

Regular School Board Meeting

Monday, October 6, 2025 6:30 PM

LS-H MS/HS Media Center, 901 Ferry St., Le Sueur, MN 56058

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. MISSION AND VISION STATEMENTS

4. STRATEGIC PLAN REVIEW

5. APPROVAL OF AGENDA

6. OPEN FORUM

7. LE SUEUR-HENDERSON SCHOOL DISTRICT RECOGNIZES

7.1. Donations & Grants Received

8. REPORTS

8.1. Committee Reports

8.1.1. Finance **Presenter:** Director Matt Hathaway

8.1.2. Negotiations **Presenter:** Director Brigid Tuck

8.1.3. SW Metro **Presenter:** Director Christa Luna

8.1.4. Human Resource **Presenter:** Director Kelsey Schwartz

8.1.5. Policy **Presenter:** Director Gretchen Rehm

8.1.6. Community Ed Council **Presenter:** Director Kelsey Schwartz

8.2. Student Report

8.3. Superintendent Report

8.3.1. Community Ed. Update

8.3.2. M/HS Update

8.3.3. Elementary Update

8.3.4. Farm Property

9. CONSENT AGENDA

9.1. Approval of District Office Consent Items

9.1.1. Minutes of regular meeting held on 9/2/25.

9.2. Approval of Personnel Consent Items

9.2.1. Hirings

9.2.1.1. Waseca ESL Teacher Assistant - Ann Wheeler

9.2.1.2. Junior Class Advisors - Sharon Welter & Heidi Hagen

9.2.1.3. Long Term Para Substitute - Zackery Thomson

9.2.1.4. Night Custodian - Barb Johnson

9.2.1.5. SpEd Paraprofessional - Roberta Roy

9.2.1.6. Head Basketball Coach - Jared Vinkemeier

9.2.1.7. M/HS EL Paraprofessional - Jose Rios

9.2.2. Resignations

9.2.2.1. Custodian - Kristi Strom

9.2.3. Requests

9.2.4. Retirements

10. PURCHASES ABOVE \$5,000

10.1. Approve Infinite Campus online registration

11. OLD BUSINESS

12. NEW BUSINESS

12.1. Approve Para & Secretary Sub Rates

12.2. Approve the proposed Maximum Levy Certification

12.3. Approve Language Access Plan

12.4. A Resolution supporting Form A Application to the MSHSL Foundation

13. BOARD MEMBER COMMUNICATIONS / IDEAS EXCHANGE

14. NEXT MEETING INFORMATION

14.1. Schedule of Upcoming Meetings

15. ADJOURN

Le Sueur-Henderson Public Schools

Strategic Plan | 2024-2028

BELIEF STATEMENTS

The Le Sueur-Henderson Public Schools believe:

- That collaboration between the home, the school, and the community has a positive impact on student success;
- That everyone deserves a safe and respectful school environment;
- That all students deserve the opportunity to learn and succeed;
- That diversity enriches the individual, school, and community;
- That educational excellence requires effective leadership, high expectations, teamwork, up-to-date facilities, and the responsible utilization of resources;
- In educating the whole child — academically, socially, physically, and emotionally;
- In continuous improvement and a growth mindset; and
- In an individualized, rigorous, and relevant academic experience.

MISSION STATEMENT

The mission of the Le Sueur-Henderson Public Schools is to:

- Provide a shared commitment to learning that enables every student to contribute and succeed in life.

VISION STATEMENT

- Le Sueur-Henderson Public Schools — where individual dreams and aspirations are born and fostered through student-centered learning.

BRANDING STATEMENT

- Small Towns ... Giant Opportunities ... District of Choice.



FOCUS AREA	GOALS	OBJECTIVES
STUDENT ACHIEVEMENT	<p>1. Le Sueur-Henderson Public Schools will achieve the goals of the World's Best Workforce for all students in the school district.</p> <p>2. LeSueur-Henderson Public Schools will deliver high-quality education to all students in the district.</p> <p>3. Le Sueur-Henderson Public Schools will develop and implement a plan to embed 21st century skills into the district's curriculum.</p>	<p>1.1 Annually evaluate the success in:</p> <ul style="list-style-type: none"> ▪ Kindergarten readiness ▪ Reading at grade level by third grade ▪ Closing the achievement gap ▪ Graduating students who are college and career ready ▪ Ensuring on-time graduation <p>2.1 By fall 2027, develop and implement a guaranteed and viable preK-12 curriculum.</p> <p>2.2 Use the PLC process to identify essential student knowledge and skills.</p> <p>2.3 By Fall 2027, evaluate, and by Fall 2028, recommend a general education intervention model for academic, social, and emotional needs.</p> <p>2.4 By Fall 2027, outperform regional and comparable districts on state tests and college-readiness measures.</p> <p>3.1 By Fall 2029, implement teaching practices that prepare students for college, career, and life.</p> <p>3.2 Implement AVID strategies at the middle and high school levels.</p> <p>3.3 Meet state-mandated graduation requirements.</p>
STUDENT SUPPORT	<p>4. LeSueur-Henderson Public Schools will provide the resources, systematic support, programs, and personnel that give all students equal opportunity for success.</p>	<p>4.1 Continuously evaluate and implement systems to identify student needs and provide appropriate interventions.</p> <p>4.2 Monitor and increase extracurricular participation.</p> <p>4.3 Support students during key transition points, including postsecondary options.</p> <p>4.4 By Fall 2029, provide varied academic pathways for personalized learning plans.</p> <p>4.5 Use tools to identify student career strengths.</p> <p>4.6 Offer electives exploring 21st-century career opportunities and align course registration guides to career pathways.</p>
WORKFORCE	<p>5. LeSueur-Henderson Public Schools will identify, recruit, develop, and retain quality employees for all positions in the school district.</p> <p>6. Le Sueur-Henderson Public Schools will, in partnership with stakeholders and local government, advocate for quality-affordable housing, daycare, education, and employment opportunities for significant others.</p>	<p>5.1 Ensure competitive salary schedules and review them by the end of the strategic plan.</p> <p>5.2 By Fall 2025, establish a mentorship program for first and second-year teachers.</p> <p>5.3 Annually support staff development aligned with the district's mission.</p> <p>5.4 By Fall 2024, develop a marketing plan to increase the number of available paraprofessionals and teacher substitutes.</p> <p>5.5 Between 2024-2028, create and implement a survey to measure employee engagement.</p> <p>6.1 Schedule regular joint meetings with the school board and city councils.</p> <p>6.2 Increase partnerships with local businesses and industries.</p> <p>6.3 Develop more childcare facilities to address community needs.</p>

FOCUS AREA	GOALS	OBJECTIVES
COMMUNICATION: COMMUNITY RELATIONS AND MARKETING	<p>7. Using multiple platforms, the Le Sueur-Henderson Public Schools will effectively share the story of our programs and students with all members of our communities.</p> <p>8. Increase Enrollment through Marketing and Communications.</p>	<p>7.1 Develop and implement a marketing/branding plan to highlight the district's educational programs, achievements, and financial status.</p> <p>7.2 Create annual community-building events for alumni, families, and the broader community.</p> <p>7.3 Maintain a marketing committee to enhance district communication through platforms like TikTok and Instagram, and engage a marketing firm.</p> <p>7.4 Establish and implement consistent intradistrict communication protocols.</p> <p>7.5 Develop a marketing and branding plan with an updated brochure and explore hiring a communication specialist.</p>
FACILITIES	<p>9. Le Sueur-Henderson Public Schools will ensure that the district's facilities and grounds are designed and maintained to attract and retain students and staff in a safe, sustainable, and attractive environment.</p> <p>10. Le Sueur-Henderson Public Schools will develop and implement a long-range facilities and infrastructure master plan in conjunction with Finance Committee to address the current and long-term educational needs of the district.</p>	<p>9.1 By Fall 2024, establish an interior monitored entry point at the MS/HS.</p> <p>9.2 Consult with the Director of Technology quarterly to address future technology needs.</p> <p>9.3 By Fall 2024, update and annually review the district's crisis plan</p> <p>10.1 Annually discuss curricular goals and potential capital investments.</p> <p>10.2 Develop a maintenance plan using the Long-Term Facilities Maintenance (LTFM) budget.</p> <p>10.3 Create a plan for newly purchased property.</p> <p>10.4 Develop a comprehensive facilities plan with short-term and long-term goals.</p>
FINANCE	<p>11. Le Sueur-Henderson Public Schools will grow and preserve the district's financial standing while maintaining programs, services, and facilities efficiently.</p>	<p>11.1 Generate and monitor 1-year, 3-year, and 5-year plans considering enrollment, funding, and expenditures.</p> <p>11.2 Over the next five years, explore a potential bond referendum operating levy.</p> <p>11.3 Provide monthly financial updates to the board.</p> <p>11.4 Establish a long-term facilities maintenance (LTFM) budget.</p> <p>11.5 Maintain a \$1 million fund balance.</p>



**RESOLUTION TO ACCEPT GRANTS AND DONATIONS
TO THE LE SUEUR-HENDERSON SCHOOL DISTRICT**

WHEREAS, the Le Sueur-Henderson School District Board encourages the support of the districts educational programs through the funding and support of grant opportunities and donations that meet the goals and objectives of the school district;

WHEREAS, the school district will control and maintain all grants and donations to ensure that the interests of all students are met;

WHEREAS, the grants and donations listed below have been reviewed and approved by the administration of the Le Sueur-Henderson School District;

THEREFORE, BE IT RESOLVED, by the School Board of Independent School District No. 2397, to accept the following grants and donations for the purposes intended:

- Mark Welter Foundation - \$49,161.94 for Auditorium Lights
- First Farmers & Merchants - \$2000.00 for Scoring Table
- Blue & Gold Booster Club - \$6896.00 for Volleyball Nets
- Knutson Construction - \$500.00 for Elementary Makerspace
- Kathy Nesbit - \$4000.00 for Tennis Shed
- Redeemer Lutheran Church - \$575.00 for "Where needed most in your school"

Adopted this _____ day of _____, 20_____.

Signed:

School Board Chair, Brigid Tuck

Attest:

School Board Clerk, Kelsey Schwartz

Community Education Update

Date: September 30, 2025

Early Childhood

Teachers are hired, classrooms are ready, and classes are underway - we welcomed students the week of **September 8th**.

Little Giants Preschool Enrollment 2025–2026:

- 4-year-olds All Day (5x week): 16
 - 4-year-olds All Day (3x week): 9
 - 4-year-olds Half Day PM (5x week): 10
 - 3-year-olds Half Day AM (4x week): 13
 - 3-year-olds Half Day AM (3x week): 13
- Total Students: 61**

Kids Club

Kids Club is running as normal. We have 27 enrolled preschoolers during the day and 41 kids in K-5 in our before and after school care class.

General Community Education

Popular classes this fall were the Charcuterie board, Classic Stained Glass, Youth Cross Country Team, Sour Dough Bread Making, and Pizza Toss and Toppings. The Charcuterie Board class took place outside of the Maven (Coffee shop opening in 2026) that reached the class maximum. We also have 37 kids in the youth cross country team, doubling what we had from last year.

On **Thursday, September 25th**, Community Education—partnered with the Le Sueur Public Library, Cambria, and LSH Elementary Title I teachers—and **FREE Family Literacy Event** at the library. Highlights included:

- Free Dinner
- Story walk
- Library tours
- Bounce house
- Free books for families
- Visits from local police and fire departments

The goal of this event is to raise awareness of the importance of literacy, especially for our youngest learners. We had over 200 people in attendance this year!

Adult Education

Adult Education classes began the week of **September 9th**. We are pleased to welcome two new staff members:

- **Marilyn Stutusman**, current LSH elementary ELL teacher, will teach Tuesday and Thursday evenings at Ziebarth to ESL adults. Her dual role will help strengthen relationships with ELL families and support growth in enrollment.
- **Ann Wheeler**, our most recent hire, speaks two languages and will be providing much-needed ESL instruction at our Waseca site. This position has been vacant for two years, so her addition is significant.

After a two-month freeze on federal Adult Basic Education funds (approximately 10% of our budget), we are pleased to report that funding has been released. This allows us to move forward with consortium partnerships and planned online ABE programming.

The MNABE report card came out. Here's how we did:

ESL: This year, 39% of our participants earned a Measurable Skill Gain (MSG). The federal ABE-mandated accountability target through the National Reporting System (NRS) was 36.7%, and the statewide average was 37.5%. Our program ranked 12th in the state for MSG percentage. We are especially pleased with this outcome given that the CASAS tests have become more challenging for students to achieve a level gain. Additionally, we successfully avoided being placed on program improvement status.

ABE - 71% of our participants earned a MSG. The NRS target was 36.7%. The state average was 38.7%. Students earn an MSG by earning their GED, High School Diploma, or through improving their test score on a Test of Adult Basic Education (TABE). This is fantastic! **We have the best MSG percentage in the state!**



Le Sueur-Henderson Middle/High School

Independent School District 2397

School Board Report October 6, 2025

Grade Level Enrollment

- 6 - 70
- 7- 76
- 8 - 76
- 9 - 76
- 10 - 74
- 11 - 79
- 12 - 59

ALP Enrollment

28 full time students

Reunification Exercise

On September 19, during the Early Release, all district staff participated in a Reunification Exercise. This was an important opportunity to practice and strengthen our emergency preparedness plans, ensuring staff are ready to support students and families if a real reunification were to occur.

Homecoming

Homecoming week was a tremendous success, with strong participation across all grade levels in dress-up days and events. The school spirit was evident throughout the district. A special thank you to Katie Maier, Cassie Wilke, and the student council for their hard work in planning and coordinating the week's activities.

Paraprofessional Read Act Training

Paraprofessional Read Act Training will be held during Early Release days throughout the year. Katie Maier, Cindy Schmidt, and Darren Kern completed the Train the Trainer program and will be leading these sessions. All paraprofessionals are required to complete the training by summer 2026.

Career & Technical Education (CTE)

This year, CTE teachers are collaborating with Jack Wheeler, Community and Business Development Specialist, to strengthen business and industry partnerships. They are also working on grant writing initiatives to enhance and expand CTE programs for our students.

Duck Cup Memorial Speaker

On September 15, students and staff had the opportunity to hear from the Duck Cup Memorial speaker. This event supported mental health awareness and provided meaningful conversations for our students.

Upcoming Events:

- Giant Support October 8th 3:30-5:30



Le Sueur-Henderson Public Schools

Independent School District 2397

LS-H Elementary

100 Kingsway Drive

Le Sueur, MN 56058

Phone: (507) 665-4700 □ www.isd2397.org

Elementary School Board Update – October 2025

The school year continues to run smoothly, and I am proud of the dedication our teachers and staff are showing each day. They are working very hard with students, and we are already seeing the positive results of their efforts.

Our **Fall FastBridge testing** is now complete. Teachers are using this data to inform instruction and design both whole-class and small-group interventions. I am happy to report that instructional practices are changing and strengthening as a direct result of this data-driven work. The conversations our staff are having around student data this year are powerful, and it is clear that these practices will benefit all of our students moving forward.

We are also excited about upcoming events:

- **Hispanic Potluck – October 9th:** This will be our first Hispanic Potluck of the year. Board members are warmly invited to attend and join in this celebration of community and culture.
- **Makerspace Grand Opening – October 23rd:** We are thrilled to officially open our new Makerspace. This innovative learning space will provide students with opportunities for hands-on learning in STEM, creativity, and problem-solving.

On **October 2nd**, I met with area daycares, preschools, and other childcare providers to discuss the importance of **Kindergarten readiness**. This was a productive first step in building stronger partnerships between schools and childcare providers. Establishing these connections will only benefit our students as they transition into Kindergarten.

Overall, I am very encouraged by the progress we are making at the elementary school. The collaboration among staff, the intentional focus on student data, and the strong commitment to continuous improvement are creating momentum that will carry us forward. Our staff is working tirelessly to improve outcomes for all students, and I am proud of the work being done here.

Respectfully submitted,

Darren Kern

Principal, LSH Elementary

INDEPENDENT SCHOOL DISTRICT 2397
LE SUEUR-HENDERSON PUBLIC SCHOOLS
MINUTES OF REGULAR BOARD MEETING
MS/HS MEDIA CENTER
SEPTEMBER 2, 2025

Item 1.0 **Call to Order:** The regular meeting of the Le Sueur-Henderson Board of Education was called to order at 6:30 PM. Board members in attendance, Jenny Burns, Christa Luna, Kelsey Schwartz, Brigid Tuck, Matt Hathaway, Brooke Wentzlaff, Gretchen Rehm.

Members Absent:

Also in attendance: Superintendent Jim Wagner, Admin. Assist., Rachel Scheffler, Henderson Independent, Rachel Miller. LS County News, Carson Hughes.

Item 2.0 **Pledge of Allegiance:** Pledge recited

Item 3.0 **Mission and Vision Statements:**

Item 4.0 **Strategic Plan Review:**

Item 5.0 **Approval of Agenda:**

Item 5.1 Motion by Wentzlaff, second by Luna, carried, 7-0 to approve the meeting agenda.

Item 6.0 **Open Forum:**

Item 7.0 **Le Sueur – Henderson School District Recognizes:**

Item 7.1 Resolution was presented to accept grants and donations to the Le Sueur-Henderson Public School District. Said Resolution is attached hereto and made a part of these minutes. Motion made by Board Member Schwartz and upon being seconded by Board Member Wentzlaff said resolution was duly adopted by the following roll call vote, carried 7-0.

