the Seller with the applicable insurance companies, such approval not to be unreasonably withheld. If such damage is completely repaired

prior to the Closing Date, then the Seller shall retain the proceeds of all insurance related to such damage. If such damage will not be completely repaired prior to the Closing Date but the Seller is diligently proceeding to repair, then the Seller shall complete the repair after the Closing Date and shall be entitled to receive the proceeds of all insurance related to such damage after repair is completed; provided, however, the Buyer shall have the right to delay the Closing Date until repair is completed. If the Seller shall fail to diligently proceed to repair such damage, then the Buyer shall have the right to require a closing to occur and the Seller shall assign to the Buyer all right to receive the proceeds of all insurance related to such damage and the Seller shall pay the Buyer an amount equal to the deductible under the applicable policies.

15. CONDEMNATION. If, prior to the Closing, eminent domain proceedings are commenced against all or any part of the Property by an entity other than the Buyer, the Seller shall immediately give notice to the Buyer of such fact and at the Buyer's option (to be exercised within 15 days after the Seller's notice), this Agreement shall terminate, in which event neither party will have further obligations under this Agreement. If the Buyer fails to give such notice, then there shall be no reduction in the Purchase Price, and the Seller shall assign to the Buyer at the Closing all of the Seller's right, title and interest in and to any award made or to be made in the condemnation proceedings. Prior to the Closing, the Seller shall not designate counsel, appear in, or otherwise act with respect to the condemnation proceedings without the Buyer's prior written consent.

16. BROKER COMMISSIONS. The Seller and Buyer represent and warrant to each other that there is no broker involved in this transaction with whom it has negotiated or to whom it has agreed to pay a broker commission. The Buyer agrees to indemnify the Seller for any and all claims for brokerage commissions or finders' fees in connection with negotiations for purchase of the Property arising out of any alleged agreement or commitment or negotiation by the Buyer, and the Seller agrees to indemnify the Buyer for any and all claims for brokerage commissions or finders' fees in connection with negotiations for purchase of the Property arising out of any alleged agreement or commitment or negotiation by the Seller.

17. REMEDIES. If the Buyer or the Seller defaults in any of the agreements herein, the non-defaulting party may (i) terminate this Agreement, (ii) seek actual damages for breach of this Agreement, or (iii) seek specific performance of this Agreement; provided that any action for specific enforcement must be brought within six months after the date of the alleged breach.

18. ASSIGNMENT. The Buyer may assign its rights under this Agreement to a related or affiliated entity with the Seller's approval, which shall not unreasonably be withheld and shall provide written notice to the Seller of such intent to assign. Such assignment shall relieve the Buyer of its obligations under this Agreement. The Seller may not assign its rights under this Agreement without the Buyer's prior written consent.

19. AMENDMENT AND MODIFICATION. No amendment, modification or waiver of any condition, provision or term of this Agreement shall be valid or have any effect unless made in writing, is signed by the party to be bound and specifies with particularity the extent and nature of such amendment, modification, or waiver. Any waiver by either party of any default by the other party shall not affect or impair any right arising from any previous or subsequent default.

20. NOTICES. Any notice, demand, request, or other communication which may or shall be given or served by the Seller on the Buyer or by the Buyer on the Seller, shall be deemed has been given or served on the date the same is hand delivered or the date of receipt or the date of delivery if deposited in the United States mail, registered, or certified, postage prepaid, and addressed as follows:

If to the Seller:	Executive Director VEEDA c/o City of Virginia 327 First Street South Virginia, MN 55792
With a copy to:	Sarah Sonsalla Kennedy & Graven, Chartered 150 South Fifth Street, Suite 700 Minneapolis, MN 55402
If to the Buyer:	Independent School District #2909 Rock Ridge School District Attn: Superintendent 1405 Progress Parkway Virgina, MN 55792

or such other address as either party may give to another party in accordance with this Section.

21. NO PARTNERSHIP OR JOINT VENTURE. Nothing in this Agreement shall be construed or interpreted as creating a partnership or joint venture between the Seller and the Buyer relative to the Property.

22. CUMULATIVE RIGHTS. Except as may otherwise be provided herein, no right or remedy herein conferred on or reserved by either party is intended to be exclusive of any other right or remedy provided by law, but such rights and remedies shall be cumulative in and in addition to every other right or remedy given herein or elsewhere or existing at law, equity or by statute.

23. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the parties and no other agreement prior to this Agreement or contemporaneous herewith shall be effective except as expressly set forth or incorporated herein.

24. BINDING EFFECT. This Agreement binds and benefits the parties and their successors and assigns.

25. CONTROLLING LAW. This Agreement has been made under the substantive laws of the State of Minnesota, and such laws shall control its interpretation.

26. COUNTERPARTS. This Agreement or any amendments may be executed in counterparts, which taken together, shall constitute one original.

IN WITNESS WHEREOF, the parties have executed this Purchase Agreement as of the Effective Date written above.

SELLER—VIRGINIA/EVELETH ECONOMIC DEVELOPMENT AUTHORITY

By: _____

Its: _____

By: _____

Its: _____

BUYER—INDEPENDENT SCHOOL DISTRICT 2909, ROCK RIDGE PUBLIC SCHOOLS

By: _____

Its: Board Chair

By: _____

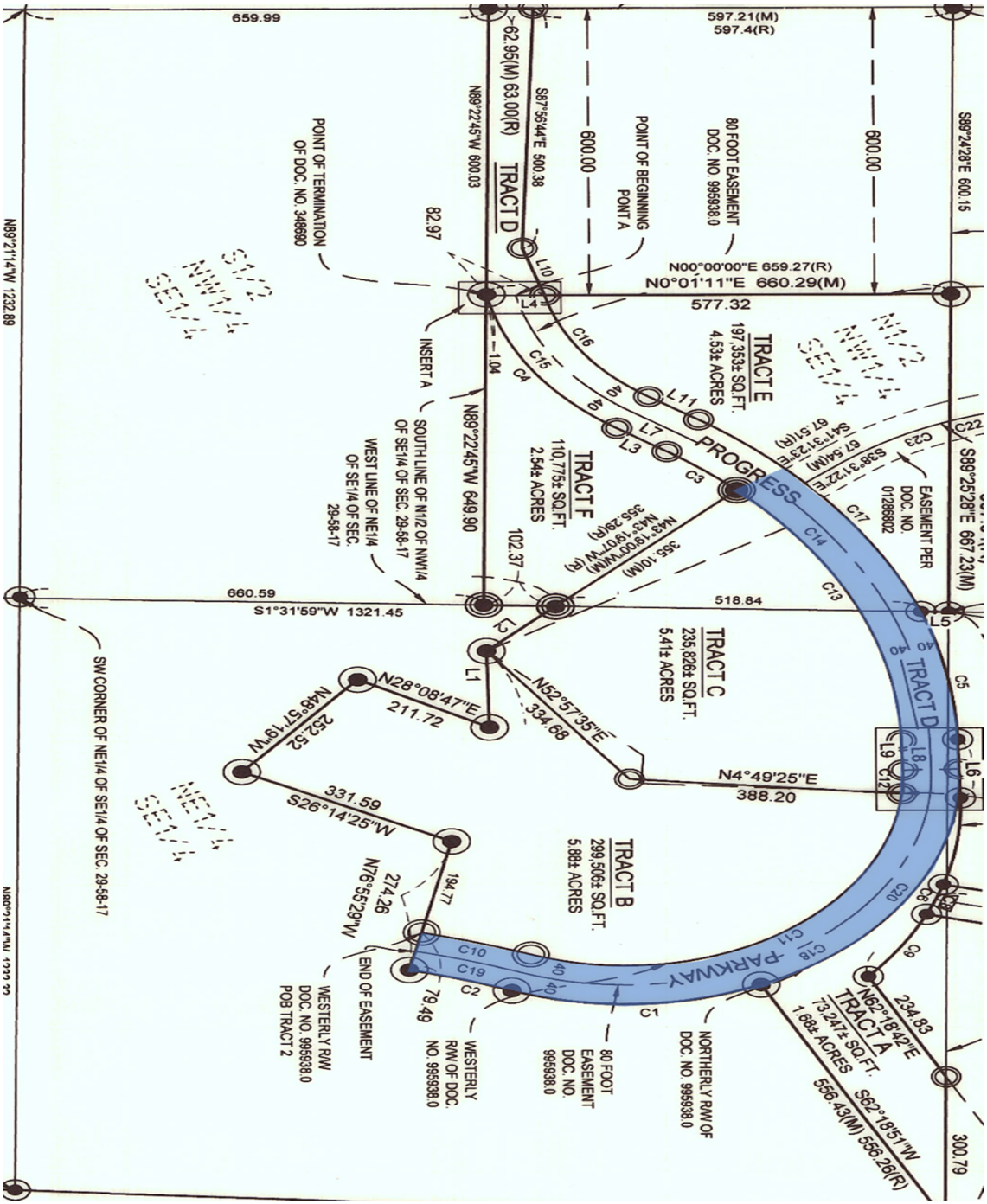
Its: Board Clerk

EXHIBIT A

Legal Description of the Property

Tract B and the westerly portion of Tract D, Registered Land Survey No. 148, to the westerly boundary of White Cedar Drive, County of St. Louis, State of Minnesota.

EXHIBIT B
Portion of Progress Parkway to be Conveyed to the Buyer that Requires an Easement (shown in blue)



AGREEMENT REGARDING TRACT D (ADDITIONAL PROGRESS PARKWAY PROPERTY)

This Agreement Regarding Tract D (Additional Progress Parkway Property) (this "Agreement") is made this ___ day of _____, 2023, by and between the Virginia/Eveleth Economic Development Authority, a Minnesota joint powers entity ("VEEDA") and Independent School District No. 2909, Rock Ridge Public Schools, a Minnesota body corporate and politic ("ISD 2909"), or its successor.

RECITALS

WHEREAS, on _____, 2023, VEEDA and ISD 2909 entered into a Purchase Agreement whereby VEEDA would convey property that it owned to ISD 2909; and

WHEREAS, the purchase included the conveyance of the easterly portion of PIN 040-0166,00040, shown in blue on the attached Exhibit B, otherwise known as Progress Parkway; and

WHEREAS, in the Purchase Agreement, VEEDA agreed to enter into an agreement with ISD 2909 to convey the westerly portion of Progress Parkway, legally described on the attached Exhibit A and depicted in gold on the attached Exhibit B (the "Additional Progress Parkway Property") to ISD 2909 at no additional cost after St. Louis County finalizes the location of the roundabout that is to be constructed within the Additional Progress Parkway Property; and

WHEREAS, VEEDA and ISD 2909 wish to enter into this Agreement governing the future conveyance of the Additional Progress Parkway Property; and

NOW, THEREFORE, on the basis of the mutual covenants and agreements hereinafter provided, it is hereby agreed by and between the parties hereto as follows:

1. Within 45 days of receiving notice from St. Louis County that the location of the roundabout has been finalized with respect to the Additional Progress Parkway Property, VEEDA shall notify ISD 2909 in writing that it is ready to close on the property.

2. ISD 2909 shall have 45 days from the date that it receives notice from VEEDA to review the title to the Additional Progress Parkway Property and to make any inspections that it deems are necessary.

3. ISD 2909 shall notify VEEDA in writing once it has completed its investigation of the Additional Progress Parkway Property and is ready to close on the conveyance of the Additional Progress Parkway Property.

4. Closing shall occur within 30 days of the date that ISD 2909 notifies VEEDA that it is ready to close.

5. At closing, VEEDA will convey the Additional Progress Parkway Property to ISD 2909 by quit claim deed.

6. With respect to costs associated with the closing of the conveyance of the Additional Progress Parkway Property, ISD 2909 shall pay all costs for the title company to examine title and issue the title commitment and any escrow fees. ISD 2909 will pay all premiums required for the issuance of a title insurance policy and any endorsements. ISD 2909 and VEEDA will split all reasonable and customary closing fees or charges imposed by the title company. VEEDA will pay the state deed tax. VEEDA will pay the cost of recording all documents necessary to make title to the Additional Progress Parkway Property marketable. ISD 2909 will pay the cost to record the deed conveying the Additional Progress Parkway Property to ISD 2909. All other costs will be allocated to ISD 2909, including, but not limited to costs incurred by VEEDA for outside legal consultants attributable to or incurred in connection with the negotiation, preparation, and consummation of this Agreement.

7. Any notice, demand, request, or other communication which may or shall be given or served by the parties, shall be deemed has been given or served on the date the same is hand delivered or the date of receipt or the date of delivery if deposited in the United States mail, registered or certified, postage prepaid, and addressed as follows:

If to VEEDA:	Executive Director VEEDA c/o City of Virginia 327 First Street South Virginia, MN 55792
With a copy to:	Sarah Sonsalla Kennedy & Graven, Chartered Fifth Street Towers, Suite 700 150 South Fifth Street Minneapolis, MN 55402
If to ISD 2909:	Rock Ridge Public Schools Independent School District No. 2909 Attn: Superintendent 1405 Progress Parkway Virginia, MN 55792

or such other address as either party may give to another party in accordance with this Section.

8. This Agreement shall be binding on the parties and their successors and assigns.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year written above.

