



**ROCK RIDGE PUBLIC SCHOOLS
1405 PROGRESS PARKWAY
VIRGINIA MN 55792**

**Regular Meeting
Monday, December 8, 2025 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. 3
 1. Consider certifying 2025 Payable 2026 Levy at \$4,389,351.63. 19
4. Recognition of visitors and visitor input.
5. Consent Agenda:
 1. Approval of November 24, 2025 regular meeting minutes. 58
 2. Approval of hire of Alexandra Flannigan for the Paraprofessional (PES) position at a rate of \$19.97/hour effective November 25, 2025.
 3. Approval of hire of Deb Custer for the 0.16 FTE Art Teacher (LES) position for the 2nd semester of the 2025-2026 school year with a salary of \$6,911.82 (prorated amount for the 0.08 FTE overload).
 4. Approval of hire of Leah Ryan for the Head Speech Coach position with a stipend of \$3,590 for the 2025-2026 school year.
 5. Approval of hire of Chad Hazelton for the 7th Grade Girls Basketball Coach position with a stipend of \$3,278 for the 2025-2026 school year.
 6. Approval of hire of Tricia Fierst for the One Act Play Co-Director position with a stipend of \$2,460 for the 2024-2025 school year.
 7. Approval of hire of Terri Kowalski for the One Act Play Co-Director position with a stipend of \$2,460 for the 2024-2025 school year.
 8. Approval of additional duty for Paraprofessional Julie Syversrud for the short-term

Paraprofessional position per the 7th Grade 2025-2026 basketball schedule effective November 24, 2025 at a rate of \$19.97/hour.

9. Approval of additional duty and stipend for the following staff for the 2025-2026 school year: (WEB Coordinator \$2,018) Elisa Boe; (Site Coordinator \$1,000) Anita Tyminski, Amanda Morley.

10. Approval of transfer of Joe Golden from the Paraprofessional position to the Indigenous Education High School Advisor position at a rate of \$19.97/hour effective December 1, 2025.

11. Approval of volunteer coaches for the 2025-2026 school year: (Wrestling) Slade Rybachek; (Alpine Skiing) Chad Larson, Scott Neff, Emma Crum.

12. Acceptance of resignation of Sean Streier from the Varsity Assistant Football Coach position effective November 26, 2025.

13. Acceptance of resignation of Jill Mavec from the Paraprofessional position effective December 16, 2025.

14. Acceptance of resignation of Justin Abramson from the Custodian/GM/Grounds/Driver position effective December 26, 2025.

6. Reports:

1. Youth Leadership Academy experience update.

2. North Star Elementary Principal's report.

3. Superintendent.

4. Treasurer's Report.

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7. Administration Items:

1. Consider casting online votes for the MREA's 2026 Board of Directors.

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8. Meeting Announcements:

1. The next regular meeting will be Monday, January 12, 2026 at 6:00 P.M. in the Rock Ridge Administration Building, 1405 Progress Pkwy, Virginia.

9. Adjournment.



ROCK RIDGE PUBLIC SCHOOLS
Truth in Taxation Public Meeting

December 8, 2025

6:00 PM

Agenda

- Property tax levy timeline
- 2025-26 (current year) budget
- 2026 Proposed property tax levy (2026-27)
- Questions / Comments



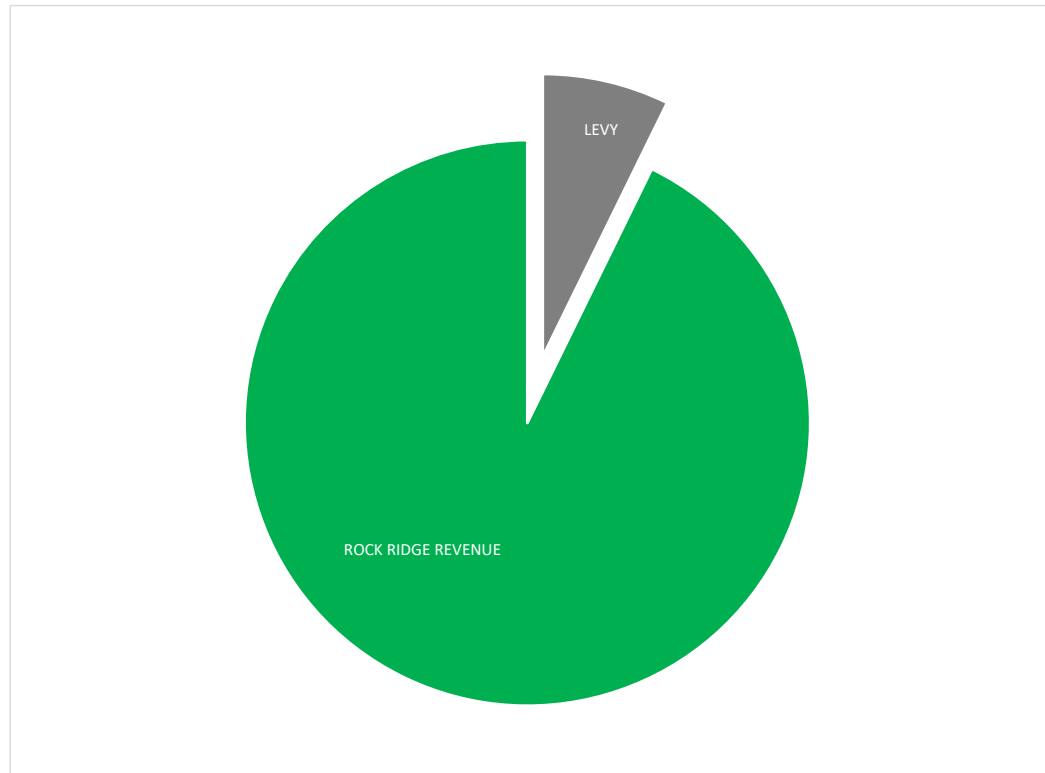
Property tax levy timeline

- Sept 2025 – School Board adopts proposed levy
- Nov 2025 – County auditor mails notices of proposed property taxes to taxpayers
- Dec 8, 2025 – Truth in Taxation Public Meeting
- Dec 8, 2025 – School Board certifies final pay 2026 levy
- 2026 Calendar year – County auditor collects property taxes
- 2026-27 School year – Revenue collected is used by the school district



Levy Revenue Compared to Total District Revenue

- Pay 26 total levy revenue (8.3%): \$ 4,389,352
- Total district revenue (2025-26): \$52,714,215



2025-26 Adopted Budget Revenue

Rock Ridge Revenue	
	2025-2026 <u>Revenue</u>
Fund 01/03/05 - General Fund	\$36,570,193
Fund 02 - Food Service	\$1,710,274
Fund 04 - Community Education	\$1,146,081
Fund 07 - Debt Service	\$12,648,096
Fund 18 - Scholarships	\$4,000
Fund 45 - OPEB	\$140,000
Fund 47 - OPEB Debt	\$495,571
Total All Funds	<u>\$52,714,215</u>



2025-26 Adopted Budget Expenditures

Rock Ridge Expenditures	
	2025-2026 <u>Expenses</u>
Fund 01/03/05 - General Fund	\$37,210,949
Fund 02 - Food Service	\$1,710,274
Fund 04 - Community Education	\$1,127,328
Fund 07 - Debt Service	\$12,488,400
Fund 18 - Scholarships	\$7,150
Fund 45 - OPEB	\$41,000
Fund 47 - OPEB Debt	\$543,270
Total All Funds	<u>\$53,128,371</u>



Annual Levy Comparisons

• Payable 2025 Levy \$ 4,821,725

• Payable 2026 Levy \$ 4,389,352

(Pending Board Approval)

Decrease to Levy

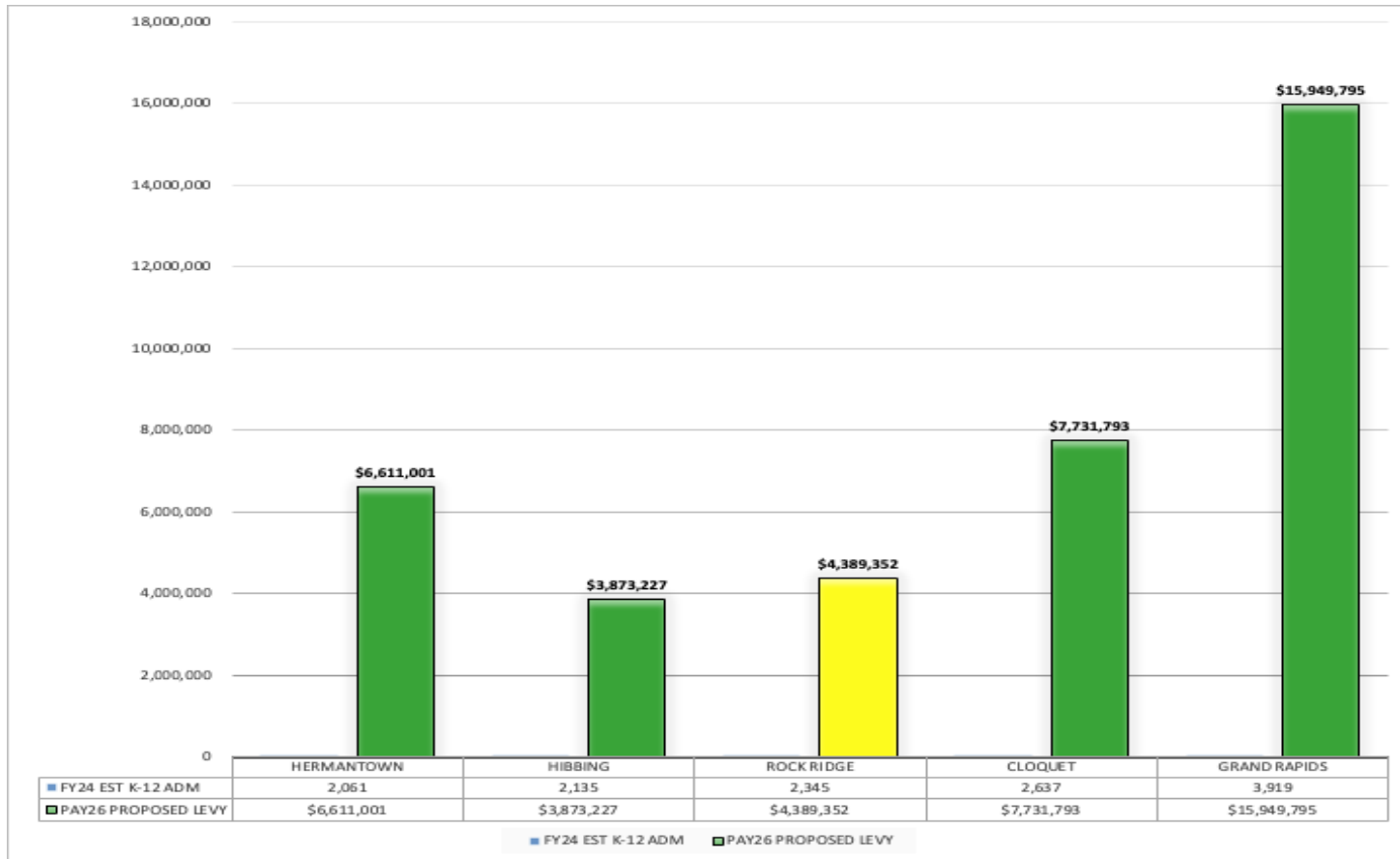
\$ 432,373

8.97 %



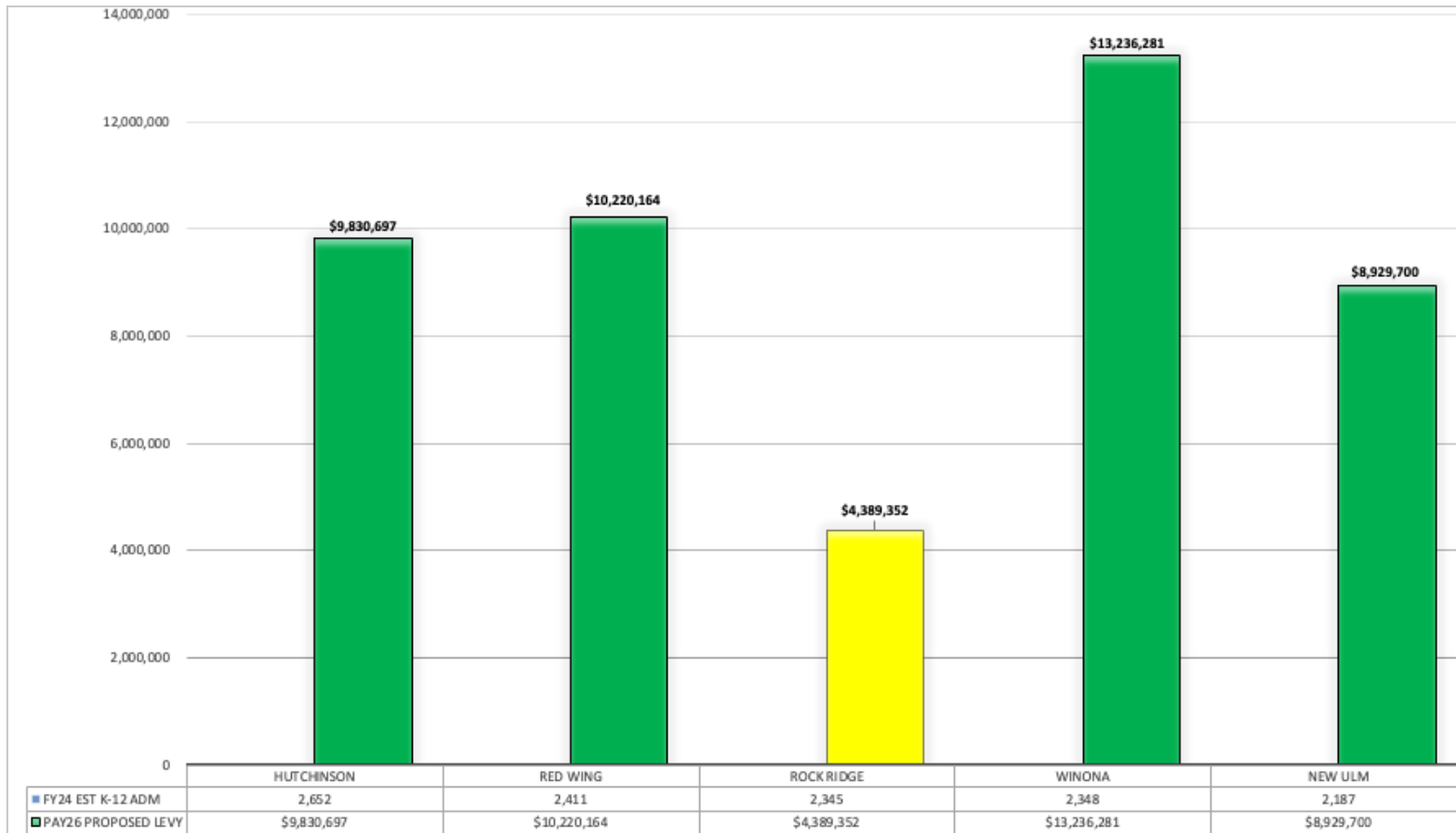
Pay 26 Proposed Levy

(compared to like-size local districts)



Pay 26 Proposed Levy

(compared to like-statewide districts)



Pay 25 levy vs. Pay 26 levy

(Revenue from Local Levy AND State Aid)

	2024 PAY 2025			2025 PAY 2026			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	\$524,182	\$1,641,345	\$2,165,527	\$382,589	\$1,988,652	\$2,371,242	(\$141,593)	\$347,308	\$205,715
Equity	\$0	\$405,504	\$405,504	\$0	\$418,610	\$418,610	\$0	\$13,106	\$13,106
Transition	\$0	\$5,731	\$5,731	\$0	\$5,913	\$5,913	\$0	\$182	\$182
Career Technical Education	\$27,126	\$108,532	\$135,658	\$689	\$58,907	\$59,596	(\$26,437)	(\$49,625)	(\$76,062)
Operating Capital	\$365,824	\$158,709	\$524,533	\$319,854	\$147,299	\$467,153	(\$45,970)	(\$11,410)	(\$57,380)
Long-Term Facilities Maint.	\$544,382	\$413,615	\$957,997	\$226,450	\$32,693	\$259,144	(\$317,932)	(\$380,921)	(\$698,853)
Debt Service	\$5,269,641	\$2,475,004	\$7,744,644	\$5,231,627	\$2,281,587	\$7,513,214	(\$38,014)	(\$193,417)	(\$231,430)
Community Education	\$103,943	\$62,962	\$166,905	\$99,155	\$62,352	\$161,506	(\$4,788)	(\$610)	(\$5,398)
ECFE & Home Visiting	\$78,312	\$38,389	\$116,700	\$127,089	\$32,138	\$159,227	\$48,777	(\$6,251)	\$42,526
	\$6,913,409	\$5,309,790	\$12,223,199	\$6,387,454	\$5,028,151	\$11,415,605	(\$525,956)	(\$281,639)	(\$807,594)



Pay 25 Levy vs. Pay 26 Levy

(Revenue just from Local Levy)

	2024 PAY 2025			2025 PAY 2026			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	\$34,477	\$34,477	\$0	(\$8,068)	(\$8,068)	\$0	(\$42,545)	(\$42,545)
Safe Schools	\$0	\$87,914	\$87,914	\$0	\$89,136	\$89,136	\$0	\$1,222	\$1,222
Building / Land Lease	\$0	\$54,898	\$54,898	\$0	\$53,342	\$53,342	\$0	(\$1,556)	(\$1,556)
Health Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPEB Bond Levy	\$0	\$495,571	\$495,571	\$0	\$379,457	\$379,457	\$0	(\$116,114)	(\$116,114)
Judgement Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous	\$0	\$1,264	\$1,264	\$0	\$1,264	\$1,264	\$0	\$0	\$0
	\$0	\$674,124	\$674,124	\$0	\$515,130	\$515,130	\$0	(\$158,993)	(\$158,993)



Reasons for levy change

- Decrease in long term facilities maintenance revenue.
- Reemployment insurance – this is **not** summer unemployment
- OPEB levy decrease



Pay 25 levy vs. Pay 26 levy (Taconite Production Credits)

	2024 PAY 2025			2025 PAY 2026			CHANGE		
	State Aid	Local Levy	Total	State Aid	Local Levy	Total	State Aid	Local Levy	Total
	TACONITE ADJUSTMENTS								
Taconite Production Credits	\$0	(\$1,162,188)	(\$1,162,188)	\$0	(\$1,153,930)	(\$1,153,930)	\$0	\$8,258	\$8,258



What are taconite production credits?