Hathaway: yes

Tuck: yes

Schwartz: yes

Luna: yes

Rehm: yes

Wentzlaff: yes

Burns: yes

Item 8.0 **Reports:**

Item 8.1 Committee Reports

Item 8.1.1 Finance

Item 8.1.2 Negotiations

- Item 8.1.3 SW Metro
- Item 8.1.4 Human Resources
- Item 8.1.5 Policy
- Item 8.1.7 Community Ed Council

Item 8.2 Student Report

Item 8.3 Superintendent Report

8.3.1 Comm Ed Report

8.3.2 M/HS Report

8.3.3 Elem Report

8.3.4 MCA Update

8.3.5 Park Building Update

Item 9.0 **Consent Agenda:** Motion by Burns, second by Schwartz, carried, 7-0 to approve the following consent items:

Item 9.1 **District Office Consent Items:**

Item 9.1.1 Minutes of Regular Meeting held on 8.4.25 and Special Meeting held on 8.18.25.

Item 9.2 **Personnel Consent Items:**

Item 9.2.1 Hirings:

9.2.1.1 Coach - Haley Madson

9.2.1.2 Yearbook Advisor - Emma Zupke

9.2.1.3 ABE TA - Ann Wheeler

Item 9.2.2 Resignations:

9.2.2.1 Junior Class Advisor - Tia Lerud

9.2.2.2 Coach - Ryan Graff

9.2.2.3 Paraprofessional - Carol Sudheimer

Item 9.2.3 Requests:

Item 9.2.4. Retirements

Item 10.0 **Purchases above \$5,000:**

Item 11.0 **Old Business:**

Item 12.0 **New Business:**

Item 12.1. Motion by Luna second by Schwartz, carried, 7-0 to approve first & final readings to update policies 414, 418, 501, 503, 516, 516.5, 524, 534, 602, 621, 707, 709, 802, 806.

Item 12.2 Motion by Schwartz, second by Burns, carried, 7-0 to approve first & final reading to update policy 503.

Item 13.0 **Board Member Communication/ Ideas Exchange**

Item 14.0 **Next Meeting Information**

Item 15.0 **Adjourn:** Motion by Rehm, second by Luna, carried, 7-0 to adjourn the meeting at 8:06 PM.

Board Clerk

Board Chair

Approved on: October 6, 2025



Employment Recommendation Le Sueur - Henderson School District

Position: Waseca ESL Teacher Assistant

Recommended Candidate: Ann Wheeler

Recommended by: Nathan Warden

Date: 8/28/2025

To be completed by administrator:

Candidate has current & appropriate certification:

Yes
Yes
Yes
1
B.A.
NA
NA

Reference checks completed:

Years of experience granted:

Step Placement:

Highest degree currently held:

Lane Placement:

Credits beyond highest degree granted:

<input type="checkbox"/>
<input checked="" type="checkbox"/>

New Position

Existing Position

Replacing: Beth Van Loon

Additional Information:

- This hiring fills our ESL position in Waseca that has been vacant for 2 years

Approval of Principal: Nathan Warden

8/28/2025

Electronic Signature

Date

Approval of Superintendent:

Electronic Signature

Date



Employment Recommendation Le Sueur - Henderson School District

Position: Junior Class Advisor

Recommended Candidate: Sharon Welter/ Heidi Hagen
--

Recommended by:	Start Date: 9/8

To be completed by an administrator:

Candidate has current & appropriate certification:

Reference checks completed:

Years of experience granted:

Step Placement:

Highest degree currently held:

Lane Placement:

Credits beyond highest degree granted:

Hourly/ Salary Rate

NA
\$

	New Position	
x	Existing Position	Replacing:

Additional Information:

Approval of Admin: Paul Theorin

Electronic Signature

Date

Approval:

Share with District Office (Jim, Rachel, Ky, Rod), Todd & Bruce via Google Drive



Employment Recommendation

Le Sueur - Henderson School District

Position: Night Custodian

Recommended Candidate: Barb Johnson

Recommended by: Todd Vrklan **Date:** 9/16/2025

To be completed by administrator:

Candidate has current & appropriate certification (if applicable):

N/A

Reference checks completed:

Yes

Years of experience (Step Placement):

7

<input type="checkbox"/>	NEW	
<input checked="" type="checkbox"/>	EXISTING	REPLACING: Kristi Strom

Additional Information:
Pending background check and Board Approval

Approval of administrator: Todd Vrklan 9/16/2025

Electronic Signature

Date

Approval of Superintendent:

Electronic Signature

Date



Employment Recommendation Le Sueur - Henderson School District

Position: Head Varsity Boys Basketball Coach

Recommended Candidate: Jared Vinkemeier

Recommended by: Paul Theorin Start Date: October 7th

To be completed by an administrator:

Candidate has current & appropriate certification:

NA

Reference checks completed:

NA

Years of experience granted:

NA

Step Placement:

NA

Highest degree currently held:

NA

Lane Placement:

NA

Credits beyond highest degree granted:

NA

Hourly/ Salary Rate

\$ \$5,000

New Position

Existing Position Replacing: Ryan Graff

Additional Information:

Approval of Admin:

Electronic Signature

Date

Approval:

Share with District Office (Jim, Rachel, Ky, Rod), Todd & Bruce via Google Drive

09/08/2025

Dear Todd Vrklan,

Please accept this letter as formal notification that I am resigning from my position as Evening Custodian at Le Sueur Henderson Elementary School.

My last day of employment will be Friday September 19th, 2025.

I am grateful for the opportunities I've had at LSH, from Paraprofessional to Recess Supervisor to Custodian. I will cherish the friendships I have made.

Please let me know if I can be of any assistance in the transition period.

V/r
Kristi Strom





Estimate prepared for Le Sueur-Henderson Independent School District 2397 - MN

Quote Prepared For	Quote Prepared By	Prepared On	Service Start Date
Bruce Grunzke Le Sueur-Henderson Independent School District 2397 Technology Director P: +15076654600 bgrunzke@isd2397.org	Patrick Cox patrick.cox@infinitecampus.com	April 3, 2025	June 30, 2025
		Initial Term	Estimate Expires On
		12 Months	May 3, 2025

Premium Products Licensing and Support				
Item	Quantity	Net Price	Initial Term Prorated Price	Annual Recurring Fees
OLR Prime	1	\$7,500.00 Annual Fixed	\$7,500.00	\$7,500.00
TOTAL PREMIUM PRODUCTS LICENSING AND SUPPORT			\$7,500.00	\$7,500.00

Implementation Services			
Item	Quantity	Unit	Net Total Price
Data Validations Service	1	One-Time	\$500.00
OLR Prime Implementation	1	One-Time	\$7,450.00
TOTAL IMPLEMENTATION SERVICES			\$7,950.00

INFINITE CAMPUS TOTALS	
Initial Term Total:	\$15,450.00
Annual Recurring Total:	\$7,500.00

Proposal to Purchase Online Registration through Infinite Campus

To: School Board

From: Principals and Office Staff

Date: 9/5/2025

Subject: Proposal for Online Registration Implementation

Overview

Principals and office staff recommend that our district purchase the *Online Registration module through Infinite Campus* to streamline and modernize our student registration process.

Currently, families complete registration using Google forms and paper-based processes. Each year, Google forms must be created and updated, which is time-consuming and increases the potential for errors. These submissions must then be manually entered into Infinite Campus by office staff and principals, creating further inefficiencies. Implementing Online Registration will provide increased timeliness, fewer errors, stronger communication with families, and clearer, more consistent communication. It will also make the registration process easier for parents each year.

Implementation Benefits

1. Time Savings

- At the beginning of each school year, office staff and principals spend approximately **40 hours per staff member, per building** on data entry and verification.
- With Online Registration, families will directly enter information into Infinite Campus, eliminating duplicate entry and saving significant administrative time.
- This time saved can be redirected toward student and family support at the start of the year, improving service and responsiveness.

2. Comprehensive Forms Integration

- Online Registration includes all forms required at the start of the school year, such as:
 - Technology device agreements
 - Educational benefits applications
 - Photo consent forms

- Digital equity surveys
- Health forms
- Transportation requests
- Families will complete all necessary forms in one location, reducing confusion and ensuring consistency across the district.

3. Parent Communication and Ease of Use

- Parents will have a streamlined, user-friendly registration experience each year.
- Communication will be clearer and more consistent as families receive confirmation of form completion and instructions directly through Infinite Campus.
- Families will benefit from one system for all required forms rather than multiple platforms or paper submissions.

4. Records Transfer

- The module will enable the district to electronically request and receive student records from other districts using Infinite Campus, reducing delays in enrolling transferring students.
- This feature enhances compliance, accuracy, and timeliness in record-keeping.

Current Challenges

- The present system requires duplicative work by staff to transfer Google form and paper entries into Infinite Campus.
- Annual recreation and updates of Google forms are inefficient and increase opportunities for errors.
- This manual process delays student information processing and makes communication less consistent for families.

Projected Return on Investment (ROI)

- **Time savings:** 40 hours per staff member, per building, at the beginning of each school year.

- If each staff member's time is valued at approximately **\$25 per hour**, this equates to **\$1,000 in saved staff time per building annually**.
- Across multiple buildings, the savings grow exponentially (e.g., **\$3,000 annually for three buildings**).
- This does not account for additional time saved throughout the year on records requests, parent communication, and error correction.
- Beyond financial savings, the increased accuracy, stronger parent communication, and ease of use provide long-term value and improved family satisfaction with the district.

Conclusion

Purchasing Online Registration through Infinite Campus will result in:

- **Greater efficiency** (saving an estimated 40 hours per staff member per building annually).
- **Improved accuracy and timeliness** in student records.
- **Enhanced parent experience** with a single, consolidated registration process.
- **Clearer and stronger communication** with families.
- **Easier registration each year for parents**.
- **Better support for student transitions** through streamlined record requests.
- **Financial efficiency**, with thousands of dollars of staff time saved across the district annually.

Principals and office staff strongly recommend approval of this purchase to modernize our registration system, reduce inefficiencies, and improve the experience for both families and staff.

Respectfully submitted,
Principals and Office Staff



Le Sueur-Henderson Public Schools

Independent School District 2397

100 Kingsway Drive
Le Sueur, MN 56058

Phone: (507) 665-4600 • www.isd2397.org • Fax: (507) 665-6858

Substitute Pay Rates for 2025-2026

To: School Board

Date: October 6, 2025

LSH School Board,

Attached to this agenda item is a table proposing substitute pay rates.

Historically, the District has paid substitutes at 90% of the base rate for paraprofessional and secretarial positions. However, our custodial and food service substitute rates are less clear.

In discussions with Buildings and Grounds Director Todd Vrklan, he noted that custodial substitutes have typically been former employees, paid at rates different from those listed. For food service, the substitute pay has been paid at the base rate of \$14.00 per hour.

This proposal is intended as a starting point for the Board's review and adjustment as needed.

Recommendation: Approve the substitute pay rates as proposed, or with any adjustments the Board determines, for the 2025–2026 school year.

Sincerely,

Ky Battern
Business Manager

Le Sueur-Henderson Public Schools
Substitute Personnel Rates
2025-2026

	<u>Daily Rate</u>
Teachers	\$ 180.00

	<u>Substitute Hourly Rate</u>			<u>Master Agreement Base Rate</u>
Secretaries	\$ 16.20	=	90% x	18.00
Paraprofessionals	14.40	=	90% x	16.00
Custodians	14.78	=	90% x	16.42
Food Service	14.00	=	100% x	14.00

Note: Any substitute who was previously employed by the District will be paid their same wage as before their leave when substituting in the same position group.



Le Sueur-Henderson Public Schools

Independent School District 2397

100 Kingsway Drive
Le Sueur, MN 56058
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Proposed 2025 Payable 2026 Levy Certification October 6, 2025

LSH School Board,

Attached is the proposed 2025 Payable 2026 Levy Limitation & Certification Report, calculated as of September 29, 2025.

By law, the School Board must approve both a proposed levy (today's action) and a final levy at the Truth in Taxation meeting on December 1, 2025. At that time, additional details regarding the levy calculation and any changes will be presented.

As a reminder, with limited exceptions, school districts cannot increase taxing authority without voter approval, unlike cities and counties.

Recommendation: Vote to approve the maximum levy authority as part of the proposed levy for 2025 Payable 2026.

Sincerely,

Ky Battern
Business Manager

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE		***PROPERTY VALUATION DATA***		***PUPIL DATA***	
	PAGE	**MARKET VALUE**		RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I. GENERAL INPUT DATA					
A. PROPERTY VALUATION	1	1	2020 MARKET VALUE	1,150,679,136	
B. PUPIL DATA	1	2	2021 MARKET VALUE	1,187,155,056	
		3	2022 MARKET VALUE	1,409,544,647	
II. INITIAL COMPUTATIONS BY FUND		4	2023 MARKET VALUE	1,612,338,571	
A. GENERAL	2	5	2024 MARKET VALUE	1,706,168,038	
B. COMMUNITY SERVICE	12				**RESIDENT AVERAGE DAILY**
C. GENERAL DEBT	13				MEMBERSHIP (ADM)
D. OPEB/PENSION DEBT	16				
		6	2020 RMV	661,631,450	36 2022-23 RES ADM (ACT)
III. ADJUSTMENTS BY FUND		7	2021 RMV	692,684,151	37 2023-24 RES ADM (ACT)
A. GENERAL	17	8	2022 RMV	832,740,100	38 2024-25 RES ADM (PRE)
B. COMMUNITY SERVICE	24	9	2023 RMV	899,830,200	39 2025-26 RES ADM (EST)
C. GENERAL DEBT	24	10	2024 RMV	906,401,150	40 2026-27 RES ADM (EST)
D. OPEB/PENSION DEBT	24				41 2027-28 RES ADM (EST)
IV. ABATEMENT ADJUSTMENTS	24		**NET TAX CAPACITY (NTC)**		**RESIDENT PUPIL UNITS**
V. OFFSET ADJUSTMENTS	26	11	2020 NTC	11,088,263	42 2022-23 RES PU (ACT)
VI. TACONITE ADJUSTMENTS	27	12	2021 NTC	11,463,755	43 2023-24 RES PU (ACT)
		13	2022 NTC	13,635,076	44 2024-25 RES PU (PRE)
VII. LEVY AND AID SUMMARY	29	14	2023 NTC	15,494,546	45 2025-26 RES PU (EST)
		15	2024 NTC	15,984,772	46 2026-27 RES PU (EST)
VIII. TOTAL LEVY LIMITATION	30				
			SALES RATIO		**ADJUSTED ADM**
SCHOOL YEAR	FORMULA	16	2020 SALES RATIO	95.0%	47 2022-23 ADJ ADM (ACT)
		17	2021 SALES RATIO	93.7%	48 2023-24 ADJ ADM (ACT)
		18	2022 SALES RATIO	85.2%	49 2024-25 ADJ ADM (PRE)
		19	2023 SALES RATIO	88.6%	50 2025-26 ADJ ADM (EST)
		20	2024 SALES RATIO	95.4%	51 2026-27 ADJ ADM (EST)
2020-21	6,567				52 2027-28 ADJ ADM (EST)
2021-22	6,728				
2022-23	6,863		**UNLIMITED ADJUSTED NTC (UANTC)**		**ADJUSTED PUPIL UNITS**
2023-24	7,138	21	2020 UANTC=(11)/(16)=	11,660,307	
2024-25	7,281	22	2021 UANTC=(12)/(17)=	12,230,698	53 2022-23 ADJ PU (ACT)
2025-26	7,481	23	2022 UANTC=(13)/(18)=	15,995,993	54 2023-24 ADJ PU (ACT)
2026-27*	7,705	24	2023 UANTC=(14)/(19)=	17,481,723	55 2024-25 ADJ PU (PRE)
		25	2024 UANTC=(15)/(20)=	16,743,065	56 2025-26 ADJ PU (EST)
					57 2026-27 ADJ PU (EST)
*FORECAST ESTIMATES, SUBJECT TO CHANGE					**VOLUNTARY PRE-K ADJUSTED ADM**
			ADJUSTED NTC (ANTC)		
WEIGHTS FOR PUPIL UNITS	FY 2025 & LATER	26	2020 ANTC	11,660,307	
		27	2021 ANTC	12,230,698	58 2022-23 ADJ VPK ADM
		28	2022 ANTC	14,554,531	59 2023-24 ADJ VPK ADM
PRE-KGN HCP:	1.000	29	2023 ANTC	17,319,892	60 2024-25 ADJ VPK ADM
HCP-KGN:	1.000	30	2024 ANTC	16,743,065	61 2025-26 ADJ VPK ADM
REG-KGN PART:	0.550				62 2026-27 ADJ VPK ADM
REG-KGN ALL:	1.000				
GRADES 1-3:	1.000		**AG MODIFIED ANTC FOR LTFM**		**VOL PRE-K ADJUSTED PUPIL UNITS**
GRADES 4-6:	1.000	31	2020 AG MODIFIED ANTC	9,369,513	
GRADES 7-12:	1.200	32	2021 AG MODIFIED ANTC	9,872,489	63 2022-23 ADJ VPK PU
		33	2022 AG MODIFIED ANTC	11,748,262	64 2023-24 ADJ VPK PU
		34	2023 AG MODIFIED ANTC	13,600,473	65 2024-25 ADJ VPK PU
		35	2024 AG MODIFIED ANTC	13,100,994	66 2025-26 ADJ VPK PU
					67 2026-27 ADJ VPK PU

