

# Regular School Board Meeting of ISD 857

Monday, September 11, 2023 6:00 PM

REMOTE MEETING via ZOOM, 100 County Road 25 , Lewiston, MN 55952

## I. Call Meeting to Order

## II. Pledge of Allegiance.

## III. Quorum Call

David Baer  
Sara Daley  
Jenny Koverman  
Daniel Kreidermacher  
Bree Maki  
Dave Pringle  
Sarah Sommer

## IV. Approve the September 11, 2023 Meeting Agenda

## V. L-A High School Student Report

## VI. Open Forum

**Guideline: Three minutes per speaker; 15 minutes maximum. Complaints about personnel or individuals are prohibited. No Board action is taken during the Open Forum. This is the only time during the Board meeting that audience participation is allowed unless scheduled prior.**

## VII. Consent Agenda

- A. Board Meeting Minutes:
- B. Financial Reports a. Board Bills
- b. Miscellaneous Payments
- c. Wire Payments
- d. Multi Year Guideline

Accept resignation of Kayleen Scheck from One Act Play Director position for the 2023-2024 school year.

Approve FY24 contract with Innovative Therapy for Speech/Language services up to 40 hours per week at the rate of \$90/hour.

Approve FY24 contracts with Soliant Health, LLC for telepractice Speech/Language services for

16 hours and 14 hours per week at the rate of \$104.13 per hour.

Approve hire of Twyla Peterson as a School Bus Driver effective August 28th in accordance with the 2022-2024 Bus Driver Handbook.

Accept donation of elementary and teacher supplies from St. Paul's Church valued at approximately \$1300.00.

Accept donation of \$350.00 for elementary teacher supplies from Dawn Speltz on behalf of her mother.

VIII. Discussion of Commissioner's Review and Comment on Proposed Projects

IX. 2023-2024 Safe Learning Plan (no change from February 2023)

X. Resolution Appointing Election Judges for the November 7, 2023 School District Special Election.

XI. Applications for Cooperative Sponsorship of Boys Hockey and Girls Hockey with Lewiston - Altura, Hope Lutheran, Cotter, and Winona Area Senior High.

XII. Resolution to Certify the Preliminary 2023 Payable 2024 School District Levy at the Maximum.

XIII. Policy: 516.5 Overdose Medication (First/Final Reading due to Legislation.)

XIV. PK-6 Principal's Report

XV. L-A High School Principal's Report

XVI. Superintendent's Report (with Dashir Facilities Director Report)

XVII. Board Committee Reports

XVIII. **Adjourn**

Lewiston-Altura Public Schools I.S.D. #857

**AGREEMENT TO PROVIDE SPECIAL STUDENT SERVICES  
BY AND BETWEEN  
Lewiston-Altura Public Schools I.S.D. #857  
and  
Innovative Therapy Solutions, LLC**

CONTRACTOR NAME, ADDRESS AND TAX IDENTIFICATION NO.:	Innovative Therapy Solutions, LLC 7064 Valley Drive SW Byron, MN 55920 612-803-6051 Contact Person: Jeremy Braun Tax Identification No.: 26-0679284
Lewiston-Altura Public Schools I.S.D. #857 CONTRACT MONITOR AND ADDRESS	Gwen Carman 100 County Road 25 Lewiston, MN 55952
Lewiston-Altura Public Schools I.S.D. #857 CONTRACT ADMINISTRATOR AND ADDRESS	Gwen Carman 100 County Road 25 Lewiston, MN 55952  Principals David Riebel and Cory Hanson will serve as site administrators
WORK DESCRIPTION, STUDENT'S NAME AND DOCUMENTED SERVICE NEEDS	Work Description: Speech-Language Services to students district-wide as assigned by the Special Services Administrative staff. Evaluation, consultation, direct, and indirect instruction (including but not limited to planning sessions, communicating with parents and staff, scoring evaluations, writing evaluation reports, progress reports, IEP's, preparing for students, phone conferences for IEP's and other meetings, and other paperwork associated with the duties of a Speech Language Pathologist both on and offsite as well as phone calls to parents) will be provided to students in Lewiston-Altura Public Schools I.S.D. #857 for up to 1.0 FTE. (40-44 hours per week) Lewiston-Altura Public Schools I.S.D. #857 will be billed for time in the building as well as time spent outside of the school day on paperwork and other duties of a speech language pathologist. The services are to be provided via tele-practice (audio/video conferencing ).  Service Needs: Speech-Language Pathology services to students in Lewiston-Altura Public Schools I.S.D. #857
TERM OF AGREEMENT	09/01/2023-08/31/2024
SERVICE SITE	Lewiston-Altura Public Schools I.S.D. #857 as well as the parochial schools that the district provides service to. Service will be provided via telepractice with some onsite service provision.
COMPENSATION	\$90 per hour flat rate to include all components of speech-language services for direct and indirect services to students, parents, and/or staff. Lewiston-Altura Public Schools I.S.D. #857 will be billed for time in the building as well as time spent outside of the regular school day on paperwork and other duties of a speech language pathologist. (This is a time in time out contract), this contract also includes up to seven days prior to the school year starting and professional development days that fall on the days that the contractor is scheduled to be in the district. Lewiston-Altura Public Schools will also be billed for the time the speech language pathologist requires to review files to formulate treatment plans prior to working with the students. Lewiston-Altura Public Schools will be billed for travel time when the speech language pathologist is onsite at a rate of \$90.00/hour not to exceed 4 hours travel time each way. Travel will be on an as needed basis when the speech language pathologist determines they need to be onsite for testing, working with students, filing, and all of the previously mentioned duties).

CONTRACTOR ACKNOWLEDGES THAT CONTRACTOR HAS READ, UNDERSTANDS, AND IS BOUND BY THIS AGREEMENT, INCLUDING THE ATTACHED TERMS AND CONDITIONS, AND ANY APPENDICES THERETO, ALL WHICH ARE INCORPORATED AND MADE AN INTEGRAL PART OF THIS AGREEMENT.

CONTRACTOR:

By: ASB  
Title: Owner/Operating Manager  
Date: 08/27/2023

Lewiston-Altura Public Schools I.S.D. #857:

By: Gwen Carman  
Title: Superintendent  
Date: Aug. 29, 2023

## Lewiston-Altura Public Schools I.S.D. #857

### SPECIAL STUDENT SERVICES AGREEMENT TERMS AND CONDITIONS

1. Independent Contractor: (a) Contractor is an independent contractor. (b) Nothing contained in this Agreement shall be construed to imply a joint venture partnership, or principal-agent relationship between the parties. Neither party shall have any right, power or authority to act or create any obligation on behalf of the other party. (c) Contractor shall in no sense be considered an employee or an agent of Lewiston-Altura Public Schools I.S.D. #857, nor shall it be entitled or eligible to participate in any benefits or privileges given or extended by Lewiston-Altura Public Schools I.S.D. #857 to its employees, or be deemed an employee of Lewiston-Altura Public Schools I.S.D. #857 for purposes of Federal or State withholding taxes, F.I.C.A. taxes, and Unemployment Benefits, or otherwise. Contractor will make all required F.I.C.A. and Unemployment contributions due on behalf of itself and its employees. (d) Contractor warrants that no other party has exclusive rights to its services in the areas specified in this Agreement and that Contractor is in no way compromising any right or trust relationship between any other party and Contractor. (e) Contractor agrees that the act of entering into this Agreement and performing the Services hereunder will not create a conflict of interest for the Contractor.
2. Special Education Services: Contractor understands and agrees that the services to be provided hereunder are for Lewiston-Altura Public Schools I.S.D. #857 students who have IEP/IFSP/IIIP's documenting the students' need for special services. The services to be provided under this Agreement are deemed necessary to meet unique identified needs of students with a disability and are therefore necessary for the student to make progress on the IEP goals and/or to access the general education curriculum.
3. Contractor Employees to Have Professional Education Licensure and Standards Board (PELSB) or Other Appropriate Licensure: Contractor shall provide only those personnel who are properly licensed by PELSB to perform the services specified herein to Lewiston-Altura Public Schools I.S.D. #857 for the term specified. Lewiston-Altura Public Schools I.S.D. #857 may specify in the Work Description or in Exhibit A, if any, specific licensure requirements, professional experience and/or educational standards to which Contractor's personnel who are performing under the terms of this Agreement must comply. Minnesota Rule 3525.1550 specifically addresses those requirements and its provisions are hereby incorporated into and made a part hereof by reference. Contractor shall cause all of its personnel who provide services to Lewiston-Altura Public Schools I.S.D. #857 pursuant to this Agreement to execute agreements with Contractor, which will place Contractor in a position to fulfill its obligations under this Agreement. Employees assigned to Lewiston-Altura Public Schools I.S.D. #857 must clear a criminal background check conducted by the Minnesota Bureau of Criminal Apprehension. This documentation shall be provided to the Lewiston-Altura Public Schools I.S.D. #857 Contract Administrator with ten (10) days after the commencement of the performance of services.
4. Offer of Testimony: If Contractor and/or its employees are needed, at any time, to give testimony, evidence, or opinions in any litigation concerning services provided for under this Agreement, Contractor agrees to do so and to cause its employees to do so and Contractor shall be paid the rate provided for in this Agreement for the Contractor's and/or its employees' time so long as this Agreement shall be in force, and after this Agreement is terminated, or in the event a necessary employee is no longer employed by Contractor, at a rate mutually agreeable to Contractor or the former employee as the case may be, and Lewiston-Altura Public Schools I.S.D. #857, plus reasonable travel or other expenses.

### **Lewiston-Altura Public Schools I.S.D. #857**

5. **Contractor Furnished Facilities and Materials:** Classrooms and other facilities in which pupils receive instructions, related services, and any supplementary aides and services shall be essentially equivalent to Lewiston-Altura Public Schools I.S.D. #857's regular education program. Such facilities must provide an atmosphere that is conducive to learning and must furthermore meet pupils' special physical, sensory, and emotional needs. Any material furnished by Lewiston-Altura Public Schools I.S.D. #857 on other than a charge basis in connection with this Agreement will be deemed bailed to Contractor for mutual benefit, and title thereto shall at all times remain in Lewiston-Altura Public Schools I.S.D. #857. Exempting reasonable wear and tear, Contractor agrees to pay for all such materials spoiled by it or not otherwise satisfactorily accounted for. The computers used for telepractice must be up to date and running at optimal levels to provide services. Lewiston-Altura Public Schools are responsible for providing and maintaining technology that is up to date and working properly for telepractice services as well as an appropriate space for the telepractice services to take place. Lewiston-Altura Public Schools I.S.D. #857 is also responsible for providing paraprofessional support for the students who need that support in order to participate in their speech language pathology sessions via telepractice, including but not limited to facilitating the asynchronous practice that will be provided by the speech language pathologist on an as needed basis. The paraprofessional support will also be available to assist with the filing of due process paperwork, the set up of students in the school's student management system and special education paperwork system, and other clerical duties.
6. **Subcontracting and Assignments:** The speech language pathologist and speech language pathology assistant will provide services. Only a speech language pathologist can be a substitute for a speech language pathologist and if one is available that person will be called in to cover for the speech language pathologist.
7. **Lewiston-Altura Public Schools I.S.D. #857 Contract Monitor (Supervisor):** The Lewiston-Altura Public Schools I.S.D. #857 Director of Special Services or his/her designee will serve as Contract Monitor (as distinguished from the Contract Administrator) to Contractor for general direction and guidance in performing the services specified in Exhibit A. If necessary, the Contract Monitor may redefine the services and/or term specified if the Contract Monitor and Contract Administrator determine the same to be appropriate as the work progresses.
8. **Services to be Provided:** Contractor will provide speech therapy services in accordance with applicable local, state, and federal ordinances, laws, and regulations. Contractor shall provide speech therapy services in a professional, trustworthy, ethical, legal, efficient, and diligent manner as described in the American Speech Language Hearing Association (ASHA) code of ethics and in adherence to preferred professional practices. Contractor shall comply with all policies and practices of Lewiston-Altura Public Schools I.S.D. #857 (except those waved by the Contract Administrator or School Board).
9. **Responsibility of the Consultant:** (a.) The Consultant shall be responsible for the quality of services furnished under this contract. In the event the Consultant's ability to perform his/her duties is restricted by adherence to his/her ethical duties as a speech language pathologist, the School District will be responsible for those duties. In addition, if the Consultant makes recommendations to the School District and are not adhered to by School District employees, Consultant is hereby released from liability for that isolated occurrence. (b.) Neither the School District's review, approval or acceptance of, nor payment for, any of the services required under this contract shall be construed to operate as a waiver of any rights under this contract or any cause of action arising out of the performance of this contract, and the Consultant shall be and remain liable to the School District in accordance with applicable law for all damages to the School District caused by Consultant's negligent performances of any of the services furnished under this contract.

### **Lewiston-Altura Public Schools I.S.D. #857**

10. **Confidentiality:** Consultant agrees that any information Consultant receives or reviews concerning the School District, including, but not limited to, any information concerning student files, School District operations and business activities, and any other information of which the Consultant may obtain knowledge or access from the School District during Consultant's performance hereunder (hereinafter "Confidential Information") is confidential to the School District and under the data privacy statutes. The Consultant agrees to hold in confidence and not to directly or indirectly reveal, report, publish, disclose or transfer any of the Confidential Information to any person or entity, or utilize any of the Confidential Information for any purpose, except as necessary to perform Consultant's obligations under this Agreement or as otherwise may be agreed in writing in advance between the School District and Consultant. Prior to disclosure of Confidential Information to any of its employees or other authorized persons, Consultant agrees to obtain an appropriate agreement, containing all of the elements set forth herein, from those persons to whom such information is disclosed or who otherwise gain access to such information to maintain the confidentiality of Confidential Information. Consultant further agrees to indemnify the School District against any loss or liability resulting from, or arising in connection with, unauthorized use or disclosure of Confidential Information by Consultant.
11. **Policies:** The Consultant acknowledges and agrees that it shall comply with all District policies and with any amendments to those policies that are made during the term of this Agreement.
12. **Insurance:** Contractor shall carry the following minimum insurance coverage in a form acceptable to Lewiston-Altura Public Schools I.S.D. #857, at Contractor's expense, during the term of this Agreement: Certificates evidencing insurance obtained by Contractor shall be furnished to ISD #857 upon request.
- Employer's Liability Insurance and Workers' Compensation Insurance as required by laws of the state wherein the work is to be performed.
  - General Liability Insurance, \$1,000,000 per occurrence, minimum.
  - Professional Liability Insurance, \$500,000 per occurrence, minimum.
  - Certificates of insurance evidencing coverage will be provided to the Lewiston-Altura Public Schools I.S.D. #857 Contract Administrator upon request.

Failure of Contractor to provide continuous insurance coverage as herein specified shall authorize, but not require, Lewiston-Altura Public Schools I.S.D. #857 to obtain similar insurance coverage and shall permit Lewiston-Altura Public Schools I.S.D. #857 to charge back against Contractor, including the right to set off said amounts against compensation invoices, Lewiston-Altura Public Schools I.S.D. #857's expense, or reasonable estimate thereof, of Lewiston-Altura Public Schools I.S.D. #857's purchase of said insurance coverage plus the value of any claims paid by Lewiston-Altura Public Schools I.S.D. #857 which would not have been so paid had Contractor obtained the above specified coverage.

13. **Records and Invoices:** Contractor shall keep accurate records of the actual time expended by it in performing Services hereunder. At Lewiston-Altura Public Schools I.S.D. #857's request, invoices shall show the actual time expended by the Contractor. Contractor shall invoice Lewiston-Altura Public Schools I.S.D. #857 at the address and according to the schedule shown on the front of this Agreement. Invoices will reference this Agreement Number and will be due and payable by Lewiston-Altura Public Schools I.S.D. #857 as specified under COMPENSATION on the front page of this Agreement.

## **Lewiston-Altura Public Schools I.S.D. #857**

14. Performance Warranties: Contractor warrants that it has, or will in a timely manner obtain the knowledge, expertise and resources to furnish the Services described herein and that the Services will be furnished in a manner consistent with industry standards.

15. Taxes: As a municipal corporation engaged solely in the business of providing public education, Lewiston-Altura Public Schools I.S.D. #857 is exempt from most local, state, and federal taxes.

16. Indemnification: Contractor agrees to hold Lewiston-Altura Public Schools I.S.D. #857 harmless from any claim alleging that the Services violate any third party's patent, trade secret, copyright, or other intellectual property right.

17. Dispute Resolution: Before bringing any action or other proceeding ("action"), Contractor will promptly notify Lewiston-Altura Public Schools I.S.D. #857 of the dispute. No "action" will be brought by Contractor against Lewiston-Altura Public Schools I.S.D. #857 until: (a) senior management of both parties conduct a study of the dispute or disagreement; (b) a meeting between the parties is held to try to resolve the dispute; and (c) if after such meeting takes place, one of the parties sends written communication to the other stating it is unable to resolve the matter in dispute.

18. Termination: Lewiston-Altura Public Schools I.S.D. #857 may terminate this Agreement by written notice. Notice of termination will not relieve Contractor of its required continuing compliance of this Agreement including the rendering of Services. This Agreement may also be terminated by either party by providing not less than thirty (30) days written notice to the other party of a material default under this Agreement, and if such default shall remain uncured after the expiration of the notice period.

19. Compliance with Applicable Laws: Contractor warrants that it will comply with all applicable federal, state, and local laws.

20. Notices: All notices allowed or required by this Agreement will be in writing and be delivered or mailed to the Lewiston-Altura Public Schools I.S.D. #857 Contract Administrator address and to the Contractor address identified in this Agreement.

21. Successors: All covenants, stipulations, and promises in this agreement will be binding upon and inure to the benefit of the parties hereto and their respective successors, assigns and legal representatives. Contractor does not have the right to assign or otherwise transfer its rights or obligations under this Agreement except with the written consent of Lewiston-Altura Public Schools I.S.D. #857. Any prohibited assignment will be null and void.

22. Governing Law: This Agreement will be governed by and construed pursuant to the laws of the state of Minnesota.

23. Waivers: No failure on the part of either party to exercise and no delay in exercising any right or remedy hereunder shall operate as a waiver thereof.

24. Amendments: This Agreement may not be modified, amended, rescinded, canceled or waived in whole or in part, except by a written instrument sighted by both parties.

25. Invoices: Contractor will invoice Lewiston-Altura Public Schools I.S.D. #857 on a monthly basis. Lewiston-Altura Public Schools I.S.D. #857 will make payments each month after receiving the invoice.

## **Lewiston-Altura Public Schools I.S.D. #857**

26. Disclosure of Contract Information: This contract is considered a confidential agreement between Contractor and Lewiston-Altura Public Schools I.S.D. #857. The information regarding the rate agreed upon by the Contractor and Lewiston-Altura Public Schools I.S.D. #857 should not be shared between other parties or with employees of the Contractor.

27. Early Termination of Contract: If this Agreement is to be terminated before the set date the Contractor and Lewiston-Altura Public Schools I.S.D. #857 are expected to give 30 days written notice to terminate the Agreement. If 30 days written notice is not given Lewiston-Altura Public Schools I.S.D. #857 will be expected to reimburse the Contractor for the average amount of hours for 30 days (based on the last two highest month averages). This clause remains in effect past the date of the contract as written notice is required to terminate the contract (thus without written notice the contract stays in effect even past the end date of the contract as this implies that the district intends to continue contracting with Innovative Therapy Solutions, LLC).

28. Changes to Agreement: This Contract may not be amended or modified except in a written agreement, signed by both parties.

29. Due Process Hearings: Lewiston-Altura Public Schools I.S.D. #857 will provide legal representation to the contractor in the event of a due process hearing and other court proceedings.

30. Missed Services: The contractor is not responsible for making up missed services in the event of student absence, contractor absence, when the district directs the contractor to complete other tasks (such as screenings, evaluations, etc...), during times of statewide testing, during district testing, and in the event of school closing.

31. Trainings: If Lewiston-Altura Public Schools I.S.D. #857 requests that the contractor attend a training Lewiston-Altura Public Schools I.S.D. #857 will pay the contractor for the hours that the contractor was at the training at the contractor's rate.

32. Liability: Lewiston-Altura Public Schools I.S.D. #857 will not hold Innovative Therapy Solutions, LLC or its employees liable if a video conference sessions is breached by an outside entity.

33. Tele-practice Requirements: Lewiston-Altura Public Schools I.S.D. #857 will provide computers with webcams and headphones with microphones and will have a contact person for the speech language pathologist to contact in the case the students are not showing up for their scheduled therapy times. Innovative Therapy Solutions, LLC will provide the platform used for the service delivery.

34. Entire Agreement: This Agreement, including any appendices attached hereto and made a part hereof, constitutes and expresses the entire agreement and understanding between the parties relative to the services. All previous discussions, promises, representations, and understandings between the parties are merged into this Agreement.