- Rock Ridge Public Schools qualifies for taconite production credits which reduces 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.



2025 Payable 2026 Levy

Questions / Comments



LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE		***PROPERTY VALUATION DATA***		***PUPIL DATA***	
	PAGE	**MARKET VALUE**		RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I.	GENERAL INPUT DATA				
A.	PROPERTY VALUATION	1	1	2020 MARKET VALUE	961,875,187
B.	PUPIL DATA	1	2	2021 MARKET VALUE	1,019,115,840
			3	2022 MARKET VALUE	1,171,487,997
II.	INITIAL COMPUTATIONS BY FUND		4	2023 MARKET VALUE	1,311,232,089
A.	GENERAL	2	5	2024 MARKET VALUE	1,363,270,369
B.	COMMUNITY SERVICE	12			
C.	GENERAL DEBT	13			
D.	OPEB/PENSION DEBT	16			
		6		**REFERENDUM MARKET VALUE (RMV)**	
III.	ADJUSTMENTS BY FUND		6	2020 RMV	996,064,682
A.	GENERAL	17	7	2021 RMV	1,045,964,595
B.	COMMUNITY SERVICE	24	8	2022 RMV	1,169,728,277
C.	GENERAL DEBT	24	9	2023 RMV	1,294,910,294
D.	OPEB/PENSION DEBT	24	10	2024 RMV	1,372,017,064
				NET TAX CAPACITY (NTC)	
IV.	ABATEMENT ADJUSTMENTS	24	11	2020 NTC	12,278,545
V.	OFFSET ADJUSTMENTS	26	12	2021 NTC	13,214,454
			13	2022 NTC	14,361,137
VI.	TACONITE ADJUSTMENTS	27	14	2023 NTC	16,466,837
			15	2024 NTC	17,255,845
VII.	LEVY AND AID SUMMARY	29			
VIII.	TOTAL LEVY LIMITATION	30		**SALES RATIO**	
			16	2020 SALES RATIO	92.7%
			17	2021 SALES RATIO	92.7%
SCHOOL	FORMULA		18	2022 SALES RATIO	87.9%
YEAR	ALLOWANCE		19	2023 SALES RATIO	87.6%
			20	2024 SALES RATIO	87.9%
2020-21	6,567			**UNLIMITED ADJUSTED NTC (UANTC)**	
2021-22	6,728				
2022-23	6,863			**ADJUSTED PUPIL UNITS**	
2023-24	7,138	21		2020 UANTC=(11)/(16)=	13,250,668
2024-25	7,281	22		2021 UANTC=(12)/(17)=	14,252,096
2025-26	7,481	23		2022 UANTC=(13)/(18)=	16,335,054
2026-27*	7,705	24		2023 UANTC=(14)/(19)=	18,788,999
		25		2024 UANTC=(15)/(20)=	19,615,090
*FORECAST ESTIMATES, SUBJECT TO CHANGE				**ADJUSTED NTC (ANTC)**	
WEIGHTS FOR	FY 2025	26		2020 ANTC	13,250,668
PUPIL UNITS	& LATER	27		2021 ANTC	14,252,096
		28		2022 ANTC	16,335,054
PRE-KGN HCP:	1.000	29		2023 ANTC	18,788,999
HCP-KGN:	1.000	30		2024 ANTC	19,615,090
REG-KGN PART:	0.550			**AG MODIFIED ANTC FOR LTFM**	
REG-KGN ALL:	1.000				
GRADES 1-3:	1.000	31		2020 AG MODIFIED ANTC	13,209,406
GRADES 4-6:	1.000	32		2021 AG MODIFIED ANTC	14,215,129
GRADES 7-12:	1.200	33		2022 AG MODIFIED ANTC	16,277,264
		34		2023 AG MODIFIED ANTC	18,728,315
		35		2024 AG MODIFIED ANTC	19,554,108
				VOL PRE-K ADJUSTED PUPIL UNITS	
			58	2022-23 ADJ VPK ADM	44.62
			59	2023-24 ADJ VPK ADM	46.80
			60	2024-25 ADJ VPK ADM	46.80
			61	2025-26 ADJ VPK ADM	46.80
			62	2026-27 ADJ VPK ADM	46.80
			63	2022-23 ADJ VPK PU	44.62
			64	2023-24 ADJ VPK PU	46.80
			65	2024-25 ADJ VPK PU	46.80
			66	2025-26 ADJ VPK PU	46.80
			67	2026-27 ADJ VPK PU	46.80

PUPIL DATA CONT		***DECLINING ENROLLMENT REV CONT***		***ENGLISH LEARNER (EL)***	
SCHOOL READINESS PLUS ADJUST ADM		102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57) =	55.60	116 2026-27 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 2.00
68	2022-23 ADJ SRP ADM				
69	2023-24 ADJ SRP ADM				
70	2024-25 ADJ SRP ADM	103	DECLINING ENROLL ALLOW = (100)X0.28 =	2,157.40	117 IF(116) = 0, ZERO; ELSE GTR OF 20, (116) = 20.00
71	2025-26 ADJ SRP ADM				
72	2026-27 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNIT		104	DECLINING ENROLL REV = (102)X(103) =	119,951.44	118 EL REVENUE = (117)X\$1,775 = 35,500.00
73	2022-23 ADJ SRP PU				
74	2023-24 ADJ SRP PU				
75	2024-25 ADJ SRP PU				
76	2025-26 ADJ SRP PU				
77	2026-27 ADJ SRP PU				
PENSION ADJUSTMENT REVENUE		105	PENSION ADJUST ALLOWANCE (FY2026 GEN ED REV REPORT, LINE 43)		119 2026-27 ADM SRV (EST) 2,173.23
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)		106	INITIAL PENSION ADJ REV = (57)X(105) =		120 EL CONCENTRATION RATIO = (116)/(119) = .00092029
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		107	FY2026 RETIRE SALARY 14,715,379.26		121 EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 = .00800252
78	2022-23 EXT ADM (ACT) 20.62	108	PENSION ADJUST RATE .0231		122 EL PUPIL UNITS = (116)X(121) = .02
79	2023-24 EXT ADM (ACT) 11.60	109	RETIRE PENSION ADJUST = (107)X(108) = 339,925.26		123 EL CONCENTRATION REV = (122)X\$630 = 12.60
80	2024-25 EXT ADM (PRE) 6.71	110	TOTAL PENSION ADJ REV = (106)+(109) = 339,925.26		123.5 EL CROSS SUBSIDY (FEB 25 FORECAST EST. SUBJECT TO CHANGE) = 698.87
81	2025-26 EXT ADM (EST)				
82	2026-27 EXT ADM (EST)				
83	2027-28 EXT ADM (EST)				
EXTENDED TIME PU		111	GIFTED & TALENTED REV = (57)X\$13.00 = 31,543.20		124 DISTRICT EL REV+EL CONCEN REV+ EL CROSS-SUB = (118)+ (123)+(123.5) = 36,211.47
84	2022-23 EXT TIME PU 23.19				
85	2023-24 EXT TIME PU 12.88				
86	2024-25 EXT TIME PU 7.97				
87	2025-26 EXT TIME PU				
88	2026-27 EXT TIME PU				
GENERAL EDUCATION REVENUE		112	2026-27 EXT PU (EST) EXTENDED TIME REVENUE = (88)X\$5,117 =		125 BASIC SKILLS REVENUE = (115)+(124) = 1,837,806.22
BASIC REVENUE					126 ATTENDANCE AREA FOR SPARSITY 296.22
100	FY2027 FORMULA ALLOW 7,705				127 DIST TO NEAREST HS 7.9
57	2026-27 ADJ PU (EST) 2,426.40				128 ISOLATION INDEX = [SQ RT (.55X(126))] +(127) = 20.7
101	BASIC REVENUE = (57)X(100) = 18,695,412.00	113	FY2027 COMPENSATORY (FEB 25 FORECAST EST. SUBJECT TO CHANGE)= 1,801,594.75		129 ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5
DECLINING ENROLLMENT REV		114	COMPENSATORY PILOT		130 2026-27 ADM SRV, 7-12 1,005.29
56	2025-26 ADJ PU (EST) 2,482.00	115	TOTAL COMPENSATORY REV = (113)+(114) = 1,801,594.75		
57	2026-27 ADJ PU (EST) 2,426.40				

SPARSITY REVENUE CONT		***TRANSPORTATION SPARSITY CONT***		***TRANSPORTATION SPARSITY CONT***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(129)] /[400+(129)] =	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X[(144) RAISED TO 0.13 POWER] X0.141X(100) =	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =
			545.98		3,701.39
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(128)X(129)X(131) OR MEMO =	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] =	159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 =
			186.93		673.65
133	ELEM SPARSITY REVENUE (SEE WEBSITE)	147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) =	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) =
			453,566.95		454,240.60
134	PRELIM SPARSITY REVENUE = (132)+(133) =	148	FY2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 1,325,362.70	**INITIAL GEN ED REVENUE**	
135	FY2026 SPARSITY REV (FY2026 GEN ED REV REPORT, LINE 88)	149	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 1,276,395.90	101	BASIC 18,695,412.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2025 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 =	104	DECLINING ENROLL 119,951.44
			1,340,215.70	110	PENSION ADJUSTMENT 339,925.26
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) =	111	GIFTED & TALENTED 31,543.20
			1,325,362.70	112	EXTENDED TIME
SMALL SCHOOLS REVENUE		152	FY2026 BASIC REVENUE (2025-26 GEN ED REV REPORT LINE 39) 18,750,378.40	124	BASIC SKILLS 1,837,806.22
57	2026-27 ADJ PU (EST) 2,426.40	153	TRANSPORTATION PORTION OF FY2026 BASIC REVENUE = (152)X.0466 =	137	SPARSITY
			873,767.63	140	SMALL SCHOOLS
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	154	FY2026 TRANSP SPARSITY REV(2025-26 GEN ED REV REPORT, LINE 109) 447,893.68	160	TRANSPORT SPARSITY 454,240.60
		155	FY2026 CHARTER TRANSP ADJ REV (2025-26 GEN ED REV REPORT, LINE 301)	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(124) +(137)+(140)+(160) =
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 =				21,478,878.72
		156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	**OPERATING CAPITAL**	
140	SMALL SCHOOLS REVENUE = (57)X(139) =	157	FY2026 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) =	162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 11.56
			1,321,661.31	163	MAINTENANCE COST INDEX = 1+[.01X(162)] =
TRANSPORTATION SPARSITY					1.1156
141	ATTENDANCE AREA 296.22			164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] =
					200.60
142	SQUARE MILES PER RES PU = (141)/(46) = .1257			165	MENSTRUAL PRODUCTS/OPIATE ANTAGONISTS ALLOWANCE = \$2 =
					2.00
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .2000			166	YEAR ROUND PU SERVED
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .1257			167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 =
					491,588.64
				168	UNEQUALIZED REVENUE = (57)X(165) =
					4,852.80

LOCAL OPTIONAL REVENUE		***REF AUTH WITH INFLATION***		***NEW ELECTIONS*** WITH INFLATION			
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	182	FY2026 AUTHORITY WITH INFLATION (FY2026 GEN ED REV REPORT, LINE 142)	194	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025	
170	FY2027 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)	195	FY2027 \$/APU ADDED BY ELECTIONS HELD IN CY 2025	
57	2026-27 ADJ PU (EST)	2,426.40	184	FY2027 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	196	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =	189.67
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	1,756,713.60	185	FY2027 ANNUAL INFLATION FACTOR	1.0237		
172	TIER 1 LOR CAP/APU	300	186	FY2027 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =			
173	TIER 2 LOR CAP/APU	724	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	197	INFLATION FACTOR AS SET IN STATUTE	1.2699
174	TIER 1 LOR = LSR OF = (170) OR (172) =	300.00	188	CPI APPLIED TO PERMANENT SUBTRACTION = (187)X[(185)-1] =	198	STANDARD CAP = [2079.50X(197)] - \$300=	2,340.76
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174) =	424.00	189	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY	199	FY2027 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+\$300 =	
176	TOTAL, TIER 1 = (57)X(174) =	727,920.00	190	FY2027 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	200	FY2027 ALT CAP =[(199)X(197)] -\$300 =	300.00-
177	TOTAL, TIER 2 = (57)X(175) =	1,028,793.60	191	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	189.67		
	REFERENDUM ALLOWANCES				137	SPARSITY REVENUE	
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION				201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200) =	2,340.76
	REF AUTH W/O INFLATION				202	FY2027 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	189.67
178	FY2026 AUTHORITY (FY2026 GEN ED REV REPORT, LINE 132)	189.67			57	2026-27 ADJ PU (EST)	2,426.40
179	PHASEOUT OF LINE (178)				203	FY2027 REFER REVENUE = (57)X(202) =	460,215.29
180	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY						
181	FY2027 W/O INFLATION RESULTS BEFORE ELECTIONS	189.67					

TRANSITION AIDS & LEVIES CONT

245 TRANSITION LIMIT
 = (205)X(244) = 5,459.40
 246 TRANSITION AID
 = (205)-(245) =

REFERENDUM AIDS & LEVIES

202 REFER \$/APU
 ALL AUTHORITIES 189.67
 247 TIER 1 CAP/APU 460
 248 TIER 2 CAP/APU
 = 0.25X(100)-\$300 = 1,626.25
 137 SPARSITY REVENUE
 249 TIER 2 CAP/APU
 IF (137) > ZERO
 THEN (249) = 9,999.99
 ELSE (249) = (248) 1,626.25

BREAKDOWN OF \$/APU
 BY TIER, ALL AUTHORITIES

250 TIER 1 = LSR OF
 (202) OR (247) = 189.67
 251 TIER 2 = [LSR OF (202)
 OR (249)]-(250) =

252 UNEQUALIZED
 = (202)-(250)
 -(251) =

BREAKDOWN OF REFERENDUM
 REVENUES

203 REFERENDUM REVENUE
 ALL AUTHORITIES 460,215.29
 253 TOTAL, TIER 1
 = (57)X(250) = 460,215.29
 254 TOTAL, TIER 2
 = (57)X(251) =
 255 TOTAL, UNEQUALIZED
 = (203)-(253)-(254) =

REFERENDUM LEVY PORTIONS

234 FY2027 RMV/RES PU 582,350.20
 256 TIER 1 = LSR OF 1
 OR (234)/\$567,000 = 1.00000000
 257 TIER 2 = LSR OF 1
 OR (234)/\$290,000 = 1.00000000

INITIAL REFERENDUM LEVY

258 TIER 1 LEVY
 = (253)X(256) = 460,215.29
 259 TIER 2 LEVY
 = (254)X(257) =
 255 UNEQUALIZED LEVY
 260 TOTAL = (258)
 +(259)+(255) = 460,215.29

INITIAL REFERENDUM AID

261 TIER 1 AID
 = (253)-(258) =
 262 TIER 2 AID
 = (254)-(259) =
 263 TOTAL AID
 = (261)+(262) =

EQUALIZATION AID LIMIT

100 FY2027 FORMULA ALLOW 7,705
 57 ADJ PU (EST) 2,426.40
 264 REFERENDUM EQUALIZATION AID LIMIT
 = [[0.25X(100)]
 -\$300]X(57) = 3,945,933.00

265 REFERENDUM EQUALIZATION AID CAP
 = GRT OF (263)-(264)
 OR 0 =

REFERENDUM LEVY WITH AID LIMIT

266 TIER 1 LEVY
 = (258)+(265) = 460,215.29
 259 TIER 2 LEVY =
 255 UNEQUALIZED LEVY =
 267 TOTAL = (266)
 +(259)+(255) = 460,215.29

REFERENDUM AID WITH AID LIMIT

268 TIER 1 AID
 = (261)-(265) =
 262 TIER 2 AID =
 269 TOTAL AID
 = (268)+(262) =

TAX BASE REPLACEMENT
 AID (TBRA)

270 ADJ INITIAL TBRA
 (FROM TBRA PHASEOUT
 REPORT, LINE 11)
 271 CONVERTED ADJ FY 2002
 REF AUTHORITY
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINE 254)

272 UNCAPPED REF AND LOR ALLOWANCE
 = (174)+(196) = 489.67

273 PRORATED TBRA
 = LSR OF (270) OR
 [(270)X(272)/(271)] =

274 REF AND LOR REV
 = (176)+(203) = 1,188,135.29

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

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

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

APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT		***OPT AID & LEVY SUMMARY CONT***	
275	TAX BASE REPLACE AID	297	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	311	LOCAL OPTIONAL LEVY LIMIT = (238)+(310) = 1,374,124.21
283	TIER 1 REF AID = (268)-(277) =			312	LOCAL OPTIONAL AID = (240)+(278)+(279) = 382,589.39
284	TIER 2 REF AID = (262)-(276) =				
285	TIER 1 LOR AID = (239)-(278) = 246,210.50	298	FY 2015 COMBINED AID FOR GUARANTEE = (296)+(297) =		
286	TIER 1 LOR LEVY = (237)-(279) = 481,709.50				**REF AID & LEVY SUMMARY** AFTER REF AID GUARANTEE
287	TIER 1 REF LEVY = (266)-(280) = 460,215.29	299	FY2027 COMBINED REVENUE = (171)+(203) = 2,216,928.89	313	TIER 1 REF LEVY = (287)-(307) = 460,215.29
288	TIER 2 REF LEVY = (259)-(281) =			314	TIER 2 REF LEVY = (288)-(308) =
289	UNEQL REF LEVY = (255)-(282) =	300	FY2027 COMBINED INITIAL AID = (240)+(290) = 382,589.39	315	UNEQL LEVY = (289)-(309) =
290	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (275)+(283) + (284)+(285) = 246,210.50	301	REVENUE RATIO = LESSER OF 1 OR [(299)/(295)] =	316	TOTAL REFERENDUM LEVY = (313)+(314)+(315) = 460,215.29
291	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (286)+(287) + (288)+(289) = 941,924.79	302	2012 RMV 860,698,991	317	TOTAL REFERENDUM EQUALIZATION AID = (275)+(283)+(284) + (307)+(308)+(309) - (278)-(279) =
		10	2024 RMV 1,372,017,064		
		303	RMV RATIO = LESSER OF 1 OR [(302)/(10)] = .62732382		
	REFERENDUM AID GUARANTEE	304	FY2027 MINIMUM COMBINED AID = (298)X(301)X(303) =		**ALTERNATIVE ATTENDANCE ADJUST** (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)
292	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	305	FY2027 REFERENDUM HOLD HARMLESS AID INCREASE IF (292) = 0 THEN 0, ELSE GREATER OF 0 OR [(304)-(300)] =	145	TRANSPORT ALLOWANCE 545.98
293	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289)			318	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
294	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)		**INITIAL LEVIES ARE REDUCED TO** MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	319	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
295	FY 2015 COMBINED REVENUE = (293)+(294) =	306	TIER 1 LOR LEVY	320	CHARTER ALT ATTENDANCE ADJUST = (145)X(318) + \$223X(319) =
296	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287)	307	TIER 1 REF LEVY	321	2026-27 RES PU ATTENDING MN STATE ACADEMIES
		308	TIER 2 REF LEVY	322	MN STATE ACADEMIES ALT ATTENDANCE ADJ = -(100)X(321) =
		309	UNEQL REF LEVY	323	ALT ATTEND ADJUST TO AID = (320)+(322) =
			LOCAL OPT AID & LEVY SUMMARY AFTER REF AID GUARANTEE		
		310	TIER 1 LOR LEVY = (286)-(306) = 481,709.50		
		238	TIER 2 LOR LEVY = (238) = 892,414.71		