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) =	116	2026-27 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)
68	2022-23 ADJ SRP ADM		16.20		
69	2023-24 ADJ SRP ADM				
70	2024-25 ADJ SRP ADM	103	DECLINING ENROLL ALLOW = (100)X0.28 =	117	IF(116) = 0, ZERO; ELSE GTR OF 20, (116) =
71	2025-26 ADJ SRP ADM		2,157.40		
72	2026-27 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNIT		104	DECLINING ENROLL REV = (102)X(103) =	118	EL REVENUE = (117)X\$1,775 =
73	2022-23 ADJ SRP PU		34,949.88	119	2026-27 ADM SRV (EST) 847.36
74	2023-24 ADJ SRP PU			120	EL CONCENTRATION RATIO = (116)/(119) =
75	2024-25 ADJ SRP PU			121	EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 =
76	2025-26 ADJ SRP PU	105	**PENSION ADJUSTMENT REVENUE** PENSION ADJUST ALLOWANCE (FY2026 GEN ED REV REPORT, LINE 43)	122	EL PUPIL UNITS = (116)X(121) =
77	2026-27 ADJ SRP PU			123	EL CONCENTRATION REV = (122)X\$630 =
(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) =	123.5	EL CROSS SUBSIDY (FEB 25 FORECAST EST. SUBJECT TO CHANGE) = 37,602.74
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		107	FY2026 RETIRE SALARY 5,531,100.18	124	DISTRICT EL REV+EL CONCEN REV+ EL CROSS-SUB = (118)+ (123)+(123.5) = 37,602.74
78	2022-23 EXT ADM (ACT) 4.57	108	PENSION ADJUST RATE .0231	125	BASIC SKILLS REVENUE = (115)+(124) = 668,332.67
79	2023-24 EXT ADM (ACT) 1.40	109	RETIRE PENSION ADJUST = (107)X(108) = 127,768.41	**SPARSITY REVENUE**	
80	2024-25 EXT ADM (PRE) 2.71	110	TOTAL PENSION ADJ REV = (106)+(109) = 127,768.41	126	ATTENDANCE AREA FOR SPARSITY 169.25
81	2025-26 EXT ADM (EST) 2.00			127	DIST TO NEAREST HS 14.1
82	2026-27 EXT ADM (EST) 2.00			128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) = 23.7
83	2027-28 EXT ADM (EST) 2.00			129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5 .07
EXTENDED TIME PU				130	2026-27 ADM SRV, 7-12 417.09
84	2022-23 EXT TIME PU 5.47				
85	2023-24 EXT TIME PU 1.66	111	**GIFTED & TALENTED REVENUE** GIFTED & TALENTED REV = (57)X\$13.00 = 12,316.20		
86	2024-25 EXT TIME PU 3.26				
87	2025-26 EXT TIME PU 2.40				
88	2026-27 EXT TIME PU 2.40				
GENERAL EDUCATION REVENUE		88	2026-27 EXT PU (EST) 2.40		
BASIC REVENUE		112	EXTENDED TIME REVENUE = (88)X\$5,117 = 12,280.80		
100	FY2027 FORMULA ALLOW 7,705				
57	2026-27 ADJ PU (EST) 947.40				
101	BASIC REVENUE = (57)X(100) = 7,299,717.00	113	**COMPENSATORY REVENUE** FY2027 COMPENSATORY (FEB 25 FORECAST EST. SUBJECT TO CHANGE)= 630,729.93		
DECLINING ENROLLMENT REV		114	COMPENSATORY PILOT		
56	2025-26 ADJ PU (EST) 963.60	115	TOTAL COMPENSATORY REV = (113)+(114) = 630,729.93		
57	2026-27 ADJ PU (EST) 947.40				

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) =
			561.38		1,845.66
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 =
			202.33		335.91
133	ELEM SPARSITY REVENUE (SEE WEBSITE)	147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) =	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) =
			191,687.44		192,023.35
134	PRELIM SPARSITY REVENUE = (132)+(133) =	148	FY2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 531,775.48	**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) 525,707.22	101	BASIC 7,299,717.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2025 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 =	104	DECLINING ENROLL 34,949.88
			551,992.58	110	PENSION ADJUSTMENT 127,768.41
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 12,316.20
			531,775.48	112	EXTENDED TIME 12,280.80
SMALL SCHOOLS REVENUE		152	FY2026 BASIC REVENUE (2025-26 GEN ED REV REPORT LINE 39) 7,206,447.30	124	BASIC SKILLS 668,332.67
57	2026-27 ADJ PU (EST) 947.40	153	TRANSPORTATION PORTION OF FY2026 BASIC REVENUE = (152)X.0466 =	137	SPARSITY
			335,820.44	140	SMALL SCHOOLS 6,764.44
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .01312500	154	FY2026 TRANSP SPARSITY REV(2025-26 GEN ED REV REPORT, LINE 109) 194,109.38	160	TRANSPORT SPARSITY 192,023.35
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 = 7.14	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) =
140	SMALL SCHOOLS REVENUE = (57)X(139) = 6,764.44	156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS		8,354,152.75
TRANSPORTATION SPARSITY		157	FY2026 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) =	**OPERATING CAPITAL**	
141	ATTENDANCE AREA 169.25		529,929.82	162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 42.95
142	SQUARE MILES PER RES PU = (141)/(46) = .1557	163	MAINTENANCE COST INDEX = 1+[.01X(162)] =		1.4295
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .2000	164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] =	164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] =
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .1557	165	MENSTRUAL PRODUCTS/OPIATE ANTAGONISTS ALLOWANCE = \$2 =		234.82
		166	YEAR ROUND PU SERVED	165	2.00
		167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 =	166	224,363.27
		168	UNEQUALIZED REVENUE = (57)X(165) =	167	1,894.80

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)	947.40	184	FY2027 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	196	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =	290.09
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	685,917.60	185	FY2027 ANNUAL INFLATION FACTOR			1.0237
172	TIER 1 LOR CAP/APU	300	186	FY2027 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =	**REFERENDUM CAPS**		
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 =	979.37
176	TOTAL, TIER 1 = (57)X(174) =	284,220.00	190	FY2027 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	200	FY2027 ALT CAP =[(199)X(197)] -\$300 =	943.70
177	TOTAL, TIER 2 = (57)X(175) =	401,697.60	191	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	137	SPARSITY REVENUE	
REFERENDUM ALLOWANCES					201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200) =	2,340.76
EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION					202	FY2027 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	290.09
REF AUTH W/O INFLATION					57	2026-27 ADJ PU (EST)	947.40
178	FY2026 AUTHORITY (FY2026 GEN ED REV REPORT, LINE 132)	290.09	192	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025	203	FY2027 REFER REVENUE = (57)X(202) =	274,831.27
179	PHASEOUT OF LINE (178)		193	FY2027 \$/APU ADDED BY ELECTIONS HELD IN CY 2025			
180	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY						
181	FY2027 W/O INFLATION RESULTS BEFORE ELECTIONS	290.09					

TRANSITION REVENUE

EQUITY REVENUE CONT

LOCAL OPTIONAL AIDS & LEVIES

204 TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186) 14.06

202 FY2027 DISTRICT REFERENDUM REV/ADJ PU 290.09

176 TOTAL, TIER 1 = (57)X(174) = 284,220.00

205 TRANSITION REVENUE = (57)X(204) = 13,320.44

172 TIER 1 LOR CAP/APU 300.00

177 TOTAL, TIER 2 = (57)X(175) = 401,697.60

223 = GTR OF ZERO OR [(222)-(202)-(172)] =

10 2024 RMV 906,401,150
46 2026-27 RES PU (EST) 1,087.20

EQUITY REVENUE

57 2026-27 ADJ PU (EST) 947.40

206 METRO 5TH PERCENTILE 8,015.96

224 = LSR OF \$100,000 OR

234 FY2027 RMV/RES PU = (10)/(46) = 833,702.31

207 METRO 95TH PERCENTILE 10,379.48

224 = LSR OF \$100,000 OR [(57)X(223)] =

208 METRO GAP = (207)-(206) = 2,363.52

225 = (220)+(224) = 79,505.81

235 LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/\$880,000 = .94738899

209 RURAL 5TH PERCENTILE 8,005.00

226 BOTH RUR AND MET = 0.25X(225) = 19,876.45

210 RURAL 95TH PERCENTILE 10,418.80

57 2026-27 ADJ PU (EST) 947.40

236 LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/\$671,345 = 1.00000000

211 RURAL GAP = (210)-(209) = 2,413.80

227 = \$50.00X(57) = 47,370.00

212 DISTRICT'S REGION: METRO=MET; RURAL=RUR

228 EQUITY REVENUE = (225)+(226)+(227) = 146,752.26

213 DIST'S REGION'S EQUITY GAP = (208) OR (211) = 2,413.80

OPERATING CAPITAL AIDS & LEVIES

237 TIER 1 LOR LEVY = (176)X(235) = 269,266.90

214 DIST'S REGION'S 95TH PCT = (207) OR (210) = 10,418.80

167 OPERATING CAP REVENUE 224,363.27

238 TIER 2 LOR LEVY = (177)X(236) = 401,697.60

215 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(101)+(203)+(205)+[(172)X(57)]]/(57) = 8,309.15

168 UNEQUALIZED REVENUE = (57)X(165) = 1,894.80

239 TIER 1 LOR AID = (176)-(237) = 14,953.10

216 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) = 2,109.65

229 OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION = (167)-(168) = 222,468.47

240 TIER 2 LOR AID = (177)-(238) =

217 EQUITY INDEX = (216)/(213) = .87399536

30 2024 ANTC 16,743,065
57 2026-27 ADJ PU (EST) 947.40

EQUITY AIDS & LEVIES
228 EQUITY REVENUE 146,752.26

218 = \$80X(217) = 69.92

230 FY2027 ANTC/ADJ PU = (30)/(57) = 17,672.65

241 LEVY RATIO FOR EQUITY = (234)/\$510,000 = 1.00000000

219 INITIAL EQUITY ALLOW IF (216) = 0 THEN (219) = 0 ELSE (219) = \$14+(218) 83.92

231 LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 = .77132725

242 EQUITY LIMIT = (228)X(241) = 146,752.26

57 2026-27 ADJ PU (EST) 947.40
220 = (57)X(219) = 79,505.81

232 OPERATING CAPITAL EQUAL LIMIT = (229)X(231) = 171,595.99

243 EQUITY AID = (228)-(242) =

221 FY2027 STATE AVERAGE REF REV & TIER 1 LOR 1,484.69

233 OPERATING CAP AID = (167)-(232) = 52,767.28

TRANSITION AIDS & LEVIES
205 TRANSITION REVENUE 13,320.44

222 = 0.10X[(221)] = 148.47

244 LEVY RATIO FOR TRANSITION = LSR OF 1 OR (234)/\$510,000 = 1.00000000

TRANSITION AIDS & LEVIES CONT

245 TRANSITION LIMIT
 = (205)X(244) = 13,320.44
 246 TRANSITION AID
 = (205)-(245) =

REFERENDUM AIDS & LEVIES

202 REFER \$/APU
 ALL AUTHORITIES 290.09
 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) = 290.09
 251 TIER 2 = [LSR OF (202)
 OR (249)]-(250) =
 252 UNEQUALIZED
 = (202)-(250)
 -(251) =

BREAKDOWN OF REFERENDUM
 REVENUES

203 REFERENDUM REVENUE
 ALL AUTHORITIES 274,831.27
 253 TOTAL, TIER 1
 = (57)X(250) = 274,831.27
 254 TOTAL, TIER 2
 = (57)X(251) =
 255 TOTAL, UNEQUALIZED
 = (203)-(253)-(254) =

REFERENDUM LEVY PORTIONS

234 FY2027 RMV/RES PU 833,702.31
 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) = 274,831.27
 259 TIER 2 LEVY
 = (254)X(257) =
 255 UNEQUALIZED LEVY
 260 TOTAL = (258)
 +(259)+(255) = 274,831.27

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) 947.40
 264 REFERENDUM EQUALIZATION AID LIMIT
 = [[0.25X(100)]
 -\$300]X(57) = 1,540,709.25

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

REFERENDUM LEVY WITH AID LIMIT

266 TIER 1 LEVY
 = (258)+(265) = 274,831.27
 259 TIER 2 LEVY =
 255 UNEQUALIZED LEVY =
 267 TOTAL = (266)
 +(259)+(255) = 274,831.27

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) = 590.09

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

274 REF AND LOR REV
 = (176)+(203) = 559,051.27

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	311	LOCAL OPTIONAL LEVY LIMIT
283	TIER 1 REF AID		EQUITY AID		= (238)+(310) = 670,964.50
	= (268)-(277) =		(FY 2015 GENERAL	312	LOCAL OPTIONAL AID
284	TIER 2 REF AID		EDUC REVENUE REPORT,		= (240)+(278)+(279) =
	= (262)-(276) =		LINE 197)		= (285)+(306) = 14,953.10
285	TIER 1 LOR AID				
	= (239)-(278) = 14,953.10	298	FY 2015 COMBINED AID		
286	TIER 1 LOR LEVY		FOR GUARANTEE		**REF AID & LEVY SUMMARY**
	= (237)-(279) = 269,266.90		= (296)+(297) = 388,909.43		AFTER REF AID GUARANTEE
287	TIER 1 REF LEVY			313	TIER 1 REF LEVY
	= (266)-(280) = 274,831.27	299	FY2027 COMBINED REVENUE		= (287)-(307) = 274,831.27
288	TIER 2 REF LEVY		= (171)+(203) = 960,748.87	314	TIER 2 REF LEVY
	= (259)-(281) =				= (288)-(308) =
289	UNEQL REF LEVY	300	FY2027 COMBINED	315	UNEQL LEVY
	= (255)-(282) =		INITIAL AID		= (289)-(309) =
			= (240)+(290) = 14,953.10		
290	REFER AND LOR TIER 1 EQUALIZATION	301	REVENUE RATIO =	316	TOTAL REFERENDUM LEVY
	AID BEFORE AID GUARANTEE		LESSER OF 1 OR		= (313)+(314)+(315) = 274,831.27
	= (275)+(283)		[(299)/(295)] = .91971759		
	+(284)+(285) = 14,953.10	302	2012 RMV 468,895,810	317	TOTAL REFERENDUM
291	REFERENDUM AND LOR LEVY	10	2024 RMV 906,401,150		EQUALIZATION AID
	BEFORE AID GUARANTEE	303	RMV RATIO =		= (275)+(283)+(284)
	= (286)+(287)		LESSER OF 1 OR		+(307)+(308)+(309)
	+(288)+(289) = 544,098.17		[(302)/(10)] = .51731599		-(278)-(279) =
		304	FY2027 MINIMUM		**ALTERNATIVE ATTENDANCE ADJUST**
	REFERENDUM AID GUARANTEE		COMBINED AID		(CHARTER TRANSPORT AND
292	FY 2015 REFERENDUM AID		= (298)X(301)X(303) = 185,037.12		MN STATE ACAD ADJ'S ONLY)
	INCREASE FROM GUARANTEE	305	FY2027 REFERENDUM HOLD	145	TRANSPORT ALLOWANCE 561.38
	(FY 2015 GEN ED REV		HARMLESS AID INCREASE	318	ADJ PU OF CHARTER
	REPORT, LINE 276)		IF (292) = 0 THEN 0,		SCHOOLS TRANSPORTED
293	FY 2015 REFERENDUM REV		ELSE GREATER OF 0		BY DISTRICT
	(FY 2015 GEN ED REV		OR [(304)-(300)] =	319	EXT TME PU OF CHARTER
	REPORT, LINE 289) 560,069.95				SCHOOLS TRANSPORTED
294	FY 2015 LOCATION		**INITIAL LEVIES ARE REDUCED TO**		BY DISTRICT
	EQUITY REVENUE		MAKE THE REFER AID GUARANTEE	320	CHARTER ALT ATTENDANCE
	(FY 2015 GEN ED REV		REVENUE-NEUTRAL. LEVY COMPONENTS		ADJUST = (145)X(318)
	REPORT LINE 198) 484,542.96		ARE REDUCED IN THE FOLLOWING ORDER:		+\$223X(319) =
295	FY 2015 COMBINED REVENUE	306	TIER 1 LOR LEVY	321	2026-27 RES PU ATTENDING
	= (293)+(294) = 1,044,612.91	307	TIER 1 REF LEVY		MN STATE ACADEMIES
296	FY 2015 REFERENDUM	308	TIER 2 REF LEVY	322	MN STATE ACADEMIES
	EQUALIZATION PLUS	309	UNEQL REF LEVY		ALT ATTENDANCE ADJ
	HOLD HARMLESS AID				= -(100)X(321) =
	(FY 2015 GENERAL		**LOCAL OPT AID & LEVY SUMMARY**	323	ALT ATTEND ADJUST
	EDUC REVENUE REPORT,		AFTER REF AID GUARANTEE		TO AID
	LINES 276 & 287) 257,202.30				= (320)+(322) =
		310	TIER 1 LOR LEVY		
			= (286)-(306) = 269,266.90		
		238	TIER 2 LOR LEVY		
			= (238) = 401,697.60		