**Lewiston-Altura Public Schools  
SEPTEMBER 2023 BOARD BILLS**

Grp Code	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date
1	6956	Y	BERGANKDV	V403BD	105443	1205538	1,550.00	0.00	1,550.00	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$1,550.00			
1	7096	N	Brown's Ice Cream Co	V403BD	105429	118438	795.00	0.00	795.00	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$795.00			
1	11065	R2	CLIFTON LARSON ALLEN LLP	V403BD	105430	Invoice 3856953	6,300.00	0.00	6,300.00	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$6,300.00			
1	4322	N	COMPanion Corporation	V403BD	105442	3041	1,544.00	0.00	1,544.00	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$1,544.00			
1	7106	N	Concord Theatricals Corp	V403BD	105431	2004752	1,951.48	0.00	1,951.48	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$1,951.48			
1	6691	N	Elba Cooperative Creamery	V403BD	105452	300	550.00	0.00	550.00	09/07/2023	09/07/2023	09/07/2023
							Check Amount:		\$550.00			
1	6987	N	FAMILY ZONE, INC.	V403BD	105444	3980	6,556.27	0.00	6,556.27	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$6,556.27			
1	06170	Y	GEYER INSTRUCTIONAL PRODUCT	V403BD	105441	001	62.00	0.00	62.00	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$62.00			
1	07141	Y	HIGH PLAINS COOPERATIVE	V403BD	105432	433447	267.26	0.00	267.26	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$267.26			
1	3172	R1	Hy-Vee Accounts Receivable	V403BD	105433	5411	76.43	0.00	76.43	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$76.43			
1	3282	Y	Kennedy & Graven Chartered	V403BD	105434	176396	1,469.50	0.00	1,469.50	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$1,469.50			
1	3061	N	MENARDS	V403BD	105435	305555	430.45	0.00	430.45	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$430.45			
1	3571	N	MINNESOTA ENERGY RESOURCES	V403BD	105445	3571	28.13	0.00	28.13	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$28.13			
1	5723	N	Minnesota State High School Mathema	V403BD	105436	CB22	600.00	0.00	600.00	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$600.00			
1	6283	N	MinnWest Bank Group	V402PR	105391	S2024040	226.47	0.00	226.47	08/31/2023	08/31/2023	08/31/2023
							Check Amount:		\$226.47			

Lewiston-Altura Public Schools  
 SEPTEMBER 2023 BOARD BILLS

Grp Code	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date
1	12540	Y	MISSISSIPPI WELDERS SUPPLY	CCV403BD	105446	1650554	142.29	0.00	142.29	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$142.29			
1	12630	N	MOTOR PARTS & EQUIP	V403BD	105437	48	599.60	0.00	599.60	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$599.60			
1	3263	N	North Central Truck Equipment	V403BD	105438	508300	5,991.55	0.00	5,991.55	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$5,991.55			
1	2444	N	POPP BINDING AND LAMINATING	V403BD	105449	90306	504.95	0.00	504.95	09/06/2023	09/06/2023	09/06/2023
							Check Amount:		\$504.95			
1	2411	Y	REINHART FOOD SERVICE	V403BD	105447	83123	6,606.16	0.00	6,606.16	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$6,606.16			
1	3217	R1	School Specialty LLC	V403BD	105450	60642395	205.64	0.00	205.64	09/06/2023	09/06/2023	09/06/2023
							Check Amount:		\$205.64			
1	18680	N	SUPREME SCHOOL SUPPLY CO	V403BD	105451	164892	97.40	0.00	97.40	09/06/2023	09/06/2023	09/06/2023
							Check Amount:		\$97.40			
1	2508	N	Theis Printing	V403BD	105439	49208	319.00	0.00	319.00	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$319.00			
1	4849	N	VEX Robotics, Inc.	V403BD	105448	670518	26,985.00	0.00	26,985.00	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$26,985.00			
1	25014	Y	ZIEBELL'S HIAWATHA FOODS, INC.	V403BD	105440	380195	1,089.07	0.00	1,089.07	09/05/2023	09/05/2023	09/05/2023
							Check Amount:		\$1,089.07			
							Report Total:		\$64,947.65			

\*Does not meet minimum amount

\*\*Exceeds maximum amount

# Lewiston-Aitura Public Schools September 2023 Misc Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P402BD	65892	74885	Check	1	R1	CDW-Government		Yes	No	No	08/16/2023	22.93
001	P402BD	65897	74886	Check	1		GAWRONSKI, MATTHEW		Yes	No	No	08/16/2023	333.00
001	P402BD	65896	74887	Check	1		Harter's Trash & Recycling Inc		Yes	No	No	08/16/2023	1,474.24
001	P402BD	65895	74888	Check	1		MINNESOTA Public Employees Insurance		Yes	No	No	08/16/2023	29,396.05
001	P402BD	65893	74889	Check	1		North Central Truck Equipment		Yes	No	No	08/16/2023	1,151.55
001	P402BD	65891	74890	Check	1		PROJECT FINE		Yes	No	No	08/16/2023	412.50
001	P402BD	65894	74891	Check	1		VERIZON WIRELESS		Yes	No	No	08/16/2023	147.69
001	P402CK	65898	74892	Check	1		Fastenal Print Shop		Yes	No	No	08/17/2023	65.00
001	P402CK	65915	74893	Check	1		Dashir Management Services, Inc		Yes	No	No	08/21/2023	10,086.78
001	P402CK	65913	74894	Check	1		Elite Exterior Solutions		Yes	No	No	08/21/2023	3,200.00
001	P402CK	65906	74895	Check	1		HBC		Yes	No	No	08/21/2023	1,672.85
001	P402CK	65909	74896	Check	1		Healy Awards, Inc		Yes	No	No	08/21/2023	210.46
001	P402CK	65907	74897	Check	1		Kennedy & Graven Chartered	C Corporation	Yes	No	No	08/21/2023	2,843.50
001	P402CK	65905	74898	Check	1		MENARDS		Yes	No	No	08/21/2023	754.26
001	P402CK	65914	74899	Check	1		Nelson, Dexter		Yes	No	No	08/21/2023	175.00
001	P402CK	65911	74900	Check	1		NELSON, KAMEA		Yes	No	No	08/21/2023	175.00
001	P402CK	65912	74901	Check	1		Nexus-Gerard Family Healing		Yes	No	No	08/21/2023	5,347.36
001	P402CK	65904	74902	Check	1		PIONEER ATHLETICS		Yes	No	No	08/21/2023	1,386.00
001	P402CK	65901	74903	Check	1		SOUTHEAST SERVICE COOPERATIVE		Yes	No	No	08/21/2023	539.00
001	P402CK	65908	74904	Check	1		Sula, Tom		Yes	No	No	08/21/2023	1,610.00
001	P402CK	65902	74905	Check	1		TRUGREEN		Yes	No	No	08/21/2023	9,292.00
001	P402CK	65910	74906	Check	1		Verthein, Kylie		Yes	No	No	08/21/2023	490.00
001	P402CK	65903	74907	Check	1		WORDWARE		Yes	No	No	08/21/2023	3,896.60
001	P402CK	65937	74908	Check	1	R1	AED Superstore		Yes	No	No	08/24/2023	2,641.00
001	P402CK	65916	74909	Check	1		ARNOLD'S SUPPLY		Yes	No	No	08/24/2023	3,576.10
001	P402CK	65925	74910	Check	1		B & S Rentals Inc.		Yes	No	No	08/24/2023	250.00
001	P402CK	65928	74911	Check	1	R1	CDW-Government		Yes	No	No	08/24/2023	2,500.00
001	P402CK	65931	74912	Check	1		HILDI INC		Yes	No	No	08/24/2023	1,880.00
001	P402CK	65930	74913	Check	1	R1	Hy-Vee Accounts Receivable		Yes	No	No	08/24/2023	363.49
001	P402CK	65934	74914	Check	1		Innovative Therapy Solutions, LLC		Yes	No	No	08/24/2023	850.00
001	P402CK	65917	74915	Check	1		KWIK TRIP		Yes	No	No	08/24/2023	159.34
001	P402CK	65929	74916	Check	1		MENARDS		Yes	No	No	08/24/2023	346.53
001	P402CK	65919	74917	Check	1		MESPA		Yes	No	No	08/24/2023	962.00
001	P402CK	65933	74918	Check	1		MiEnergy Cooperative	Other	Yes	No	No	08/24/2023	13,208.19
001	P402CK	65918	74919	Check	1		MINNESOTA ASSOCIATION OF SCHOOL		Yes	No	No	08/24/2023	1,330.00
001	P402CK	65920	74920	Check	1		MINNESOTA SCHOOL BOARDS ASSOC		Yes	No	No	08/24/2023	298.00
001	P402CK	65921	74921	Check	1		MINNESOTA STATE HIGH SCHOOL LEA		Yes	No	No	08/24/2023	1,525.00
001	P402CK	65927	74922	Check	1		Minnesota Tech for Success		Yes	No	No	08/24/2023	800.00
001	P402CK	65936	74923	Check	1		One Diversified LLC		Yes	No	No	08/24/2023	1,090.35

# Lewiston-Altura Public Schools September 2023 Misc Payments

Bank	Batch	Pmt No	Check No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P402CK	65924	74924		Check	1	1930	PROJECT FINE		Yes	No	No	08/24/2023	68.75
001	P402CK	65939	74925		Check	1	6973	rSchool Today/VNN		Yes	No	No	08/24/2023	450.00
001	P402CK	65940	74926		Check	1	7103	S & S Heating and Cooling		Yes	No	No	08/24/2023	927.19
001	P402CK	65926	74927		Check	1	2363	SHERWIN WILLIAMS		Yes	No	No	08/24/2023	890.31
001	P402CK	65922	74928		Check	1	18397	SOUTHEAST SERVICE COOPERATIVE		Yes	No	No	08/24/2023	1,640.00
001	P402CK	65932	74929		Check	1	5587	Stoos Electric Inc.		Yes	No	No	08/24/2023	6,862.07
001	P402CK	65923	74930		Check	1	19062	THREE RIVERS CONFERENCE		Yes	No	No	08/24/2023	1,344.40
001	P402CK	65941	74931		Check	1	7105	TTT United LLC		Yes	No	No	08/24/2023	333.00
001	P402CK	65938	74932		Check	1	6958	Twig Education Inc		Yes	No	No	08/24/2023	25,193.50
001	P402CK	65935	74933		Check	1	6512	Up-N-Running IT Partners		Yes	No	No	08/24/2023	472.50
001	P402CK	65955	74934		Check	1	6190	Christian Crossings, Inc.		Yes	No	No	08/29/2023	660.00
001	P402CK	65946	74935		Check	1	2707	City of Lewiston		Yes	No	No	08/29/2023	779.93
001	P402CK	65951	74936		Check	1	4322	COMPanion Corporation		Yes	No	No	08/29/2023	1,317.00
001	P402CK	65944	74937		Check	1	1366	CUSTOM ALARM	C Corporation	Yes	No	No	08/29/2023	1,380.00
001	P402CK	65959	74938		Check	1	7091	Dalco Enterprises		Yes	No	No	08/29/2023	547.80
001	P402CK	65958	74939		Check	1	7089	Dashir Management Services, Inc		Yes	No	No	08/29/2023	9,978.79
001	P402CK	65954	74940		Check	1	5100	DELTA DENTAL OF MINNESOTA		Yes	No	No	08/29/2023	2,192.14
001	P402CK	65943	74941		Check	1	11290	LEWISTON POST OFFICE		Yes	No	No	08/29/2023	500.00
001	P402CK	65947	74942		Check	1	2899	Meca Sportswear		Yes	No	No	08/29/2023	110.00
001	P402CK	65950	74943		Check	1	3659	Minnesota Department of Health		Yes	No	No	08/29/2023	180.00
001	P402CK	65953	74944		Check	1	4877	MINNESOTA Public Employees Insurance		Yes	No	No	08/29/2023	33,034.02
001	P402CK	65945	74945		Check	1	2447	Minnesota Tech for Success		Yes	No	No	08/29/2023	2,180.00
001	P402CK	65948	74946		Check	1	2910	PIONEER ATHLETICS		Yes	No	No	08/29/2023	1,339.00
001	P402CK	65956	74947		Check	1	6276	STATE FARM LIFE INSURANCE COMPA		Yes	No	No	08/29/2023	747.00
001	P402CK	65957	74948		Check	1	6938	TEC21 Educational Services		Yes	No	No	08/29/2023	1,250.00
001	P402CK	65949	74949		Check	1	3251	Todd's Refrigeration LLC		Yes	No	No	08/29/2023	364.54
001	P402CK	65952	74950		Check	1	4448	VERIZON WIRELESS		Yes	No	No	08/29/2023	345.34
001	P402CK	65967	74951		Check	1	3878	ADVANCED BUSINESS SYSTEMS, INC		Yes	No	No	08/31/2023	199.50
001	P402CK	65964	74952		Check	1	2434	Bentson, Bill	Ind/Sole Proprietor	Yes	No	No	08/31/2023	75.00
001	P402CK	65962	74953		Check	1	1114	Century Link	S Corporation	Yes	No	No	08/31/2023	228.06
001	P402CK	65968	74954		Check	1	6976	Ed Midwest LLC		Yes	No	No	08/31/2023	6,100.00
001	P402CK	65961	74955		Check	1	10141	KWIK TRIP		Yes	No	No	08/31/2023	465.00
001	P402CK	65969	74956		Check	1	6950	Lexia		Yes	No	No	08/31/2023	1,040.00
001	P402CK	65965	74957		Check	1	2899	Meca Sportswear		Yes	No	No	08/31/2023	127.00
001	P402CK	65966	74958		Check	1	3184	Rochester Telecom Systems, Inc		Yes	No	No	08/31/2023	5.09
001	P402CK	65963	74959		Check	1	2363	SHERWIN WILLIAMS		Yes	No	No	08/31/2023	1,658.50
001	P402CK	65970	74960		Check	1	2678	Minnesota State Fair		Yes	No	No	08/31/2023	85.00
001	P402PR	65977	74961		Check	1	6406	Ameritas Life Insurance Corp		Yes	No	No	08/31/2023	123.72
001	P402PR	65974	74962		Check	1	4951	Bremer Bank		Yes	No	No	08/31/2023	600.00

# Lewiston-Altura Public Schools September 2023 Misc Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P402PR	65975	74963	Check	1 6265		HOME FEDERAL SAVINGS BANK		Yes	No	No	08/31/2023	85.00
001	P402PR	65978	74964	Check	1 6461		ISD 857 - Flex Plan Checking		Yes	No	No	08/31/2023	1,901.76
001	P402PR	65971	74965	Check	1 17090		MADISON NATIONAL LIFE		Yes	No	No	08/31/2023	895.46
001	P402PR	65973	74966	Check	1 4786	R1	Merchants Bank		Yes	No	No	08/31/2023	450.00
001	P402PR	65976	74967	Check	1 6283		MinnWest Bank Group		Yes	No	No	08/31/2023	286.47
001	P402PR	65972	74968	Check	1 3545		Winona National Bank		Yes	No	No	08/31/2023	320.00
001	P403CK	65979	74969	Check	1 1463		LUTHER COLLEGE		Yes	No	No	09/08/2023	300.00
Bank Total:												\$216,494.61	
Report Total:												\$216,494.61	

# Lewiston-Altura Public Schools September 2023 Misc Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P402BD	65899		Wire	1 3571		MINNESOTA ENERGY RESOURCES	Other	No	No	No	08/21/2023	2,023.54
001	P402CK	65900		Wire	1 3571		MINNESOTA ENERGY RESOURCES	Other	No	No	No	08/21/2023	554.13
001	P2402P	65942		Wire	1 5546		VISA		No	No	No	08/29/2023	6,240.83
001	P402AM	65960		Wire	1 3128	R1	Amazon Capital Services		No	No	No	08/30/2023	1,862.52

Bank Total: \$10,681.02

Report Total: \$10,681.02

Lewiston-Altura Public Schools

STATEMENT OF EXPENDITURES FOR THE MONTH ENDED SEPTEMBER 2023

Sequence: Fd, O/S, Org, Pro, Crs, Fin

202402

202313

202403

Description	Budget 202402		Budget 202313		Budget 202403	
	22REV	Year to Date %	23REV	Year to Date %	24ADP	Year to Date %
01 General						
100 Salaries & Wages	5,718,354.00	72,157.48 1%	5,121,079.56	4,986,219.37 97%	4,893,585.00	72,157.48 1%
200 Employee Benefits	1,502,064.00	57,632.51 4%	1,383,286.32	1,334,661.08 96%	1,287,608.00	57,632.51 4%
300 Purchased Services	1,475,698.00	123,588.89 8%	1,529,536.00	1,697,646.28 111%	1,679,508.00	123,588.89 7%
400 Supplies & Materials	613,217.00	95,955.71 16%	518,595.32	474,908.07 92%	463,377.00	95,955.71 21%
500 Capital Expenditures	264,506.00	82,226.86 31%	361,981.75	376,675.59 104%	365,600.00	82,226.86 22%
800 Other Expenditures	60,858.00	11,903.25 20%	49,224.00	60,413.12 123%	52,940.00	11,903.25 22%
01 General	9,634,697.00	443,464.70 5%	8,963,702.95	8,930,523.51 100%	8,742,618.00	443,464.70 5%
02 Food Service						
100 Salaries & Wages	181,000.00	3,260.38 2%	191,695.00	203,229.14 106%	195,019.00	3,260.38 2%
200 Employee Benefits	71,935.00	1,028.24 1%	0.00	69,467.75 0%	0.00	1,028.24 0%
300 Purchased Services	6,000.00	0.00 0%	11,150.00	8,520.75 76%	11,700.00	0.00 0%
400 Supplies & Materials	319,500.00	0.00 0%	235,000.00	292,100.21 124%	408,309.00	0.00 0%
500 Capital Expenditures	5,000.00	0.00 0%	4,300.00	4,209.15 98%	5,000.00	0.00 0%
800 Other Expenditures	2,750.00	0.00 0%	3,000.00	2,956.00 99%	4,000.00	0.00 0%
02 Food Service	586,185.00	4,288.62 1%	445,145.00	580,483.00 130%	624,028.00	4,288.62 1%
04 Community Education						
100 Salaries & Wages	348,243.00	10,838.42 3%	328,035.92	322,423.39 98%	333,164.00	10,838.42 3%
200 Employee Benefits	68,484.00	1,986.48 3%	67,490.37	63,142.93 94%	69,893.00	1,986.48 3%
300 Purchased Services	15,955.00	0.00 0%	16,210.00	11,454.32 71%	11,900.00	0.00 0%
400 Supplies & Materials	45,500.00	560.69 1%	34,807.29	36,209.60 104%	36,200.00	560.69 2%
500 Capital Expenditures	1,500.00	0.00 0%	0.00	0.00 0%	0.00	0.00 0%
800 Other Expenditures	100.00	0.00 0%	0.00	0.00 0%	0.00	0.00 0%
04 Community Education	479,782.00	13,385.59 3%	446,543.58	433,230.24 97%	451,157.00	13,385.59 3%
06 Bldg Construction						
500 Capital Expenditures	237,133.00	0.00 0%	0.00	0.00 0%	0.00	0.00 0%
06 Bldg Construction	237,133.00	0.00 0%	0.00	0.00 0%	0.00	0.00 0%
07 Debt						
700 Debt Service	489,750.00	68,287.50 14%	498,150.00	498,575.00 100%	486,325.00	68,287.50 14%
07 Debt	489,750.00	68,287.50 14%	498,150.00	498,575.00 100%	486,325.00	68,287.50 14%

Lewiston-Altura Public Schools

STATEMENT OF EXPENDITURES FOR THE MONTH ENDED SEPTEMBER 2023

Sequence: Fd, O/S, Org, Pro, Crs, Fin

Description	202402		202313		202403	
	Budget 22REV	Year to Date %	Budget 23REV	Year to Date %	Budget 24ADP	Year to Date %
18 Agency						
800 Other Expenditures	1,500.00	0.00 0%	0.00	0.00 0%	0.00	0.00 0%
18 Agency	1,500.00	0.00 0%	0.00	0.00 0%	0.00	0.00 0%
30 Student Activity						
300 Purchased Services	70,419.00	367.75 1%	79,415.50	66,566.47 84%	8,700.00	367.75 4%
400 Supplies & Materials	51,136.00	25,795.92 50%	48,842.13	42,501.90 87%	13,100.00	25,795.92 197%
500 Capital Expenditures	18,900.00	0.00 0%	15,000.00	1,744.74 12%	0.00	0.00 0%
800 Other Expenditures	4,100.00	0.00 0%	1,506.00	1,506.00 100%	0.00	0.00 0%
30 Student Activity	144,555.00	26,163.67 18%	144,763.63	112,319.11 78%	21,800.00	26,163.67 120%
<b>Report Totals:</b>	<b>11,573,602.00</b>	<b>555,590.08 5%</b>	<b>10,498,305.16</b>	<b>10,555,130.86 101%</b>	<b>10,325,928.00</b>	<b>555,590.08 5%</b>



September 8, 2023

Gwen Carman, Superintendent  
Lewiston-Altura Public School District, ISD #857-01  
100 County Road 25  
Lewiston, MN 56438

Dear Superintendent Carman:

Minnesota Statutes, section 123B.71, requires a review and comment statement on the educational and economic advisability of your proposed school construction project. Information supplied by your school district and from Minnesota Department of Education sources is the basis of this review and comment. With this positive review and comment, voter and school board approval is required for Lewiston-Altura Public School District, Independent School District #0857-01, to proceed with the proposed projects.