REEMPLOYMENT INSURANCE LEVY		***FY2026 CAREER & TECH CONT***		***CAPITAL RELATED LEVY LIMITS***	
362	EST FY2026 EXPEND	5,000.00	378	LAST YEAR REVENUE (FY2025 CTE AID REPORT, LINE 11)	125,252.05
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362) =	5,000.00	379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	125,252.05
SAFE SCHOOLS LEVY			380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	125,252.05
364	SAFE SCH LVY REQUEST? YES		57	2026-27 ADJ PU (EST)	2,426.40
57	2026-27 ADJ PU (EST)	2,426.40	401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	19.37
365	SAFE SCH LEVY LIMIT = \$36X(57) =	87,350.40	381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	
SAFE SCHOOLS INTERMEDIATE LEVY			402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	.55342857
366	SAFE SCH INTERMEDIATE LEVY REQUEST? NO		382	CAREER TECH REVENUE = (380)+(381) =	125,252.05
367	INTERMEDIATE LEVY ALLOWANCE <= \$15		29	2023 ANTC	18,788,999
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =		56	2025-26 ADJ PU (EST)	2,482.00
JUDGMENT LEVY			383	FY2026 ANTC/ADJ PU = (29)/(56) =	7,570.10
369	DISTRICT JUDGMENTS		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	.99449553
370	INTERMED JUDGMENTS		385	CAREER TECH LEVY LIMIT = (382)X(384) =	124,562.60
371	JUDGMENT LIMIT = (369)+(370) =		386	EST CAREER TECH AID = (382)-(385) =	689.45
ICE ARENA LEVY			**ANNUAL OTHER POSTEMPLOYMENT**		
372	FY2025 NET OPR COSTS		BENEFITS (OPEB)		
373	ICE ARENA LEVY LIMIT = 100% OF (372) =		387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2025 EXPENSES PAID	
FY2026 CAREER & TECHNICAL			388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	
374	SHARE OF FY2026 EST COOPERATIVE BUDGET		389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	
375	FY2026 ESTIMATED DISTRICT BUDGET	286,580.00	407	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405)+(766) +(767)+(770)+(406) =	
376	FY2026 EST BUDGET = (374)+(375) =	286,580.00			
377	PRELIMINARY REVENUE = .35X(376) =	100,303.00			

ADDITIONAL LTFM REVENUE FOR FOR QUALIFIED VOLUNTARY PRE-K		***OLD LAW H&S CONT***		***LTFM TOTAL AIDS & LEVIES CONT***	
768	NET LTFM REQ DEBT SERVICE FOR VPK	408	NEW PAYGO LTFM LEVY FOR VPK	54	2023-24 ADJ PU (ACT) 2,570.60
408	NEW PAYGO LTFM LEVY FOR VPK	415	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (408)+(413)+(414) +(765)+ (766)+(767) +(768)+(406)+(770) =	425	FY2024 ANTC PER APU = (35)/(54) = 7,606.83
409	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(407) +(408)+(768) = 510,278.85	416	**OLD LAW DEFERRED MAINTENANCE** ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	STATEWIDE ANTC/APU 13,658.23
410	**OLD LAW HEALTH & SAFETY (H&S)** OLD LAW HEALTH & SAFETY REVENUE = FY2027 ESTIMATED H&S COST =	417	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 85,941.70	427	LTFM EQUAL FACTOR = 125.5% OF (426) = 17,141.08
411	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2027	418	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (410)+(415)+(417) = 85,941.70	428	LTFM LEVY RATIO = LSR OF 1 OR (425)/(427) = .44377775
412	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	419	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (409) OR (418) = 510,278.85	429	LTFM AID RATIO = 1-(428) = .55622225
413	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (411)+(412) =	420	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	430	LTFM INITIAL EQUAL AID = (424)X(429) = 283,828.45
406	NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K	421	DISTRICT LTFM REVENUE = (419)-(420) = 510,278.85	431	LTFM INITIAL EQUALIZED LEVY = (424)-(430) = 226,450.40
765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	432	2015 TOTAL ALT FAC GRANDFATHER AID
766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	423	TOTAL LTFM REVENUE = (421)+(422) = 510,278.85	433	TOTAL LTFM EQUAL AID = GREATER OF (430) OR (432) = 283,828.45
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	424	LTFM EQUALIZED REVENUE = LSR OF (419), (421), OR \$380X(57) = 510,278.85	434	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (424)-(433) = 226,450.40
414	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (416) = NO THEN (769), ELSE 0 =	35	2024 AG MODIFIED ANTC FOR LTFM REVENUE 19,554,108	435	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) =
768	NET LTFM REQ DEBT SERVICE FOR VPK			436	TOTAL LTFM LEVY = (434)+(435) = 226,450.40
770	NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K			**DEBT SERV PORTION OF LTFM REV**	
				765	NET ALT FAC REG DEBT
				766	NET ALT FAC/H&S DEBT
				767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
				768	NET LTFM REQ DEBT SERVICE FOR VPK
				769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS

DEBT SERV PORT LTFM REV CONT		***DISABLED ACCESS LIMIT***		***APPROVED INTERMED CAPITALIZED***	
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	448	FY 1992 - FY2027 APPROV DIS ACC COSTS 600,000.00	462	**ADMINISTRATIVE SPACE** FY2026 JOINT
771	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769)+(770) =	449	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00	463	FY2027 JOINT
437	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (424) OR (771) =	450	LSR OF (448) OR (449) 600,000.00	464	**INSTRUCTIONAL/STORAGE** FY2026 JOINT
429	LTFM AID RATIO .55622225	451	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1995	465	FY2027 JOINT
438	LTFM DEBT INITIAL EQUAL AID = (437)X(429) =	452	LAST YEAR TO CERTIFY = (451)+7 YEARS = 2002	466	**EXCESS FUNDS CAP LEASE** FY2026 JOINT
439	LTFM DEBT EQUAL AID = GREATER OF (432) OR (438) BUT NOT MORE THAN (771) =	453	TOTAL CUM CERT LEVY (PAY 93 TO PAY 24) 600,000.00	467	FY2027 JOINT
440	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437)-(439) =	454	CERT LEVY PAY 2025	469	TOT INTERMEDIATE LEASE COSTS = (461)+(468) = 24,000.00
441	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (771)-(439)-(440) =	455	TOTAL CERTIFIED LEVY = (453)+(454) = 600,000.00	57	2026-27 ADJ PU (EST) 2,426.40
		456	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455) =	470	INTERMEDIATE PUPIL UNIT MAX LIMIT = \$65X(57) = 157,716.00
			LEASE LEVY LIMITATION	471	INTERMEDIATE LEASE LIMIT = LSR (469) OR (470) = 24,000.00
	GEN FUND PORTION OF LTFM REV		DISTRICT'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTRICTS 287, 288, 916 AND 917	472	INTERMEDIATE CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469)-(471) =
423	TOTAL LTFM REVENUE 510,278.85				**APPROVED REG OPERATING LEASES**
442	TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) = 510,278.85				**ADMINISTRATIVE SPACE**
443	LTFM GEN FUND EQUAL REV = (424)-(437) = 510,278.85	457	FY2026 JOINT	473	FY2026 NONJOINT
444	LTFM GEN FUND EQUAL AID = (433)-(439) = 283,828.45	458	FY2027 JOINT	474	FY2027 NONJOINT
445	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) = 226,450.40		**ADMINISTRATIVE SPACE**		**INSTRUCTIONAL/STORAGE**
446	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) =	459	FY2026 JOINT 24,000.00	475	FY2026 NONJOINT 35,000.00
447	TOTAL GEN FUND LTFM LEVY = (445)+(446) = 226,450.40	460	FY2027 JOINT	476	FY2027 NONJOINT
		461	TOT INTERMEDIATE OPERATING = (457) TO (460) = 24,000.00	477	REG OPERATING LEASES = SUM (473) TO (476)= 35,000.00

APPROVED REGULAR CAPITALIZED LEASES		***OTHER INITIAL GENERAL LEVIES***		***COMMUNITY SERVICE***	
ADMINISTRATIVE SPACE		495	CONSOLIDATION/ TRANSITION	**BASIC COMMUNITY EDUCATION**	
478	FY2026 NONJOINT	496	REORGANIZATION	600	POPULATION (YR 2020) 18,806
479	FY2027 NONJOINT	497	OPERATING DEBT	601	GTR OF (600) OR 1,335 18,806
INSTRUCTIONAL/STORAGE		498	HEALTH BENEFITS	602	YOUTH SERVICE PROG? YES
		499	ADDL RETIREMENT (MPLS AND STP)	603	AFTER SCHOOL ENRICHMENT? YES
480	FY2026 NONJOINT	500	SEVERANCE	604	FY2027 GENERAL REVENUE
481	FY2027 NONJOINT	501	ADMIN DISTRICT	= \$6.35X(601) = 119,418.10	
EXCESS FUNDS CAP LEASE		502	SWIMMING POOL	605	FY2027 YOUTH SERVICE
		503	TREE GROWTH 1,263.75	REV = \$1.00X(601) = 18,806.00	
482	FY2026 NONJOINT	504	CONSOLIDATION/ RETIREMENT	606	FY2027 AFTER SCHOOL REVENUE = \$1.85X(601)
483	FY2027 NONJOINT	505	ECON DEVELOP ABATE	NOT TO EXCEED 10,000 AND \$0.43XPOPULATION IN EXCESS OF 10,000 = 22,286.58	
484	REG CAPITALIZED LEASES = [SUM (478) TO (481)] -[(482)+(483)] =	506	OTHER GENERAL (MEMO)	607	FY2027 COMMUNITY EDUCATION REVENUE
		SUBTOTAL, OTHER INITIAL GENERAL LEVIES = (495) TO (505) = 1,263.75		= (604)+(605)+(606) = 160,510.68	
		INITIAL GENERAL FUND LEVY		30	2024 ANTC 19,615,090
485	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (472)+(477)+(484) = 35,000.00	507	GENERAL RMV VOTER APPROVED = (316) = 460,215.29	608	STANDARD COMM ED LEVY = 0.003128X(30) = 61,356.00
57	2026-27 ADJ PU (EST) 2,426.40	508	GENERAL RMV OTHER = (311)+(242) +(245) = 1,766,715.73	609	COMM ED LEVY LIMIT = LSR (607) OR (608) = 61,356.00
486	REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 514,396.80	509	GENERAL NTC VOTER APPROVED = (493)	610	FY2027 EST GROSS COMM ED AID = (607)-(609) = 99,154.68
487	COMM APPROVED LIMIT	510	GENERAL NTC OTHER = (337)+(359)+(363) +(365)+(368)+(371) +(373)+(385)+(389) +(494)-(493)+(506) = 675,361.92	**EARLY CHILD FAMILY EDUCATION**	
488	REGULAR MAX LIMIT = GTR OF (486) OR (487) = 514,396.80	511	TOTAL INITIAL GENERAL LEVY LIMITATION = (507)+(508)+(509) +(510) = 2,902,292.94	FY2025 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY2027	
489	REGULAR LEASE LIMIT = LSR OF (485) OR (488) = 35,000.00			611	DIST PLANS TO LEVY FOR FY2027 ECFE REVENUE? YES
490	TOTAL LEASE LEVY LIMIT = (471)+(489) = 59,000.00			612	ECFE ANNUAL REPORT SUBMITTED? YES
INITIAL CAPITAL RELATED LEVIES				613	POPULATION UNDER FIVE YEARS OF AGE 905
232	OPERATING CAPITAL 171,734.77			614	GTR OF 150 OR (613) = 905
447	LT FAC MAINTENANCE 226,450.40			615	ECFE ALLOWANCE = 0.023X(100) = 177.22
456	DISABLED ACCESS				
490	LEASE LEVY 59,000.00				
491	COOP BLDG REPAIR				
492	OTHER CAPITAL (MEMO)				
493	CAP PROJECTS REFER				
494	CAPITAL RELATED LIMITS = (232)+(447)+(456) +(490)+(491)+(492) +(493) = 457,185.17				

ECFE CONT		***ADULTS WITH DISABILITIES CONT***		***GENERAL DEBT SERVICE (FUND 7)***			
616	FY2027 EARLY CHILD FAMILY REVENUE IF (611) = YES = (614)X(615), IF ANNUAL REPT = YES	160,384.10	630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.005 = (30)X0.00005 =	REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY2027 PRINCIPAL AND INTEREST PAYMENTS)		
30	2024 ANTC	19,615,090	631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	**REQ DEBT ELIGIBLE FOR LTFM REV** FACILITIES MAINTENANCE (LTFM) REV		
617	ECFE TAX RATE	.00177098	632	ADULTS WITH DISABILITIES AID = (629)-(631) =	700	ALT FAC REGULAR REQ DEBT SERV LEVY	
618	= (617)X(30) =	34,737.93		**SCHOOL-AGE CARE**	701	ALT FAC/H&S REQ DEBT SERV LEVY	
619	EARLY CHILD LEVY LIMIT = LESSER OF (616) OR (618) =	34,737.93	633	FY2027 SCHOOL-AGE CARE REVENUE (FY2027 EST COST)	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	
620	EST FY2027 EARLY CHILD AID = (616)-(619) =	125,646.17	30	2024 ANTC	19,615,090	703	NEW LTFM REQ DEBT SERVICE FOR VPK
	HOME VISITING LIMIT		46	2026-27 RES PU (EST)	2,356.00	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS
621	DIST PLANS TO LEVY FOR FY2027 HOME VISIT? YES		634	ANTC/RES PU = (30)/(46) =	8,325.59	705	NEW LTFM REQ DEBT FOR ALL ROOF PROJECTS
622	HOME VISITING REVENUE IF (621) = YES AND (618) > \$0, = \$3.00X(613), ELSE = \$0	2,715.00	635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 =	1.00000000	706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704)+(705) =
230	FY2027 ANTC/ADJ PU	8,084.03	636	FY2027 SCHOOL-AGE CARE LIMIT = (633)X(635) =			
623	HOME VISIT LEVY RATIO = LESSER OF 1 OR (230)/\$17,250 =	.46863942	637	FY2027 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =			**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)
624	FY2027 HOME VISIT LIMIT = (622)X(623) =	1,272.36		**COMMUNITY SERVICE SUMMARY**		707	NATURAL DISASTER REQ DEBT SERV LEVY
625	FY2027 EST HOME VISIT AID = (622)-(624) =	1,442.64	638	OTHER COMM ED (MEMO)			**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)
	ADULTS WITH DISABILITIES		639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	97,366.29	708	TACONITE BONDS REQ DEBT SERV LEVY
626	ADULTS WITH DISABILITIES REQUEST? NO					709	TAC FUNDING FOR BONDS (NOT IRRRB)
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =					710	TAC ADJ TO REQ = (709) OR [(709)X1.05] =
628	FY 23 ADULTS WITH DISABILITIES REVENUE	980.10				711	NET REQUIRED DEBT SERVICE LEVY TACONITE = (708)-(710) =
629	TOTAL REVENUE, = GREATER OF (627) OR (628) =					712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2025 13,056,908.00

DEBT EQUAL AID CONT		***NON-VTR APPR INELIG BOND CONT***		***FUND 7 DEBT BALANCE CONT***	
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2025	729	GDS REQ DEBT SERV LEVY = (706)+(707)+(715) +(718)+(719)+(728) = 13,056,908.00	744	FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) -(741)-(742)-(743)] = 838,372.09
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2025	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 13,056,908.00	745	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 13,056,908.00	30	2024 ANTC 19,615,090	746	APPROVED DEBT EXCESS TO BE RETAINED 470,000.00
	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	747	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	732	MAX EFFORT DEBT SERV LEVY = (30)X(731) =	748	CERTIFIED DEBT EXCESS = GTR OF 0 OR (744) -(745)-(746)+(747) = 368,372.09
717	NON-VOTER BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	733	DEBT EQUAL REVENUE BASE = GTR OF ZERO OR [(715)-(732)] = 13,056,908.00	749	EXCESS USED TO RETIRE FAC & EQUIP BONDS
718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716)+(717) =	734	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	750	ADJUSTED DEBT EXCESS = (748)-(749) = 368,372.09
	OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID	735	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY		**BREAKDOWN OF NET DEBT EXCESS**
719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID		**FUND 7 DEBT BALANCE**	751	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718) = 13,056,908.00
	NON-VOTER APPR INELIG BONDS	736	JUNE 2024 FUND 7-425 BAL FOR BOND REFUND	752	DEBT EXCESS RATIO = LSR 1 OR (750)/(751)= .02821281
720	FACIL BOND-MS 123B.62	737	JUNE 2024 FUND 7-451 BAL FOR QZAB & QSCB	753	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715)X(752) = 368,372.06
721	EQUIP BOND-MS 123B.61	738	JUNE 2024 FUND 7-460 BALANCE NONSPENDABLE	754	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(752) =
722	REORG OPER DEBT	739	JUNE 2024 FUND 7-463 BALANCE UNASSIGN NEG	755	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(752) =
723	ECON DEV ABATEMENT	740	JUNE 2024 FUND 7-464 BALANCE RESTRICTED	756	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(752) =
724	JUDGMENT		(FOR DEBT EXCESS) 1,705,352.00	757	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(752) =
725	OTHER NON-VOTER	741	PAY 24 DEBT EXCESS LEVY REDUCTION	758	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) =
726	INELG LEASE PURCHASE	742	PAY 25 DEBT EXCESS LEVY REDUCTION 214,134.51		
727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) =	743	5% OF PAY 26 REQ DEBT SERV LEVY = (729)X5% = 652,845.40		
728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) =				