VIRGINIA/EVELETH ECONOMIC DEVELOPMENT AUTHORITY

By: _____

Its: _____

By: _____

Its: _____

INDEPENDENT SCHOOL DISTRICT NO. 2909, ROCK RIDGE PUBLIC SCHOOLS

By: _____

Its: Board Chair

By: _____

Its: Board Clerk

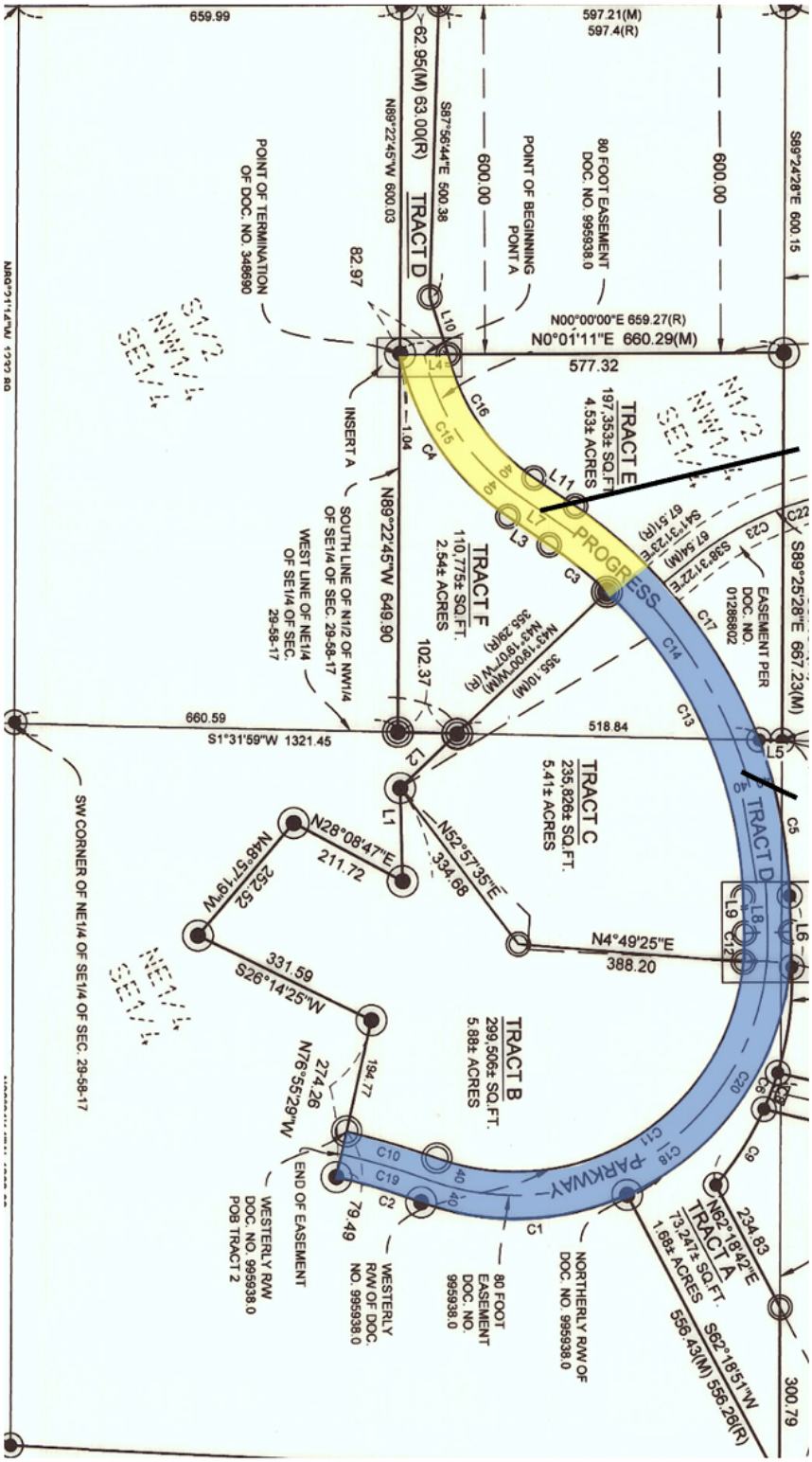
EXHIBIT A

Legal Description of the Additional Progress Parkway Property

The easterly portion of Tract D (from the future location of the roundabout), Registered Land Survey No. 148, to the westerly boundary of White Cedar Drive, County of St. Louis, State of Minnesota.

EXHIBIT B

Depiction of the Additional Progress Parkway Property



Gold Area
Area to be conveyed. The exact area based on the future location of the roundabout

Blue Area
Owned by ISD 2909

December 7, 2023

Dr. Noel Schmidt
Rock Ridge Public School District
1405 Progress Parkway
Virginia, MN 55792

Re: Eveleth School Campus Buildings & Improvements

Dear Noel,

The Eveleth City Council met at their regular City Council meeting December 5, 2023 and discussed their interest in retaining any of the Eveleth School Campus buildings and improvements. By unanimous vote, the City Council made the following motion:

> *Motion by Councilor Koivunen, second by Councilor Rauzi to direct city staff to communicate to the Rock Ridge School Board that the City of Eveleth has no interest in retaining ownership of the Franklin Elementary School building, the Multi-purpose/fine arts building, or any of the buildings or improvements on the Eveleth School Campus located at 801 Jones Street; and that the City would like the Rock Ridge School Board to continue with the demolition of all buildings and improvements at 801 Jones Street. Ayes – All.*

Sincerely,

Jackie Monahan-Junek
City Administrator

Term Sheet Eveleth-Gilbert High School and Franklin Elementary and Bus Garage
December 5, 2023

Term	*Details*
Property Description	The entire site of Eveleth-Gilbert High School and Franklin Elementary School, minus buildings (which will be torn down no later than December 25, 2025, unless there are unanticipated issues related to abatement and/or demolition, providing the City of Eveleth does not want them). This includes The Eveleth-Gilbert High School, Franklin Elementary, the stadium, football field, baseball field, playground, outdoor hockey area, tennis courts, parking lots, site of demolished Manual Arts building, bus garage, and building at 725 Jackson Street (including the underground gas tank). This area is framed by Harrison Street on the north, Elba Ave on the east, Jones Street on the south, Roosevelt Ave on the west, a small part of Jackson Street to the north, and Fayal Ave on the west.
Sale Price	$500,000
Earnest Money	None
Terms of Payment	Cash or certified check at closing
Due Diligence Period	Buyer shall have 30 days from purchase agreement execution to complete all due diligence and approve, waive objections to, or terminate the purchase agreement.
Closing Date	Within 30 days after the end of the due diligence period and all buildings and improvements have been demolished–unless the City of Eveleth wants any buildings or structures to remain.
Conditions of conveyance	1. Property as is (minus the buildings and improvements) which will be demolished) 2. Quit Claim Deed 3. Sale Price $500,000 4. (See Below)
Administrative Costs	Customary
Prorations and Closing Costs	Customary
Broker's Fee	No Fee
Approval	1. School Board considers proposal at December 11th, school board meeting. 2. Eveleth City Council considers proposal at December 5th city council meeting; final approval December 19th. 3. If approved by both School Board and City Council, this term sheet supersedes any prior agreement between the City of

	Eveleth and the Rock Ridge Public Schools. 4. If approved by the City and School, the terms shall be memorialized in a third amendment to the existing agreement, and supersedes all prior agreements. 5. The closing on 801 Jones St. and 402 Roosevelt Ave. will occur after all of the buildings on 801 Jones St. have been demolished. 6. The closing of 725 Jackson and related property will occur after the closing on 801 Jones St. and 402 Roosevelt Ave. and after the district has vacated the property at 725 Jackson St.

PROPERTY DESCRIPTION AND MAP

PROPERTY:

School Property 1

- Address: 801 Jones Street, Eveleth, MN 55734
- Acres: 18.71
- PIN: 040-0205-00360
- Legal: Section 32, Township 58 Description: THAT PART OF SE1/4 OF NW1/4 AND OF NE1/4 OF SW1/4 LYING SOUTH OF HARRISON STREET AND NORTH OF JONES STREET AND WEST OF A LINE DESCRIBED AS FOLLOWS: BEGINNING AT THE INTER- SECTION OF THE EASTERLY LINE OF ELBA AVENUE AND THE SOUTHERLY LINE OF HARRISON STREET RUNNING THENCE DUE SOUTH 425.42 FT THENCE S01DEG58.25'44"W 462.17 FEET THENCE N86DEG25' 44"W 69.63 FEET THENCE SOUTH TO THE NORTH LINE OF JONES STREET

School Property 2

- Address: 402 Roosevelt Ave., Eveleth, MN 55734
- Acres: 0.63
- PIN: 040-0090-00330
- Legal: Lot: 0000 Block: 47

School Property 3

- Address: 725 Jackson Street, Eveleth, MN 55734
- Acres: 0.37
- PIN: 040-0090-00680
- Legal: Lot: 0000 Block: 52 Description Lots 1,2 and 3

School Property 4

- Address: Unknown
- Acres: 0.39
- PIN: 040-0090-00590
- Legal: Lots 1 and 2, Block 51

MAP:


Harrison St
144
N Fayal Ave
McKinley Ave
EVELETH
801 JONES ST
145
N Elba Ave
1
4
3
2
Roosevelt Ave
147
Jones St

COLLECTIVE BARGAINING AGREEMENT

July 1, 2023 to June 30, 2025

Between

Independent School District #2909

Rock Ridge Public Schools

And

Education Minnesota Rock Ridge

Local #7394

Article I - Agreement

Section 1. AGREEMENT: This Agreement is entered into between the School Board of Independent School District #2909, Eveleth-Gilbert-Virginia, Minnesota, hereinafter referred to as the School District, and Education Minnesota Rock Ridge, Affiliate of Education Minnesota, National Education Association, and American Federation of Teachers hereinafter referred to as the Union, pursuant to and in compliance with the Public Employment Labor Relations Act of 1971 as amended, hereinafter referred to as the P.E.L.R.A., provides the terms and conditions of employment for teachers during the term of this Agreement.

Article II - Exclusive Representative

Section 1. RECOGNITION: In accordance with P.E.L.R.A., the School District recognizes the Union as the exclusive representative of the teachers employed by the School District, which exclusive representative shall have those rights and responsibilities as prescribed by the P.E.L.R.A. and as described in the provisions of this Agreement.

Section 2. APPROPRIATE UNIT: The Exclusive Representative shall represent all teachers in the district as defined in P.E.L.R.A and in this Master Agreement.

Section 3. NEGOTIATIONS: The Board agrees not to negotiate with any individual teacher, group of teachers or teacher's organization other than the Union so long as the Union is the duly authorized, exclusive bargaining agent of the teachers of this district.

Article III - Definitions

Section 1. TERMS AND CONDITIONS OF EMPLOYMENT: The term "terms and conditions of employment" means the hours of employment, the compensation thereof, including fringe benefits, except retirement contributions or benefits other than employer payment of, or contributions to, premiums for group insurance coverage for retired employees or severance pay, and the employer's personnel policies affecting the working conditions of the employees. In the case of professional employees the term does not mean educational policies of a school district."Terms and conditions of employment" is subject to the provisions of the P.E.L.R.A.

Section 2. TEACHER: The word, "teacher" shall mean all persons employed by the School District in a position for which the person must be licensed or certified by the P.E.L.S.B., including positions providing instruction to children in a prekindergarten or early learning program pursuant to MN Statutes 179A.03, or are otherwise defined as teachers in MN Statutes 179A.03.

Subd. 1. Full-Time Teacher: A full-time teacher shall be defined as a licensed teacher under contract by the School District at .8 FTE or more.

Subd. 2. Part-Time Teacher: A part-time teacher shall be defined as a licensed teacher under contract by the School District at less than a .8 FTE.

Subd. 3. School Readiness Teacher: A School Readiness teacher must possess a valid Minnesota teaching license.

Section 3. SCHOOL DISTRICT: For purposes of administering this Agreement, the term "School District" shall mean the School Board or its designated representative.

Section 4. OTHER TERMS: Terms not defined in this Agreement shall have those meanings as defined in the P.E.L.R.A.

Article IV - School District Rights and Obligations

Section 1. INHERENT MANAGERIAL RIGHTS: The Exclusive Representative recognizes that the School District is not required to meet and negotiate on matters of inherent managerial policy, which includes, but is not limited to, such areas of discretion or policy as the functions and programs of the employer, its overall budget, utilization of technology, the organizational structure and selection and direction and number of personnel.

Section 2. MANAGEMENT RESPONSIBILITIES: The Exclusive Representative recognizes the right and obligation of the School District to efficiently manage and conduct the operation of the School District within its legal limitations and with its primary obligation to provide educational opportunities for the students of the School District.

Section 3. EFFECT OF LAWS, RULES AND REGULATIONS: The Exclusive Representative recognizes that all employees covered by this Agreement shall perform the teaching and non-teaching services prescribed by the School District and shall be governed by the laws of the State of Minnesota, and by School Board rules, regulations, directives and orders, issued by properly designated officials of the school district. The Exclusive Representative also recognizes the right, obligation and duty of the School District and its duly designated officials to promulgate rules, regulations, directives and orders from time to time as deemed necessary by the School District insofar as such rules, regulations, directives and orders are not inconsistent with the terms of this Agreement. The Exclusive Representative also recognizes that the School District, all employees covered by this Agreement, and all provisions of this Agreement are subject to the laws of the State of Minnesota, federal laws, rules and regulations of the Minnesota Department of Education and valid rules, regulations and orders of State and Federal governmental agencies. Any provision of this Agreement that is found to be in violation of any such laws, rules, regulations, directives or orders shall be null and void and without force and effect.