***The district shall publish a summary of the review and comment statement (the final page) in the legal newspaper of the district at least 48 days, but not more than 60 days, prior to holding a referendum for bonds or soliciting any bids for the construction, expansion, or remodeling of an educational facility.*** The department may request a statement certifying the publication, and require the submission, review, and approval of preliminary and final construction plans.

Minnesota Statutes, section 123B.71, requires the commissioner to include comments from residents of the school district in the review and comment. As of the date of this letter, no public comments have been received. In addition, Minnesota Statutes, section 123B.71, ***requires the school board hold a public meeting to discuss the review and comment prior to the date of the bond referendum election.***

Minnesota Statutes, section 123B.71, ***requires that a school district, prior to occupying a new or renovated facility after July 1, 2002, must submit a certification prepared by a system inspector to the commissioner and the building code official that will provide an occupancy permit.*** The certification must verify that the facility's installed or modified heating, ventilation, and air conditioning system operates according to design specifications and code, a system for monitoring outdoor airflow and total airflow of ventilation systems has been installed, and any installed or modified heating, ventilation, or air conditioning system provides an indoor air quality filtration system that meets ASHRAE (American Society of Heating, Refrigerating and Air-Conditioning Engineers) Standard 52.1.

If you have any questions, please contact Cathy Erickson, Director of School Finance, at 651-582-8391 or [catherine.erickson@state.mn.us](mailto:catherine.erickson@state.mn.us). Thank you for working with us to improve school facilities for Minnesota students.

Sincerely,

A handwritten signature in black ink, appearing to read 'Willie L. Jett II'.

Willie L. Jett II  
Commissioner

cc: Brein Maki, School Board Chair

Enclosure

**The Commissioner of the Department of Education  
Review and Comment on the School Construction  
Proposal of Lewiston-Altura Public School District, ISD #0857-01**

A review and comment must be provided on a school district construction project proposal before the district conducts a referendum, solicits bids, or issues bonds for the project. A project proposal has been submitted for review and comment according to requirements set forth in Minnesota Statutes, section 123B.71, subdivisions 9 and 10, and Minnesota Statutes, section 123B.72. The district provides the following information:

1. The geographic area and population to be served:
  - a. preschool through grade 12 student enrollment for the past five years, and
  - b. student enrollment projections for the next five years.
2. A list of existing school facilities:
  - a. by year constructed,
  - b. their uses, and
  - c. an assessment of the extent to which alternate facilities are available within school district boundaries and in adjacent school districts.
3. A list of specific deficiencies of the facility:
  - a. demonstrating the need for a new or renovated facility to be provided,
  - b. the process used to determine the deficiencies,
  - c. a list of those deficiencies that will and will not be addressed by the proposed projects,
  - d. a list of specific benefits that the new or renovated facility will provide to students, teachers, and community users served by the facility.
4. A description of the project, including:
  - a. specifications of site and outdoor space acreage,
  - b. square footage allocations for classrooms, laboratories and support spaces,
  - c. estimated expenditures for major portions of the project,
  - d. estimated changes in facility operating costs, and
  - e. dates the project will begin and be completed.
5. A specification of the source of project financing, including:
  - a. applicable statutory citations,
  - b. the scheduled date for a bond issue or school board action,
  - c. a schedule of payments, including debt service equalization aid, and
  - d. the effect of a bond issue on local property taxes by property class and valuation.
6. Documentation obligating the school district and contractors to comply with the following items:
  - a. Minnesota Statutes, section 471.345 governing municipal contracts,
  - b. sustainable design,
  - c. school facility commissioning under Minnesota Statutes, section 123B.72, certifying the plans and designs for heating, ventilating, air conditioning and air filtration for an extensively renovated or new facility meet or exceed current code standards, including ASHRAE air filtration Standard 52.1,
  - d. American National Standards Institute (ANSI) acoustical performance criteria, design requirements and guidelines for schools on maximum background noise levels and reverberation times,
  - e. state fire code,
  - f. chapter 326B governing building codes, and
  - g. consultation with affected government units about the impact of the project on utilities, roads, sewers, sidewalks, retention ponds, school bus and automobile traffic, access to mass transit and safe access for pedestrians and cyclists.

## Description of Proposed School Construction Project

Lewiston-Altura Public Schools, ISD #0857-01, is proposing a three-question referendum on November 7, 2023. The first ballot question is an operating referendum that would generate \$760 per Adjusted Pupil Unit with a renewal of \$52 and an increase of \$708 with an annual inflation factor for a ten-year term.

The next two questions authorize bond proceeds to be used for construction, remodeling, and deferred maintenance needs. Question 2 would authorize \$26.645 million in bonding authority for a twenty-two-year period. The question focuses on improvements to both the elementary and high school including, electrical, plumbing, hardware, security and entrances, Americans with Disabilities Act (ADA) compliance, new spaces in the high school to include Career & Technical Education (CTE), new wrestling, dance and community use space, a music addition, other site improvements. This question also addresses elementary playground improvements, new bus and parent pickup, and additional building envelope repairs. The district also includes a new bus garage to support the storage and maintenance needs of 8-10 vehicles.

The third question would authorize \$12.54 million over twenty-five-years to renovate the B-gymnasium at the High School into an auditorium with seating capacity for approximately 400, and constructing a new two-station gymnasium along with upgraded locker room, restroom, and concession spaces.

The following shows the breakdown of projected costs associated with this project:

Question #2				Question #3	
<b>Elementary</b>		<b>High School</b>		<b>High School</b>	
Additions	\$ -	Additions	\$ 5,630,372	Renovations	\$ 3,414,586
Renovations	\$ 2,100,152	Renovations	\$ 4,906,332	Additions	\$ 6,348,160
Deferred Maintenance	\$ 1,911,727	Deferred Maintenance	\$ 4,943,245	Site Improvements	\$ 605,480
Site Work	\$ 404,148	Site Work	\$ 349,990	Technology/FF&E	\$ 174,684
Technology/FF&E	\$ 67,592	Technology/FF&E	\$ 260,807	Contingency & Escalation	\$ 480,669
Contingency & Escalation	\$ 204,416	Contingency & Escalation	\$ 733,604	Project Soft Costs	\$ 1,381,421
Project Soft Costs	\$ 587,482	Project Soft Costs	\$ 2,108,345	<b>Total:</b>	<b>\$ 12,405,000</b>
<b>Total:</b>	<b>\$ 5,275,517</b>	<b>Total:</b>	<b>\$ 18,932,695</b>	<b>Other Costs</b>	
		<b>New Bus Garage</b>		Capitalized Interest	\$ -
		Building Construction	\$ 1,550,543	Bond Issuance	\$ 227,345
		Site Improvements	\$ 209,179	<b>Total Other Costs:</b>	<b>\$ 227,345</b>
		Technology/FF&E	\$ 41,836		
		Contingency & Escalation	\$ 81,053		
		Project Soft Costs	\$ 209,179		
		<b>Total:</b>	<b>\$ 2,091,789</b>		
<b>Other Costs</b>					
Capitalized Interest	\$ -				
Bond Issuance	\$ 540,782.00				
<b>Total Other Costs:</b>	<b>\$ 540,782.00</b>				

Lewiston-Altura Public Schools began the process of strategic planning in the summer of 2021. A community task forces was very active and outlined three major areas for consideration, the closure of the Altura Intermediate site, an operating referendum increase, and a bond for building and site improvements. The school board took action to close the intermediate site at the end of Fiscal Year 2023, which is projected to provide operational cost savings of approximately \$255,000. The task force, along with feedback from community surveys and engagement, led the district to propose the 2-question construction-based requests, with the first question focusing on core building and site improvements, and a separate question to consider the auditorium and gymnasium conversion and construction.

The operating referendum is intended to address general operational and education needs, but if passed, would help to support the additional operational costs needed based on the potential improvements. The district is aware that should the construction questions pass but the referendum is unsuccessful, a deep look into operational budgets will be required to maintain and support the new project, even with the costs savings derived from the building closure.

The district provided enrollment projections and there is recognition that declining enrollment is a factor, but those projections were taken into consideration and it was determined that the district would still need space for two sections per grade in addition to the community based priorities outlined in the referendum questions. The pandemic played a large part in district reserves being used to maintain programs and services, and the district acknowledges that operational changes may be required if enrollment continues at the lower rates.

The community driven priorities along with unanimous board support has led the district to propose the building bond questions along with an operating referendum to address annual operational and educational funding needs. The proposal appears to be in the long-term best interest of the district, with acknowledgement that funding adjustments and considerations may be needed pending the outcome of the operational budget analysis and operating referendum in FY25 and beyond.

If the bond referendum is successful and bonds are sold, the debt service on the bonds will be eligible for debt service equalization under Minnesota Statutes, section 123B.53, subdivision 3, if the bond schedule is approved. The amount of debt service equalization aid, if any, the district receives is determined annually and is dependent upon property wealth, student population, and other statutory requirements.

#### **Review and Comment Statement**

Based on the department's analysis of the school district's required documentation and other pertinent information from sources of the Minnesota Department of Education, the Commissioner of Education provides a positive review and comment.

#### **Additional Information is Available**

Persons desiring additional information regarding this proposal should contact the school district superintendent's office.



Willie L. Jett II  
Commissioner

September 8, 2023

# 2023-2024 Lewiston – Altura School District Safe Learning Plan



Updated: February 13, 2023

Reviewed: September 11, 2023

This Plan is in place because of the COVID-19 pandemic. A Safe Learning Plan (reviewed every six months) is required in order for the district to receive funding that has been made available as a result of the pandemic.

## DISTRICT PRIORITIES IN REGARDS TO A SAFE LEARNING PLAN

- Maintain as much ‘normalcy’ in routines and student activities as possible.
- Protect students and staff from COVID-19 or other variants – **especially to avoid in-school transmission**
- Prioritize protecting students who are unable to receive a COVID-19 vaccinations.
- Assure all staff and students feel supported and respected if s/he chooses to wear a mask.
- Significant changes to the Safe Learning Plan will be discussed and determined by the School Board in a public meeting.

<b>STUDENTS OR STAFF WHO TEST POSITIVE for COVID-19</b>	<p>If the person is fever free for 24 hours (without fever reducing medication) and other symptoms are improving, the person may return to school on Day 6. Since individuals are most likely contagious through day 10, positive persons are strongly recommended to wear a mask on Days 6-10.</p> <p>If an individual has symptoms and is awaiting COVID-19 test results, the person may not come to school or activities.</p>
<b>CALCULATING NUMBER OF DAYS</b>	Day 0 is first day symptoms emerge.
<b>ABSENCES</b>	<p>A student or staff member who is ill and misses 3 or more consecutive days of school, will not be allowed to return until they have one of the following: a negative COVID-19 test, an alternate diagnosis from a medical provider, or quarantine at home for a total of 5 days from the first day of school absence (return on Day 6).</p> <p>Absences in excess of 6 days may require a doctor’s letter to verify the ongoing COVID-19 symptoms preventing school or work attendance.</p>
<b>MN State High School League Activities</b>	The district follows the MSHSL guidance and requirements.

## **ABSENCES, REPORTING SYMPTOMS IN THE CASE OF ABSENCES and COVID-19 TESTING:**

- Parents and staff must provide the office with complete and accurate information for the purpose of an absence from school. Incomplete or inaccurate information may result in the absence being recorded as unexcused.
- Test results (positive or negative) must be confirmed with the school nurse or office staff, in order for absences associated with COVID-19 testing to be marked as excused.

EXTRACT OF MINUTES OF A MEETING  
OF THE SCHOOL BOARD  
OF INDEPENDENT SCHOOL DISTRICT NO. 857  
(LEWISTON-ALTURA PUBLIC SCHOOLS)  
STATE OF MINNESOTA

Pursuant to due call and notice thereof, a \_\_\_\_\_ meeting of the School Board of Independent School District No. 857 (Lewiston-Altura Public Schools), State of Minnesota, was duly held in the School District on \_\_\_\_\_, 2023, at \_\_\_\_\_ o'clock \_\_.m., for the purpose, in part, of adopting a resolution appointing election judges.

Member \_\_\_\_\_ moved the adoption of the following Resolution:

**RESOLUTION APPOINTING ELECTION JUDGES  
FOR THE NOVEMBER 7, 2023  
SCHOOL DISTRICT SPECIAL ELECTION**

BE IT RESOLVED by the School Board of Independent School District No. 857, State of Minnesota, as follows:

1. The individuals specified on EXHIBIT A attached hereto, each of whom is qualified to serve as an election judge, are hereby appointed as judges of election for the School District's special election on November 7, 2023, to act as such at the combined polling places listed on said exhibit.
2. The election judges shall act as clerks of election, count the ballots cast, and submit the results to the School Board for canvass in the manner provided for other school district elections.
3. The School District Clerk and the Clerk's designee are hereby authorized to appoint additional election judges, as needed, to fill vacancies that may occur on or before election day.

The motion for the adoption of the foregoing resolution was duly seconded by \_\_\_\_\_ . On a roll call vote, the following voted in favor:

and the following voted against:

whereupon said resolution was declared duly passed and adopted.

**Resolution Appointing Election Judges**

**For the November 7, 2023**

**School District Special Election**

**EXHIBIT A**

*September 11, 2023*

**Ballot Board (Absentee Voting)**

Mary Botten  
Susan Reed  
Laurel Moger  
Laura Krause

**Altura Community Center (November 7, 2023)**

Raelene Stanislawski (Head Judge)  
Laurie Kennedy (Head Judge)  
Sandra Pasche (Head Judge)  
Julie Johnson  
Yvonne Ruhoff  
Marlene Spencer

**Lewiston Community Center (November 7, 2023)**

Holly Jacobs (Head Judge)  
Amy Benke  
Bryan Brown  
Amy Gaffne  
Sandra McNab  
Bernard McNab

*Judges are paid \$15.00/hour; Head Judges are paid \$17.00/hour.*



**Application for Cooperative Sponsorship**

**Deadline: Not later than 30 days prior to the first day of practice for that sport season.**  
 PLEASE SEE BYLAW 403.2 (A-C) and 403.4 (A-D) (amended May 15, 2017) FOR INFORMATION REGARDING REQUIRED DOCUMENTATION AND APPLICATION PROCEDURE

The governing boards of each participating school must jointly make application for cooperative sponsorship.

On behalf of the following schools, we hereby apply for cooperative sponsorship of Hockey Boys  
 (activity) (boys or girls) (Adapted CI or PI)  
 beginning with the 2023 - 2024 school year.

List ALL schools included in the cooperative sponsorship. *Attach another form if necessary.*

	School	Enrollment (9-12)*	City	Administrative Region**	Competitive Section**
High School #1:	Hope Lutheran High School	62	Winona	1A	1A
High School #2:	<u>Cotter</u>	<u>260</u>	<u>Winona</u>	<u>1A</u>	<u>1A</u>
High School #3:	<u>Lewiston</u>	<u>211</u>	<u>Lewiston</u>	<u>1A</u>	<u>1A</u>
High School #4:	<u>Winona Senior High</u>	<u>796</u>	<u>Winona</u>	<u>1AA</u>	<u>1A</u>

\*Enrollment reported to the State of Minnesota on October 1 of the previous school year.

\*\*Current (Number and Class)

- Do any of the above schools belong to a conference in this activity?  
 Yes This application must include a review and comments from the conference(s) of which the schools are members.  
 No
- Do any of the above schools currently have a cooperative agreement in this activity?  
 Yes An application for dissolution must be submitted for the existing agreement.  
 No

3. Describe the conditions which have prompted your request to co-sponsor this activity. (See model resolution at [www.mshsl.org/About/MSHSL/Membership Information: A History & Model Resolution for School Boards](http://www.mshsl.org/About/MSHSL/Membership%20Information%20A%20History%20&%20Model%20Resolution%20for%20School%20Boards))  
*MSHS and neighboring schools are working together to provide activities for all. We have students who are interested in participating in the above activity! Students in the Winona area*

4. List the number of students, by grade level, who participated in this activity during the previous year. *If the school did not sponsor the program last year, indicate the number of students expected to participate in this cooperatively-sponsored activity this year if approved.*

	7th	8th	9th	10th	11th	12th
High School #1			1			
High School #2					1	4
High School #3			1	1		
High School #4				6	13	6

5. Team Identification: (Indicate how cooped schools should be identified in tournament programs):  
Winona Winhawks

6. Team Colors: Orange / Black Team Mascot: Winhawk

7. Host School (school that will receive revenue share check): Winona Senior High

Board of Education (or designee)	School	Date
Signed <u>[Signature]</u>	<u>Hope Lutheran High School</u>	<u>5-30-23</u>
Signed <u>[Signature]</u>	<u>Cotter Schools</u>	<u>7-17-23</u>
Signed _____	_____	_____
Signed _____	_____	_____

**Official Action of the MSHSL Board of Directors**

- Approved  Not Approved

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 MSHSL Executive Director

**Application for Cooperative Sponsorship**

**Deadline: Not later than 30 days prior to the first day of practice for that sport season.**  
 PLEASE SEE BYLAW 403.2 (A-C) and 403.4 (A-D) (amended May 15, 2017) FOR INFORMATION REGARDING REQUIRED DOCUMENTATION AND APPLICATION PROCEDURE

The governing boards of each participating school must jointly make application for cooperative sponsorship.

On behalf of the following schools, we hereby apply for cooperative sponsorship of Hockey Girls  
 beginning with the 2023 - 2024 school year. (activity) (boys' or girls') (Adapted-CI or PI)

List ALL schools included in the cooperative sponsorship. *Attach another form if necessary.*

	School	Enrollment (9-12)*	City	Administrative Region**	Competitive Section**
High School #1:	Hope Lutheran High School	62	Winona	1A	1A
High School #2:	Cotter	260	Winona	1A	1A
High School #3:	Lewiston	211	Lewiston	1A	1A
High School #4:	Winona Senior High	746	Winona	1AA	1A

\*Enrollment reported to the State of Minnesota on October 1 of the previous school year.