REEMPLOYMENT INSURANCE LEVY		***FY2026 CAREER & TECH CONT***		***CAPITAL RELATED LEVY LIMITS***	
362	EST FY2026 EXPEND	12,000.00	378	LAST YEAR REVENUE (FY2025 CTE AID REPORT, LINE 11)	70,445.36
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362) =	12,000.00	379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	70,445.36
SAFE SCHOOLS LEVY					
364	SAFE SCH LVY REQUEST?	YES	380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	86,450.00
57	2026-27 ADJ PU (EST)	947.40			
365	SAFE SCH LEVY LIMIT = \$36X(57) =	34,106.40	381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	
SAFE SCHOOLS INTERMEDIATE LEVY					
366	SAFE SCH INTERMEDIATE LEVY REQUEST?	NO	382	CAREER TECH REVENUE = (380)+(381) =	86,450.00
367	INTERMEDIATE LEVY ALLOWANCE <= \$15		29	2023 ANTC	17,319,892
			56	2025-26 ADJ PU (EST)	963.60
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =		383	FY2026 ANTC/ADJ PU = (29)/(56) =	17,974.15
JUDGMENT LEVY					
369	DISTRICT JUDGMENTS		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	1.00000000
370	INTERMED JUDGMENTS		385	CAREER TECH LEVY LIMIT = (382)X(384) =	86,450.00
371	JUDGMENT LIMIT = (369)+(370) =		386	EST CAREER TECH AID = (382)-(385) =	
ICE ARENA LEVY					
372	FY2025 NET OPR COSTS		**ANNUAL OTHER POSTEMPLOYMENT**		
373	ICE ARENA LEVY LIMIT = 100% OF (372) =		BENEFITS (OPEB)		
			387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2025 EXPENSES PAID	93,421.00
FY2026 CAREER & TECHNICAL					
374	SHARE OF FY2026 EST COOPERATIVE BUDGET		388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
375	FY2026 ESTIMATED DISTRICT BUDGET	247,000.00	389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	93,421.00
376	FY2026 EST BUDGET = (374)+(375) =	247,000.00			
377	PRELIMINARY REVENUE = .35X(376) =	86,450.00			

LONG TERM FAC MAINT REV (LTFM)	
400	LTFM PLAN APPROVAL STATUS APPROVED
INITIAL LTFM REVENUE	
57	2026-27 ADJ PU (EST) 947.40
401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 62.65
402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 = 1.00000000
403	INITIAL LTFM REVENUE = \$380X(57)X(402) = 360,012.00
ADDITIONAL LTFM REVENUE	
FOR QUALIFIED H&S PROJECTS > \$100,000	
766	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B
404	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
770	NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K
405	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K
406	NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K
407	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405)+(766) +(767)+(770)+(406) =

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) 997.36
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) = 13,135.67
409	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(407) +(408)+(768) = 360,012.00	416	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	STATEWIDE ANTC/APU 13,658.23
	OLD LAW HEALTH & SAFETY (H&S)	417	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 60,633.60	427	LTFM EQUAL FACTOR = 125.5% OF (426) = 17,141.08
410	OLD LAW HEALTH & SAFETY REVENUE = FY2027 ESTIMATED H&S COST = 75,429.00	418	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (410)+(415)+(417) = 136,062.60	428	LTFM LEVY RATIO = LSR OF 1 OR (425)/(427) = .76632686
411	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2027	419	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (409) OR (418) = 360,012.00	429	LTFM AID RATIO = 1-(428) = .23367314
412	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	430	LTFM INITIAL EQUAL AID = (424)X(429) = 84,125.13
413	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (411)+(412) =	421	DISTRICT LTFM REVENUE = (419)-(420) = 360,012.00	431	LTFM INITIAL EQUALIZED LEVY = (424)-(430) = 275,886.87
406	NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K	422	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	432	2015 TOTAL ALT FAC GRANDFATHER AID
765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	423	TOTAL LTFM REVENUE = (421)+(422) = 360,012.00	433	TOTAL LTFM EQUAL AID = GREATER OF (430) OR (432) = 84,125.13
766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	424	LTFM EQUALIZED REVENUE = LSR OF (419), (421), OR \$380X(57) = 360,012.00	434	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (424)-(433) = 275,886.87
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	35	2024 AG MODIFIED ANTC FOR LTFM REVENUE 13,100,994	435	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) =
414	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (416) = NO THEN (769), ELSE 0 =			436	TOTAL LTFM LEVY = (434)+(435) = 275,886.87
768	NET LTFM REQ DEBT SERVICE FOR VPK			**DEBT SERV PORTION OF LTFM REV**	
770	NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K			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 300,000.00	462	**ADMINISTRATIVE SPACE** FY2026 JOINT
771	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) + (768)+(769)+(770) =	449	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DIST X 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) 300,000.00		**INSTRUCTIONAL/STORAGE**
429	LTFM AID RATIO .23367314	451	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992	464	FY2026 JOINT
438	LTFM DEBT INITIAL EQUAL AID = (437)X(429) =	452	LAST YEAR TO CERTIFY = (451)+7 YEARS = 1999	465	FY2027 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) 300,000.00	466	**EXCESS FUNDS CAP LEASE** FY2026 JOINT
440	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437)-(439) =	454	CERT LEVY PAY 2025	467	FY2027 JOINT
441	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (771)-(439)-(440) =	455	TOTAL CERTIFIED LEVY = (453)+(454) = 300,000.00	468	TOT INTERMEDIATE CAPITALIZED = SUM[(462) TO (465)] - (466)-(467) =
		456	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455) =	469	TOT INTERMEDIATE LEASE COSTS = (461)+(468) =
			LEASE LEVY LIMITATION	57	2026-27 ADJ PU (EST) 947.40
	GEN FUND PORTION OF LTFM REV		DISTRICT'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTRICTS 287, 288, 916 AND 917	470	INTERMEDIATE PUPIL UNIT MAX LIMIT = \$65X(57) =
423	TOTAL LTFM REVENUE 360,012.00			471	INTERMEDIATE LEASE LIMIT = LSR (469) OR (470) =
442	TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) = 360,012.00			472	INTERMEDIATE CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469)-(471) =
443	LTFM GEN FUND EQUAL REV = (424)-(437) = 360,012.00				**APPROVED REG OPERATING LEASES**
444	LTFM GEN FUND EQUAL AID = (433)-(439) = 84,125.13				**ADMINISTRATIVE SPACE**
445	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) = 275,886.87	457	FY2026 JOINT	473	FY2026 NONJOINT
446	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) =	458	FY2027 JOINT	474	FY2027 NONJOINT
447	TOTAL GEN FUND LTFM LEVY = (445)+(446) = 275,886.87				**INSTRUCTIONAL/STORAGE**
		459	FY2026 JOINT	475	FY2026 NONJOINT
		460	FY2027 JOINT	476	FY2027 NONJOINT
		461	TOT INTERMEDIATE OPERATING = (457) TO (460) =	477	REG OPERATING LEASES = SUM (473) TO (476)=

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) 7,704
479	FY2027 NONJOINT	497	OPERATING DEBT	601	GTR OF (600) OR 1,335 7,704
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 = \$6.35X(601) = 48,920.40
481	FY2027 NONJOINT	501	ADMIN DISTRICT	605	FY2027 YOUTH SERVICE REV = \$1.00X(601) = 7,704.00
EXCESS FUNDS CAP LEASE		502	SWIMMING POOL	606	FY2027 AFTER SCHOOL REVENUE = \$1.85X(601) NOT TO EXCEED 10,000 AND \$0.43XPOPULATION IN EXCESS OF 10,000 = 14,252.40
482	FY2026 NONJOINT	503	TREE GROWTH	607	FY2027 COMMUNITY EDUCATION REVENUE = (604)+(605)+(606) = 70,876.80
483	FY2027 NONJOINT	504	CONSOLIDATION/ RETIREMENT	30	2024 ANTC 16,743,065
484	REG CAPITALIZED LEASES = [SUM (478) TO (481)] -[(482)+(483)] =	505	ECON DEVELOP ABATE	608	STANDARD COMM ED LEVY = 0.003128X(30) = 52,372.31
485	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (472)+(477)+(484) =	506	OTHER GENERAL (MEMO)	609	COMM ED LEVY LIMIT = LSR (607) OR (608) = 52,372.31
57	2026-27 ADJ PU (EST) 947.40	507	SUBTOTAL, OTHER INITIAL GENERAL LEVIES = (495) TO (505) =	610	FY2027 EST GROSS COMM ED AID = (607)-(609) = 18,504.49
486	REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 200,848.80	508	**INITIAL GENERAL FUND LEVY**	**EARLY CHILD FAMILY EDUCATION**	
487	COMM APPROVED LIMIT	509	GENERAL RMV VOTER APPROVED = (316) = 274,831.27	FY2025 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY2027	
488	REGULAR MAX LIMIT = GTR OF (486) OR (487) = 200,848.80	510	GENERAL RMV OTHER = (311)+(242) +(245) = 831,037.20	611	DIST PLANS TO LEVY FOR FY2027 ECFE REVENUE? YES
489	REGULAR LEASE LIMIT = LSR OF (485) OR (488) =	511	GENERAL NTC VOTER APPROVED = (493)	612	ECFE ANNUAL REPORT SUBMITTED? YES
490	TOTAL LEASE LEVY LIMIT = (471)+(489) =	512	GENERAL NTC OTHER = (337)+(359)+(363) +(365)+(368)+(371) +(373)+(385)+(389) +(494)-(493)+(506) = 673,460.26	613	POPULATION UNDER FIVE YEARS OF AGE 468
INITIAL CAPITAL RELATED LEVIES		513	TOTAL INITIAL GENERAL LEVY LIMITATION = (507)+(508)+(509) +(510) = 1,779,328.73	614	GTR OF 150 OR (613) = 468
232	OPERATING CAPITAL 171,595.99	514		615	ECFE ALLOWANCE = 0.023X(100) = 177.22
447	LT FAC MAINTENANCE 275,886.87				
456	DISABLED ACCESS				
490	LEASE LEVY				
491	COOP BLDG REPAIR				
492	OTHER CAPITAL (MEMO)				
493	CAP PROJECTS REFER				
494	CAPITAL RELATED LIMITS = (232)+(447)+(456) +(490)+(491)+(492) +(493) = 447,482.86				

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	82,938.96	630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.005 = (30)X0.00005 =	837.15
30	2024 ANTC	16,743,065	631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	837.15
617	ECFE TAX RATE	.00177098	632	ADULTS WITH DISABILITIES AID = (629)-(631) =	1,782.21
618	= (617)X(30) =	29,651.63	**SCHOOL-AGE CARE**		
619	EARLY CHILD LEVY LIMIT = LESSER OF (616) OR (618) =	29,651.63	633	FY2027 SCHOOL-AGE CARE REVENUE (FY2027 EST COST)	6,000.00
620	EST FY2027 EARLY CHILD AID = (616)-(619) =	53,287.33	30	2024 ANTC	16,743,065
HOME VISITING LIMIT			46	2026-27 RES PU (EST)	1,087.20
621	DIST PLANS TO LEVY FOR FY2027 HOME VISIT? YES		634	ANTC/RES PU = (30)/(46) =	15,400.17
622	HOME VISITING REVENUE IF (621) = YES AND (618) > \$0, = \$3.00X(613), ELSE = \$0	1,404.00	635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 =	1.00000000
230	FY2027 ANTC/ADJ PU	17,672.65	636	FY2027 SCHOOL-AGE CARE LIMIT = (633)X(635) =	6,000.00
623	HOME VISIT LEVY RATIO = LESSER OF 1 OR (230)/\$17,250 =	1.00000000	637	FY2027 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =	
624	FY2027 HOME VISIT LIMIT = (622)X(623) =	1,404.00	**COMMUNITY SERVICE SUMMARY**		
625	FY2027 EST HOME VISIT AID = (622)-(624) =		638	OTHER COMM ED (MEMO)	
ADULTS WITH DISABILITIES			639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	90,265.09
626	ADULTS WITH DISABILITIES REQUEST? YES		639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	90,265.09
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =	2,619.36	639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	90,265.09
628	FY 23 ADULTS WITH DISABILITIES REVENUE		639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	90,265.09
629	TOTAL REVENUE, = GREATER OF (627) OR (628) =	2,619.36	639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	90,265.09
			700	ALT FAC REGULAR REQ DEBT SERV LEVY	
			701	ALT FAC/H&S REQ DEBT SERV LEVY	
			702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	
			703	NEW LTFM REQ DEBT SERVICE FOR VPK	
			704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	
			705	NEW LTFM REQ DEBT FOR ALL ROOF PROJECTS	
			706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704)+(705) =	
			707	NATURAL DISASTER REQ DEBT SERV LEVY	
			707	NATURAL DISASTER REQ DEBT SERV LEVY	
			708	TACONITE BONDS REQ DEBT SERV LEVY	
			709	TAC FUNDING FOR BONDS (NOT IRRRB)	
			710	TAC ADJ TO REQ = (709) OR [(709)X1.05] =	
			711	NET REQUIRED DEBT SERVICE LEVY TACONITE = (708)-(710) =	
			712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2025	3,699,820.00

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) = 3,699,820.00	744	FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) -(741)-(742)-(743)] = 154,523.90
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2025	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 3,699,820.00	745	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 3,699,820.00	30	2024 ANTC 16,743,065	746	APPROVED DEBT EXCESS TO BE RETAINED
	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	747	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	732	MAX EFFORT DEBT SERV LEVY = (30)X(731) =	748	CERTIFIED DEBT EXCESS = GTR OF 0 OR (744) -(745)-(746)+(747) = 154,523.90
717	NON-VOTER BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	733	DEBT EQUAL REVENUE BASE = GTR OF ZERO OR [(715)-(732)] = 3,699,820.00	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) = 154,523.90
	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) = 3,699,820.00
	NON-VOTER APPR INELIG BONDS	736	JUNE 2024 FUND 7-425 BAL FOR BOND REFUND	752	DEBT EXCESS RATIO = LSR 1 OR (750)/(751) = .04176525
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) = 154,523.91
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 (FOR DEBT EXCESS) 477,494.63	756	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(752) =
724	JUDGMENT	741	PAY 24 DEBT EXCESS LEVY REDUCTION 31,818.25	757	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(752) =
725	OTHER NON-VOTER	742	PAY 25 DEBT EXCESS LEVY REDUCTION 106,161.48	758	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) =
726	INELG LEASE PURCHASE	743	5% OF PAY 26 REQ DEBT SERV LEVY = (729)X5% = 184,991.00		

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 3,699,820.00
		439	LTFM DEBT EQUAL AID	753	DEBT EXCESS FOR ELIG REQUIRED DEBT 154,523.91
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		
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(750)-(751)] =	772	LTFM DEBT LEVY LIMIT (440)+ (441)+(754)+(755)+(756)+ (757)+(758)+(759) =	783	FY2027 GROSS DEBT EQUALIZATION REVENUE = (733)-(753)+(782) = 3,545,296.09
			***NATURAL DISASTER DEBT EQUAL**		
	***NET DEBT EXCESS SUMMARY**	30	2024 ANTC 16,743,065	30	2024 ANTC 16,743,065
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(752) = 154,523.91	773	TEN PERCENT ANTC = 0.10X(30) = 1,674,306	784	= 0.1050X(30) = 1,758,021.83
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (750)-(761)-(762) =	707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	785	MAX UNEQ LOCAL EFFORT = 0.1574X(30) = 2,635,358.43
764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 154,523.91	774	FY2027 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707)-(773)] =	786	FY2027 NET DEBT EQ REV = GTR OF 0 OR [(783)-(785)] = 909,937.66
	LONG TERM FACILITIES MAINT AID	54	2023-24 ADJ PU (ACT) 997.36	787	PRELIM TIER 1 EQU REV = LSR (786) OR (784) = 909,937.66
765	NET ALT FAC REG DEBT = (700)-(754) =	775	FY2024 ANTC PER APU = (30)/(54) = 16,787.38	788	PRELIM TIER 2 EQU REV = (786)-(787) =
766	NET ALT FAC/H&S DEBT = (701)-(755) =	776	STATEWIDE AVE ANTC INC PER APU 14,626.35	732	MAXIMUM EFFORT DEBT SERVICE LEVY
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(756) =	777	DISASTER EQUAL FACTOR = 300% OF (776) = 43,879.05	789	MAX EFFORT TIER 1 REV
768	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(757) =	778	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (775)/(777) = .38258303	790	MIN TIER 2 REV FOR MAX EFFORT = GTR OF ZERO OR (783)-(732) =
769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(758) =	779	DISASTER AID RATIO = 1-(778) = .61741697	791	TIER 1 EQUAL REV = GTR OF (787) OR (789) = 909,937.66
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =	780	DISASTER DEBT EQUAL AID = (774)X(779) =	792	TIER 2 EQUAL REV = GTR OF (788) OR (790) =
771	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769)+(770) =	781	DISASTER LEVY LIMIT = (707)-(780) =	54	2023-24 ADJ PU (ACT) 997.36
				793	2024 ANTC /ADJ APU = (30)/(54) = 16,787.38
				794	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (793)/[GTR OF \$4,430 OR 55.33% OF (776)] = 1.00000000
				795	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (793)/[GTR OF \$8,000 OR 100% OF (776)] = 1.00000000