NET DBT EXCESS BREAKDOWN CONT		***LTFM AID CONT***		***DEBT EQUALIZATION AID***	
759	EXCESS FOR ELIGIBLE LTFM ROOF BONDS = (705)X(752) =	437	LTFM DEBT EQUAL REV	733	DEBT EQUAL BASE 13,056,908.00
		439	LTFM DEBT EQUAL AID	753	DEBT EXCESS FOR ELIG REQUIRED DEBT 368,372.06
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = ZERO-(720) -(721)-(749) =	440	LTFM DEBT EQUAL LEVY	782	FY2027 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)
		441	LTFM DEBT UNEQUAL LVY	783	FY2027 GROSS DEBT EQUALIZATION REVENUE = (733)-(753)+(782) = 12,688,535.94
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(750)-(751)] =	772	LTFM DEBT LEVY LIMIT (440)+ (441)+(754)+(755)+(756)+ (757)+(758)+(759) =	30	2024 ANTC 19,615,090
			***NATURAL DISASTER DEBT EQUAL**	784	= 0.1050X(30) = 2,059,584.45
	***NET DEBT EXCESS SUMMARY**	30	2024 ANTC 19,615,090	785	MAX UNEQ LOCAL EFFORT = 0.1574X(30) = 3,087,415.17
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(752) = 368,372.06	773	TEN PERCENT ANTC = 0.10X(30) = 1,961,509	786	FY2027 NET DEBT EQ REV = GTR OF 0 OR [(783)-(785)] = 9,601,120.77
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (750)-(761)-(762) = .03	707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	787	PRELIM TIER 1 EQU REV = LSR (786) OR (784) = 2,059,584.45
764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 368,372.09	774	FY2027 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707)-(773)] =	788	PRELIM TIER 2 EQU REV = (786)-(787) = 7,541,536.32
	LONG TERM FACILITIES MAINT AID	54	2023-24 ADJ PU (ACT) 2,570.60	732	MAXIMUM EFFORT DEBT SERVICE LEVY
765	NET ALT FAC REG DEBT = (700)-(754) =	775	FY2024 ANTC PER APU = (30)/(54) = 7,630.55	789	MAX EFFORT TIER 1 REV
766	NET ALT FAC/H&S DEBT = (701)-(755) =	776	STATEWIDE AVE ANTC INC PER APU 14,626.35	790	MIN TIER 2 REV FOR MAX EFFORT = GTR OF ZERO OR (783)-(732) =
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(756) =	777	DISASTER EQUAL FACTOR = 300% OF (776) = 43,879.05	791	TIER 1 EQUAL REV = GTR OF (787) OR (789) = 2,059,584.45
768	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(757) =	778	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (775)/(777) = .17389962	792	TIER 2 EQUAL REV = GTR OF (788) OR (790) = 7,541,536.32
769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(758) =	779	DISASTER AID RATIO = 1-(778) = .82610038	54	2023-24 ADJ PU (ACT) 2,570.60
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =	780	DISASTER DEBT EQUAL AID = (774)X(779) =	793	2024 ANTC /ADJ APU = (30)/(54) = 7,630.55
771	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769)+(770) =	781	DISASTER LEVY LIMIT = (707)-(780) =	794	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (793)/[GTR OF \$4,430 OR 55.33% OF (776)] = .94288605
				795	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (793)/[GTR OF \$8,000 OR 100% OF (776)] = .52169885

DEBT EQUALIZATION AID CONT		***ADJ TO GDS LIM FOR IRRRB ALLO***		***FUND 47 DEBT BALANCE***	
796	TIER 1 DEBT EQU AID RATIO = 1-(794) = .05711395	810	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(713)-(801)-(808)] OR ZERO =	906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
797	TIER 2 DEBT EQU AID RATIO = 1-(795) = .47830115			907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) = 567,914.00
798	TIER 1 DEBT AID = (791)X(796) = 117,631.00	811	DEBT EQUAL AID INELIG, VOTER APPROVED =(716)+(719) =	908	JUNE 2024 FUND 47-425 BAL FOR BOND REFUND
799	TIER 2 DEBT AID = (792)X(797) = 5,231,627.18	812	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(717)+(727) =	909	JUNE 2024 FUND 47-460 BALANCE NONSPENDABLE
800	TOTAL DEBT EQ AID = (798)+(799) = 5,231,627.18	772	LTFM DEBT LEVY LIMIT NON VOTER APPROVED	910	JUNE 2024 FUND 47-463 BALANCE UNASSIGN NEG
801	NON VOTER DEBT AID = (800)X(713)/(715) =	781	DISASTER LEVY LIMIT VOTER APPROVED	911	JUNE 2024 FUND 47-464 BALANCE RESTRICTED 291,971.71
802	VOTER APPR DEBT AID = (800)-(801) = 5,231,627.18			912	JUNE 2024 FUND 47-464 BALANCE VOTER APPROV
				913	JUNE 2024 FUND 47-464 BAL NON-VOTER APPROV = (911)-(912) = 291,971.71
	MINIMUM EST MAX EFFORT PAYMENT		**INITIAL GENERAL DEBT SERVICE**		
732	MAX EFFORT DEBT LEVY	813	INITIAL GDS LEVY LIM VOTER APPROVED = (809)+(811)+(781) = 2,680,280.82	914	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER
803	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(925)+(926)-(706) -(719)-(720)-(721) =	814	INITIAL GDS LEVY LIM NON VOTER APPROVED = (810)+(812)+(772) =	915	PAY 25 OPEB DEBT EXC REDUCTION NON-VOTER 74,723.73
804	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	815	TOTAL INITIAL GDS LEVY LIMIT = (813)+(814) = 2,680,280.82	916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =
				917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% = 28,395.70
				918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER
	ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION		**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER
805	FY2027 IRRRB FUNDING FOR VOTER-APPR BONDS 4,900,000.00	900	LEVY BONDS IRREV TRUST VOTER APPROVED	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =
806	PAY 26 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((805)X1.05) = 5,145,000.00	901	LEVY BONDS REVOC TRUST VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] = 188,852.28
807	FY2027 IRRRB FUNDING FOR NON-VOTER BONDS	902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0
808	PAY 26 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((807)X1.05) =	903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED 567,914.00		
809	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(804)-(802)-(806)] = 2,680,280.82	904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED		
		905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904) = 567,914.00		

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

FY2026 ALT TEACHER COMP ADJ			***FY2025 LTFM EQUAL LVY ADJ CONT***			***FY2024 LOR TIER 1 LEVY ADJ***		
1069	FY2026 ALT COMP LEVY AUTH (FROM FY2026 GEN ED REVENUE REPORT, LINE 338)		1083	23 PAY 24 LIMIT	390,282.75	1103	FY2024 LOC OPT TIER 1 AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 209)	
			1084	23 PAY 24 LEVY	390,282.75			
			1085	TOTAL ADJUSTMENT = (1082)-(1084) =	7,102.01-			345,562.41
1070	24 PAY 25 LIMIT					1104	22 PAY 23 LIMIT	353,967.25
1071	24 PAY 25 LEVY					1105	22 PAY 23 LEVY	353,967.25
1072	FY2026 ALT TEACH COMP LEVY ADJUSTMENT		1086	24 PAY 25 ADJ LIMIT	2,966.96-	1106	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1103)-(1105)) =	8,404.84-
			1087	24 PAY 25 ADJ LEVY	2,966.96-			
			1088	FY2025 LTFM EQUALIZED LEVY ADJUST = (1085)-(1087) =	4,135.05-	1107	23 PAY 24 ADJ LIMIT	43,435.94-
	FY26 & FY25 CAPITAL RELATED ADJ					1108	23 PAY 24 ADJ LEVY	43,435.94-
	FY2026 LTFM EQUAL LEVY ADJ					1109	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) =	35,031.10
1073	FY2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 63)	214,166.93	1089	FY2025 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2025 WEBSITE REPORT, LINE 64)				
1074	24 PAY 25 LIMIT	408,049.99					**FY2024 LOR TIER 2 LEVY ADJUST**	
1075	24 PAY 25 LEVY	408,049.99	1090	23 PAY 24 LIMIT		1110	FY2024 LOC OPT LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 211)	842,720.57
1076	FY2026 LTFM EQUALIZED LEVY ADJUST = (1073)-(1075) =	193,883.06-	1091	23 PAY 24 LEVY				
			1092	TOTAL ADJUSTMENT		1111	22 PAY 23 LIMIT	863,217.40
			1093	24 PAY 25 ADJ LIMIT		1112	22 PAY 23 LEVY	863,217.40
	FY2026 LTFM UNEQUAL LEVY ADJ		1094	24 PAY 25 ADJ LEVY				
1077	FY2026 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 64)		1095	FY2025 LTFM UNEQUALIZED LEVY ADJUST		1113	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1110) - (1112))	20,496.83-
				3 YEAR PRIOR ADJUSTMENTS		1114	23 PAY 24 ADJ LIMIT	105,926.92-
1078	24 PAY 25 LIMIT					1115	23 PAY 24 ADJ LEVY	105,926.92-
1079	24 PAY 25 LEVY							
1080	FY2026 LTFM UNEQUALIZED LEVY ADJUST		1096	FY2024 OPER CAP LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 190)	133,090.93	1116	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1114))	85,430.09
			1097	22 PAY 23 LIMIT	146,365.14			
	FY2026 HEALTH & SAFETY		1098	22 PAY 23 LEVY	146,365.14		**FY2024 EQUITY LEVY ADJUSTMENT**	
1081	FY2026 HEALTH AND SAFETY REBATES ADJUST		1099	TOTAL ADJUST TO PAY 23 OPER CAP LEVY AUTH = ((1096)-(1098)) =	13,274.21-	1117	FY2024 EQUITY LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 214)	314,703.46
	FY2025 LTFM EQUAL LEVY ADJUST		1100	23 PAY 24 ADJ LIMIT	205.38	1118	22 PAY 23 LIMIT	321,390.70
1082	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63)	383,180.74	1101	23 PAY 24 ADJ LEVY	205.38	1119	22 PAY 23 LEVY	321,390.70
			1102	FY2024 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1101)) =	13,479.59-	1120	TOTAL ADJUST TO PAY 23 EQUITY LEVY AUTH = ((1117)-(1119)) =	6,687.24-

FY2024 EQUITY LEVY ADJ CONT		***FY2024 2ND TIER REF LEVY ADJ***		***FY2024 TBRA ALLOCATION ADJ***		
				TO VOTER-APPROVED LEVIES		
1121	23 PAY 24 ADJ LIMIT	38,634.68-	1138	FY2024 2ND TIER REF LEVY AUTH	1152	FY2024 ALLOC OF TBRA
1122	23 PAY 24 ADJ LEVY	38,634.68-		(FROM FY2024 GENERAL EDUC		TO VTR-APPR REF LEVIES
				REV RPT, LINE 253)		(FROM FY2024 GENERAL
1123	FY2024 EQUITY		1139	PAY 23 LIMIT BEFORE		EDUC REVENUE REPORT,
	LEVY ADJUSTMENT			TBRA AND HOLD HARM ADJ		LINES 266 TO 268)
	= ((1120)-(1121)) =	31,947.44		(FROM PAY 24 LEVY		
				REPORT, LINE 1037)	1153	PAY 23 ALLOC OF TBRA
FY2024 TRANSITION LEVY ADJ			1140	PAY 23 LEVY BEFORE		TO VOTER-APPR REF LEVY
1124	FY2024 TRANSITION LEVY AUTH			TBRA AND HOLD HARM ADJ		(FROM PAY 23 LEVY RPT,
	(FROM FY2024 GENED			(FROM PAY 24 LEVY		LINES 277 TO 279)
	REV RPT, LINE 222)	4,471.98		REPORT, LINE 1038)	1154	FY2024 TBRA ALLOC TOT ADJ
1125	22 PAY 23 LIMIT	4,580.75	1141	TOTAL ADJUST TO PAY 23		= (1153)-(1152) =
1126	22 PAY 23 LEVY	4,580.75		2ND TIER REF LEVY AUTH	1155	23 PAY 24 ADJ LIMIT
					1156	23 PAY 24 ADJ LEVY
1127	TOTAL ADJUST TO PAY 23		1142	23 PAY 24 ADJ LIMIT	1157	FY2024 TBRA ALLOC LVY ADJ
	TRANSITION LEVY AUTH		1143	23 PAY 24 ADJ LEVY		
	= ((1124)-(1126)) =	108.77-	1144	FY2024 2ND TIER REF		
1128	23 PAY 24 ADJ LIMIT	562.11-		LEVY ADJUSTMENT		**FY2024 LOR TBRA ADJUST**
1129	23 PAY 24 ADJ LEVY	562.11-			1158	FY2024 ALLOC OF TBRA TO LOR
1130	FY2024 TRANSITION					TO LOR TIER 1 LEVY
	LEVY ADJUSTMENT					(FROM FY2024 GENED
	= ((1127)-(1128)) =	453.34		**FY2024 UNEQUAL REF LEVY ADJ**		REV RPT, LINE 265)
			1145	FY2024 UNEQUAL REF LEVY AUTH	1159	ALLOCATION OF TBRA
	FY2024 1ST TIER VOTER			(FROM FY2024 GENERAL		(FROM PAY 23 LEVY RPT,
	APPROVED REFER LEVY ADJUST			EDUC REVENUE REPORT,		LINE 276)
			1146	LINE 255)	1160	FY2024 ALLOCATION OF TBRA
1131	FY2024 1ST TIER REF LEVY AUTH			PAY 23 LIMIT BEFORE		LOR LEVY TIER 1 ADJUSTMENT
	(FROM FY2024 GENED			TBRA AND HOLD HARM ADJ		= (1158)-(1159) =
	REV RPT, LINE 254)	339,081.03		(FROM PAY 24 LEVY	1161	23 PAY 24 ADJ LIMIT
1132	PAY 23 LIMIT BEFORE			REPORT, LINE 1045)	1162	23 PAY 24 ADJ LEVY
	TBRA AND HOLD HARM ADJ		1147	PAY 23 LEVY BEFORE		
	(FROM PAY 24 LEVY			TBRA AND HOLD HARM ADJ	1163	FY2024 LOR TIER 1 TBRA LVY ADJ
	REPORT, LINE 1029)	347,328.24		(FROM PAY 24 LEVY		
1133	PAY 23 LEVY BEFORE		1148	REPORT, LINE 1046)		**FY2024 REFERENDUM HOLD HARM**
	TBRA AND HOLD HARM ADJ			TOTAL ADJUST TO PAY 23		
	(FROM PAY 24 LEVY			UNEQUAL REF LEVY AUTH	1164	FY2024 ALLOC OF HOLD HARM
	REPORT, LINE 1030)	347,328.24				(FROM FY2024 GENED REV RPT
1134	TOTAL ADJUST TO PAY 23		1149	23 PAY 24 ADJ LIMIT		LINES 294 TO 296)
	1ST TIER REF LEVY AUTH		1150	23 PAY 24 ADJ LEVY	1165	PAY 23 HOLD HARM ALLOC
	= ((1131)-(1133)) =	8,247.21-				(FROM PAY 23 LEVY RPT,
1135	23 PAY 24 ADJ LIMIT	42,621.26-	1151	FY2024 UNEQUAL REF		LINES 304 TO 306)
1136	23 PAY 24 ADJ LEVY	42,621.26-		LEVY ADJUSTMENT	1166	FY2024 HOLD HARM TOTAL
1137	FY2024 1ST TIER REF					= (1165)-(1164) =
	LEVY ADJUSTMENT					
	= ((1134)-(1135)) =	34,374.05				