\*\*Current (Number and Class)

- Do any of the above schools belong to a conference in this activity?  
 Yes This application must include a review and comments from the conference(s) of which the schools are members.  
 No
- Do any of the above schools currently have a cooperative agreement in this activity?  
 Yes An application for dissolution must be submitted for the existing agreement.  
 No

3. Describe the conditions which have prompted your request to co-sponsor this activity. (See model resolution at [www.mshsl.org/About MSHSL/Membership Information: A History & Model Resolution for School Boards](http://www.mshsl.org/About_MSHSL/Membership_Information:_A_History_&_Model_Resolution_for_School_Boards))

*#5 and neighboring schools are working together to provide activities for all We have students who are interested in participating in the above activity! Students in the Winona area.*

4. List the number of students, by grade level, who participated in this activity during the previous year. *If the school did not area sponsor the program last year, indicate the number of students expected to participate in this cooperatively-sponsored activity this year if approved.*

	7th	8th	9th	10th	11th	12th
High School #1			1			1
High School #2				1	2	2
High School #3		3				
High School #4			1	5	4	6

5. Team Identification: (Indicate how cooped schools should be identified in tournament programs):  
Winona Winhawks

6. Team Colors: Orange / Black Team Mascot: Winhawks

7. Host School (school that will receive revenue share check): Winona Senior High

Board of Education (or designee)	School	Date
Signed <u>[Signature]</u>	Hope Lutheran High School	5-30-23
Signed <u>[Signature]</u>	Cotter Schools	7-17-23
Signed _____	_____	_____
Signed _____	_____	_____

**Official Action of the MSHSL Board of Directors**

- Approved  Not Approved

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 MSHSL Executive Director

***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	2018 MARKET VALUE	748,245,098
B.	PUPIL DATA	1	2	2019 MARKET VALUE	793,178,132
			3	2020 MARKET VALUE	782,090,544
II.	INITIAL COMPUTATIONS BY FUND		4	2021 MARKET VALUE	802,758,094
A.	GENERAL	2	5	2022 MARKET VALUE	
B.	COMMUNITY SERVICE	12			
C.	GENERAL DEBT	13			
D.	OPEB/PENSION DEBT	16			
		6		**RESIDENT AVERAGE DAILY** MEMBERSHIP (ADM)	
III.	ADJUSTMENTS BY FUND			36	2020-21 RES ADM (ACT)
A.	GENERAL	6		37	2021-22 RES ADM (ACT)
B.	COMMUNITY SERVICE	7		38	2022-23 RES ADM (PRE)
C.	GENERAL DEBT	16		39	2023-24 RES ADM (EST)
D.	OPEB/PENSION DEBT	23		40	2024-25 RES ADM (EST)
		24	10	41	2025-26 RES ADM (EST)
		24			
IV.	ABATEMENT ADJUSTMENTS			**NET TAX CAPACITY (NTC)**	
V.	OFFSET ADJUSTMENTS	24			
		11		42	2020-21 RES PU (ACT)
VI.	TACONITE ADJUSTMENTS	26		43	2021-22 RES PU (ACT)
		12		44	2022-23 RES PU (PRE)
		13		45	2023-24 RES PU (EST)
VII.	LEVY AND AID SUMMARY	27		46	2024-25 RES PU (EST)
		14			
		15			
VIII.	TOTAL LEVY LIMITATION	29		**RESIDENT PUPIL UNITS**	
		30			
				**ADJUSTED ADM**	
		16		47	2020-21 ADJ ADM (ACT)
		17		48	2021-22 ADJ ADM (ACT)
		18		49	2022-23 ADJ ADM (PRE)
		19		50	2023-24 ADJ ADM (EST)
		20		51	2024-25 ADJ ADM (EST)
				52	2025-26 ADJ ADM (EST)
				**ADJUSTED PUPIL UNITS**	
		21		53	2020-21 ADJ PU (ACT)
		22		54	2021-22 ADJ PU (ACT)
		23		55	2022-23 ADJ PU (PRE)
		24		56	2023-24 ADJ PU (EST)
		25		57	2024-25 ADJ PU (EST)
				**VOLUNTARY PRE-K ADJUSTED ADM**	
		26			
		27		58	2020-21 ADJ VPK ADM
		28		59	2021-22 ADJ VPK ADM
		29		60	2022-23 ADJ VPK ADM
		30		61	2023-24 ADJ VPK ADM
				62	2024-25 ADJ VPK ADM
				**AG MODIFIED ANTC FOR LTFM**	
		31			
		32		63	2020-21 ADJ VPK PU
		33		64	2021-22 ADJ VPK PU
		34		65	2022-23 ADJ VPK PU
		35		66	2023-24 ADJ VPK PU
				67	2024-25 ADJ VPK PU

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

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

***PUPIL DATA CONT.***		***DECLINING ENROLLMENT REV CONT.***		***COMPENSATORY REVENUE CONT.***	
**SCHOOL READINESS PLUS ADJUST ADM**		102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57)	40.00	115 COMPENSATORY PILOT
68	2020-21 ADJ SRP ADM				116 TOTAL COMPENSATORY REV = (114)+(115) =
69	2021-22 ADJ SRP ADM				429,949.01
70	2022-23 ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28=	2,038.68	
71	2023-24 ADJ SRP ADM				**ENGLISH LEARNER (EL)**
72	2024-25 ADJ SRP ADM				
*SCHOOL READINESS PLUS PUPIL UNITS*		104	DECLINING ENROLL REV = (102)X(103) =	81,547.20	117 2024-25 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)
73	2020-21 ADJ SRP PU				12.00
74	2021-22 ADJ SRP PU				
75	2022-23 ADJ SRP PU				
76	2023-24 ADJ SRP PU	105	PENSION ADJUST ALLOWANCE (FY 2024 GEN ED REV REPORT, LINE 50)		118 IF(117)=0, ZERO; ELSE GTR OF 20, (117) =
77	2024-25 ADJ SRP PU				20.00
**(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) =		119 EL REVENUE = (118)X\$1,228 =
					24,560.00
**EXTENDED TIME ADM** ADM >1.0 CAPPED AT 0.2		107	FY 2024 RETIRE SALARY	3,861,916.06	120 2024-25 ADM SRV (EST)
					582.00
		108	PENSION ADJUST RATE	.0125	121 EL CONCENTRATION RATIO = (117)/(120) =
					.02061856
78	2020-21 EXT ADM (ACT)	109	RETIRE PENSION ADJUST = (107)X(108) =	48,273.95	122 EL CONCENTRATION FACTOR = LSR OF 1 OR (121)/0.115 =
79	2021-22 EXT ADM (ACT)				.17929183
80	2022-23 EXT ADM (PREL)				
81	2023-24 EXT ADM (EST)	110	TOTAL PENSION ADJ REV = (106)+(109) =	48,273.95	123 EL PUPIL UNITS = (117)X(122) =
82	2024-25 EXT ADM (EST)				2.15
83	2025-26 EXT ADM (EST)				
**EXTENDED TIME PU**					124 EL CONCENTRATION REV = (123)X\$436 =
					937.40
84	2020-21 EXT TIME PU	111	GIFTED & TALENTED REV = (57)X\$13.00 =	8,359.00	125 DISTRICT EL REV+ EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) =(120)+(124) =
85	2021-22 EXT TIME PU				25,497.40
86	2022-23 EXT TIME PU				
87	2023-24 EXT TIME PU				
88	2024-25 EXT TIME PU				
**GENERAL EDUCATION REVENUE**		88	2024-25 EXT PU (EST)		126 BASIC SKILLS REVENUE = (116)+(125) =
		112	EXTENDED TIME REVENUE = (88)X\$5,117 =		455,446.41
**BASIC REVENUE**					**SPARSITY REVENUE**
100	FY 2025 FORMULA ALLOW			7,281	127 ATTENDANCE AREA FOR SPARSITY
57	2024-25 ADJ PU (EST)			643.00	158.88
101	BASIC REVENUE = (57)X(100) =	113	FY 2024 COMPENSATORY REVENUE (FROM FY 2024 GEN ED REV REPORT, LINES 60 AND 61)	406,726.43	128 DIST TO NEAREST HS
	4,681,683.00				10.1
**DECLINING ENROLLMENT REV**					129 ISOLATION INDEX = [SQ RT (.55X(127))] +(128) =
56	2023-24 ADJ PU (EST)	114	EST FY 2025 COMPENSATORY REVENUE = GREATER OF (113) OR =(113)X(\$7,281-\$839)/(\$7,138-\$839) X [(50)/(49)] =	429,949.01	19.4
57	2024-25 ADJ PU (EST)				130 ISOLATION INDEX RATIO = [(129)-23]/10, WITH MIN= 0 AND MAX= 1.5
	683.00				305.00
	643.00				
		131	2024-25 ADM SRV, 7-12		

***SPARSITY REVENUE CONT.***		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
132	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(131)] /[400+(131)] = .13475177	146	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(144) RAISED TO 0.26 POWER] X [(145) RAISED TO 0.13 POWER] X0.141X(100) = 616.74	159	TRANSP EXCESS COST = GTR OF ZERO OR (152)-(158) =
133	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(130)X(131)X(132) OR MEMO:	147	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (146) - [.0466X(100)] = 277.45	160	PUPIL TRANSP ADJ IF (159)=0, THEN (160)=0 ELSE (159)X0.35 =
134	ELEM SPARSITY REVENUE (SEE WEBSITE)	148	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(147) = 178,400.35	161	TOTAL TRANSPORTATION SPARSITY REVENUE = (148)+(160) = 178,400.35
135	PRELIM SPARSITY REVENUE = (133)+(134) =	149	FY 2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST) 292,625.33	**INITIAL GEN ED REVENUE**	
136	FY 2024 SPARSITY REV (FY 2024 GEN ED REV REPORT, LINE 98)	150	FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST)	101	BASIC 4,681,683.00
137	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	151	FY 2023 REG AND EXCESS TRANSP COST TIMES 105% = (150)X1.05 =	104	DECLINING ENROLL 81,547.20
138	SPARSITY REVENUE IF (137)=YES, (138) = GTR OF (135) OR (136); ELSE (138) = (135)	152	ADJUSTED TRANSP COST = LSR OF (149) OR (151) =	110	PENSION ADJUSTMENT 48,273.95
**SMALL SCHOOLS REVENUE**		153	FY 2024 BASIC REVENUE (2023-24 GEN ED REV REPORT LINE 46) 4,875,254.00	111	GIFTED & TALENTED 8,359.00
57	2024-25 ADJ PU (EST) 643.00	154	TRANSPORTATION PORTION OF FY 2024 BASIC REVENUE = (153)X.0466 = 227,186.84	112	EXTENDED TIME
139	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .33020833	155	FY 2024 TRANSP SPARSITY REV(2023-24 GEN ED REV REPORT, LINE 118) 175,203.16	126	BASIC SKILLS 455,446.41
140	SMALL SCHOOLS ALLOWANCE = (139)X\$544 = 179.63	156	FY 2024 CHARTER TRANSP ADJ REV(2023-24 GEN ED REV REPORT, LINE 308)	138	SPARSITY
141	SMALL SCHOOLS REVENUE = (57)X(140) = 115,502.09	157	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	141	SMALL SCHOOLS 115,502.09
**TRANSPORTATION SPARSITY**		158	FY 2024 TRANSP REV SUBTOTAL =(154)+(155) +(156)-(157) = 402,390.00	161	TRANSPORT SPARSITY 178,400.35
142	ATTENDANCE AREA 158.88	162	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(126) +(138)+(141)+(161) = 5,569,212.00	**OPERATING CAPITAL**	
143	SQUARE MILES PER RES PU =(142)/(46)= .3150	163	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 44.54	164	MAINTENANCE COST INDEX = 1+[.01X(163)] = 1.4454
144	SPARSITY INDEX = GTR OF (143) OR 0.2 = .3150	165	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(164)] = 236.55	166	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2= 2
145	DENSITY INDEX = LSR OF (143) OR 0.2 BUT AT LEAST 0.005 = .2000	167	YEAR ROUND PU SERVED	168	OPERATING CAP REVENUE = (57)X(165) +(57)X(166) +(167)X\$31 = 153,387.65
		169	UNEQUALIZED REVENUE =(57)X(166)= 1,286.00		

<b>**LOCAL OPTIONAL REVENUE**</b>		<b>***REF AUTH WITH INFLATION***</b>		<b>***NEW ELECTIONS*** WITH INFLATION</b>		
170	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	183	FY 2024 AUTHORITY WITH INFLATION (FY 2024 GEN ED REV REPORT, LINE 151)	195	FY 2025 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2023
171	FY 2025 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00		AUTHORITIES WITH INFLATION RENEWED BY BOARD ACTION DO NOT PHASE OUT	196	FY 2025 \$/APU ADDED BY ELECTIONS HELD IN CY 2023
57	2024-25 ADJ PU (EST)	643.00	184	PHASEOUT OF LINE (183)	197	FY 2025 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (192)-(193)+(194) -(195)+(196) =
172	LOCAL OPTIONAL REVENUE = (171)X(57) =	465,532.00	185	FY 2025 RESULT BEFORE INFLATION ADJUSTMENT = (183)-(184) =		51.92
173	TIER 1 LOR CAP/APU	300	186	FY 2025 ANNUAL INFLATION FACTOR		1.0257
174	TIER 2 LOR CAP/APU	724	187	FY 2025 RESULT AFTER INFLATION ADJUSTMENT = (185)X(186) =	<b>**REFERENDUM CAPS**</b>	
175	TIER 1 LOR = LSR OF = (171) OR (173)	300.00	188	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	198	INFLATION FACTOR AS SET IN STATUTE
176	TIER 2 LOR = [LSR OF 171 OR (174)]-(175)	424.00	189	CPI APPLIED TO PERMANENT SUBTRACTION (188) X [(186)-1] =	199	STANDARD CAP = [2079.50X(198) - \$300=
177	TOTAL, TIER 1 = (57)X(175) =	192,900.00	190	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY	200	FY 2025 ALT CAP STARTING POINT (FY 2022 GENED REV RPT, LINE (137)+\$300
178	TOTAL, TIER 2 = (57)X(176) =	272,632.00	191	FY 2025 WITH INFLATION RESULTS BEFORE ELECTIONS =(187)+(189)+(190) =	201	FY 2025 ALT CAP =[(200)X(198)] -\$300 =
	<b>**REFERENDUM ALLOWANCES**</b>		192	FY 2025 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (182)+(191) =	138	SPARSITY REVENUE
	<b>**EXIST AUTHORITY AFTER** REFERENDUM SIMPLIFICATION</b>		193	FY 2025 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2023	202	CAP ON AUTHORITY PER APU: IF (138) > 0 THERE IS NO CAP; ELSE (202) = GTR OF (199) OR (201)
	<b>**REF AUTH W/O INFLATION**</b>		194	FY 2025 \$/APU ADDED BY ELECTIONS HELD IN CY 2023	203	FY 2025 \$/ADJ PU, CAPPED TOTAL = LSR OF (197) OR (202) =
179	FY 2024 AUTHORITY (FY 2024 GEN ED REV REPORT, LINE 135)	51.92			57	2024-25 ADJ PU (EST)
180	PHASEOUT OF LINE (179)				204	FY 2025 REFER REVENUE = (57)X(203) =
181	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY					33,384.56
182	FY 2025 W/O INFLATION RESULTS BEFORE ELECTIONS	51.92				

\*\*\*TRANSITION REVENUE\*\*\*

\*\*\*EQUITY REVENUE CONT.\*\*\*

\*\*\*LOCAL OPTIONAL AIDS & LEVIES\*\*\*

205 TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 174) 8.81

203 FY 2025 DISTRICT REFERENDUM REV/ADJ PU 51.92

177 TOTAL, TIER 1 = (57)X(175) = 192,900.00

206 TRANSITION REVENUE = (57)X(205) = 5,664.83

173 TIER 1 LOR CAP/APU 300

178 TOTAL, TIER 2 = (57)X(176) = 272,632.00

224 = GTR OF ZERO OR [(223)-(203)-(173)] =

10 2022 RMV 46 2024-25 RES PU (EST) 504.40

\*\*EQUITY REVENUE\*\*

57 2024-25 ADJ PU (EST) 643.00

207 METRO 5TH PERCENTILE 7,591.96

225 = LSR OF \$100,000 OR

235 FY 2025 RMV/RES PU = (10)/(46) =

208 METRO 95TH PERCENTILE 9,725.69

226 = (221)+(225) = 58,963.10

209 METRO GAP = (208)-(207) = 2,133.73

227 BOTH RUR AND MET =

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

210 RURAL 5TH PERCENTILE 7,581.00

228 = \$50.00X(57) = 32,150.00

211 RURAL 95TH PERCENTILE 9,691.97

229 EQUITY REVENUE = (226)+(227)+(228) = 105,853.87

212 RURAL GAP = (211)-(210) = 2,110.97

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

214 DIST'S REGION'S EQUITY GAP = (209) OR (212) = 2,110.97

\*\*OPERATING CAPITAL AIDS & LEVIES\*\*

215 DIST'S REGION'S 95TH PCT = (208) OR (211) = 9,691.97

168 OPERATING CAP REVENUE 153,387.65

239 TIER 2 LOR LEVY = (178)X(237) =

216 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(101)+(204)+(206)+[(173)X(57)]/(57) = 7,641.73

169 UNEQUALIZED REVENUE = (57)X(166) = 1,286.00

240 TIER 1 LOR AID = (177)-(238) = 192,900.00

217 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (215)-(216) = 2,050.24

230 OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION = (168)-(169) = 152,101.65

241 TIER 2 LOR AID = (178)-(239) = 272,632.00

218 EQUITY INDEX = (217)/(214) = .97123123

30 2022 ANTC 57 2024-25 ADJ PU (EST) 643.00

\*\*EQUITY AIDS & LEVIES\*\* 229 EQUITY REVENUE 105,853.87

219 = \$80X(218) = 77.70

231 FY 2025 ANTC/ADJ PU = (30)/(57) =

242 LEVY RATIO FOR EQUITY = (235)/\$510,000

220 INITIAL EQUITY ALLOW IF (217)=0 THEN (220)=0 ELSE (220)=\$14+(219) 91.70

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

243 EQUITY LIMIT = (229)X(237) =

57 2024-25 ADJ PU (EST) 643.00 221 = (57)X(220) = 58,963.10

233 OPERATING CAPITAL EQUAL LIMIT = (230)X(232) =

244 EQUITY AID = (229)-(243) = 105,853.87

222 FY 2025 STATE AVERAGE REF REV & TIER 1 LOR 1,347.01

234 OPERATING CAP AID = (168)-(233) = 153,387.65

\*\*TRANSITION AIDS & LEVIES\*\*

223 = 0.10X[(222)] = 134.70

206 TRANSITION REVENUE 5,664.83

245 LEVY RATIO FOR TRANSITION = (235)/\$510,000

***TRANSITION AIDS & LEVIES CONT.***		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
246	TRANSITION LIMIT = (206)X(237) =	235	FY 2025 RMV/RES PU	269	TIER 1 AID = (262)-(266) = 33,384.56
247	TRANSITION AID = (206)-(246) = 5,664.83	257	TIER 1 = LSR OF 1 OR (235)/\$567,000 =	263	TIER 2 AID
		258	TIER 2 = LSR OF 1 OR (235)/\$290,000 =	270	TOTAL AID = (269)+(263) = 33,384.56
**REFERENDUM AIDS & LEVIES**		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT**	
203	REFER \$/APU ALL AUTHORITIES 51.92	259	TIER 1 LEVY = (254)X(257) =	271	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)
248	TIER 1 CAP/APU 460	260	TIER 2 LEVY = (255)X(258) =	272	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)
249	TIER 2 CAP/APU = 0.25X(100)-\$300 = 1,520.25	256	UNEQUALIZED LEVY	273	UNCAPPED REF AND LOR ALLOWANCE = (175)+(197) = 351.92
138	SPARSITY REVENUE	261	TOTAL = (259) +(260)+(256) =	274	PRORATED TBRA = LSR OF (271) OR [(271)X(273)/(272)] =
250	TIER 2 CAP/APU IF (138) > ZERO THEN (250) = 9,999.99 ELSE (250) = (249) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES 1,520.25	262	TIER 1 AID = (254)-(259) = 33,384.56	275	REF AND LOR REV = (177)+(204) = 226,284.56
251	TIER 1 = LSR OF (203) OR (248) = 51.92	263	TIER 2 AID = (255)-(260) =	276	CAPPED TBRA = LSR OF (274) OR (275) =
252	TIER 2 = [LSR OF (203) OR (250)]-(251) =	264	TOTAL AID = (262)+(263) = 33,384.56	**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
253	UNEQUALIZED = (203)-(251) -(252) =	**EQUALIZATION AID LIMIT**			
		101	FY 2025 FORMULA ALLOW 7,281		
		57	ADJ PU (EST) 643.00		
		265	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) 977,520.75		
	***BREAKDOWN OF REFERENDUM*** REVENUES	266	REFERENDUM EQUALIZATION AID CAP = GRT OF (264)-(265) OR 0 =	277	TIER 2 REF AID
204	REFERENDUM REVENUE ALL AUTHORITIES 33,384.56			278	TIER 1 REF AID
254	TOTAL, TIER 1 = (57)X(251) = 33,384.56			279	TIER 1 LOR AID
				280	TIER 1 LOR LEVY
255	TOTAL, TIER 2 = (57)X(252) =			281	TIER 1 REF LEVY
				282	TIER 2 REF LEVY
256	TOTAL, UNEQUALIZED = (204)-(254)-(255) =			283	UNEQL REF LEVY
		267	TIER 1 LEVY = (259)+(266) =		
		260	TIER 2 LEVY		
		256	UNEQUALIZED LEVY		
		268	TOTAL = (267) +(260)+(256) =		

***APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT.***		***OPT AID & LEVY SUMMARY CONT.***	
276	TAX BASE REPLACE AID	298	FY 2015 LOCATION	312	LOCAL OPTIONAL LEVY LIMIT
284	TIER 1 REF AID		EQUITY AID		= (311)+(239) =
	= (269)-(278) =	33,384.56	(FY 2015 GENERAL	313	LOCAL OPTIONAL AID
285	TIER 2 REF AID		EDUC REVENUE REPORT,		=(286)+ (241)+ (307)=
	= (263)-(277) =		LINE 197)		=(279)+ (280)=
286	TIER 1 LOR AID				465,532.00
	= (240)-(279)	192,900.00	299	FY 2015 COMBINED AID	
287	TIER 1 LOR LEVY		FOR GUARANTEE		**REF AID & LEVY SUMMARY**
	= (238)-(280)		= (297)+(298) =	284,911.88	AFTER REF AID GUARANTEE
288	TIER 1 REF LEVY			300	FY 2025 COMBINED REVENUE
	= (267)-(281) =				= (172)+(204) =
289	TIER 2 REF LEVY			498,916.56	
	= (260)-(282) =		301	FY 2025 COMBINED	
290	UNEQL REF LEVY		INITIAL AID		= (291)+(241) =
	= (256)-(283) =			498,916.56	
291	REFER AND LOR TIER 1 EQUALIZATION		302	REVENUE RATIO =	
	AID BEFORE AID GUARANTEE			LESSER OF 1 OR	
	= (276)+(284)			[(300)/(296)] =	.78159095
	+(285)+(286) =	226,284.56	303	2012 RMV	226,083,300
292	REFERENDUM AND LOR LEVY		10	2022 RMV	
	BEFORE AID GUARANTEE		304	RMV RATIO =	
	= (287)+(288)			LESSER OF 1 OR	
	+(289)+(290) =			[(303)/(10)] =	
			305	FY 2025 MINIMUM	
				COMBINED AID	
				= (299)X(302)X(304) =	
293	FY 2015 REFERENDUM AID		306	FY 2025 REFERENDUM HOLD	
	INCREASE FROM GUARANTEE			HARMLESS AID INCREASE	
	(FY 2015 GEN ED REV			IF (293)=0 THEN 0,	
	REPORT, LINE 276)			ELSE GREATER OF 0	
294	FY 2015 REFERENDUM REV			OR [(305)-(301)] =	
	(FY 2015 GEN ED REV	638,334.62			
	REPORT, LINE 289)			**INITIAL LEVIES ARE REDUCED TO**	
295	FY 2015 LOCATION			MAKE THE REFER AID GUARANTEE	
	EQUITY REVENUE			REVENUE-NEUTRAL. LEVY COMPONENTS	
	(FY 2015 GEN ED REV			ARE REDUCED IN THE FOLLOWING ORDER:	
	REPORT LINE 198)				
296	FY 2015 COMBINED REVENUE		307	TIER 1 LOR LEVY	
	= (294)+(295) =	638,334.62	308	TIER 1 REF LEVY	
297	FY 2015 REFERENDUM		309	TIER 2 REF LEVY	
	EQUALIZATION PLUS		310	UNEQL REF LEVY	
	HOLD HARMLESS AID				
	(FY 2015 GENERAL			**LOCAL OPT AID & LEVY SUMMARY**	
	EDUC REVENUE REPORT,	284,911.88		AFTER REF AID GUARANTEE	
	LINES 276 & 287)		311	TIER 1 LOR LEVY	
				= (287)-(307) =	
			239	TIER 2 LOR LEVY	
				= (239)	

***GENERAL ED REVENUE SUMMARY***		***ALT TEACHER COMP AIDS & LEVIES***		***ACHIEVEMENT AND INTEGRATION*** REVENUE	
101	BASIC	4,681,683.00	331	ALT COMP REVENUE	
104	DECLINING ENROLL	81,547.20			
110	PENSION ADJUSTMENT	48,273.95	332	ALT COMP BASIC AID	57 2024-25 ADJ PU (EST) 643.00
111	GIFTED & TALENTED	8,359.00		= 0.65X(331) =	
112	EXTENDED TIME				348 FY 2025 EST
126	BASIC SKILLS	455,446.41	333	BASIC AID PRORATION	INITIAL BUDGET
138	SPARSITY			1.00000000	
141	SMALL SCHOOLS	115,502.09	334	PRORATED BASIC AID	349 FY 2025 EST
161	TRANSPORT SPARSITY	178,400.35		= (332)X(333) =	INCENTIVE BUDGET
168	OPERATING CAPITAL	153,387.65	335	PRO BASIC AID TO LEVY	350 FY 2025 ADJ
172	LOCAL OPTIONAL	465,532.00		= (332)-(334) =	INITIAL BUDGET
204	REFERENDUM	33,384.56			= (348)X1.003 =
206	TRANSITION	5,664.83	336	ALT COMP LEVY REVENUE	351 OCT 1, 2022 ENROLL OF
229	EQUITY REVENUE	105,853.87		= (331)-(332)+(335) =	PROTECTED STUDENTS
324	ALT ATTENDANCE ADJ				352 EST OCT 1, 2023 ENROLL
325	TOTAL GENERAL REVENUE		231	FY 2025 ANTC/ADJ PU	OF PROTECTED STUDENTS
	= (101)+(104)+(110)		337	ALT COMP LEVY RATIO	= (351) =
	+(111)+(112)+(126)			= LESSER OF 1 OR	
	+(138)+(141)+(161)			[(231)/\$6,100] =	353 OCT 1, 2022
	+(168)+(172)+(204)		338	ALT TEACHER COMP LEVY	TOTAL ENROLLMENT
	+(206)+(229)+(324) =	6,333,034.91		= (336)X(337) =	354 EST OCT 1, 2023
					TOTAL ENROLLMENT
			339	ALT COMP EQUALIZATION AID	= (353) =
				= (331)-(334)-(338) =	355 PROTECTED ENROLLMENT
233	OPERATING CAP LEVY				RATIO =(352)/(354)=
243	EQUITY LEVY				
246	TRANSITION LEVY				356 INITIAL ACHIEVE & INTEG REVENUE
312	LOCAL OPTIONAL				FORMULA =IF (348) > 0 =
317	TOTAL REFERENDUM LEVY				\$350 X(57)X(355)=
326	TOTAL GENERAL ED LEVY				357 INTEG HOLD HARMLESS
	= (233)+(243)+(246)				(FROM FY 2024 INTEG
	+(312)+(317) =				REV RPT, LINE 11)
327	TOTAL GENERAL ED AID				358 INITIAL ACHIEVE & INTEG
	= (325)-(326) =	6,333,034.91	340	SPEC ED REGULAR	REVENUE = LSR OF (350)
				BEFORE TUITION ADJ	OR [(356)+(357)] =
			341	NET TUITION ADJUST	
				882,591.31	
			342	EXCESS COST AID	
				9,755.20-	
			343	HOLD HARM/GROWTH LMT	359 INCENTIVE REV = LSR OF(349)
				205,193.69	OR [(57)X\$10]=
328	ENROLLMENT AS OF OCT 1,		344	CROSS SUB REDUC AID	
	2022 AT PARTICIPATING			26,194.88	
	SITES (FY 2024 GENERAL		345	TOTAL SPECIAL EDUC AID	360 ACHIEVE & INTEG REVENUE
	EDUC RPT, LINE 324)			= (340) TO (344) =	= (358)+(359) =
				1,104,224.68	
329	EST ENROLLMENT AS OF		346	FY 2025 NON-PUBLIC	361 ACHIEVE & INTEG LEVY
	OCTOBER 1, 2023 AT			TRANSPORTATION AID	= (360)X.30
	PARTICIPATING SITES			40,046.69	
	= (328)X[(50)/(49)] =		347	FY EL CROSS SUBSIDY	362 TRANSFER TO MDE
				REDUCTION AID	IF (358)=(350)
				534.27	THEN (362)=(350)-(348)
330	ALTERNATIVE TEACHER				ELSE (362)=(358)X.003
	COMPENSATION REVENUE				363 ACHIEVE & INTEG AID
	= \$260.00X(329) =				=(360)-(361)-(362)=

***REEMPLOYMENT INSURANCE LEVY***		***FY 2024 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***	
364	EST FY 2024 EXPEND	12,000.00	380	LAST YEAR REVENUE	57 2024-25 ADJ PU (EST) 643.00
365	INITIAL REEMPLOYMENT LEVY = 100% OF (364)=	12,000.00		(FY 2023 CTE AID REPORT, LINE 16)	401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 51.47
	**SAFE SCHOOLS LEVY**		381	REVENUE GUARANTEE = LESSER OF (378) OR (380) =	402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 = 1.00000000
366	SAFE SCH LVY REQUEST? YES		382	PRELIMINARY REVENUE = GREATER OF (379) OR (381) =	403 INITIAL LTFM REVENUE = \$380X(57)X(402) = 244,340.00
57	2024-25 ADJ PU (EST)	643.00	383	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000
367	SAFE SCH LEVY LIMIT = \$36X(57) =	23,148.00	384	CAREER TECH REVENUE = (382)+(383) =	764 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B 396,900.00
	**SAFE SCHOOLS INTERMEDIATE LEVY**				
368	SAFE SCH INTERMEDIATE LEVY REQUEST?	NO	29	2021 ANTC	6,678,339
369	INTERMEDIATE LEVY ALLOWANCE <= \$15		56	2023-24 ADJ PU (EST)	683.00
370	SAFE SCH INTERMEDIATE LEVY LIMIT = (57)X(369) =		385	FY 2024 ANTC/ADJ PU = (29)/(56) =	9,777.95
	**JUDGMENT LEVY**		386	LEVY RATIO FOR CTE = LESSER OF 1 OR (385)/\$7,612 =	1.00000000
371	DISTRICT JUDGMENTS		387	CAREER TECH LEVY LIMIT = (384)X(386) =	54,250.00
372	INTERMED JUDGMENTS		388	EST CAREER TECH AID = (384)-(387) =	
373	JUDGMENT LIMIT = (371)+(372) =			**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)	
	**ICE ARENA LEVY**		389	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2023 EXPENSES PAID	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN
374	FY 2023 NET OPR COSTS		390	PRORATION FACTOR TO REFLECT STATEWIDE CAP	766 NET LTFM REQ DEBT SERVICE FOR VPK
375	ICE ARENA LEVY LIMIT = 100% OF (374) =		391	ANNUAL OPEB LEVY LIMIT = (389)X(390) =	407 NEW PAYGO LTFM LEVY FOR VPK
	**FY 2024 CAREER & TECHNICAL**			**CAPITAL RELATED LEVY LIMITATIONS**	
376	SHARE OF FY 2024 EST COOPERATIVE BUDGET			**LONG TERM FACILITIES MAINTENANCE** REVENUE (LTFM)	
377	FY 2024 ESTIMATED DISTRICT BUDGET	155,000.00	400	LTFM PLAN APPROVAL STATUS APPROVED	408 TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) = 735,767.00
378	FY 2024 EST BUDGET = (376)+(377) =	155,000.00			
379	PRELIMINARY REVENUE = .35X(378) =	54,250.00			

***OLD LAW HEALTH & SAFETY (H&S)***		***LTFM REVENUE***		***LTFM TOTAL AIDS & LEVIES CONT.***	
409	OLD LAW HEALTH & SAFETY REVENUE = FY 2025 ESTIMATED H&S COST =	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 735,767.00	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 244,340.00
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2025	419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) =
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 735,767.00	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) = 491,427.00
412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =	421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	435	TOTAL LTFM LEVY = (433)+(434) = 491,427.00
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) = 735,767.00	**DEBT SERV PORTION OF LTFM REV**	
764	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B 396,900.00	**LTFM TOTAL AIDS & LEVIES**		763	NET ALT FAC REG DEBT
765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 94,527.00	57	2024-25 ADJ PU (EST) 643.00	764	NET ALT FAC/H&S DEBT 396,900.00
413	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (767), ELSE 0	423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380X(57) = 244,340.00	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 94,527.00
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2022 AG MODIFIED ANTC FOR LTFM REVENUE	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2021-22 ADJ PU (ACT) 732.73	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 47,408.00
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) = 491,427.00	424	FY 2022 ANTC PER APU = (35)/(54) =	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 538,835.00
**OLD LAW DEFERRED MAINTENANCE**		425	STATEWIDE ANTC/APU 12,230.18	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) = 244,340.00
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	LTFM EQUAL FACTOR = 123% OF (425) = 15,043.12	428	LTFM AID RATIO 1.00000000
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 41,152.00	427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) =	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 244,340.00
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 532,579.00	428	LTFM AID RATIO = 1-(427) = 1.00000000	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) = 244,340.00
		429	LTFM INITIAL EQUAL AID = (423)X(428) = 244,340.00	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) =
		430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) =	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) = 294,495.00
		431	2015 TOTAL ALT FAC GRANDFATHER AID		

***GEN FUND PORTION OF LTFM REV***		***APPROVED INTERMED OPERATING***		***APPROVED REG OP LEASES CONT.***	
422	TOTAL LTFM REVENUE	735,767.00			
			456	ADMINISTRATIVE SPACE	**INSTRUCTIONAL/STORAGE**
441	TOTAL GENERAL FUND LTFM REVENUE		457	FY 2024 JOINT	
	= (422)-(768) =	196,932.00		474	FY 2024 NONJOINT
				475	FY 2025 NONJOINT
442	LTFM GEN FUND EQUAL REV		458	INSTRUCTIONAL/STORAGE	
	= (423)-(436) =		459	FY 2024 JOINT	476
				459	FY 2025 JOINT
443	LTFM GEN FUND EQUAL AID		460	TOT INTERMED OPERATING	***APPROVED REGULAR***
	= (432)-(438) =			= (456) TO (459) =	CAPITALIZED LEASES
444	GEN FUND LTFM EQUAL LIMIT		**APPROVED INTERMED CAPITALIZED**		
	= GTR OF ZERO OR		***ADMINISTRATIVE SPACE***		
	(442)-(443) =		461	FY 2024 JOINT	477
			462	FY 2025 JOINT	478
445	GEN FUND LTFM UNEQUAL LIMIT		**INSTRUCTIONAL/STORAGE**		
	= GTR OF ZERO OR		***INSTRUCTIONAL/STORAGE***		
	(441)-(443)-(444) =	196,932.00	463	FY 2024 JOINT	479
			464	FY 2025 JOINT	480
446	TOTAL GEN FUND LTFM LEVY		**EXCESS FUNDS CAP LEASE**		
	= (444)+(445) =	196,932.00	465	FY 2024 JOINT	481
			466	FY 2025 JOINT	482
	**DISABLED ACCESS LIMIT**		***EXCESS FUNDS CAP LEASE***		
447	FY 1992-FY 2025		467	TOT INTERMED CAPITALIZED	483
	APPROV DIS ACC COSTS	84,118.00		= SUM[(461) TO (464)]	= [SUM (477) TO (480)]
448	MAXIMUM = GTR OF (JUNE			-(465)-(466) =	-[(481)+(482)] =
	1991 COMPONENT DISTX		468	TOT INTERMED LEASE COSTS	484
	150,000) OR 300,000 =	300,000.00		= (460)+(467) =	TOTAL APPROVED REGULAR
449	LSR OF (447) OR (448)	84,118.00			LEASE COST & CARRYOVER
			57	2024-25 ADJ PU (EST)	=(471)+(476)+(483)=
450	FIRST YEAR DISABLED		469	INTERMED PUPIL UNIT MAX	57
	ACCESS LEVY CERTIFIED	1992		LIMIT = \$65X(57) =	2024-25 ADJ PU (EST)
451	LAST YEAR TO CERTIFY				REG PUPIL UNIT MAXIMUM
	= (450)+7 YEARS =	1999			LIMIT = \$212X(57) =
452	TOTAL CUM CERT LEVY		470	INTERMED LEASE LIMIT	136,316.00
	(PAY 93 TO PAY 22)	84,118.00		=LSR (468) OR (469) =	486
					COMM APPROVED LIMIT
453	CERT LEVY PAY 2023		471	INTERMED CARRYOVER (INCL	487
454	TOTAL CERTIFIED LEVY			IN REGULAR LEASE LIMIT)	REGULAR MAX LIMIT
	= (452)+(453) =	84,118.00		= (468)-(470) =	=GTR (485) OR (486)=
					136,316.00
455	DISABLED ACCESS LIMIT		**APPROVED REG OPERATING LEASES**		
	= GREATER OF ZERO		***ADMINISTRATIVE SPACE***		
	OR (449)-(454)=		472	FY 2024 NONJOINT	488
			473	FY 2025 NONJOINT	REGULAR LEASE LIMIT
					=LSR (484) OR (487)=
	LEASE LEVY LIMITATION		**APPROVED REG OPERATING LEASES**		
			***ADMINISTRATIVE SPACE***		
	DIST'S SHARE OF JOINT		472	FY 2024 NONJOINT	489
	LEASE FOR INTERMED DISTX		473	FY 2025 NONJOINT	TOTAL LEASE LEVY LIMIT
	287, 288, 916 AND 917				= (470)+(488) =



***ADULTS WITH DISABILITIES***		***GENERAL DEBT SERVICE (FUND 7)***		***DEBT EQUAL AID CONT.***	
626	ADULTS WITH DISABILITIES REQUEST? NO		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2025 PRINCIPAL AND INTEREST PAYMENTS)	713	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2023
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =		**REQ DEBT ELIGIBLE FOR LONG TERM** FACILITIES MAINTENANCE (LTFM) REV	714	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (710)+(711) + (712)+(713)=
628	FY 2023 ADULTS WITH DISABILITIES REVENUE	700	ALT FAC REGULAR REQ DEBT SERV LEVY		
629	TOTAL REVENUE, =GREATER OF = GREATER OF (627) OR (628)=	701	ALT FAC/H&S REQ DEBT SERV LEVY 396,900.00		**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID
630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.006 = (30)X0.006 =	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K 94,527.00	715	VOTER APPR BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	703	NEW LTFM REQ DEBT SERVICE FOR VPK	716	NON-VOTER BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID
632	ADULTS WITH DISABILITIES AID = (629)-(631) =	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS 47,408.00	717	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (715)+(716) =
	**SCHOOL-AGE CARE**	705	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704) = 538,835.00		**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID
633	FY 2025 SCH-AGE CARE REV (FY 2025 EST COST) 36,000.00		**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	718	VOTER APPR BONDS INELG FOR DEBT EQUAL AID
30	2022 ANTC				
46	2024-25 RES PU (EST) 504.40	706	NATURAL DISASTER REQ DEBT SERV LEVY		**NON-VOTER APPR INELIG BONDS**
634	ANTC/RES PU = (30)/(46) =			719	FACIL BOND-MS 123B.62
635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 =		**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	720	EQUIP BOND-MS 123B.61
636	FY 2025 SCH-AGE CARE LIM = (633)X(635) =	707	TACONITE BONDS REQ DEBT SERV LEVY	721	REORG OPER DEBT
637	FY 2025 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) = 36,000.00	708	TAC FUNDING FOR BONDS (NOT IRRRB)	722	ECON DEV ABATEMENT
	**COMMUNITY SERVICE SUMMARY**	709	TAC ADJ TO REQ = (708) OR [(708)X1.05] =	723	JUDGMENT
638	OTHER COMM ED (MEMO)	710	NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=	724	OTHER NON-VOTER
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	711	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2023	725	INELG LEASE PURCHASE
		712	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2023	726	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (719) THRU (725)=
				727	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) =
				728	GDS REQ DEBT SERV LEVY = (705)+(706)+(714) +(717)+(718)+(727) = 538,835.00

***NON-VTR APPR INELIG BOND CONT.***		***FUND 7 DEBT BALANCE CONT.***		***NET DBT EXCESS BREAKDOWN CONT.***	
729	GDS REQ DEBT SERV LEVY VOTER APPR = (710)+(711) +(713)+(715)+(718) =	744	RETAIN FOR CAPITAL LOAN REPAYMENT	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(719)-(720)-(748) =
30	2022 ANTC	745	APPROVED DEBT EXCESS TO BE RETAINED	759	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(749)-(750)] =
730	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	746	DISTRICT REQUESTED ADDITIONAL EXCESS		
731	MAX EFFORT DEBT SERV LEVY = (30)X(730) =	747	CERTIFIED DEBT EXCESS = GTR OF 0 OR (743) -(744)-(745)+(746)=		***NET DEBT EXCESS SUMMARY***
732	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] =	748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(729)-(715)]X(751) =
733	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	749	ADJUSTED DEBT EXCESS = (747)-(748) =	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) =
			**BREAKDOWN OF NET DEBT EXCESS**	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) =
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 538,835.00		**LONG TERM FACILITIES MAINT AID**
	**FUND 7 DEBT BALANCE**	751	DEBT EXCESS RATIO = LSR 1 OR (749)/(750)=	763	NET ALT FAC REG DEBT = (700)-(753) =
735	JUNE 2022 FUND 7-425 BAL FOR BOND REFUND	752	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) =	764	NET ALT FAC/H&S DEBT = (701)-(754) = 396,900.00
736	JUNE 2022 FUND 7-451 BAL FOR QZAB & QSCB	753	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(751) =	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(755) = 94,527.00
737	JUNE 2022 FUND 7-460 BALANCE NONSPENDABLE	754	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(751) =	766	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(756) =
738	JUNE 2022 FUND 7-463 BALANCE UNASSIGN NEG	755	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) =	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) = 47,408.00
739	JUNE 2022 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 23,703.48	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =	768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) = 538,835.00
740	PAY 22 DEBT EXCESS LEVY REDUCTION	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) =	436	LTFM DEBT EQUAL REV 244,340.00
741	PAY 23 DEBT EXCESS LEVY REDUCTION			438	LTFM DEBT EQUAL AID 244,340.00
742	5% OF PAY 24 REQ DEBT SERV LEVY=(728)X5%= 26,941.75			439	LTFM DEBT EQUAL LEVY
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] =			440	LTFM DEBT UNEQUAL Lvy 294,495.00
				769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)= 294,495.00

