

Dawson-Boyd School Board  
Monday, September 9, 2024 Regular Meeting Time - 6:00 p.m.

Dawson-Boyd Board Room

Monthly Board Meeting

Google Meet joining info:

Regular September Board Meeting  
Monday, September 9 · 6:00 - 9:00pm

Time zone: America/Chicago

Google Meet joining info

Video call link: <https://meet.google.com/qed-rgkm-mcq>

Or dial: ?(US) +1 636-495-1462? PIN: ?823 201 906?#

## **Meeting Agenda**

1. Call to order - 6:00 p.m.
  - Pledge of Allegiance
2. Adopt/Amend Agenda
3. Public Comments
4. Consent Agenda: THE FOLLOWING ITEMS ARE SUBMITTED FOR CONSENT APPROVAL
  - a. Approval of Meeting Minutes
  - b. Approval of Financial Report and Monthly Claims and Accounts
  - c. Approval of Staffing Matters/Personnel

Resignations  
Kelcee Spencer - 8/14/24 - Elementary Para  
Chelsey Burg - 8/20/2024 - Elementary Para  
Michelle Ellefson - 9/10/24 - HS Para
5. Communications: THE FOLLOWING ITEMS ARE SUBMITTED FOR CONSIDERATION
6. Information Items:
  - a. Board Member Reports
  - b. Teacher Reports
  - c. Principal Reports
  - d. Superintendent Report
  - e. School Board Recognition Month  
Holly Ward
  - f. Dawson Area Community Child Care Conversation
7. Discussion/Approval Items:
8. Action Items:

a. Resolution-District Donations

None

b. Approval of School Fundraisers

Band

2025 Band Carnival at Riverfest - 6/28/25

Post-it Note fundraiser - ongoing 2024-2025 school year

FCCLA

Fudge Sales - March-April 2025

Valentine's Sales - January-February 2025

FFA & FCCLA

Fruit Sales - October-December 2024

FFA

Chili Feed - DB v LqPV BBB @ LqPV

Halftime basketball shoot for food bank - November 2024-February 2025

Homecoming Car Smash - September 27, 2024

Corn Drive for Camp Courage - October 2024

Spanish Club

50/50 Raffle at the DB vs LqPV Football Game - September 6, 2024

Project Respect

Blackjack clothing sale - 10/1-15, 2024

Volleyball

50/50 Raffle on 9/12/24 for the LqP County Hope Network

Serving Game - ongoing through fall volleyball season

c. Fall Teacher Lane Changes

Christina Wolner - MA10 to MA20

Amber Omland - BA to BA10

Cali Anderson - BA to BA10

Karla Erickson - BA10 to BA20

Hailey Gritmacker - BA to BA10

d. Policies

2nd Readings:

Policy 202.1 Student Representatives on School Board

Policy 205 Open and Closed Meetings

1st Readings

Policy 517 Student Recruiting

Policy 518 DNR-DNI Orders

Policy 519 Interviews of Students by Outside Agencies

e. Highly Qualified Paraprofessionals

Pay increase for highly qualified paraprofessionals.

f. MOU

g. Functional Phonics

Information presented by Amy Hiedeman during the principal's report.

<https://sites.google.com/umn.edu/functionalphonics>

- h. Approve 2024 Levy Payable 2025
  - i. Set date/time for Truth in Taxation
9. Adjournment

Dawson-Boyd Independent School District No. 378  
**Regular August Board Meeting**  
August 12, 2024

The regular July meeting of the Board of Education was held on August 12, 2024, in the Dawson-Boyd upstairs common area. Members present were Perkins, Lund, Buer, Schindler and Kelly as well as administrative staff. Marotzke attended the meeting virtually and Jurgenson was absent. Chair Kelly called the meeting to order at 6:00 pm. There were no public comments. The meeting agenda was approved (Perkins/Lund).

Regular claims and accounts totaling \$229,257.22, \$3,185.48 for student activities, and \$1,379,788.06 for the building project were approved as presented (Buer/Lund). The Board reviewed electronic transfers and state tax payments made in July. Minutes from the July Regular Board meeting and the August 8, 2024 Board Workshop/Retreat were read and approved (Schindler/Buer).

RESOLUTION #R1-79 - NOW THEREFORE BE IT RESOLVED BY THE DAWSON-BOYD SCHOOL DISTRICT OF DAWSON, MINNESOTA, that the gift of youth football jerseys for \$1,760 from Troy and Sarah Hanson, Peter and Sarah Lee, and Clint and Alisha Schindler, be accepted by the district. BE IT FURTHER RESOLVED, that the gift will be used by the school district for the junior high football program. RESOLUTION #R1-79A - NOW THEREFORE BE IT RESOLVED BY THE DAWSON-BOYD SCHOOL DISTRICT OF DAWSON, MINNESOTA, that the gift of \$2,000.00, from Nathan and Jesi Martinson Family, be accepted by the district. BE IT FURTHER RESOLVED, that the gift will be used by the school district with \$500 to the band department, \$500 to the choir department, \$500 to the orchestra department, and \$500 to the musical department. RESOLUTION #R1-79B - NOW THEREFORE BE IT RESOLVED BY THE DAWSON-BOYD SCHOOL DISTRICT OF DAWSON, MINNESOTA, that the gift of \$500, from Jennie-O Turkey Store, be accepted by the district. BE IT FURTHER RESOLVED, that the gift will be used by the school district for backpacks for jacks. RESOLUTION #R1-79C - NOW THEREFORE BE IT RESOLVED BY THE DAWSON-BOYD SCHOOL DISTRICT OF DAWSON, MINNESOTA, that the gift of popcorn bags in the value of \$1,748.62, from Johnson Memorial Health Services, be accepted by the district. BE IT FURTHER RESOLVED, that the gift will be used by the school district for concessions (Marotzke/Lund - MCU).

In staffing matters, Superintendent Ward discussed the restructuring of the Community Education/Transportation/Athletic Director position. Aafedt will retain the transportation position and will be paid a stipend of \$16,000 per year, Principal Stotesbery will assume the AD position and will receive a stipend of \$16,000 per year, and Superintendent Ward will assume the Community Education piece with no additional compensation. The restructuring of this position will save the district \$48,000. Carrie Kleven will continue to support all three positions as well as continue to fill in as the daycare director until a suitable replacement is found. The board approved the resignation of paraprofessional Leah White, retirement of Phyllis Citrowske, leave of absence for the first quarter of the 2024-2025 school year for Jeri Popma, as well as the following hirings: Chelsy Burg- paraprofessional, Florinda Kathy Martinez - paraprofessional

sub, Jill Bigaouette - paraprofessional, Jordan Maland - paraprofessional, Melissa Grussing - paraprofessional, Ramiro Duenaz - custodian, Karoline Dahl - JH volleyball coach, Erika Ramirez - cultural liaison, Sally Peterson - daycare, and Angela Forsberg - daycare (Lund/Perkins). The fundraiser for the Robotics team to sell Subway sandwiches at the downtown Block Party on 8/14/24 was approved (Perkins/Lund - MCU).

In Communications, Liz Auch with Countryside Public Health presented our student survey results. Superintendent Ward shared the district's S&P Report. Treasurer Buer reported on the recent RDC yearly meeting. Principal Stotesbery updated the board on upcoming events for the new school year. At the end of the 2023-2024 school year, the high school had 263 students; the beginning of the 2024-2025 school year currently has 275 students. Stotesbery shared the updated student handbook that models the MSBA handbook and includes updated language. AD Stotesbery reported that fall sports practices began today, discussed the new AD conference he attended, and thanked Chelsie Bothun, Carrie Kleven, coaches and families for helping to get all forms and payments in promptly. Principal Hiedeman shared that she is starting to see teachers in the building getting rooms ready. Administrative Assistant Stratmoen is doing well. Hiedeman shared the current job openings in the elementary. 2023-2024 end-of-year enrollment was 362, and 2024-2025 beginning-of-year enrollment will be 368. Hiedeman updated the board on upcoming trainings, orientations, and staff in-service and the open house next week. She thanked Minnwest for the ice cream social they provide during workshop week and thanked the Cattleman's Association for cooking burgers for our open house. Hiedeman shared that the district has hired a cultural liaison and will have a Hispanic/Latino family night in September. Superintendent Ward thanked Stotesbery and Hiedeman for their hard work this summer. Ward updated the board on the Skyward to SMART Finance transition and thanked Stacy Stratmoen and Tara Bachmeier for their many, many hours of work on the transition. Ward stated that finance has been and will continue to be a focus in the upcoming year. Construction is wrapping up on the parking lots. Striping will be done this week and roofing will continue into the school year but should not be a disruption. Ward updated the board on prep work for fall, the MRVED multi-tier system of support work that will be happening in the district, emergency response procedures, and shared that the Department of Homeland Security will be visiting in October to review our building and policies. Superintendent Ward has been selected to be on an English task force through MDE and is on a legislative committee for MASA. Ward discussed the operating levy discussion that was held during the school board retreat last week, stating that the state of Minnesota is not keeping pace with funding to include unemployment being 80-90% funded by the district next year and the upcoming paid family leave mandate. The construction project is currently under budget. A policy audit is underway and the website will be updated shortly with the most current policies. Superintendent Ward and Treasurer Buer shared more on the Transfinder software after sitting through a demonstration. Ward gave an update on the strategic plan that was discussed during the board workshop and stated that finance wasn't a focus when the plan was put together and the board will work to evaluate the budget annually with a goal of restoring the general fund balance to 15% per policy.

In action items, the board resolved to revoke the existing \$460 referendum and replace it with a \$1,500 referendum with an inflationary factor during the November election (Kelly/Martozke. Roll: Lund- no, Buer- yes, Kelly- yes, Schindler- yes, Perkins- yes, Marotzke- yes.) The board approved 2024-2025 meal prices: adult breakfast - \$2.40, adult lunch- \$5.00, extra milk- \$0.50, extra breakfast entree- \$1.25, and extra lunch entree- \$2.00 (Buer/Schindler - MCU). The board approved the 2024-2025 student handbooks as presented (Lund/Perkins - MCU). The board approved the PSEO contracts for the 2024-2025 school year (Buer/Lund - MCU). The board approved the contracts for Achieve 300, IXL, and Generation Genius (Perkins/Marotzke. Roll: Lund- yes, Buer- yes, Kelly- yes, Schindler- yes, Perkins- yes, Marotzke- yes). The PMA contract was approved (Kelly/Buer. Roll: Lund- yes, Buer- yes, Kelly- yes, Schindler- yes, Perkins- yes, Marotzke- yes). Perkins motioned to approve the Transfinder software, Buer seconded but the motion failed in a roll call: Lund- no, Buer- yes, Kelly- no, Schindler- no, Perkins- yes, Marotzke- no. The first reading of Policy 205: Open and Closed Meetings was done. Policy 522 | Title IX Sex Nondiscrimination Policy, Grievance Procedure, and Process was adopted (Lund/Schindler).

Board members encouraged the public to file for the three open board seats stating that they have until 5 pm on Tuesday, August 13, 2024 to file in the district office. With no other comments, Chair Kelly adjourned the meeting at 7:37 pm (Schindler/Perkins - MCU).

Lynn Marotzke, School Board Clerk

AUGUST 2024 TRANSFERS FROM MN TRUST TO GREATER COMMUNITY CO-OP CREDIT UNION

8/22/2024	\$ 400,000.00
8/29/2024	\$ 300,000.00

AUGUST 2024 TRANSFERS FROM INVESTMENTS (CONSTRUCTION TO GREATER COMM CU)

8/14/2024	\$1,379,788.06
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AUGUST 2024 MANUAL CHECKS, VOUCHERS, WIRE PAYMENTS

WIRE	8/15/2024	WEX	\$ 1,058.25
WIRE	8/15/2024	Aviben	\$ 913.11
WIRE	8/15/2024	Delta Dental	\$ 508.61
WIRE	8/15/2024	TRA	\$ 3,028.03
WIRE	8/15/2024	PERA	\$ 5,870.42
WIRE	8/30/2024	Aviben	\$ 913.11
WIRE	8/30/2024	Delta Dental	\$ 554.16
WIRE	8/30/2024	TRA	\$ 4,315.79
WIRE	8/30/2024	WEX	\$ 1,058.25
WIRE	8/30/2024	PERA	\$ 6,408.39
WIRE	8/15/2024	Minnesota UI	\$ 7,852.53
WIRE	8/20/2024	BCBS of MN	\$ 62,976.22
WIRE	8/31/2024	Ameritas	\$ 482.44
WIRE	8/31/2024	Delta Dental	\$ 1,716.59
WIRE	8/31/2024	Greater Comm Credit Union(Wire/CD Fees)	\$ 25.00
WIRE	8/31/2024	WEX-reimb to employees	\$ 125.89
WIRE	8/31/2024	WEX-monthly fee	\$ 252.00
WIRE	8/31/2024	Colonial	\$ 2,151.92
WIRE	8/31/2024	Merchants Bank	\$ 318.95
WIRE	8/31/2024	Payline Data LLC	\$ 25.00
WIRE	8/31/2024	Gateway	\$ 15.00
WIRE	8/31/2024	Tuition Express	\$ 841.37
WIRE	8/31/2024	AFLAC	\$ 1,184.68
WIRE	8/31/2024	Healthist You Holdings Co	\$ 2,242.50
72573	8/26/2024	Andrews, Nichole	\$ 53.50
72574	8/26/2024	Wolner, Christina	\$ 33.37
72575	8/26/2024	DB Baseball Association	\$ 367.51
72576	8/26/2024	EMC Insurance Company	\$ 10,777.29
72577	8/26/2024	Follett School Solutions	\$ 1,350.54
72578	8/26/2024	Jeff Schommer	\$ 119.90
72579	8/26/2024	Jordon Roos	\$ 130.00
72580	8/26/2024	Keith Adelman	\$ 130.00
72581	8/26/2024	Maland, Camey	\$ 656.60
72582	8/26/2024	Marshall Volleyball	\$ 40.00
72583	8/26/2024	Menards	\$ 410.49
72584	8/26/2024	MSBA/MASA Policy Services	\$ 630.00
72585	8/26/2024	Otter Tail Power	\$ 100.54
72586	8/26/2024	Safety Kleen Systems Inc.	\$ 319.19
72587	8/26/2024	Scholastic, Inc.	\$ 597.60
72588	8/26/2024	Tara Bachmeier	\$ 138.02
72589	8/26/2024	TMB Volleyball	\$ 75.00
72590	8/26/2024	Todd Henneberg	\$ 93.07
72591	8/26/2024	Wabasso Public School	\$ 150.00
72592	8/26/2024	Brad Greenwaldt	\$ 130.00

72593	8/26/2024	Gary Kaczmarek	\$	125.00
72594	8/26/2024	Greater Community Credit Union	\$	2,300.00
72595	8/26/2024	Greg Cantine	\$	125.00
72596	8/26/2024	Jason Mack	\$	125.00
72597	8/26/2024	Jerry Fury	\$	125.00
72598	8/26/2024	Jordan Sutton	\$	125.00
72599	8/27/2024	Keith Adelman	\$	130.00
72600	8/27/2024	Kevin Cantine	\$	125.00
72601	8/27/2024	Mason Sneller	\$	125.00
72602	8/27/2024	Monte J. Robinson	\$	125.00
72603	8/27/2024	Robert Lustfield	\$	125.00
72604	8/27/2024	US Bank	\$	11,097.43
72605	8/27/2024	Wayne Erbes	\$	125.00
72606	8/27/2024	Madison National Life	\$	90.56
72607	8/27/2024	NCPERS Group Life Insurance	\$	32.00
				<u>\$ 136,040.82</u>

AUGUST 2024 FEDERAL & STATE TAX PAYMENT

FEDERAL	8/15/2024	\$15,178.32	STATE	8/15/2024	\$2,619.04
	8/30/2024	\$17,749.00		8/30/2024	\$2,930.40

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/09/2024-09/09/2024 Period: 202501-202508 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
BNK1	72606	1019		A & B AUTO PARTS		Check	
			E 01	005 810 000 000 350		\$8.58	
PO#:	Voucher #:		1353	Invoice	Invoice No: 346997	Paid Amt:	\$8.58
			E 01	005 810 000 000 350	9/9/2024	\$3.84	
PO#:	Voucher #:		1352	Invoice	Invoice No: 346870	Paid Amt:	\$3.84
			E 01	005 810 000 000 350	9/9/2024	\$21.29	
PO#:	Voucher #:		1350	Invoice	Invoice No: 346788	Paid Amt:	\$21.29
			E 01	005 810 000 000 350	9/9/2024	\$15.19	
PO#:	Voucher #:		1354	Invoice	Invoice No: 347150	Paid Amt:	\$15.19
			E 01	005 810 000 000 350	9/9/2024	\$26.29	
PO#:	Voucher #:		1351	Invoice	Invoice No: 346804	Paid Amt:	\$26.29
			E 01	005 810 000 000 350	9/9/2024	\$4.25	
PO#:	Voucher #:		1355	Invoice	Invoice No: 347352	Paid Amt:	\$4.25
							Check Amount: \$79.44
BNK1	72607	2330		ALLYSA L HURLEY		Check	
			E 01	020 258 095 302 530		\$400.00	
PO#:	Voucher #:		1410	Invoice	Invoice No: VC 100 CELLO	Paid Amt:	\$400.00
							Check Amount: \$400.00
BNK1	72608	1075		AL'S MERCANTILE		Check	
			E 01	005 810 000 000 350		\$8.49	
PO#:	Voucher #:		1362	Invoice	Invoice No: 276733	Paid Amt:	\$8.49
			E 01	005 810 000 000 401	9/9/2024	\$15.98	
PO#:	Voucher #:		1359	Invoice	Invoice No: 276312	Paid Amt:	\$15.98
			E 01	005 810 000 000 350	9/9/2024	\$13.85	
PO#:	Voucher #:		1361	Invoice	Invoice No: 276661	Paid Amt:	\$13.85
			E 01	005 810 000 000 350	9/9/2024	\$10.99	
PO#:	Voucher #:		1360	Invoice	Invoice No: 276511	Paid Amt:	\$10.99
			E 01	005 810 000 000 401	9/9/2024	\$7.99	
PO#:	Voucher #:		1358	Invoice	Invoice No: 275940	Paid Amt:	\$7.99
							Check Amount: \$57.30
BNK1	72609	2454		ANDREA JOHNSON		Check	
			R 01	005 000 000 000 050		\$140.00	
PO#:	Voucher #:		1427	Invoice	Invoice No: REFUND	Paid Amt:	\$140.00
							Check Amount: \$140.00
BNK1	72610	1284		BENSON FOOD SERVICE		Check	
			R 01	005 000 000 000 099		\$67.50	

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
BNK1	72610	1284		BENSON FOOD SERVICE		Check	
		E 01	005	640 000 316 366			\$117.50
				PARA CONF			
PO#:	Voucher #:	1363	Invoice	Invoice No: 5251	9/9/2024	Paid Amt:	\$185.00
						Check Amount:	\$185.00
BNK1	72611	1303		BERNARD FOOD INDUSTRIES INC		Check	
		E 02	005	770 000 709 490			\$1,377.84
				FOOD			
PO#:	Voucher #:	1367	Invoice	Invoice No: 952219	9/9/2024	Paid Amt:	\$1,377.84
						Check Amount:	\$1,377.84
BNK1	72612	2331		BRANDON HURLEY		Check	
		E 01	020	298 110 000 140			\$1,000.00
				MUSICAL STIPEND			
PO#:	Voucher #:	1476	Invoice	Invoice No: MUSICAL STIPEND	9/9/2024	Paid Amt:	\$1,000.00
						Check Amount:	\$1,000.00
BNK1	72613	1397		BRAUN INTERTEC CORPORATION		Check	
		E 06	005	870 000 000 520			\$2,363.80
				TESTING			
PO#:	Voucher #:	1480	Invoice	Invoice No: B398548	9/9/2024	Paid Amt:	\$2,363.80
PO#:	Voucher #:	1479	Invoice	Invoice No: B395143	9/9/2024	Paid Amt:	\$12,248.00
						Check Amount:	\$12,248.00
BNK1	72614	1481		CARLSON & STEWART REFRIG. INC.		Check	
		E 02	005	770 000 701 401			\$382.50
				EVAPORATOR REPAIR			
PO#:	Voucher #:	1368	Invoice	Invoice No: 61790	9/9/2024	Paid Amt:	\$382.50
						Check Amount:	\$382.50
BNK1	72615	5017		CHAD J. FELTON		Check	
		E 01	020	298 110 000 140			\$700.00
				MUSICAL STIPEND			
PO#:	Voucher #:	1478	Invoice	Invoice No: MUSICAL STIPEND	9/9/2024	Paid Amt:	\$700.00
						Check Amount:	\$700.00
BNK1	72616	1535		CITY OF DAWSON		Check	
		E 01	005	810 000 000 330			\$239.14
				UTILITIES			
PO#:	Voucher #:	1372	Invoice	Invoice No: 01-00000262-00-5	9/9/2024	Paid Amt:	\$239.14
PO#:	Voucher #:	1369	Invoice	Invoice No: 02-000005891-00-2	9/9/2024	Paid Amt:	\$100.79
PO#:	Voucher #:	1371	Invoice	Invoice No: 02-000000573-00-1	9/9/2024	Paid Amt:	\$4,007.41
PO#:	Voucher #:	1370	Invoice	Invoice No: 01-00000180-00-2	9/9/2024	Paid Amt:	\$269.24