FY2024 REF HOLD HARM CONT			***FY2024 REEMPLOYMENT ADJUSTMENT***			***FY2024 ALT TEACHER ADJ CONT***		
1167	23 PAY 24 ADJ LIMIT		1185	23 PAY 24 LIMIT	20,000.00	1202	23 PAY 24 ADJ LIMIT	
1168	23 PAY 24 ADJ LEVY		1186	23 PAY 24 LEVY	20,000.00	1203	23 PAY 24 ADJ LEVY	
1169	FY2024 HOLD HARM ALLOC		1187	FY2024 REEMPLOY ADJUST = ((1184)-(1186)) =	13,067.88-	1204	FY2024 ALT TEACH COMP LEVY ADJUST	
FY2024 LOR TIER 1 HOLD HARMLESS ADJUSTMENT			**FY2024 SAFE SCHOOLS ADJUST**			**FY2024 LTFM EQUALIZED LEVY ADJ**		
1170	FY2024 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2024 GENED REV RPT, LINES 293)		1188	SAFE SCH LEVY REQUEST	YES	1205	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63)	391,194.29
1171	PAY 23 TIER 1 HOLD HARMLESS LEVY (FROM PAY 23 LEVY RPT, LINES 303)		54	2023-24 ADJ PU (ACT)	2,570.60	1206	22 PAY 23 LIMIT	383,620.71
1172	FY2024 LOR TIER 1 HOLD HARM ADJ		1189	FY2024 SAFE SCHOOLS AUTH \$36X(54) =	92,541.60	1207	22 PAY 23 LEVY	383,620.71
1173	23 PAY 24 ADJ LIMIT		1190	22 PAY 23 LIMIT	90,756.00	1208	TOTAL ADJUSTMENT = (1205)-(1206) =	7,573.58
1174	23 PAY 24 ADJ LEVY		1191	22 PAY 23 LEVY	90,756.00	1209	23 PAY 24 ADJ LIMIT	4,134.31
1175	FY2023 TIER 1 HOLD HARM ADJUSTMENT		1192	FY2024 SAFE SCH ADJUST = ((1189)-(1190)) =	1,785.60	1210	23 PAY 24 ADJ LEVY	4,134.31
1176	FY2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)		1193	SAFE SCH INTERMEDIATE LEVY ALLOW		1211	24 PAY 25 ADJ LIMIT	821.77-
1177	22 PAY 23 LIMIT		54	2023-24 ADJ PU (ACT)	2,570.60	1212	24 PAY 25 ADJ LEVY	821.77-
1178	22 PAY 23 LEVY		1194	FY2024 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =		1213	FY2024 EQUAL LIMIT ADJUST = (1209)+(1211) =	3,312.54
1179	TOTAL ADJUSTMENT		1195	22 PAY 23 LIMIT		1214	FY2024 EQUAL LEVY ADJUST = (1210)+(1212) =	3,312.54
1180	23 PAY 24 ADJ LIMIT		1196	22 PAY 23 LEVY		1215	FY2024 LTFM EQUALIZED LEVY ADJUST = (1208)-(1213) =	4,261.04
1181	23 PAY 24 ADJ LEVY		1197	FY2024 SAFE SCHOOLS INTERMEDIATE ADJUST		**FY2024 LTFM UNEQUAL LEVY ADJ**		
1182	FY2024 INTEGRATION ADJUSTMENT LIMIT		1198	FY2024 ALT COMP LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 335)		1216	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)	
1183	FY2024 EXPEND ACTUAL	6,932.12	1199	22 PAY 23 LIMIT		1217	22 PAY 23 LIMIT	
1184	REEMPLOY LEVY AUTH = 100% OF (1183) =	6,932.12	1200	22 PAY 23 LEVY		1218	22 PAY 23 LEVY	
			1201	TOTAL ADJUST TO PAY 23 ALT COMP LEVY AUTH		1219	TOTAL ADJUSTMENT	
			1220	23 PAY 24 ADJ LIMIT		1220	23 PAY 24 ADJ LIMIT	
			1221	23 PAY 24 ADJ LEVY		1221	23 PAY 24 ADJ LEVY	
			1222	24 PAY 25 ADJ LIMIT		1222	24 PAY 25 ADJ LIMIT	
			1223	24 PAY 25 ADJ LEVY		1223	24 PAY 25 ADJ LEVY	

CAPITAL RELATED ADJ SUMMARY		***OTHER GEN LIMITATION ADJ CONT***		***GEN FUND ADJUST SUMMARY CONT***		
1003	FY2026 OPER CAP ADJ	10,955.88-	1334	TOTAL OTHER ADJUST	1346	TOTAL GENERAL LEVY
1102	FY2024 OPER CAP ADJ	13,479.59-		GEN OTHER RMV = (1331)		LIMITATION ADJUSTMENT
1076	FY2026 LTFM EQ ADJ	193,883.06-		+(1332)+(1333) =		= (1342)+(1343)
1080	FY2026 LTFM UNEQ ADJ					+(1344)+(1345) =
1081	FY2026 H&S REBATES		1335	SCH TAX ADJUSTMENT		114,022.35-
1088	FY2025 LTFM EQ ADJ	4,135.05-		(FROM STR ADJUST		
1095	FY2025 LTFM UNEQ ADJ			REPORT, LINE 23)		**COMMUNITY SERVICE FUND ADJUST**
1215	FY2024 LTFM EQ ADJ	4,261.04				**FY2026 EARLY CHILD FAMILY ADJ**
1226	FY2024 LTFM UNEQ ADJ		1336	OTHER ADJUST, GEN NTC		
1322	PAY 23 LEASE LEVY ADJ	5,658.00-		VOTER APPROVED (MEMO)		
1323	LEASE LEVY ADJ (MEMO)				1400	FY2026 REVISED ECFE LEVY
1324	OTHER CEX ADJ (MEMO)		1337	TOTAL OTHER ADJUST		AUTH (FROM FY2026 ECFE AID
				GEN NTC VOTER APPR		REPORT, LINE 1.7)=
				= (1335)+(1336) =		33,837.99
1325	TOTAL CAPITAL RELATED		1338	TIF ADJUST (MEMO)	1401	24 PAY 25 LIMIT
	LEVY LIMIT ADJUSTMENT				1402	24 PAY 25 LEVY
	= (1003)+(1102)+(1076)+		1339	SCH TAX ADJUSTMENT	1403	FY2026 EARLY CHILD
	(1080)+(1081)+(1088)+			(FROM STR ADJUST		FAMILY ADJUST
	(1095)+(1215)+(1226)+			REPORT, LINE 28)		= ((1400)-(1402)) =
	(1322)+(1323)+(1324)=	223,850.54-				3,722.53-
			1340	OTHER ADJUST, GEN		**FY2024 HOME VISITING ADJ**
	OTHER GENERAL LIMITATION ADJ			NTC OTHER (MEMO)	1404	FY2024 HOME VISITING
760	GENERAL FUND LEVY ADJ		1341	TOTAL OTHER ADJUST,		FINAL ADJUSTMENT
	FOR FAC & EQUIP BONDS			GEN NTC OTHER		(FROM FY2024 ECFE HOME VISITING
1326	ECON DEV ABATE ADJUST			= (1338)+(1339)		AID REPORT, LINE 8)
	(MEMO)			+(1340) =	1405	22 PAY 23 LIMIT
1327	DEBT SURPLUS TRANSFER				1406	22 PAY 23 LEVY
	(MEMO)			**GEN FUND ADJUST SUMMARY**		761.97
1328	SCH TAX ADJUSTMENT		1342	GENERAL RMV VOTER APPROVED	1407	FY2024 HOME VISIT
	(FROM STR ADJUST			= (1031)+(1039)+(1047)		ADJUSTMENT
	REPORT, LINE 9)			+(1053)+(1062)+(1137)		= ((1404)-(1406)) =
1329	OTHER ADJUST, GEN RMV			+(1144)+(1151)+(1157)		149.69-
	VOTER APPROVED (MEMO)			+(1169)+(1330) =		**FY2024 SCHOOL-AGE CARE**
				34,374.05	1408	FY2024 AUTHORITY (FROM
1330	TOTAL OTHER ADJUST		1343	GENERAL RMV OTHER		UFARS EXPENDITURES)
	GEN RMV VOTER APPR			= (1011)+(1015)+(1019)	1409	22 PAY 23 LIMIT
	= (1328)+(1329) =			+(1023)+(1055)+(1064)	1410	22 PAY 23 LEVY
1331	MAINT PU VAR (MEMO)			+(1109)+(1116)+(1123)		
				+(1130)+(1163)+(1175)	1411	FY2024 SCH-AGE CARE
				+(1334) =		ADJUSTMENT
				152,392.02		
	OTHER GENERAL LIMITATION ADJ		1344	GENERAL NTC VOTER		
1332	SCH TAX ADJUSTMENT			= (1337) =		
	(FROM STR ADJUST		1345	GENERAL NTC OTHER		
	REPORT, LINE 14)			= (760)+(1068)+(1072)+		
1333	OTHER ADJUST, GEN			(1182)+(1187)+(1192)+		
	RMV OTHER (MEMO)			(1197)+(1204)+(1230)+		
				(1234)+(1240)+(1325)+		
				(1326)+(1327)+(1341)=		
				300,788.42-		

COMMUNITY SERVICE ADJUST		***FY2025 LTFM DEBT LEVY ADJUST***		***OTH POSTEMPLOYMENT BENE (OPEB)*** & PENSION DEBT SERVICE ADJUSTMENTS		
1412	**ADULTS W/DISABILITIES** ADJUST	995.81	1709	FY2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2025 RPT, LINE 59)	1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(920)OR(923)]X-1 =
1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)		1710	23 PAY 24 LIMIT	1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED
1414	OTHER ADJUST (MEMO)		1711	23 PAY 24 LEVY		
1415	TOTAL OTHER ADJUST = (1413)+(1414) =		1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710) =	1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =
1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1403)+(1407)+(1411) +(1412)+(1415) =	2,876.41-	1713	24 PAY 25 ADJ LIMIT	1903	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(921)OR(924)]X-1 =
			1714	24 PAY 25 ADJ LEVY		188,852.28-
			1715	FY2025 LTFM DEBT LEVY ADJ = (1712)-(1713) =		
GENERAL DEBT SERVICE ADJUST			**FY2024 LTFM DEBT LEVY ADJUST**		1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762)X-1 =	368,372.06-	1716	FY2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2024 RPT, LINE 59)	1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =
1701	OTHER ADJUST (MEMO) VOTER APPROVED		1717	22 PAY 23 LIMIT		188,852.28-
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	368,372.06-	1718	22 PAY 23 LEVY	**ABATEMENT ADJUSTMENTS**	
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763)X-1 =	.03-	1719	TOTAL ADJUSTMENT = (1716)-(1717) =	**INITIAL ABATEMENT LEVY ADJUST**	
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED		1720	23 PAY 24 ADJ LIMIT	2000	SCHOOL TAXES ABATED IN 2024
			1721	23 PAY 24 ADJ LEVY		8,586.18-
			1722	24 PAY 25 ADJ LIMIT	2001	SCHOOL TAXES ADDED IN 2024
			1723	24 PAY 25 ADJ LEVY		1.24
			1724	FY2024 DEBT LIMIT ADJUST = (1720)+(1722) =	2002	NET CHANGE IN SCHOOL TAXES = (2000)+(2001) =
						8,584.94-
					2003	ABATEMENT RECOVERY REVENUE = [GTR OF ZERO OR -1X(2002)] =
1705	FY2026 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2026 RPT, LINE 59)		1725	FY2024 DEBT LEVY ADJUST = (1721)+(1723) =		8,584.94
1706	24 PAY 25 LIMIT		1726	FY2024 LTFM DEBT LEVY ADJ = (1719)-(1724) =	2023	FY2026 ABATEMENT AID
1707	24 PAY 25 LEVY		1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=		5,979.55
1708	FY2026 LTFM DEBT LEVY ADJ = (1705)-(1706) =	.03-			2004	INITIAL ABATEMENT LEVY ADJ = (2003)-(2023) =
						2,605.39
					PAY 23 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND	
					2005	GENERAL
					2006	COMMUNITY SERVICE
					2007	GENERAL DEBT SERVICE
					2008	OPEB DEBT SERVICE
					2009	TOTAL
						1,904,231.75
						1,639,288.39
						537,114.80
						4,080,634.94

CERTIFIED LEVY RATIO BY FUND		***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)			
2010	GENERAL = (2005)/(2009) =	.72990145	2029	GENERAL = (2028) - (2030) -(2031)-(2032) =	2051	GENERAL= (2043)-(2047) OR MEMO =	
2011	COMMUNITY SERVICE = (2006)/(2009) =		2030	COMMUNITY SERVICE = (2028)X(2011) =	2052	COMMUNITY SERVICE = (2044)-(2048) OR MEMO =	
2012	GEN DEBT SERVICE = (2007)/(2009) =	.40172385	2031	GENERAL DEBT SERVICE = (2028)X(2012) =	2053	GENERAL DEBT SERVICE = (2045)-(2049) OR MEMO =	
2013	OPEB DEBT SERVICE = (2008)/(2009) =	.13162530	2032	OPEB DEBT SERVICE = (2028)X(2013) =	2054	OPEB DEBT SERVICE = (2046)-(2050) OR MEMO =	
2014	TOTAL	1.00000000	2028	TOTAL	2055	TOTAL	
ABATEMENT AID BY FUND (FROM PART III OF FY2026 ABATE AID RPT)			**FY2024 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**		
2015	GENERAL	2,531.50	2033	GENERAL	2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2025	723.60-
2016	COMMUNITY SERVICE		2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2025	32.95
2017	GENERAL DEBT SERVICE	3,448.05	2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)	690.65-
2018	TOTAL	5,979.55	2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY = [GTR OF ZERO OR -1X(2058)] =	690.65
2019	EST FY2026 ABATEMENT AID PRORATION FACTOR	1.00000000	2037	TOTAL			
PRORATED ABATEMENT AID BY FUND			**TOTAL REGULAR ABATE LEVY ADJ**				
2020	GENERAL = (2019)X(2015) =	2,531.50	2038	GENERAL = (2024) +(2029)+(2033) =			
2021	COMMUNITY SERVICE = (2019)X(2016) =		2039	COMMUNITY SERVICE = (2025) +(2030)+(2034)=			
2022	GENERAL DEBT SERVICE = (2019)X(2017) =	3,448.05	2040	GENERAL DEBT SERVICE = (2026) +(2031)+(2035)=	2060	GENERAL = (2059)-(2061) -(2062)-(2063) =	322.29
2023	TOTAL	5,979.55	2041	OPEB DEBT SERVICE = (2027) +(2032)+(2036)=	2061	COMMUNITY SERVICE = (2059)X(2011) =	
INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)			2042	TOTAL	2062	GENERAL DEBT SERVICE = (2059)X(2012) =	277.45
2024	GENERAL= (2004)-(2023)- (2025)-(2026)-(2027)=	1,474.66	**CARRY-OVER ABATE LEVY AUTHORITY**		2063	OPEB DEBT SERVICE = (2059)X(2013) =	90.91
2025	COMMUNITY SERVICE = [(2004)X (2011)]-(2021) =		2043	GENERAL	2059	TOTAL	690.65
2026	GENERAL DEBT SERV DBT = [(2004)X (2012)]-(2022) =	.73	2044	COMMUNITY SERVICE			
2027	OPEB DEBT = [(2004)X (2013)] =	1,130.00	2045	GENERAL DEBT SERVICE			
2004	TOTAL	2,605.39	2046	OPEB DEBT SERVICE			
ABATEMENT INTEREST ADJUSTMENT			**PAY 25 REGULAR ABATEMENT LEVY**				
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2024		2047	GENERAL	2064	GENERAL	2,319.43
			2048	COMMUNITY SERVICE	2065	COMMUNITY SERVICE	
			2049	GENERAL DEBT SERVICE	2066	GENERAL DEBT SERVICE	1,751.49
			2050	OPEB DEBT SERVICE	2067	OPEB DEBT SERVICE	826.03
					2068	TOTAL	4,896.95

ADVANCE ABATE ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		***GEN DBT SERV INI SUMMARY CONT***		***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS	
2069	GENERAL= (2059)-(2068)-(2070) -(2071)-(2072) = 1,997.14-	3008	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 2,310,435.42	3020	GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE = (2061)-(2065) =			3021	GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE = (2062)-(2066) = 1,474.04-		**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY	3022	GEN NTC VOTER NEGATIVE OFFSET
2072	OPEB DEBT SERVICE = (2063)-(2067) = 735.12-	3009	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) +(2054)+(2072) =	3023	GEN NTC OTHER NEGATIVE OFFSET
2073	TOTAL 4,206.30-			3024	COM SERV NEGATIVE OFFSET
TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST		3010	OPEB/PENSION DEBT SERVICE OTHER = (907)+(1903)+(2041) +(2054)+(2072) = 379,456.60	**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	
GEN FUND INITIAL LEVY SUMMARY		3011	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) = 379,456.60	3025	GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3000	GENERAL RMV VOTER APPROVED = (507)+(1342) = 494,589.34			3026	GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3001	GENERAL RMV OTHER = (508)+(1343) = 1,919,107.75		**OFFSETTING ADJUSTMENTS** (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).	3027	GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3002	GENERAL NTC VOTER APPROVED = (509)+(1344) =			3028	GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
3003	GENERAL NTC OTHER = (510)+(1345)+(2038) +(2051)+(2069) = 374,051.02		**OFFSET CARRIED FORWARD**	3029	COM SERV NET OFFSET ADJ = (3019)+(3024) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 2,787,748.11	3012	GENERAL	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND	
		3013	GENERAL DEBT SERVICE 28,848.53-	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND	
		3014	OPEB/PENSION DEBT SERVICE	3030	GDS VTR POSITIVE OFFSET = GTR OF 0 OR [- (3006)] =
	COM SERV INITIAL LEVY SUMMARY			3031	GDS OTH POSITIVE OFFSET = GTR OF 0 OR [- (3007)] = .03
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) +(2052)+(2070) = 94,489.88	3015	GEN RMV VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3000)] =		
	GEN DBT SERV INITIAL LEVY SUMMARY	3016	GEN RMV OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3001)] =		
3006	GEN DEBT SERVICE VOTER APPROVED = (813)+(1702)+(2040) +(2053)+(2071) = 2,310,435.45	3017	GEN NTC VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3002)] =		
		3018	GEN NTC OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3003)] =		
3007	GEN DEBT SERVICE OTHER = (814)+(1727)+(2040) +(2053)+(2071) = .03-	3019	COMM SRV POSITIVE OFFSET = GTR OF 0 OR [0-(3005)] =		

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD		***TACONITE REFERENDUM DATA*** INFORMATION ONLY	
3032	GDS VOTER NEGATIVE OFFSET 28,848.56-	3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000	1983-84 RESIDENT PU 4,764.77
				4001	2011-12 RESIDENT PU 2,927.98
				44	2024-25 RES PU (PRE) 2,615.99
				57	2026-27 ADJ PU (EST) 2,426.40
COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD = (3013) -(3034)-(3035) =	4002	TACONITE REG REF PU = GTR OF (4000) OR (44) = 4,764.77
3033	GDS OTHER NEGATIVE OFFSET	3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3040)-(3041) =	4003	2011 NET TAX CAPACITY 10,075,606
3034	GDS VOTER NET OFFSET ADJ = (3030)+(3032) = 28,848.56-	3045	TOTAL ADJUST BALANCE FORWARD = (3042) +(3043)+(3044) =	4004	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% = 181,360.91
3035	GDS OTH NET OFFSET ADJ = (3031)+(3033) = .03			**FY2027 TAC REG REF REV** (PAY 01 REF LEVY REQ)	
3036	OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET = GTR OF 0 OR [-(3009)] =		**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005	REG FRONT END FORMULA = (4002)X\$175 = 833,834.75
	POSITIVE OFFSETTING ADJUSTMENT IN OPEB/PENSION DEBT SERV FUND	3500	GEN DEBT VOTER APPR 2,281,586.89	4006	TAC REG REF REV = GTR OF 0 OR [(4005)-(4004)] 652,473.84
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET = GTR OF 0 OR [-(3010)] =	3501	GEN DEBT OTHER	**FY2027 TAC ADD REF REV**	
			MAXIMUM EFFORT LOAN AID	4007	FY 13 REF REV ALLOW 415.00-
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3502	ACT MAX EFF LOAN AID FOR FY2018 - FY2026	4008	TAC REF ADD ALLOWANCE = (4007)+\$415 =
	COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND	3503	PAY 17 - PAY 25 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4009	ADD FRONT END FORMULA = (4001)X(4008) =
3039	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY2027	4010	TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =
	NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	3505	BAL AVAIL END FY2027 = (3502)+(3503) =	4011	TAC ADD REF REVENUE = (4010)X22.5% =
3040	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =		**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	4012	TAC TOTAL REF REV = (4006)+(4011) = 652,473.84
3041	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3506	GEN DEBT VOTER =	4013	MAXIMUM EC RESERVE = (57)X\$25 = 60,660.00
		3507	GEN DEBT OTHER =	4014	RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013) = 60,660.00
		3508	MAX EFF LEVY LIMIT ADJ = = (3506)+(3507) =		
		3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3505)+(3508) =		