***NATURAL DISASTER DEBT EQUAL***		***DEBT EQUALIZATION AID CONT.***		***MINIMUM EST MAX EFFORT PAYMENT***	
30	2022 ANTC	783	FY 2025 NET DEBT EQ	732	MAX EFFORT DEBT LEVY
770	TEN PERCENT ANTC = 0.10X(30) =		REV = GTR OF 0 OR [(780)-(782)] =	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721)] =
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=		
771	FY 2025 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =	785	PRELIM TIER 2 EQU REV = (783)-(784) =	801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =
54	2021-22 ADJ PU (ACT)	786	MAX EFFORT TIER 1 REV		**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION
772	FY 2022 ANTC PER APU = (30)/(54) =	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =	802	FY 2025 IRRRB FUNDING FOR VOTER-APPR BONDS
773	STATEWIDE AVE ANTC INC PER APU	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	803	PAY 24 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =
774	DISASTER EQUAL FACTOR = 300% OF (773) =	789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =	804	FY 2025 IRRRB FUNDING FOR NON-VOTER BONDS
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	54	2021-22 ADJ PU (ACT)	805	PAY 24 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =
776	DISASTER AID RATIO = = 1-(775) =	790	2022 ANTC /ADJ APU = (30)/(54) =	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =
777	DISASTER DEBT EQUAL AID = (771)X(776) =	791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$4,430 OR 55.33% OF (773)] =	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =
778	DISASTER LEVY LIMIT = (706)-(777) =	792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$8,000 OR 100% OF (773)] =	808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =
	**DEBT EQUALIZATION AID**	793	TIER 1 DEBT EQU AID RATIO = 1-(791) =	809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =
732	DEBT EQUAL BASE	794	TIER 2 DEBT EQU AID RATIO = 1-(792) =	769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED
752	DEBT EXCESS FOR ELIG REQUIRED DEBT				294,495.00
779	FY 2025 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)	795	TIER 1 DEBT AID = (788)X(793) =	778	DISASTER LEVY LIMIT VOTER APPROVED
780	FY 2025 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	796	TIER 2 DEBT AID = (789)X(794) =		
30	2022 ANTC	797	TOTAL DEBT EQ AID = (795)+(796) =		
781	= .1050X(30) =	798	NON VOTER DEBT AID = (797)X(712)/(714) =		
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	799	VOTER APPR DEBT AID = (797)-(798) =		

***INITIAL GEN DEBT SERVICE CONT.***		***FUND 47 DEBT BALANCE CONT.***		***LEVY LIMITATION ADJUSTMENTS***	
810	INITIAL GDS LEVY LIM VOTER APPROVED =(806)+(808)+(778) =		BAL NON-VOTER APPROV = (911)-(912) =		IN GENERAL, IF WE HAVE:
		914	PAY 22 OPEB DEBT EXC REDUCTION NON-VOTER	A	FINAL LEVY AUTHORITY
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) = 294,495.00	915	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER	B	PREVIOUSLY CALCULATED AUTHORITY
		916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =	C	CERTIFIED LEVY BASED ON (B)
812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) = 294,495.00	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =	D	LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO
	**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)				**GENERAL FUND ADJUSTMENTS**
900	LEVY BONDS IRREV TRUST VOTER APPROVED	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		**FY 2024 OPERATING** CAPITAL LEVY ADJUSTMENT
901	LEVY BONDS REVOC TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1000	FY 2024 OPER CAP LEVY AUTH (FROM FY 2024 GENERAL EDUC REV REPORT, LINE 194) 68,949.08
902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =	1001	22 PAY 23 LIMIT 68,800.39
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =	1002	22 PAY 23 LEVY 68,800.39
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED			1003	FY 2024 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1101)) = 148.69
905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904)=	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0		**FY 2024 LOR TIER 1 LEVY ADJUST**
	**FUND 47 DEBT BALANCE**			1004	FY 2024 LOR TIER 1 (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 201) 130,325.00
906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 275)
907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =	924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 302)
908	JUNE 2022 FUND 47-425 BAL FOR BOND REFUND	925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	22 PAY 23 LIMIT 127,462.81
909	JUNE 2022 FUND 47-460 BALANCE NONSPENDABLE			1008	22 PAY 23 LEVY 127,462.81
910	JUNE 2022 FUND 47-463 BALANCE UNASSIGN NEG	926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1009	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 127,462.81
911	JUNE 2022 FUND 47-464 BALANCE RESTRICTED			1010	PAY 23 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 127,462.81
912	JUNE 2022 FUND 47-464 BALANCE VOTER APPROV			1011	FY 2024 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1009)) = 2,862.19
913	JUNE 2022 FUND 47-464				

***FY 2024 LOR TIER 2*** LEVY ADJUSTMENT		***FY 2024 1ST TIER REF ADJ CONT.***		***FY 2024 UNEQUAL REF LEVY ADJ***			
1012	FY 2024 LOR TIER 2 (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 202)	289,592.00	1026	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 303)	1040	FY 2024 UNEQUAL REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 255)	
1013	22 PAY 23 LIMIT	283,232.00	1027	22 PAY 23 LIMIT	34,237.07		
1014	22 PAY 23 LEVY	283,232.00	1028	22 PAY 23 LEVY	34,237.07	1041	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 278)
1015	FY 2024 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1013))	6,360.00	1029	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	34,237.07	1042	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 305)
	**FY 2024 EQUITY LEVY ADJUSTMENT**		1030	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	34,237.07	1043	22 PAY 23 LEVY
1016	FY 2024 EQUITY LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 214)	112,413.26	1031	FY 2024 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1029)) =	768.79	1044	22 PAY 23 LEVY
1017	22 PAY 23 LIMIT	109,852.60		**FY 2024 2ND TIER REF LEVY ADJUST**		1045	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1018	22 PAY 23 LEVY	109,852.60	1032	FY 2024 2ND TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 253)		1046	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
1019	FY 2024 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) =	2,560.66	1033	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 277)		1047	FY 2024 UNEQUALIZED REF LEVY ADJUSTMENT
	**FY 2024 TRANSITION LEVY ADJUST**		1034	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 304)			**FY 2024 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES
1020	FY 2024 TRANSITION LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 222)	6,017.23	1035	22 PAY 23 LIMIT			**FY 2024 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 266 TO 268)
1021	22 PAY 23 LIMIT	5,885.08	1036	22 PAY 23 LEVY		1048	TIER 1 LEVY
1022	22 PAY 23 LEVY	5,885.08	1037	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =		1049	TIER 2 LEVY
1023	FY 2024 TRANSITION LEVY ADJUSTMENT = ((1020)-(1021)) =	132.15	1038	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =		1050	UNEQL LEVY
	**FY 2024 1ST TIER REFERENDUM** LEVY ADJUST		1039	FY 2024 2ND TIER REF LEVY ADJUSTMENT		1051	TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
1024	FY 2024 1ST TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 251)	35,005.86				1052	TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY = (1025)+(1033) +(1041) =
1025	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 276)					1053	FY 2024 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =

***FY 2024 LOR TBRA ALLOCATION ADJ***		***FY 2024 INTEGRATION ADJUSTMENT***		***FY 2024 HEALTH & SAFETY***	
1054	FY 2024 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 265)	1065	FY 2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1081	FY 2024 HEALTH AND SAFETY REBATES ADJUST
		1066	22 PAY 23 LIMIT		**FY 2023 LTFM EQUAL LEVY ADJUST**
		1067	22 PAY 23 LEVY		
1005	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 275)	1068	FY 2024 INTEGRATION ADJUSTMENT LIMIT	1082	FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63)
1055	FY 2024 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =		**FY 2024 ALT TEACHER COMP ADJ**	1083	21 PAY 22 LIMIT
	**FY 2024 REFERENDUM HOLD HARMLESS** ADJUST TO VOTER-APPROVED LEVIES			1084	21 PAY 22 LEVY
		1069	FY 2024 ALT COMP LEVY AUTH (FROM FY 2024 GEN ED REVENUE REPORT, LINE 339)	1085	TOTAL ADJUSTMENT
1056	FY 2024 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 294 TO 296)	1070	22 PAY 23 LIMIT	1086	22 PAY 23 ADJ LIMIT
		1071	22 PAY 23 LEVY	1087	22 PAY 23 ADJ LEVY
		1072	FY 2024 ALT TEACH COMP LEVY ADJUSTMENT	1088	FY 2023 LTFM EQUALIZED LEVY ADJUST
1057	TIER 1 LEVY				
1058	TIER 2 LEVY				
1059	UNEQL LEVY		**FY 24 & FY 23 CAPITAL RELATED ADJ**		**FY 2023 LTFM UNEQUAL LEVY ADJ**
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =		**FY 2024 LTFM EQUAL LEVY ADJ**	1089	FY 2023 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2023 WEBSITE REPORT, LINE 64) 195,158.00
		1073	FY 2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 63)		
1061	TOTAL FY 2024 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY =(1026) +(1034)+(1042)=			1090	21 PAY 22 LIMIT 236,882.00
		1074	22 PAY 23 LIMIT	1091	21 PAY 22 LEVY 236,882.00
1062	FY 2024 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =	1075	22 PAY 23 LEVY	1092	TOTAL ADJUSTMENT = (1089)-(1091) = 41,724.00-
	**FY 2024 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES	1076	FY 2024 LTFM EQUALIZED LEVY ADJUST	1093	22 PAY 23 ADJ LIMIT 41,724.00-
				1094	22 PAY 23 ADJ LEVY 41,724.00-
				1095	FY 2023 LTFM UNEQUALIZED LEVY ADJUST
			**FY 2024 LTFM UNEQUAL LEVY ADJ**		
1063	FY 2024 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 293)	1077	FY 2024 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 64) 211,397.00		***3 YEAR PRIOR ADJUSTMENTS***
					**FY 2022 OPERATING CAPITAL** LEVY ADJUSTMENT
1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY ALLOCATION OF TBRA	1078	22 PAY 23 LIMIT 205,697.00	1096	FY 2022 OPER CAP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 181) 68,779.10
		1079	22 PAY 23 LEVY 205,697.00		
1064	FY 2024 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	1080	FY 2024 LTFM UNEQUALIZED LEVY ADJUST = (1077)-(1078) = 5,700.00	1097	20 PAY 21 LIMIT 65,692.14
				1098	20 PAY 21 LEVY 65,692.14

***FY 2022 OPER CAP ADJ CONT.***		***FY 2022 EQUITY LEVY ADJUSTMENT***		***FY 2022 1ST TIER VTR APPROVED*** REFER LEVY ADJUST CONT.	
1099	TOTAL ADJUST TO PAY 21 OPER CAP LEVY AUTH = ((1096)-(1097)) =	3,086.96	1117	FY 2022 EQUITY LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 208)	104,739.85
1100	21 PAY 22 ADJ LIMIT	2,938.31	1118	20 PAY 21 LIMIT	104,614.01
1101	21 PAY 22 ADJ LEVY	2,938.31	1119	20 PAY 21 LEVY	104,614.01
1102	FY 2022 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	148.65	1120	TOTAL ADJUST TO PAY 21 EQUITY LEVY AUTH = ((1117)-(1118)) =	125.84
**FY 2022 LOR TIER 1 LEVY ADJ**			1121	21 PAY 22 ADJ LIMIT	6,169.40
1103	FY 2022 LOC OPT TIER 1 AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 200)	110,828.15	1122	21 PAY 22 ADJ LEVY	6,169.40
1104	20 PAY 21 LIMIT	110,796.14	1123	FY 2022 EQUITY LEVY ADJUSTMENT = ((1120)-(1122)) =	6,043.56-
1105	20 PAY 21 LEVY	110,796.14	**FY 2022 TRANSITION LEVY ADJ**		
1106	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	32.01	1124	FY 2022 TRANSITION LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 215)	5,615.87
1107	21 PAY 22 ADJ LIMIT	6,516.12	1125	20 PAY 21 LIMIT	5,614.25
1108	21 PAY 22 ADJ LEVY	6,516.12	1126	20 PAY 21 LEVY	5,614.25
1109	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1108)) =	6,484.11-	1127	TOTAL ADJUST TO PAY 21 TRANSITION LEVY AUTH = ((1124)-(1125)) =	1.62
**FY 2022 LOR TIER 2 LEVY ADJUST**			1128	21 PAY 22 ADJ LIMIT	330.19
1110	FY 2022 LOC OPT LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 202)	270,275.82	1129	21 PAY 22 ADJ LEVY	330.19
1111	20 PAY 21 LIMIT	270,197.75	1130	FY 2022 TRANSITION LEVY ADJUSTMENT = ((1127)-(1129)) =	328.57-
1112	20 PAY 21 LEVY	270,197.75	***FY 2022 1ST TIER VOTER*** APPROVED REFER LEVY ADJUST		
1113	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1110) - (1111))	78.07	1131	FY 2022 1ST TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 240)	29,768.92
1114	21 PAY 22 ADJ LIMIT	15,890.81	1132	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1030)	29,760.32
1115	21 PAY 22 ADJ LEVY	15,890.81			
1116	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115))	15,812.74-			

***FY 2022 UNEQUAL REF LEVY ADJ***		***FY 2022 LOR TBRA ADJUST***		***FY 2022 LOR TIER 1 HOLD*** HARMLESS ADJUSTMENT CONT.	
1145	FY 2022 UNEQUAL REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 244)	1158	FY 2022 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL REVENUE REPORT, LINE 254)	1172	FY 2022 LOR TIER 1 HOLD HARMLESS ADJUSTMENT
1146	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1054)	1159	ALLOCATION OF TBRA (FROM PAY 21 LEVY RPT, LINE 296)	1173	21 PAY 22 ADJ LIMIT
1147	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1055)	1160	FY 2022 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	1174	21 PAY 22 ADJ LEVY
1148	TOTAL ADJUST TO PAY 21 UNEQUAL REF LEVY AUTH	1161	21 PAY 22 ADJ LIMIT	1175	FY 2021 TIER 1 HOLD HARM ADJUSTMENT
1149	21 PAY 22 ADJ LIMIT	1162	21 PAY 22 ADJ LEVY	**FY 2022 INTEGRATION ADJUSTMENT**	
1150	21 PAY 22 ADJ LEVY	1163	FY 2022 LOR TIER 1 TBRA LEVY ADJUSTMENT	1176	FY 2022 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)
1151	FY 2022 UNEQUAL REF LEVY ADJUSTMENT	**FY 2022 REFERENDUM HOLD HARM**		1177	20 PAY 21 LIMIT
**FY 2022 TBRA ALLOCATION ADJ** TO VOTER-APPROVED LEVIES		1164	FY 2022 ALLOC OF HOLD HARM (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)	1178	20 PAY 21 LEVY
1152	FY 2022 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)	1165	PAY 21 HOLD HARM ALLOC (FROM PAY 21 LEVY RPT, LINE 313 TO 315)	1179	TOTAL ADJUSTMENT
1153	PAY 21 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 21 LEVY RPT, LINES 297 TO 300)	1166	FY 2022 HOLD HARM TOTAL = (1165)-(1164) =	1180	21 PAY 22 ADJ LIMIT
1154	FY 2022 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	21 PAY 22 ADJ LIMIT	1181	21 PAY 22 ADJ LEVY
1155	21 PAY 22 ADJ LIMIT	1168	21 PAY 22 ADJ LEVY	1182	FY 2022 INTEGRATION ADJUSTMENT LIMIT
1156	21 PAY 22 ADJ LEVY	1169	FY 2022 HOLD HARM ALLOC	**FY 2022 REEMPLOYMENT ADJUSTMENT**	
1157	FY 2022 TBRA ALLOC LEVY ADJUSTMENT	**FY 2022 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT		1183	FY 2022 EXPEND ACTUAL
		1170	FY 2022 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 282)	1184	REEMPLOY LEVY AUTH = 100% OF (1183) =
		1171	PAY 21 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 312)	1185	21 PAY 22 LIMIT
				1186	21 PAY 22 LEVY
				1187	FY 2022 REEMPLOY ADJUST = ((1184)-(1186) =
					35,000.00-
				**FY 2022 SAFE SCHOOLS ADJUST**	
				1188	SAFE SCH Lvy REQUEST
				54	2021-22 ADJ PU (ACT)
					732.73
				1189	FY 2022 SAFE SCHOOLS AUTH \$36X(54) =
					26,378.28

***FY 2022 SAFE SCHOOLS ADJ CONT.***		***FY 2022 LTFM EQUAL ADJ CONT.***		***FY 2022 CAREER TECHNICAL ADJ***			
1190	20 PAY 21 LIMIT	28,303.20	1206	20 PAY 21 LIMIT	1227	FY 2022 CAREER TECH	
1191	20 PAY 21 LEVY	28,303.20	1207	20 PAY 21 LEVY		LEVY AUTHORITY	
1192	FY 2022 SAFE SCH ADJUST		1208	TOTAL ADJUSTMENT		(FY 2022 CTE AID REPORT	
	= ((1189)-(1191)) =	1,924.92-				LINE 21)	43,257.10
			1209	21 PAY 22 ADJ LIMIT	1228	21 PAY 22 LIMIT	54,372.50
			1210	21 PAY 22 ADJ LEVY	1229	21 PAY 22 LEVY	54,372.50
	**FY 2022 SAFE SCHOOLS**		1211	22 PAY 23 ADJ LIMIT	1230	FY 2022 CAREER TECH	
	INTERMEDIATE ADJUST		1212	22 PAY 23 ADJ LEVY		ADJUSTMENT	
1193	SAFE SCH INTERMEDIATE		1213	FY 2022 EQUAL LIMIT ADJUST		= ((1227)-(1229)) =	11,115.40-
	LEVY ALLOW			= (1209)+(1211) =			
54	2021-22 ADJ PU (ACT)	732.73				**FY 2022 HEALTH BENEFIT**	
1194	FY 2022 SAFE SCHOOLS		1214	FY 2022 EQUAL LEVY ADJUST		LEVY ADJUST	
	INTERMEDIATE AUTHORITY			= (1210)+(1212) =	1231	FY 2022 ACTUAL COST	
	= (1193)X(54) =		1215	FY 2022 LTFM EQUALIZED		(LIMITED TO \$600,000)	
1195	20 PAY 21 LIMIT			LEVY ADJUST	1232	21 PAY 22 LIMIT	
1196	20 PAY 21 LEVY				1233	21 PAY 22 LEVY	
1197	FY 2022 SAFE SCHOOLS			**FY 2022 LTFM UNEQUAL LEVY ADJ**	1234	FY 2022 HEALTH	
	INTERMEDIATE ADJUST		1216	FY 2022 EST LTFM		BENEFITS ADJUST	
				UNEQUALIZED LEVY AUTH			
	**FY 2022 ALTERNATE TEACHER**			(FROM FY 2022 WEBSITE		**FY 2022 ANNUAL OPEB LEVY ADJ**	
	COMPENSATION LEVY ADJUST			REPORT, LINE 64)	230,628.57		
1198	FY 2022 ALT COMP LEVY AUTH		1217	20 PAY 21 LIMIT	250,947.17	1235	FY 2022 ACTUAL COST
	(FROM FY 2022 GENERAL		1218	20 PAY 21 LEVY	250,947.17		(FIN 797+OBJ 291)
	EDUC REVENUE REPORT,		1219	TOTAL ADJUSTMENT		1236	PRORATION FACTOR TO
	LINE 317)			= (1216)-(1218) =	20,318.60-		REFLECT STATEWIDE CAP
1199	20 PAY 21 LIMIT					1.00000000	
1200	20 PAY 21 LEVY		1220	21 PAY 22 ADJ LIMIT	13,300.00	1237	PRORATED ANNUAL
1201	TOTAL ADJUST TO PAY 21		1221	21 PAY 22 ADJ LEVY	13,300.00		OPEB LEVY AUTH
	ALT COMP LEVY AUTH		1222	22 PAY 23 ADJ LIMIT	20,444.00-	1238	22 PAY 23 LIMIT
			1223	22 PAY 23 ADJ LEVY	20,444.00-	1239	22 PAY 23 LEVY
1202	21 PAY 22 ADJ LIMIT		1224	FY 2022 UNEQUAL LIMIT ADJUST		1240	FY 2022 ANNUAL
1203	21 PAY 22 ADJ LEVY			= (1220)+(1222) =	7,144.00-		OPEB ADJUSTMENT
1204	FY 2022 ALT TEACH COMP LEVY ADJUST		1225	FY 2022 UNEQUAL LEVY ADJUST			(NO ADJUSTMENT)
				= (1221)+(1223) =	7,144.00-		
			1226	FY 2022 LTFM UNEQUALIZED			
	**FY 2022 LTFM EQUALIZED LEVY ADJ**			LEVY ADJUST			
1205	FY 2022 EST LTFM			= (1219)-(1225) =	13,174.60-		
	EQUALIZED LEVY AUTHORITY						
	(FROM FY 2022 WEBSITE						
	REPORT, LINE 63)						