Article V - Teachers' Rights

Section 1. RIGHT TO VIEWS: Pursuant to the P.E.L.R.A., nothing contained in this Agreement shall be construed to limit, impair, or affect the right of any teacher or representative of a teacher to the expression or communication of a view, complaint, or opinion on any matter so long as such action does not interfere with or circumvent the rights of the Exclusive Representative.

Section 2. RIGHT TO JOIN: Teachers shall have the right to form and join labor or employee organizations and shall have the right not to form and join such organizations, but membership in a teacher organization shall not be required as a condition of employment.

Section 3. RIGHT TO EXCLUSIVE REPRESENTATIVE: Teachers in an appropriate unit shall have the right by secret ballot to designate an exclusive representative for the purpose of negotiating terms and conditions of employment and a grievance procedure for such teachers as provided in the P.E.L.R.A.

Section 4. REQUEST FOR DUES CHECK-OFF: Teachers shall have the right to request and be allowed dues check-off for the teacher organization of their selection. Upon receipt of a properly executed

authorization form by October 10th, the School District will deduct in fifteen (15) equal installments beginning October 31 and ending May 31st from the teacher's paycheck and transmit these dues to the teacher organization. The Exclusive Representative hereby warrants and covenants that it will defend, indemnify and save the School District harmless from any and all actions, suits, claims, damages, judgements, and executions or other forms of liability liquidated or unliquidated, which any person may have or claim to have, now or in the future, arising out of or any reason of the deduction of any part of union dues.

Section 5. PERSONNEL FILES: Pursuant to M.S. 122A.4, Subd. 19, as amended, all evaluations and files in paper or digital format generated within the School District relating to each individual teacher shall be available during regular school business hours to each individual teacher upon written request. The teacher shall have the right to reproduce any of the contents of the files and to submit for inclusion in the file written information in response to any material contained therein. However, the School District may destroy such files as provided by law.

Section 6. EMERGENCY CLOSINGS: In the event that a student or a teacher duty day is lost for an emergency and the total teacher contract days is less than 175, the teacher shall perform duties on other days when school may be legally held, upon consultation with the exclusive representative. The day will be made up and the school board and union shall mutually agree on the make-up day.

Section 7. VACANCIES AND POSTING PROCESS: Whenever the administration opens a teaching or extra-curricular position, the District shall post notice of that available position. All postings shall be sent via email to all licensed staff's district email on the day the position is posted.

Subd. 1. Posting: The posting shall be made in each building, with a copy to the Union.

Subd. 2. Dates: Each posting shall indicate the date such notice is posted and the date the posting expires.

Subd. 3. Application: Teachers may apply for transfer, assignment, or reassignment to an available position provided they: (1) make written application prior to the expiration date of the notice, and; (2) possess a valid license to teach in the subject area or grade level that requires such licensure.

Subd. 4. Teacher Reassignment: District wide, seniority will be considered when exercising the right of assignment. Impacted teachers will be compensated 15 hours of time at their summer school rate of pay to move classrooms/buildings and develop curriculum.

Subd. 5. Exceptions: Posting requirements shall not apply in cases where teachers on unrequested leave of absence have a right to positions that become vacant.

Section 8. Surrender of Education License: Teachers can't surrender a license under which they are currently teaching without superintendent approval or two years notice.

Article VI - Basic Schedules and Rates of Pay

Section 1. 2021-2022 and 2022-2023 SALARY SCHEDULES: The wages and salary schedules are a part of a teachers' continuing contract as outlined in this Agreement while this Agreement is in effect. The wages and salaries reflected in Schedule A, attached hereto, shall be a part of the Agreement for the 2021-2022 and 2022- 2023 school years and teachers shall advance one increment on the salary schedule.

Section 2. SALARY PAYMENTS: Teachers' salaries will be paid in twenty-four (24) equal payments. If a teacher has resigned or is retiring from the system, and has given sufficient notice, all earned salary will be paid at the close of the school year. Salaries will be paid on the 15th and the last day of the month. In a case where the 15th or the last day falls on a Saturday or Sunday or holiday, salaries will be paid on the last working day preceding the 15th or last day of the month.

Subd. 1. Salary Deduction: Whenever a pay deduction is made for a teacher's absence, the deduction will be calculated on the basis of 1/180 of the annual salary, or the salary per day.

Subd. 2. Schedule "B" Payments/Other Non-Salary Schedule Compensation: All Schedule "B" and/or other non-salary schedule compensation payments will be made after the activity is completed on a separate check from regular payroll.

Subd. 3. Overpayments & Underpayments: When payroll errors are identified, the District will review the nature of the error with the Union. In the case of an underpayment, the District shall reimburse the employee in full. In the case of an overpayment, the schedule and amount of deductions will be determined by mutual agreement between the District and the employee up to a maximum retroactive period of one year.

Section 3. LANE PLACEMENT ON SALARY SCHEDULE: All contract personnel will be placed on the proper lane on the salary schedule based on actual degree qualifications.

Subd. 1. Classifications: All teachers must hold valid Minnesota licenses for their teaching assignments. Provided, however, that alternative permissions granted by the Professional Educator Licensing and Standards Board (P.E.L.S.B.) shall be permitted.

Subd. 2. Germane: All credits or degrees must be germane to the teaching assignment or teaching licensure. Workshops, seminars, and courses are to be attended on the instructor's own time with no reimbursement for expenses.

Subd. 3. Prior Approval: All credits, in order for application on the salary schedule, must be approved by the superintendent in writing. If credits are denied, the Superintendent must provide in writing the reason for the denial.

Subd. 4. Effective Date: Individual contracts will be modified to reflect qualified lane changes as they are verified. When verified with an official transcript of credits, the request for the lane change will be part of the agenda for a regular scheduled board meeting as soon as reasonably possible. The effective date of the lane approval will be retroactive to the day after verified paperwork has been properly submitted. All paychecks will be adjusted as soon as reasonably possible.

Subd. 5. Lanes:

a) B.A. Lane: Bachelor's Degree from an accredited institution.
b) B.A. +10 Lane: Semester credits can be undergraduate or graduate level.
c) B.A. +20 Lane: Semester credits can be undergraduate or graduate level.
d) B.A. +30 Lane or M.A.: Semester credits can be undergraduate or graduate level.
e) M.A. +10 Lane: Semester credits must be graduate level, or if undergraduate level related to a specialized certificate or training.
f) M.A. +18 Lane: Semester credits must be graduate level, or if undergraduate level related to a specialized certificate or training.

Section 4. NEW TEACHER:

Subd. 1. Lane Placement: A new teacher shall be placed on such lane of the salary schedule as provided by Article VI, Section 3, Subd. 5.

Subd. 2. Step Placement: A new teacher shall be placed on such a step of the salary schedule as agreed between the school district and the teacher.

Section 5. STEP ADVANCEMENT: All teachers employed in a school year qualify for a salary step advancement.

Section 6. SUBSTITUTE COVERAGE: Any teacher subbing on their prep for another teacher will receive $42 per class period.

Subd. 1. Combined Classes Substitution: In cases where classes are combined and/or teachers take on additional students from other classes, they will be paid $42 per period. This teaching assignment will be voluntary.

Subd. 2. Secondary Teachers Substitute Requirements: All full-time secondary teachers must substitute in 5 class periods (where a block class represents 2 periods) during the school year and all part-time teachers will substitute for a prorated amount of class periods, based on the 5 periods. After a secondary teacher has fulfilled their 5 class periods of subbing duties, secondary teachers who volunteer to substitute in a class period, will be paid $42 per period. If teachers substitute for part of a class period their pay will be prorated.

Section 7. LONG-TERM SUBSTITUTE TEACHERS: After the thirtieth consecutive teaching day of subbing in the same position, or when the District knows the assignment will be more than 30 days, the teacher shall be a part of the bargaining unit and covered by the CBA. The rate shall be on the basis of the minimum salary of the schedule for the substitute's respective classification. However, the school board reserves the right to pay more than the minimum, if conditions warrant.

Section 8. PART-TIME TEACHERS: Part time employees employed at 0.8 FTE or more shall receive full fringe benefits. Such teachers shall advance one step on the salary schedule each year.

Section 9. HOMEBOUND INSTRUCTION: Homebound instructors shall be compensated at a rate of $40 per hour. Homebound instruction positions shall be offered to a student's normal instructor(s) first. These teaching assignments shall be voluntary.

Article VII - Extra Compensation and Benefits

Section 1. EXTRA-CURRICULAR SCHEDULES: The wages and salaries reflected in Schedule B, attached hereto, shall be a part of this Contract.

Section 2. VOCATIONAL/CTE CERTIFICATE: Teachers holding the correct CTE or Vocational license and teaching a CTE approved course will earn a stipend of $1500 annually.

Section 3. CONCURRENT ENROLLMENT: All teachers who teach dual/concurrent enrollment courses and who have an approved credentialing standard plan through SD/PGC of 18 credits in the field will earn an annual salary stipend for teaching dual/concurrent enrollment courses.

Subd. 1. Payment: Concurrent Enrollment Stipend: $300 per section. This stipend will only be in effect during the years in which teachers are actively teaching courses. If a teacher eligible for a stipend chooses or is not assigned to teach a dual/concurrent enrollment course in any given year the stipend will not be paid. If changes in state or federal law or administrative rules are made regarding

credentialing in dual/concurrent enrollment courses, this agreement will be revisited and modified to be consistent with the changes.

Section 4. EXTRA TEACHING ASSIGNMENT (OVERLOAD): Full pay will be allowed teachers for the overload hour class for regular classroom teaching assignment. Prior to assigning an overload hour class, the following eight (non-sequential) steps will be followed.

a) Offered to part-time teachers, who are licensed in that area, first. Then the position may be offered to other part-time teachers if they are eligible for proper credentials from P.E.L.S.B.
b) Advertise the position.
c) Rotation based on seniority.
d) Opportunity for both Elementary and Secondary Teachers.
e) Not offered to non-tenured teachers, unless all tenured teachers have turned it down or the department has no tenured teachers and administration approves non-tenured teaching the class.
f) Initial enrollment numbers are shared with teachers within 5 working days of completion of pre-registration.
g) All classes that meet an enrollment threshold of 20 will trigger a meeting between administration, affected staff (department), and union representation prior to the district determining if the class will be offered.
h) When/if determined that a class will be offered, a pre-overage meeting with administration, union (President/Negotiators), individual teacher(s) will occur.

Section 5. EARLY RETIREMENT ANNOUNCEMENT: A stipend of $500 will be paid to teachers if the teacher announces their retirement by February 15th of the school year before the end of the school year they are retiring from. This will be added to their last paycheck.

Section 6. LUNCH/PREP SUPERVISORY DUTIES: Teachers may voluntarily give up their 30 minutes of duty free lunch and/or 30 minutes of their prep to supervise students in the cafeteria, or on the playground. Teachers will be compensated with an annual stipend contained in Schedule B and paid at the end of the semester and at the end of the year. Volunteer teacher time will not be used to circumvent individuals who are currently in these positions.

Section 7A. SICK LEAVE RETIREMENT BENEFIT: Former Eveleth-Gilbert teachers hired before August 31, 2000, as well as any former Eveleth-Gilbert teachers retiring before June 30, 2022 will retire under the severance provisions outlined in this section.

Subd. 1. Eligibility: Teachers who have completed at least ten (10) years of service with the School District (697, 699, 2154, 2909) and who are, at retirement, 53 years of age, shall be eligible for a retirement benefit subject to the provisions set forth in this section. This section shall only apply to teachers whose service has been half time or greater as defined by this agreement.

a) Teachers who have completed at least ten (10) years but less than twelve (12) years of service with the district, upon retirement, shall be eligible to receive 25% of their accumulated sick leave.
b) Teachers who have completed at least twelve (12) years but less than fifteen (15) years of service with the district, upon retirement, shall be eligible to receive 50% of their accumulated sick leave.
c) Teachers who have completed at least fifteen (15) years of service with the district, upon retirement, shall be eligible to receive 100% of their accumulated sick leave.

Subd. 2. Benefit: An eligible teacher, as defined in Subd. 1 of this section, shall receive a retirement benefit equal to his/her accumulated sick leave days multiplied by his/her daily rate of pay, up to a maximum of 130 days. The daily rate of pay for the retiring teacher shall be calculated based on the salary listed in the appropriate step/lane of Schedule A.

Subd. 3. Sick Day Credit: If a teacher has reached the 145 day maximum sick leave allowance and is going to retire at the end of the school year, he/she will be credited with twenty (20) days sick leave at the start of the school year, from which absences due to illness will be deducted. Any unused portion of those twenty (20) days will be dropped, not added to the accumulated 145 or lesser number of days.

Subd. 4. Sick Day Accumulation: Should the teacher have the maximum accrued sick leave of 145 days, or a lesser amount at the beginning of the school year prior to the year of teacher's actual retirement, and be caused to utilize sick leave during that school year because of serious illness of the teacher or a member of the teacher's immediate family, School District shall allow the teacher to be credited in the actual year of retirement with up to 20 days of the annual sick leave allowance from that prior school year to the extent that the sick leave utilized for, and necessitated by, such serious illness. In no event, however, shall the teacher have accumulated more than 130 days of sick leave at the time of retirement to be used toward the teacher's retirement benefit.

Subd. 5. Retiree Medical Insurance: The value of unused sick leave days remaining at the time of retirement shall be deposited into the 403(b) account established by the employee. The method of converting and determining the value of the unused sick leave days shall be provided in Subd. 2 of this section. Payment will be made within thirty (30) days of the retirement date and will be within the applicable IRS limits. In the event the full amount cannot be deposited into the 403(b) account due to IRS limits, any amount remaining shall be deposited on the first January payroll in the year following the retirement date.