FY2025 TACONITE RECEIPTS (FEB 2025 & AUG 2025 PYMT) USED TO CALCULATE PAY 26 LEVY LIMITATION REDUCTION		***FY2025 TACONITE RECEIPT CONT***		***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT CONT	
4015	TAC POT 13.72 CENTS PER TON (INITIAL AMT) 1,036,461.00	4030	FY2025 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)] 483,705.00	4052	REMAINING REDUCTION = (4048)+(4051) = 305,932.35
4016	CITY/TWP REPLACEMENT NOT USED THIS YEAR		**LEVY LIMIT SUBJECT TO** TACONITE ADJUSTMENT	4053	GEN OTH RMV = -1X(LSR OF (4034) OR (4052)) = 305,932.35-
4017	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027) 8,693.00	4031	COMMUNITY SERVICE 94,489.88	4054	REMAINING REDUCTION = (4052)+(4053) =
4018	TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET) 77,138.00	4032	OTHER GENERAL NTC 374,051.02	4055	OPER REF = -1X(LSR OF (4036) OR (4054)) =
4019	TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) = 950,630.00	4033	REDUCED OTHER NTC FOR LIMITED LTFM LEVY 374,051.02	4056	REMAINING REDUCTION = (4054)+(4055) =
4020	MINING 3.43 CENTS/TON 186,895.00	4034	OTHER GENERAL RMV 1,919,107.75	4057	CAP PROJ = -1X(LSR OF (4038) OR (4056)) =
4021	TAC RAILR GRANDFATHER	4035	OP REFERENDUM (VOTER) 494,589.34	4058	REMAINING REDUCTION = (4056)+(4057) =
4022	DEER RVR GRANDFATHER	4036	= 50% OF (4035) = 247,294.67	4059	OPEB DEBT TAC ADJUST VOTER APPR = -1X(LSR OF (4041) OR (4058)) =
4023	FY2025 ELIGIBLE TAC RECEUOTS BASE AMOUNT = SUM (4019)TO(4022) = 1,137,525.00	4037	CAP PROJ LIMIT(VOTER) 4038 = 50% OF (4037) =	4060	REMAINING REDUCTION = (4058)+(4059) =
4024	MAX TAC REDUCT = 95% OF [(4023)+(4018)] = 1,153,929.85	4039	NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS 379,456.60	4061	GDS TACONITE ADJUST VOTER APPR = -1X(LSR OF (4044) OR (4060)) =
4025	TOTAL PAY 24 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION 1,079,147.75-	4040	NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS	4062	TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)= 1,153,929.85-
4026	FY2025 ELIG DIST TAC REPL AMT PLUS PAY 24 TAC LEVY ADJUSTMENT = (4023) +(4025)-(4018) = 18,760.75-	4041	= 50% OF (4040) =	4063	CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) =
4027	TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 24 LEVY REPLACEMENT [NOT INCL IN (4023)]	4042	NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS		FY2027 LEVY, AID & REVENUE SUMMARY BY FUND CONTINUES ON PAGE 29
4028	TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 24 LEVY REPLACEMENT [NOT INCL IN (4023)]	4043	NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 2,281,586.89		
4029	FY2025 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)] 743,669.00	4044	= 50% OF (4043) = 1,140,793.45		
		4045	COM SERV = -1X(LSR OF (4024) OR (4031)) = 94,489.88-		
		4046	REMAINING REDUCTION = (4024)+(4045) = 1,059,439.97		
		4047	GEN OTH NTC = -1X(LSR OF (4033) OR (4046)) = 374,051.02-		
		4048	REMAINING REDUCTION = (4046)+(4047) = 685,388.95		
		4049	OPEB TACONITE ADJUST NON-VOTER = -1X(LSR OF (4039) OR (4048)) = 379,456.60-		
		4050	REMAINING REDUCTION = (4048)+(4049) = 305,932.35		
		4051	GDS TACONITE ADJUST NON-VOTER = -1X(LSR OF (4042) OR (4050))=		

5000	***FY2027 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)	5013	***GENERAL DEBT SERVICE FUND*** GEN DEBT SERVICE VOTER APPROVED = (3006)+(3034) +(3506)+(4061) =	5025	***TOTAL, ALL FUNDS*** TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) =
	GENERAL FUND		2,281,586.89		4,389,351.63
5001	GEN RMV VOTER APPROVED = (3000)+(3025) +(4055) = 494,589.34	5014	GEN DEBT SERV OTHER = (3007)+(3035) +(3507)+(4051) =	5026	TOTAL AID = (5006)+(5010) +(5016) = 33,192,837.00
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 1,613,175.40	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 2,281,586.89	5027	TOTAL MAX EFFORT AID USED = (5017) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057) =	5016	TOTAL DEBT SERVICE FUND AID = (439)+ (780)+(800)+(2022) = 5,235,075.23	5028	TOTAL TACONITE RECEIPTS = (5007)+(5011) +(5018)+(5023) = 1,153,929.85-
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047) =	5017	MAX EFF LOAN AID USED = (3503) -(3506)-(3507) =	5029	TOTAL REVENUE = (5008)+(5012) +(5019)+(5024) = 38,736,118.48
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 2,107,764.74	5018	TACONITE RECEIPTS = -(4051)-(4061) =		
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(444)+(2020) = 27,731,518.28	5019	TOTAL DEBT SERVICE FUND REVENUE = (5015)+(5016) 7,516,662.12 +(5017)+(5018) =		
			OPEB/PENSION DEBT SERVICE FUND		
5007	TACONITE RECEIPTS = -1X(4047)-(4053) - (4055)-(4057) = 679,983.37	5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (3009)+(3040) +(4059) =		
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007) = 30,519,266.39	5021	OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) +(4049) =		
	COMMUNITY SERVICE FUND				
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045) =	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =		
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 226,243.49	5023	TACONITE RECEIPTS = -(4049)-(4059) = 379,456.60		
5011	TACONITE RECEIPTS = -1X(4045) = 94,489.88	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5022)+(5023) = 379,456.60		
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) = 320,733.37				

I. COMPUTATION OF 2025 PAYABLE 2026 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	460,215.29	34,374.05	N/A			494,589.34
GEN-RMV OTHER-EXEMP	1,766,715.73	152,392.02	N/A		305,932.35-	1,613,175.40
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	675,361.92	300,788.42-	522.48-		374,051.02-	
TOTAL GENERAL	2,902,292.94	114,022.35-	522.48-		679,983.37-	2,107,764.74
COM SERV-EXEMP	97,366.29	2,876.41-			94,489.88-	
DEBT-VOTER-NONEXEMP	2,680,280.82	368,372.06-	1,473.31-	28,848.56-		2,281,586.89
DEBT-OTHER-NONEXEMP		.03-		.03		
TOTAL DEBT SERV	2,680,280.82	368,372.09-	1,473.31-	28,848.53-		2,281,586.89
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	567,914.00	188,852.28-	394.88		379,456.60-	
TOTAL OPEB/PENSION	567,914.00	188,852.28-	394.88		379,456.60-	
TOTAL	6,247,854.05	674,123.13-	1,600.91-	28,848.53-	1,153,929.85-	4,389,351.63

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

FUND	2024 PAY 2025 LIMITATION	2025 PAY 2026 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	2,050,345.11	2,107,764.74	57,419.63	2.80
COMMUNITY SERVICE				
GENERAL DEBT SERVICE	2,475,003.71	2,281,586.89	193,416.82-	7.81-
OPEB DEBT SERVICE	296,376.44		296,376.44-	100.00-
TOTAL	4,821,725.26	4,389,351.63	432,373.63-	8.97-

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

FUND	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	2,050,345.11			
COMMUNITY SERVICE				
GENERAL DEBT SERVICE	2,475,003.71			
OPEB DEBT SERVICE	296,376.44			
TOTAL AFTER ADJUSTMENTS	4,821,725.26			

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	425,069.95	425,069.95	494,589.34	494,589.34	
(5002)	GENERAL-RMV OTHER	1,625,275.16	1,625,275.16	1,613,175.40	1,613,175.40	
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER					
(5009)	COMMUNITY SERV-NTC OTHER					
(5013)	GENL DEBT-NTC VOTER	2,475,003.71	2,475,003.71	2,281,586.89	2,281,586.89	*1
(5014)	GENL DEBT-NTC OTHER					*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER	296,376.44	296,376.44			
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	2,050,345.11	2,050,345.11	2,107,764.74	2,107,764.74	
(5009)	COMMUNITY SERVICES FUND					
(5015)	GENERAL DEBT SERVICE FUND	2,475,003.71	2,475,003.71	2,281,586.89	2,281,586.89	
(5022)	OPEB/PENSION DEBT SERVICE FUND	296,376.44	296,376.44			
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	2,050,345.11	2,050,345.11	2,107,764.74	2,107,764.74	
	NET TAX CAPACITY	2,771,380.15	2,771,380.15	2,281,586.89	2,281,586.89	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	2,900,073.66	2,900,073.66	2,776,176.23	2,776,176.23	
	OTHER	1,921,651.60	1,921,651.60	1,613,175.40	1,613,175.40	
TOTAL LEVY						
	TOTAL LEVY	4,821,725.26	4,821,725.26	4,389,351.63	4,389,351.63	
ALLOWABLE INCREASE						
	ALLOWABLE INCREASE AMOUNT					
	MAXIMUM ALLOWABLE CERTIFIED LEVY				4,389,351.63	

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:							
(313)	1ST TIER RMV REFER	442,200.04	442,200.04	460,215.29	460,215.29		*2
(314)	2ND TIER RMV REFER						*2
(315)	UNEQUALIZED RMV REFER						
(1031)	FY2026 1ST TIER REF ADJUST	3,011.85-	3,011.85-				*2
(1039)	FY2026 2ND TIER REF ADJUST						*2
(1047)	FY2026 UNEQUAL REF ADJUST						
(1053)	FY2026 TBRA ALLOC ADJUST						*2
(1062)	FY2026 REF HOLD HARMLESS ADJ						
(1137)	FY2024 1ST TIER REF ADJUST	14,118.24-	14,118.24-	34,374.05	34,374.05		
(1144)	FY2024 2ND TIER REF ADJUST						
(1151)	FY2024 UNEQUAL REF ADJUST						
(1157)	FY2024 TBRA ALLOC ADJUST						
(1169)	FY2024 REF HOLD HARMLESS ADJ						
(1329)	OTHER RMV REF ADJUST (MEMO)						
(3025)	RMV REF NET OFFSET ADJUST						
(4055)	REFERENDUM TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	425,069.95	425,069.95	494,589.34	494,589.34		
GENERAL REFER MARKET VALUE OTHER:							
(310)	1ST TIER LOCAL OPTIONAL	450,652.48	450,652.48	481,709.50	481,709.50	481,709.50	*3
(238)	2ND TIER LOCAL OPTIONAL	872,988.07	872,988.07	892,414.71	892,414.71	892,414.71	*3
(242)	EQUITY	398,674.25	398,674.25	387,132.12	387,132.12		*3
(245)	TRANSITION	5,639.40	5,639.40	5,459.40	5,459.40		*3
(1011)	FY2026 LOR TIER 1 ADJUST	3,069.42-	3,069.42-				*3
(1015)	FY2026 LOR TIER 2 ADJUST	59,537.62-	59,537.62-				*3
(1019)	FY2026 EQUITY ADJUST	2,480.19-	2,480.19-	469.95-	469.95-		*3
(1023)	FY2026 TRANSITION ADJUST	39.73-	39.73-				*3
(1055)	FY2026 LOR TIER 1 TBRA ADJUST						*2
(1064)	FY2026 LOR TIER 1 HOLD HARM ADJ						
(1109)	FY2024 LOR TIER 1 ADJUST	14,388.12-	14,388.12-	35,031.10	35,031.10	35,031.10	
(1116)	FY2024 LOR TIER 2 ADJUST	32,604.95-	32,604.95-	85,430.09	85,430.09	85,430.09	
(1123)	FY2024 EQUITY ADJUST	9,309.76	9,309.76	31,947.44	31,947.44		
(1130)	FY2024 TRANSITION ADJUST	131.23	131.23	453.34	453.34		
(1163)	FY2024 LOR TIER 1 TBRA ADJUST						
(1175)	FY2024 LOR TIER 1 HOLD HARMLESS						
(1334)	OTHER ADJ, GEN OTHER RMV						
(3026)	GENERAL OTH RMV NET OFFSET ADJ						
(4053)	GENERAL OTH RMV TACONITE ADJUST			305,932.35-	250,474.20-		
(5002)	TOTAL GENERAL - RMV OTHER	1,625,275.16	1,625,275.16	1,613,175.40	1,613,175.40		

FOOTNOTES:

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

*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	175,458.05	175,458.05	171,734.77	171,734.77	*3
(337)	ALT TEACHER COMP (Q COMP)					*4
(359)	ACHIEVEMENT & INTEGRATION					*5
(363)	FY2026 REEMPLOYMENT INS			5,000.00	5,000.00	
(365)	SAFE SCHOOLS	90,230.40	90,230.40	87,350.40	87,350.40	
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2026 CAREER TECHNICAL	151,974.04	151,974.04	124,562.60	124,562.60	
(389)	FY2025 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(445)	LT FACILITIES EQUAL	408,049.99	408,049.99	226,450.40	226,450.40	*4
(446)	LT FACILITIES UNEQUAL					
(456)	DISABLED ACCESS					
(490)	BUILDING/LAND LEASE	59,898.00	59,898.00	59,000.00	59,000.00	
(491)	COOP BUILDING REPAIR					
(492)	OTHER CAPITAL (MEMO)					
(495)	CONSOL/TRANSITION					
(496)	REORG OPERATING DEBT					
(497)	FY2026 HEALTH BENEFITS					
(498)	ADDITIONAL RETIREMENT					
(499)	SEVERANCE					
(500)	ADMINISTRATIVE DISTRICT					
(501)	SWIMMING POOL					
(502)	TREE GROWTH	1,263.75	1,263.75	1,263.75	1,263.75	
(503)	CONSOL/RETIREMENT					
(504)	ECON DEV ABATEMENT					
(505)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	886,874.23	886,874.23	675,361.92	675,361.92	

FOOTNOTES:

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

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2026 OPER CAPITAL ADJUST	16,939.56-	16,939.56-	10,955.88-	10,955.88-	*3
(1102)	FY2024 OPER CAPITAL ADJUST	190.89	190.89	13,479.59-	13,479.59-	
(1072)	FY2026 ALT TEACHER COMP ADJUST					*7
(1204)	FY2024 ALT TEACHER COMP ADJUST					
(1068)	FY2026 ACHIEVE & INTEG ADJUST					*5
(1182)	FY2024 ACHIEVE & INTEG ADJUST					*5
(1187)	FY2024 REEMPLOYMENT ADJUST	34,477.35	34,477.35	13,067.88-	13,067.88-	
(1192)	FY2024 SAFE SCHOOLS ADJUST	2,316.60-	2,316.60-	1,785.60	1,785.60	
(1197)	FY2024 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2024 CAREER TECHNICAL ADJUST	43,442.10-	43,442.10-	65,655.60-	65,655.60-	
(1234)	FY2024 HEALTH BENEFITS ADJUST					
(1240)	FY2024 ANNUAL OPEB ADJUST					
(1076)	FY2026 LTFM EQUAL ADJUST	2,966.96-	2,966.96-	193,883.06-	193,883.06-	
(1080)	FY2026 LTFM UNEQUAL ADJUST					
(1081)	FY2026 H&S REBATE ADJ					
(1088)	FY2025 LTFM EQUAL ADJUST	821.77-	821.77-	4,135.05-	4,135.05-	
(1095)	FY2025 LTFM UNEQUAL ADJUST					
(1215)	FY2024 LTFM EQUAL ADJUST	9,353.39	9,353.39	4,261.04	4,261.04	
(1226)	FY2024 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	22,465.36-	22,465.36-	295,130.42-	295,130.42-	

FOOTNOTES:

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

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1322)	PAY 23 LEASE ADJUST	5,000.00-	5,000.00-	5,658.00-	5,658.00-	
(1323)	LEASE LEVY ADJ (MEMO)					
(1324)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY2027 FAC & EQUIP BOND ADJUST					
(1326)	ECON DEV ABATE ADJUST					
(1327)	DEBT SURPLUS ADJUST					
(1341)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	221.11	221.11	1,474.66	1,474.66	*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	2,013.18	2,013.18	1,997.14-	1,997.14-	*12
(4047)	GENERAL OTH NTC TACONITE ADJUST	861,643.16-	861,643.16-	374,051.02-	374,051.02-	
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	864,408.87-	864,408.87-	380,231.50-	380,231.50-	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	886,874.23	886,874.23	675,361.92	675,361.92	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	22,465.36-	22,465.36-	295,130.42-	295,130.42-	
(5004)	TOTAL GENERAL - NTC OTHER					

FOOTNOTES:

*10 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).