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
BNK1	72616	1535		CITY OF DAWSON		Check	
			E 01	005 810 000 000 330 UTILITIES			
PO#:	Voucher #:		1373	Invoice	9/9/2024	Paid Amt:	\$2,087.48
				Invoice No: 01-00000563-11-6		Check Amount:	\$6,704.06
BNK1	72618	1654		CULLIGAN WATER CONDITIONING		Check	
			E 01	005 810 000 000 401 SALTS			
PO#:	Voucher #:		1375	Invoice	9/9/2024	Paid Amt:	\$736.75
				Invoice No: 592-00079699-1		Check Amount:	\$736.75
BNK1	72619	1718		DAWSON SENTINEL		Check	
			E 01	005 640 000 316 305 AD			
PO#:	Voucher #:		1379	Invoice	9/9/2024	Paid Amt:	\$66.50
			E 01	005 640 000 316 305 AD			\$66.50
PO#:	Voucher #:		1380	Invoice	9/9/2024	Paid Amt:	\$66.50
			E 01	005 640 000 316 305 AD			\$56.53
PO#:	Voucher #:		1376	Invoice	9/9/2024	Paid Amt:	\$56.53
			E 01	005 640 000 316 305 AD			\$292.13
PO#:	Voucher #:		1381	Invoice	9/9/2024	Paid Amt:	\$292.13
			E 01	005 640 000 316 305 AD			\$53.20
PO#:	Voucher #:		1378	Invoice	9/9/2024	Paid Amt:	\$53.20
			E 01	005 640 000 316 305 AD			\$56.53
PO#:	Voucher #:		1382	Invoice	9/9/2024	Paid Amt:	\$56.53
			E 01	005 640 000 316 305 AD			\$66.50
PO#:	Voucher #:		1377	Invoice	9/9/2024	Paid Amt:	\$66.50
				Invoice No: 95047		Check Amount:	\$657.89
BNK1	72620	1810		ECO WORKS SUPPLY		Check	
			E 01	005 810 000 000 401 LINEMARK			
PO#:	Voucher #:		1383	Invoice	9/9/2024	Paid Amt:	\$2,445.00
				Invoice No: 8356		Check Amount:	\$2,445.00
BNK1	72621	1851		EMC INSURANCE COMPANY		Check	
			E 01	005 940 000 000 340 ADD PREMIUM			
PO#:	Voucher #:		1384	Invoice	9/9/2024	Paid Amt:	\$1,529.00
				Invoice No: 6C5-71-27---25		Check Amount:	\$1,529.00
BNK1	72622	4805		EMMA C WEBER		Check	
			E 01	020 298 110 000 140 MUSICAL STIPEND			
PO#:	Voucher #:		1477	Invoice	9/9/2024	Paid Amt:	\$700.00
				Invoice No: MUSICAL STIPEND		Check Amount:	\$700.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/09/2024-09/09/2024 Period: 202501-202508 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount
BNK1	72623	1925		FARMERS MUTUAL TELEPHONE COMPANY		Check	
				E 01 005 810 000 000 320 TELEPHONE			\$442.29
PO#:	Voucher #:		1413	Invoice	9/9/2024	Paid Amt:	\$442.29
				Invoice No: 1447		Check Amount:	\$442.29
BNK1	72624	2035		GENERATION GENIUS, INC		Check	
				E 01 010 206 000 433 430 SUBSCRIPTION			\$1,795.00
PO#:	Voucher #:		1385	Invoice	9/9/2024	Paid Amt:	\$1,795.00
				Invoice No: GG228942-R1		Check Amount:	\$1,795.00
BNK1	72625	2087		GREATER COMMUNITY CREDIT UNION		Check	
				E 01 020 292 214 302 555 SCOREBOARD PYMT YEAR 3			\$15,735.00
PO#:	Voucher #:		1386	Invoice	9/9/2024	Paid Amt:	\$15,735.00
				Invoice No: YR 3		Check Amount:	\$15,735.00
BNK1	72626	2202		HARRY'S FROZEN FOOD		Check	
				E 01 020 292 000 000 390 CONCESSIONS PIZZA			\$675.00
PO#:	Voucher #:		1387	Invoice	9/9/2024	Paid Amt:	\$675.00
				Invoice No: 79552		Check Amount:	\$675.00
BNK1	72627	2273		HILDI INC.		Check	
				B 01 206 001 ACTUARIAL VALUATION GASB 75 7.1.23			\$4,550.00
PO#:	Voucher #:		1467	Invoice	9/9/2024	Paid Amt:	\$4,550.00
				Invoice No: 16443		Check Amount:	\$4,550.00
BNK1	72628	2278		HILLIARD/HUTCHINSON		Check	
				E 01 005 810 000 000 401 WHITE DOODLE			\$66.09
PO#:	Voucher #:		1388	Invoice	9/9/2024	Paid Amt:	\$66.09
				Invoice No: 700600643			
				E 01 005 810 000 000 401 GROUT SEAL			\$371.00
PO#:	Voucher #:		1389	Invoice	9/9/2024	Paid Amt:	\$371.00
				Invoice No: 605558750			
				E 01 005 810 000 000 401 HAND SOAP			\$194.55
PO#:	Voucher #:		1390	Invoice	9/9/2024	Paid Amt:	\$194.55
				Invoice No: 605564523			
				E 01 005 810 000 000 350 REPAIR & MAINTENANCE SERVICE			\$65.40
PO#:	Voucher #:		1408	Invoice	9/9/2024	Paid Amt:	\$65.40
				Invoice No: 700603935			
				E 01 005 810 000 000 350 LABOR ON EQ REPAIR			\$288.44
PO#:	Voucher #:		1392	Invoice	9/9/2024	Paid Amt:	\$288.44
				Invoice No: 700603348			
				E 01 005 810 000 000 350 EQ REPAIR			\$318.00
PO#:	Voucher #:		1393	Invoice	9/9/2024	Paid Amt:	\$318.00
				Invoice No: 700603349			
				E 01 005 810 000 000 350 EQ REPAIR			\$258.00
PO#:	Voucher #:		1404	Invoice	9/9/2024	Paid Amt:	\$258.00
				Invoice No: 700603705			
				E 01 005 810 000 000 350 EQ REPAIR			\$138.00
PO#:	Voucher #:		1395	Invoice	9/9/2024	Paid Amt:	\$138.00
				Invoice No: 700603351			

Detail Payment Register By Check  
 Check Number: 0-2147483647 Payment Date: 09/09/2024-09/09/2024 Period: 202501-202508 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
BNK1	72628	2278		HILLYARD/HUTCHINSON		Check	
			E 01	005 810 000 000 350 EQ REPAIR		\$198.83	
PO#:	Voucher #:		1396	Invoice Invoice No: 700603352	9/9/2024	Paid Amt:	\$198.83
			E 01	005 810 000 000 350 EQ REPAIR		\$250.48	
PO#:	Voucher #:		1397	Invoice Invoice No: 700603518	9/9/2024	Paid Amt:	\$250.48
			E 01	005 810 000 000 350 EQ REPAIR		\$48.00	
PO#:	Voucher #:		1398	Invoice Invoice No: 700603519	9/9/2024	Paid Amt:	\$48.00
			E 01	005 810 000 000 350 EQ REPAIR		\$138.00	
PO#:	Voucher #:		1399	Invoice Invoice No: 700603520	9/9/2024	Paid Amt:	\$138.00
			E 01	005 810 000 000 350 EQ REPAIR		\$59.40	
PO#:	Voucher #:		1400	Invoice Invoice No: 700603521	9/9/2024	Paid Amt:	\$59.40
			E 01	005 810 000 000 350 EQ REPAIR		\$78.00	
PO#:	Voucher #:		1394	Invoice Invoice No: 700603350	9/9/2024	Paid Amt:	\$78.00
			E 01	005 810 000 000 350 EQ REPAIR		\$42.00	
PO#:	Voucher #:		1401	Invoice Invoice No: 700603522	9/9/2024	Paid Amt:	\$42.00
			E 01	005 810 000 000 350 EQ REPAIR		\$59.40	
PO#:	Voucher #:		1402	Invoice Invoice No: 700603523	9/9/2024	Paid Amt:	\$59.40
			E 01	005 810 000 000 350 EQ REPAIR		\$59.40	
PO#:	Voucher #:		1403	Invoice Invoice No: 700603524	9/9/2024	Paid Amt:	\$59.40
			E 01	005 810 000 000 401 CLEANING SUPPLIES		\$518.50	
PO#:	Voucher #:		1391	Invoice Invoice No: 605566106	9/9/2024	Paid Amt:	\$518.50
			E 01	005 810 000 000 350 EQ REPAIR		\$138.00	
PO#:	Voucher #:		1405	Invoice Invoice No: 700603706	9/9/2024	Paid Amt:	\$138.00
			E 02	005 770 000 701 401 KITCHEN DETERGENT		\$682.97	
PO#:	Voucher #:		1406	Invoice Invoice No: 605579807	9/9/2024	Paid Amt:	\$682.97
			E 01	005 810 000 000 350 EQ REPAIR		\$59.40	
PO#:	Voucher #:		1407	Invoice Invoice No: 700603934	9/9/2024	Paid Amt:	\$59.40
			E 01	005 810 000 000 350 EQ REPAIR		\$59.40	
PO#:	Voucher #:		1409	Invoice Invoice No: 700603936	9/9/2024	Paid Amt:	\$59.40
						Check Amount:	\$4,091.26
BNK1	72629	4787		HOLLY L WARD		Check	
			E 01	005 810 000 000 320 EXP REPORT		\$126.00	
			E 01	005 640 000 316 366 EXP REPORT		\$431.48	
PO#:	Voucher #:		1471	Invoice Invoice No: EXP REPORT	9/9/2024	Paid Amt:	\$557.48
						Check Amount:	\$557.48

Detail Payment Register By Check  
 Check Number: 0-2147483647 Payment Date: 09/09/2024-09/09/2024 Period: 202501-202508 Void Status: N

Bank No	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
BNK1	72630	2337		HUTT'S TEXACO		Check	\$85.68
			E 01	005 760 000 720 401 DEF		Check	\$25.52
PO#:	Voucher #:		1411	Invoice Invoice No: 5563	9/9/2024	Paid Amt:	\$25.52
PO#:	Voucher #:		1412	Invoice Invoice No: 5770	9/9/2024	Paid Amt:	\$60.16
BNK1	72631	2344		ICS CONSULTING, LLC		Check	\$75,869.98
			E 06	005 870 000 000 520 BUILDING ACQUISITION OR CONST		Check	\$75,869.98
PO#:	Voucher #:		1483	Invoice Invoice No: 11651-3	9/9/2024	Paid Amt:	\$75,869.98
BNK1	72632	2348		IFD FOODSERVICE DISTRIBUTOR		Check	\$75,869.98
			E 02	005 770 000 709 490 FS		Check	\$2,419.23
			E 02	005 770 000 709 401 FS		Check	\$234.92
PO#:	Voucher #:		1414	Invoice Invoice No: INV-515716	9/9/2024	Paid Amt:	\$2,654.15
PO#:	Voucher #:		1416	Invoice Invoice No: INV-516804	9/9/2024	Paid Amt:	\$324.36
			E 02	005 770 000 709 490 FS		Check	\$3,773.44
			E 02	005 770 000 709 401 FS		Check	\$147.80
PO#:	Voucher #:		1417	Invoice Invoice No: INV-517104	9/9/2024	Paid Amt:	\$3,921.24
			E 02	005 770 000 709 490 FS		Check	\$455.76
PO#:	Voucher #:		1418	Invoice Invoice No: INV-518612	9/9/2024	Paid Amt:	\$455.76
			E 02	005 770 000 709 490 FS		Check	\$5,173.60
			E 02	005 770 000 709 401 FS		Check	\$7.07
PO#:	Voucher #:		1419	Invoice Invoice No: INV-518624	9/9/2024	Paid Amt:	\$5,180.67
			E 02	005 770 000 709 490 FS		Check	\$1,376.22
PO#:	Voucher #:		1420	Invoice Invoice No: INV-518613	9/9/2024	Paid Amt:	\$1,376.22
			E 02	005 770 000 709 490 CM		Check	\$387.79
PO#:	Voucher #:		1415	Credit Invoice No: CM-72483	9/9/2024	Paid Amt:	(\$387.79)
			E 02	005 770 000 709 495 FS		Check	\$257.04
			E 02	005 770 000 709 490 FS		Check	\$175.45
PO#:	Voucher #:		1421	Invoice Invoice No: INV-520384	9/9/2024	Paid Amt:	\$432.49
			E 02	005 770 000 709 490 FS		Check	\$3,185.45
PO#:	Voucher #:		1422	Invoice Invoice No: INV-520385	9/9/2024	Paid Amt:	\$3,185.45
BNK1	72633	2373		INSIGHT PUBLIC SECTOR, INC		Check	\$17,142.55
			E 01	020 257 000 302 405 MICROSOFT RENEWAL		Check	\$3,304.84
PO#:	Voucher #:		1423	Invoice Invoice No: 1101196846	9/9/2024	Paid Amt:	\$3,304.84

Detail Payment Register By Check  
Check Number: 0-2147483647 Payment Date: 09/09/2024-09/09/2024 Period: 202501-202508 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt Type	Pmt/Void Date	Check Amount
BNK1	72633	2373		INSIGHT PUBLIC SECTOR, INC	Check		
			E 01	020 257 000 302 405 GIO GUARDIAN			\$4,525.00
PO#:	Voucher #:		1424	Invoice	Invoice No: 1101196572	9/9/2024	Paid Amt: \$4,525.00 Check Amount: \$7,829.84
BNK1	72634	3440		J.W. PEPPER & SON, INC.	Check		
			E 01	020 258 094 000 430 SHEET MUSIC			\$18.25
PO#:	Voucher #:		1484	Invoice	Invoice No: 366604912	9/9/2024	Paid Amt: \$18.25 Check Amount: \$18.25
BNK1	72635	2434		JAY MERCIER	Check		
			E 01	020 258 098 000 430 TUNING			\$53.34
			E 01	020 258 095 000 430 TUNING			\$53.34
			E 01	020 258 094 000 430 TUNING			\$53.32
PO#:	Voucher #:		1425	Invoice	Invoice No: 593533	9/9/2024	Paid Amt: \$160.00 Check Amount: \$160.00
BNK1	72636	2467		JOHNSON MEMORIAL HEALTH SVCS	Check		
			E 01	020 292 000 000 305 AUGUST 2024-AT			\$1,905.75
PO#:	Voucher #:		1428	Invoice	Invoice No: INV265	9/9/2024	Paid Amt: \$1,905.75
			E 01	010 420 000 740 394 AUGUST 2024-PT			\$115.50
PO#:	Voucher #:		1429	Invoice	Invoice No: INV264	9/9/2024	Paid Amt: \$115.50
			E 01	010 420 035 740 394 AUGUST 2024-OT			\$585.00
PO#:	Voucher #:		1430	Invoice	Invoice No: INV263	9/9/2024	Paid Amt: \$585.00 Check Amount: \$2,606.25
BNK1	72637	2528		KDMA RADIO	Check		
			E 01	005 640 000 316 305 SAFETY AD			\$237.50
PO#:	Voucher #:		1426	Invoice	Invoice No: 26488-1	9/9/2024	Paid Amt: \$237.50 Check Amount: \$237.50
BNK1	72638	2540		KEMPS LLC (DBA CASS-CLAY CREAMERY)	Check		
			E 02	005 770 000 709 495 MILK			\$328.75
PO#:	Voucher #:		1472	Invoice	Invoice No: 5301253	9/9/2024	Paid Amt: \$328.75
			E 02	005 770 000 709 495 MILK			\$99.64
PO#:	Voucher #:		1473	Invoice	Invoice No: 5317622	9/9/2024	Paid Amt: \$99.64
			E 02	005 770 000 709 495 MILK			\$684.02
PO#:	Voucher #:		1474	Invoice	Invoice No: 5325383	9/9/2024	Paid Amt: \$684.02
			E 02	005 770 000 709 495 MILK			\$793.69
PO#:	Voucher #:		1475	Invoice	Invoice No: 5334543	9/9/2024	Paid Amt: \$793.69 Check Amount: \$1,906.10

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/09/2024-09/09/2024 Period: 202501-202508 Void Status: N

Bank No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount
BNK1	72639	2557	KINETIC LEASING		Check	
	E 01	020	292 214 302 555	YR 3 SCOREBOARD		\$17,983.00
PO#:	Voucher #:	1431	Invoice	Invoice No: 311302	Paid Amt:	\$17,983.00
					Check Amount:	\$17,983.00
BNK1	72640	2635	LAKE COUNTRY MECHANICAL		Check	
	E 06	005	870 000 000 520	PAY APP 4		\$332,764.19
PO#:	Voucher #:	1481	Invoice	Invoice No: PAYAPP 4	Paid Amt:	\$332,764.19
					Check Amount:	\$332,764.19
BNK1	72641	2700	LEHNE, CHRISTOPHER		Check	
	E 01	005	760 000 720 401	AMAZON/NAFME & MMEA MEMBERSHIP		\$21.36
	E 01	020	257 000 000 820	AMAZON/NAFME & MMEA MEMBERSHIP		\$151.00
PO#:	Voucher #:	1432	Invoice	Invoice No: EXP REPORT	Paid Amt:	\$172.36
					Check Amount:	\$172.36
BNK1	72642	2800	MADISON BOTTLING CO.		Check	
	E 01	020	292 000 000 390	CONCESSIONS		\$1,606.00
PO#:	Voucher #:	1433	Invoice	Invoice No: 394884	Paid Amt:	\$1,606.00
					Check Amount:	\$1,606.00
BNK1	72643	2834	MARCO TECHNOLOGIES LLC		Check	
	E 01	005	110 999 000 560	COPY MACHINE LEASE		\$2,104.75
PO#:	Voucher #:	1434	Invoice	Invoice No: 536648819	Paid Amt:	\$2,104.75
					Check Amount:	\$2,104.75
BNK1	72644	1297	MARY BERGLUND		Check	
	E 02	005	770 000 709 490	PRODUCE		\$27.00
PO#:	Voucher #:	1366	Invoice	Invoice No: 9465252	Paid Amt:	\$27.00
	E 02	005	770 000 709 490	PRODUCE		\$74.00
PO#:	Voucher #:	1364	Invoice	Invoice No: 9465261	Paid Amt:	\$74.00
	E 02	005	770 000 709 490	000709490		\$80.50
PO#:	Voucher #:	1365	Invoice	Invoice No: 9465259	Paid Amt:	\$80.50
					Check Amount:	\$181.50
BNK1	72645	2888	MC GRAW HILL		Check	
	E 01	005	790 000 313 433	ACHIEVE 3000		\$21,868.72
PO#:	Voucher #:	1435	Invoice	Invoice No: 133363476001	Paid Amt:	\$21,868.72
					Check Amount:	\$21,868.72

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/09/2024-09/09/2024 Period: 202501-202508 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
BNK1	72646	2928		MESPA		Check	
				E 01 005 640 000 316 305			
				A HIEDEMAN LEGAL SEMINAR			
PO#:	Voucher #:			1436 Invoice	9/9/2024	Paid Amt:	\$175.00
				Invoice No: 17849		Check Amount:	\$175.00
BNK1	72647	3064		MINNESOTA STATE H. S. LEAGUE		Check	
				E 01 020 292 000 000 820			
				ANNUAL MEMBERSHIP FEES			
PO#:	Voucher #:			1437 Invoice	9/9/2024	Paid Amt:	\$1,050.00
				Invoice No: 042636		Check Amount:	\$1,050.00
BNK1	72648	3019		MINNWEST BANK CENTRAL		Check	
				E 01 020 292 214 302 555			
				YR 3 SCOREBOARD			
PO#:	Voucher #:			1438 Invoice	9/9/2024	Paid Amt:	\$15,758.84
				Invoice No: 0100633940-01		Check Amount:	\$15,758.84
BNK1	72650	3254		NEWZBRAIN EDUCATION		Check	
				E 01 010 203 600 000 430			
				SUBSCRIPTION			
PO#:	Voucher #:			1439 Invoice	9/9/2024	Paid Amt:	\$100.00
				Invoice No: 2568		Check Amount:	\$100.00
BNK1	72651	3331		OLSON SANITATION LLC		Check	
				E 01 005 810 000 000 330			
				REFUSE HAULING			
PO#:	Voucher #:			1440 Invoice	9/9/2024	Paid Amt:	\$1,630.53
				Invoice No: 591		Check Amount:	\$1,630.53
				E 01 005 760 000 720 330			
				BUS GARAGE REFUSE			
PO#:	Voucher #:			1441 Invoice	9/9/2024	Paid Amt:	\$33.79
				Invoice No: 169		Check Amount:	\$33.79
BNK1	72652	3371		OTTER TAIL POWER		Check	
				E 01 005 810 000 000 330			
				UTILITIES			
PO#:	Voucher #:			1442 Invoice	9/9/2024	Paid Amt:	\$31.38
				Invoice No: 20036383		Check Amount:	\$31.38
				E 01 005 810 000 000 330			
				UTILITIES			
PO#:	Voucher #:			1443 Invoice	9/9/2024	Paid Amt:	\$1,538.50
				Invoice No: 4041093		Check Amount:	\$1,538.50
				E 01 005 810 000 000 330			
				UTILITIES			
PO#:	Voucher #:			1444 Invoice	9/9/2024	Paid Amt:	\$26.78
				Invoice No: 4044935		Check Amount:	\$26.78
				E 01 005 810 000 000 330			
				UTILITIES			
PO#:	Voucher #:			1445 Invoice	9/9/2024	Paid Amt:	\$7,284.00
				Invoice No: 4047205		Check Amount:	\$7,284.00
BNK1	72653	3390		PAN-O-GOLD BAKING COMPANY		Check	
				E 02 005 770 000 709 490			
				BREAD			
PO#:	Voucher #:			1446 Invoice	9/9/2024	Paid Amt:	\$185.70
				Invoice No: 10001424232003		Check Amount:	\$185.70