Section 7B. HEALTH CARE SAVINGS PLAN: All former Virginia teachers, former Eveleth-Gilbert teachers hired on or after August 31st, 2000, and Rock Ridge teachers will be eligible for the Health Care Savings Plan outlined in this section.

Years of Service	Annual Contribution
0-3	$0
4-9	$ 600
10-14	$ 1,100
15-19	$ 1,600
20-24	$ 2,100
25 +	$ 2,600

Maximum Lifetime Employer-Paid Contribution is $40,000

Subd. 1. District Contribution: The district's annual contribution to each employee employed at 0.8 FTE and above shall be based on the above grid. The district's total contribution will equal $40,000 providing the employee retires from the district with 10 years continuous service with the district and 55 years of age or having taught 30 years and 10 years of continuous service with the district.

Subd. 2. Catch-up provision: Up to five years prior to retirement, the employee has the option to receive their remaining entitlement in equal annual installments up until their retirement date. The employee may state their intent to retire in writing prior to April 15th to receive this benefit. Any

previous contributions by the district to the employee in the form of HCSP or 403(b) shall be subtracted from the maximum entitlement to calculate the remaining contribution installments. This does not apply to district matching 403(b) contributions starting the 2019 contract year.

Subd. 3. Payment Schedule: District contributions shall be made into each employee's Health Care Savings Plan on May 1st(or the last business day preceding May 1st if it falls on a weekend) each year.

Section 8. TAX-SHELTERED ANNUITIES/403(b) CONTRIBUTION:

Subd. 1. Individual Plan Modification: Tax-sheltered annuities are provided for all employees who wish to purchase or modify them on a quarterly basis (September 1, December 1, March 1, or June 1); A new group can be established by the request of a teacher.

Subd. 2. 403B Payment Schedule: The school district will match tenured teachers contributions up to $850 annually in any approved State 403(b) annuities plan offered in the District. District supplied 403(b) monies will be calculated and allocated equally over 24 pay periods.

Subd. 3. 403(b)/457 Plan: All teachers covered by this Agreement shall be eligible to participate in a Deferred Compensation Plan which is subject to the rules of the State of Minnesota. Teachers hired after July 1st, 2024 shall be required to select from one of the following five companies: ESI, Fidelity, AXA Equitable, Lincoln Financial, Horace Mann. There shall be no less than five companies. Teachers hired before July 1st, 2024 shall be grandfathered into their current selected companies.

Subd. 4. 403(b) Contributions: The District will contribute the following annual matching amount for each full-time teacher who enrolls. The District will contribute a pro-rated annual matching amount for each part-time teacher who enrolls, based on that teacher's percentage of FTE." Years of teaching is based on the Rock Ridge Teachers Seniority list.

a) $600: For teachers in their 3rd - 10th years of teaching, or a teacher who is tenured.
b) $700: For teachers in their 11th - 15th years of teaching.
c) $800: For teachers in their 16th - 20th years of teaching.
d) $1,000: For teachers in their 21st and subsequent years of teaching.

Section 9. MENTORSHIP: Teachers accepting mentorship assignments for the school year will be granted the option to choose two personal days without restrictions or a $500 stipend paid by May 15th. Mentorship assignments will be offered to tenured teachers on a rotating basis.

Section 10. TRAVEL COMPENSATION: All Rock Ridge teachers required by the District to travel between buildings will be entitled to mileage reimbursement at the IRS rate for each trip between Rock Ridge campuses.

Subd. 1: Loss of Prep or Lunch Time: Any traveling teachers that will lose any part of their contractual prep or lunch time because of such travel will be entitled to a once yearly choice of the following:

a) For teachers that must travel for an entire year:
    1) A $10 stipend per trip between any of the Rock Ridge campuses.
    2) Or, two (2) unrestricted personal days, paid by the District, to be used at the teacher's discretion during the school year. Teachers will follow normal procedures for personal day requests through their building principal when determining when these two days will be used.
b) For teachers that must travel for a semester:
    1) A $10 stipend per trip between any of the Rock Ridge campuses.

2) Or, one (1) unrestricted personal day, paid by the District, to be used at the teacher's discretion during the school year. Teachers will follow normal procedures for personal day requests through their building principal when determining when these two days will be used.

Section 11. CONTINUING EDUCATION: The chairperson of the Continuing Education Committee shall receive a once yearly stipend of $1,200. Other Continuing Education Committee members (one per building) shall receive their professional development rate of pay for hours worked. The District and Union will split this cost with the District paying the teachers and billing the Union for their portion.

Section 12. EXCEPTIONAL PROJECT BASED LEARNING EXPERIENCE: Teachers are entitled to compensation when exceptional circumstances exist as outlined below:

Subd. 1. A teacher teaching a semester course shall be paid a stipend of $4,000 if all of the criteria below are satisfied. Maximum one (1) per semester.

a) The teacher is instructing students in a project based learning format off the traditional instructional school property, at a business or other school-owned property, or otherwise designated site.
b) The off-school property project based learning experience occurs approximately 90% of the class(s) time over a semester period of time.
c) The teacher has extraordinary preparation duties for this class(s) which causes them to use up the equivalent of one full prep and increases the length of their normal work day by approximately one hour.
d) The instructor is teaching a project based learning experience for the students that is directly related to a career academy.
e) There is no educationally equivalent or practical way for this course to be taught in a traditional way within the walls of the traditional school property.
f) The project based teaching experience is approved by the building principal.

Subd. 2. Over the period of a trimester, a teacher shall be paid a stipend of $2,670 if all of the criteria below are satisfied. Over the period of a quarter, a teacher shall be paid a stipend of $2,000 if all of the criteria below are satisfied. Maximum one (1) per Quarter or Trimester.

a) The teacher is instructing students in a project based learning format within the traditional instructional school building or immediately adjacent to the school building.
b) The project based learning experience occurs approximately 90% of the class(s) time over a trimester or quarter.
c) The teacher has extraordinary preparation duties for this class(s) which causes them to use up the equivalent of one full prep and increases the length of their normal work day by approximately one hour.
d) The instructor is teaching a project based learning experience that is directly related to the Minnesota Standards, or building/subject/grade curriculum.
e) The project based teaching experience is approved by the building principal.

Article VIII - Working Conditions, Hours of Service, and Length of School Year

Section 1. LENGTH OF SCHOOL YEAR: The school year will consist of 180 duty days. The School District may add up to four (4) days of professional development contiguous to the school calendar.

Teachers will be paid their individual daily rate (1/180) for each additional day up to four (4). The maximum number of student contact days will be 176 per school year and the maximum number of contract days 184. Teachers required to set up more than one classroom (i.e., traveling teachers and/or teachers teaching on more than one campus) will be granted a maximum of four (4) hours to set up each additional classroom and will be paid their daily rate of pay.

Subd. 1. Teacher Duty Days: The School District and president of designated representative shall, prior to April 1 of each school year establish the number of school days and teacher duty days for the next school year, and the teacher shall perform services on those days, including those legal holidays on which the School District is authorized to conduct school, and pursuant to such authority has determined to conduct school. The calendar year for ECFE, School Readiness, Parent Educators, and other early childhood teachers may be conducted over the period of the fiscal year on a calendar that may differ from that of K-12 programs.

Subd. 2. Calendar: The school calendar will be established with input from the teachers. The Exclusive Representative will appoint up to four teachers to provide input on the development of the school calendar. In the event the Board seeks to change the adopted calendar, it shall consult with the Exclusive Representative.

Section 2. CONFERENCES: The Union agrees to take part in six (6) hours of conferences not to exceed two (2) sessions beyond the contractual workday. The teachers and Principal at each site will decide how conferences are held. Up to one day compensatory time off for working beyond the regular school day will be scheduled district-wide.

Section 3. LENGTH OF TEACHER WORK DAY: The specific hours at all buildings may vary building to building within the District. The basic day for a teacher will be 7.5 consecutive hours inclusive of a thirty-minute duty-free lunch. Duty free lunches will occur between and include the earliest and latest student lunches. Teachers will be on duty for those hours on Monday through Friday. On Fridays and days before vacations and holidays, teachers may leave their buildings 15 minutes early but not until students are properly supervised.

Subd 1. Prep Time: Teacher workload will consist of 255 instructional minutes in the high school and 310 instructional minutes in the elementary schools. These instructional minutes shall occur on a daily basis and are not to average out over a week, semester, year, or other unit of time. Both parties (District and Exclusive Representative) must agree if the instructional minutes are averaged out over any other period longer than one day. Travel time for teachers assigned duties on more than one campus will not be on prep time or duty free lunch. In addition, prep time for secondary teachers will consist of a minimum of two, separate, 50 continuous minute time periods. Prep time for elementary teachers will consist of a minimum of 70 minutes, at least 50 minutes of which will be in a continuous block of time.

Section 4. MEET AND CONFER MEETINGS: Will be held approximately every four (4) months at the request of the exclusive bargaining unit's meet and confer committee.

Subd. 1. Representation: Representatives of the School District and the exclusive bargaining unit's meet and confer committee will meet as prescribed by law or as needed for the purpose of reviewing the rules, regulations, or policies of the District.

Subd. 2. Format: Each party will submit to the other, at least twenty-four (24) hours prior to the meet and confer meeting, an agenda covering what they wish to discuss.

Subd. 3. Scheduling: All meet and confer meetings will be scheduled to take place as promptly as possible at times when teachers and board members involved are free from assigned responsibilities unless otherwise mutually agreed.

Section 5. PLC COMMITTEE: In every building, a PLC committee, composed of administrators and teachers who have volunteered, will meet periodically to discuss and decide on topics and processes of the upcoming PLC meetings.

Section 6. WORKPLACE SAFETY: Reimbursement Resulting From Assault/Aggressive Behavior. The District shall reimburse members of this bargaining unit for the cost of replacement or repair of personal property damaged or destroyed as a result of student assault or aggressive behavior that occurs while the employee is engaging in the performance of employee's duties.

Section 7. INSERVICE TIME and EARLY RELEASE WEDNESDAYS: One inservice day prior to the school year will be reserved for individual teacher prep. At the conclusion of a grading term, one (1) early dismissal or after school inservice day will be allocated for individual teacher prep for the purpose of finishing grading activities.

Article IX - Unrequested Leave of Absence and Seniority Agreement

Section 1. PURPOSE: The purpose of this article is to implement the provisions of M.S. 122A.40, Subd. 10. which, when adopted, shall constitute the required plan for ULA because of discontinuance of position, lack of pupils, financial limitations, or merger of classes caused by consolidation of school districts.

Section 2. DEFINITIONS: For purposes of this article, the terms defined shall have the meanings respectively ascribed to them.

Subd. 1. Teacher: "Teacher" shall mean those members of the unit as defined by PELRA and this Agreement, except the provisions of this article shall not be applicable to any other bargaining unit member who is not a teacher as defined by M.S. 122A.40, Subd. 1. or M.S. 122A.41, Subd. 1(a).

Subd. 2. Qualified: "Qualified" shall mean a teacher who, in addition to the state license, has a major in the subject matter or field taught.

Subd. 3. Seniority: "Seniority" for purposes of ULA applies only to Tier 3 and Tier 4 qualified teachers per the provisions of Article IX, Secs 9 and 10.

Section 3. UNREQUESTED LEAVE OF ABSENCE: The Board may place on unrequested leave of absence, without pay or fringe benefits, as many teachers as necessary because of discontinuance of position, lack of pupils, financial limitations, or merger of classes caused by consolidation of districts. Such leave of absence shall continue for a period of five (5) years, after which the right to reinstatement shall terminate; provided the teacher's right to reinstatement shall also terminate if the teacher fails to file with the School District, by April 1st of each year, a written statement requesting reinstatement. Such leave shall be effective no later than the close of the school year. In placing teachers on unrequested leave, the Board is governed by the following provisions:

Subd. 1. Continuing Contract Teachers: A teacher who has acquired continuing contract rights must not be placed on unrequested leave of absence (ULA) while Tier 1-licensed, Tier 2-licensed, or

probationary teachers are retained in positions for which the teacher who has acquired continuing contract rights is licensed. Tier 3 and 4 continuing contract teachers shall be placed on unrequested leave of absence in inverse order of seniority, as calculated by the initial date of hire as a licensed teacher.

Subd. 2. Exceptions for Licensure: Notwithstanding the provisions above, a teacher is not entitled to exercise any seniority when that exercise results in that teacher being retained by the district in a field for which the teacher holds only a Tier 1 or Tier 2 license or Out of Field Permission (OFP), as defined by PELSB, unless that exercise of seniority results in the placement on unrequested leave of absence of another teacher who also holds a Tier 1 or Tier 2 license, or OFP in the same field.

Subd. 3. Teacher On Special Assignment: Teachers on unrequested leave of absence (ULA) may apply for TOSA positions, and be considered by the district for these positions. The district will not be required to offer a teacher on ULA a TOSA assignment. (Per Article XIV, Section 2)

Section 4. NOTICE TO TEACHERS: Following school board action on discontinued positions and school board action proposing placement of teachers on unrequested leave of absence, each individual teacher proposed for placement on unrequested leave of absence shall receive notice of the proposed placement that:

a) states the applicable grounds for the proposed placement;
b) provides notice to the teacher of their right to request a hearing on the proposed placement within 14 days from the receipt of the notice; and
c) provides notice to the teacher that failure to request a hearing will be deemed acquiescence to the school board's proposed placement action.