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

*12 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	61,966.12	61,966.12	61,356.00	61,356.00	*13
(619)	EARLY CHILD FAMILY	37,560.52	37,560.52	34,737.93	34,737.93	*14
(624)	HOME VISITING	893.05	893.05	1,272.36	1,272.36	
(631)	ADULTS W/ DISABILITIES	995.81	995.81			
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2026 EARLY CHILD FAMILY ADJ	59.51-	59.51-	3,722.53-	3,722.53-	
(1407)	FY2024 HOME VISITING ADJUST	5.11-	5.11-	149.69-	149.69-	
(1411)	FY2024 SCHOOL-AGE CARE ADJUST					
(1412)	ADULTS W/ DISABILITIES ADJUST			995.81	995.81	
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT					*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST					*12
(4045)	COM SERV TACONITE ADJUST	101,350.88-	101,350.88-	94,489.88-	94,489.88-	
(5009)	TOTAL COMMUNITY SERVICE					

FOOTNOTES:

- *10 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
 - *11 PAY 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *12 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
 - *13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 - *14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(809)	DEBT SERVICE-AID ELIG	2,687,680.22	2,687,680.22	2,680,280.82	2,680,280.82	*15
(811)	DEBT SERVICE-AID INELIG					*15
(781)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS	214,134.51-	214,134.51-	368,372.06-	368,372.06-	
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT			.73	.73	*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST	1,458.00	1,458.00	1,474.04-	1,474.04-	*12,16
(3034)	GDS VTR NET OFFSET ADJUST			28,848.56-	28,848.56-	
(3506)	GDS VTR MAX EFFORT ADJ					
(4061)	GDS VTR TACONITE ADJUST					
(5013)	TOTAL DEBT SERVICE VOTER APPROVED	2,475,003.71	2,475,003.71	2,281,586.89	2,281,586.89	*1
DEBT SERVICE OTHER:						
(810)	DEBT SERVICE-AID ELIG					*15
(812)	DEBT SERVICE-AID INELIG					*15
(772)	LT FACILITIES DEBT SERVICE					*15
(1708)	FY2026 LTFM DEBT SERV ADJ					
(1715)	FY2025 LTFM DEBT SERV ADJ					
(1726)	FY2024 LTFM DEBT SERV ADJ					
(1703)	REDUCTION FOR DEBT EXCESS			.03-	.03-	
(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			.03	.03	
(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 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *11 PAY 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 813 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED:						
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED					
OPEB/PENSION DEBT SERVICE OTHER:						
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS	569,384.00	569,384.00	567,914.00	567,914.00	*15
(1903)	REDUCTION FOR DEBT EXCESS	74,723.73-	74,723.73-	188,852.28-	188,852.28-	
(1904)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	190.11	190.11	1,130.00	1,130.00	*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST	720.22	720.22	735.12-	735.12-	*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST					
(4049)	OPEB/PENSION DEBT TACONITE ADJUST	199,194.16-	199,194.16-	379,456.60-	379,456.60-	
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER	296,376.44	296,376.44			

FOOTNOTES:

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- *12 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 902 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT

**OFFICE OF THE SCHOOL BOARD
INDEPENDENT SCHOOL DISTRICT NO. 2909
MONDAY, NOVEMBER 24, 2025, 6:00 P.M.**

**ROCK RIDGE ADMINISTRATION BUILDING, 1405 PROGRESS PARKWAY, VIRGINIA, MN 55792
MINUTES OF THE REGULAR SCHOOL BOARD MEETING**

Members Present:

Jennifer Bonner Tim Riordan
Brandi Lautigar Lisa Westby

Other Staff Present:

Dr. Noel Schmidt, Superintendent
Scott Manni, Rock Ridge High School Principal
Stephanie Aagenes, Special Education Director
Misty Elliott, RRPS District Nurse

Members Absent:

Nicole Culbert-Dahl Jodi Westby
John Uhan

- I. Vice Chair L. WESTBY called the regular meeting to order at 6:00 P.M.
- II. **APPROVE AGENDA:** Motion to **approve the agenda as amended** made by RIORDAN, seconded by LAUTIGAR. Motion passed unanimously.
- III. **RECOGNITION OF VISITORS AND VISITOR INPUT:** None.
- IV. **CONSENT AGENDA:** Motion to **approve the Consent Agenda** made LAUTIGAR, seconded by L. WESTBY. Motion passed unanimously.
 - A. Approval of November 10, 2025 regular meeting minutes.
 - B. Approval of additional duty for the following staff for the 2025-2026 school year: (Lunch Supervision \$3,026 pro-rated) Terri Kowalski; (After School Supervision \$3,026) Sean Streier.
 - C. Approval of the following volunteer coaches for the 2025-2026 school year: (Golf) Chris Lintula, Mary Downing, Daryl Swan; (Alpine Ski) Benjamin Neff, Frank Roark, Jacob McCarthy, Adam Cochran.
 - D. Approval of hire of Michelle Pietila for the Special Education Teacher (NSE) position pending approval of official teaching license with a salary of \$47,498 pro-rated (Step 1 BA) effective December 1, 2025.
 - E. Approval of transfer of Brandy Hausladen from the Paraprofessional position to the Paraprofessional Student Support (PES) position effective December 1, 2025. This position will assist with student behavior and management at Parkview, because of the Parkview principal being shared with North Star.
 - F. Approval of unpaid leave of absence for Alice Pelton, RRHS Counseling Secretary, effective approximately January 5 - April 8, 2026.
 - G. Acceptance of resignation of Jason Ness from the Head Speech Coach position effective November 11, 2025.
 - H. Acceptance of resignation of Tiffany Weiss from the Paraprofessional position effective November 12, 2025.
 - I. Approval of termination of Mike Koskela from the Paraprofessional effective November 25, 2025.
 - J. Acceptance of resignation of Tyler Cameron from the Indigenous Education Coordinator/Advisor (RRHS) position effective November 26, 2025.
 - K. Acceptance of resignation of Michelle Pietila from the Paraprofessional position effective December 1, 2025.
 - L. Acceptance of resignation for the purpose of retirement of Terri Stubbs from the PT Bus Driver position effective December 17, 2025.
 - M. Acceptance of resignation of Corey Borden from the Paraprofessional position effective November 11, 2025.
 - N. Acceptance and appreciation of a donation of clothing items to North Star Elementary from the Virginia Elks and a thank you to Bob and Idell for shopping and delivering the hats, gloves, pants, socks, and other items of needed clothing.

- O. Acceptance and appreciation of a donation in the amount of \$800 from the VHS-Roosevelt High School Class of 1957 to the RRHS Science Department.
- P. Acceptance of a grant in the amount of \$11,867 made on behalf of the Rock Ridge Education Fund of Virginia Community Foundation for the purpose of providing educational opportunities for students of ISD 2909.
- Q. Approval of lane change for Kortney Rosati from BA+20 Step G to BA+30/MA Step G effective October 11, 2025.
- R. Approval of lane change for Karlene Leseman from BA+30/MA Step J to MA+10 Step J effective October 12, 2025.

V. **REPORTS:**

- A. Christina Bartos, Program Coordinator of Caregiver and Companion Services through Lutheran Social Service of Minnesota, gave an overview of the Minnesota’s Foster Grandparent Program and the current grandparent volunteers working in our district.
 - 1. Motion to **approve the MOU between RRPS and the Lutheran Social Service of Minnesota’s Foster Grandparent Program** made by RIORDAN, seconded by LAUTIGAR. Motion passed unanimously.
- B. Misty Elliott, RRPS District Nurse, discussed a possible partnership with Fairview Health Services to start a pilot vaccination clinic at RRPS to reach those students who are lacking immunizations required for school.
- C. Principal Scott Manni provided an update to all the happenings and events taking place at Rock Ridge High School.
- D. Supt. Schmidt reviewed the district’s process for conducting background checks and social media background checks. He also reviewed the process of arriving at the final levy numbers that will be presented in December – this process involves the State of MN and their system of calculating resulting in changing dollar amounts over the months beginning in September. A work study session was scheduled for December 8 at 5:00 P.M. to begin budget discussions for next year. Finally, Dr. Schmidt announced the dates and times of the upcoming Information, Dialogue & Listening Sessions. There will be a total of 18 sessions in December – six sessions in each community – Gilbert, Eveleth, and Virginia. Information will be sent out through the newspaper, emails, and social media.
- E. Motion to **approve the payment of the bills** made by RIORDAN, seconded by LAUTIGAR. Motion passed unanimously.

VI. **POLICIES – FINAL READING:** Motion to **approve the third and final reading of policies 306, 414, 418, 425, 501, 503, 506, 514, 515, 519, 534, 602, 606, 621, 707, 709, 712, 722, 802, and 806** made by RIORDAN, seconded by L. WESTBY. Motion passed unanimously.

VII. **ADMINISTRATION ITEMS:** None.

VIII. **MEETING ANNOUNCEMENTS** were made.

IX. **ADJOURNMENT:** Meeting adjourned at 6:40 P.M.

CHAIR

CLERK

December 8, 2025

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 Treasurer for payment of same:

<u>CHECK NO.</u>	<u>VENDOR</u>	<u>UFARS CODE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
19011	CASEY HAYLIEE	R 01 005 000 000 000 099		\$117.00
19011 Total				<u>\$117.00</u>
19012	BROWN PERRY	E 01 300 296 706 000 366	Travel	\$1,684.70
19012 Total				<u>\$1,684.70</u>
19013	KY INTERPRETING SERVICES INC	E 01 300 405 000 740 399	Spec Purchased Services	\$2,980.00
19013 Total				<u>\$2,980.00</u>
19014	RESTAURANTSUPPLY.COM	E 01 300 250 000 000 430	Cooper Atkins DPP800W Pocket Thermometer	\$370.20
19014 Total				<u>\$370.20</u>
19015	VERIZON	E 01 005 690 000 000 320	Comm Telephone	\$105.14
19015 Total				<u>\$105.14</u>
19016	VIRGINIA PUBLIC UTILITIES	E 01 112 810 000 000 331		\$7,797.40
19016	VIRGINIA PUBLIC UTILITIES	E 01 112 810 000 000 332		\$376.90
19016	VIRGINIA PUBLIC UTILITIES	E 01 112 810 000 000 440		\$2,382.30
19016	VIRGINIA PUBLIC UTILITIES	E 01 005 810 000 000 334		\$917.46
19016	VIRGINIA PUBLIC UTILITIES	E 01 112 810 000 000 333		\$936.53
19016	VIRGINIA PUBLIC UTILITIES	E 03 005 760 000 720 331		\$357.15
19016	VIRGINIA PUBLIC UTILITIES	E 03 005 760 000 720 440		\$200.97
19016	VIRGINIA PUBLIC UTILITIES	E 03 005 760 000 720 332		\$55.15
19016	VIRGINIA PUBLIC UTILITIES	E 03 005 760 000 720 333		\$102.58
19016	VIRGINIA PUBLIC UTILITIES	E 01 005 810 000 000 334		\$70.97
19016	VIRGINIA PUBLIC UTILITIES	E 01 005 810 000 000 331	Electricity	\$339.92
19016	VIRGINIA PUBLIC UTILITIES	E 01 300 810 000 000 440		\$7,934.04
19016	VIRGINIA PUBLIC UTILITIES	E 01 300 810 000 000 331		\$37,357.24
19016	VIRGINIA PUBLIC UTILITIES	E 03 005 760 000 720 331	Electricity	\$67.83
19016 Total				<u>\$58,896.44</u>
19017	A-1 SERVICES INC	E 01 300 810 000 000 350	Repairs Maint Serv	\$880.00
19017 Total				<u>\$880.00</u>
19018	AMAZON CAPITAL SERVICES INC	E 01 005 105 228 000 401	General Supplies	\$208.77
19018	AMAZON CAPITAL SERVICES INC	E 01 112 203 000 000 401	General Supplies	\$180.33
19018	AMAZON CAPITAL SERVICES INC	E 01 101 203 403 000 430	Instructional Supply	\$94.00
19018	AMAZON CAPITAL SERVICES INC	E 01 112 203 000 000 401	General Supplies	\$22.99
19018	AMAZON CAPITAL SERVICES INC	E 01 005 420 000 740 401	General Supplies	\$80.40
19018	AMAZON CAPITAL SERVICES INC	E 01 005 105 228 000 401	General Supplies	\$18.63
19018	AMAZON CAPITAL SERVICES INC	E 01 116 203 406 000 430	Instruct Supplies	\$55.98
19018	AMAZON CAPITAL SERVICES INC	E 01 300 270 000 000 430	Instruct Supplies	\$218.77
19018	AMAZON CAPITAL SERVICES INC	E 01 005 105 004 000 401	General Supplies	\$474.88
19018	AMAZON CAPITAL SERVICES INC	E 01 101 203 403 000 430	Instructional Supply	\$105.34
19018	AMAZON CAPITAL SERVICES INC	E 01 005 010 000 000 401	General Supplies	\$108.59
19018 Total				<u>\$1,568.68</u>
19019	ARROW AUTO GLASS & SUPPLY CO	E 03 005 760 000 720 350	New window bus 14	\$600.00
19019	ARROW AUTO GLASS & SUPPLY CO	E 01 112 810 000 000 350	Repairs Maint Serv	\$690.00
19019 Total				<u>\$1,290.00</u>

19020	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	New Radiator bus 8	\$2,284.66
19020	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	Oil	\$136.08
19020 Total										<u>\$2,420.74</u>
19021	AT & T MOBILITY	E	01	005	810	000	000	320	Comm Telephone	\$73.48
19021 Total										<u>\$73.48</u>
19022	BARBER GRAPHICS INC	E	04	500	560	704	321	401	4th grade Boys Basketball Uniforms	\$1,177.60
19022 Total										<u>\$1,177.60</u>
19023	BENZ DENNIS	E	01	300	294	711	000	430	Instruct Supplies	\$350.86
19023 Total										<u>\$350.86</u>
19024	BOARD OF SCHOOL ADMINISTRATORS	E	01	005	010	000	000	820	Dues/Mbrshp/Lic Fee	\$600.00
19024 Total										<u>\$600.00</u>
19025	CARDMEMBER SERVICE	E	04	500	581	000	344	430		\$796.00
19025	CARDMEMBER SERVICE	E	04	500	582	000	344	430		\$298.50
19025 Total										<u>\$1,094.50</u>
19026	CASEY JERRY S	E	04	500	560	000	321	311	Prof Tech Services	\$100.00
19026 Total										<u>\$100.00</u>
19027	CHRISTENSEN PARTS	E	01	005	810	000	000	420	Lamp for Maint Vehicles	\$34.68
19027	CHRISTENSEN PARTS	E	01	005	810	000	000	420	Repair Supplies	\$4.05
19027 Total										<u>\$38.73</u>
19028	CITY OF VIRGINIA	E	01	300	715	000	342	312	Prof Services	\$1,600.00
19028 Total										<u>\$1,600.00</u>
19029	CITY OF VIRGINIA - IRON TRAIL MOTORS EVENT	E	05	005	850	040	302	335	Short Term Lease	\$3,470.10
19029	CITY OF VIRGINIA - IRON TRAIL MOTORS EVENT	E	04	500	570	000	321	401	Field Trip-90min	\$337.50
19029 Total										<u>\$3,807.60</u>
19030	COLLEGE BOARD	E	01	300	211	000	000	460	PSAT/NMSQT Tests	\$142.56
19030 Total										<u>\$142.56</u>
19031	COLOSIMO, PATCHIN, & KEARNEY LTD	E	01	005	150	000	000	311	Prof Tech Services	\$58.50
19031	COLOSIMO, PATCHIN, & KEARNEY LTD	E	01	005	150	000	000	311	Prof Tech Services	\$348.50
19031	COLOSIMO, PATCHIN, & KEARNEY LTD	E	01	005	150	000	000	311	Prof Tech Services	\$1,628.50
19031 Total										<u>\$2,035.50</u>
19032	DAHLHEIMER BEVERAGE	E	01	112	810	000	000	332	Water	\$77.50
19032 Total										<u>\$77.50</u>
19033	DINCAU VENDING INC	E	01	300	214	038	000	401	General Supplies	\$1,242.00
19033	DINCAU VENDING INC	E	01	300	214	038	000	401	General Supplies	\$158.25
19033 Total										<u>\$1,400.25</u>
19034	DSGW	E	05	119	850	000	302	311	Prof Tech Services	\$33,572.46
19034 Total										<u>\$33,572.46</u>
19035	EDWARDS OIL COMPANY	E	03	005	760	000	720	442	Vehicle Gas & Oil	\$154.68
19035 Total										<u>\$154.68</u>
19036	EGOLDFAX	E	01	005	690	000	000	320	#EGOLD-12101482	\$16.00
19036	EGOLDFAX	E	01	005	690	000	000	320	#EGOLD-12122344	\$25.10
19036	EGOLDFAX	E	01	005	690	000	000	320	#EGOLD-12151892	\$6.60
19036 Total										<u>\$47.70</u>
19037	ERZAR JAMES	E	01	300	296	709	000	305	Consulting Fees	\$180.00
19037	ERZAR JAMES	E	01	300	296	709	000	305	Consulting Fees	\$100.00
19037 Total										<u>\$280.00</u>
19038	EVELETH FLORAL	E	01	300	298	718	000	430	Instruct Supplies	\$60.50
19038 Total										<u>\$60.50</u>
19039	FIRST TECHNOLOGIES INC	E	01	300	255	000	000	430	QUOTATION # 25-4235. Kidspark Engineering E	\$362.00
19039 Total										<u>\$362.00</u>
19040	FRIEDLIEB JACE	E	01	300	296	710	000	305	Consulting Fees	\$207.00
19040	FRIEDLIEB JACE	E	01	300	294	710	000	305	Consulting Fees	\$207.00
19040 Total										<u>\$414.00</u>