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/09/2024-09/09/2024 Period: 202501-202508 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount
BNK1	72653	3390		PAN-O-GOLD BAKING COMPANY		Check	
			E 02	005 770 000 709 490 BREAD			\$110.80
PO#:	Voucher #:		1447	Invoice	9/9/2024	Paid Amt:	\$110.80
				Invoice No: 10001424239006		Check Amount:	\$296.50
BNK1	72654	3392		PAPER101		Check	
			E 01	005 110 999 000 401 YEARLY PAPER ORDER			\$3,183.18
PO#:	Voucher #:		1448	Credit	9/9/2024	Paid Amt:	(\$3,183.18)
			E 01	005 110 999 000 401 YEARLY PAPER ORDER			\$3,692.65
PO#:	Voucher #:		1449	Invoice	9/9/2024	Paid Amt:	\$3,692.65
				Invoice No: 263800-00		Check Amount:	\$509.47
BNK1	72655	3491		PITNEY BOWES GLOBAL FINANCIAL SERVI		Check	
			E 01	005 110 000 000 820 METER LEASE			\$540.12
PO#:	Voucher #:		1451	Invoice	9/9/2024	Paid Amt:	\$540.12
				Invoice No: 3106783357		Check Amount:	\$540.12
BNK1	72656	3506		PLUNKETT'S PEST CONTROL		Check	
			E 01	005 810 000 000 305 PEST CONTROL			\$102.48
PO#:	Voucher #:		1452	Invoice	9/9/2024	Paid Amt:	\$102.48
				Invoice No: 8759963		Check Amount:	\$102.48
BNK1	72657	3579		QUILL CORPORATION		Check	
			E 01	010 203 000 000 430 ELEM OFFICE ORDER			\$1,166.21
PO#:	Voucher #:		1453	Invoice	9/9/2024	Paid Amt:	\$1,166.21
				Invoice No: 40077336		Check Amount:	\$1,166.21
BNK1	72658	3666		RIDDELL/ALL AMERICAN SPORTS CORP		Check	
			E 01	020 294 211 000 401 GOAL POST PADS			\$854.00
PO#:	Voucher #:		1357	Invoice	9/9/2024	Paid Amt:	\$854.00
				Invoice No: 952170461		Check Amount:	\$854.00
BNK1	72659	4118		RUNNINGS FARM & FLEET		Check	
			E 01	005 810 000 000 401 MOTOMIX			\$38.99
PO#:	Voucher #:		1454	Invoice	9/9/2024	Paid Amt:	\$38.99
				Invoice No: 4636730		Check Amount:	\$38.99
BNK1	72660	4156		SARLETTES MUSIC		Check	
			E 01	020 258 094 000 430 SUPPLIES			\$80.00
PO#:	Voucher #:		1455	Invoice	9/9/2024	Paid Amt:	\$80.00
			E 01	020 258 094 000 350 REPAIR			\$80.00
PO#:	Voucher #:		1456	Invoice	9/9/2024	Paid Amt:	\$80.00
				Invoice No: 199414		Check Amount:	\$80.00

Bank	Check No	Code	Rcd	Vendor	Pmt Type	Pmt Date	Check Amount
BNK1	72660	4156		SARLETTES MUSIC	Check		
			E 01	020 258 098 000 430			\$32.99
PO#:	Voucher #:		1457	Invoice	Invoice No: 199465	9/9/2024	Paid Amt: \$32.99 Check Amount: \$192.99
BNK1	72661	4225		SCHOOL SPECIALTY LLC	Check		
			E 01	010 203 000 000 430			\$76.95
PO#:	Voucher #:		1458	Invoice	Invoice No: 208134758807	9/9/2024	Paid Amt: \$76.95
PO#:	Voucher #:		1459	Invoice	Invoice No: 208134759776	9/9/2024	Paid Amt: \$80.43 Check Amount: \$157.38
BNK1	72662	5016		SEEDLINGS SPEECH THERAPY LLC	Check		
			E 01	010 401 000 740 394		8/26/24-8/30/24	\$2,205.00
PO#:	Voucher #:		1460	Invoice	Invoice No: 001	9/9/2024	Paid Amt: \$2,205.00 Check Amount: \$2,205.00
BNK1	72663	4273		SFM	Check		
			E 01	005 930 000 000 270		OCTOBER WORK COMP INS	\$3,329.00
PO#:	Voucher #:		1462	Invoice	Invoice No: 168593.202	9/9/2024	Paid Amt: \$3,329.00 Check Amount: \$3,329.00
BNK1	72664	4455		SUMMIT FIRE PROTECTION	Check		
			E 01	005 865 000 363 305		INSPECTION	\$1,117.00
PO#:	Voucher #:		1461	Invoice	Invoice No: 2495961	9/9/2024	Paid Amt: \$1,117.00 Check Amount: \$1,117.00
BNK1	72665	4479		SW/WC SERVICE COOP	Check		
			E 01	005 110 000 000 401		CHECK STOCK	\$104.00
PO#:	Voucher #:		1463	Invoice	Invoice No: 76726	9/9/2024	Paid Amt: \$104.00 Check Amount: \$104.00
BNK1	72666	4605		TIM'S FOOD PRIDE	Check		
			E 04	005 570 991 798 490		AUGUST 2024	\$16.68
			E 04	005 590 977 321 490		AUGUST 2024	\$51.65
			E 02	005 770 000 709 495		AUGUST 2024	\$32.41
			E 02	005 770 000 709 490		AUGUST 2024	\$21.98
PO#:	Voucher #:		1464	Invoice	Invoice No: AUGUST 2024	9/9/2024	Paid Amt: \$122.72 Check Amount: \$122.72
BNK1	72667	4607		TITAN MACHINERY	Check		
			E 01	005 760 000 720 401		TANK WASHER ASSEMBLY	\$171.88
PO#:	Voucher #:		1465	Invoice	Invoice No: PS0369373-1	9/9/2024	Paid Amt: \$171.88

Detail Payment Register By Check  
Check Number: 0-2147483647 Payment Date: 09/09/2024-09/09/2024 Period: 202501-202508 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
BNK1	72667	4607		TITAN MACHINERY		Check	
		E 01 005 760 000 720 401		SEAL		\$4.00	
PO#:	Voucher #:	1466	Invoice	Invoice No: PS0402182-1	9/9/2024	Paid Amt:	\$4.00
						Check Amount:	\$175.88
BNK1	72668	4737		VESTIS		Check	
		E 01 005 760 000 720 401		SHOP TOWELS		\$208.33	
PO#:	Voucher #:	1468	Invoice	Invoice No: 2560290882	9/9/2024	Paid Amt:	\$208.33
						Check Amount:	\$208.33
BNK1	72669	4760		VON HANSON'S SNACKS INC		Check	
		E 01 020 292 000 000 390		CONCESSIONS		\$211.97	
PO#:	Voucher #:	1469	Invoice	Invoice No: 24140	9/9/2024	Paid Amt:	\$211.97
						Check Amount:	\$211.97
BNK1	72670	4770		WAGER CHIROPRACTIC P.L.L.C.		Check	
		E 01 005 760 000 720 401		P SCHWEGELM BOURNE		\$300.00	
PO#:	Voucher #:	1470	Invoice	Invoice No: 99265	9/9/2024	Paid Amt:	\$300.00
						Check Amount:	\$300.00
BNK1	72671	4879		WILLMAR ELECTRIC SERVICE		Check	
		E 06 005 870 000 000 520		PAY APP 4		\$53,656.00	
PO#:	Voucher #:	1482	Invoice	Invoice No: PAY APP 4	9/9/2024	Paid Amt:	\$53,656.00
						Check Amount:	\$53,656.00
						Report Total:	\$635,006.14

**ISD 378 Dawson Boyd Public Schools**  
**Detail Payment Register By Check**  
**Fund Summary**

<b>Fund Description</b>	<b>Total</b>
01 General	\$136,011.49
02 Food Service	\$22,024.35
04 Community Service	\$68.33
06 Construction	\$476,901.97
<b>Report Total</b>	<b>\$635,006.14</b>

# ISD 378 Dawson Boyd Public Schools Reconciliation Worksheet Report

09/30/2024

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1007	09/30/2024	0378	BNK1	Greater Community Credit Union Finance Checking

<b>Statement Amount</b>	202,369.93
<b>Deposits in Transit</b>	(4,385.50)
<b><u>Outstanding Payments</u></b>	
<b>Checks</b>	25,545.87
<b>Wires</b>	18,599.17
<b>SHR - Payments</b>	0.00
<b>SHR - Third Party</b>	0.00
<b>Cash</b>	0.00
<b>ACH</b>	0.00

**Adjustment Amount** (66.34)

**Amount Per Bank** 153,773.05

<b>GL Account Balance</b>	153,773.05	<b>Co</b>	<b>L</b>	<b>Fd</b>	<b>Org</b>	<b>Pro</b>	<b>Crs</b>	<b>Fin</b>	<b>O/S</b>	<b>Ty</b>
		0378	B	01	101	000				F

**Difference** 0.00

**Adjustments**

Manual	09/30/2024	outstanding	Check	(425.00)	Skyward outstanding chks
Manual	09/30/2024	outstanding	Wire	408.66	Pmt# 1308 partial cleared bank
Manual	09/30/2024	v1140	Cash	(50.00)	test printed-voided in 202504

# ISD 378 Dawson Boyd Public Schools Reconciliation Worksheet Report

09/30/2024

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1006	09/30/2024	0378	PMA	PMA/MNTrust PMA Bank

Statement Amount 2,013,657.08

Deposits in Transit 0.00

Outstanding Payments

Checks 0.00

Wires 0.00

SHR - Payments 0.00

SHR - Third Party 0.00

Cash 0.00

ACH 0.00

Adjustment Amount

Amount Per Bank 2,013,657.08

GL Account Balance 2,013,657.08

Difference 0.00

Co	L	Fd	Org	Pro	Crs	Fin	O/S	Ty
0378	B	01	104	000				F

Adjustments  
00/00/0000



# DAWSON AREA COMMUNITY CHILD CARE CONVERSATION

Child care is an economic driver for communities in greater Minnesota and a shortage of child care has a dramatic impact on families, employers and the local economy. Child care needs to be accessible, of high quality, and profitable for the child care provider.

Join us to discuss this important issue and work towards developing solutions to tackle this child care crisis.

As a community, we can work together to make this a reality.

## WEDNESDAY OCTOBER 30TH

### Grace Lutheran Church

716 8th Street  
Dawson, MN 56232

5:30pm - Dinner from  
Hilltop Bar & Grill

6:00pm - Presentation



**SCAN**  
QR CODE TO  
REGISTER FOR THIS  
**FREE EVENT**

Registration  
deadline is  
**October 15th**

*presented by:*

 **First Children's Finance**



This event is **FREE** & dinner is included

Independent School District No. 378  
Dawson-Boyd Public Schools

# FUNDRAISER APPLICATION

Today's Date: Aug 21 '24

Person Completing Form: Chris Lehne

Organization Represented: band

Describe Fundraiser Activity: [i.e. varsity hockey team selling candy door-to-door]

Band Carnival during Riverfest 2025

Start Date & End Date: June 28, 2025

Estimated Revenue From Activity: \$ 2,000

Who Will Collect/Receipt Revenue: Chris Lehne / Stacy Stratman

How Will Revenue Be Used: band equipment and field trip

Who Makes Decisions On How Revenue Will Be Disbursed: Chris Lehne / Stacy Stratman

Christy Lehne  
Signature of Advisor / or /  
Organization Representative

- ▶ For Office Use Only ◀
- ▶ Fundraiser ◀
- ▶ \_\_\_\_\_ Authorized ◀
- ▶ \_\_\_\_\_ Not Authorized

Independent School District No. 378  
Dawson-Boyd Public Schools

# FUNDRAISER APPLICATION

Today's Date: Aug 21 '24

Person Completing Form: Chris Lehne

Organization Represented: band

Describe Fundraiser Activity: [i.e. varsity hockey team selling candy door-to-door]

Post-It notes displayed at concerts for items people can donate towards

Start Date & End Date: 2024-25 school year

Estimated Revenue From Activity: \$500

Who Will Collect/Receipt Revenue: Chris Lehne / Stacy Stratmoen

How Will Revenue Be Used: band equipment and field trip

Who Makes Decisions On How Revenue Will Be Disbursed: Chris Lehne / Stacy Stratmoen

Christy Lehne  
Signature of Advisor / or /  
Organization Representative

- ▶ For Office Use Only ◀
- ▶ Fundraiser ◀
- ▶  Authorized ◀
- ▶  Not Authorized ◀

Independent School District No. 378  
Dawson-Boyd Public Schools

# FUNDRAISER APPLICATION

Today's Date: Aug 21

Person Completing Form: John Shuck

Organization Represented: FFA

Describe Fundraiser Activity: [i.e. varsity hockey team selling candy door-to-door]

chilli feed with LQPU FFA

Start Date & End Date: LQPU/DB Boxes BB same @ 1/9/11

Estimated Revenue From Activity: \$100

Who Will Collect/Receipt Revenue: Member / Advisor

How Will Revenue Be Used: used for chapter activation

Who Makes Decisions On How Revenue Will Be Disbursed: Member / Advisor

John Shuck  
Signature of Advisor / or /  
Organization Representative

- ▶ For Office Use Only ◀
- ▶ Fundraiser ◀
- ▶  Authorized ◀
- ▶  Not Authorized ◀

Independent School District No. 378  
Dawson-Boyd Public Schools

# FUNDRAISER APPLICATION

Today's Date: Aug. 21, 2024

Person Completing Form: Anderson / Shurb

Organization Represented: FCCLA / FFA

Describe Fundraiser Activity: [i.e. varsity hockey team selling candy door-to-door]

Fruit Sales

Start Date & End Date: Mid Oct. - Mid. Dec.

Estimated Revenue From Activity: \$ 4,000

Who Will Collect/Receipt Revenue: Advisors

How Will Revenue Be Used: student activities

Who Makes Decisions On How Revenue Will Be Disbursed: members, officers, advisors

KA JJ  
Signature of Advisor / or /  
Organization Representative

► For Office Use Only ◀  
► Fundraiser ◀  
► \_\_\_\_\_ Authorized ◀  
► \_\_\_\_\_ Not Authorized ◀

Independent School District No. 378  
Dawson-Boyd Public Schools

# FUNDRAISER APPLICATION

Today's Date: Aug 21, 2024

Person Completing Form: V. Anderson

Organization Represented: FCCLA

Describe Fundraiser Activity: [i.e. varsity hockey team selling candy door-to-door]

Flower & treat sale for Valentine's

Start Date & End Date: Mid Jan. - mid Feb.

Estimated Revenue From Activity: \$250

Who Will Collect/Receipt Revenue: members

How Will Revenue Be Used: member activities

Who Makes Decisions On How Revenue Will Be Disbursed: members, officers, advisor

ja

Signature of Advisor / or / Organization Representative

- ▶ For Office Use Only ◀
- ▶ Fundraiser ◀
- ▶ \_\_\_\_\_ Authorized ◀
- ▶ \_\_\_\_\_ Not Authorized ◀

Independent School District No. 378  
Dawson-Boyd Public Schools

# FUNDRAISER APPLICATION

Today's Date: Aug. 21, 2024

Person Completing Form: V. Anderson

Organization Represented: Service Learning

Describe Fundraiser Activity: [i.e. varsity hockey team selling candy door-to-door]

Fudge Sales

Start Date & End Date: Mid. Feb. - Mid March

Estimated Revenue From Activity: \$500

Who Will Collect/Receipt Revenue: members

How Will Revenue Be Used: fund Twins Trip

Who Makes Decisions On How Revenue Will Be Disbursed: already decided

V. Anderson  
Signature of Advisor / or /  
Organization Representative

► For Office Use Only ◀  
► Fundraiser ◀  
► \_\_\_\_\_ Authorized ◀  
► \_\_\_\_\_ Not Authorized ◀

Independent School District No. 378  
Dawson-Boyd Public Schools

# FUNDRAISER APPLICATION

Today's Date: Aug 21

Person Completing Form: John Shurt

Organization Represented: FFA

Describe Fundraiser Activity: [i.e. varsity hockey team selling candy door-to-door]

corn drive for camp course

Start Date & End Date: 1st or 2nd week of Oct

Estimated Revenue From Activity: \$1,000

Who Will Collect/Receipt Revenue: Members

How Will Revenue Be Used: will be given to camp course from area farmers

Who Makes Decisions On How Revenue Will Be Disbursed: Advisor & members

John Shurt  
Signature of Advisor / or /  
Organization Representative

- ▶ For Office Use Only ◀
- ▶ Fundraiser ◀
- ▶ \_\_\_\_\_ Authorized ◀
- ▶ \_\_\_\_\_ Not Authorized ◀

Independent School District No. 378  
Dawson-Boyd Public Schools

# FUNDRAISER APPLICATION

Today's Date: Aug 21

Person Completing Form: John Shurt

Organization Represented: FFA

Describe Fundraiser Activity: [i.e. varsity hockey team selling candy door-to-door]

half time sheet for local food shelf

Start Date & End Date: Nov -> Feb basketball games

Estimated Revenue From Activity: \$100

Who Will Collect/Receipt Revenue: members / Advisor

How Will Revenue Be Used: given to food shelf

Who Makes Decisions On How Revenue Will Be Disbursed: members

John Shurt  
Signature of Advisor / or /  
Organization Representative

- ▶ For Office Use Only ◀
- ▶ Fundraiser ◀
- ▶ \_\_\_\_\_ Authorized ◀
- ▶ \_\_\_\_\_ Not Authorized ◀

Independent School District No. 378  
Dawson-Boyd Public Schools

# FUNDRAISER APPLICATION

Today's Date: Aug 21

Person Completing Form: John Shull

Organization Represented: FPA

Describe Fundraiser Activity: [i.e. varsity hockey team selling candy door-to-door]

home comms CAR SMASH

Start Date & End Date: homecomms game

Estimated Revenue From Activity: \$150

Who Will Collect/Receipt Revenue: members / advisor

How Will Revenue Be Used: used for chapter activities

Who Makes Decisions On How Revenue Will Be Disbursed: Members / Advisor

John Shull  
Signature of Advisor / or /  
Organization Representative

► For Office Use Only ◀  
► Fundraiser ◀  
► \_\_\_\_\_ Authorized ◀  
► \_\_\_\_\_ Not Authorized ◀



Independent School District No. 378  
Dawson-Boyd Public Schools

# FUNDRAISER APPLICATION

Today's Date: 9/9/2024

Person Completing Form: Darla Swedzinski

Organization Represented: Project Respect

Describe Fundraiser Activity: [i.e. varsity hockey team selling candy door-to-door]

Collect Blackjack Clothing families no longer wearing ~ We will sell for a donation to Project Respect

Start Date & End Date: October 1-15, 2024

Estimated Revenue From Activity: \$100-

Who Will Collect/Receipt Revenue: Darla Swedzinski / Stacy Streetmeier

How Will Revenue Be Used: activities for school & community that Project Respect helps with

Who Makes Decisions On How Revenue Will Be Disbursed: advisor & project respect members

Darla Swedzinski  
Signature of Advisor / or /  
Organization Representative

► For Office Use Only ◀  
► Fundraiser ◀  
► \_\_\_\_\_ Authorized ◀  
\_\_\_\_\_ Not Authorized

Independent School District No. 378  
Dawson-Boyd Public Schools

# FUNDRAISER APPLICATION

Today's Date: 9/9/24

Person Completing Form: Hailey Gritmacker

Organization Represented: Volleyball

Describe Fundraiser Activity: [i.e. varsity hockey team selling candy door-to-door]

Serving Game, pay \$1 to play

Start Date & End Date: 2024 Fall Season

Estimated Revenue From Activity: \$100

Who Will Collect/Receipt Revenue: Hailey Gritmacker

How Will Revenue Be Used: Volleyball Fundraiser for supplies

Who Makes Decisions On How Revenue Will Be Disbursed: VB Boosters

Hailey Gritmacker

Signature of Advisor / or /  
Organization Representative

- ▶ For Office Use Only ◀
- ▶ Fundraiser ◀
- ▶ \_\_\_\_\_ Authorized ◀
- ▶ \_\_\_\_\_ Not Authorized ◀

Independent School District No. 378  
Dawson-Boyd Public Schools

# FUNDRAISER APPLICATION

Today's Date: 9/9/24

Person Completing Form: Hailey Gritmacker

Organization Represented: Volleyball

Describe Fundraiser Activity: [i.e. varsity hockey team selling candy door-to-door]

50/50 Raffle

Start Date & End Date: 9/12/24

Estimated Revenue From Activity: \$250

Who Will Collect/Receipt Revenue: Hailey Gritmacker

How Will Revenue Be Used: LQP County Hope Network

Who Makes Decisions On How Revenue Will Be Disbursed: VB Boosters

Hailey Gritmacker

Signature of Advisor / or / Organization Representative

- ▶ For Office Use Only ◀
- ▶ Fundraiser ◀
- ▶ \_\_\_\_\_ Authorized ◀
- ▶ \_\_\_\_\_ Not Authorized ◀

**202.1 STUDENT REPRESENTATIVE ON SCHOOL BOARD**

**I. PURPOSE**

The School Board values and recognizes the importance of student voice in the governance of the school district and to encourage student engagement as leaders in our school community. The School Board values student citizenship and wishes to encourage student involvement and promote a communications link between the school board and the students of District 318. The School Board will authorize a student to be an advisory non-voting School Board student representative. The purpose of this policy is to define the selection, rights, and responsibilities of the student representative on the School Board.