DEBT EQUALIZATION AID CONT

ADJ TO GDS LIM FOR IRRRB ALLO

FUND 47 DEBT BALANCE

796 TIER 1 DEBT EQU AID
RATIO = 1-(794) =

797 TIER 2 DEBT EQU AID
RATIO = 1-(795) =

798 TIER 1 DEBT AID
= (791)X(796) =

799 TIER 2 DEBT AID
= (792)X(797) =

800 TOTAL DEBT EQ AID
= (798)+(799) =

801 NON VOTER DEBT AID
= (800)X(713)/(715) =

802 VOTER APPR DEBT AID
= (800)-(801) =

810 DEBT EQUAL AID ELIG,
NON VOTER APPROVED
=GTR OF [(713)-(801)-(808)]
OR ZERO =

811 DEBT EQUAL AID INELIG,
VOTER APPROVED
=(716)+(719) =

812 DEBT EQUAL AID INELIG,
NON VOTER APPROVED
=(717)+(727) =

772 LTFM DEBT LEVY LIMIT
NON VOTER APPROVED

781 DISASTER LEVY LIMIT
VOTER APPROVED

906 REQ DEBT SERV LEVY FOR
PENSION BONDS (MPLS)

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

908 JUNE 2024 FUND 47-425
BAL FOR BOND REFUND

909 JUNE 2024 FUND 47-460
BALANCE NONSPENDABLE

910 JUNE 2024 FUND 47-463
BALANCE UNASSIGN NEG

911 JUNE 2024 FUND 47-464
BALANCE RESTRICTED

912 JUNE 2024 FUND 47-464
BALANCE VOTER APPROV

913 JUNE 2024 FUND 47-464
BAL NON-VOTER APPROV
= (911)-(912) =

MINIMUM EST MAX EFFORT PAYMENT

INITIAL GENERAL DEBT SERVICE

732 MAX EFFORT DEBT LEVY

803 MAX EFFORT REQ LEVY
= GTR OF ZERO OR
[(729)+(925)+(926)-(706)
-(719)-(720)-(721) =

804 MINIMUM EST MAX EFFORT
PAYMENT = GTR OF 0
OR (732)-(802) =

813 INITIAL GDS LEVY LIM
VOTER APPROVED
= (809)+(811)+(781) = 3,699,820.00

814 INITIAL GDS LEVY LIM
NON VOTER APPROVED
= (810)+(812)+(772) =

815 TOTAL INITIAL GDS LEVY
LIMIT = (813)+(814) = 3,699,820.00

914 PAY 24 OPEB DEBT EXC
REDUCTION NON-VOTER

915 PAY 25 OPEB DEBT EXC
REDUCTION NON-VOTER

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

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

ADJUSTMENT TO GDS LIMIT
FOR IRRRB ALLOCATION

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

805 FY2027 IRRRB FUNDING
FOR VOTER-APPR BONDS

806 PAY 26 IRRRB ADJUSTMENT
FOR VOTER-APPROV BONDS
= - ((805)X1.05) =

807 FY2027 IRRRB FUNDING
FOR NON-VOTER BONDS

808 PAY 26 IRRRB ADJUSTMENT
FOR NON-VOTER BONDS
= - ((807)X1.05) =

809 DEBT EQUAL AID ELIG,
VOTER APPROVED
= GTR OF ZERO OR
[(711)+(712)+(714)
+(804)-(802)-(806)] = 3,699,820.00

900 LEVY BONDS IRREV TRUST
VOTER APPROVED

901 LEVY BONDS REVOC TRUST
VOTER APPROVED

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

903 LEVY BONDS IRREV TRUST
NON-VOTER APPROVED

904 LEVY BONDS REVOC TRUST
NON-VOTER APPROVED

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

918 RETAIN FOR CAP LOAN
REPAYMENT NON-VOTER

919 APPROV DEBT EXCESS TO
BE RETAINED NON-VOTER

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

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

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

FUND 47 DEBT BALANCE CONT		***LOR TIER 1 LEVY ADJ CONT***		***FY2026 TRANSITION LEVY ADJUST***	
923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)	1020	FY2026 TRANSITION LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 213) 13,544.00
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)	1021	24 PAY 25 LIMIT 13,543.99
				1022	24 PAY 25 LEVY 13,543.99
925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	24 PAY 25 LIMIT 263,253.63	1023	FY2026 TRANSITION LEVY ADJUSTMENT = ((1020)-(1021)) = .01
		1008	24 PAY 25 LEVY 263,253.63		
		1009	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1005) +(1006)+(1007) = 263,253.63		
926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1010	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1005) +(1006)+(1008) = 263,253.63	1024	FY2026 1ST TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 242) 279,443.70
		1011	FY2026 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) =	1025	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 280)
	LEVY LIMITATION ADJUSTMENTS IN GENERAL, IF WE HAVE: A FINAL LEVY AUTHORITY B PREVIOUSLY CALCULATED AUTHORITY C CERTIFIED LEVY BASED ON (B) D LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO		**FY2026 LOR TIER 2** LEVY ADJUSTMENT	1026	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 307)
		1012	FY2026 LOR TIER 2 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 202) 408,439.20	1027	24 PAY 25 LIMIT 279,443.70
				1028	24 PAY 25 LEVY 279,443.70
	GENERAL FUND ADJUSTMENTS	1013	24 PAY 25 LIMIT 408,439.20	1029	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) = 279,443.70
	FY2026 OPERATING CAPITAL LEVY ADJUSTMENT	1014	24 PAY 25 LEVY 408,439.20		
1000	FY2026 OPER CAP LEVY AUTH (FROM FY2026 GENERAL EDUC REV REPORT, LINE 197) 177,507.74	1015	FY2026 LOR TIER 2 LEVY ADJUSTMENT	1030	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) = 279,443.70
1001	24 PAY 25 LIMIT 177,326.31		**FY2026 EQUITY LEVY ADJUSTMENT**		
1002	24 PAY 25 LEVY 177,326.31	1016	FY2026 EQUITY LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 205) 148,191.66	1031	FY2026 1ST TIER VTR REF LEVY ADJUSTMENT
1003	FY2026 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1001)) = 181.43	1017	24 PAY 25 LIMIT 148,468.61		
		1018	24 PAY 25 LEVY 148,468.61		
	FY2026 LOR TIER 1 LEVY ADJUST	1019	FY2026 EQUITY LEVY ADJUSTMENT = ((1016)-(1018)) = 276.95-		
1004	FY2026 LOR TIER 1 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 185) 263,253.63				

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	24 PAY 25 LEVY
				1068	FY2026 INTEGRATION ADJUSTMENT LIMIT

FY2026 ALT TEACHER COMP ADJ		***FY2025 LTFM EQUAL LVMY 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	289,596.65	1103	FY2024 LOC OPT TIER 1 AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 209)	193,654.65	
		1084	23 PAY 24 LEVY	289,596.65				
		1085	TOTAL ADJUSTMENT = (1082)-(1084) =	1,367.91-				
1070	24 PAY 25 LIMIT				1104	22 PAY 23 LIMIT	188,029.29	
1071	24 PAY 25 LEVY				1105	22 PAY 23 LEVY	188,029.29	
1072	FY2026 ALT TEACH COMP LEVY ADJUSTMENT	1086	24 PAY 25 ADJ LIMIT	1,367.91-	1106	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	5,625.36	
		1087	24 PAY 25 ADJ LEVY	1,367.91-				
		1088	FY2025 LTFM EQUALIZED LEVY ADJUST		1107	23 PAY 24 ADJ LIMIT	3,934.35	
FY26 & FY25 CAPITAL RELATED ADJ					1108	23 PAY 24 ADJ LEVY	3,934.35	
FY2026 LTFM EQUAL LEVY ADJ		**FY2025 LTFM UNEQUAL LEVY ADJ**						
1073	FY2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 63)	297,430.91	1089	FY2025 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2025 WEBSITE REPORT, LINE 64)	1109	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) =	1,691.01	
1074	24 PAY 25 LIMIT	297,432.34						
1075	24 PAY 25 LEVY	297,432.34	1090	23 PAY 24 LIMIT		**FY2024 LOR TIER 2 LEVY ADJUST**		
			1091	23 PAY 24 LEVY	1110	FY2024 LOC OPT LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 211)	422,880.64	
1076	FY2026 LTFM EQUALIZED LEVY ADJUST = (1073)-(1075) =	1.43-	1092	TOTAL ADJUSTMENT				
			1093	24 PAY 25 ADJ LIMIT	1111	22 PAY 23 LIMIT	414,587.20	
			1094	24 PAY 25 ADJ LEVY	1112	22 PAY 23 LEVY	414,587.20	
			1095	FY2025 LTFM UNEQUALIZED LEVY ADJUST				
1077	FY2026 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 64)				1113	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1110) - (1111)) =	8,293.44	
					1114	23 PAY 24 ADJ LIMIT	678.40	
1078	24 PAY 25 LIMIT				1115	23 PAY 24 ADJ LEVY	678.40	
1079	24 PAY 25 LEVY							
					1116	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1114)) =	7,615.04	
1080	FY2026 LTFM UNEQUALIZED LEVY ADJUST		1096	FY2024 OPER CAP LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 190)	125,221.57			
			1097	22 PAY 23 LIMIT	124,911.94			
			1098	22 PAY 23 LEVY	124,911.94			
	FY2026 HEALTH & SAFETY					**FY2024 EQUITY LEVY ADJUSTMENT**		
1081	FY2026 HEALTH AND SAFETY REBATES ADJUST		1099	TOTAL ADJUST TO PAY 23 OPER CAP LEVY AUTH = ((1096)-(1097)) =	309.63	1117	FY2024 EQUITY LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 214)	152,571.15
			1100	23 PAY 24 ADJ LIMIT	181.54	1118	22 PAY 23 LIMIT	148,833.38
			1101	23 PAY 24 ADJ LEVY	181.54	1119	22 PAY 23 LEVY	148,833.38
1082	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63)	288,228.74	1102	FY2024 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	128.09	1120	TOTAL ADJUST TO PAY 23 EQUITY LEVY AUTH = ((1117)-(1118)) =	3,737.77

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	953.61	1138	FY2024 2ND TIER REF LEVY AUTH	1152	FY2024 ALLOC OF TBRA
1122	23 PAY 24 ADJ LEVY	953.61		(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)) =	2,784.16		(FROM PAY 24 LEVY	1153	PAY 23 ALLOC OF TBRA
				REPORT, LINE 1037)		TO VOTER-APPR REF LEVY
			1140	PAY 23 LEVY BEFORE		(FROM PAY 23 LEVY RPT,
				TBRA AND HOLD HARM ADJ		LINES 277 TO 279)
1124	FY2024 TRANSITION LEVY AUTH			(FROM PAY 24 LEVY	1154	FY2024 TBRA ALLOC TOT ADJ
	(FROM FY2024 GENED			REPORT, LINE 1038)		= (1153)-(1152) =
	REV RPT, LINE 222)	14,022.88	1141	TOTAL ADJUST TO PAY 23	1155	23 PAY 24 ADJ LIMIT
1125	22 PAY 23 LIMIT	13,747.86		2ND TIER REF LEVY AUTH	1156	23 PAY 24 ADJ LEVY
1126	22 PAY 23 LEVY	13,747.86			1157	FY2024 TBRA ALLOC LVY ADJ
1127	TOTAL ADJUST TO PAY 23		1142	23 PAY 24 ADJ LIMIT		
	TRANSITION LEVY AUTH		1143	23 PAY 24 ADJ LEVY		
	= ((1124)-(1125)) =	275.02	1144	FY2024 2ND TIER REF		**FY2024 LOR TBRA ADJUST**
1128	23 PAY 24 ADJ LIMIT	22.50		LEVY ADJUSTMENT	1158	FY2024 ALLOC OF TBRA TO LOR
1129	23 PAY 24 ADJ LEVY	22.50				TO LOR TIER 1 LEVY
1130	FY2024 TRANSITION					(FROM FY2024 GENED
	LEVY ADJUSTMENT					REV RPT, LINE 265)
	= ((1127)-(1128)) =	252.52				1159
						ALLOCATION OF TBRA
						(FROM PAY 23 LEVY RPT,
						LINE 276)
			1145	FY2024 UNEQUAL REF LEVY AUTH	1160	FY2024 ALLOCATION OF TBRA
				(FROM FY2024 GENERAL		LOR LEVY TIER 1 ADJUSTMENT
				EDUC REVENUE REPORT,		= (1158)-(1159) =
				LINE 255)	1161	23 PAY 24 ADJ LIMIT
1131	FY2024 1ST TIER REF LEVY AUTH				1162	23 PAY 24 ADJ LEVY
	(FROM FY2024 GENED		1146	PAY 23 LIMIT BEFORE		
	REV RPT, LINE 254)	289,324.16		TBRA AND HOLD HARM ADJ	1163	FY2024 LOR TIER 1 TBRA LVY ADJ
1132	PAY 23 LIMIT BEFORE			(FROM PAY 24 LEVY		
	TBRA AND HOLD HARM ADJ			REPORT, LINE 1045)		
	(FROM PAY 24 LEVY		1147	PAY 23 LEVY BEFORE		
	REPORT, LINE 1029)	282,186.75		TBRA AND HOLD HARM ADJ		
1133	PAY 23 LEVY BEFORE			(FROM PAY 24 LEVY		
	TBRA AND HOLD HARM ADJ			REPORT, LINE 1046)		
	(FROM PAY 24 LEVY		1148	TOTAL ADJUST TO PAY 23		**FY2024 REFERENDUM HOLD HARM**
	REPORT, LINE 1030)	282,186.75		UNEQUAL REF LEVY AUTH	1164	FY2024 ALLOC OF HOLD HARM
1134	TOTAL ADJUST TO PAY 23					(FROM FY2024 GENED REV RPT
	1ST TIER REF LEVY AUTH		1149	23 PAY 24 ADJ LIMIT		LINES 294 TO 296)
	= ((1131)-(1132)) =	7,137.41	1150	23 PAY 24 ADJ LEVY	1165	PAY 23 HOLD HARM ALLOC
1135	23 PAY 24 ADJ LIMIT	1,927.40				(FROM PAY 23 LEVY RPT,
1136	23 PAY 24 ADJ LEVY	1,927.40	1151	FY2024 UNEQUAL REF		LINES 304 TO 306)
				LEVY ADJUSTMENT	1166	FY2024 HOLD HARM TOTAL
1137	FY2024 1ST TIER REF					= (1165)-(1164) =
	LEVY ADJUSTMENT					
	= ((1134)-(1135)) =	5,210.01				