Section 5. RIGHT TO A HEARING AND DECISION: If the teacher requests a hearing, teachers proposed for placement on unrequested leave of absence pursuant to school board action shall be entitled to a hearing and challenge the proposed placement pursuant to the grievance procedure as provided in this agreement commencing at the arbitration level.

Section 6. FINAL BOARD ACTION: Final school board action to place a teacher on unrequested leave of absence must take place prior to July 1. Final school board action must not occur before notice to the teacher as required above and acquiescence, or notice to the teacher as required above and the arbitrator decision.

Section 7. REINSTATEMENT: A teacher placed on unrequested leave of absence shall have rights to reinstatement for a period of five years or until the teacher is fully reinstated, after which the right to reinstatement shall terminate. Teachers placed on unrequested leave of absence must be reinstated to the positions from which they have been given leaves of absence or, if not available, to other available positions in the school district in fields in which they are licensed. Reinstatement must be in the inverse order of placement on leave of absence. A teacher must not be reinstated to a position in a field in which the teacher holds only a Tier 1 or Tier 2 license, or OFP, other than a vocational education license, while another teacher who holds a Tier 3 or Tier 4 license in the same field remains on unrequested leave. A teacher on unrequested leave does not forfeit the right to reinstatement when accepting a position for less than the full position they were placed on leave from, or when they refuse an offered position.

Section 8. VACANCIES AND NOTIFICATION: No teacher shall be hired by the School District while any qualified teacher is on unrequested leave of absence in that field of licensure unless the teacher fails

to advise the school board of their desire to accept the position within 30 days of the date of notification that a position is available to that teacher on unrequested leave. The district will not apply for a Tier 1 or Tier 2 teaching license for any individual while a teacher who has acquired continuing contract rights is on unrequested leave of absence unless the position has been offered to and rejected by the teacher on ULA.

Section 9. SENIORITY: Seniority in the District will be based on the cumulative years of service.

a) The term "hired" will mean the seniority date currently listed on the merged Rock Ridge Seniority List for all staff employed during the 2021-2022 school year and listed on the initial merged Seniority List.
b) For teachers hired after September 1, 2021, the seniority date will be the teacher's first contractual date of employment in the Rock Ridge bargaining unit.
c) For teachers hired prior to September 1, 2021, AND during the contract teaching year, defined as the period of time commencing with the first student contact day of the school year through the last day of spring workshop, the seniority date will be the teacher's first contractual date of employment in the Virginia, Eveleth-Gilbert, or Rock Ridge bargaining units.
d) For teachers hired prior to September 1, 2021, AND during the non-contractual summer months, defined as the period of time commencing with the first day after the last day of spring workshop to the day before the first student contact day of the school year, the seniority date will be September 1 of that year.

Section 10. SENIORITY TIE BREAKER: In the case of equal seniority where there is a tie for years of service, the following tie-breaker will be utilized to determine who has higher seniority: the teacher with the lowest File Folder Number on the teacher's Minnesota Teaching License will be considered the more senior teacher.

Section 11. Filing Licenses and Preparation of Seniority Lists:

Subd. 1. Filing of licenses: In any year in which the School District is placing teachers on unrequested leave of absence, only those teaching licenses actually received by the Superintendent's office as of January 15 of that year are considered for purposes of determining layoff within areas of licensure. A licensed filed after January 15 will be considered for purposes of recall, but not for layoff.

Subd. 2. Preparation and posting of seniority and licensure lists: By January 15 of each school year, the School District shall create and post a seniority and licensure list. The list will include the name of every teacher, their seniority date, continuing contract or probationary status, and licensure area by tier. Teachers will have 10 contract days to dispute placement on the Draft Seniority List. The District will then have 10 days to complete and distribute a Final Seniority List to all staff. The list will be posted at all school buildings in the district and email notification will be provided to teachers when the list is initially posted.

Section 12. BENEFITS WHILE ON LEAVE: Teachers placed on unrequested leave of absence shall remain eligible for participation in the school district's group insurance programs at their own expense for the duration of their reinstatement period.

Section 13. EMPLOYMENT RIGHTS DURING LEAVE: Any teacher placed on leave may engage in teaching or any other occupation during the leave; may be eligible for unemployment compensation if

otherwise eligible under that law for such compensation; and a leave will not impair the continuing contract rights of the teacher or result in a loss of credit for years of service in the district earned prior to the commencement of such leave.

Section 14. TERMINATIONS: The same provisions applicable to terminations of probationary or continuing contracts in Minnesota Statutes 122A.40 subd. 5 and subd. 7 must apply to placement on unrequested leave of absence.

Article X - Other Leaves of Absence

Section 1. SICK LEAVE ALLOWANCE:

Subd. 1. Eligibility: At the beginning of each school year each teacher shall be credited with a twenty (20) day sick leave allowance to be used for absences caused by illness, injury, a Doctor's diagnosed disability of the teacher, or for illness in the family. The family of a teacher or spouse shall include: mother, stepmother, father, stepfather, sister, brother, husband, wife, grandchild, guardian, member of household, adult or minor child, adult or minor stepchild, and grandparent, or other family member. Pursuant to Women's Economic Security Act, an employee who performs services for at least 12 months preceding the request, and for an average number of hours per week equal to one-half the full time equivalent position in the teacher's job classification as defined by the District's personnel policies or practices or pursuant to the provisions of this collective bargaining agreement during those twelve months, may use sick leave for absences due to the illness of the employee's child for such reasonable periods as the teacher's attendance may be necessary on the same terms the teacher is able to use sick leave benefits for the teacher's own absence.

Subd. 2. Doctor's Note: An attending doctor's excuse may be required by the Superintendent, or their representative for illness of three or more days.

Subd. 3. Unused Leave: The unused portion of such allowance shall accumulate from year to year to a maximum of 145 days.

Section 2. LEAVE FOR CHILDBIRTH OR ADOPTION:

Subd. 1. Eligibility: A child care leave may be granted by the School District, subject to the provisions of this section, to natural or adoptive parents of a child or foster care placement of a child in his or her family, provided such parent is caring for the child on a full-time basis.

Subd. 2. Written Notice: A teacher applying for child care leave shall inform the Superintendent in writing of intention to take the leave at least three calendar months, except in cases of emergency, before commencement of the intended leave.

Subd. 3. Pregnancy and Sick Leave: If the reason for the child care leave is occasioned by pregnancy, a teacher may utilize sick leave pursuant to the sick leave provisions of the Agreement during a period of physical disability. However, a teacher shall not be eligible for sick leave during a period of time covered by a child care leave. A pregnant teacher will also provide at the time of the leave application, a statement from her physician indicating the expected date of delivery.

Subd. 4. Leave Adjustment: The School District may adjust the proposed beginning or ending date of a child care leave so that the dates of the leave are coincident with some natural break in the school year, i.e., winter vacation, spring vacation, semester break or quarter break, end of a grading period, end of the school year, or the like.

Subd. 5. Duration: In making a determination concerning the commencement and duration of a child care leave, the School Board shall not, in any event, be required to:

a) Grant any leave more than twelve (12) months in duration.
b) Permit the teacher to return to his or her employment prior to the date designated in the request for childcare leave.

Subd. 6. Reinstatement: A teacher returning from child care leave shall be re-employed in a position in which he or she is licensed unless previously discharged or placed on unrequested leave.

Subd. 7. Failure to Return: Failure of the teacher to return pursuant to the date determined under this Section shall constitute grounds for termination unless the School District and the teacher mutually agree to an extension in the leave.

Subd. 8. Experience Credit: A teacher who returns from child care leave within the provisions of this Section shall retain all previous experience credit for pay purposes and any unused leave time accumulated under the provisions of this Agreement at the commencement of the beginning of the leave. The teacher shall not accrue additional experience credit for pay purposes or leave time during the period of absence for child care leave.

Subd. 9. Group Insurance: A teacher on child care leave is eligible to participate in group insurance programs if permitted under the insurance policy provisions, but shall pay the entire premium for such programs as the teacher wishes to retain, commencing with the beginning of the child care leave. The right to continue participation in such group insurance programs, however, will terminate if the teacher does not return to the District pursuant to this Section.

Subd. 10. Extended Parental Leave: When a child is born or adopted during the school year, and after all federal and state leaves are exhausted, the spouse can ask the school board for additional leave days without district pay or benefits.

Subd. 11. Notification of Return: Teachers on child care leave shall notify the School District by April 1 of the leave year whether they plan to return to work at the conclusion of the child care leave.

Subd. 12. Spousal Leave: The second spouse will be granted a leave up to ten (10) days when a child is born or adopted during the school year. The spouse's leave will be deducted from their sick leave.

Section 3. SICK LEAVE BANK:

Subd. 1. Purpose: The purpose of the Sick Leave Bank is to provide additional sick leave to those members of the bargaining unit who have exhausted their sick leave and have a "medical emergency," as defined as " a medical condition of the employee or family member of the employee that will require the prolonged absence of the employee from duty and will result in a substantial loss of income to the employee because the employee will have exhausted all paid leave otherwise available.

Subd. 2. Qualifications: To qualify for leave under the Sick Leave Bank:

a) Employees must be contributing members of the Sick Leave Bank.
b) Employees must have exhausted their sick and personal leave accruals.
c) Employees must provide written verification by an attending physician and submit a written application requesting sick leave days.
d) Leave to care for relatives and children with a medical emergency will follow the eligibility and limitations of Minnesota Statutes Chapter 181.
e) Employees who are collecting benefits from long-term disability or workers compensations will not be eligible to access the Sick Leave Bank. Upon a determination of eligibility for TRA disability benefits, Sick Leave Bank benefits will cease. A teacher initially denied LTD or

workers compensation who ultimately collects will be responsible to cooperate in the repayment of the sick leave bank to the extent permissible.

f) Employees who are working less than full-time shall be eligible for benefits only for the pro-rata portion of the school day for which they are employed.

Subd. 3. Membership: Participation in the Sick Leave Bank will be determined as follows:

a) In order to establish the Sick Leave Bank, each employee who wants to join will donate one (1) sick leave day.
b) At the time of hire, employees shall be given the option to join the bank by authorizing the donation of one (1) sick leave day.
c) At such time as the Sick Leave Bank balance dips below 45 days, all members will contribute one (1) day each. Employees who opt out of this contribution will no longer be members of the Sick Leave Bank and will lose eligibility for its benefits. Employees may rejoin the Sick Leave Bank when they make the next requested contribution.

Subd. 4. Administration: The Sick Leave Bank will be administered the following way:

a) An employee must apply for benefits under the Sick Leave Bank by completing the necessary application form.
b) The application will be submitted to the human resources department for processing.
c) In the event an application is denied, the employee may appeal such denial to a committee made up of two members representing the bargaining unit members and one member representing the School District.

Subd. 5. Accounting: The District shall provide an aggregate accounting to the Union of the status and use of the Sick Leave Bank at the end of each contract year, on or before June 30th.

Subd. 6. Donated Days Irretrievable: All days donated to the Sick Leave Bank shall be irretrievable by the donor except as provided herein.

Subd. 7. Severability: In the event the Sick Leave Bank is dissolved, all days shall be returned to those participating in the Bank. All members will receive an equal number of days, except that in no case will anyone receive more days than they contributed to the Bank.

Subd. 8. Maximum Benefit: The maximum Sick Leave Bank benefit shall be 30 days.

Section 4. DEATH IN THE FAMILY: A leave of three full days at full pay may be granted for any teacher each time a death occurs in the immediate family of the teacher or in the immediate family of the teacher's spouse. All days may be granted upon approval of the Superintendent. All days are to be deducted from sick leave. The immediate family of a teacher or spouse shall include: mother, stepmother, father, stepfather, foster parent, grandmother, grandfather, sister, sister-in-law, brother, brother-in-law, husband, wife, child, stepchild, son-in-law, daughter-in-law, grandchild, guardian, significant other, aunt, uncle, niece, nephew or member of the household. Up to one day of funeral leave for close friends may also be allowed at the discretion of the Superintendent and will be deducted from sick leave.

Section 5. COACHING CLINICS and STATE TOURNAMENTS: Two (2) MSHSL sanctioned head coaches, or their designees from the program, shall be able to attend up to two days of in-state coaching clinics or the State Tournament in their respective activity per school year per activity at district expense. All requests must be submitted to the Activities Director.

Section 6. PERSONAL LEAVE: A teacher shall have four personal leave days available during a duty/school year, subject to the following terms and conditions:

a) A teacher shall have two personal leave days with no loss of wage to the teacher.
b) A teacher shall have two personal leave days with a deduction of $150 from the teachers wage.
c) A teacher shall be allowed to roll-over or carry-over either one deduction or non-deduction day to the next school year, but in no event shall the teacher have more than five personal leave days.
d) A teacher shall be allowed to sell back unused personal days that are at no loss of wage at $150 per day. (Only days from part a).
e) Requests for personal leave must be made two days in advance to the building principal, except in the event of provable emergencies.
f) A total of 8 personal days can be taken in the high school, and 4 in each elementary building. Exceptions for extraordinary circumstances will require Superintendent approval.

Section 7. SHORT-TERM, LONG-TERM, and MEDICAL LEAVE OF ABSENCE:

Subd. 1. Short-Term Leave of Absence Without Pay: A short-term leave of absence without pay may be granted at the discretion of the Superintendent upon written request of the teacher. A teacher granted such leave shall retain all rights and benefits while on such leave. Short-term leave is defined as 1-15 days.