**202.1 STUDENT REPRESENTATIVE ON SCHOOL BOARD**

**II. GENERAL STATEMENT OF POLICY**

A. Selection and Term

1. Any high school student enrolled in District 318 and dedicated and committed to being an advocate for District 318 youth can apply to be a student representative.
2. The student representatives can serve a two-year term beginning in September and continuing through May for each school year.
3. Applications will be reviewed by a principal, counselor, school board member and superintendent.
4. The School Board will vote on up to two recommended candidates to serve as student school board representatives.
5. The student(s) will be advised by the Superintendent, along with an appointed School Board member.

B. Rights and Responsibilities

1. The student representative on the school board will attend all regular school board meetings while school is in session. The student representative will not be permitted to attend closed meetings. If absenteeism becomes a concern, an alternate, selected by the School Board and in consultation with the principal and superintendent, will be appointed in the student representative's place.
2. The student representative may attend work sessions, special or emergency meetings.
3. The student representative will have a designated chair at the board table.
4. The student representative will be bound by all rules, policies, and regulations that bind the school board, including the school board code of conduct.
5. The student representative will not have the right to vote or to make or second motions.
6. The student representative shall have access to all materials that are located on board docs and accessible to everyone. The student representative will not be furnished with materials pertaining to confidential issues such as sensitive personnel matters, legal action strategy, negotiations strategy, individual student discipline or other confidential matters.
7. The student representative shall work to represent opinions of the entire student body. The student representative will be encouraged to report during the Board Reports portion of the meeting.
8. The student representative shall consult with the superintendent of schools on any items of concern, matters of interest, or in carrying out the responsibilities associated with serving as the student representative on the school board.

C. Expectations of Student Representative

**202.1 STUDENT REPRESENTATIVE ON SCHOOL BOARD**

1. A student must be fully enrolled in Grand Rapids High School or Bigfork High School.
2. Be prepared for each meeting.
3. Be courteous with Board members and the public at all times.
4. Keep remarks brief and to the point; ask clear and concise questions.
5. Learn the identity of the Board members so that they can be addressed by name.
6. Dress accordingly – appearance is important and reflects the school you represent.
7. Have a clear understanding as to time commitment of meetings and transportation.
8. The student representative shall work to represent the opinions of the student body and not solely the representative's own opinions.
9. A student school board representative is expected to attend all board meetings unless detained by sickness or prevented by necessary absences from the district. Absences should be reported to the superintendent's office as soon as possible in advance of the meeting.
10. The student agrees to abide by the guidelines and expectations of elected school board members.
11. The student will remain in good standing in their school as defined by the Minnesota State High School League's General Student Eligibility Checklist and Student Code of Responsibilities.
12. A student representative may be removed from their position for reasonable cause by the superintendent.

**D. Benefits**

The student representatives will gain a wide array of leadership skills that can strengthen future college applications and/or resumes.

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

MSBA/MASA Model Policy 205

Orig. 1995

Revised: \_\_\_\_\_

Rev. 2022

## **205 OPEN MEETINGS AND CLOSED MEETINGS**

***[Note: The provisions of this policy accurately reflect Minnesota's Open Meeting Law statutes and are not discretionary in nature.]***

### **I. PURPOSE**

- A. The school board embraces accountability and transparency in the conduct of its business, in the belief that openness produces better programs, more efficient administration of programs, and an organization more responsive to public interest and less susceptible to private interest. The school board shall conduct its business under a presumption of openness. At the same time, the school board recognizes and respects the privacy rights of individuals as provided by law. The school board also recognizes that there are certain exceptions to the Minnesota Open Meeting Law as recognized in statute where it has been determined that, in limited circumstances, the public interest is best served by closing a meeting of the school board.
- B. The purpose of this policy is to provide guidelines to assure the rights of the public to be present at school board meetings, while also protecting an individual's rights to privacy under law, and to close meetings when the public interest so requires as recognized by law.

### **II. GENERAL STATEMENT OF POLICY**

- A. Except as otherwise expressly provided by statute, all meetings of the school board, including executive sessions, shall be open to the public.
- B. Meetings shall be closed only when expressly authorized by law.

### **III. DEFINITION**

"Meeting" means a gathering of at least a quorum of school board members—or quorum of a committee or subcommittee of school board members, at which members discuss, decide, or receive information as a group on issues relating to the official business of the school board. The term does not include a chance or social gathering or the use of social media by members of a public body so long as the social media use is limited to exchanges with all members of the general public. For purposes of the Open Meeting Law, social media does not include e-mail.

### **IV. PROCEDURES**

#### A. Meetings

##### 1. Regular Meetings

A schedule of the regular meetings of the school board shall be kept on file at the school district office. If the school board decides to hold a regular meeting at a time or place different from the time or place stated in its regular meeting schedule, it shall give the same notice of the meeting as for a special meeting.

##### 2. Special Meetings

- a. For a special meeting, the school board shall post written notice of the date, time, place, and purpose of the meeting on the principal bulletin

board of the school district or on the door of the school board's usual meeting room if there is no principal bulletin board. The school board's actions at the special meeting are limited to those topics included in the notice.

- b. The notice shall also be mailed or otherwise delivered to each person who has filed a written request for notice of special meetings. This notice shall be posted and mailed or delivered at least three days before the date of the meeting.
- c. As an alternative to mailing or otherwise delivering notice to persons who have filed a written request, the school board may publish the notice once, at least three days before the meeting, in the official newspaper of the school district or, if none, in a qualified newspaper of general circulation within the area of the school district.
- d. A person filing a request for notice of special meetings may limit the request to particular subjects, in which case the school board is required to send notice to that person only concerning those particular subjects.
- e. The school board will establish an expiration date on requests for notice of special meetings and require refiling once each year. Not more than sixty (60) days before the expiration date of request for notice, the school board shall send notice of the refiling requirement to each person who filed during the preceding year.

3. Emergency Meetings

- a. An emergency meeting is a special meeting called because of circumstances that, in the school board's judgment, require immediate consideration.

***[Note: While the statute leaves the question to the board of whether the circumstances require immediate consideration at an emergency meeting, advisory opinions of the Minnesota Commissioner of Administration would limit such meetings to responding to natural disasters or health epidemics caused by an event such as an accident or terrorist attack.]***

- b. If matters not directly related to the emergency are discussed or acted upon, the minutes of the meeting shall include a specific description of those matters.
- c. The school board shall make good faith efforts to provide notice of the emergency meeting to each news medium that has filed a written request for notice if the request includes the news medium's telephone number.
- d. Notice of the emergency meeting shall be given by telephone or any other method used to notify the members of the school board.
- e. Notice shall be provided to each news medium which has filed a written request for notice as soon as reasonably practicable after notice has been given to the school board members.
- f. Notice shall include the subject of the meeting.
- g. Posted or published notice of an emergency meeting shall not be

required.

- h. The notice requirements for an emergency meeting as set forth in this policy shall supersede any other statutory notice requirement for a special meeting that is an emergency meeting.

4. Recessed or Continued Meetings

If a meeting is a recessed or continued session of a previous meeting, and the time and place of the meeting was established during the previous meeting and recorded in the minutes of that meeting, then no further published or mailed notice is necessary.

5. Closed Meetings

The notice requirements of the Minnesota Open Meeting Law apply to closed meetings.

6. Actual Notice

If a person receives actual notice of a meeting of the school board at least twenty-four (24) hours before the meeting, all notice requirements are satisfied with respect to that person, regardless of the method of receipt of notice.

7. Meetings during Pandemic or Chapter 12 Emergency

In the event of a health pandemic or an emergency declared under Minnesota Statutes chapter 12, a meeting may be conducted by telephone or interactive technology in compliance with Minnesota Statutes section 13D.021.

8. Meetings by Interactive Technology

A meeting may be conducted by interactive technology, Zoom, Skype, or other similar electronic means in compliance with Minnesota Statutes section 13D.02.

B. Votes

The votes of school board members shall be recorded in a journal or minutes kept for that purpose. The journal or any minutes used to record votes of a meeting must be open to the public during all normal business hours at the school district's administrative offices.

C. Written Materials

- 1. In any open meeting, a copy of any printed materials, including electronic communications, relating to the agenda items of the meeting prepared or distributed by or at the direction of the school board or its employees and distributed to or available to all school board members shall be available in the meeting room for inspection by the public while the school board considers their subject matter.
- 2. This provision does not apply to materials not classified by law as public, or to materials relating to the agenda items of a closed meeting.

D. Open Meetings and Data

- 1. Meetings may not be closed to discuss data that are not public data, except as provided under Minnesota law.

2. Data that are not public data may be discussed at an open meeting if the disclosure relates to a matter within the scope of the school board's authority and is reasonably necessary to conduct the business or agenda item before the school board.
3. Data discussed at an open meeting retain the data's original classification; however, a record of the meeting, regardless of form, shall be public.

E. Closed Meetings

1. Labor Negotiations Strategy

- a. The school board may, by a majority vote in a public meeting, decide to hold a closed meeting to consider strategy for labor negotiations, including negotiation strategies or developments or discussion and review of labor negotiation proposals, conducted pursuant to Minnesota's Public Employment Labor Relations Act (PELRA)
- b. The time and place of the closed meeting shall be announced at the public meeting. A written roll of school board members and all other persons present at the closed meeting shall be made available to the public after the closed meeting. The proceedings of a closed meeting to discuss negotiation strategies shall be tape recorded, and the tape recording shall be preserved for two years after the contract discussed at the meeting is signed. The recording shall be made available to the public after all labor contracts are signed by the school board for the current budget period.

2. Sessions Closed by Bureau of Mediation Services

All negotiations, mediation meetings, and hearings between the school board and its employees or their respective representatives are public meetings. Mediation meetings may be closed only by the Commissioner of the Bureau of Mediation Services (BMS). The use of recording devices, stenographic records, or other recording methods is prohibited in mediation meetings closed by the BMS.

3. Preliminary Consideration of Allegations or Charges

The school board shall close one or more meetings for preliminary consideration of allegations or charges against an individual subject to its authority. If the school board members conclude that discipline of any nature may be warranted as a result of those specific charges or allegations, further meetings or hearings relating to those specific charges or allegations held after that conclusion is reached must be open. A meeting must also be open at the request of the individual who is the subject of the meeting. A closed meeting for this purpose must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

4. Performance Evaluations

The school board may close a meeting to evaluate the performance of an individual who is subject to its authority. The school board shall identify the individual to be evaluated prior to closing a meeting. At its next open meeting, the school board shall summarize its conclusions regarding the evaluation. A meeting must be open at the request of the individual who is the subject of the meeting. A closed meeting for this purpose must be electronically recorded at the expense of the school district, and the recording

must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

5. Attorney-Client Privilege Meeting

A meeting may be closed if permitted by the attorney-client privilege. Attorney-client privilege applies when litigation is imminent or threatened, or when the school board needs advice above the level of general legal advice, for example, regarding specific acts and their legal consequences. A meeting may be closed to seek legal advice concerning litigation strategy, but the mere threat that litigation might be a consequence of deciding a matter one way or another does not, by itself, justify closing the meeting. The motion to close the meeting must specifically describe the matter to be discussed at the closed meeting, subject to relevant privacy and confidentiality considerations under state and federal law. The law does not require that such a meeting be recorded.

6. Dismissal Hearing

- a. A hearing on dismissal of a licensed teacher shall be public or private at the teacher's discretion. A hearing regarding placement of teachers on unrequested leave of absence shall be public.
- b. A hearing on dismissal of a student pursuant to the Pupil Fair Dismissal Act shall be closed unless the pupil, parent, or guardian requests an open hearing.
- c. To the extent a teacher or student dismissal hearing is held before the school board and is closed, the closed meeting must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

7. Coaches; Opportunity to Respond

- a. If the school board has declined to renew the coaching contract of a licensed or nonlicensed head varsity coach, it must notify the coach within fourteen (14) days of that decision.
- b. If the coach requests the reasons for the nonrenewal, the school board must give the coach its reasons in writing within ten (10) days of receiving the request. The existence of parent complaints must not be the sole reason for the school board not to renew a coaching contract.
- c. On the request of the coach, the school board must provide the coach with a reasonable opportunity to respond to the reasons at a school board meeting.
- d. The meeting may be open or closed at the election of the coach unless the meeting is closed as required by Minnesota Statutes section 13D.05 to discuss educational or certain other nonpublic data.
- e. A meeting closed for this purpose must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

8. Meetings to Discuss Certain Not Public Data

- a. Any portion of a meeting must be closed if the following types of data

are discussed:

(1) data that would identify alleged victims or reporters of criminal sexual conduct, domestic abuse, or maltreatment of minors or vulnerable adults;

(2) active investigative data collected or created by a law enforcement agency;

(3) educational data, health data, medical data, welfare data, or mental health data that are not public data; or

(4) an individual's personal medical records.

b. A closed meeting must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

9. Purchase and Sale of Property

a. The school board may close a meeting:

(1) to determine the asking price for real or personal property to be sold by the school district;

(2) to review confidential or nonpublic appraisal data; and

(3) to develop or consider offers or counteroffers for the purchase or sale of real or personal property.

b. Before closing the meeting, the school board must identify on the record the particular real or personal property that is the subject of the closed meeting.

c. The closed meeting must be tape recorded at the expense of the school district. The tape must be preserved for eight years after the date of the meeting and be made available to the public after all real or personal property discussed at the meeting has been purchased or sold or the school board has abandoned the purchase or sale. The real or personal property that is the subject of the closed meeting must be specifically identified on the tape. A list of school board members and all other persons present at the closed meeting must be made available to the public after the closed meeting.

d. An agreement reached that is based on an offer considered at a closed meeting is contingent on its approval by the school board at an open meeting. The actual purchase or sale must be approved at an open meeting and the purchase price or sale price is public data.

10. Security Matters

a. The school board may close a meeting to receive security briefings and reports, to discuss issues related to security systems, to discuss emergency response procedures, and to discuss security deficiencies in or recommendations regarding public services, infrastructure, and facilities, if disclosure of the information discussed would pose a danger to public safety or compromise security procedures or responses.

- b. Financial issues related to security matters must be discussed and all related financial decisions must be made at an open meeting.
- c. Before closing a meeting, the school board must refer to the facilities, systems, procedures, services, or infrastructures to be considered during the closed meeting.
- d. The closed meeting must be tape recorded at the expense of the school district and the recording must be preserved for at least four years.

11. Other Meetings

Other meetings shall be closed as provided by law, except as provided above. A closed meeting must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

F. Procedures for Closing a Meeting

The school board shall provide notice of a closed meeting just as for an open meeting. A school board meeting may be closed only after a majority vote at a public meeting. Before closing a meeting, the school board shall state on the record the specific authority permitting the meeting to be closed and shall describe the subject to be discussed.

**Legal References:**

- Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
- Minn. Stat. Ch. 13D (Open Meeting Law)
- Minn. Stat. § 121A.47, Subd. 5 (Exclusion and Expulsion Procedures)
- Minn. Stat. § 122A.33, Subd. 3 (License and Degree Exemption for Head Coach)
- Minn. Stat. § 122A.40, Subd. 14 (Employment; Contracts; Termination)
- Minn. Stat. § 179A.14, Subd. 3 (Negotiation Procedures)
- Minn. Rules Part 5510.2810 (Petition for Mediation)
- Brown v. Cannon Falls Township*, 723 N.W.2d 31 (Minn. App. 2006)
- Brainerd Daily Dispatch v. Dehen*, 693 N.W.2d 435 (Minn. App. 2005)
- The Free Press v. County of Blue Earth*, 677 N.W.2d 471 (Minn. App. 2004)
- Prior Lake American v. Mader*, 642 N.W.2d 729 (Minn. 2002)
- Star Tribune v. Board of Education, Special School District No. 1*, 507 N.W.2d 869 (Minn. App. 1993)
- Minnesota Daily v. University of Minnesota*, 432 N.W.2d 189 (Minn. App. 1988)
- Moberg v. Independent School District No. 281*, 336 N.W.2d 510 (Minn. 1983)
- Sovereign v. Dunn*, 498 N.W.2d 62 (Minn. App. 1993), *rev. denied.* (Minn. 1993)
- Dept. of Admin. Advisory Op. No. 21-003 (April 19, 2021)
- Dept. of Admin. Advisory Op. No. 21-002 (January 13, 2021)
- Dept. of Admin. Advisory Op. No. 19-012 (October 24, 2019)
- Dept. of Admin. Advisory Op. No. 19-008 (May 22, 2019)
- Dept. of Admin. Advisory Op. No. 19-006 (April 9, 2019)
- Dept. of Admin. Advisory Op. No. 18-019 (December 28, 2018)
- Dept. of Admin. Advisory Op. No. 17-005 (June 22, 2017)
- Dept. of Admin. Advisory Op. No. 13-009 (March 19, 2013)
- Dept. of Admin. Advisory Op. No. 12-004 (March 8, 2012)
- Dept. of Admin. Advisory Op. No. 11-004 (April 18, 2011)
- Dept. of Admin. Advisory Op. No. 10-020 (September 23, 2010)
- Dept. of Admin. Advisory Op. No. 09-020 (September 8, 2009)
- Dept. of Admin. Advisory Op. No. 08-015 (July 9, 2008)
- Dept. of Admin. Advisory Op. No. 06-027 (September 28, 2006)

Dept. of Admin. Advisory Op. No. 04-004 (February 3, 2004)

**Cross References:** MSBA/MASA Model Policy 204 (School Board Meeting Minutes)  
MSBA/MASA Model Policy 206 (Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations)  
MSBA/MASA Model Policy 207 (Public Hearings)  
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)  
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)  
MSBA Law Bulletin "C" (Minnesota's Open Meeting Law)

## **519 INTERVIEWS OF STUDENTS BY OUTSIDE AGENCIES**

### **I. PURPOSE**

There are occasions in which persons other than school district officials and employees find it necessary to speak with a student during the school day. Student safety and disruption of the educational program is of concern to the school district. The purpose of this policy is to establish the procedures for access to students by authorized individuals during the school day.

### **II. GENERAL STATEMENT OF POLICY**

- A. Generally, students may not be interviewed during the school day by persons other than a student's parents, school district officials, employees and/or agents, except as otherwise provided by law and/or this policy.
- B. Requests from law enforcement officers and those other than a student's parents, school district officials, employees and/or agents to interview students shall be made through the principal's office. Upon receiving a request, it shall be the responsibility of the principal to determine whether the request will be granted. Prior to granting a request, the principal shall attempt to contact the student's parents to inform them of the request, except where otherwise prohibited by law.

### **III. INTERVIEWS CONDUCTED UNDER THE MALTREATMENT OF MINORS ACT**

- A. In the case of an investigation pursuant to the Reporting of Maltreatment of Minors Act, Minnesota Statutes Chapter 260E, a local welfare agency, the agency responsible for investigating the report, and a local law enforcement agency may interview, without parental consent, an alleged victim and any minors who currently reside with or who have resided with the alleged perpetrator. The interview may take place at school and during school hours. School district officials will work with the local welfare agency, the agency responsible for investigating the report, or law enforcement agency to select a place appropriate for the interview. The interview may take place outside the presence of the perpetrator or parent, legal custodian, guardian, or school district official.
- B. If the interview took place or is to take place on school district property, an order of the juvenile court pursuant to Minnesota Statutes Chapter 260E may specify that school district officials may not disclose to the parent, legal custodian, or guardian the contents of the notification of intent to interview the child on school district property and/or any other related information regarding the interview that may be a part of the child's record. The school district official must receive a copy of the order from the local welfare or law enforcement agency.
- C. When the local welfare agency, local law enforcement agency, or agency responsible for assessing or investigating a report of maltreatment determines that an interview should take place on school district property, school district officials must receive written notification of intent to interview the child on school district property prior to the interview. The notification shall include the name of the child to be interviewed, the purpose of the interview, and a reference to the statutory authority to conduct an interview on school district property. Where the interviews are conducted by the local welfare agency, the notification must be signed by the chair of the local social services agency or the chair's designee. The notification is private educational data on the student. School district officials may not disclose to the parent, legal custodian or

guardian the contents of the notification or any other related information regarding the interview until notified in writing by the local welfare or law enforcement agency that the investigation or assessment has been concluded, unless a school employee or agent is alleged to have maltreated the child. Until school district officials receive said notification, all inquiries regarding the nature of the investigation or assessment should be directed to the local welfare or law enforcement agency or the agency responsible for assessing or investigating a report of maltreatment shall be solely responsible for any disclosure regarding the nature of the assessment or investigation.

- D. School district officials shall have discretion to reasonably schedule the time, place, and manner of an interview by a local welfare or local law enforcement agency on school district premises. However, where the alleged perpetrator is believed to be a school district official or employee, the local welfare or local law enforcement agency will have discretion to determine where the interview will be held. The interview must be conducted not more than 24 hours after the receipt of the notification unless another time is considered necessary by agreement between the school district officials and the local welfare or law enforcement agency. However, school district officials must yield to the discretion of the local welfare or law enforcement agency concerning other persons in attendance at the interview. School district officials will make every effort to reduce the disruption to the educational program of the child, other students, or school staff when an interview is conducted on school district premises.
- E. Students shall not be taken from school district property without the consent of the principal and without proper warrant.