FY2024 REF HOLD HARM CONT			***FY2024 REEMPLOYMENT ADJUSTMENT***			***FY2024 ALT TEACHER ADJ CONT***		
1167	23 PAY 24 ADJ LIMIT		1185	23 PAY 24 LIMIT	12,000.00	1202	23 PAY 24 ADJ LIMIT	
1168	23 PAY 24 ADJ LEVY		1186	23 PAY 24 LEVY	12,000.00	1203	23 PAY 24 ADJ LEVY	
1169	FY2024 HOLD HARM ALLOC		1187	FY2024 REEMPLOY ADJUST = ((1184)-(1185)) =	5,095.04	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)	284,482.55
1171	PAY 23 TIER 1 HOLD HARMLESS LEVY (FROM PAY 23 LEVY RPT, LINES 303)		54	2023-24 ADJ PU (ACT)	997.36	1189	FY2024 SAFE SCHOOLS AUTH \$36X(54) =	35,904.96
1172	FY2024 LOR TIER 1 HOLD HARM ADJ		1190	22 PAY 23 LIMIT	35,200.80	1206	22 PAY 23 LIMIT	278,884.84
1173	23 PAY 24 ADJ LIMIT		1191	22 PAY 23 LEVY	35,200.80	1207	22 PAY 23 LEVY	278,884.84
1174	23 PAY 24 ADJ LEVY		1192	FY2024 SAFE SCH ADJUST = ((1189)-(1190)) =	704.16	1208	TOTAL ADJUSTMENT = (1205)-(1206) =	5,597.71
1175	FY2023 TIER 1 HOLD HARM ADJUSTMENT		1193	SAFE SCH INTERMEDIATE LEVY ALLOW		1209	23 PAY 24 ADJ LIMIT	474.88
FY2024 INTEGRATION ADJUSTMENT			54	2023-24 ADJ PU (ACT)	997.36	1210	23 PAY 24 ADJ LEVY	474.88
1176	FY2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)		1194	FY2024 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =		1211	24 PAY 25 ADJ LIMIT	
1177	22 PAY 23 LIMIT		1195	22 PAY 23 LIMIT		1212	24 PAY 25 ADJ LEVY	
1178	22 PAY 23 LEVY		1196	22 PAY 23 LEVY		1213	FY2024 EQUAL LIMIT ADJUST = (1209)+(1211) =	474.88
1179	TOTAL ADJUSTMENT		1197	FY2024 SAFE SCHOOLS INTERMEDIATE ADJUST		1214	FY2024 EQUAL LEVY ADJUST = (1210)+(1212) =	474.88
1180	23 PAY 24 ADJ LIMIT		**FY2024 ALTERNATE TEACHER** COMPENSATION LEVY ADJUST			1215	FY2024 LTFM EQUALIZED LEVY ADJUST = (1208)-(1213) =	5,122.83
1181	23 PAY 24 ADJ LEVY		1182	FY2024 ALT COMP LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 335)		**FY2024 LTFM UNEQUAL LEVY ADJ**		
1183	FY2024 EXPEND ACTUAL	17,095.04	1199	22 PAY 23 LIMIT		1216	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)	
1184	REEMPLOY LEVY AUTH = 100% OF (1183) =	17,095.04	1200	22 PAY 23 LEVY		1217	22 PAY 23 LIMIT	
			1201	TOTAL ADJUST TO PAY 23 ALT COMP LEVY AUTH		1218	22 PAY 23 LEVY	
						1219	TOTAL ADJUSTMENT	
						1220	23 PAY 24 ADJ LIMIT	
						1221	23 PAY 24 ADJ LEVY	
						1222	24 PAY 25 ADJ LIMIT	
						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	181.43	1334	TOTAL OTHER ADJUST	1346	TOTAL GENERAL LEVY
1102	FY2024 OPER CAP ADJ	128.09		GEN OTHER RMV = (1331)		LIMITATION ADJUSTMENT
1076	FY2026 LTFM EQ ADJ	1.43-		+(1332)+(1333) =		= (1342)+(1343)
1080	FY2026 LTFM UNEQ ADJ					+(1344)+(1345) =
1081	FY2026 H&S REBATES		1335	SCH TAX ADJUSTMENT		15,727.05
1088	FY2025 LTFM EQ ADJ			(FROM STR ADJUST		
1095	FY2025 LTFM UNEQ ADJ			REPORT, LINE 23)		**COMMUNITY SERVICE FUND ADJUST**
1215	FY2024 LTFM EQ ADJ	5,122.83				**FY2026 EARLY CHILD FAMILY ADJ**
1226	FY2024 LTFM UNEQ ADJ		1336	OTHER ADJUST, GEN NTC		
1322	PAY 23 LEASE LEVY ADJ	19,230.98-		VOTER APPROVED (MEMO)		
1323	LEASE LEVY ADJ (MEMO)	25,211.25			1400	FY2026 REVISED ECFE LEVY
1324	OTHER CEX ADJ (MEMO)		1337	TOTAL OTHER ADJUST		AUTH (FROM FY2026 ECFE AID
				GEN NTC VOTER APPR		REPORT, LINE 1.7)=
				= (1335)+(1336) =		31,192.21
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)+	11,411.19		REPORT, LINE 28)		= ((1400)-(1402)) =
	(1322)+(1323)+(1324)=					3,431.47-
			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**		1,005.02
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)		2.65-
	VOTER APPROVED (MEMO)	5,210.01		+(1169)+(1330) =		**FY2024 SCHOOL-AGE CARE**
1330	TOTAL OTHER ADJUST		1343	GENERAL RMV OTHER	1408	FY2024 AUTHORITY (FROM
	GEN RMV VOTER APPR			= (1011)+(1015)+(1019)		UFARS EXPENDITURES)
	= (1328)+(1329) =			+(1023)+(1055)+(1064)	1409	22 PAY 23 LIMIT
1331	MAINT PU VAR (MEMO)			+(1109)+(1116)+(1123)	1410	22 PAY 23 LEVY
				+(1130)+(1163)+(1175)		6,000.00
				+(1334) =		6,000.00
				12,065.79	1411	FY2024 SCH-AGE CARE
	OTHER GENERAL LIMITATION ADJ		1344	GENERAL NTC VOTER		ADJUSTMENT
1332	SCH TAX ADJUSTMENT			= (1337) =		= ((1408)-(1409)) =
	(FROM STR ADJUST		1345	GENERAL NTC OTHER		2,345.63
	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)=		
				1,548.75-		

COMMUNITY SERVICE ADJUST		***FY2025 LTFM DEBT LEVY ADJUST***		***OTH POSTEMPLOYMENT BENE (OPEB)*** & PENSION DEBT SERVICE ADJUSTMENTS	
1412	**ADULTS W/DISABILITIES** ADJUST	1709	FY2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2025 RPT, LINE 59)	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) =	1713	24 PAY 25 ADJ LIMIT	1903	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(921)OR(924)]X-1 =
	1,088.49-	1714	24 PAY 25 ADJ LEVY		
		1715	FY2025 LTFM DEBT LEVY ADJ = (1712)-(1713) =	1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR
GENERAL DEBT SERVICE ADJUST		**FY2024 LTFM DEBT LEVY ADJUST**		1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762)X-1 =	1716	FY2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2024 RPT, LINE 59)		
	154,523.91-	1717	22 PAY 23 LIMIT		
1701	OTHER ADJUST (MEMO) VOTER APPROVED	1718	22 PAY 23 LEVY		**ABATEMENT ADJUSTMENTS**
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	1719	TOTAL ADJUSTMENT = (1716)-(1717) =		**INITIAL ABATEMENT LEVY ADJUST**
	154,523.91-	1720	23 PAY 24 ADJ LIMIT	2000	SCHOOL TAXES ABATED IN 2024
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763)X-1 =	1721	23 PAY 24 ADJ LEVY		1,010.15-
		1722	24 PAY 25 ADJ LIMIT	2001	SCHOOL TAXES ADDED IN 2024
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1723	24 PAY 25 ADJ LEVY		315.41
		1724	FY2024 DEBT LIMIT ADJUST = (1720)+(1722) =	2002	NET CHANGE IN SCHOOL TAXES = (2000)+(2001) =
					694.74-
				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) =		694.74
		1726	FY2024 LTFM DEBT LEVY ADJ = (1719)-(1724) =	2023	FY2026 ABATEMENT AID
1706	24 PAY 25 LIMIT				57.33
1707	24 PAY 25 LEVY	1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=	2004	INITIAL ABATEMENT LEVY ADJ = (2003)-(2023) =
1708	FY2026 LTFM DEBT LEVY ADJ = (1705)-(1706) =				637.41
					PAY 23 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND
				2005	GENERAL
					1,670,565.56
				2006	COMMUNITY SERVICE
					103,179.16
				2007	GENERAL DEBT SERVICE
					3,485,358.03
				2008	OPEB DEBT SERVICE
				2009	TOTAL
					5,259,102.75

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) = .31765220	2029	GENERAL = (2028) -(2030) -(2031)-(2032) =	2051	GENERAL= (2043)-(2047) OR MEMO =
2011	COMMUNITY SERVICE = (2006)/(2009) = .01961916	2030	COMMUNITY SERVICE = (2028)X(2011) =	2052	COMMUNITY SERVICE = (2044)-(2048) OR MEMO =
2012	GEN DEBT SERVICE = (2007)/(2009) = .66272864	2031	GENERAL DEBT SERVICE = (2028)X(2012) =	2053	GENERAL DEBT SERVICE = (2045)-(2049) OR MEMO =
2013	OPEB DEBT SERVICE = (2008)/(2009) =	2032	OPEB DEBT SERVICE = (2028)X(2013) =	2054	OPEB DEBT SERVICE = (2046)-(2050) OR MEMO =
2014	TOTAL 1.00000000	2028	TOTAL	2055	TOTAL
ABATEMENT AID BY FUND (FROM PART III OF FY2026 ABATE AID RPT)		**FY2024 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**	
2015	GENERAL 53.34	2033	GENERAL	2056	SCHOOL TAXES ABATED
2016	COMMUNITY SERVICE 3.99	2034	COMMUNITY SERVICE	2057	IN 1ST 6 MO OF 2025 759.00-
2017	GENERAL DEBT SERVICE	2035	GENERAL DEBT SERVICE	2058	SCHOOL TAXES ADDED
2018	TOTAL 57.33	2036	OPEB DEBT SERVICE	2059	IN 1ST 6 MO OF 2025
2019	EST FY2026 ABATEMENT AID PRORATION FACTOR 1.00000000	2037	TOTAL	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057) 759.00-
PRORATED ABATEMENT AID BY FUND		**TOTAL REGULAR ABATE LEVY ADJ**		2059	TOTAL ADVANCE ABATE LEVY AUTHORITY = [GTR OF ZERO OR -1X(2058)] = 759.00
2020	GENERAL = (2019)X(2015) = 53.34	2038	GENERAL = (2024) +(2029)+(2033) = 167.35	**ADVANCE ABATEMENT AUTH BY FUND**	
2021	COMMUNITY SERVICE = (2019)X(2016) = 3.99	2039	COMMUNITY SERVICE = (2025) +(2030)+(2034)= 9.64	2060	GENERAL = (2059)-(2061) -(2062)-(2063) = 241.10
2022	GENERAL DEBT SERVICE = (2019)X(2017) =	2040	GENERAL DEBT SERVICE = (2026) +(2031)+(2035)= 460.42	2061	COMMUNITY SERVICE = (2059)X(2011) = 14.89
2023	TOTAL 57.33	2041	OPEB DEBT SERVICE = (2027) +(2032)+(2036)=	2062	GENERAL DEBT SERVICE = (2059)X(2012) = 503.01
INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		2042	TOTAL 637.41	2063	OPEB DEBT SERVICE = (2059)X(2013) =
2024	GENERAL= (2004)-(2023)- (2025)-(2026)-(2027)= 167.35	**CARRY-OVER ABATE LEVY AUTHORITY**		2059	TOTAL 759.00
2025	COMMUNITY SERVICE = [(2004)X (2011)]-(2021) = 9.64	**PAY 25 REGULAR ABATEMENT LIMIT**		**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 24 PREVIOUS ADVANCE PLUS PAY 25 ADVANCE LEVY)	
2026	GENERAL DEBT SERV DBT = [(2004)X (2012)]-(2022) = 460.42	2043	GENERAL 1,595.12	2064	GENERAL 380.97
2027	OPEB DEBT = [(2004)X (2013)] =	2044	COMMUNITY SERVICE 112.54	2065	COMMUNITY SERVICE 22.61
2004	TOTAL 637.41	2045	GENERAL DEBT SERVICE 2,021.19	2066	GENERAL DEBT SERVICE 291.14
ABATEMENT INTEREST ADJUSTMENT		2046	OPEB DEBT SERVICE	2067	OPEB DEBT SERVICE
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2024	2047	GENERAL 1,595.12	2068	TOTAL 694.72
		2048	COMMUNITY SERVICE 112.54		
		2049	GENERAL DEBT SERVICE 2,021.19		
		2050	OPEB DEBT SERVICE		

ADVANCE ABATE ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		***GEN DBT SERV INI SUMMARY CONT***		***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS	
2069	GENERAL= (2059)-(2068)-(2070) -(2071)-(2072) = 139.87-	3008	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 3,545,968.38	3020	GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE = (2061)-(2065) = 7.72-			3021	GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE = (2062)-(2066) = 211.87		**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY	3022	GEN NTC VOTER NEGATIVE OFFSET
2072	OPEB DEBT SERVICE = (2063)-(2067) =	3009	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) +(2054)+(2072) =	3023	GEN NTC OTHER NEGATIVE OFFSET
2073	TOTAL 64.28			3024	COM SERV NEGATIVE OFFSET
TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST		3010	OPEB/PENSION DEBT SERVICE OTHER = (907)+(1903)+(2041) +(2054)+(2072) =		
GEN FUND INITIAL LEVY SUMMARY				**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	
3000	GENERAL RMV VOTER APPROVED = (507)+(1342) = 280,041.28	3011	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	3025	GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3001	GENERAL RMV OTHER = (508)+(1343) = 843,102.99			3026	GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3002	GENERAL NTC VOTER APPROVED = (509)+(1344) =		**OFFSETTING ADJUSTMENTS** (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).	3027	GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3003	GENERAL NTC OTHER = (510)+(1345)+(2038) +(2051)+(2069) = 671,938.99			3028	GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 1,795,083.26		**OFFSET CARRIED FORWARD**	3029	COM SERV NET OFFSET ADJ = (3019)+(3024) =
COM SERV INITIAL LEVY SUMMARY		3012	GENERAL		
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) +(2052)+(2070) = 89,178.52	3013	GENERAL DEBT SERVICE		
		3014	OPEB/PENSION DEBT SERVICE		
GEN DBT SERV INITIAL LEVY SUMMARY			**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS		
3006	GEN DEBT SERVICE VOTER APPROVED = (813)+(1702)+(2040) +(2053)+(2071) = 3,545,968.38	3015	GEN RMV VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3000)] =		
		3016	GEN RMV OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3001)] =	3030	GDS VTR POSITIVE OFFSET = GTR OF 0 OR [-(3006)] =
3007	GEN DEBT SERVICE OTHER = (814)+(1727)+(2040) +(2053)+(2071) =	3017	GEN NTC VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3002)] =	3031	GDS OTH POSITIVE OFFSET = GTR OF 0 OR [-(3007)] =
		3018	GEN NTC OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3003)] =		
		3019	COMM SRV POSITIVE OFFSET = GTR OF 0 OR [0-(3005)] =		

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD	***TACONITE REFERENDUM DATA*** INFORMATION ONLY	
3032	GDS VOTER NEGATIVE OFFSET	3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000 1983-84 RESIDENT PU 4001 2011-12 RESIDENT PU 44 2024-25 RES PU (PRE) 1,191.38 57 2026-27 ADJ PU (EST) 947.40
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) =
3033	GDS OTHER NEGATIVE OFFSET	3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3040)-(3041) =	4003 2011 NET TAX CAPACITY
3034	GDS VOTER NET OFFSET ADJ = (3030)+(3032) =	3045	TOTAL ADJUST BALANCE FORWARD = (3042) +(3043)+(3044) =	4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =
3035	GDS OTH NET OFFSET ADJ = (3031)+(3033) =			**FY2027 TAC REG REF REV** (PAY 01 REF LEVY REQ)
3036	OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET = GTR OF 0 OR [-(3009)] =		**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005 REG FRONT END FORMULA = (4002)X\$175 =
POSITIVE OFFSETTING ADJUSTMENT IN OPEB/PENSION DEBT SERV FUND		3500	GEN DEBT VOTER APPR 3,545,968.38	4006 TAC REG REF REV = GTR OF 0 OR [(4005)-(4004)]
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET = GTR OF 0 OR [-(3010)] =	3501	GEN DEBT OTHER	**FY2027 TAC ADD REF REV**
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND		3502	ACT MAX EFF LOAN AID FOR FY2018 - FY2026	4007 FY 13 REF REV ALLOW
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3503	PAY 17 - PAY 25 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY2027	4009 ADD FRONT END FORMULA = (4001)X(4008) =
3039	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3505	BAL AVAIL END FY2027 = (3502)+(3503) =	4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND		3506	GEN DEBT VOTER =	4011 TAC ADD REF REVENUE = (4010)X22.5% =
3040	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =	3507	GEN DEBT OTHER =	**FY2027 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		3508	MAX EFF LEVY LIMIT ADJ = = (3506)+(3507) =	4012 TAC TOTAL REF REV = (4006)+(4011) =
3041	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3505)+(3508) =	4013 MAXIMUM EC RESERVE = (57)X\$25 =
				4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013) =

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

5000 ***FY2027 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)		***GENERAL DEBT SERVICE FUND***		***TOTAL, ALL FUNDS***	
GENERAL FUND		5013	GEN DEBT SERVICE VOTER APPROVED = (3006)+(3034) +(3506)+(4061) =	5025	TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) =
			3,545,968.38		5,430,230.16
5001	GEN RMV VOTER APPROVED = (3000)+(3025) +(4055) = 280,041.28	5014	GEN DEBT SERV OTHER = (3007)+(3035) +(3507)+(4051) =	5026	TOTAL AID = (5006)+(5010) +(5016) =
					9,946,989.12
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 843,102.99	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) =	5027	TOTAL MAX EFFORT AID USED = (5017) =
			3,545,968.38	5028	TOTAL TACONITE RECEIPTS = (5007)+(5011) +(5018)+(5023) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057) =	5016	TOTAL DEBT SERVICE FUND AID = (439)+ (780)+(800)+(2022) =	5029	TOTAL REVENUE = (5008)+(5012) +(5019)+(5024) =
					15,377,219.28
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047) = 671,938.99	5017	MAX EFF LOAN AID USED = (3503) -(3506)-(3507) =		
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 1,795,083.26	5018	TACONITE RECEIPTS = -(4051)-(4061) =		
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(444)+(2020) = 9,873,411.10	5019	TOTAL DEBT SERVICE FUND REVENUE = (5015)+(5016) 3,545,968.38 +(5017)+(5018) =		
			OPEB/PENSION DEBT SERVICE FUND		
5007	TACONITE RECEIPTS = -1X(4047)-(4053) - (4055)-(4057) =	5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (3009)+(3040) +(4059) =		
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007) = 11,668,494.36	5021	OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) +(4049) =		
	COMMUNITY SERVICE FUND				
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045) = 89,178.52	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =		
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 73,578.02	5023	TACONITE RECEIPTS = -(4049)-(4059) =		
5011	TACONITE RECEIPTS = -1X(4045) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5022)+(5023) =		
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) = 162,756.54				