Subd. 2. Long-Term Leave of Absence Without Pay: A long-term leave of absence without pay may be granted by the Board of Education upon written request by the teacher. A teacher, while on a long-term leave of absence without pay, shall be eligible to receive fringe benefits, at the employee's expense, while on such leave and upon return to the same or a similar position, shall be reinstated to the rights and benefits acquired prior to such leave. Long term leave is defined as anything over 15 days.

Subd. 3. Medical Leave of Absence: A teacher who is unable to teach because of personal illness or injury, or who is on long-term disability and who has exhausted all accumulated paid sick leave available shall be granted an additional leave of absence without pay for the duration of such illness or disability, up to one year. The leave may be renewed each year upon written request of the teacher. A teacher on such leave shall be permitted, at his/her own expense, to continue the fringe benefits available to the rest of the teachers. A note from a physician indicating the employee is unable to work shall be required.

Subd. 4. FMLA: Nothing in this article shall infringe on an employee's rights under FMLA.

Section 8. SABBATICAL LEAVE: The School Board will grant up to three (3) requests for sabbatical leave of absence per year.

Subd. 1. Qualifications: Teachers shall be eligible for a sabbatical leave after each seven (7) years of teaching. Sabbatical leave shall be granted on the basis of seniority.

Subd. 2. Time to Apply: Application for sabbatical leave must be made on or before January 1. Successful applicants will be notified on or before February1.

Subd. 3. Salary: The teacher awarded sabbatical leave receives no compensation or benefits.

Subd. 4. Requirements: In order to be granted a sabbatical leave, teachers must agree to satisfy the following requirements:

a) They will undertake programs which are designed to help them better perform their duties upon return.
b) Staff members must have submitted for approval a tentative program leading to an advanced degree.

c) Staff members with a M.A. Degree or training beyond the M.A. degree must submit for approval a summary of plans for study, research, and/or travel. (d) If the leave is granted for study, the recipient will earn a minimum of twenty (20) semester hours during the sabbatical year with one summer or equal work by writing a thesis or other work which has had prior approval by the Superintendent.

Section 9. JURY DUTY: If teachers must appear for jury duty or are subpoenaed as a witness for judicial proceedings, they shall receive the difference between their regular pay and the compensation given them, as a juror or witness, during the period of time they are compelled to be present in court as a juror or witness. A teacher subpoenaed for a school related case outside of the regular school year shall be paid their daily rate of pay.

Section 10. MILITARY LEAVE: M.S. 192.26 will apply.

Section 11. PROFESSIONAL LEAVE FOR UNION BUSINESS:

Subd. 1. Delegates: The executive officers of local professional teacher organization will certify to the School Board the number of official delegates allowed to the delegate assembly. Meetings of the delegate assembly are those dates which are scheduled and do not include information meetings, "emergency" meetings, or other similar meetings. The dates of said scheduled meetings will also be submitted to the School Board along with the names of said delegates. Two delegate members will be authorized to attend said delegate assembly without loss of pay. Two additional delegate members may be permitted to attend without loss of pay at the discretion of the Superintendent providing there is no expense to the District for substitutes.

Subd. 2. Usage: Members of the Union authorized by the Union president shall be granted up to sixteen (16) days collectively of paid union leave per school year, to conduct union business. Union leave by Union members for negotiations, mediation sessions, or meetings called by the District shall not be deducted from the sixteen (16) total union leave days. The Union shall reimburse the School District the cost of a substitute teacher for each day of union leave that is used, if one is hired. The District will submit an invoice to the Union for the cost of substitute teachers.

Section 12. RELIGIOUS HOLIDAYS: Leave for religious holidays/observances/rituals shall be granted.

Article XI - Group Insurance

Section 1. SELECTION: The selection of the insurance carrier and policy shall be negotiated between the School Board and the Exclusive Representative.

Section 2. HEALTH, HOSPITALIZATION:

Subd. 1. Single Coverage BCBS J-Plan: The School District shall contribute 95% minus $25 per month toward the premium for individual coverage for each full-time teacher employed by the School District who qualifies for and is enrolled in the School District group health and hospitalization plan. (This includes current employees employed 0.8 FTE or greater as well as all retirees receiving district paid health and hospitalization insurance as well as future retirees.)

Subd. 2. Family Coverage BCBS J-Plan: The School District shall contribute 70% minus $25 per month toward the premium cost for family coverage for each full-time teacher employed by the

School District who qualifies for and is enrolled in the School District group health and hospitalization plan and who qualifies for family coverage. (This includes current employees employed 0.8 FTE or greater as well as all retirees receiving district paid health and hospitalization insurance as well as future retirees.)

Subd. 3. VEBA: Employees covered by this agreement will have an opportunity to choose to participate in a BC/BS VEBA 100 Plan. The school district's contribution shall be 85% of the VEBA 100 deductible regardless of the individual's FTE. Monthly premiums for the VEBA 100 Plan will be paid in the same way and manner in which premiums are paid for the "J" Plan. (This includes current employees employed 0.8 FTE or greater as well as all retirees receiving district paid health and hospitalization insurance as well as future retirees.)

The school district's contribution toward the VEBA 100 deductible shall be made in increments during the school year and such contribution is limited to only one contribution per family plan. Should any employee incur a medical or pharmaceutical bill in the first year of participation and before the school district contributes its full deductible obligation to the employee's VEBA balance, the school district shall contribute its full VEBA 100 deductible obligation to the employee's account under the following conditions:

a) The request must be made in written form; and
b) The written request must be supported by such proof and evidence as required by the school district.

Retirees opting for the VEBA 100 plan will have the same contribution levels made by the school district.

Subd. 4. Open Enrollment Period: An employee can exercise the option to participate in either the VEBA 100 Plan or BCBS J-Plan at any time in the future by the required election date (August 1 of each year). Employees can opt out of the VEBA 100 Plan or BCBS J-Plan anytime prior to the required election date (August 1 of each year).

Section 3. DENTAL INSURANCE: The District will provide $20.00 per month per employee towards one District dental plan.

Section 4. LIFE INSURANCE: The School Board will furnish a fully paid term life insurance policy in the amount of $50,000, with the option for teachers to purchase an additional $50,000 of coverage at teacher cost including taxes and fees.

Section 5. LONG-TERM INSURANCE: Long-term (income protection) insurance is provided by the School Board for full-time contract employees.

Section 6. FRINGE BENEFITS: Full benefits provided in this article are designed for full-time personnel working at 0.8 FTE or more. Part-time employees working at less than 0.8 FTE shall be eligible for partial benefits and district contributions proportional to the extent of their employment. Eligibility is subject to any limitations contained in the contract between the insurance carrier and the district.

Section 7. CHANGE IN STATUS: A change in status by a teacher must be requested before September 15th of the contract year or two months prior to the new group contract year. A change in status may be made at any time during the year based on a qualifying life event.

Section 8. EARLY RETIREMENT MEDICAL AND HOSPITAL INSURANCE:

Subd. 1. Eligibility: The School District provides an early retirement medical and hospitalization insurance benefit program for those teachers hired prior to June 30, 1987, who retire with 30 or more years of service or are 55 years or older, and who have eight years or more of service in the District. Retirees subscribing to family coverage will receive the same medical and hospital coverage and premium contributions by the District as actively employed teachers. Retirees subscribing to single coverage will receive the same medical and hospital coverage and premium contributions by the District as actively employed teachers. Teachers with at least five years but less than eight years of service in the School District who retire at age 55 or later will receive one-half of the medical and hospital insurance benefits and premium contributions by the District provided for actively employed teachers.

Subd. 2. Medicare Eligibility: When an eligible teacher and or spouse reaches Medicare eligibility they will be required to participate in Medicare Parts A & B. Those choosing not to participate in Medicare Parts A & B will not receive the School District health insurance contributions.

Section 9. RETIREMENT: Retiring teachers shall be permitted to remain in the medical and hospital insurance plan that is in effect at the time of their retirement.

Section 10. SURVIVING SPOUSE: A surviving spouse, upon death of a retired or active teacher, shall be permitted to remain in the medical and hospital plan at their own expense.

Section 11. HEALTH COVERAGE: (Former Virginia Contract) Any employee hired by the former I.S.D. 706 on or after July 1, 1987, who retires from service to the School District shall not be eligible for any contribution from the School District toward the cost of any medical and hospital insurance plans upon retirement.

Subd. 1. 1986-1987 Seniority List: This section will not apply to any teacher who has his/her name on the 1986-87 Seniority List.

Subd. 2. Eligibility after July 1, 1987: Teachers hired after July 1, 1987, who retire from the School District will be allowed to stay in the medical and health insurance plan that is in effect at the time of their retirement at their own expense.

Article XII - Grievance and Arbitration

Section 1. APPLICATION: This grievance procedure is applicable when a public employer and an exclusive representative of public employees have not reached agreement on or do not have access to a contract grievance procedure as required by Minnesota Statutes, Section 179A.20, Subd. 4.

Section 2. DEFINITIONS:

Subd. 1. Scope: For the purpose of this Article, the words defined in this part have meanings given them.

Subd. 2. Bureau: "Bureau" means the Bureau of Mediation Services.

Subd. 3. Days: "Days" means calendar days.

Subd. 4. Employee: "Employee" means any public employee who is employed in a position that is part of an appropriate unit for which an exclusive representative has been certified under Minnesota Statutes 179A.12.

Subd. 5. Grievance: "Grievance" means a dispute or disagreement regarding the application or interpretation of any term of a contract required under Minnesota Statutes, Section 179A.20, Subd. 1.

Subd. 6. Non-probationary: "Non-probationary" means an employee who has completed an initial probationary period required as a part of the public employer's employment process.
Subd. 7. Party: “Party" means either the exclusive representative and its authorized agent or the employer and its authorized representative.
Subd. 8. Service: "Service" means personal delivery; service by the United States Postal Service, postage prepaid and addressed to the individual or organization at its last known mailing address; or documented service through email. Service under this article is effective upon deposit with the United States Postal Service, as evidenced by a postmark or dated receipt; upon personal delivery; or an email time-stamp.

Section 3. COMPUTATION OF TIME: In computing any period of time prescribed or allowed by this Article, the day or act or event upon which a period of time begins to run shall not be included. The last day of the time period shall be included unless it is a Saturday, Sunday, or holiday.

Section 4. STEP ONE: When an employee or group of employees represented by an exclusive representative has a grievance, the employee or an agent of the exclusive representative shall attempt to resolve the matter with the employee's immediate supervisor within thirty days (30) days after the employee, through the use of reasonable diligence, should have had knowledge of the event or act giving rise to the grievance. The supervisor shall then attempt to resolve the matter and shall respond in writing to the grievant and the agent of the exclusive representative within fifteen (15) days after the grievance is presented.

Section 5. STEP TWO: If the supervisor has not been able to resolve the grievance or has not responded in writing within the time period provided in step one, a written grievance may be served on the next appropriate level of supervision by the Exclusive Representative. The written grievance shall provide a concise statement outlining the nature of the grievance, the provisions of the contract or the just cause situation in dispute, and a statement of the relief or remedy requested. The written grievance must be served on the employer's representative within fifteen (15) days after the immediate supervisor's response was due under step one. The employer's representative shall meet with the agent of the exclusive representative within fifteen (15) days after service of the written grievance and both parties shall attempt to resolve the grievance. The employer's representative shall serve a written response to the grievance on the agent of the exclusive representative within fifteen (15) days of the meeting. The response shall contain a concise statement of the employer's position on the grievance and the remedy or relief the employer is willing to provide, if any.

Section 6. STEP THREE: If the grievance is not resolved under step two, the Exclusive Representative may serve the written grievance upon the Superintendent of the employer or the person's designated representative within fifteen (15) days after the written response required by step two was due. An Agent of the exclusive representative shall meet with the Superintendent or designee within fifteen (15) days of service of the written grievance and they shall attempt to resolve the matter. The Superintendent or designee shall serve a written response to the grievance of the Agent of the exclusive representative within fifteen (15) days of the meeting.

Section 7. ARBITRATION:
Subd. 1. Referral to Arbitration: If the response of the Superintendent or designee is not received within the period provided in Step 3 or is not satisfactory, the Exclusive Representative may serve

written notice on the employer of its intent to refer the case to arbitration within fifteen (15) days after the response required by Step three is due.

Subd. 2. Selection of Arbitrator: Within fifteen (15) days of the service of written notice of intent to arbitrate, the employer's Superintendent or designee shall consult with the Agent of the exclusive representative and endeavor to mutually agree upon an arbitrator to hear and decide the grievance. If the parties do not agree upon the selection of an arbitrator, either party may request a list of impartial arbitrators from the Bureau. The parties shall alternately strike names from a list of five names to be provided by the Bureau until only one name remains, and the remaining name shall be the designated arbitrator. The determination of which party will commence the striking process shall be made by mutual agreement or a flip of a coin. If your party refuses to strike names from the list provided by the Bureau, the other party may serve written notice of this fact upon the Bureau, with a copy to the offending party. Unless it is confirmed that the parties have otherwise selected or agreed upon an arbitrator within three (3) days of services of the notice of refusal or failure to strike names, the Bureau shall designate one name from the list previously provided to the parties and the person so designated so designated by the Bureau shall have full power to act as the arbitrator of the grievance.

Subd. 3. Arbitrator's Authority: The arbitrator shall have no authority to amend, modify, add to, or subtract from the terms of an existing contract. The decision and award of the arbitrator shall be final and binding upon both parties.