***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)=	.68097181	2029	GENERAL=(2028)-(2030) -(2031)-(2032)=	2051	GENERAL=(2043)-(2047) OR MEMO
2011	COMMUNITY SERVICE =(2006)/(2009)=	.04535185	2030	COMMUNITY SERVICE =(2028)X(2011)=	2052	COMMUNITY SERVICE=(2044)-(2048) OR MEMO
2012	GEN DEBT SERVICE =(2007)/(2009)=	.27367634	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 FY 2024 ABATE AID RPT)			**FY 2022 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**	
2015	GENERAL		2033	GENERAL	2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2023
2016	COMMUNITY SERVICE		2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2023
2017	GENERAL DEBT SERVICE		2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)
2018	TOTAL		2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)]
2019	EST FY 2024 ABATEMENT AID PRORATION FACTOR	1.00000000	2037	TOTAL		
**PRORATED ABATEMENT AID BY FUND**			**TOTAL REGULAR ABATE LEVY ADJ**		**ADVANCE ABATEMENT AUTH BY FUND**	
2020	GENERAL =(2019)X(2015)=		2038	GENERAL = (2024)+(2029)+(2033)=	2060	GENERAL = (2059) -(2061)-(2062)-(2063)
2021	COMMUNITY SERVICE =(2019)X(2016)=		2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)=	2061	COMMUNITY SERVICE =(2059)X(2011)=
2022	GENERAL DEBT SERVICE =(2019)X(2017)=		2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)=	2062	GENERAL DEBT SERVICE =(2059)X(2012)=
2023	TOTAL		2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)=	2063	OPEB DEBT SERVICE =(2059)X(2013)
			2042	TOTAL	2059	TOTAL
**INITIAL ABATE LEVY ADJ BY FUND** (ZERO IF NO LEVY AUTHORITY IN FUND)			**CARRY-OVER ABATE LEVY AUTHORITY**		**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 22 PREVIOUS ADVANCE PLUS PAY 22 ADVANCE LEVY)	
2024	GENERAL=(2003)-(2023)- (2025)-(2026)-(2027)=		**PAY 23 REGULAR ABATEMENT LIMIT**		2064	GENERAL
2025	COMMUNITY SERVICE [(2003)X (2011)]-(2021) =		2043	GENERAL	2065	COMMUNITY SERVICE
2026	GENERAL DEBT SERV DBT [(2003)X (2012)]-(2022) =		2044	COMMUNITY SERVICE	2066	GENERAL DEBT SERVICE
2027	OPEB DEBT [(2003)X (2013)] =		2045	GENERAL DEBT SERVICE	2067	OPEB DEBT SERVICE
2004	TOTAL = (2003)-(2023)		2046	OPEB DEBT SERVICE	2068	TOTAL
			**PAY 23 REGULAR ABATEMENT LEVY**			
**ABATEMENT INTEREST ADJUSTMENT**			2047	GENERAL	411.01	
			2048	COMMUNITY SERVICE	37.73	
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2022		2049	GENERAL DEBT SERVICE	225.86	
			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)=	3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 297,972.16	3020 GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE =(2061)-(2065)=		3021 GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE =(2062)-(2066)=	**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 18,480.71-
2073	TOTAL		
	**TOTAL INITIAL LEVY LIMITATION** SUMMARY BEFORE OFFSETTING ADJUST	3010 OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041) + (2054)+(2072) =	3024 COM SERV NEGATIVE OFFSET
	**GEN FUND INITIAL LEVY SUMMARY**		
3000	GENERAL RMV VOTER APPROVED = (506)+(1381) = 972.88-	3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV
3001	GENERAL RMV OTHER = (507)+(1382) = 16,753.98-		3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) = 972.88
3002	GENERAL NTC VOTER APPROVED = (508)+(1383) =	***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).	3026 GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) = 16,753.98
3003	GENERAL NTC OTHER +(509)+(1384)+(2038) +(2051)+(2069) = 231,112.42		3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 213,385.56	**OFFSET CARRIED FORWARD**	3028 GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) = 18,480.71-
	**COM SERV INITIAL LEVY SUMMARY**		3029 COM SERV NET OFFSET ADJ = (3019)+(3024) = 753.85
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) = 753.85-	3012 GENERAL 3013 GENERAL DEBT SERVICE 3014 OPEB/PENSION DEBT SERVICE	**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS
	**GEN DBT SERV INITIAL LEVY SUMMARY**		**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND
3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) =	3015 GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)] 972.88	3030 GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]
		3016 GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)] 16,753.98	
3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) = 297,972.16	3017 GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]	3031 GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]
		3018 GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]	
		3019 COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)] 753.85	

***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 2022-23 RES PU (PRE) 582.34 57 2024-25 ADJ PU (EST) 643.00
**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND	3043 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3013) -(3034)-(3035) =	4002 TACONITE REG REF PU =GTR (4000) OR (44)=
3033 GDS OTH 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) =		**FY 2025 TAC REG REF REV** (PAY 01 REF LEVY REQ)
3036 OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET GTR OF 0 OR [-(3009)]	**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005 REG FRONT END FORMULA = (4002)X\$175 = 4006 TAC REG REF REV = GTR 0 OR [(4005)-(4004)]=
**POSITIVE OFFSETTING ADJUSTMENT** IN OPEB/PENSION DEBT SERV FUND	3500 GEN DEBT VOTER APPR 3501 GEN DEBT OTHER 297,972.16	**FY 2025 TAC ADD REF REV**
3037 OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [-(3010)]	**MAXIMUM EFFORT LOAN AID**	4007 FY 13 REF REV ALLOW 4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =
3038 OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3502 ACT MAX EFF LOAN AID FOR FY 2019 - FY 2023	4009 ADD FRONT END FORMULA = (4001)X(4008) = 4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] = 4011 TAC ADD REF REVENUE = (4010)X22.5% =
**COLLECT NEGATIVE ADJUST** IN OPEB/PENSION DEBT SERV FUND	3503 PAY 19 - PAY 22 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	
3039 OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3504 REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	**FY 2025 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
**NET OFFSETTING ADJUSTMENTS** IN OPEB/PENSION DEBT SERV FUND	3505 BAL AVAIL END FY 2023 (3502)-(3503) =	4012 TAC TOTAL REF REV = (4006)+(4011) = 4013 MAXIMUM EC RESERVE = (57)X\$25 = 4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013)=
3040 OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =	**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	
3041 OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3506 GEN DEBT VOTER = 3507 GEN DEBT OTHER = 3508 MAX EFF LEVY LIMIT ADJ = =(3506)+(3507)= 3509 MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3505)-(3508) =	

***FY 2023 TACONITE RECEIPTS*** (FEB 2023 & AUG 2023 PYMT) USED TO CALCULATE PAY 24 LEVY LIMITATION REDUCTION	4030	FY 2023 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 = -1 X (LSR OF (4034) OR (4052))= 4054 REMAINING REDUCTION = (4052)+(4053) =
4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)	4031 COMMUNITY SERVICE 4032 OTHER GENERAL NTC		4055 OPER REF = -1 X (LSR OF (4036) OR (4054))= 4056 REMAINING REDUCTION = (4054)+(4055) =
4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)	4033 REDUCED OTHER NTC FOR LIMITED LTFM LEVY 4034 OTHER GENERAL RMV		4057 CAP PROJ = -1 X (LSR OF (4038) OR (4056))= 4058 REMAINING REDUCTION = (4056)+(4057) =
4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =	4035 OP REFERENDUM (VOTER) 4036 = 50% OF (4035) =		4059 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4041) OR (4058))= 4060 REMAINING REDUCTION = (4058)+(4059) =
4020 MINING 3.43 CENTS/TON	4037 CAP PROJ LIMIT(VOTER) 4038 = 50% OF (4037) =		4061 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4044) OR (4060))= 4062 TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)=
4021 TAC RAILR GRANDFATHER	4039 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS		4063 CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) =
4022 DEER RVR GRANDFATHER	4040 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS		
4023 FY 2023 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM (4019)TO(4022)=	4041 = 50% OF (4040) =		
4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)]	4042 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS		
4025 TOTAL PAY 22 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4043 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 4044 = 50% OF (4043) =		
4026 FY 2023 ELIG DIST TAC REPL AMT PLUS PAY 22 TAC LEVY ADJUSTMENT =(4023) +(4025)-(4018)=	4045 COM SERV = -1 X (LSR OF (4024) OR (4031))= 4046 REMAINING REDUCTION = (4024)+(4045) =		
4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 22 LEVY REPLACEMENT [NOT INCL IN (4023)]	4047 GEN OTH NTC = -1 X (LSR OF (4033) OR (4046))= 4048 REMAINING REDUCTION = (4046)+(4047) =		
4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 22 LEVY REPLACEMENT [NOT INCL IN (4023)]	4049 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4039) OR (4048))= 4050 REMAINING REDUCTION = (4048)+(4049) =		
4029 FY 2023 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]	4051 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4042) OR (4050))=		

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

***FY 2025 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME (OF PROPOSED LEVY CERTIFICATION)		***GENERAL 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) = 510,603.87
5001	GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)=	5014	GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)= 297,972.16	5026	TOTAL AID = (5006)+(5010) + (5016) = 7,830,250.11
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) =	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 297,972.16	5027	TOTAL MAX EFFORT AID USED = (5017) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057)=	5016	TOTAL DEBT SERVICE FUND AID = (438)+ (777)+(797)+(2022) = 244,340.00	5028	TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047)= 212,631.71	5017	MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=	5029	TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) = 8,340,853.98
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 212,631.71	5018	TACONITE RECEIPTS = -(4051)-(4061) =		
5006	TOTAL GENERAL FUND AID = (327)+(334)+(339)+ (345)+(346)+(347)+(363) +(388)+(443)+(2020)= 7,477,840.55	5019	TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) 542,312.16 +(5017)+(5018)=		
		**OPEB/PENSION DEBT SERVICE FUND**			
5007	TACONITE RECEIPTS = -(4047)-(4053) - (4055)-(4057) =	5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED =(3009)+(3040) +(4059)=		
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)= 7,690,472.26	5021	OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)=		
		**COMMUNITY SERVICE FUND**			
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)=	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =		
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 108,069.56	5023	TACONITE RECEIPTS = -(4049)-(4059) =		
5011	TACONITE RECEIPTS = -(4045) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023)		
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) 108,069.56				

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

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP		972.88-	N/A	972.88		
GEN-RMV OTHER-EXEMP		16,753.98-	N/A	16,753.98		
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	286,330.00	55,217.58-		18,480.71-		212,631.71
TOTAL GENERAL	286,330.00	72,944.44-		753.85-		212,631.71
COM SERV-EXEMP		753.85-		753.85		
DEBT-VOTER-NONEXEMP						
DEBT-OTHER-NONEXEMP	294,495.00	3,477.16				297,972.16
TOTAL DEBT SERV	294,495.00	3,477.16				297,972.16
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	580,825.00	70,221.13-				510,603.87

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

FUND	2022 PAY 2023 LIMITATION	2023 PAY 2024 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	876,129.82	212,631.71	663,498.11-	75.73-
COMMUNITY SERVICE	50,592.26		50,592.26-	100.00-
GENERAL DEBT SERVICE	437,190.06	297,972.16	139,217.90-	31.84-
OPEB DEBT SERVICE				
TOTAL	1,363,912.14	510,603.87	853,308.27-	62.56-

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

FUND	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	876,129.82			
COMMUNITY SERVICE	50,592.26			
GENERAL DEBT SERVICE	437,190.06			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,363,912.14			

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	36,359.30	36,359.30			
(5002)	GENERAL-RMV OTHER	561,141.37	561,141.37			
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	278,629.15	278,629.15	212,631.71		
(5009)	COMMUNITY SERV-NTC OTHER	50,592.26	50,592.26			
(5013)	GENL DEBT-NTC VOTER					*1
(5014)	GENL DEBT-NTC OTHER	437,190.06	437,190.06	297,972.16		*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	876,129.82	876,129.82	212,631.71		
(5009)	COMMUNITY SERVICES FUND	50,592.26	50,592.26			
(5015)	GENERAL DEBT SERVICE FUND	437,190.06	437,190.06	297,972.16		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	597,500.67	597,500.67			
	NET TAX CAPACITY	766,411.47	766,411.47	510,603.87		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	36,359.30	36,359.30			
	OTHER	1,327,552.84	1,327,552.84	510,603.87		
TOTAL LEVY						
	TOTAL LEVY	1,363,912.14	1,363,912.14	510,603.87		

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	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(314)	1ST TIER RMV REFER	34,237.07	34,237.07			*2
(315)	2ND TIER RMV REFER					*2
(316)	UNEQUALIZED RMV REFER					
(1031)	FY 2024 1ST TIER REF ADJUST	337.68	337.68	768.79		*2
(1039)	FY 2024 2ND TIER REF ADJUST					*2
(1047)	FY 2024 UNEQUAL REF ADJUST					
(1053)	FY 2024 TBRA ALLOC ADJUST					*2
(1062)	FY 2024 REF HOLD HARMLESS ADJ					
(1137)	FY 2022 1ST TIER REF ADJUST	1,784.55	1,784.55	1,741.67-		
(1144)	FY 2022 2ND TIER REF ADJUST					
(1151)	FY 2022 UNEQUAL REF ADJUST					
(1157)	FY 2022 TBRA ALLOC ADJUST					
(1169)	FY 2022 REF HOLD HARMLESS ADJ					
(1368)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST			972.88		
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	36,359.30	36,359.30			
GENERAL REFER MARKET VALUE OTHER:						
(311)	1ST TIER LOCAL OPTIONAL	127,462.81	127,462.81			*3
(239)	2ND TIER LOCAL OPTIONAL	283,232.00	283,232.00			*3
(243)	EQUITY	109,852.60	109,852.60			*3
(246)	TRANSITION	5,885.08	5,885.08			*3
(1011)	FY 2024 LOR TIER 1 ADJUST	1,257.20	1,257.20	2,862.19		*3
(1015)	FY 2024 LOR TIER 2 ADJUST	2,848.95	2,848.95	6,360.00		*3
(1019)	FY 2024 EQUITY ADJUST	1,252.42	1,252.42	2,560.66		*3
(1023)	FY 2024 TRANSITION ADJUST	59.20	59.20	132.15		*3
(1055)	FY 2024 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY 2024 LOR TIER 1 HOLD HARM AD					
(1109)	FY 2022 LOR TIER 1 ADJUST	6,482.09	6,482.09	6,484.11-		
(1116)	FY 2022 LOR TIER 2 ADJUST	16,202.16	16,202.16	15,812.74-		
(1123)	FY 2022 EQUITY ADJUST	6,270.21	6,270.21	6,043.56-		
(1130)	FY 2022 TRANSITION ADJUST	336.65	336.65	328.57-		
(1163)	FY 2022 LOR TIER 1 TBRA ADJUST					
(1175)	FY 2022 LOR TIER 1 HOLD HARMLES					
(1373)	OTHER ADJ, GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ			16,753.98		
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	561,141.37	561,141.37			

FOOTNOTES:

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

\*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(233)	OPERATING CAPITAL	68,800.39	68,800.39			*3
(338)	ALT TEACHER COMP (Q COMP)					*4
(361)	ACHIEVEMENT & INTEGRATION					*5
(365)	FY 2024 REEMPLOYMENT INS	10,000.00	10,000.00	12,000.00		
(367)	SAFE SCHOOLS	24,048.00	24,048.00	23,148.00		
(370)	SAFE SCHOOLS INTERMEDIATE					
(373)	JUDGMENT					*6
(375)	ICE ARENA					
(387)	FY 2024 CAREER TECHNICAL	54,372.50	54,372.50	54,250.00		
(391)	FY 2023 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(444)	LT FACILITIES EQUAL					*4
(445)	LT FACILITIES UNEQUAL	205,697.00	205,697.00	196,932.00		
(455)	DISABLED ACCESS					
(489)	BUILDING/LAND LEASE	2,098.32	2,098.32			
(490)	COOP BUILDING REPAIR					
(491)	OTHER CAPITAL (MEMO)					
(494)	CONSOL/TRANSITION					
(495)	REORG OPERATING DEBT					
(496)	FY 2024 HEALTH BENEFITS					
(497)	ADDITIONAL RETIREMENT					
(498)	SEVERANCE					
(499)	ADMINISTRATIVE DISTRICT					
(500)	SWIMMING POOL					
(501)	TREE GROWTH					
(502)	CONSOL/RETIREMENT					
(503)	ECON DEV ABATEMENT					
(504)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	365,016.21	365,016.21	286,330.00		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY 2024 OPER CAPITAL ADJUST	160.13-	160.13-	148.69		*3
(1102)	FY 2022 OPER CAPITAL ADJUST	140.70	140.70	148.65		
(1072)	FY 2024 ALT TEACHER COMP ADJUST					*7
(1204)	FY 2022 ALT TEACHER COMP ADJUST					
(1068)	FY 2024 ACHIEVE & INTEG ADJUST					*5
(1182)	FY 2022 ACHIEVE & INTEG ADJUST					*5
(1187)	FY 2022 REEMPLOYMENT ADJUST	8,287.87-	8,287.87-	35,000.00-		
(1192)	FY 2022 SAFE SCHOOLS ADJUST	1,315.80-	1,315.80-	1,924.92-		
(1197)	FY 2022 SAFE SCHOOLS INTERM ADJ					
(1230)	FY 2022 CAREER TECHNICAL ADJUST	5,701.40	5,701.40	11,115.40-		
(1234)	FY 2022 HEALTH BENEFITS ADJUST					
(1240)	FY 2022 ANNUAL OPEB ADJUST	9,648.00-	9,648.00-			
(1076)	FY 2024 LTFM EQUAL ADJUST					
(1080)	FY 2024 LTFM UNEQUAL ADJUST	41,724.00-	41,724.00-	5,700.00		
(1081)	FY 2024 H&S REBATE ADJ	N/A	N/A			
(1088)	FY 2023 LTFM EQUAL ADJUST					
(1095)	FY 2023 LTFM UNEQUAL ADJUST	20,444.00-	20,444.00-			
(1215)	FY 2022 LTFM EQUAL ADJUST					
(1226)	FY 2022 LTFM UNEQUAL ADJUST	10,317.00-	10,317.00-	13,174.60-		
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	86,054.70-	86,054.70-	55,217.58-		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1361)	PAY 21 LEASE ADJUST	222.77-	222.77-			
(1362)	LEASE LEVY ADJ (MEMO)					
(1363)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY 2025 FAC & EQUIP BOND ADJUST					
(1365)	ECON DEV ABATE ADJUST					
(1366)	DEBT SURPLUS ADJUST					
(1380)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	411.01	411.01			*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	520.60-	520.60-			*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	332.36-	332.36-	18,480.71-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	365,016.21	365,016.21	286,330.00		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	86,054.70-	86,054.70-	55,217.58-		
(5004)	TOTAL GENERAL - NTC OTHER	278,629.15	278,629.15	212,631.71		

FOOTNOTES:

\*10 PAY 2025 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 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

\*12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	33,774.68	33,774.68			*13
(619)	EARLY CHILD FAMILY	16,495.03	16,495.03			*14
(624)	HOME VISITING	370.34	370.34			
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY 2024 EARLY CHILD FAMILY ADJ	3.37-	3.37-	805.47-		
(1407)	FY 2022 HOME VISITING ADJUST	30.65-	30.65-	51.62		
(1411)	FY 2022 SCHOOL-AGE CARE ADJUST	22,077.00-	22,077.00-			
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)	22,077.00	22,077.00			
(2039)	ABATEMENT ADJUSTMENT	37.73	37.73			*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	51.50-	51.50-			*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	50,592.26	50,592.26			

FOOTNOTES:

- \*10 PAY 2025 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 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
  - \*13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
  - \*14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(806)	DEBT SERVICE-AID ELIG					*15
(808)	DEBT SERVICE-AID INELIG					*15
(778)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS					
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST					*12,16
(3034)	GDS VTR NET OFFSET ADJUST					
(3506)	GDS VTR MAX EFFORT ADJ					
(4061)	GDS VTR TACONITE ADJUST					
(5013)	TOTAL DEBT SERVICE VOTER APPROVED					*1
DEBT SERVICE OTHER:						
(807)	DEBT SERVICE-AID ELIG					*15
(809)	DEBT SERVICE-AID INELIG					*15
(769)	LT FACILITIES DEBT SERVICE	401,323.22	401,323.22	294,495.00		*15
(1708)	FY 2024 LTFM DEBT SERV ADJ	21,136.21	21,136.21	2,901.41-		
(1715)	FY 2023 LTFM DEBT SERV ADJ	9,898.10	9,898.10			
(1726)	FY 2022 LTFM DEBT SERV ADJ	4,784.99	4,784.99	6,378.57		
(1703)	REDUCTION FOR DEBT EXCESS					
(1704)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	225.86	225.86			*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST	178.32-	178.32-			*12,16
(3035)	GDS OTH NET OFFSET ADJUST					
(3507)	GDS OTH MAX EFFORT ADJ					
(4051)	GDS OTH TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE OTHER	437,190.06	437,190.06	297,972.16		*1

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED:						
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED					
OPEB/PENSION DEBT SERVICE OTHER:						
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*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 2025 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 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 902 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 516.5

Orig. 2023

Revised:

Rev: June 2023

## 516.5 OVERDOSE MEDICATION

***[Note: The 2023 Minnesota legislature enacted legislation requiring school districts to maintain a supply of opiate antagonists. School districts and their employees are legally permitted to purchase, store, and administer Naloxone (Narcan) in response to an opiate overdose in schools and those who do assist with such administration are immune from civil liability as well as exempt from criminal prosecution from possession, use, etc. of medication. The provisions of this policy outline the requirements of the law with respect to the use of Naloxone (Narcan) in schools.]***

### I. PURPOSE

As a means of enhancing the health and safety of its students, staff and visitors, the school district will acquire, administer, and store doses of an opiate antagonist, specifically Naloxone (Narcan), and administration devices or kits for emergency use to assist a student, staff member, or other individual believed or suspected to be experiencing an opioid overdose on school district property during the school day or at school district activities.