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	274,831.27	5,210.01	N/A			280,041.28
GEN-RMV OTHER-EXEMP	831,037.20	12,065.79	N/A			843,102.99
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	673,460.26	1,548.75-	27.48			671,938.99
TOTAL GENERAL	1,779,328.73	15,727.05	27.48			1,795,083.26
COM SERV-EXEMP	90,265.09	1,088.49-	1.92			89,178.52
DEBT-VOTER-NONEXEMP	3,699,820.00	154,523.91-	672.29			3,545,968.38
DEBT-OTHER-NONEXEMP						
TOTAL DEBT SERV	3,699,820.00	154,523.91-	672.29			3,545,968.38
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	5,569,413.82	139,885.35-	701.69			5,430,230.16

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

FUND	2024 PAY 2025 LIMITATION	2025 PAY 2026 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,723,735.47	1,795,083.26	71,347.79	4.14
COMMUNITY SERVICE	104,475.19	89,178.52	15,296.67-	14.64-
GENERAL DEBT SERVICE	3,582,374.06	3,545,968.38	36,405.68-	1.02-
OPEB DEBT SERVICE				
TOTAL	5,410,584.72	5,430,230.16	19,645.44	.36

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

FUND	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,723,735.47			
COMMUNITY SERVICE	104,475.19			
GENERAL DEBT SERVICE	3,582,374.06			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	5,410,584.72			

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	276,405.10	276,405.10	280,041.28		
(5002)	GENERAL-RMV OTHER	830,747.40	830,747.40	843,102.99		
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	616,582.97	616,582.97	671,938.99		
(5009)	COMMUNITY SERV-NTC OTHER	104,475.19	104,475.19	89,178.52		
(5013)	GENL DEBT-NTC VOTER	3,508,420.97	3,508,420.97	3,545,968.38		*1
(5014)	GENL DEBT-NTC OTHER	73,953.09	73,953.09			*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	1,723,735.47	1,723,735.47	1,795,083.26		
(5009)	COMMUNITY SERVICES FUND	104,475.19	104,475.19	89,178.52		
(5015)	GENERAL DEBT SERVICE FUND	3,582,374.06	3,582,374.06	3,545,968.38		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	1,107,152.50	1,107,152.50	1,123,144.27		
	NET TAX CAPACITY	4,303,432.22	4,303,432.22	4,307,085.89		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	3,784,826.07	3,784,826.07	3,826,009.66		
	OTHER	1,625,758.65	1,625,758.65	1,604,220.50		
TOTAL LEVY						
	TOTAL LEVY	5,410,584.72	5,410,584.72	5,430,230.16		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	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	279,443.70	279,443.70	274,831.27		*2
(314)	2ND TIER RMV REFER					*2
(315)	UNEQUALIZED RMV REFER					
(1031)	FY2026 1ST TIER REF ADJUST	1,363.42-	1,363.42-			*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	1,675.18-	1,675.18-	5,210.01		
(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	276,405.10	276,405.10	280,041.28		
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	263,253.63	263,253.63	269,266.90		*3
(238)	2ND TIER LOCAL OPTIONAL	408,439.20	408,439.20	401,697.60		*3
(242)	EQUITY	148,468.61	148,468.61	146,752.26		*3
(245)	TRANSITION	13,543.99	13,543.99	13,320.44		*3
(1011)	FY2026 LOR TIER 1 ADJUST	3,461.31-	3,461.31-			*3
(1015)	FY2026 LOR TIER 2 ADJUST	1,992.80-	1,992.80-			*3
(1019)	FY2026 EQUITY ADJUST	497.18-	497.18-	276.95-		*3
(1023)	FY2026 TRANSITION ADJUST	66.07-	66.07-	.01		*3
(1055)	FY2026 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY2026 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2024 LOR TIER 1 ADJUST	4,223.49	4,223.49	1,691.01		
(1116)	FY2024 LOR TIER 2 ADJUST	2,529.46-	2,529.46-	7,615.04		
(1123)	FY2024 EQUITY ADJUST	1,353.54	1,353.54	2,784.16		
(1130)	FY2024 TRANSITION ADJUST	116.79	116.79	252.52		
(1163)	FY2024 LOR TIER 1 TBRA ADJUST					
(1175)	FY2024 LOR TIER 1 HOLD HARMLESS					
(1334)	OTHER ADJ, GEN OTHER RMV	105.03-	105.03-			
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	830,747.40	830,747.40	843,102.99		

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	177,326.31	177,326.31	171,595.99		*3
(337)	ALT TEACHER COMP (Q COMP)					*4
(359)	ACHIEVEMENT & INTEGRATION					*5
(363)	FY2026 REEMPLOYMENT INS	1,000.00	1,000.00	12,000.00		
(365)	SAFE SCHOOLS	34,678.80	34,678.80	34,106.40		
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2026 CAREER TECHNICAL	89,204.50	89,204.50	86,450.00		
(389)	FY2025 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	72,746.00	72,746.00	93,421.00		
(445)	LT FACILITIES EQUAL	297,432.34	297,432.34	275,886.87		*4
(446)	LT FACILITIES UNEQUAL					
(456)	DISABLED ACCESS					
(490)	BUILDING/LAND LEASE	25,887.50	25,887.50			
(491)	COOP BUILDING REPAIR					
(492)	OTHER CAPITAL (MEMO)					
(495)	CONSOL/TRANSITION					
(496)	REORG OPERATING DEBT					
(497)	FY2026 HEALTH BENEFITS					
(498)	ADDITIONAL RETIREMENT					
(499)	SEVERANCE					
(500)	ADMINISTRATIVE DISTRICT					
(501)	SWIMMING POOL					
(502)	TREE GROWTH					
(503)	CONSOL/RETIREMENT					
(504)	ECON DEV ABATEMENT					
(505)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	698,275.45	698,275.45	673,460.26		

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	1,296.60-	1,296.60-	181.43		*3
(1102)	FY2024 OPER CAPITAL ADJUST	173.09	173.09	128.09		
(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	10,966.68-	10,966.68-	5,095.04		
(1192)	FY2024 SAFE SCHOOLS ADJUST	368.64-	368.64-	704.16		
(1197)	FY2024 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2024 CAREER TECHNICAL ADJUST			18,759.14-		
(1234)	FY2024 HEALTH BENEFITS ADJUST					
(1240)	FY2024 ANNUAL OPEB ADJUST	4.27	4.27			
(1076)	FY2026 LTFM EQUAL ADJUST	1,367.91-	1,367.91-	1.43-		
(1080)	FY2026 LTFM UNEQUAL ADJUST					
(1081)	FY2026 H&S REBATE ADJ					
(1088)	FY2025 LTFM EQUAL ADJUST					
(1095)	FY2025 LTFM UNEQUAL ADJUST					
(1215)	FY2024 LTFM EQUAL ADJUST	2,849.89-	2,849.89-	5,122.83	5,122.83	
(1226)	FY2024 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	16,672.36-	16,672.36-	7,529.02-		

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	20,939.73-	20,939.73-	19,230.98-		
(1323)	LEASE LEVY ADJ (MEMO)	30,182.50	30,182.50	25,211.25		
(1324)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY2027 FAC & EQUIP BOND ADJUST	76,146.00-	76,146.00-			
(1326)	ECON DEV ABATE ADJUST					
(1327)	DEBT SURPLUS ADJUST					
(1341)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	1,595.12	1,595.12	167.35		*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	287.99	287.99	139.87-		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	65,020.12-	65,020.12-	6,007.75		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	698,275.45	698,275.45	673,460.26		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	16,672.36-	16,672.36-	7,529.02-		
(5004)	TOTAL GENERAL - NTC OTHER	616,582.97	616,582.97	671,938.99		

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	57,121.00	57,121.00	52,372.31		*13
(619)	EARLY CHILD FAMILY	34,623.68	34,623.68	29,651.63		*14
(624)	HOME VISITING	1,419.00	1,419.00	1,404.00		
(631)	ADULTS W/ DISABILITIES			837.15		
(636)	SCHOOL-AGE CARE	9,000.00	9,000.00	6,000.00		*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2026 EARLY CHILD FAMILY ADJ	53.02-	53.02-	3,431.47-		
(1407)	FY2024 HOME VISITING ADJUST	133.64	133.64	2.65-		
(1411)	FY2024 SCHOOL-AGE CARE ADJUST	2,101.22	2,101.22	2,345.63		
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT	112.54	112.54	9.64		*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	17.13	17.13	7.72-		*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	104,475.19	104,475.19	89,178.52		

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	3,610,150.00	3,610,150.00	3,699,820.00		*15
(811)	DEBT SERVICE-AID INELIG					*15
(781)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS	103,968.57-	103,968.57-	154,523.91-		
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	2,021.19	2,021.19	460.42		*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST	218.35	218.35	211.87		*12,16
(3034)	GDS VTR NET OFFSET ADJUST					
(3506)	GDS VTR MAX EFFORT ADJ					
(4061)	GDS VTR TACONITE ADJUST					
(5013)	TOTAL DEBT SERVICE VOTER APPROVED	3,508,420.97	3,508,420.97	3,545,968.38		*1
DEBT SERVICE OTHER:						
(810)	DEBT SERVICE-AID ELIG					*15
(812)	DEBT SERVICE-AID INELIG	76,146.00	76,146.00			*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	2,192.91-	2,192.91-			
(1704)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST					*12,16
(3035)	GDS OTH NET OFFSET ADJUST					
(3507)	GDS OTH MAX EFFORT ADJ					
(4051)	GDS OTH TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE OTHER	73,953.09	73,953.09			*1

FOOTNOTES:

- *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- *10 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *11 PAY 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 813 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED:						
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED					
OPEB/PENSION DEBT SERVICE OTHER:						
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1903)	REDUCTION FOR DEBT EXCESS					
(1904)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST					
(4049)	OPEB/PENSION DEBT TACONITE ADJUST					
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER					

FOOTNOTES:

- *10 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *11 PAY 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 902 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT



Le Sueur- Henderson Public Schools

Language Access Plan to Ensure Effective Communication with Multilingual Students and Families

Section 1: Policy Directives

This section sets forth the laws, standards, and operating principles that will govern the implementation of Le Sueur Henderson Public School's language access plan.

Policy Foundation

Federal

- Title VI of the Civil Rights Act of 1964 was enacted as part of the landmark Civil Rights Act of 1964. It prohibits discrimination on the basis of race, color, and national origin in programs and activities receiving federal financial assistance.
- The Equal Educational Opportunity Act (EEOA) requires states and school districts to provide equal educational opportunity to students learning English by taking appropriate actions to overcome language barriers.
- Individuals with Disabilities Education Act (IDEA) upholds language access rights for bilingual families by requiring that students be tested in their home language and Individual Educational Plans (IEP) be written in the appropriate home language. IEP meetings must be conducted in the family's home language using a highly trained and qualified interpreter.

State

Minnesota Statutes, section 123B.32 states:

- Subd. 1. Language access plan required. Starting in the 2025-2026 school year, during a regularly scheduled public board hearing, a school board must adopt a language access plan that specifies the district's process and procedures to render effective language assistance to students and adults who communicate in a language other than English. The language access plan must be available to the public and included in the school's handbook.
- Subd. 2. Plan requirements. The language access plan must include how the district and its schools will use trained or certified spoken language interpreters for communication related to academic outcomes, progress, determinations, and placement of students in specialized programs and services; and how families and communities will be notified of their rights under this plan.
- Subd. 3. Regular review. The board must review the plan every two years and update the plan as appropriate.
- Minnesota Learning for English Academic Proficiency (LEAPS) Act of 2014, Chapter 272, H.F No. 2397, Article 1. The law has three principal goals for all English Learner (EL) students: 1) academic English proficiency; 2) grade-level content knowledge; and 3) multilingual skills development

Definitions

American Sign Language (ASL) – A visually perceived language based on a naturally evolved system of articulated hand gestures and their placement relative to the body, along with non-manual markers such as facial expressions, head movements, shoulder raises, mouth morphemes, and movements of the body.

Relay – Telephone accessibility services to people who are deaf, deafblind, hard of hearing, or speech disabled.

Screen Reader – Software programs that allow blind or visually impaired users to read the text that is displayed on the computer screen with a speech synthesizer or braille display.

Interpretation – The act of listening to a communication in one language (source language) and orally converting it to another language (target language). The interpreter must retain the same meaning as the original message without omitting information, summarizing or otherwise altering the message and without adding the interpreter's own thoughts or opinions.

Interpreter – A person who provides interpreting services.

Simultaneous Interpretation Equipment – Equipment that allow a group of people to listen through headsets to information interpreted into their primary language. This method is most appropriate for large group settings and meetings where multiple languages are being interpreted simultaneously.

Language Assistance Services – Oral, expressive, written, and technological supportive services that help students and families communicate effectively with school staff. These services ensure students and families can participate fully in school services, activities, and programs.

Limited English Proficient (LEP) – Individuals whose primary language is not English and who have limited ability to communicate effectively in English, including writing, reading, speaking, and listening comprehension. Federal law uses this term to refer to the intended beneficiaries of language access services.

Emergent Multilingual Speakers – Individuals whose primary language is not English and who have limited ability to communicate effectively in English but are in the process of developing their English language proficiency. Language access industry leaders and advocates prefer the use of this term when referring to the intended beneficiaries of language access services.

English Learner (EL) – A status assigned to students whose primary language is not English, who lacks the necessary skills to understand, speak, read, and write in English but are receiving English language development instructions in a public school or charter setting.

Home Language – The language that is most commonly used in the home by members of a family, or the language that parents use when speaking with their children.

Primary Language – An individual's native tongue or the language in which an individual most effectively communicates.

Sight Translation – The oral interpretation of a written document. This occurs when an interpreter reads a document and then provides a complete oral interpretation of the information that it contains.

Remote Interpreting – Interpreting that is provided via telephone or video call.

Translator – A person who provides translation services.

Translation – The restating of written text from one language (source language) into an equivalent written text in another language (target language).

Vital Document – Materials deemed vital to ensuring access to educational services, programs, and activities, or contain information required by law to translate or provide in audio format.

Code of Ethics and Standards of Practice

The Minnesota Department of Education (MDE) provides guidance on the Codes of Ethics and Standards of Practice for Educational Interpreters of Spoken Language that can be viewed on the [English Learner Disability Resources](#) webpage. This guide is only available in English because it was intended for language access practitioners.

Section 2: The Plan

Overview

Le Sueur Henderson language access plan provides a blueprint for bringing the district or charter into compliance with state and federal language access requirements, including how the district or charter will increase its capacity to address language service and resource needs identified in its self-assessment.

[LSH Language Access Self Assessment 2025](#)

This plan is also a roadmap that will help staff navigate the process of setting deadlines, priorities, and identifying responsible personnel for policy and procedures development; hire, contract, assess, and ensure quality control of language assistance services; provide notice of services; provide training of staff; and conduct ongoing monitoring and evaluation.

Language Access Plan

Description of Services

Written translation, interpretation (i.e. remote and in-person), simultaneous interpretation at events, community review opportunities.

Students and parents may request assistance through any staff who will then relay the information to the Hispanic Liaison.

Implementation

For federal and state compliance the administrator responsible for our program will monitor our compliance for district level oversight. The principals will work with the Director of Teaching and Learning at the building level. Principals are responsible for implementation; ongoing modifications will be completed annually.

Identification and Assessment of Language Assistance Needs

1. Enrollment & Registration Data

- **Home Language Questionnaire (HLQ):** Minnesota requires families to complete this at registration. It identifies the student's primary language and whether a language other than English is spoken at home.
 - **Student Information Systems (SIS):** The district compiles HLQ results into data dashboards or spreadsheets to track the number of English learners (ELs), their languages, and where they are enrolled.
-

2. Assessment Data

- **English Language Proficiency Screener (WIDA Screener):** Used at entry to determine eligibility for EL services. This provides information on proficiency in speaking, listening, reading, and writing.
 - **Annual WIDA ACCESS Results:** Shows growth and ongoing needs.
 - These assessments also highlight where students may need more support and if families may need continued translation/interpretation assistance.
-

3. Parent/Family Input

- **Surveys:** Many districts send annual surveys to families (translated into multiple languages) to ask about their communication preferences (e.g., phone calls, text messages, written translations, in-person interpreters).
 - **Parent Advisory Committees:** Some districts have EL Parent Advisory Councils that directly inform language access decisions.
 - **Conferences & Meetings:** Staff collect informal input about what works best for families (e.g., some may prefer face-to-face interpretation, others written translation).
-

4. Communication & Outreach Records

- **Interpreter Requests Logs:** Schools track how often interpreters are needed, in which languages, and for what type of events (IEP meetings, parent-teacher conferences, discipline meetings).
 - **Translation Use:** Districts monitor what documents are most frequently translated and whether additional languages need to be added.
-

5. Community Demographic Data

- **Census & County Data:** Districts look at local demographic reports to anticipate language needs that may not yet be fully represented in enrollment numbers.
 - **Partnerships:** Some districts collaborate with local community organizations, county social services, or faith-based groups to better understand language access barriers.
-

6. Staff & Resource Reviews

- **Bilingual Staff Inventory:** The district identifies staff members who are bilingual and may support translation/interpretation in informal settings.
- **Budget Reviews:** Federal Title III, Title I, and sometimes Title IV funds are used to support language access resources (interpretation contracts, translation software, bilingual outreach coordinators).