**Legal References:** Minn. Stat. § 13.32 (Educational Data)  
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)

**Cross References:** MSBA/MASA Model Policy 103 (Complaints – Students, Employees, Parents, Other Persons)  
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)  
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

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

MSBA/MASA Model Policy 518

Orig. 1995

Revised: \_\_\_\_\_

Rev. 2003

## **518 DNR-DNI ORDERS**

### **I. PURPOSE**

The school district recognizes that it is serving students with complex health needs. The school district also recognizes that school district staff may be confronted with requests to withhold emergency care of a student in the event of a life threatening situation at school or school activities or be presented with Do Not Resuscitate/Do Not Intubate (DNR-DNI) orders. The purpose of this policy is to provide guidance to school district staff and parents or guardians in these situations.

### **II. GENERAL STATEMENT OF POLICY**

- A. The primary mission of the school district is education. DNR-DNI orders are medical documents. School district staff will not accept or honor requests to withhold emergency care or DNR-DNI orders. The school district will not convey such orders to emergency medical personnel.
- B. School district staff will provide reasonable emergency care and assistance when a student is undergoing a medical emergency during school or school activities.
- C. School district staff will activate emergency medical services (911) as soon as possible when a student is undergoing a medical emergency during school or school activities.
- D. The parent/guardian will be notified of the emergency as soon as possible.
- E. Notwithstanding this school district policy, IEP and Section 504 teams must develop individualized medical emergency care plans for students when appropriate in accordance with state and federal law.
- F. Parents/guardians who request that emergency care be withheld for their child or who present DNR-DNI orders, shall be advised of and shall be given a copy of this policy.

**Legal References:** 29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)  
42 U.S.C. §§ 12101-12213 (Americans with Disabilities Act)

**Cross References:** None

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

MSBA/MASA Model Policy 517

Orig. 1995

Revised: \_\_\_\_\_

Rev. 2022

## **517 STUDENT RECRUITING**

### **I. PURPOSE**

The purpose of this policy is to prevent school district employees from exerting undue influence for purposes of securing or retaining the attendance of a student in a school.

### **II. GENERAL STATEMENT OF POLICY**

- A. It is the policy of the school district to encourage employees to make available to all interested people information regarding the school district, its schools, programs, policies, and procedures. The purpose of such activity is to assist in the process of fully informed decision making regarding school enrollment and to enhance the visibility and image of the school district.
- B. At the same time, the school district recognizes that the scope of such activity is limited by statutory authority and bylaws of the Minnesota State High School League. Accordingly, it shall be a violation of this policy for employees to exert undue influence for purposes of securing or retaining the attendance of a student in a school or to compete with another school district for the enrollment of students.
- C. Employees are further prohibited from encouraging others to engage in such conduct on behalf of the school district.

### **III. DEFINITION**

- A. The terms "undue influence" or "competing for enrollment" shall include initiating any oral or written contact with a student from another school district who participates in a school-sponsored sport or activity which solicits the student's transfer to participate in a sport or activity.
- B. The terms shall also include the awarding of tuition, allowance for board and/or room, allowance for transportation, priority in assignments of jobs, cash or gifts in any form, or any other privilege or consideration if not similarly available to all students.

### **IV. PROCEDURES**

- A. The school board shall adopt, by resolution, specific standards for acceptance and rejection of applications for open enrollment. Standards may include the capacity of a program, class, school building, or the statutory limits to nonresident enrollment in a particular grade level, or whether the student is currently expelled for (1) possessing a dangerous weapon, as defined under federal law, at a school or school function; (2) possession or using an illegal drug at school or at a school function; (3) selling or soliciting the sale of a controlled substance while at school or a school function; or committing a first, second or third degree assault as described in state law. Standards for acceptance and rejection of open-enrollment applications are subject to the Graduation Incentives Program and may not include previous academic achievement, athletic or other extracurricular ability, disabling conditions, proficiency in the English language, previous disciplinary proceedings, or the student's district of residence.
- B. Employees who violate the provisions of the policy shall be subject to disciplinary action as appropriate. Any such disciplinary action shall be made pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, school district policies, and the bylaws of the Minnesota High School League, as

applicable.

**Legal References:** Minn. Stat. § 124D.03 (Enrollment Options Program)  
Minn. Stat. § 124D.68 (Graduation Incentives Program)  
Minnesota State High School League Bylaws

**Cross References:** MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)

***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	2019 MARKET VALUE	896,606,669	
B.	PUPIL DATA	1	2020 MARKET VALUE	901,473,273	
			2021 MARKET VALUE	914,269,395	
II.	INITIAL COMPUTATIONS BY FUND	4	2022 MARKET VALUE	1,007,248,607	
A.	GENERAL	2	2023 MARKET VALUE	1,232,141,533	
B.	COMMUNITY SERVICE	12			**RESIDENT AVERAGE DAILY**
C.	GENERAL DEBT	13			MEMBERSHIP (ADM)
D.	OPEB/PENSION DEBT	16			
		6	2019 RMV	139,857,175	36 2021-22 RES ADM (ACT)
		7	2020 RMV	147,782,425	37 2022-23 RES ADM (ACT)
III.	ADJUSTMENTS BY FUND				38 2023-24 RES ADM (PRE)
A.	GENERAL	16	2021 RMV	165,408,295	39 2024-25 RES ADM (EST)
B.	COMMUNITY SERVICE	23	2022 RMV	185,816,930	40 2025-26 RES ADM (EST)
C.	GENERAL DEBT	24	2023 RMV	218,252,225	41 2026-27 RES ADM (EST)
D.	OPEB/PENSION DEBT	24			
					**RESIDENT PUPIL UNITS**
IV.	ABATEMENT ADJUSTMENTS	24	**NET TAX CAPACITY (NTC)**		
		11	2019 NTC	7,485,770	42 2021-22 RES PU (ACT)
V.	OFFSET ADJUSTMENTS	26	2020 NTC	7,524,178	43 2022-23 RES PU (ACT)
		13	2021 NTC	7,682,393	44 2023-24 RES PU (PRE)
VI.	TACONITE ADJUSTMENTS	27	2022 NTC	8,608,214	45 2024-25 RES PU (EST)
		15	2023 NTC	10,600,292	46 2025-26 RES PU (EST)
VII.	LEVY AND AID SUMMARY	29			
VIII.	TOTAL LEVY LIMITATION	30	**SALES RATIO**		**ADJUSTED ADM**
		16	2019 SALES RATIO	102.9%	47 2021-22 ADJ ADM (ACT)
		17	2020 SALES RATIO	102.7%	48 2022-23 ADJ ADM (ACT)
SCHOOL	FORMULA	18	2021 SALES RATIO	103.8%	49 2023-24 ADJ ADM (PRE)
YEAR	ALLOWANCE	19	2022 SALES RATIO	90.3%	50 2024-25 ADJ ADM (EST)
		20	2023 SALES RATIO	92.9%	51 2025-26 ADJ ADM (EST)
2019-20	6,438				52 2026-27 ADJ ADM (EST)
2020-21	6,567		**UNLIMITED ADJUSTED NTC (UANTC)**		
2021-22	6,728				**ADJUSTED PUPIL UNITS**
2022-23	6,863	21	2019 UANTC=(11)/(16)=	7,272,059	
2023-24	7,138	22	2020 UANTC=(12)/(17)=	7,328,777	53 2021-22 ADJ PU (ACT)
2024-25*	7,281	23	2021 UANTC=(13)/(18)=	7,401,181	54 2022-23 ADJ PU (ACT)
2025-26*	7,465	24	2022 UANTC=(14)/(19)=	9,530,023	55 2023-24 ADJ PU (PRE)
2026-27*	7,614	25	2023 UANTC=(15)/(20)=	11,403,305	56 2024-25 ADJ PU (EST)
					57 2025-26 ADJ PU (EST)
			**ADJUSTED NTC (ANTC)**		**VOLUNTARY PRE-K ADJUSTED ADM**
*FORECAST ESTIMATES, SUBJECT TO CHANGE		26	2019 ANTC	7,272,059	
WEIGHTS FOR PUPIL UNITS	FY 2015 & LATER	27	2020 ANTC	7,328,777	58 2021-22 ADJ VPK ADM
		28	2021 ANTC	7,401,181	59 2022-23 ADJ VPK ADM
PRE-KGN HCP:	1.000	29	2022 ANTC	8,807,405	60 2023-24 ADJ VPK ADM
HCP-KGN:	1.000	30	2023 ANTC	10,480,812	61 2024-25 ADJ VPK ADM
REG-KGN PART:	0.550		**AG MODIFIED ANTC FOR LTFM**		62 2025-26 ADJ VPK ADM
REG-KGN ALL:	1.000				**VOL PRE-K ADJUSTED PUPIL UNITS**
GRADES 1-3:	1.000	31	2019 AG MODIFIED ANTC	4,276,474	
GRADES 4-6:	1.000	32	2020 AG MODIFIED ANTC	4,348,136	63 2021-22 ADJ VPK PU
GRADES 7-12:	1.200	33	2021 AG MODIFIED ANTC	4,452,601	64 2022-23 ADJ VPK PU
		34	2022 AG MODIFIED ANTC	5,298,595	65 2023-24 ADJ VPK PU
		35	2023 AG MODIFIED ANTC	6,305,328	66 2024-25 ADJ VPK PU
					67 2025-26 ADJ VPK PU



***PUPIL DATA CONT.***		***DECLINING ENROLLMENT REV CONT.***		**ENGLISH LEARNER (EL)**	
**SCHOOL READINESS PLUS ADJUST ADM**		102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57)	116	2025-26 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)
68	2021-22 ADJ SRP ADM		1.80		6.00
69	2022-23 ADJ SRP ADM				
70	2023-24 ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28=	117	IF(116)=0, ZERO; ELSE GTR OF 20, (116) =
71	2024-25 ADJ SRP ADM		2,090.20		20.00
72	2025-26 ADJ SRP ADM				
*SCHOOL READINESS PLUS PUPIL UNITS*		104	DECLINING ENROLL REV = (102)X(103) =	118	EL REVENUE = (117)X\$1,228 =
73	2021-22 ADJ SRP PU		3,762.36		24,560.00
74	2022-23 ADJ SRP PU			119	2025-26 ADM SRV (EST)
75	2023-24 ADJ SRP PU				553.94
76	2024-25 ADJ SRP PU	105	**PENSION ADJUSTMENT REVENUE** PENSION ADJUST ALLOWANCE (FY2025 GEN ED REV REPORT, LINE 50)	120	EL CONCENTRATION RATIO = (116)/(119) =
77	2025-26 ADJ SRP PU				.01083150
**(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) =	121	EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 =
**EXTENDED TIME ADM** ADM >1.0 CAPPED AT 0.2		107	FY2025 RETIRE SALARY 3,802,577.35	122	EL PUPIL UNITS = (116)X(121) =
		108	PENSION ADJUST RATE .0200		.57
78	2021-22 EXT ADM (ACT)	109	RETIRE PENSION ADJUST = (107)X(108) =	123	EL CONCENTRATION REV = (122)X\$436 =
79	2022-23 EXT ADM (ACT)		76,051.54		248.52
80	2023-24 EXT ADM (PREL)	110	TOTAL PENSION ADJ REV = (106)+(109) =	124	DISTRICT EL REV+ EL CONCENTRATION REV =(119)+(123) =
81	2024-25 EXT ADM (EST)		76,051.54		24,808.52
82	2025-26 EXT ADM (EST)			125	BASIC SKILLS REVENUE = (113)+(124) =
83	2026-27 EXT ADM (EST)				443,651.52
**EXTENDED TIME PU**		**GIFTED & TALENTED REVENUE**		**SPARSITY REVENUE**	
84	2021-22 EXT TIME PU	111	GIFTED & TALENTED REV = (57)X\$13.00 =	126	ATTENDANCE AREA FOR SPARSITY
85	2022-23 EXT TIME PU		7,872.80		247.29
86	2023-24 EXT TIME PU			127	DIST TO NEAREST HS
87	2024-25 EXT TIME PU				10.0
88	2025-26 EXT TIME PU			128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) =
**GENERAL EDUCATION REVENUE**		88	2025-26 EXT PU (EST)		21.7
**BASIC REVENUE**		112	EXTENDED TIME REVENUE = (88)X\$5,117 =	129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5
100	FY2026 FORMULA ALLOW 7,465				
57	2025-26 ADJ PU (EST) 605.60			130	2025-26 ADM SRV, 7-12
101	BASIC REVENUE = (57)X(100) = 4,520,804.00	113	FY2026 COMPENSATORY (FEB 24 FORECAST EST. SUBJECT TO CHANGE)= 418,843.00		249.94
**DECLINING ENROLLMENT REV**		114	COMPENSATORY PILOT		
56	2024-25 ADJ PU (EST) 607.40	115	TOTAL COMPENSATORY REV =(113)+(114)= 418,843.00		
57	2025-26 ADJ PU (EST) 605.60				



***SPARSITY REVENUE CONT.***		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(130)] /[400+(130)] = .23088285	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X [(144) RAISED TO 0.13 POWER] X0.141X(100) = 728.26	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(129)X(130)X(131) OR MEMO:	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] = 380.39	159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 =
133	ELEM SPARSITY REVENUE (SEE WEBSITE)	147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) = 230,364.18	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 230,364.18
134	PRELIM SPARSITY REVENUE = (132)+(133) =	148	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 359,038.75	**INITIAL GEN ED REVENUE**	
135	FY2025 SPARSITY REV (FY2025 GEN ED REV REPORT, LINE 100)	149	FY2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 354,305.71	101	BASIC 4,520,804.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2024 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 372,021.00	104	DECLINING ENROLL 3,762.36
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 359,038.75	110	PENSION ADJUSTMENT 76,051.54
**SMALL SCHOOLS REVENUE**				111	GIFTED & TALENTED 7,872.80
57	2025-26 ADJ PU (EST) 605.60	152	FY2025 BASIC REVENUE (2024-25 GEN ED REV REPORT LINE 46) 4,422,479.40	112	EXTENDED TIME
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .36916667	153	TRANSPORTATION PORTION OF FY2025 BASIC REVENUE = (152)X.0466 = 206,087.54	125	BASIC SKILLS 443,651.52
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 = 200.83	154	FY2025 TRANSP SPARSITY REV(2024-25 GEN ED REV REPORT, LINE 121) 230,320.01	137	SPARSITY
140	SMALL SCHOOLS REVENUE = (57)X(139) = 121,622.65	**TRANSPORTATION SPARSITY**		140	SMALL SCHOOLS 121,622.65
141	ATTENDANCE AREA 247.29	155	FY2025 CHARTER TRANSP ADJ REV(2024-25 GEN ED REV REPORT, LINE 313)	160	TRANSPORT SPARSITY 230,364.18
142	SQUARE MILES PER RES PU =(141)/(46)= .5423	156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(125) +(137)+(140)+(160)= 5,404,129.05
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .5423	157	FY2025 TRANSP REV SUBTOTAL =(153)+(154) +(155)-(156) = 436,407.55	**OPERATING CAPITAL**	
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .2000			162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 37.00
				163	MAINTENANCE COST INDEX = 1+[.01X(162)] = 1.3700
				164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 228.33
				165	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2= \$2
				166	YEAR ROUND PU SERVED
				167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 = 139,487.85
				168	UNEQUALIZED REVENUE =(57)X(165)= 1,211.20



<b>**LOCAL OPTIONAL REVENUE**</b>		<b>***REF AUTH WITH INFLATION***</b>		<b>***NEW ELECTIONS*** WITH INFLATION</b>			
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	182	FY2025 AUTHORITY WITH INFLATION (FY2025 GEN ED REV REPORT, LINE 155)	194	FY2026 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024	
170	FY2026 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)	195	FY2026 \$/APU ADDED BY ELECTIONS HELD IN CY 2024	
57	2025-26 ADJ PU (EST)	605.60	184	FY2026 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	196	FY2026 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =	460.00
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	438,454.40	185	FY2026 ANNUAL INFLATION FACTOR	1.0243		
172	TIER 1 LOR CAP/APU	300	186	FY2026 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =			
173	TIER 2 LOR CAP/APU	724	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	197	INFLATION FACTOR AS SET IN STATUTE	1.2341
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	188	CPI APPLIED TO PERMANENT SUBTRACTION (187) X [(185)-1] =	198	STANDARD CAP = [2079.50X(197)] - \$300=	2,266.31
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174)	424.00	189	ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY	199	FY2026 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+\$300	1,144.47
176	TOTAL, TIER 1 = (57)X(174) =	181,680.00	190	FY2026 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	200	FY2026 ALT CAP = [(199)X(197)] -\$300 =	1,112.39
177	TOTAL, TIER 2 = (57)X(175) =	256,774.40	191	FY2026 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	460.00	137	SPARSITY REVENUE
<b>**REFERENDUM ALLOWANCES**</b>			192	<b>***NEW ELECTIONS*** WITHOUT INFLATION</b>	201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200)	2,266.31
<b>**EXIST AUTHORITY AFTER** REFERENDUM SIMPLIFICATION</b>			193	FY2026 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024	202	FY2026 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	460.00
<b>**REF AUTH W/O INFLATION**</b>			57	2025-26 ADJ PU (EST)	605.60		
178	FY2025 AUTHORITY (FY2025 GEN ED REV REPORT, LINE 144)	460.00	203	FY2026 REFER REVENUE = (57)X(202) =	278,576.00		
179	PHASEOUT OF LINE (178)						
180	ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY						
181	FY2026 W/O INFLATION RESULTS BEFORE ELECTIONS	460.00					



***TRANSITION REVENUE***		***EQUITY REVENUE CONT.***		***LOCAL OPTIONAL AIDS & LEVIES***					
204	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186)	34.32		202	FY2026 DISTRICT REFERENDUM REV/ADJ PU	460.00	176	TOTAL, TIER 1 = (57)X(174) =	181,680.00
205	TRANSITION REVENUE = (57)X(204) =	20,784.19		172	TIER 1 LOR CAP/APU	300	177	TOTAL, TIER 2 = (57)X(175) =	256,774.40
				223	= GTR OF ZERO OR [(222)-(202)-(172)] =		10	2023 RMV	218,252,225
							46	2025-26 RES PU (EST)	456.00
				57	2025-26 ADJ PU (EST)	605.60	234	FY2026 RMV/RES PU = (10)/(46) =	478,623.30
206	METRO 5TH PERCENTILE	7,775.96		224	= LSR OF \$100,000 OR [(57)X(223)] =		235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/\$880,000 =	.54389011
207	METRO 95TH PERCENTILE	10,065.03		225	= (220)+(224) =	46,388.96	236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/\$642,038=	.74547503
208	METRO GAP =(207)-(206) =	2,289.07		226	BOTH RUR AND MET = = 0.25X(225)	11,597.24	237	TIER 1 LOR LEVY = (176)X(235) =	98,813.96
209	RURAL 5TH PERCENTILE	7,765.00		227	2025-26 ADJ PU (EST) = \$50.00X(57) =	30,280.00	238	TIER 2 LOR LEVY = (177)X(236) =	191,418.90
210	RURAL 95TH PERCENTILE	10,038.13		228	EQUITY REVENUE =(225)+(226)+(227)=	88,266.20	239	TIER 1 LOR AID = (176)-(237) =	82,866.04
211	RURAL GAP =(210)-(209) =	2,273.13		229	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION =(167)-(168)=	138,276.65	240	TIER 2 LOR AID = (177)-(238) =	65,355.50
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR		30	2023 ANTC	10,480,812		**EQUITY AIDS & LEVIES**	
213	DIST'S REGION'S EQUITY GAP = (208) OR (211)=	2,273.13		57	2025-26 ADJ PU (EST)	605.60	228	EQUITY REVENUE	88,266.20
214	DIST'S REGION'S 95TH PCT = (207) OR (210)=	10,038.13		230	FY2026 ANTC/ADJ PU =(30)/(57)=	17,306.49	241	LEVY RATIO FOR EQUITY =(234)/\$510,000	.93847706
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(101)+(203)+(205)+ [(172)X(57)]]/(57) =	8,259.32		231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 =	.75534611	242	EQUITY LIMIT = (228)*(241) =	82,835.80
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	1,778.81		232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) =	104,446.73	243	EQUITY AID = (228)-(242) =	5,430.40
217	EQUITY INDEX = (216)/(213) =	.78253773		233	OPERATING CAP AID =(167)-(232)=	35,041.12		**TRANSITION AIDS & LEVIES**	
218	= \$80X(217) =	62.60					205	TRANSITION REVENUE	20,784.19
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218)	76.60					244	LEVY RATIO FOR TRANSITION =(234)/\$510,000	.93847706
57	2025-26 ADJ PU (EST)	605.60							
220	= (57)X(219) =	46,388.96							
221	FY2026 STATE AVERAGE REF REV & TIER 1 LOR	1,347.01							
222	=0.10X[(221)] =	134.70							