19041	GEAR UP	E	04	500	560	704	321	401	5th and 6th grade boys basketball uniforms	\$2,276.71
19041 Total										<u>\$2,276.71</u>
19042	GRANDE ACE HARDWARE	E	01	112	810	000	000	410	Custodial Supplies	\$116.98
19042 Total										<u>\$116.98</u>
19043	GRIENER TARYN	E	01	005	107	050	000	365	Transportation Chargeback	\$57.00
19043 Total										<u>\$57.00</u>
19044	HAWKINS INC	E	01	300	810	000	000	350	Repairs Maint Serv	\$917.87
19044 Total										<u>\$917.87</u>
19045	HILLYARD / HUTCHINSON	E	01	300	810	000	000	410	Custodial Supplies	\$642.84
19045 Total										<u>\$642.84</u>
19046	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$1,300.00
19046 Total										<u>\$1,300.00</u>
19047	INAC INC	E	02	005	770	000	701	311		\$10,683.97
19047	INAC INC	E	02	005	770	000	701	490		\$94,087.29
19047	INAC INC	E	02	005	770	000	701	319		\$44,946.04
19047	INAC INC	E	02	005	770	000	701	401		\$12,416.31
19047	INAC INC	E	02	005	770	000	701	495		\$13,221.79
19047	INAC INC	R	02	005	770	000	701	474	Other Personal Srvc	-\$10,441.37
19047	INAC INC	E	02	005	770	000	701	319	Other Personal Srvc	\$30,281.93
19047 Total										<u>\$195,195.96</u>
19048	ISD #317	E	01	300	294	709	000	364	Entry Fees/Student Travel	\$350.00
19048 Total										<u>\$350.00</u>
19049	JANKE SUZIE	E	04	500	560	000	321	430	Instruct Supplies	\$1,070.00
19049 Total										<u>\$1,070.00</u>
19050	JW PEPPER	E	01	300	259	001	000	350	Invoice 5320930	\$43.44
19050 Total										<u>\$43.44</u>
19051	KELLY SERVICES INC	E	01	101	420	000	000	307	Sub Paras	\$1,486.79
19051	KELLY SERVICES INC	E	01	116	420	000	000	307	Sub Paras	\$1,306.94
19051	KELLY SERVICES INC	E	04	500	581	000	344	305	Sub Paras	\$137.89
19051	KELLY SERVICES INC	E	01	112	420	000	000	307	Sub Paras	\$1,248.92
19051	KELLY SERVICES INC	E	01	300	420	000	000	307	Sub Paras	\$1,420.86
19051	KELLY SERVICES INC	E	01	101	203	000	000	305	Sub Teachers	\$1,360.18
19051	KELLY SERVICES INC	E	01	101	420	000	000	307	Sub Teachers	\$181.79
19051	KELLY SERVICES INC	E	01	116	203	000	000	305	Sub Teachers	\$525.90
19051	KELLY SERVICES INC	E	01	116	420	000	000	307	Sub Teachers	\$1,246.57
19051	KELLY SERVICES INC	E	01	112	420	000	000	307	Sub Teachers	\$344.11
19051	KELLY SERVICES INC	E	01	112	203	000	000	305	Sub Teachers	\$435.01
19051	KELLY SERVICES INC	E	01	300	211	000	000	305	Sub Teachers	\$1,753.00
19051	KELLY SERVICES INC	E	01	101	420	000	000	307	Sub Paras	\$1,510.77
19051	KELLY SERVICES INC	E	01	116	420	000	000	307	Sub Paras	\$967.14
19051	KELLY SERVICES INC	E	04	500	581	000	344	305	Sub Paras	\$83.93
19051	KELLY SERVICES INC	E	01	112	420	000	000	307	Sub Paras	\$935.24
19051	KELLY SERVICES INC	E	01	300	420	000	000	307	Sub Paras	\$2,068.34
19051	KELLY SERVICES INC	E	01	101	420	000	000	307	Sub Teachers	\$344.11
19051	KELLY SERVICES INC	E	01	101	203	000	000	305	Sub Teachers	\$2,259.42
19051	KELLY SERVICES INC	E	01	116	420	000	000	307	Sub Teachers	\$1,772.47
19051	KELLY SERVICES INC	E	01	116	203	000	000	305	Sub Teachers	\$733.66
19051	KELLY SERVICES INC	E	04	500	581	000	344	305	Sub Teachers	\$175.30
19051	KELLY SERVICES INC	E	01	112	203	000	000	305	Sub Teachers	\$350.61
19051	KELLY SERVICES INC	E	01	101	420	000	000	307	Sub Teachers	\$84.41
19051	KELLY SERVICES INC	E	01	300	420	000	000	307	Sub Teachers	\$181.79
19051	KELLY SERVICES INC	E	01	300	211	000	000	305	Sub Teachers	\$733.66
19051 Total										<u>\$23,648.81</u>

19052	KUSH-JEFFERY SHANON	E	04	500	580	000	325	430	Instructional Supply	\$74.47
19052 Total										<u>\$74.47</u>
19053	L & M SUPPLY INC	E	01	300	255	000	000	430	Instruct Supplies	\$135.64
19053	L & M SUPPLY INC	E	01	300	255	000	000	430	Instruct Supplies	\$90.50
19053	L & M SUPPLY INC	E	03	005	760	000	720	401	Candy for Xhristmas Parade	\$35.96
19053 Total										<u>\$262.10</u>
19054	LAMPPA STACIE	E	01	005	020	000	000	401	General Supplies	\$151.95
19054 Total										<u>\$151.95</u>
19055	MACKIN EDUCATIONAL RESOURCES	E	01	300	620	000	000	401	General Supplies	\$285.86
19055 Total										<u>\$285.86</u>
19056	MACNEIL ENVIRONMENTAL INC	E	05	005	865	000	349	305	Cons Fee/Fee For Srv, LTFM HAZ MATERIALS	\$1,400.00
19056	MACNEIL ENVIRONMENTAL INC	E	03	005	750	000	720	311	Drug Pool fee	\$1,080.00
19056 Total										<u>\$2,480.00</u>
19057	MALOVRH SHANNON	E	01	300	361	000	428	366	Travel	\$1,609.99
19057 Total										<u>\$1,609.99</u>
19058	MARIUCCI VIDEO PRODUCTION INC	E	19	005	105	000	000	401	General Supplies	\$3,200.00
19058 Total										<u>\$3,200.00</u>
19059	MASSP	E	01	300	211	000	000	820	Dues/Mmbrshp/License	\$640.00
19059 Total										<u>\$640.00</u>
19060	MEI TOTAL ELEVATOR SOLUTIONS	E	01	112	810	000	000	350	Repairs Maint Serv	\$3,724.57
19060	MEI TOTAL ELEVATOR SOLUTIONS	E	01	300	810	000	000	350	Repairs Maint Serv	\$395.00
19060 Total										<u>\$4,119.57</u>
19061	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$112.76
19061	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$20.97
19061	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$97.68
19061	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$102.93
19061	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$92.47
19061	MENARDS	E	01	005	606	000	000	401	General Supplies	\$9.88
19061	MENARDS	E	01	005	606	000	000	401	General Supplies	\$9.98
19061	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$34.74
19061	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$62.19
19061	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$41.73
19061	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$76.86
19061	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$163.37
19061	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$203.50
19061	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$9.56
19061	MENARDS	E	01	116	203	007	000	430	Instruct Supplies	\$19.38
19061	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$68.09
19061	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$16.14
19061	MENARDS	E	01	005	810	000	000	350	Repairs Maint Serv	\$144.26
19061	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$26.88
19061	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$69.44
19061	MENARDS	E	01	005	810	000	000	350	Repairs Maint Serv	\$378.00
19061 Total										<u>\$1,760.81</u>
19062	METRO SALES INC	E	05	005	850	000	302	335	Short Term Lease	\$60.00
19062	METRO SALES INC	E	05	005	850	000	302	335	Short Term Lease	\$73.10
19062	METRO SALES INC	E	05	005	850	000	302	335	Short Term Lease	\$7,484.38
19062 Total										<u>\$7,617.48</u>
19063	MIDWEST BUS PARTS INC	E	03	005	760	000	720	401	Microphones	\$85.60
19063	MIDWEST BUS PARTS INC	E	03	005	760	000	720	401	Crossover mirrors	\$244.55
19063 Total										<u>\$330.15</u>
19064	MINER'S INC	E	01	300	240	000	000	430	Instruct Supplies	\$26.94
19064	MINER'S INC	E	01	300	240	000	000	430	Instruct Supplies	\$52.75

19064	MINER'S INC	E	01	300	240	000	000	430	Instruct Supplies	\$55.34
19064	MINER'S INC	E	04	500	580	000	325	430	Instructional Supply	\$59.18
19064	MINER'S INC	E	01	300	240	000	000	430	Instruct Supplies	\$19.98
19064	MINER'S INC	E	01	300	292	000	000	401	General Supplies	\$3.89
19064	MINER'S INC	E	01	005	107	050	000	401	General Supplies	\$29.37
19064	MINER'S INC	E	01	005	107	050	000	401	General Supplies	\$79.11
19064	MINER'S INC	E	01	005	107	050	000	401	General Supplies	\$70.33
19064	MINER'S INC	E	01	300	402	000	740	433	Ind Instructnl Mtrls	\$185.63
19064	MINER'S INC	E	01	300	240	000	000	430	Instruct Supplies	\$21.05
19064	MINER'S INC	E	01	300	240	000	000	430	Instruct Supplies	\$12.96
19064 Total										<u>\$616.53</u>
19065	MINNESOTA POWER	E	01	119	810	000	000	331	Electricity	\$885.95
19065	MINNESOTA POWER	E	03	005	760	000	720	331	Electricity	\$303.46
19065	MINNESOTA POWER	E	01	118	810	000	000	331	Electricity	\$3,333.51
19065	MINNESOTA POWER	E	01	302	810	000	000	331	Electricity	\$809.01
19065	MINNESOTA POWER	E	03	005	760	000	720	331	Electricity	\$77.49
19065 Total										<u>\$5,409.42</u>
19066	NASCO	E	01	005	105	004	000	401	Vollrath Optio™ Seven-Piece Stainless Steel Cc	\$451.24
19066 Total										<u>\$451.24</u>
19067	NASP INC	E	01	300	292	000	000	401	General Supplies	\$3,340.00
19067	NASP INC	E	01	300	292	000	000	401	General Supplies	\$2,026.00
19067	NASP INC	E	01	300	292	000	000	401	General Supplies	\$2,026.00
19067	NASP INC	E	01	300	292	000	000	401	General Supplies	\$2,026.00
19067 Total										<u>\$9,418.00</u>
19068	NICHOLS TROY	E	01	300	296	710	000	305	Consulting Fees	\$207.00
19068	NICHOLS TROY	E	01	300	294	710	000	305	Consulting Fees	\$117.00
19068 Total										<u>\$324.00</u>
19069	NORTH CENTRAL INTERNATIONAL LLC	E	03	005	760	000	720	420	Door Hinge Bus 14	\$149.37
19069	NORTH CENTRAL INTERNATIONAL LLC	E	03	005	760	000	720	420	Mirror assembly	\$104.36
19069 Total										<u>\$253.73</u>
19070	NORTHERN DOOR & HARDWARE INC	E	01	005	810	000	000	350	Repairs Maint Serv	\$2,354.50
19070 Total										<u>\$2,354.50</u>
19071	NORTHSTAR STUDENT TRANSPORTATION	E	03	005	760	000	723	361	Private Trans Cont	\$10,668.96
19071	NORTHSTAR STUDENT TRANSPORTATION	E	03	005	760	000	723	361	Private Trans Cont	\$140,131.68
19071 Total										<u>\$150,800.64</u>
19072	PARENTEAU JORDAN	E	01	300	296	709	000	305	Consulting Fees	\$180.00
19072 Total										<u>\$180.00</u>
19073	PER MAR SECURITY SERVICES	E	05	005	865	000	363	311	Prof Tech Services	\$49.92
19073	PER MAR SECURITY SERVICES	E	05	005	865	000	363	311	Prof Tech Services	\$71.26
19073	PER MAR SECURITY SERVICES	E	05	005	865	000	363	311	Prof Tech Services	\$73.59
19073 Total										<u>\$194.77</u>
19074	RADKO IRON & SUPPLY INC	E	01	300	255	000	000	430	Instruct Supplies	\$212.50
19074 Total										<u>\$212.50</u>
19075	RANGE AUTO PARTS COMPANY	E	03	005	760	000	720	442	DEF FLUID	\$144.55
19075	RANGE AUTO PARTS COMPANY	E	01	005	810	000	000	420	Filters and Antifreeze for Maint vehicles	\$50.00
19075	RANGE AUTO PARTS COMPANY	E	01	005	810	000	000	420	Oil for Maint Vehicles	\$37.14
19075 Total										<u>\$231.69</u>
19076	RANGE PAPER CORPORATION	E	01	116	810	000	000	410	Custodial Supplies	\$141.72
19076	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Custodial Supplies	\$4,336.85
19076	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Custodial Supplies	\$486.20
19076	RANGE PAPER CORPORATION	E	01	116	810	000	000	410	Custodial Supplies	-\$130.76
19076	RANGE PAPER CORPORATION	E	01	116	810	000	000	410	Custodial Supplies	\$327.75
19076	RANGE PAPER CORPORATION	E	01	116	810	000	000	410	Custodial Supplies	\$278.30

19076	RANGE PAPER CORPORATION	E	01	101	203	000	000	401	General Supplies	\$1,548.40
19076	RANGE PAPER CORPORATION	E	01	112	810	000	000	410	Custodial Supplies	\$2,504.42
19076 Total										<u>\$9,492.88</u>
19077	RUMBLE ON THE RED	E	01	300	294	711	000	364	Entry Fees/Student Travel	\$100.00
19077 Total										<u>\$100.00</u>
19078	SAHR CHAD	E	01	300	296	710	000	305	Consulting Fees	\$90.00
19078	SAHR CHAD	E	01	300	296	710	000	305	Consulting Fees	\$32.00
19078 Total										<u>\$122.00</u>
19079	SFM	B	01	215	270				Payroll Deductions-WC	\$8,212.00
19079 Total										<u>\$8,212.00</u>
19080	SPORTS CAREER CONSULTING	E	01	300	361	000	428	430	THE BUSINESS OF SPORTS & ENTERTAINMENT	\$599.00
19080 Total										<u>\$599.00</u>
19081	STATE SUPPLY COMPANY	E	01	300	810	000	000	350	Repairs Maint Serv	\$495.56
19081 Total										<u>\$495.56</u>
19082	STRUKEL JASON	E	01	300	294	710	000	305	Consulting Fees	\$180.00
19082 Total										<u>\$180.00</u>
19083	SYSCO MINNESOTA	E	01	300	250	000	000	430	Instruct Supplies	\$869.07
19083	SYSCO MINNESOTA	E	01	300	250	000	000	430	Instruct Supplies	\$48.33
19083 Total										<u>\$917.40</u>
19084	TACONITE TIRE SERVICE	E	03	005	760	000	720	350	New rear tires bus 2	\$1,364.92
19084	TACONITE TIRE SERVICE	E	03	005	760	000	720	350	Repairs Maint Serv	-\$5.19
19084	TACONITE TIRE SERVICE	E	03	005	760	000	720	350	Remove front tires old bus 1	\$296.00
19084	TACONITE TIRE SERVICE	E	03	005	760	000	720	350	New rear tires bus 13	\$1,559.92
19084 Total										<u>\$3,215.65</u>
19085	TELIN TRANSPORTATION GROUP LLC	E	03	005	760	000	720	420	Pump and latches for Thomas buses	\$173.44
19085 Total										<u>\$173.44</u>
19086	TK ELEVATOR CORPORATION	E	01	117	810	000	000	350	Repairs Maint Serv	\$242.89
19086 Total										<u>\$242.89</u>
19087	W A FISHER COMPANY	E	01	300	297	000	000	430	Instruct Supplies	\$85.00
19087	W A FISHER COMPANY	E	01	005	010	000	000	380	Print-Publish	\$65.00
19087	W A FISHER COMPANY	E	01	005	010	000	000	380	Print-Publish	\$750.00
19087 Total										<u>\$900.00</u>
19088	WIIRRE DEBBIE	E	01	005	110	000	000	329		\$11.60
19088	WIIRRE DEBBIE	E	01	005	110	000	000	401		\$34.99
19088 Total										<u>\$46.59</u>
19089	WINANS ARCHIE	E	01	300	296	709	000	305	Consulting Fees	\$180.00
19089 Total										<u>\$180.00</u>
19090	WRIGHT SPECIALTY PREMIUM TRUST	E	01	005	940	000	000	340	Property&liab Ins	\$110.71
19090	WRIGHT SPECIALTY PREMIUM TRUST	E	01	005	940	000	000	340	Property&liab Ins	\$25,594.80
19090 Total										<u>\$25,705.51</u>
19091	BLUE CROSS / BLUE SHIELD OF MN	E	01	300	211	000	000	291	25DEC RETIREE	\$20,562.00
19091	BLUE CROSS / BLUE SHIELD OF MN	E	01	300	211	000	000	291	25DEC RETIREE	\$5,396.60
19091 Total										<u>\$25,958.60</u>
19092	MADISON NATIONAL LIFE	B	01	215	003				LIFE	\$1,608.09
19092	MADISON NATIONAL LIFE	B	01	215	004				LTD	\$1,784.90
19092 Total										<u>\$3,392.99</u>
19093	MEDICAREBLUE RX	E	01	300	211	000	000	291	25DEC RETIREE	\$27,617.40
19093 Total										<u>\$27,617.40</u>
19094	NORTHEAST SERVICE COOPERATIVE	B	01	215	001				MEDICAL	\$282,506.54
19094 Total										<u>\$282,506.54</u>

PAYROLL 11/28/25	\$844,960.21
OASDI	\$49,663.84
MEDICARE	\$11,752.37
PERA	\$20,875.97
TRA	\$53,779.94
TSA MATCH	\$5,239.54

TOTAL DISBURSEMENTS & PAYROLL **\$1,912,305.41**

Seconded by

that the above resolution be adopted.

Resolution adopted December 8, 2025.

Clerk

Chairperson

MREA Board Elections | 2026 Board Candidates

| NOVEMBER 24, 2025

As we approach January 1, 2026, MREA is looking to fill six open Board seats. Before casting your votes, members are encouraged to read through candidate profiles below.

MREA's four membership zones are each represented on the Board by one school administrator, one teacher, one school board member, and one at-large member. MREA member districts elect these 16 directors. [View membership zones.](#)

- North Zone | Administrator | 3-Year Term
- North Zone | Teacher | 4-Year Term
- North Central Zone | School Board | 4-Year Term
- South Central Zone | Teacher | 4-Year Term
- South Zone | At Large | 4-Year Term
- South Zone | Teacher | 4-Year Term

North Zone | Administrator

Meet the candidate vying for the North Zone Administrator seat:

^ Chris Mills | Administrator | Thief River Falls Public Schools

North Zone | Teacher

Meet the three individuals vying for the North Zone Teacher board seat.

^ Shannon Hill | Teacher | Mesabi East Public Schools

^ Melissa Oberg | Teacher | Cook County Schools

^ Brit Schwab | Teacher | Thief River Falls Public Schools