Timeline

Spring (March–May)

- **Collect & Review Data**
 - Review **WIDA ACCESS results** to determine student proficiency and growth.
 - Pull **Home Language Questionnaire (HLQ) data** from SIS for trends in student enrollment.
 - Review **interpreter/translation request logs** from the year to see which languages and services were most in demand.
 - **Family Surveys**
 - Distribute surveys (in multiple languages) to families asking for communication preferences and feedback on translation/interpretation services.
 - **Parent Advisory Input**
 - Meet with the **EL Parent Advisory Council** or family focus groups to gather input.
-

Summer (June–August)

- **Data Analysis & Planning**
 - Analyze demographic data (district, county, census) to anticipate new or emerging language groups.
 - Compile results from surveys and logs to determine top priorities for the next year.
 - Allocate resources (Title III, Title I, general fund) for interpreters, translation contracts, bilingual staff, or software.
- **Draft LAP Revisions**
 - District EL/Student Services leaders draft modifications to the Language Access Plan, reflecting new needs and family preferences.

Fall (August–September)

- **Finalize and Share**
 - Present the updated LAP to district leadership and school board (if required).
 - Share the updated plan with principals, teachers, and support staff.
 - Ensure interpreters and translation services are available at **back-to-school conferences**.
 - **Train Staff**
 - Provide staff training on how to access interpretation and translation resources.
-

School Year (Ongoing: September–May)

- **Monitor and Adjust**
 - Track interpreter/translation usage monthly.
 - Collect informal family feedback at conferences and school events.
 - Address urgent/emerging needs (e.g., arrival of new language groups mid-year).
-

Winter (December–January)

- **Mid-Year Check-In**
 - Conduct a brief review of usage data and family feedback.
 - Make any **mid-year adjustments** (e.g., adding a new contracted interpreter or additional translated documents).

Notice of Services

1. Written Communication

- **District Website:**
 - Create a dedicated “Language Services” page, available in multiple languages, explaining free interpreter and translation services for families.
 - Use a “Google Translate” plug-in for accessibility, but also provide professionally translated key documents.
 - The webpage includes how to request interpreters, translated documents, and who to contact in the district.
- **Key Documents:**
 - Translate essential forms (registration, health, discipline, attendance, IEP rights, Title I notices).

- Post a tagline on all district documents (e.g., “This information is available in other languages free of charge. Please contact [district office/phone number]”).
-

2. In-Person Communication

- **Front Office Signage:**
 - Display posters or signs in the most common languages spoken in the district:
“Free interpretation and translation services are available. Please ask at the front desk.”
 - **Conference & Meeting Notices:**
 - When scheduling IEP meetings, conferences, or disciplinary hearings, proactively inform parents that an interpreter can be provided at no cost.
-

3. Digital & Media Outreach

- **School Messenger / Parent Portal:**
 - Configure notification systems to allow messages in families’ preferred languages.
 - **Social Media & Newsletters:**
 - Regular posts reminding families of language services, especially before major events (parent-teacher conferences, testing windows).
 - **Recorded Phone Messages:**
 - For critical announcements (closures, emergencies), provide messages in multiple languages.
-

4. Staff Awareness & Training

- **Teacher & Staff Training:**
 - Train staff to inform families that interpreters are always available for meetings.
 - Provide scripts for secretaries, nurses, and teachers to use when notifying families.
 - **Interpreter Identification:**
 - Use “I Speak” cards or posters in offices so families can quickly indicate their preferred language.
-

5. Community Partnerships

- Partner with local organizations, cultural centers, and faith communities to help spread the word about available language services.

It is a requirement of Minnesota Statutes, section 123B.32, Language Access Plan Required, that a district or charter's plan be included in their Parent Handbook.

Training for Staff

1. Training Schedule

- **Annual Training (Fall):**
All staff receive training during back-to-school workshops or professional development days.
 - **New Staff Orientation:**
New hires are introduced to LAP policies as part of onboarding.
 - **Ongoing Refreshers:**
Mid-year reminders (January) and targeted trainings for front office staff, EL teachers, and case managers.
-

2. Training Content

- **Legal Obligations:**
 - Overview of Title VI of the Civil Rights Act and ESSA Title III requirements.
 - Emphasis that providing interpretation/translation is a *civil right*, not optional.
 - **District Policies & Procedures:**
 - How to access interpreters (phone, in-person, virtual).
 - How to request translation of documents.
 - What "critical documents" must always be translated.
 - Documentation requirements for when services are used.
 - **Roles & Responsibilities:**
 - Principals: Ensure implementation at the building level.
 - Teachers: Notify families of available services and request interpreters for conferences.
 - Office Staff: First point of contact; trained to use "I Speak" cards and request interpreters.
 - EL Staff: Provide support and help monitor compliance.
 - **Practical Skills:**
 - Using the district's interpreter/translation vendor system (e.g., calling the hotline).
 - Maintaining confidentiality when working with interpreters.
 - Culturally responsive communication practices.
-

3. Training Methods

- **Workshops:** Scenario-based role plays (e.g., enrolling a new student whose parent has limited English proficiency).
- **Step-by-Step Guides:** Printed and digital reference sheets in staff handbooks and posted in offices.
- **E-Learning Modules:** Online training modules with quizzes for documentation.
- **Quick Access Tools:**
 - "I Speak" posters in offices.

- Lanyard cards or desk reference sheets with interpreter access phone numbers.

Plan Maintenance

Accountability & Monitoring

- **Sign-In/Completion Logs:** Staff sign off on completion of annual LAP training.
- **Building Checks:** Principals verify that signage, forms, and resources are visible and being used.
- **Follow-Up:** Student Services/EL Coordinator provides corrective coaching if staff are not following procedures.

Community Engagement and Partnership

1. Family Engagement Structures

- **Parent Advisory Councils:**
 - Maintain or establish an **EL Parent Advisory Council** that meets several times a year to review language access practices and provide direct feedback.
 - Rotate meeting times and provide interpreters so families can fully participate.
 - **Family Surveys:**
 - Conduct annual multilingual surveys asking parents about communication preferences, barriers, and satisfaction with language access services.
 - Share results publicly with families and community stakeholders.
 - **Family Nights & Workshops:**
 - Host cultural and multilingual events (e.g., “Family Literacy Night”) with interpretation available.
 - Offer sessions in partnership with community groups on topics like health, technology, and college/career readiness.
-

2. Partnerships with Community Organizations

- **Local Agencies:**
 - Collaborate with county social services, public health, and workforce development agencies to support multilingual families.
 - Provide joint events on attendance, mental health, and academic support.
- **Cultural & Faith-Based Organizations:**
 - Partner with local cultural centers, churches, and mosques that serve immigrant and refugee communities.
 - Share translated materials and use trusted community leaders to communicate district messages.
- **Nonprofits & Service Providers:**
 - Work with organizations that provide ESL classes, housing support, or food assistance to extend language services beyond the school walls.

3. Communication Channels

- **Community Ambassadors:**
 - Identify bilingual parents or community volunteers to serve as liaisons between schools and families.
 - **Outreach Coordinator Role:**
 - Highlight the district's Hispanic Outreach Coordinator (and similar roles, if applicable) as a bridge to families.
 - **Media Engagement:**
 - Partner with local Spanish-language or other community media (radio, newspapers, social media groups) to share important district updates.
-

4. Feedback & Continuous Improvement

- **Listening Sessions:**
 - Host community listening sessions with interpreters to gather input on district initiatives and LAP effectiveness.
 - **Advisory Reports:**
 - Share an annual report to families and the community summarizing language access usage, progress, and improvements.
 - **Two-Way Communication:**
 - Encourage families to reach out with concerns, and ensure staff are trained to respond promptly with language assistance.
-

5. Building Trust & Visibility

- **Cultural Celebrations:**
 - Recognize and celebrate cultural heritage months and holidays with family involvement.
- **Recognition Programs:**
 - Acknowledge community members, businesses, or organizations who actively support language access initiatives.
- **Accessible Facilities:**
 - Ensure signage in multiple languages is visible at district and school entrances, making families feel welcome.

Emergency Communication Protocol

The district recognizes that during a crisis, **clear, timely, and accessible communication** is essential to protect the safety of students, staff, and families. To ensure all members of our community receive accurate and

understandable information, the district will align emergency communication procedures with the “I Love U Guys” Foundation Standard Response Protocol (SRP).

1. Standard Response Protocol (SRP) Overview

The district implements the **SRP directives** as adopted by the “I Love U Guys” Foundation:

- **Hold:** Keep students in rooms, clear hallways.
- **Secure:** Lockout – get inside, lock outside doors.
- **Lockdown:** Locks, lights, out of sight.
- **Evacuate:** Move students and staff to a specified location.
- **Shelter:** Shelter for hazard and use a safety strategy.

Each directive is communicated with **specific plain language vocabulary** so that all stakeholders, including those with limited English proficiency, understand expectations.

2. Multilingual Communication During Emergencies

- **Immediate Notifications:**
 - Emergency alerts (calls, texts, emails) will be sent using the district’s mass notification system with multilingual capabilities.
 - Critical alerts will be translated into the top languages spoken in the district.
 - Families will be reminded that **interpretation is available by calling the district emergency line.**
 - **In-School Communication:**
 - Visual signage (SRP posters) in classrooms and hallways will include translated versions.
 - Staff will be trained to use universally understood gestures and visuals when language barriers exist.
 - **Media & Social Media:**
 - The district will post emergency updates on its website and official social media accounts in English and the most common community languages.
 - Links to translated versions will be provided whenever possible.
-

3. Staff Training on Emergency Communication

- All staff will be trained annually in SRP directives and how to **communicate them clearly to multilingual students and families.**
- Front office and emergency response staff will be trained on using interpreter services during a crisis.

- Quick-access reference cards with translated SRP terms will be available in classrooms, buses, and offices.
-

4. Partnerships with Families and Community

- Families will receive SRP parent handouts in multiple languages at the start of each school year, explaining the five directives and what to expect.
 - Community emergency responders (law enforcement, fire, EMS) will be briefed on the district's language access commitments.
 - The district will collaborate with community cultural organizations to ensure accurate translation of emergency terminology.
-

5. Post-Emergency Communication

- After an incident, families will receive follow-up communication in their preferred language, explaining what occurred, safety steps taken, and next steps for students.
- Translation of counseling and recovery resources will be prioritized to ensure equitable access for all families.

Artificial Intelligence (AI) Translation Services

The district recognizes the importance of in person interpretation and translation and will only use AI minimally.

MDE recommends that when AI is used to translate documents and flyers, these materials should explicitly provide a call back number so students and parents can contact someone at the district or charter office if they have questions.

Section 3: Procedures

Overview

This section sets forth guidelines and steps for staff to coordinate, gather data, and deliver uniform services to students, families, and community members.

Procedures

1. Tracking and Recording Language Preferences

All families complete a **Home Language Questionnaire (HLQ)** during registration, and this information is entered into the **student information system (SIS)**. Office staff update language preferences annually during fall registration and as needed throughout the year. Staff are required to maintain accurate records of families' preferred language for both **oral and written communication** in the SIS, ensuring that teachers, principals, and support staff can access this information when scheduling meetings or sending correspondence.

2. Informing Families of Available Services

At the beginning of each school year, the district distributes a **multilingual notification** to all families explaining their right to free language services. Signage stating "Interpretation and translation services are available at no cost" is posted at all school entrances and offices, in the top languages spoken in the district. Staff are trained to proactively inform families of their right to an interpreter for **all school-related communications, meetings, and documents**.

3. Identifying Language Needs

Staff use the **HLQ** and **WIDA screener results** to identify student language needs. For families, office staff are trained to use "**I Speak**" cards or visual posters when the preferred language is not clear. If a parent requests assistance but the language is uncertain, the staff member will contact the district's contracted interpreter service, which provides support in identifying the correct language before assigning an interpreter.

4. Responding to Correspondence

- **Voicemails:** When messages are left in a language other than English, staff will use the contracted phone interpretation service to return the call in the family's language.
 - **Letters/Emails:** Written correspondence received in another language will be referred to the district's translation vendor. Staff must acknowledge receipt within 48 hours, even if the full translated response takes longer.
 - **Urgent Communications:** Immediate safety or health concerns will be routed through phone interpretation services for real-time response.
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5. Procuring In-Person Interpreter Services

When in-person interpretation is required (e.g., IEP meetings, disciplinary hearings), staff must submit a request through the **district's Student Services Office** at least **five business days in advance**. The Student Services Office maintains standing contracts with approved interpreter vendors who provide qualified professionals in Spanish, Somali, Karen, and other high-demand languages.

6. Procuring Telephone or Video Interpretation Services

For same-day or emergency needs, staff will access the district's contracted **telephone and video interpretation line**. Access numbers and vendor codes are posted in each school office and teacher workroom. Staff are trained to connect callers within minutes to an interpreter, ensuring no family is turned away due to language barriers.

7. Procuring Document Translation

All **critical district documents** (registration forms, report cards, discipline notices, IEPs, health information, Title I notices) are translated into the top languages spoken in the district. Requests for translation are submitted to the **Student Services Office**, which coordinates with the district's contracted translation vendor. To ensure cultural and linguistic accuracy, translated materials may be **reviewed by bilingual staff or community liaisons** before final distribution.

8. Receiving and Processing Complaints

Parents may submit complaints about language access in writing, by completing the language access survey. Complaints will be logged, investigated, and resolved within **10 business days**. Parents will receive a written response in their preferred language explaining the resolution. A summary of complaints and resolutions will be reported annually to the Superintendent.

9. Programs Requiring Professional Interpreters

The district requires the use of a professional interpreter for:

- **Individualized Education Program (IEP) meetings**
- **Special Education evaluations**
- **Disciplinary hearings**
- **Parent-teacher conferences for English Learners (ELs)**

- **Health-related meetings (504 plans, medication plans)**

Professional interpreters are strongly encouraged for **all formal parent communications**, to ensure accuracy and confidentiality.

10. Role of Bilingual Staff

Bilingual staff (such as paraprofessionals, outreach coordinators, and teachers) may assist with **informal communication** and **reviewing vendor-translated documents for accuracy**, but they are not expected to provide formal interpretation or written translation for critical communications. Only **certified interpreters or approved vendors** may be used for legal, disciplinary, or special education meetings to protect accuracy and confidentiality.

11. Training and Continuous Education

- **Annual Training:** All staff receive training on how to access interpretation and translation services, how to record language preferences, and their legal responsibilities under Title VI.
- **Targeted Training:** Office staff, counselors, and EL staff receive additional training on working effectively with interpreters.
- **Professional Development for Bilingual Staff:** Staff who provide in-house assistance may be offered training in **community interpreting standards**, language proficiency assessments, and cultural competency.
- **Monitoring Qualifications:** The Student Services Office maintains records of which bilingual staff have received training and evaluates their proficiency annually to ensure assignments align with skills.

Contact Information

Darren Kern - Elementary Principal: dkern@isd2397.org

Cynthia Schmidt - Middle/High School Principal: cschmidt@isd2397.org

Katie Maier - Director of Learning and Curriculum; MS/HS Assistant Principal: kmaier@isd2397.org

Jim Wagner - Superintendent: jwagner@isd2397.org

FORM A

RESOLUTION OF GOVERNING BOARD SUPPORTING FORM A APPLICATION TO MINNESOTA STATE HIGH SCHOOL LEAGUE FOUNDATION

WHEREAS, the Minnesota State High School League Foundation was formed to provide support for Minnesota's high school youth to participate in athletics and fine arts;

WHEREAS, the Governing Board of Le Sueur-Henderson School District recognizes the value of student participation in extracurricular activities; and

WHEREAS, the MSHSL Foundation is offering grants and funding to assist schools in recognizing, promoting and funding extracurricular participation by high school students in athletic and fine arts programs.

THEREFORE, BE IT RESOLVED, that the Governing Board of Le Sueur-Henderson School District supports the school's application to the Minnesota State High School League Foundation for a FORM A grant to offset student activity fees.

10/6/2025

Date

Board Chair/Head of School

10/6/2025

Date

Board Clerk – Treasurer/ Finance Director

LE SUEUR-HENDERSON PUBLIC SCHOOLS

SCHEDULED MEETINGS/ACTIVITIES

DATE	DESCRIPTION	TIME	LOCATION
October 6, 2025	Policy Committee Meeting	5:30 PM	M/HS Media Center
October 6, 2025	Regular School Board Meeting	6:30 PM	M/HS Media Center
October 20, 2025	School Board Work Session	6:30 PM	M/HS Media Center
November 3, 2025	Regular School Board Meeting	6:30 PM	M/HS Media Center
November 17, 2025	School Board Work Session	6:30 PM	M/HS Media Center
December 1, 2025	TNT/Levy Adopt	6:00 PM	M/HS Media Center
December 1, 2025	Regular School Board Meeting	6:30 PM	M/HS Media Center
December 15, 2025	School Board Work Session	6:30 PM	M/HS Media Center
January 5, 2026	Organizational Meeting	6:30 PM	
January 5, 2026	Regular Meeting	Following	MS/HS Media Center
	https://docs.google.com/spreadsheets/d/1veOz-5YPT7Eu8-Fp		