***TRANSITION AIDS & LEVIES CONT.***		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
245	TRANSITION LIMIT = (205)X(244) = 19,505.49	234	FY2026 RMV/RES PU 478,623.30	268	TIER 1 AID = (261)-(265) = 43,420.86
246	TRANSITION AID =(205)-(245) = 1,278.70	256	TIER 1 = LSR OF 1	262	TIER 2 AID
		257	OR (234)/\$567,000 = .84413280	269	TOTAL AID = (268)+(262) = 43,420.86
			TIER 2 = LSR OF 1		
			OR (234)/\$290,000 = 1.00000000		
**REFERENDUM AIDS & LEVIES**		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT**	
202	REFER \$/APU ALL AUTHORITIES 460.00	258	TIER 1 LEVY = (253)X(256) = 235,155.14	270	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)
247	TIER 1 CAP/APU 460	259	TIER 2 LEVY = (254)X(257) =	271	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)
248	TIER 2 CAP/APU = 0.25X(100)-\$300 = 1,566.25	255	UNEQUALIZED LEVY	272	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 760.00
137	SPARSITY REVENUE	260	TOTAL = (258) +(259)+(255) = 235,155.14	273	PRORATED TBRA = LSR OF (270) OR [(270)X(272)/(271)] =
249	TIER 2 CAP/APU IF (137) > ZERO THEN (249) = 9,999.99 ELSE (249) = (248) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES 1,566.25		**INITIAL REFERENDUM AID**	274	REF AND LOR REV = (176)+(203) = 460,256.00
250	TIER 1 = LSR OF (202) OR (247) = 460.00	261	TIER 1 AID = (253)-(258) = 43,420.86	275	CAPPED TBRA = LSR OF (273) OR (274) =
251	TIER 2 = [LSR OF (202) OR (249)]-(250) =	262	TIER 2 AID = (254)-(259) =		**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:
252	UNEQUALIZED = (202)-(250) -(251) =	263	TOTAL AID = (261)+(262) = 43,420.86		
	***BREAKDOWN OF REFERENDUM*** REVENUES		**EQUALIZATION AID LIMIT**		
203	REFERENDUM REVENUE ALL AUTHORITIES 278,576.00	100	FY2026 FORMULA ALLOW 7,465		
253	TOTAL, TIER 1 = (57)X(250) = 278,576.00	57	ADJ PU (EST) 605.60		
254	TOTAL, TIER 2 = (57)X(251) =	264	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) 948,521.00	276	TIER 2 REF AID
255	TOTAL, UNEQUALIZED = (203)-(253)-(254) =	265	REFERENDUM EQUALIZATION AID CAP = GRT OF (263)-(264) OR 0 =	277	TIER 1 REF AID
			**REFERENDUM LEVY WITH AID LIMIT**	278	TIER 1 LOR AID
		266	TIER 1 LEVY = (258)+(265) = 235,155.14	279	TIER 1 LOR LEVY
		259	TIER 2 LEVY	280	TIER 1 REF LEVY
		255	UNEQUALIZED LEVY	281	TIER 2 REF LEVY
		267	TOTAL = (266) +(259)+(255) = 235,155.14	282	UNEQL REF LEVY



***APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT.***		***OPT AID & LEVY SUMMARY CONT.***	
275	TAX BASE REPLACE AID	297	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	311	LOCAL OPTIONAL LEVY LIMIT = (238)+(310) = 290,232.86
283	TIER 1 REF AID = (268)-(277) = 43,420.86	298	FY 2015 COMBINED AID FOR GUARANTEE = (296)+(297) = 322,588.00	312	LOCAL OPTIONAL AID = (240)+ (278)+ (279)= = (285)+ (306)= 148,221.54
284	TIER 2 REF AID = (262)-(276) =	299	FY2026 COMBINED REVENUE = (171)+(203) = 717,030.40	313	TIER 1 REF LEVY = (287)-(307) = 235,155.14
285	TIER 1 LOR AID = (239)-(278) = 82,866.04	300	FY2026 COMBINED INITIAL AID = (240)+(290) = 191,642.40	314	TIER 2 REF LEVY = (288)-(308) =
286	TIER 1 LOR LEVY = (237)-(279) = 98,813.96	301	REVENUE RATIO = LESSER OF 1 OR [(299)/(295)] = 1.00000000	315	UNEQL LEVY = (289)-(309) =
287	TIER 1 REF LEVY = (266)-(280) = 235,155.14	302	2012 RMV 107,523,000	316	TOTAL REFERENDUM LEVY = (313)+(314)+(315)= 235,155.14
288	TIER 2 REF LEVY = (259)-(281) =	303	2023 RMV 218,252,225	317	TOTAL REFERENDUM EQUALIZATION AID = (275)+(283)+(284) + (307)+(308)+(309) - (278)-(279) = 43,420.86
289	UNEQL REF LEVY = (255)-(282) =	304	FY2026 MINIMUM COMBINED AID = (298)X(301)X(303) = 158,924.52	318	TRANSPORT ALLOWANCE ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT 728.26
290	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (275)+(283) + (284)+(285) = 126,286.90	305	FY2026 REFERENDUM HOLD HARMLESS AID INCREASE IF (292)=0 THEN 0, ELSE GREATER OF 0 OR [(304)-(300)] =	319	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
291	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (286)+(287) + (288)+(289) = 333,969.10	306	TIER 1 LOR LEVY	320	CHARTER ALT ATTENDANCE ADJUST = (145)X(318) + \$223X(319) =
		307	TIER 1 REF LEVY	321	2025-26 RES PU ATTENDING MN STATE ACADEMIES
		308	TIER 2 REF LEVY	322	MN STATE ACADEMIES ALT ATTENDANCE ADJ = -(100)X(321) =
		309	UNEQL REF LEVY	323	ALT ATTEND ADJUST TO AID = (320)+(322) =
			**INITIAL LEVIES ARE REDUCED TO** MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:		
292	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	310	TIER 1 LOR LEVY = (286)-(306) = 98,813.96		
293	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 567,649.14	238	TIER 2 LOR LEVY = (238) = 191,418.90		
294	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)				
295	FY 2015 COMBINED REVENUE = (293)+(294) = 567,649.14				
296	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 322,588.00				
			**LOCAL OPT AID & LEVY SUMMARY** AFTER REF AID GUARANTEE		







***REEMPLOYMENT INSURANCE LEVY***		***FY2025 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***	
362	EST FY2025 EXPEND	1,700.04	378	LAST YEAR REVENUE	57 2025-26 ADJ PU (EST) 605.60
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362) =	1,700.04		(FY2024 CTE AID REPORT, LINE 11)	401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 41.42
	**SAFE SCHOOLS LEVY**		379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 =
364	SAFE SCH LVY REQUEST? YES		380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	403 INITIAL LTFM REVENUE = \$380X(57)X(402) =
57	2025-26 ADJ PU (EST)	605.60	381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000
365	SAFE SCH LEVY LIMIT = \$36X(57) =	21,801.60	382	CAREER TECH REVENUE = (380)+(381) =	764 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B
	**SAFE SCHOOLS INTERMEDIATE LEVY**				404 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ
366	SAFE SCH INTERMEDIATE LEVY REQUEST? NO		29	2022 ANTC	8,807,405
367	INTERMEDIATE LEVY ALLOWANCE <= \$15		56	2024-25 ADJ PU (EST)	607.40
368	SAFE SCH INTERMEDIATE LEVY LIMIT = (57)X(367) =		383	FY2025 ANTC/ADJ PU = (29)/(56) =	14,500.17
	**JUDGMENT LEVY**		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	1.00000000
369	DISTRICT JUDGMENTS		385	CAREER TECH LEVY LIMIT = (382)X(384) =	87,391.15
370	INTERMED JUDGMENTS		386	EST CAREER TECH AID = (382)-(385) =	
371	JUDGMENT LIMIT = (369)+(370) =			**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)	
	**ICE ARENA LEVY**		377	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2024 EXPENSES PAID	3,900.00
372	FY2024 NET OPR COSTS				**ADDITIONAL LTFM REVENUE** FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN
373	ICE ARENA LEVY LIMIT = 100% OF (372) =		388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
	**FY2025 CAREER & TECHNICAL**		389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	3,900.00
374	SHARE OF FY2025 EST COOPERATIVE BUDGET				**CAPITAL RELATED LEVY LIMITATIONS**
375	FY2025 ESTIMATED DISTRICT BUDGET	180,514.02			**LONG TERM FACILITIES MAINTENANCE** REVENUE (LTFM)
376	FY2025 EST BUDGET = (374)+(375) =	180,514.02	400	LTFM PLAN APPROVAL STATUS	MISSING
377	PRELIMINARY REVENUE = .35X(376) =	63,179.91			
					408 TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) =



***OLD LAW HEALTH & SAFETY (H&S)***		***LTFM REVENUE***		***LTFM TOTAL AIDS & LEVIES CONT.***	
409	OLD LAW HEALTH & SAFETY REVENUE = FY2026 ESTIMATED H&S COST =	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) =	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) =
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2026	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) =	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) =
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) =
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) =	**DEBT SERV PORTION OF LTFM REV**	
764	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	**LTFM TOTAL AIDS & LEVIES**		763	NET ALT FAC REG DEBT
765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 131,771.14	57	2025-26 ADJ PU (EST) 605.60	764	NET ALT FAC/H&S DEBT
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) =	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 131,771.14
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2023 AG MODIFIED ANTC FOR LTFM REVENUE 6,305,328	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2022-23 ADJ PU (ACT) 603.90	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 110,483.96
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) =	424	FY2023 ANTC PER APU = (35)/(54) =	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 242,255.10
**OLD LAW DEFERRED MAINTENANCE**		425	STATEWIDE ANTC/APU	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) =
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE?	426	LTFM EQUAL FACTOR = 123% OF (425) =	428	LTFM AID RATIO
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 =	427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) =	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) =
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) =	428	LTFM AID RATIO = 1-(427) =	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) =
		429	LTFM INITIAL EQUAL AID = (423)X(428) =	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) =



***GEN FUND PORTION OF LTFM REV***		***APPROVED INTERMED OPERATING***		***APPROVED REG OP LEASES CONT.***			
422	TOTAL LTFM REVENUE						
		456	**ADMINISTRATIVE SPACE**		**INSTRUCTIONAL/STORAGE**		
441	TOTAL GENERAL FUND LTFM REVENUE	457	FY2025 JOINT	474	FY2025 NONJOINT		
	= (422)-(768) =		FY2026 JOINT	475	FY2026 NONJOINT		
442	LTFM GEN FUND EQUAL REV	458	**INSTRUCTIONAL/STORAGE**	476	REG OPERATING LEASES		
	= (423)-(436) =	459	FY2025 JOINT 4,028.00		= SUM (472) TO (475)=		
			FY2026 JOINT				
443	LTFM GEN FUND EQUAL AID	460	TOT INTERMED OPERATING		***APPROVED REGULAR***		
	= (432)-(438) =		= (456) TO (459) = 4,028.00		CAPITALIZED LEASES		
444	GEN FUND LTFM EQUAL LIMIT		**APPROVED INTERMED CAPITALIZED**		**ADMINISTRATIVE SPACE**		
	= GTR OF ZERO OR			477	FY2025 NONJOINT		
	(442)-(443) =	461	***ADMINISTRATIVE SPACE***	478	FY2026 NONJOINT		
445	GEN FUND LTFM UNEQUAL LIMIT	462	FY2025 JOINT		**INSTRUCTIONAL/STORAGE**		
	= GTR OF ZERO OR		FY2026 JOINT				
	(441)-(443)-(444) =	463	***INSTRUCTIONAL/STORAGE***	479	FY2025 NONJOINT		
446	TOTAL GEN FUND LTFM LEVY	464	FY2025 JOINT 19,732.00	480	FY2026 NONJOINT		
	= (444)+(445) =		FY2026 JOINT		**EXCESS FUNDS CAP LEASE**		
	**DISABLED ACCESS LIMIT**	465	***EXCESS FUNDS CAP LEASE***	481	FY2025 NONJOINT		
		466	FY2025 JOINT	482	FY2026 NONJOINT		
			FY2026 JOINT				
447	FY 1992-FY2026 APPROV DIS ACC COSTS	94,763.74	467	TOT INTERMED CAPITALIZED	483	REG CAPITALIZED LEASES	
448	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DIST X 150,000) OR 300,000 =	300,000.00		= SUM[(461) TO (464)]		= [SUM (477) TO (480)]	
449	LSR OF (447) OR (448)	94,763.74	468	TOT INTERMED LEASE COSTS	484	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER	
				= (460)+(467) = 23,760.00		=(471)+(476)+(483)=	
450	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED	1992	57	2025-26 ADJ PU (EST)	605.60		
451	LAST YEAR TO CERTIFY = (450)+7 YEARS =	1999	469	INTERMED PUPIL UNIT MAX LIMIT = \$65X(57) =	39,364.00	57	2025-26 ADJ PU (EST) 605.60
452	TOTAL CUM CERT LEVY (PAY 93 TO PAY 23)	94,763.74	470	INTERMED LEASE LIMIT =LSR (468) OR (469) =	23,760.00	485	REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 128,387.20
453	CERT LEVY PAY 2024		471	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT)		486	COMM APPROVED LIMIT
454	TOTAL CERTIFIED LEVY = (452)+(453) =	94,763.74		= (468)-(470) =		487	REGULAR MAX LIMIT =GTR (485) OR (486)= 128,387.20
455	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)=			**APPROVED REG OPERATING LEASES**		488	REGULAR LEASE LIMIT =LSR (484) OR (487)=
				**ADMINISTRATIVE SPACE**		489	TOTAL LEASE LEVY LIMIT = (470)+(488) = 23,760.00
	LEASE LEVY LIMITATION	472	FY2025 NONJOINT				
	DIST'S SHARE OF JOINT LEASE FOR INTERMED DIST	473	FY2026 NONJOINT				
	287, 288, 916 AND 917						



***INITIAL CAPITAL RELATED LEVIES***		***INITIAL GEN FUND LEVY CONT.***		***ECFE CONT.***			
232	OPERATING CAPITAL	104,446.73	510	TOTAL INITIAL GENERAL	612	ECFE ANNUAL REPORT	
446	LT FAC MAINTENANCE			LEVY LIMITATION		SUBMITTED?	YES
455	DISABLED ACCESS			=(506)+(507)+(508)	613	POPULATION UNDER	
489	LEASE LEVY	23,760.00		+(509) =	888,572.74	FIVE YEARS OF AGE	183
490	COOP BLDG REPAIR						
491	OTHER CAPITAL (MEMO)					614	GTR OF 150 OR (613) =
492	CAP PROJECTS REFER						183
						615	ECFE ALLOWANCE
493	CAPITAL RELATED LIMITS						0.023X(100) =
	= (232)+(446)+(455)						171.70
	+(489)+(490)+(491)		600	POPULATION (YR 2020)	2,838	616	FY2026 EARLY CHILD
	+(492) =	128,206.73	601	GTR OF (600) OR 1,335	2,838		FAMILY REVENUE
			602	YOUTH SERVICE PROG?	YES		IF (611) = YES
			603	AFTER SCHOOL			= (614)X(615),
				ENRICHMENT?	YES		IF ANNUAL REPT = YES
494	CONSOLIDATION/					30	2023 ANTC
	TRANSITION					617	ECFE TAX RATE
495	REORGANIZATION		604	FY2026 GENERAL REVENUE		618	= (617)X(30) =
	OPERATING DEBT			= \$6.35X(601) =	18,021.30		20,951.88
496	HEALTH BENEFITS		605	FY2026 YOUTH SERVICE		619	EARLY CHILD LEVY LIMIT
497	ADDL RETIREMENT			REV = \$1.00X(601) =	2,838.00		= LESSER OF (616)
498	SEVERANCE						OR (618) =
499	ADMIN DISTRICT		606	FY2026 AFTER SCHOOL		620	EST FY2026 EARLY CHILD
500	SWIMMING POOL			REVENUE = \$1.85X(601)			AID = (616)-(619) =
501	TREE GROWTH			NOT TO EXCEED 10,000			9,693.30
502	CONSOLIDATION/			AND \$.43XPOPULATION			
	RETIREMENT			IN EXCESS OF 10,000	5,250.30		
503	ECON DEVELOP ABATE						
504	OTHER GENERAL (MEMO)		607	FY2026 COMMUNITY		621	DIST PLANS TO LEVY FOR
				EDUCATION REVENUE			FY2026 HOME VISIT?
505	SUBTOTAL, OTHER INITIAL			= (604)+(605)+(606) =	26,109.60		YES
	GENERAL LEVIES					622	HOME VISITING REVENUE
	= (494) TO (504) =		30	2023 ANTC	10,480,812		IF (621) = YES
			608	STANDARD COMM ED LEVY			AND (618) > \$0,
				= 0.003298X(30) =	34,565.72		= \$3.00X(613),
							ELSE = \$0
			609	COMM ED LEVY LIMIT			549.00
				LSR (607) OR (608) =	26,109.60	230	FY2026 ANTC/ADJ PU
506	GENERAL RMV VOTER APPROVED					623	HOME VISIT LEVY RATIO
	=(316) =	235,155.14	610	FY2026 EST GROSS COMM ED			= LESSER OF 1 OR
507	GENERAL RMV OTHER			AID = (607)-(609) =			(230)/\$17,250 =
	=(311)+(242)						1.00000000
	+(245) =	392,574.15				624	FY2026 HOME VISIT LIMIT
							= (622)X(623)
508	GENERAL NTC						549.00
	VOTER APPROVED					625	FY2026 EST HOME VISIT
	=(492)						AID =(622)-(624)
509	GENERAL NTC OTHER						
	=(337)+(359)+(363)						
	+(365)+(368)+(371)		611	DIST PLANS TO LEVY FOR			
	+(373)+(385)+(389)			FY2026 ECFC REVENUE?	YES		
	+(493)-(492)+(505) =	260,843.45					



***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 FY2026 PRINCIPAL AND INTEREST PAYMENTS)	713	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2024
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) = 1,808,559.00
628	FY2024 ADULTS WITH DISABILITIES REVENUE	700	ALT FAC REGULAR REQ DEBT SERV LEVY		
629	TOTAL REVENUE, = GREATER OF (627) OR (628) =	701	ALT FAC/H&S REQ DEBT SERV LEVY		**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID
630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.0053 = (30)X0.0053 =	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K 136,815.00	715	VOTER APPR BONDS SOLD AFTER JULY 1, 2024 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, 2024 ELIG FOR FUTURE AID
632	ADULTS WITH DISABILITIES AID = (629)-(631) =	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS 114,713.00	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) = 251,528.00		**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID
633	FY2026 SCH-AGE CARE REV (FY2026 EST COST)		**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	718	VOTER APPR BONDS INELG FOR DEBT EQUAL AID
30	2023 ANTC 10,480,812	706	NATURAL DISASTER REQ DEBT SERV LEVY		**NON-VOTER APPR INELIG BONDS**
46	2025-26 RES PU (EST) 456.00		**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	719	FACIL BOND-MS 123B.62
634	ANTC/RES PU = (30)/(46) = 22,984.24			720	EQUIP BOND-MS 123B.61
635	LEVY RATIO = LSR OF 1 OR (634)/\$16,476 = 1.00000000			721	REORG OPER DEBT
636	FY2026 SCH-AGE CARE LIM = (633)X(635) =	707	TACONITE BONDS REQ DEBT SERV LEVY	722	ECON DEV ABATEMENT 172,988.00
637	FY2026 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =	708	TAC FUNDING FOR BONDS (NOT IRRRB)	723	JUDGMENT
	**COMMUNITY SERVICE SUMMARY**	709	TAC ADJ TO REQ = (708) OR [(708)X1.05] =	724	OTHER NON-VOTER
638	OTHER COMM ED (MEMO)	710	NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=	725	INELG LEASE PURCHASE
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) = 47,610.48	711	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2024 1,808,559.00	726	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (719) THRU (725) = 172,988.00
		712	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2024	727	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) = 172,988.00
				728	GDS REQ DEBT SERV LEVY = (705)+(706)+(714) +(717)+(718)+(727) = 2,233,075.00



***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) = 1,808,559.00	744	RETAIN FOR CAPITAL LOAN REPAYMENT	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = 0-(719)-(720)-(748) =
30	2023 ANTC 10,480,812	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)= 82,325.17		***NET DEBT EXCESS SUMMARY***
732	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] = 1,808,559.00	748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(729)-(715)]X(751) = 66,674.84
733	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	749	ADJUSTED DEBT EXCESS = (747)-(748) = 82,325.17	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) = 15,650.33
			**BREAKDOWN OF NET DEBT EXCESS**	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) = 82,325.17
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 2,233,075.00		**LONG TERM FACILITIES MAINT AID**
	**FUND 7 DEBT BALANCE**			763	NET ALT FAC REG DEBT = (700)-(753) =
735	JUNE 2023 FUND 7-425 BAL FOR BOND REFUND	751	DEBT EXCESS RATIO = LSR 1 OR (749)/(750)= .03686628	764	NET ALT FAC/H&S DEBT = (701)-(754) =
736	JUNE 2023 FUND 7-451 BAL FOR QZAB & QSCB	752	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) = 66,674.84	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(755) = 131,771.14
737	JUNE 2023 FUND 7-460 BALANCE NONSPENDABLE	753	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(751) =	766	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(756) =
738	JUNE 2023 FUND 7-463 BALANCE UNASSIGN NEG	754	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(751) =	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) = 110,483.96
739	JUNE 2023 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 205,166.27	755	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) = 5,043.86	768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) = 242,255.10
740	PAY 23 DEBT EXCESS LEVY REDUCTION	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =	436	LTFM DEBT EQUAL REV
741	PAY 24 DEBT EXCESS LEVY REDUCTION 11,187.35	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) = 4,229.04	438	LTFM DEBT EQUAL AID
742	5% OF PAY 25 REQ DEBT SERV LEVY=(728)X5%= 111,653.75			439	LTFM DEBT EQUAL LEVY
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] = 82,325.17			440	LTFM DEBT UNEQUAL Lvy
				769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)= 9,272.90