Subd. 4. Arbitration Expense: The employer and the Exclusive Representative shall share equally the arbitrator's fees and necessary expenses. Cancellation fees shall be paid by the party requesting the cancellation and any fees incurred as the result of a request for clarification shall be paid by the party requesting the clarification. Each party shall be responsible for compensating its own representatives and witnesses except to the extent provided by Section 8, Subd. 1.

Subd. 5. Transcripts and Briefs: Because arbitration is intended to provide a simple, speedy alternative to litigation processes, the use of transcripts and briefs should be considered only in exceptional circumstances. If a verbatim record is required, it may be prepared providing the party desiring the record pays the cost and makes a copy available to the other party and the arbitrator without charge. The arbitrator may maintain written notes of the hearing and may use an electronic recording device to supplement the note taking. These notes shall be considered the arbitrator's private and personal property and shall not be made available to the parties or another third party. If a recording device is used by the arbitrator to supplement the arbitrator's notes, the arbitrator shall retain the recording for a period of 90 days following the issuance of the award.

Section 8. PROCESSING OF GRIEVANCES:

Subd. 1. Release Time: To the fullest extent feasible, the processing of grievances under this Article shall be conducted during the normal business hours of the employer. Employees designated by the Exclusive Representative shall be released from work without loss of regular non-overtime earnings as a result of their necessary participation in meetings or hearings held pursuant to this Article, whenever such release is consistent with the ability of the employer to conduct safe and reasonable operations. No more than three employees shall be entitled to compensation for participation in a single meeting or hearing with respect to any one grievance.

Subd. 2. Waiver of Steps: The parties may, by written mutual agreement, waive participation in the grievance steps in Sections 4, 5 and 6, and may similarly agree to extend the time limits established by Sections 4, 5, 6 and 7.

Subd. 3. Time Limits: Failure to raise a grievance within the time limits specified in Section 4, or to initiate action at the next step of the procedure in Sections 4, 5, 6 and 7 within the time limits in these parts shall result in forfeiture by the Exclusive Representative of the right to pursue the grievance. A failure of an employer representative to comply with the time periods and procedures in Sections 4, 5, 6 and 7 shall require mandatory alleviation of the grievance as requested in the last statement by the exclusive representative.

Article XIII - Teachers on Special Assignment

Section 1. DEFINITION: The term "Teacher on Special Assignment" (TOSA) will be used to describe the assignment of a teacher into a non-classroom assignment. Special assignment positions may exist to provide leadership, mentorship, peer assistance or review, or coordination for an educational program of the district. The district will require a current Minnesota teaching license in order to be employed in a TOSA position. A Teacher in a TOSA position will follow the mutually agreed upon job description which will be included in an MOU. TOSA positions are not supervisory positions as defined in PELRA.

Section 2. ASSIGNMENT: A TOSA assignment must be mutually agreed on by the teacher and the district. Teachers may not use their seniority status to claim any TOSA position or vacancy. Teachers on unrequested leave of absence (ULA) may apply for TOSA positions, and be considered by the district for these positions. The district will not be required to offer a teacher on ULA a TOSA assignment. In the event of a TOSA, the District and Exclusive Representative will agree to an MOU that defines the duties, responsibilities, and terms of the position.

Section 3. TERM: The School Board shall determine the beginning and ending dates of a TOSA assignment, but at no time will the duration be for less than one semester. During the term of the special assignment, both parties will have the ability to evaluate the program and/or personnel needs, and if necessary request a change in assignment. In the event that either the district or the TOSA wish to end the term of the assignment, notification must be given to the other party, in writing by April 15th for the following school year.

Section 4. COMPENSATION AND CONTRACTUAL RIGHTS: A TOSA under this section shall continue to receive all compensations, fringe benefits, and other contractual benefits and protections. Due to the nature of the special assignment, additional time and/or compensation may be required. Such time and compensation will be outlined in the description of the position when the position is posted or when the position is revised at a later date and mutually agreed upon. Job duties and pay for the TOSA will be defined in an individual contract. However the TOSA still falls under the main contractual agreement.

Section 5. SENIORITY: Accrual of seniority shall be unaffected by the TOSA. A TOSA shall continue to earn experience credit (seniority) as if he/she were regularly employed as a teacher in the district.

Section 6. REINSTATEMENT: An individual returning to their teaching duty from a TOSA under this section shall be reinstated to the teaching assignment he/she held prior to the special assignment, unless that position is no longer available. In that case, the teacher will be reassigned to a comparable position consistent with the teacher's license.

Article XIV - Licensed School Nurse

Section 1. School Nurse Designation: The position of Licensed School Nurse is covered by all provisions of the CBA, with the following exceptions:

a) The designated Licensed School Nurse will work 180 days at the appropriate step and lane without additional compensation. The District may schedule up to 10 additional days, if needed, to be paid at the daily rate of pay.

Article XV - Public Obligation

Section 1. Public Obligation: The parties mutually recognize that their first obligation is to the public and that the right of students and residents of the School District to the continuous and uninterrupted operation of the School District is of paramount importance.

Section 2. Illegal Strike Prohibition: The exclusive representative agrees, therefore, that during the term of this Contract neither the exclusive representative nor any individual employee shall engage in any strike except as permitted.

Article XVI - Fair Practices

Section 1. Discrimination: No person or persons, department, or divisions responsible to the School Board shall discriminate against any employee on the basis of race, creed, color, national origin, sex, marital status, sexual orientation, gender identity, or membership in or association with the activities of the teacher organizations.

Article XVII - Duration and Effect

Section 1. TERM AND REOPENING NEGOTIATIONS: This Agreement shall remain in full force and effect for a period commencing on July 1, 2021, and continuing through June 30, 2023. If either party desires to modify or amend this Agreement commencing on July 1, 2021, it shall give written notice of such intent no later than May 1, 2023. Negotiations may begin at a date as mutually agreed upon. If a new and substitute contract has not been duly entered into prior to June 30 of that year, then terms and conditions of this contract shall continue in full force and effect until such a substitute contract has been adopted. The next contract shall be retroactive to July 1 of that year, except for new insurance benefits which cannot become effective until the new contract has been ratified and those fringe benefits secured.

Section 2. EFFECT: This Agreement constitutes the full and complete Agreement between the School Board and Education Minnesota Rock Ridge representing the teachers of the District. The provisions herein relating to terms and conditions of employment supersede any and all prior agreements, resolutions, practices, school district policies, rules, or regulations concerning terms and conditions of employment inconsistent with these provisions.

Section 3: FINALITY: Any matters relating to the current contract, whether or not referred to in this Agreement, shall not be open for negotiation during the term of this Agreement unless mutually agreed upon by the district and exclusive representative.

Section 4: SEVERABILITY: The provisions of this Agreement shall be severable, and if any provision thereof or the application of any such provision under any circumstances is held invalid, it shall not affect any other provisions of the Agreement or the application of any provision thereof.

Article XVIII - Collective Bargaining Contract Ratification

IN WITNESS WHEREOF, The Parties have executed this Contract as follows:

EDUCATION MINNESOTA ROCK RIDGE (LOCAL #7394)

EDMN RR President Date

EDMN RR Chairperson Date

EDMN RR Spokesperson Date

and

INDEPENDENT SCHOOL DISTRICT 2909 ROCK RIDGE

District Superintendent Date

District Chairperson Date

District Clerk Date

Schedule A - Salary Grid

-2.5% year 1 (2023 - 2024)
-3.0% year 2 (2024 - 2025)

2023-24 Salary Grid ROCK RIDGE

Step	BA	BA +10	BA +20	BA +30 - MA	MA +10	MA +18
A	46,212.00	48,076.00	50,006.00	53,539.00	54,490.00	56,447.00
B	48,702.00	50,667.00	52,837.00	56,573.00	57,546.00	59,510.00
C	51,196.00	53,252.00	55,678.00	59,591.00	60,600.00	62,637.00
D	53,681.00	55,830.00	58,507.00	62,615.00	63,668.00	65,753.00
E	56,168.00	58,411.00	61,342.00	65,640.00	66,716.00	68,875.00
F	58,662.00	61,003.00	64,173.00	68,665.00	69,777.00	71,995.00
G	61,148.00	63,583.00	67,015.00	71,692.00	72,832.00	75,115.00
H	63,634.00	66,174.00	69,847.00	74,711.00	75,889.00	78,231.00
I	66,136.00	68,751.00	72,680.00	77,738.00	78,948.00	81,354.00
J	71,273.00	74,159.00	78,439.00	83,887.00	85,183.00	87,786.00

2024-25 Salary Grid ROCK RIDGE

Step	BA	BA +10	BA +20	BA +30 - MA	MA +10	MA +18
A	47,598.00	49,518.00	51,506.00	55,145.00	56,125.00	58,140.00
B	50,163.00	52,187.00	54,422.00	58,270.00	59,272.00	61,295.00
C	52,732.00	54,850.00	57,348.00	61,379.00	62,418.00	64,516.00
D	55,291.00	57,505.00	60,262.00	64,493.00	65,578.00	67,726.00
E	57,853.00	60,163.00	63,182.00	67,609.00	68,717.00	70,941.00
F	60,422.00	62,833.00	66,098.00	70,725.00	71,870.00	74,155.00
G	62,982.00	65,490.00	69,025.00	73,843.00	75,017.00	77,368.00
H	65,543.00	68,159.00	71,942.00	76,952.00	78,166.00	80,578.00
I	68,120.00	70,814.00	74,860.00	80,070.00	81,316.00	83,795.00
J	73,411.00	76,384.00	80,792.00	86,404.00	87,738.00	90,420.00

Longevity: cumulative, for teachers teaching in the District.

Years of teaching is based on the Rock Ridge Teachers Seniority list.

Beginning of year 15 - end of year 19:	Career Increment #1: $1,000
Beginning of year 20 - end of year 24:	Career Increment #2: $1,000
Beginning of year 25 - end of year 29:	Career Increment #3: $1,000
Beginning of year 30 and yearly thereafter:	Career Increment #4: $1,000
	Maximum: $4,000

Schedule B - Extra-Curricular Salary Agreement

-2.5% year 1 (2023 - 2024)
-3.0% year 2 (2024 - 2025)

BOYS ATHLETICS	2023-2024	2024-2025
Football		
Head Coach, Varsity	6,854	7,060
Assistant Coach, OC	4,651	4,791
Assistant Coach, DC	4,651	4,791
Head Coach, JV	4,651	4,791
Assistant Coach, JV	4,651	4,791
Coach, "C" Team	3,672	3,782
Coach, 8th Grade	3,183	3,278
Coach, 7th Grade	3,183	3,278
Basketball		
Head Coach	7,588	7,816
Assistant Coach	5,140	5,295
JV Coach	5,140	5,295
C Team Coach	3,917	4,034
8th Grade	3,183	3,278
7th Grade	3,183	3,278
Hockey		
Head Coach	7,588	7,816
Assistant Varsity Coach	5,140	5,295
JV Coach	5,140	5,295
Swimming		
Head Coach	6,364	6,555
Assistant Coach	4,651	4,791
Assistant Coach (Diving)	3,183	3,278
Junior High Coach	3,183	3,278
Baseball		
Head Coach	5,875	6,052
Assistant Coach	4,651	4,791
JV Coach	4,651	4,791
JV Assistant	4,651	4,791
8th Grade	3,183	3,278
7th Grade	3,183	3,278
Track		
Head Coach	5,875	6,052

Assistant Coach	4,651	4,791
Assistant Coach	4,651	4,791
Junior High	3,183	3,278
Boys' / Girls' Alpine Ski		
Head Coach	5,875	6,052
Assistant Coach	4,651	4,791
Junior High	3,183	3,278
Golf		
Head Coach	5,875	6,052
Assistant Coach	3,917	4,034
Junior High	3,183	3,278
Tennis		
Head Coach	5,875	6,052
Assistant Coach	3,917	4,034
Junior High	3,183	3,278
Wrestling		
Head Coach	6,364	6,555
Assistant Coach	4,651	4,791
Assistant Coach	4,651	4,791
Junior High	3,183	3,278
Cross Country		
Head Coach	5,875	6,052
Junior High	3,183	3,278
GIRLS ATHLETICS	**2023-2024**	**2024-2025**
Volleyball		
Head Coach	6,854	7,060
Assistant Coach	4,651	4,791
JV Coach	4,651	4,791
C Team	3,917	4,034
8th Grade	3,183	3,278
7th Grade	3,183	3,278
Basketball		
Head Coach	7,588	7,816
Assistant Coach	5,140	5,295
JV Coach	5,140	5,295
C Team Coach	3,917	4,034
8th Grade	3,183	3,278

7th Grade	3,183	3,278
Hockey		
Head Coach	7,588	7,816
Assistant Varsity Coach	5,140	5,295
JV Coach	5,140	5,295
Swimming		
Head Coach	6,364	6,555
Assistant Coach	4,651	4,791
Assistant Coach (Diving)	3,183	3,278
Junior High Coach	3,183	3,278
Softball		
Head Coach	5,875	6,052
Assistant Coach	4,651	4,791
JV Coach	4,651	4,791
JV Assistant	4,651	4,791
8th Grade	3,183	3,278
7th Grade	3,183	3,278
Track		
Head Coach	5,875	6,052
Assistant Coach	4,651	4,791
Assistant Coach	4,651	4,791
Junior High	3,183	3,278
Golf		
Head Coach	5,875	6,052
Assistant Coach	3,917	4,034
Junior High	3,183	3,278
Tennis		
Head Coach	5,875	6,052
Assistant Coach	3,917	4,034
Junior High	3,183	3,278
Boys/ Girls Danceline		
Head Coach	5,875	6,052
Assistant Coach	4,651	4,791
Junior High	3,183	3,278
Cross Country		
Head Coach	5,875	6,052