### II. GENERAL STATEMENT OF POLICY

The school board authorizes school administration to obtain and possess opioid overdose reversal medication, such as Naloxone, to be maintained and administered to a student or other individual by trained school staff if the staff member determines in good faith that the person to whom the medication is administered is experiencing an opioid overdose. Authorization for obtaining, possessing and administering Naloxone or similar permissible medications under this policy are contingent upon: 1) the continued validity of state and federal law that permit a person who is not a healthcare professional to dispense an opiate antagonist to the school district and its employees by law; 2) that the school district and its staff are immune from criminal prosecution and not otherwise liable for civil damages for administering the opiate antagonist to another person who the staff member believes in good faith to be suffering from a drug overdose; and 3) the availability of funding either from outside sources or as approved by the school board to obtain and administer opioid overdose reversal medication.

### III. DEFINITIONS

- A. **“Drug-related overdose”** means an acute condition, including mania, hysteria, extreme physical illness, respiratory depression or coma, resulting from the consumption or use of a controlled substance, or another substance with which a controlled substance was combined, and that a layperson would reasonably believe to be a drug overdose that requires immediate medical assistance.
- B. **“Naloxone Coordinator”** is a school district staff person or administrator appointed to monitor adherence to protocols outlined in this policy and referenced procedures. The Naloxone Coordinator is responsible for building-level administration and management of Opiate Antagonist medications and supplies. The school district’s Naloxone Coordinator is the district’s licensed school nurse.
- C. **“Opiate”** means any dangerous substance having an addiction forming or addiction sustaining liability similar to morphine or being capable of conversion into a drug having

such addiction forming or addiction sustaining liability.

- D. **“Opiate Antagonist”** means naloxone hydrochloride (“Naloxone”) or any similarly acting drug approved by the federal Food and Drug Administration for the treatment of a drug overdose.
- E. **“Standing Order”** means directions from the school district’s medical provider that sets forth how to house and administer Naloxone or other Opiate Antagonist medications to students, staff members or other individuals believed or suspected to be experiencing an opioid overdose. This Standing Order should include the following information:
  - 1. Administration type
  - 2. Dosage
  - 3. Date of issuance
  - 4. Signature of the authorized provider

#### **IV. GENERAL STATEMENT OF POLICY AND RESPONSIBILITIES**

- A. The school district must maintain a supply of opiate antagonists at each school site to be administered in compliance with Minnesota law. Each school building must have two doses of nasal naloxone available on-site.

**[Note: The Minnesota Department of Education offered guidance regarding the meaning of “school site.” If a school site includes multiple buildings, the two-dose requirement applies to buildings used for instruction. It does not apply to administrative buildings, facility buildings, ice arenas, and similar buildings not used for instruction.]**

- B. A licensed physician, a licensed advanced practice registered nurse authorized to prescribe drugs pursuant to Minnesota Statutes, section 148.235, or a licensed physician assistant may authorize a nurse or other personnel employed by, or under contract with, a public school may be authorized to administer opiate antagonists as defined under Minnesota Statutes, section 604A.04, subdivision 1.
- C. A licensed practical nurse is authorized to possess and administer an opiate antagonist in a school setting notwithstanding Minnesota Statutes, 148.235, subdivisions 8 and 9.
- D. School District Collaborative Planning and Implementation Team

To the extent Naloxone is obtained for use consistent with this policy, the school district will establish a school district-wide collaborative planning and implementation team (“School District Planning Team”) who will oversee the general development and operations related to the use of opiate antagonist Naloxone and regularly report to the school board as to its activities.

- 1. The School District Planning Team will include the Naloxone Coordinator and may include the superintendent (or designee), school nurse, public health experts, first responders, student or family representatives, and community partners who will be assigned to the Team by the superintendent or designee or solicited as volunteers by the superintendent.

2. The School District Planning Team, through the Naloxone Coordinator, will obtain a protocol or Standing Order from a licensed medical prescriber for the use of Naloxone or other Opiate Antagonist by school district staff in all school facilities and activities and will update or renew the protocol or Standing Order annually or as otherwise required. A copy of the protocol or Standing Order will be maintained in the office of the Naloxone Coordinator.
3. The School District Planning Team will develop school district-wide guidelines and procedures and determine the form(s) of Naloxone to be used within the school district (nasal, auto injector, manual injector) and the method and manner of arranging for the financing and purchasing, storage and use of Naloxone to be approved by the school board. Once approved by the school district board, these guidelines and procedures will be attached and incorporated into this policy. At a minimum, these guidelines and procedures will:
  - a. Ensure that when Naloxone is administered, school district employees must activate the community emergency response system (911) to ensure additional medical support due to the limited temporary effect of Naloxone and the continued need of recipients of additional medical care;
  - b. Require school district employees to contact a school district healthcare professional to obtain medical assistance for the recipient of the Naloxone, if possible, pending arrival of emergency personnel;
  - c. Direct school district employees to make immediate attempts to determine if the recipient is a minor and, if so, locate the identity of the parent or guardian of the minor and ensure contact with that parent or guardian is made as soon as possible after administration of the Naloxone for the purpose of informing the parent or guardian of the actions that have been taken; and
  - d. Require school district staff to inform the building administrator or other administrator overseeing an event or activity of the administration of Naloxone, as well as the Naloxone Coordinator, after taking necessary immediate emergency steps.
4. The School District Planning Team will determine the type and method of annual training, identify staff members at each school site to be trained and coordinate the implementation of the training with the assistance of the Naloxone Coordinator.

E. Site Planning Teams

1. In consultation with the Emergency Response Team, the administrator at each school site may establish, in the manner the superintendent or Naloxone Coordinator deems appropriate, a Site Planning Team within the school site.
2. The Site Planning Team will be responsible for the coordination and implementation of this policy, school district-wide guidelines and procedures within the school site and will develop and implement any specific guidelines and procedure for the storage and use of Naloxone within the school site in a manner consistent with this policy and school district wide procedures and guidelines.

F. School District Staff

Emergency Response staff members will be responsible for attending all required training pertaining to the policy, procedures and guidelines for the storage and use of Naloxone and performing any assigned responsibilities pursuant to the guidelines and procedures.

**V. NALOXONE STORAGE**

- A. The Site Planning Team will select numerous Naloxone storage locations within the school site

***[Note: School districts may decide that Naloxone will not be sent on field trips, transportation or activities that occur outside of the typical school day or off school property and may modify this statement accordingly. If Naloxone is provided during these auxiliary activities, schools should ensure that it is only provided if there is an available trained staff member to administer it and that the medication can be safely and legally stored and transported.]***

- B. The selected storage locations of Naloxone will be classified as non-public "security information" as the school board has determined that the disclosure of this data to the general public would be likely to substantially jeopardize the security of the medication that could be subject to theft, tampering, and improper use. Therefore, the identity of the storage locations will be shared only with those school district staff members whom the School District Planning Team or Site Team have determined need access to this information to aid public health and safety as determined in the procedures and guidelines.
- C. Stock Naloxone will be clearly labeled, monitored for expiration dates, and stored in a secured location that is accessible by trained staff as set forth in paragraph V.B.

**VI. Privacy Protections**

The school district will maintain the privacy of students and staff related to the administration of Naloxone as required by law.

**Legal References:** Minn. Stat. § 13.32 (Educational Data)  
Minn. Stat. § 13.43 (Personnel Data)  
Minn. Stat. § 13.37 (General Nonpublic Data)  
Minn. Stat. § 121A.21 (School Health Services)  
Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)  
Minn. Stat. § 121A.224 (Opiate Antagonists)  
Minn. Stat. § 144.344 (Emergency Treatment)  
Minn. Stat. § 148.235 (Prescribing Drugs and Therapeutic Devices)  
Minn. Stat. § 151.37 (Legend Drugs; Who May Prescribe, Possess)  
Minn. Stat. § 152.01 (Definitions)  
Minn. Stat. § 152.02 (Schedules of Controlled Substances)Minn. Stat. § 604A.01  
(Good Samaritan Law)  
Minn. Stat. § 604A.015 (School Bus Driver Immunity from Liability)  
Minn. Stat. § 604A.04 (Good Samaritan Overdose Prevention)  
Minn. Stat. § 604A.05 (Good Samaritan Overdose Medical Assistance)  
Minn. R. Pt. 6800.4220 (Schedule II Controlled Substances)  
20 U.S.C. § 1232g (Family Educational and Privacy Rights)

**Cross Reference:** MSBA/MASA Model Policy 516 (Student Medication)  
516.5-4

## Minnesota Department of Health Toolkit on the Administration of Naloxone

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<sup>i</sup> Naloxone is the medication that reverses an opioid overdose. Narcan® is the brand name for the intranasal applicator (nasal spray) form of naloxone. Naloxone usually refers to an intramuscular (IN+M) naloxone form that comes in a vial and is administered with a syringe, normally dispensed as an “IM kit.”

# Report to the School Board

September 11, 2023

By Elementary School Principal Dave Riebel

## Strategic Priority 1: Student Success

- Meet and Greet Conferences

We continue to enjoy very high attendance and positive feedback for the Meet and Greet conferences at our elementary school. Staff and families benefit from the direct sit down, back and forth communications to start the school year. We also benefit from taking care of many of the paperwork tasks that are needed each year.

- First Day Fun!

The first day of school held its usual excitement for students and staff. We worked together to start our first year of preschool through fifth grade. There are some usual speed bumps to overcome in scheduling, but thank you to all staff for making the start a successful one!



## Strategic Priority 2: Effective Staffing

- Workshop Week 2023

The calendar move of an additional day for our staff workshop was a highlighted change for previous years. Staff utilized two days of work in rooms along with two days of staff development. Mark Onuscheck brought staff through an examination of assessments as the next step in our standards based curriculum review process. Victor Vieth presented to the staff on a review of best practices for our mandated reporter roles as educators.

- Staffing challenges remain for paraprofessionals for our early childhood positions.

## Strategic Priority 3: Finance

- No finance report this month.

## Strategic Priority 4: Facilities

- Repair and upkeep work began on the elementary ballfield dugouts and fencing this week.

## Strategic Priority 5: Community Engagement



- Thanks to all those families who overcame the extreme heat to participate in the Welcome Back celebration at the Crossings Center on August 26. No doubt the 100 degrees had an impact on attendance but there was still lots of ice cream handed out on the hot evening.



- Thanks goes out to Victor Vieth for his August 31<sup>st</sup> community presentation on recognizing the signs of grooming and how to keep children safe.



**Independent School Dist. No. 857**  
**100 County Road 25**  
**Lewiston, MN 55952**  
**(507) 523-2191**

*Gwen Carman, Superintendent*  
*Dave Riebel, Elementary and Intermediate Principal*  
*Cory Hanson, High School Principal*

#### **Priority 1: Student Success**

- Welcome back all students in grade 6-12<sup>th</sup> grade. It was exciting having so many new students on Tuesday and then all of our students joining us on Wednesday. Thank you to our student council students that volunteered to help on orientation day.
- Thank you to student council for their help welcoming students on Friday and introducing our new staff.

#### **Priority 2: Effective Staffing**

- Thank you to staff development for bringing in Victor Vieth and Mark Onuscheck for us for welcome back trainings for staff.

#### **Priority 3 - Finance**

- NA

#### **Priority 4 – Facilities**

- Thank you to maintenance and coaches for helping keep our building as cool as possible to get in our volleyball games during the August heatwave. It was hot but we maintained low enough temperatures to get our games in.

#### **Priority 5 – Community Engagement**

- Thank you to Victor Vieth for speaking for a small audience of community members during welcome back week.

#### **Upcoming Events:**

**September 21 – No School for Students**

**September 25-29 - Homecoming Week**

# Dashir Management Services, Inc.

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[www.dashirmanagement.com](http://www.dashirmanagement.com)

## Lewiston-Altura Public Schools

Custodial / Maintenance Report

September 2023

### **Personnel Information**

We are currently fully staffed.

### **Training Conducted**

Continued to train newer custodians on cleaning procedures and setups for sports.

### **Inspections**

- The Hartford Steam Boiler Inspection and Insurance Company inspected the boilers, water heaters, and air compressors on August 23 at elementary school and high school. All passed inspection.

### **Progress on Projects**

- Southern Minnesota Inspections completed work in the high school and elementary school gyms. Repairs included replacement of fall protection devices, wire rope, clamps on the hoops and sheaves on the matt lifter. An installation of a new backboard and rim at the elementary.
- TruGreen applied their second application to the district grounds on August 30.
- We continue to do repair work on elementary dugouts. Installed new plywood siding to part of the right dugout and will start applying a new coat of paint. Waiting on the installation date from Southerland Fence for the new fencing along the dugouts.
- Johnson Controls conducted tests on the high school sprinkler system on August 30. Everything tested well.
- We are transitioning to Georgia-Pacific washroom products through Dalco. We have received three pallets of dispensers for both schools. I have been contacted by the Georgia-Pacific installation coordinator and hope to soon have schedule for installation. The dispensers and installation are at no charge to the district. This is a service provided for using Georgia-Pacific product.

### **Comments**

The new school year is now underway and with students the transition from summer work to normal activities has gone well. The football coaches appreciated the plumbing fix on the practice field so it could be watered. We have watered both the practice field and the varsity field every week this summer because of the lack of rain.

Respectfully Submitted,

Dan Buege

Facility Manager



**Independent School Dist. No. 857**  
**100 County Road 25**  
**Lewiston, MN 55952**  
**(507) 523-2191**

*Gwen Carman, Superintendent*  
*Cory Hanson, High School Principal • Dave Riebel, PK - Elementary Principal*

*Building A Caring, Adaptable, Respectful, Determined, Successful Community of Learners*

**Belief Statements (internal operations- beliefs to drive decisions):**

- **LIFELONG LEARNERS:** We believe in the value of education for all ages.
- **ACCOUNTABILITY:** We believe we are accountable for our actions and outcomes.
- **COMMUNITY CENTERED:** We believe our schools are the central hub of our community and essential for building strong communities.
- **ADAPTABLE:** We believe in being responsive to an ever-changing world.
- **RESPECTFUL:** We believe in everyone's right to safety, respect, and dignity in our schools.
- **DIVERSE:** We believe in fostering the value of each other's individual differences, perspectives, and life experiences.
- **STUDENT FOCUSED:** We believe that we are all responsible for the success of students.

**Goals**

1. **STUDENT SUCCESS:** Provide all students with the education they need for success: academically, emotionally, and socially.
2. **EFFECTIVE STAFFING:** Hire, maintain, train and support staff to be as effective as possible.
3. **FINANCE:** Be financially healthy and sustainable.
4. **FACILITIES:** Have facilities that are safe, modern and conducive to 21st century education.
5. **COMMUNITY ENGAGEMENT:** Engage with parents, community members and business owners.

**Superintendent's Report to the School Board**

*Respectfully Submitted by Gwen Carman*

*September 11, 2023*

**Meeting Agenda Item Notes**

**November 7, 2023 Election** On the agenda is the necessary resolution to appoint Election Judges for the November 7<sup>th</sup> referendum. I am extremely appreciative of the willingness of the many individuals willing to fill this important role. We will be working on the required mailings informing the voters of the Combined Polling Sites and a Notice of a Special Election. I am working with the Altura and Lewiston City Halls on the use of their facilities. Nancy and I are also working with Chelsi Wilbright (Winona County Auditor and Treasurer) on the required trainings, equipment needs at each site, the ballot counting process and more. Absentee voting begins September 22<sup>nd</sup>. The final ballot has been approved (by our attorney) and the County will have them printed. We then distribute them to the voting sites.

**Boys and Girls Hockey Cooperative Application** For many years, parents and students have wanted our district to join a hockey cooperative with WAPS. Several students have enrolled elsewhere because this sport has not been an option. However, we now have an opportunity to provide this as another sport option because LaCrescent- Hokah dropped out of the WAPS' hockey cooperative. This agreement includes Hope Lutheran and Cotter as they are already part of the cooperative. Many of have known this was on the horizon and we have had students enroll in our district because of it, and also not leave our district this year.

**Approve Pay24 Levy** In September each year, you are strongly encouraged to approve the levy at ‘maximum.’ You must approve it at maximum or a specific dollar amount. The final levy is set in December (after the Truth in Taxation public hearing). The attached tentative levy shows a drop in our levy, but I anticipate it will increase from these as additional data is processed that was inputted last week.

**OTHER ITEMS**

**Referendum Information Outreach** See the attached draft flyer that shows the meetings I have scheduled so far. I will post this as you can see it says “A quorum of the Board may be present but not Board action will be taken.” I certainly do not expect all of you to attend all of the meetings, but it would be important to have at least some Board representation at each meeting. We can discuss this.

**HVED’s Possible Purchase of the Winona Mall** I will provide an update on this process.

**Solar Grant** I am working with Ideal Energies to pursue possible grant funding for solar panels. We have completed a preliminary application and are having an informational meeting tomorrow (Sept 12) with them and Dashir representatives. They will present to the Board in October.

**Process to Apply for A Flexible Learning Year** Minnesota Statutes, section 124D.12 to 124D.127 authorizes districts to evaluate, plan and employ the use of flexible learning year programs. It is anticipated that the open selection of the type of flexible learning year operation from a variety of alternatives will allow each district seeking to utilize this concept to suitably fulfill the educational needs of its pupils. These alternatives must include, but not be limited to, various 45-15 plans, four-quarter plans, quinmester plans, extended learning year plans and flexible all-year plans.

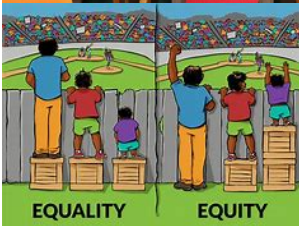
There has persistently been much discussion about the possibility of applying to start school earlier in August (and dismiss earlier in the summer). An application is a multi-faceted process of parent and staff input, etc. Is this something the Board would like me to pursue for consideration?

**Dutchman’s Crossing Drive** This road improvements have been made. I have received no formal request for cost sharing.

**Business Office Activities** Sheala has been very busy with setting up new staff with payroll and benefits, and setting up for the September 15<sup>th</sup> payroll when many staff receive pay increases from previously. We have put out RFP for health insurance quotes and will be evaluating those in early October. The auditors have continued to ask miscellaneous questions that Sheala has responded to. The federal Title grants were due September 1<sup>st</sup>.



Thanks to the generosity of St. Paul’s members, retired teachers, and friends of St. Paul’s, the list of needs was fulfilled plus extra supplies with a value of about \$1,300!



A reminder of the importance of considering equity in the work we do. Every student deserves our best and what s/he needs to achieve.



**Lewiston–Altura Public School District**  
**100 County Road 25**  
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*Gwen Carman, Superintendent*  
*Dave Riebel, PreKdg – 5 Principal*  
*Cory Hanson, 6-12 Principal*

*Educating a Caring, Adaptable, Respectful, Determined, Successful Community of Learners*

**Lewiston – Altura Public School District**  
**Community Informational Meetings**  
**Regarding the**  
**November 7, 2023 Referendum**

<b>Date</b>	<b>Time</b>	<b>Group Name</b>	<b>Location</b>
<b>September 19</b>	5:30pm	EDA Gala	Crossings Center
<b>September 20</b>	12:00pm	Lewiston Chamber of Commerce	Rec Bar and Cafe
<b>September 28</b>	9:00am- 12:00pm	Wanek Foundation & local business owners	L-A High School
<b>October 3</b>	4:30pm 5:15pm 6:30pm	Tour Elementary School Tour High School Public Meeting	L-A High School
<b>October 4</b>	6:00pm	Lewiston Lions	Rec Bar and Cafe
<b>October 5</b>	6:30pm	Public Meeting	Altura City Hall

*A quorum of School Board members may be present at any of these meetings but no Board action will be taken.*

**Be Informed.**  
**Remember to Vote.**

**For information:**