***NATURAL DISASTER DEBT EQUAL***		***DEBT EQUALIZATION AID CONT.***		***MINIMUM EST MAX EFFORT PAYMENT***			
30	2023 ANTC	10,480,812	783	FY2026 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =	732	MAX EFFORT DEBT LEVY	
770	TEN PERCENT ANTC = 0.10X(30) =	1,048,081			92,204.35	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(728)+(925)+(926)-(705) -(719)-(720)-(721)] =
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	92,204.35		
			785	PRELIM TIER 2 EQU REV = (783)-(784) =			
771	FY2026 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		731	MAXIMUM EFFORT DEBT SERVICE LEVY		801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =
54	2022-23 ADJ PU (ACT)	603.90	786	MAX EFFORT TIER 1 REV			**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION
772	FY2023 ANTC PER APU = (30)/(54) =	17,355.21	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =		802	FY2026 IRRRB FUNDING FOR VOTER-APPR BONDS
773	STATEWIDE AVE ANTC INC PER APU	14,473.42					
774	DISASTER EQUAL FACTOR = 300% OF (773) =	43,420.27	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	92,204.35	803	PAY 25 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =
			789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =			
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.39970295	54	2022-23 ADJ PU (ACT)	603.90	804	FY2026 IRRRB FUNDING FOR NON-VOTER BONDS
776	DISASTER AID RATIO = = 1-(775) =	.60029705	790	2023 ANTC /ADJ APU = (30)/(54) =	17,355.21	805	PAY 25 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =
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)] =	1.00000000	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =
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)] =	1.00000000	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =
	**DEBT EQUALIZATION AID**					808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =
732	DEBT EQUAL BASE	1,808,559.00	793	TIER 1 DEBT EQU AID RATIO = 1-(791) =		809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =
752	DEBT EXCESS FOR ELIG REQUIRED DEBT	66,674.84	794	TIER 2 DEBT EQU AID RATIO = 1-(792) =		769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED
779	FY2026 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		795	TIER 1 DEBT AID = (788)X(793) =		9,272.90	
			796	TIER 2 DEBT AID = (789)X(794) =			
780	FY2026 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	1,741,884.16	797	TOTAL DEBT EQ AID = (795)+(796) =		778	DISASTER LEVY LIMIT VOTER APPROVED
30	2023 ANTC	10,480,812	798	NON VOTER DEBT AID = (797)X(712)/(714) =			
781	= .1050X(30) =	1,100,485.26	799	VOTER APPR DEBT AID = (797)-(798) =			
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	1,649,679.81					



***INITIAL GEN DEBT SERVICE CONT.***		***FUND 47 DEBT BALANCE CONT.***		***LEVY LIMITATION ADJUSTMENTS***	
810	INITIAL GDS LEVY LIM VOTER APPROVED =(806)+(808)+(778) = 1,808,559.00		BAL NON-VOTER APPROV = (911)-(912) =		IN GENERAL, IF WE HAVE:
		914	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER	A	FINAL LEVY AUTHORITY
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) = 182,260.90	915	PAY 24 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) = 1,990,819.90	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		**FY2025 OPERATING** CAPITAL LEVY ADJUSTMENT
901	LEVY BONDS REVOC TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1000	FY2025 OPER CAP LEVY AUTH (FROM FY2025 GENERAL EDUC REV REPORT, LINE 197) 86,913.06
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	23 PAY 24 LIMIT 87,455.14
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =	1002	23 PAY 24 LEVY 87,455.14
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED			1003	FY2025 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1002)) = 542.08-
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		**FY2025 LOR TIER 1 LEVY ADJUST**
	**FUND 47 DEBT BALANCE**			1004	FY2025 LOR TIER 1 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 204) 88,168.59
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 24 LEVY REPORT, LINE 278)
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 24 LEVY REPORT, LINE 305)
908	JUNE 2023 FUND 47-425 BAL FOR BOND REFUND	925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	23 PAY 24 LIMIT 83,305.98
909	JUNE 2023 FUND 47-460 BALANCE NONSPENDABLE			1008	23 PAY 24 LEVY 83,305.98
910	JUNE 2023 FUND 47-463 BALANCE UNASSIGN NEG	926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1009	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 83,305.98
911	JUNE 2023 FUND 47-464 BALANCE RESTRICTED			1010	PAY 24 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 83,305.98
912	JUNE 2023 FUND 47-464 BALANCE VOTER APPROV			1011	FY2025 LOR TIER 1 LEVY ADJUSTMENT
913	JUNE 2023 FUND 47-464				



***FY2025 LOR TIER 2***		***FY2025 1ST TIER REF ADJ CONT.***		***FY2025 UNEQUAL REF LEVY ADJ***			
LEVY ADJUSTMENT							
1012	FY2025 LOR TIER 2 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 205)	175,047.04	1026	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 306)	1040	FY2025 UNEQUAL REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 258)	
1013	23 PAY 24 LIMIT	176,435.04	1027	23 PAY 24 LIMIT	198,249.62		
1014	23 PAY 24 LEVY	176,435.04	1028	23 PAY 24 LEVY	198,249.62	1041	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 283)
1015	FY2025 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1014))	1,388.00-	1029	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	198,249.62	1042	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 308)
**FY2025 EQUITY LEVY ADJUSTMENT**			1030	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	198,249.62	1043	23 PAY 24 LEVY
1016	FY2025 EQUITY LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 217)	73,246.20	1031	FY2025 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1029)) =	11,571.93	1044	23 PAY 24 LEVY
1017	23 PAY 24 LIMIT	69,038.87	**FY2025 2ND TIER REF LEVY ADJUST**			1045	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1018	23 PAY 24 LEVY	69,038.87	1032	FY2025 2ND TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 256)		1046	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
1019	FY2025 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) =	4,207.33	1033	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 280)		1047	FY2025 UNEQUALIZED REF LEVY ADJUSTMENT
**FY2025 TRANSITION LEVY ADJUST**			1034	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 307)		**FY2025 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES	
1020	FY2025 TRANSITION LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 225)	17,404.14	1035	23 PAY 24 LIMIT		**FY2025 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 269 TO 271)	
1021	23 PAY 24 LIMIT	16,444.27	1036	23 PAY 24 LEVY		1048	TIER 1 LEVY
1022	23 PAY 24 LEVY	16,444.27	1037	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =		1049	TIER 2 LEVY
1023	FY2025 TRANSITION LEVY ADJUSTMENT = ((1020)-(1021)) =	959.87	1038	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =		1050	UNEQL LEVY
**FY2025 1ST TIER REFERENDUM** LEVY ADJUST			1039	FY2025 2ND TIER REF LEVY ADJUSTMENT		1051	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
1024	FY2025 1ST TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 254)	209,821.55				1052	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY = (1025)+(1033) +(1041) =
1025	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 276)					1053	FY2025 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =



***FY2025 LOR TBRA ALLOCATION ADJ***		***FY2025 INTEGRATION ADJUSTMENT***		***FY2025 HEALTH & SAFETY***	
1054	FY2025 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 268)	1065	FY2025 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 16,222.08	1081	FY2025 HEALTH AND SAFETY REBATES ADJUST
1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)	1066	23 PAY 24 LIMIT 17,828.56		**FY2024 LTFM EQUAL LEVY ADJUST**
1055	FY2025 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	1067	23 PAY 24 LEVY 17,828.56	1082	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63) 130,543.20
	**FY2025 REFERENDUM HOLD HARMLESS** ADJUST TO VOTER-APPROVED LEVIES	1068	FY2025 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1067) = 1,606.48-	1083	22 PAY 23 LIMIT 133,299.00
1056	FY2025 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 297 TO 299)		**FY2025 ALT TEACHER COMP ADJ**	1084	22 PAY 23 LEVY 133,299.00
1057	TIER 1 LEVY	1069	FY2025 ALT COMP LEVY AUTH (FROM FY2025 GEN ED REVENUE REPORT, LINE 338)	1085	TOTAL ADJUSTMENT = (1082)-(1084) = 2,755.80-
1058	TIER 2 LEVY	1070	23 PAY 24 LIMIT	1086	23 PAY 24 ADJ LIMIT 3,317.37-
1059	UNEQL LEVY	1071	23 PAY 24 LEVY	1087	23 PAY 24 ADJ LEVY 3,317.37-
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =	1072	FY2025 ALT TEACH COMP LEVY ADJUSTMENT	1088	FY2024 LTFM EQUALIZED LEVY ADJUST = (1085)-(1086) = 561.57
1061	TOTAL FY2025 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY =(1026) +(1034)+(1042)=		**FY 25 & FY 24 CAPITAL RELATED ADJ**		**FY2024 LTFM UNEQUAL LEVY ADJ**
1062	FY2025 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =		**FY2025 LTFM EQUAL LEVY ADJ**	1089	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)
	**FY2025 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES	1073	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63)	1090	22 PAY 23 LIMIT
1063	FY2025 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 296)	1074	23 PAY 24 LIMIT	1091	22 PAY 23 LEVY
1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY ALLOCATION OF TBRA	1075	23 PAY 24 LEVY	1092	TOTAL ADJUSTMENT
1064	FY2025 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	1076	FY2025 LTFM EQUALIZED LEVY ADJUST	1093	23 PAY 24 ADJ LIMIT
			**FY2025 LTFM UNEQUAL LEVY ADJ***	1094	23 PAY 24 ADJ LEVY
		1077	FY2025 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 64) 117,537.76	1095	FY2024 LTFM UNEQUALIZED LEVY ADJUST
		1078	23 PAY 24 LIMIT 117,537.76		***3 YEAR PRIOR ADJUSTMENTS***
		1079	23 PAY 24 LEVY 117,537.76		**FY2023 OPERATING CAPITAL** LEVY ADJUSTMENT
		1080	FY2025 LTFM UNEQUALIZED LEVY ADJUST	1096	FY2023 OPER CAP LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 183) 72,776.01
				1097	21 PAY 22 LIMIT 74,915.91
				1098	21 PAY 22 LEVY 74,915.91







***FY2023 UNEQUAL REF LEVY ADJ***		***FY2023 LOR TBRA ADJUST***		***FY2023 LOR TIER 1 HOLD*** HARMLESS ADJUSTMENT CONT.	
1145	FY2023 UNEQUAL REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 244)	1158	FY2023 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY2023 GENERAL REVENUE REPORT, LINE 254)	1172	FY2023 LOR TIER 1 HOLD HARMLESS ADJUSTMENT
1146	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1046)	1159	ALLOCATION OF TBRA (FROM PAY 22 LEVY RPT, LINE 276)	1173	22 PAY 23 ADJ LIMIT
1147	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1047)	1160	FY2023 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	1174	22 PAY 23 ADJ LEVY
1148	TOTAL ADJUST TO PAY 22 UNEQUAL REF LEVY AUTH	1161	22 PAY 23 ADJ LIMIT	1175	FY2022 TIER 1 HOLD HARM ADJUSTMENT
1149	22 PAY 23 ADJ LIMIT	1162	22 PAY 23 ADJ LEVY	**FY2023 INTEGRATION ADJUSTMENT**	
1150	22 PAY 23 ADJ LEVY	1163	FY2023 LOR TIER 1 TBRA LEVY ADJUSTMENT	1176	FY2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 15,868.98
1151	FY2023 UNEQUAL REF LEVY ADJUSTMENT	**FY2023 REFERENDUM HOLD HARM**		1177	21 PAY 22 LIMIT 16,376.23
**FY2023 TBRA ALLOCATION ADJ** TO VOTER-APPROVED LEVIES		1164	FY2023 ALLOC OF HOLD HARM (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)	1178	21 PAY 22 LEVY 16,376.23
1152	FY2023 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)	1165	PAY 22 HOLD HARM ALLOC (FROM PAY 22 LEVY RPT, LINE 304 TO 306)	1179	TOTAL ADJUSTMENT = (1176)-(1178) = 507.25-
1153	PAY 22 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 22 LEVY RPT, LINES 277 TO 279)	1166	FY2023 HOLD HARM TOTAL = (1165)-(1164) =	1180	22 PAY 23 ADJ LIMIT 570.48-
1154	FY2023 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	22 PAY 23 ADJ LIMIT	1181	22 PAY 23 ADJ LEVY 570.48-
1155	22 PAY 23 ADJ LIMIT	1168	22 PAY 23 ADJ LEVY	1182	FY2023 INTEGRATION ADJUSTMENT LIMIT = (1179)-(1180) = 63.23
1156	22 PAY 23 ADJ LEVY	1169	FY2023 HOLD HARM ALLOC	**FY2023 REEMPLOYMENT ADJUSTMENT**	
1157	FY2023 TBRA ALLOC LEVY ADJUSTMENT	**FY2023 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT		1183	FY2023 EXPEND ACTUAL
		1170	FY2023 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 282)	1184	REEMPLOY LEVY AUTH = 100% OF (1183) =
		1171	PAY 22 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 303)	1185	22 PAY 23 LIMIT
				1186	22 PAY 23 LEVY
				1187	FY2023 REEMPLOY ADJUST
				**FY2023 SAFE SCHOOLS ADJUST**	
				1188	SAFE SCH Lvy REQUEST YES
				54	2022-23 ADJ PU (ACT) 603.90
				1189	FY2023 SAFE SCHOOLS AUTH \$36X(54) = 21,740.40



***FY2023 SAFE SCHOOLS ADJ CONT.***		***FY2023 LTFM EQUAL ADJ CONT.***		***FY2023 CAREER TECHNICAL ADJ***				
1190	21 PAY 22 LIMIT	22,334.40	1206	21 PAY 22 LIMIT	71,443.66	1227	FY2023 CAREER TECH	
1191	21 PAY 22 LEVY	22,334.40	1207	21 PAY 22 LEVY	71,443.66		LEVY AUTHORITY	
1192	FY2023 SAFE SCH ADJUST = ((1189)-(1191)) =	594.00-	1208	TOTAL ADJUSTMENT = (1205)-(1207) =	3,705.94-		(FY2023 CTE AID REPORT LINE 21)	65,888.48
	**FY2023 SAFE SCHOOLS** INTERMEDIATE ADJUST		1209	22 PAY 23 ADJ LIMIT	1,976.50-	1228	22 PAY 23 LIMIT	84,697.55
			1210	22 PAY 23 ADJ LEVY	1,976.50-	1229	22 PAY 23 LEVY	84,697.55
1193	SAFE SCH INTERMEDIATE LEVY ALLOW		1211	23 PAY 24 ADJ LIMIT	134.76-	1230	FY2023 CAREER TECH ADJUSTMENT	
54	2022-23 ADJ PU (ACT)	603.90	1212	23 PAY 24 ADJ LEVY	134.76-		= ((1227)-(1229)) =	18,809.07-
1194	FY2023 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =		1213	FY2023 EQUAL LIMIT ADJUST = (1209)+(1211) =	2,111.26-		**FY2023 HEALTH BENEFIT** LEVY ADJUST	
1195	21 PAY 22 LIMIT		1214	FY2023 EQUAL LEVY ADJUST = (1210)+(1212) =	2,111.26-	1231	FY2023 ACTUAL COST (LIMITED TO \$600,000)	
1196	21 PAY 22 LEVY		1215	FY2023 LTFM EQUALIZED LEVY ADJUST = (1208)-(1214) =	1,594.68-	1232	22 PAY 23 LIMIT	
1197	FY2023 SAFE SCHOOLS INTERMEDIATE ADJUST			**FY2023 LTFM UNEQUAL LEVY ADJ**		1233	22 PAY 23 LEVY	
			1216	FY2023 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2023 WEBSITE REPORT, LINE 64)		1234	FY2023 HEALTH BENEFITS ADJUST	
	**FY2023 ALTERNATE TEACHER** COMPENSATION LEVY ADJUST						**FY2023 ANNUAL OPEB LEVY ADJ**	
1198	FY2023 ALT COMP LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 324)		1217	21 PAY 22 LIMIT		1235	FY2023 ACTUAL COST (FIN 797+OBJ 291)	9,859.46
1199	21 PAY 22 LIMIT		1218	21 PAY 22 LEVY		1236	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
1200	21 PAY 22 LEVY		1219	TOTAL ADJUSTMENT		1237	PRORATED ANNUAL OPEB LEVY AUTH	9,859.46
1201	TOTAL ADJUST TO PAY 22 ALT COMP LEVY AUTH		1220	22 PAY 23 ADJ LIMIT		1238	23 PAY 24 LIMIT	9,649.60
			1221	22 PAY 23 ADJ LEVY		1239	23 PAY 24 LEVY	9,649.60
1202	22 PAY 23 ADJ LIMIT		1222	23 PAY 24 ADJ LIMIT		1240	FY2023 ANNUAL OPEB ADJUSTMENT	
1203	22 PAY 23 ADJ LEVY		1223	23 PAY 24 ADJ LEVY			= (1237)-(1238) =	209.86
1204	FY2023 ALT TEACH COMP LEVY ADJUST		1224	FY2023 UNEQUAL LIMIT ADJUST = (1220)+(1222) =				
			1225	FY2023 UNEQUAL LEVY ADJUST = (1221)+(1223) =				
	**FY2023 LTFM EQUALIZED LEVY ADJ**		1226	FY2023 LTFM UNEQUALIZED LEVY ADJUST				
1205	FY2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2023 WEBSITE REPORT, LINE 63)	67,737.72						











<b>**FY2024 LTFM DEBT LEVY ADJ CONT.**</b>		<b>***OPEB &amp; PEN DBT SERV ADJ CONT.***</b>		<b>***CERTIFIED LEVY RATIO BY FUND***</b>	
1710	22 PAY 23 LIMIT	1902	TOTAL OPEB DEBT SERV	2010	GENERAL
1711	22 PAY 23 LEVY		ADJ VOTER APPROVED		= (2005)/(2009)=
1712	TOTAL ADJUSTMENT		= (1900)+(1901) =	2011	COMMUNITY SERVICE
	ADJ =(1709)-(1710)=				= (2006)/(2009)=
		1903	REDUCTION DEBT EXCESS,	2012	GEN DEBT SERVICE
1713	23 PAY 24 ADJ LIMIT		NON-VOTER =GTR OF		= (2007)/(2009)=
1714	23 PAY 24 ADJ LEVY		[(921)OR(924)]X-1 =	2013	OPEB DEBT SERVICE
					= (2008)/(2009)=
1715	FY2024 LTFM DEBT LEVY	1904	OTHER OPEB DS ADJUST	2014	TOTAL
	ADJ =(1712)-(1713)=		(MEMO)NON-VOTER APPR		1.00000000
<b>**FY2023 LTFM DEBT LEVY ADJUST**</b>		1905	TOTAL ADJUSTMENT	<b>**ABATEMENT AID BY FUND (FROM**</b>	
1716	FY2023 EST LTFM		NON-VOTER APPROVED	<b>PART III OF FY2025 ABATE AID RPT)</b>	
	DEBT LEVY AUTHORITY		= (1903)+(1904) =	2015	GENERAL
	(FROM WEBSITE			2016	COMMUNITY SERVICE
	FY2023 RPT, LINE 59)			2017	GENERAL DEBT SERVICE
	67,899.68		<b>**ABATEMENT ADJUSTMENTS**</b>	2018	TOTAL
1717	21 PAY 22 LIMIT		<b>**INITIAL ABATEMENT LEVY ADJUST**</b>	2019	EST FY2025 ABATEMENT
1718	21 PAY 22 LEVY				AID PRORATION FACTOR
	67,899.68	2000	SCHOOL TAXES ABATED		1.00000000
1719	TOTAL ADJUSTMENT		IN 2023	<b>**PRORATED ABATEMENT AID BY FUND**</b>	
	= (1716)-(1717) =	2001	SCHOOL TAXES ADDED		
			IN 2023		
1720	22 PAY 23 ADJ LIMIT	2002	NET CHANGE IN SCHOOL	2020	GENERAL
1721	22 PAY 23 ADJ LEVY		TAXES		= (2019)X(2015)=
			= (2000)+(2001) =	2021	COMMUNITY SERVICE
1722	23 PAY 24 ADJ LIMIT				= (2019)X(2016)=
1723	23 PAY 24 ADJ LEVY	2003	ABATEMENT RECOVERY	2022	GENERAL DEBT SERVICE
			REVENUE [GTR OF ZERO		= (2019)X(2017)=
1724	FY2023 DEBT LIMIT ADJUST		OR -1X(2002)]	2023	TOTAL
	= (1720)+(1722) =			<b>**INITIAL ABATE LEVY ADJ BY FUND**</b>	
1725	FY2023 DEBT LEVY ADJUST	2023	FY2025 ABATEMENT AID	<b>(ZERO IF NO LEVY AUTHORITY IN FUND)</b>	
	= (1721)+(1723) =			2024	GENERAL=(2003)-(2023)-
1726	FY2023 LTFM DEBT LEVY	2004	INITIAL ABATEMENT LEVY		(2025)-(2026)-(2027)=
	ADJ =(1719)-(1724)=		ADJUSTMENT	2025	COMMUNITY SERVICE [(2003)X
			= (2003)-(2023) =		(2011)]-(2021) =
1727	TOTAL DEBT SERV ADJUST		<b>**PAY 22 CERTIFIED LEVY PLUS**</b>	2026	GENERAL DEBT SERV DBT [(2003)X
	NON-VOTER APPROVED		AUDITOR ADJUSTMENT BY FUND		(2012)]-(2022) =
	= (1703)+(1704)+	2005	GENERAL	2027	OPEB DEBT [(2003)X
	(1708)+(1715)+(1726)=		699,047.12		(2013)] =
	15,648.91-	2006	COMMUNITY SERVICE	2004	TOTAL = (2003)-(2023)
			69,756.39	<b>**ABATEMENT INTEREST ADJUSTMENT**</b>	
	<b>***OTH POSTEMPLOYMENT BENE (OPEB)***</b>	2007	GENERAL DEBT SERVICE	2028	ABATEMENT INTEREST
	<b>&amp; PENSION DEBT SERVICE ADJUSTMENTS</b>		1,782,770.70		DEDUCTED FROM TAX
		2008	OPEB DEBT SERVICE		SETTLEMENTS IN 2023
		2009	TOTAL		
			2,551,574.21		
1900	REDUCTION DEBT EXCESS,				
	VOTER APPROV = GTR OF				
	[(920)OR(923)] X-1 =				
1901	OTHER OPEB DS ADJUST				
	(MEMO) VOTER APPROVED				