Junior High	3,183	3,278

ATHLETICS MISCELLANEOUS	**2023-2024**	**2024-2025**
GAME WORKERS - 1 Event	41.00	42.25
GAME WORKERS - Varsity / JV	61.50	63.35
SITE MANAGER - Varsity / JV	92.25	95.00
SITE MANAGER - Lower Level	51.25	52.80

OTHER MSHSL ACTIVITIES	**2023-2024**	**2024-2025**
One Act Play Director	3,105	3,198
One Act Play Asst. Director	1,672	1,722
Speech Head Coach	3,485	3,590
Speech Asst Head Coach	2,050	2,112
Speech Junior High	1,538	1,584
Robotics	3,485	3,590

OTHER STUDENT ACTIVITIES	**2023-2024**	**2024-2025**
Art Club	490	505
AVID Site Coordinator (1 position per building)	1,000	1,000
Battle of the Book Club (competition included)	490	505
Cafeteria/Noon/Before School Supervision	2,938	3,026
Chess Club /Board Games	490	505
Class Advisor- Senior (includes graduation)	1,469	1,513
Class Advisor- Junior (includes prom)	1,469	1,513
Class Advisor- Sophomore	1,224	1,261
Close Up	979	1,008
Construction Club	490	505
Crossing Guard Supervisor, Safety Patrol, Ambassador	1,911	1,968
DECA	979	1,008
Elementary Clubs	490	505
Engineering Club	490	505
eSports Club	979	1,008
Fiddle Club	490	505
Fishing Club	979	1,008
I Love to Read Coordinator	490	505
World Language Club (included exchange programs)	490	505
LEO's	979	1,008
Knowledge Bowl	1,469	1,513
Knowledge Bowl JV	1,469	1,513
Knowledge Bowl- Junior High	1,469	1,513
Knowledge Bowl, Elementary	1,224	1,261
Major Play Director (Fall and Spring)	3,183	3,278
Major Play Asst Director (Fall and Spring)	1,714	1,765
Math League (Sr)	979	1,008

Mathcounts (Jr)	979	1,008
Musical: Director/Choreographer	3,183	3,278
Musical: Music Director/Producer	2,693	2,773
Musical: Assistant Director	1,714	1,765
National Honor Society	1,959	2,018
National Honor Society- Junior High	979	1,008
Poms Head Coach	3,183	3,278
Poms Asst Coach	1,714	1,765
School Forest Coordinator	2,203	2,269
Science Bowl- High School	979	1,008
Science Bowl- Junior High	979	1,008
Student Council (Sr)	1,959	2,018
Student Council (Jr)	1,714	1,765
Student Council (El)	1,469	1,513
Student Media/Video/Streaming/Public TV Coordinator	5,140	5,295
WEB Leader	1,959	2,018
Weight Lifting Coordinator/Strength Coach (Fall/Winter Season)	5,140	5,295
Weight Lifting Coordinator/Strength Coach (Spring/Summer Season)	5,140	5,295
Yearbook Advisor- High School (if not a class)	2,938	3,026
Yearbook Advisor- Elementary	1,714	1,765
Youth in Action	1,230	1267

OTHER POTENTIAL CLUBS:
Archer, Board Game, Book, Computer Coding, Cooking, Creative Writing, Drama, Game, Geography, Green Team, History Day, Interact with Rotary, Intramurals, Lego League, Makerspace, Model United Nations, Music, Odyssey of the Mind, Photography, Science Olympiad, Science Team, Scholar, Scrabble, Social Studies, Technology, WA1T (We Are One Team) Cultural Awareness.

Other Potential Clubs will be paid at the rate of $490.00 for 2023-2024 and $505.00 for 2024-2025. With administrative approval.

BAND/MUSIC	**2023-2024**	**2024-2025**
Jazz Band	490	505
Concerts (Band, Choir, Orchestra) - Per event	82	84
Marching Band	2,693	2,773
Pep Band - Per event	82	84
Supervising National Anthem Singers - Per event	26	26

MISCELLANEOUS	**2023-2024**	**2024-2025**
Summer School	32 per hour	33 per hour
Night School	32 per hour	33 per hour
Homebound Instruction	41 per hour	42 per hour
Professional Development	32 per hour	33 per hour

INDEX

MOUs

GILBERT POLICE DEPARTMENT • CITY OF GILBERT
TY TECHAR • CHIEF OF POLICE
16 South Broadway Street • PO Box 548 • Gilbert, MN 55741-0487
Office: (218) 748-2225 Fax: (218) 748-2224

11/24/2023

Rock Ridge Public Schools ISD #2909
1405 Progress Parkway
Virginia, MN 55792

Gilbert Police Department
16 Broadway Street South
Gilbert, MN 55741

Dear Rock Ridge School Board Members,

The Gilbert Police Department is developing a fitness center for use by city employees including Gilbert police officers, Gilbert fire personnel, Gilbert First Responders, and city staff. We ask that the Rock Ridge School District consider a donation of used equipment from the Eveleth High School campus as detailed at the end of this letter.

In June of 2022, Chief Ty Techar was contacted by the League of Minnesota Cities Insurance Trust to be a part of a pilot study. This was a result of our agency being recognized as one of the top 30 police departments state-wide that had the lowest amount of police liability, police liability net costs, worker's compensation claims, and worker's compensation net costs.

Chief Techar believes that one key factor in our low police liability claims is the dedication our officers have to their health and fitness. In 2014, Chief Techar implemented a 6-month department fitness challenge. During the 6 month fitness challenge, officers were in much better shape and ate healthier which resulted in 11 less sick days than the prior year. We are also proud to claim that two of our officers still hold decades old state bench press records, which is extremely rare if not entirely unique for a department of our size.

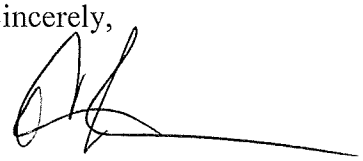
There is a direct correlation between the physical and mental health of our officers and the exceptional service we provide to our community. Having a well-equipped, convenient and secure workout facility will effectively reduce officers' stress and continue to allow us to provide outstanding service to this community. This donation would help us acquire numerous fitness items that we would otherwise not be able to afford and would assist with our continued commitment to fitness and safety.

Fitness equipment requested:

- Quad extension stacked weight machine
- Hamstring curl stacked weight machine
- Lat tower machine, pulldown bar, tricep "V" press down attachment, and handle cable attachment
- Row machine weighted tower and row handle attachment
- Bar dip/ abdominal platform
- 1 deadlift platform
- Rubber bump plates, (6) 45#, (2) 35#, (2) 25#, (2) 10#. (2) 5#
- 2 rubber bump plate floor storage racks
- Hammer curl bar
- Iron barbell plates, (6) 45#, (2) 35#, (2) 25#, (4) 10#, (2) 5#, (2) 2.5#
- (2) A-frame plate trees
- 5 bar barbell floor holder
- (1) 45# barbell
- 1 pair of metal barbell collars and 1 pair of clamp-style collars
- (2) Bosu balls
- Steel and rubberized dumbbells (5# - 95#) and long dumbbell rack
- Matrix adjustable bench
- (1) Octane elliptical
- (1) Cybex treadmill

If you have any questions, feel free to contact me at (218) 748-2225. Thank you for your consideration in this request.

Sincerely,



Lt. Chelsea Trucano
Gilbert Police Department

NORTHLAND FOUNDATION

Northeastern Minnesota Family, Friend, and Neighbor Child Care Provider Outreach and Support Initiative

Memorandum of Understanding (MOU)

Between Northland Foundation
and Rock Ridge Public Schools

This Memorandum of Understanding ("**MOU**") sets forth the terms and understanding between the Northland Foundation and Rock Ridge Public Schools ("**Implementation Partner**") to implement the Northeastern Minnesota Family, Friend, and Neighbor ("**FFN**") Child Care Provider Outreach and Support Initiative with funding support from the State of Minnesota Department of Human Services ("**State**").

Purpose, Scope, and Background - The Northland Foundation and 10+ community-based implementation partners will conduct outreach to reach FFN's and provide community-based education sessions ("**Play and Learns**") for FFN caregivers and Legal Non-Licensed ("**LNL**") providers in targeted sites across northeastern Minnesota. In addition to the community-based implementation partners, Northland Foundation will also be working closely with other partners including the Center for Inclusive Child Care, Child Care Aware Minnesota – Northeast District, and County/Tribal Child Care Licensors.

The overall goal of the **Family, Friend, and Neighbor Child Care Provider Outreach and Support Initiative** is to build the capacity of informal caregivers to enhance their skills to promote children's healthy physical and social emotional development. The Northland Foundation is serving as the umbrella organization providing administrative leadership, training, technical assistance, peer learning, and evaluation. Each implementation partner will conduct outreach during activities and community events, plan and implement Play and Learns engaging FFN caregivers and young children in their communities and participate in regional learning community meetings and training sessions.

1. Northland Foundation Responsibilities Under this MOU - The Northland Foundation shall undertake the following activities:

- Provide leadership to oversee the implementation of this regional initiative, including ongoing training, technical assistance, technology assistance, and other support.
- Support 10+ community-based Implementation Partner Sites as they conduct outreach, and plan and coordinate Play and Learns engaging FFN caregivers and young children.
- Work with Training Partners to support FFN caregivers served by the Implementation Partners.
- Design and support culturally appropriate program monitoring, evaluation, and learning for the Regional Collaborative and participate in state-led evaluation activities.
- Design needs assessment tools to gather ongoing information from FFN caregivers from racially, culturally, and geographically diverse communities.
- Create joint marketing and outreach strategies, and support outreach to engage FFN caregivers in community-based education sessions, and information sessions and training needed to become a Legal Non-Licensed provider.
- Hold Regional Learning Community Meetings and Trainings with Implementation Partners.

and agents comply with Minnesota Management and Budget Policy #1329 (Sexual Harassment Prohibited) and #1436 (Harassment and Discrimination Prohibited).

5. Funding Support – The Northland Foundation will provide Rock Ridge Public Schools **$**17,500 for the period of which this MOU becomes effective up until it expires.

6. Effective Date – This MOU is effective on December 1st, 2023, or the date Northland Foundation obtains all required signatures of the authorized officials of the participating parties, whichever is later.

7. Expiration Date – This MOU is valid through June 30th, 2025**,** or until all terms and understanding set forth in this MOU have been satisfactorily fulfilled, whichever occurs first.

8. Key Contact Information – Please provide the key contact for this project:

Shanon Kush-Jeffery Early Childhood Coordinator Rock Ridge Public Schools

Project Coordinator Name, Title, and Organization

218-742-3805 Telephone

Shanon.kush@rrps.org Email

9. Fiscal Agent (if applicable) _____

10. Signatures - Please have this MOU signed by the appropriate person in your organization. By signing below, the parties agree to the terms and conditions contained in this MOU.

_____ _____

Implementation Partner Signature, Title Date

_____ _____

Zane Bail, Chief Operating Officer Date
Northland Foundation

Exit

MREA
Voice For Greater Minnesota Education

OFFICIAL BALLOT: MREA 2023 ELECTIONS | 2024 BOARD OF DIRECTORS

1. Voting Member Verification

Welcome to elections for vacancies on the 2024 MREA Board of Directors!

There are elections in all four (4) membership zones: North, North Central, South Central, and South. Review candidate information here before casting your ballot:

- Select your zone in Question 4 to be taken to the ballot for your membership zone.
- Each stakeholder group gets one vote for each open seat in your zone.
- On the first question of your zone's ballot, select the stakeholder group for which the vote is being cast. Record the stakeholder group vote for each open seat.

Online voting is available 24 hours a day. All votes must be received by 11:45 pm (CT) December 31, 2023.

If you disconnect from the internet before submitting your ballot, your vote will not be registered. You will need to access the link again to cast your vote.

Minnesota Rural Education Association
PO Box 187 | St. Cloud MN 56301 | (320) 762.6574

*** 1. NAME of Member Organization (no acronyms or abbreviations):**

2. DISTRICT NUMBER or MDE Organization Number:

*** 3. NAME AND POSITION of individual submitting this vote:**

*** 4. This vote is for a vacancy in the following zone:**

- ◯ North
- ◯ North Central
- ◯ South Central
- ◯ South

Next

Exit

MREA
Voice For Greater Minnesota Education

OFFICIAL BALLOT: MREA 2023 ELECTIONS | 2024 BOARD OF DIRECTORS

2. North Zone Ballot

This is the ballot for the NORTH zone.

*** 5. I am casting this ballot for this stakeholder group:**

- ◯ School Board
- ◯ Administrators
- ◯ Teachers
- ◯ Agency/Associate/Individual

*** 6. The vote for SCHOOL BOARD Representative is:**

- ◯ Jeff Radle, Lake Superior School District
- ◯ Ryan Walseth, Thief River Falls School District
- ◯ Write-in Candidate: Name AND Organization

  [ ]
- ◯ None of the above

Previous Next

Exit

MREA
Voice For Greater Minnesota Education

OFFICIAL BALLOT: MREA 2023 ELECTIONS | 2024 BOARD OF DIRECTORS

3. Thank you!

Thanks for casting your organization's vote for the 2023 Board of Directors. Watch your January Insider Brief for voting results.

PRESS 'CAST VOTE' BELOW TO SUBMIT THIS BALLOT.

Access the original ballot link again if you have additional ballots to submit.

Previous Cast Vote