***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***ADVANCE ABATE ADJUST BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)	
2029	GENERAL =(2028) -(2030) -(2031)-(2032)=	2051	GENERAL=(2043)-(2047) OR MEMO	2069	GENERAL=(2059)-(2068)- (2070)-(2071)-(2072)= 923.52-
2030	COMMUNITY SERVICE =(2028)X(2011)=	2052	COMMUNITY SERVICE =(2044)-(2048) OR MEMO	2070	COMMUNITY SERVICE =(2061)-(2065)= 10.86-
2031	GENERAL DEBT SERVICE =(2028)X(2012)=	2053	GENERAL DEBT SERVICE =(2045)-(2049) OR MEMO	2071	GENERAL DEBT SERVICE =(2062)-(2066)= 223.08-
2032	OPEB DEBT SERVICE =(2028)X(2013)=	2054	OPEB DEBT SERVICE =(2046)-(2050) OR MEMO	2072	OPEB DEBT SERVICE =(2063)-(2067)=
2028	TOTAL	2055	TOTAL	2073	TOTAL 1,272.01
**FY2023 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**		**TOTAL INITIAL LEVY LIMITATION** SUMMARY BEFORE OFFSETTING ADJUST	
2033	GENERAL	2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2024 1,272.01-	**GEN FUND INITIAL LEVY SUMMARY**	
2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2024	3000	GENERAL RMV VOTER APPROVED = (506)+(1347) = 252,822.54
2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057) 1,272.01-	3001	GENERAL RMV OTHER = (507)+(1348) = 413,498.81
2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)] 1,272.01	3002	GENERAL NTC VOTER APPROVED = (508)+(1349) =
2037	TOTAL	**ADVANCE ABATEMENT AUTH BY FUND**		3003	GENERAL NTC OTHER +(509)+(1350)+(2038) +(2051)+(2069) = 236,975.19
**TOTAL REGULAR ABATE LEVY ADJ**		2060	GENERAL = (2059) -(2061)-(2062)-(2063) 348.49	3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 903,296.54
2038	GENERAL = (2024)+(2029)+(2033)=	2061	COMMUNITY SERVICE =(2059)X(2011)= 34.77	**COM SERV INITIAL LEVY SUMMARY**	
2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)=	2062	GENERAL DEBT SERVICE =(2059)X(2012)= 888.75	3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) = 69,526.09
2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)=	2063	OPEB DEBT SERVICE =(2059)X(2013)	**GEN DBT SERV INITIAL LEVY SUMMARY*	
2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)=	2059	TOTAL 1,272.01	3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) = 1,741,661.08
2042	TOTAL	**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 23 PREVIOUS ADVANCE PLUS PAY 24 ADVANCE LEVY)		3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) = 166,611.99
**CARRY-OVER ABATE LEVY AUTHORITY**		2064	GENERAL		
**PAY 24 REGULAR ABATEMENT LIMIT**		2065	COMMUNITY SERVICE		
2043	GENERAL 41.74	2066	GENERAL DEBT SERVICE		
2044	COMMUNITY SERVICE 8.02	2067	OPEB DEBT SERVICE		
2045	GENERAL DEBT SERVICE 227.55	2068	TOTAL		
2046	OPEB DEBT SERVICE				
**PAY 24 REGULAR ABATEMENT LEVY**					
2047	GENERAL 41.74				
2048	COMMUNITY SERVICE 8.02				
2049	GENERAL DEBT SERVICE 227.55				
2050	OPEB DEBT SERVICE				



***GEN DBT SERV INI SUMMARY CONT.***	***COLLECT NEGATIVE ADJUSTMENTS***	***COLLECT NEGATIVE ADJUSTMENTS***
3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 1,908,273.07	3020 GEN RMV VOTER NEGATIVE OFFSET	3032 GDS VOTER NEGATIVE OFFSET
**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY***	3021 GEN RMV OTHER NEGATIVE OFFSET	**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND
3009 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) + (2054)+(2072) =	3022 GEN NTC VOTER NEGATIVE OFFSET	3033 GDS OTH NEGATIVE OFFSET
3010 OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041) + (2054)+(2072) =	3023 GEN NTC OTHER NEGATIVE OFFSET	3034 GDS VOTER NET OFFSET ADJ = (3030)+(3032) =
3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	3024 COM SERV NEGATIVE OFFSET	3035 GDS OTH NET OFFSET ADJ = (3031)+(3033) =
***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).	**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	3036 OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET GTR OF 0 OR [-(3009)]
**OFFSET CARRIED FORWARD**	3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =	**POSITIVE OFFSETTING ADJUSTMENT** IN OPEB/PENSION DEBT SERV FUND
3012 GENERAL	3026 GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =	3037 OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [-(3010)]
3013 GENERAL DEBT SERVICE	3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =	3038 OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET
3014 OPEB/PENSION DEBT SERVICE	3028 GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =	**COLLECT NEGATIVE ADJUST** IN OPEB/PENSION DEBT SERV FUND
**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS	3029 COM SERV NET OFFSET ADJ = (3019)+(3024) =	3039 OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET
3015 GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND	**NET OFFSETTING ADJUSTMENTS** IN OPEB/PENSION DEBT SERV FUND
3016 GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]	3030 GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]	3040 OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =
3017 GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]	3031 GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]	3041 OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =
3018 GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]		
3019 COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]		







\*\*\*FY2024 TACONITE RECEIPT CONT.\*\*\*

\*\*\*LEVY LIMIT SUBJECT TO\*\*\*  
TACONITE ADJUSTMENT CONT.

4030 FY2024 TAC BLDG MAINT  
& REPAIR 4 CENTS/TON  
[NOT INCL IN (4023)]

4052 REMAINING REDUCTION  
= (4048)+(4051) =

\*\*LEVY LIMIT SUBJECT TO\*\*  
TACONITE ADJUSTMENT

4053 GEN OTH RMV = -1 X (LSR  
OF (4034) OR (4052))=

4054 REMAINING REDUCTION  
= (4052)+(4053) =

4031 COMMUNITY SERVICE  
4032 OTHER GENERAL NTC

4055 OPER REF = -1 X (LSR  
OF (4036) OR (4054))=

4033 REDUCED OTHER NTC FOR  
LIMITED LTFM LEVY

4056 REMAINING REDUCTION  
= (4054)+(4055) =

4034 OTHER GENERAL RMV

4057 CAP PROJ = -1 X (LSR  
OF (4038) OR (4056))=

4035 OP REFERENDUM (VOTER)  
4036 = 50% OF (4035) =

4058 REMAINING REDUCTION  
= (4056)+(4057) =

4037 CAP PROJ LIMIT(VOTER)  
4038 = 50% OF (4037) =

4059 OPEB DEBT TAC ADJUST  
VOTER APPR= -1 X (LSR  
OF (4041) OR (4058))=

4039 NET OPEB DEBT SERV LEVY  
NON-VOTER APPR BONDS

4060 REMAINING REDUCTION  
= (4058)+(4059) =

4040 NET OPEB DEBT SERV LEVY  
FOR VOTER APPR BONDS  
4041 = 50% OF (4040) =

4061 GDS TACONITE ADJUST  
VOTER APPR= -1 X (LSR  
OF (4044) OR (4060))=

4042 NET GEN DEBT SERV LEVY  
NON-VOTER APPR BONDS

4062 TOTAL TACONITE LEVY  
LIMITATION ADJUST =  
(4045)+(4047)+(4049)+  
(4051)+(4053)+(4055)+  
(4057)+(4059)+(4061)=

4043 NET GEN DEBT SERV LEVY  
FOR VOTER APPR BONDS  
4044 = 50% OF (4043) =

4045 COM SERV = -1 X (LSR  
OF (4024) OR (4031))=  
4046 REMAINING REDUCTION  
= (4024)+(4045) =

4063 CITY/TOWNSHIP DISTRIBUTION  
= (4024)+(4062) =

4047 GEN OTH NTC = -1 X (LSR  
OF (4033) OR (4046))=  
4048 REMAINING REDUCTION  
= (4046)+(4047) =

4049 OPEB TACONITE ADJUST  
NON-VOTER = -1 X (LSR  
OF (4039) OR (4048))=  
4050 REMAINING REDUCTION  
= (4048)+(4049) =

4051 GDS TACONITE ADJUST  
NON-VOTER = -1 X (LSR  
OF (4042) OR (4050))=

FY2026 LEVY, AID & REVENUE SUMMARY  
BY FUND CONTINUES ON PAGE 29



5000 ***FY2026 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)= 1,742,772.91	5025 TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) = 2,883,525.17
5001 GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)= 252,822.54	5014 GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)= 166,611.99	5026 TOTAL AID = (5006)+(5010) + (5016) = 6,987,699.54
5002 GENERAL RMV OTHER = (3001)+(3026) +(4053) = 413,498.81	5015 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 1,909,384.90	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) =	5028 TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =
5004 GENERAL NTC OTHER = (3003)+(3028) +(4047)= 236,975.19	5017 MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=	5029 TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) = 9,869,907.07
5005 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 903,296.54	5018 TACONITE RECEIPTS = -(4051)-(4061) =	
5006 TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(443)+(2020)= 6,978,006.24	5019 TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) 1,909,384.90 +(5017)+(5018)=	
5007 TACONITE RECEIPTS = -1*(4047)-(4053) - (4055)-(4057) =	**OPEB/PENSION DEBT SERVICE FUND**	
5008 TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)= 7,881,302.78	5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED =(3009)+(3040) +(4059)=	
**COMMUNITY SERVICE FUND**	5021 OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)=	
5009 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)= 69,526.09	5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =	
5010 TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 9,693.30	5023 TACONITE RECEIPTS = -(4049)-(4059) =	
5011 TACONITE RECEIPTS = -1*(4045) =	5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023)	
5012 TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) 79,219.39		

I. COMPUTATION OF 2024 PAYABLE 2025 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	235,155.14	17,667.40	N/A			252,822.54
GEN-RMV OTHER-EXEMP	392,574.15	20,924.66	N/A			413,498.81
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	260,843.45	22,944.74-	923.52-			236,975.19
TOTAL GENERAL	888,572.74	15,647.32	923.52-			903,296.54
COM SERV-EXEMP	47,610.48	21,926.47	34.77			69,526.09
DEBT-VOTER-NONEXEMP	1,808,559.00	66,674.84-	888.75			1,742,772.91
DEBT-OTHER-NONEXEMP	182,260.90	15,648.91-				166,611.99
TOTAL DEBT SERV	1,990,819.90	82,323.75-	888.75			1,909,384.90
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,927,003.12	44,749.96-	1,272.01			2,883,525.17

II. COMPARISON OF 2023 PAYABLE 2024 LEVY LIMITATION WITH 2024 PAYABLE 2025 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2023 PAY 2024 LIMITATION	2024 PAY 2025 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	897,540.42	903,296.54	5,756.12	.64
COMMUNITY SERVICE	86,227.28	69,526.09	16,701.19-	19.37-
GENERAL DEBT SERVICE	2,128,674.19	1,909,384.90	219,289.29-	10.30-
OPEB DEBT SERVICE				
TOTAL	3,112,441.89	2,883,525.17	228,916.72-	7.35-

III. COMPARISON OF 2023 PAYABLE 2024 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2024 PAYABLE 2025 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	897,540.42			
COMMUNITY SERVICE	86,227.28			
GENERAL DEBT SERVICE	2,128,674.19			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	3,112,441.89			

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	204,916.30	204,916.30	252,822.54		
(5002)	GENERAL-RMV OTHER	363,330.74	363,330.74	413,498.81		
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	329,293.38	329,293.38	236,975.19		
(5009)	COMMUNITY SERV-NTC OTHER	86,227.28	86,227.28	69,526.09		
(5013)	GENL DEBT-NTC VOTER	1,800,912.50	1,800,912.50	1,742,772.91		*1
(5014)	GENL DEBT-NTC OTHER	327,761.69	327,761.69	166,611.99		*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	897,540.42	897,540.42	903,296.54		
(5009)	COMMUNITY SERVICES FUND	86,227.28	86,227.28	69,526.09		
(5015)	GENERAL DEBT SERVICE FUND	2,128,674.19	2,128,674.19	1,909,384.90		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	568,247.04	568,247.04	666,321.35		
	NET TAX CAPACITY	2,544,194.85	2,544,194.85	2,217,203.82		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	2,005,828.80	2,005,828.80	1,995,595.45		
	OTHER	1,106,613.09	1,106,613.09	887,929.72		
TOTAL LEVY						
	TOTAL LEVY	3,112,441.89	3,112,441.89	2,883,525.17		

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	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(313)	1ST TIER RMV REFER	198,249.62	198,249.62	235,155.14		*2
(314)	2ND TIER RMV REFER					*2
(315)	UNEQUALIZED RMV REFER					
(1031)	FY2025 1ST TIER REF ADJUST	3,040.30	3,040.30	11,571.93		*2
(1039)	FY2025 2ND TIER REF ADJUST					*2
(1047)	FY2025 UNEQUAL REF ADJUST					
(1053)	FY2025 TBRA ALLOC ADJUST					*2
(1062)	FY2025 REF HOLD HARMLESS ADJ					
(1137)	FY2023 1ST TIER REF ADJUST	3,626.38	3,626.38	6,095.47		
(1144)	FY2023 2ND TIER REF ADJUST					
(1151)	FY2023 UNEQUAL REF ADJUST					
(1157)	FY2023 TBRA ALLOC ADJUST					
(1169)	FY2023 REF HOLD HARMLESS ADJ					
(1334)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	204,916.30	204,916.30	252,822.54		
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	83,305.98	83,305.98	98,813.96		*3
(238)	2ND TIER LOCAL OPTIONAL	176,435.04	176,435.04	191,418.90		*3
(242)	EQUITY	69,038.87	69,038.87	82,835.80		*3
(245)	TRANSITION	16,444.27	16,444.27	19,505.49		*3
(1011)	FY2025 LOR TIER 1 ADJUST	1,277.55	1,277.55			*3
(1015)	FY2025 LOR TIER 2 ADJUST	3,115.57	3,115.57	1,388.00-		*3
(1019)	FY2025 EQUITY ADJUST	1,526.37	1,526.37	4,207.33		*3
(1023)	FY2025 TRANSITION ADJUST	252.19	252.19	959.87		*3
(1055)	FY2025 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY2025 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2023 LOR TIER 1 ADJUST	2,600.59	2,600.59	4,277.94		
(1116)	FY2023 LOR TIER 2 ADJUST	6,342.04	6,342.04	5,804.31		
(1123)	FY2023 EQUITY ADJUST	2,478.93	2,478.93	5,706.45		
(1130)	FY2023 TRANSITION ADJUST	513.34	513.34	1,356.76		
(1163)	FY2023 LOR TIER 1 TBRA ADJUST					
(1175)	FY2023 LOR TIER 1 HOLD HARMLESS					
(1339)	OTHER ADJ, GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	363,330.74	363,330.74	413,498.81		

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 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED:						
(492)	CAPITAL PROJECT REFERENDUM					
(1342)	OTHER NTC VOTER ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED					

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	87,455.14	87,455.14	104,446.73		*3
(337)	ALT TEACHER COMP (Q COMP)					*4
(359)	ACHIEVEMENT & INTEGRATION	17,828.56	17,828.56	17,843.93		*5
(363)	FY2025 REEMPLOYMENT INS	2,368.96	2,368.96	1,700.04		
(365)	SAFE SCHOOLS	21,787.20	21,787.20	21,801.60		
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2025 CAREER TECHNICAL	87,391.15	87,391.15	87,391.15		
(389)	FY2024 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	9,649.60	9,649.60	3,900.00		
(444)	LT FACILITIES EQUAL					*4
(445)	LT FACILITIES UNEQUAL	117,537.76	117,537.76			
(455)	DISABLED ACCESS					
(489)	BUILDING/LAND LEASE	11,957.00	11,957.00	23,760.00		
(490)	COOP BUILDING REPAIR					
(491)	OTHER CAPITAL (MEMO)					
(494)	CONSOL/TRANSITION					
(495)	REORG OPERATING DEBT					
(496)	FY2025 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	355,975.37	355,975.37	260,843.45		

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 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2025 OPER CAPITAL ADJUST	242.32	242.32	542.08-		*3
(1102)	FY2023 OPER CAPITAL ADJUST	2,015.41-	2,015.41-	239.91		
(1072)	FY2025 ALT TEACHER COMP ADJUST					*7
(1204)	FY2023 ALT TEACHER COMP ADJUST					
(1068)	FY2025 ACHIEVE & INTEG ADJUST	1,903.50-	1,903.50-	1,606.48-		*5
(1182)	FY2023 ACHIEVE & INTEG ADJUST	1,418.59-	1,418.59-	63.23		*5
(1187)	FY2023 REEMPLOYMENT ADJUST					
(1192)	FY2023 SAFE SCHOOLS ADJUST	378.00	378.00	594.00-		
(1197)	FY2023 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2023 CAREER TECHNICAL ADJUST	12,938.87-	12,938.87-	18,809.07-		
(1234)	FY2023 HEALTH BENEFITS ADJUST					
(1240)	FY2023 ANNUAL OPEB ADJUST			209.86		
(1076)	FY2025 LTFM EQUAL ADJUST	3,317.37-	3,317.37-			
(1080)	FY2025 LTFM UNEQUAL ADJUST					
(1081)	FY2025 H&S REBATE ADJ					
(1088)	FY2024 LTFM EQUAL ADJUST	134.76-	134.76-	561.57		
(1095)	FY2024 LTFM UNEQUAL ADJUST					
(1215)	FY2023 LTFM EQUAL ADJUST	2,655.78-	2,655.78-	1,594.68-		
(1226)	FY2023 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	23,763.96-	23,763.96-	22,071.74-		

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 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1327)	PAY 22 LEASE ADJUST	2,879.00-	2,879.00-	873.00-		
(1328)	LEASE LEVY ADJ (MEMO)					
(1329)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY2026 FAC & EQUIP BOND ADJUST					
(1331)	ECON DEV ABATE ADJUST					
(1332)	DEBT SURPLUS ADJUST					
(1346)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	41.74	41.74			*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	80.77-	80.77-	923.52-		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	2,918.03-	2,918.03-	1,796.52-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	355,975.37	355,975.37	260,843.45		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	23,763.96-	23,763.96-	22,071.74-		
(5004)	TOTAL GENERAL - NTC OTHER	329,293.38	329,293.38	236,975.19		

FOOTNOTES:

\*10 PAY 2026 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 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

\*12 PAY 2026 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 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	26,109.59	26,109.60	26,109.60		*13
(619)	EARLY CHILD FAMILY	17,638.77	17,638.77	20,951.88		*14
(624)	HOME VISITING	397.36	397.36	549.00		
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2025 EARLY CHILD FAMILY ADJ	892.66-	892.66-	32.09-		
(1407)	FY2023 HOME VISITING ADJUST	80.83-	80.83-	11.35		
(1411)	FY2023 SCHOOL-AGE CARE ADJUST	43,057.88	43,057.88	21,947.21		
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT	8.02	8.02			*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	10.86-	10.86-	34.77		*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	86,227.28	86,227.28	69,526.09		

FOOTNOTES:

- \*10 PAY 2026 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 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*12 PAY 2026 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 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(806)	DEBT SERVICE-AID ELIG	1,711,592.00	1,711,592.00	1,808,559.00		*15
(808)	DEBT SERVICE-AID INELIG	98,270.67	98,270.67			*15
(778)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS	8,954.64-	8,954.64-	66,674.84-		
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	227.55	227.55			*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST	223.08-	223.08-	888.75		*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	1,800,912.50	1,800,912.50	1,742,772.91		*1
DEBT SERVICE OTHER:						
(807)	DEBT SERVICE-AID ELIG					*15
(809)	DEBT SERVICE-AID INELIG	173,257.28	173,257.28	172,988.00		*15
(769)	LT FACILITIES DEBT SERVICE	156,737.12	156,737.12	9,272.90		*15
(1708)	FY2025 LTFM DEBT SERV ADJ			1.42		
(1715)	FY2024 LTFM DEBT SERV ADJ					
(1726)	FY2023 LTFM DEBT SERV ADJ					
(1703)	REDUCTION FOR DEBT EXCESS	2,232.71-	2,232.71-	15,650.33-		
(1704)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST					*12,16
(3035)	GDS OTH NET OFFSET ADJUST					
(3507)	GDS OTH MAX EFFORT ADJ					
(4051)	GDS OTH TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE OTHER	327,761.69	327,761.69	166,611.99		*1

FOOTNOTES:

- \*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- \*10 PAY 2026 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 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2026 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 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 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 2026 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 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2026 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 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT