

Board Meeting

Tuesday, September 17, 2024 5:30 PM

Conference Room, 23130 345th St SE, Erskine, MN 56535

1. **Call to order by Chairperson_____ at _____**

1. Pledge of Allegiance

2. Welcome

3. Roll Call

2. **Approval of Agenda as presented or amended**

3. **Open Forum**

This is an opportunity for members in the audience to share a thought or idea with the board. Please limit comments to under 3 minutes

As per Minnesota Statute, items of private data or personnel issues will not be allowed to be presented or deliberated. Visitors with employee issues will be encouraged to proceed via use of School Policies dealing with complaints.

4. **Acknowledgements - Students/Staff/Personnel**

5. **Infomational Reports**

1. Dean of Students/Activities Director Report

6. **Financial - Auditors for the Month of September - Rock and Huschle**

1. Approve payment of bills

2. Finance Officers Report

7. **Written Reports/Updates**

1. Superintendent Report

2. School Board Committee Reports

3. Principal/Community Education/Title Grant Coordinator's Report

8. **Consent Agenda Business**

1. Approve Minutes of the regular meeting held August 20, 2024

2. Accept Donations

3. Approve the PSEO contract with Northland Community and Technical College

9. **Action Items**

1. Approve the 24-25 Seniority List for Licensed Staff (A)

2. Approve the 24-25 Seniority List for Non-Licensed Staff (A)

3. Approve the 24 pay 25 proposed levy (A)

4. Approve hiring Russel Johnson as a paraprofessional (A)

5. Approve hiring Katie Chaput as a paraprofessional (A)

6. Approve the lane change request from Ross Roragen from MA to MA10 (A)

7. Approve the lane change request for Jason Svalen from BA to BA40 (A)

8. Approve the lane change request for Ian Hanson from BA10 to BA40 (A)

9. Approve contracting with Melissa Allen for part time special education services (A)

10. **Set Meeting Dates and Times**

11. **Adjourn**

Activity Director's Report

Fall Activities

- Varsity Football is 1-1 (game at Goodridge 9/13)
 - JV & JH football have both had games
- Varsity Volleyball is 0-8 and traveling to NCE/U-H on 9/17
- Participation

- VB

9th-12th: 38

JH - 18(7 8th and 11 7th)

- FB

9th-12th: 25

JH: 21 (13 8th and 8 7th)

- Cheer - 8 (3 9th-12th, 5 7th-8th)

Other

- I attended the mandatory fall area meeting with the MSHSL in TRF on 9/10
 - Main discussion was freshmen coming under the MSHSL jurisdiction
- Homecoming week was September 30 - October 4.
- Junior High Fall sports final competitions will be Monday 10/14
- MSHSL Foundation Form A grant application opens on 10/1
- BBB Cheerleading advisor position will be posted.

Approve payment of bills

_____ moved to approve the payment of bills with computer check numbers **50765-50849** in the amount of **\$246,044.71**; activity check numbers – **19979-19983** in the amount of **\$7,926.80**, wire payments in the amount of **\$193,168.98** and MSDLAF Transfers Redemptions in the amount of **\$615,000**. Seconded by _____. Motion carried/failed

Win-E-Mac Public School #2609

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2609	ASB	50765	AMELC		AMERICAN FAMILY LIFE ASSUR CO.		Check
				B 28 215 025	Cancer Care		\$52.99
PO#:		Voucher #:	49354	Invoice	Invoice No: S2025040	8/20/2024	Paid Amt: \$52.99
				B 28 215 000	Payroll Deduction		\$33.35
				B 28 215 025	Cancer Care		\$183.11
PO#:		Voucher #:	49030	Invoice	Invoice No: S2024244	8/20/2024	Paid Amt: \$216.46
							Check Amount: \$269.45
2609	ASB	50766	2182		Delta Dental of Minnesota		Check
				B 28 215 061	Dental Insurance		\$216.22
PO#:		Voucher #:	49355	Invoice	Invoice No: S2025040	8/20/2024	Paid Amt: \$216.22
				B 28 215 061	Dental Insurance		\$455.14
PO#:		Voucher #:	49032	Invoice	Invoice No: S2024244	8/20/2024	Paid Amt: \$455.14
							Check Amount: \$671.36
2609	ASB	50767	MNCHIL		MN CHILD SUPPORT PAY CENTER		Check
				B 28 215 000	Payroll Deduction		\$30.00
PO#:		Voucher #:	49358	Invoice	Invoice No: S2025040	8/20/2024	Paid Amt: \$30.00
							Check Amount: \$30.00
2609	ASB	50768	1995		OMNI Group		Check
				B 28 215 070	TSA Annuities		\$491.68
PO#:		Voucher #:	49031	Invoice	Invoice No: S2024244	8/20/2024	Paid Amt: \$491.68
				B 28 215 070	TSA Annuities		\$183.34
PO#:		Voucher #:	49035	Invoice	Invoice No: S2024244	8/20/2024	Paid Amt: \$183.34
				B 28 215 070	TSA Annuities		\$166.68
PO#:		Voucher #:	49361	Invoice	Invoice No: S2025040	8/20/2024	Paid Amt: \$166.68
				B 28 215 070	TSA Annuities		\$183.34
PO#:		Voucher #:	49034	Invoice	Invoice No: S2024244	8/20/2024	Paid Amt: \$183.34
				B 28 215 070	TSA Annuities		\$183.34
PO#:		Voucher #:	49033	Invoice	Invoice No: S2024244	8/20/2024	Paid Amt: \$183.34
				B 28 215 070	TSA Annuities		\$2,052.31
PO#:		Voucher #:	49040	Invoice	Invoice No: S2024244	8/20/2024	Paid Amt: \$2,052.31
				B 28 215 070	TSA Annuities		\$425.00
PO#:		Voucher #:	49042	Invoice	Invoice No: S2024244	8/20/2024	Paid Amt: \$425.00
				B 28 215 070	TSA Annuities		\$233.34
PO#:		Voucher #:	49037	Invoice	Invoice No: S2024244	8/20/2024	Paid Amt: \$233.34
							Check Amount: \$3,919.03
2609	ASB	50769	2811		VSP INSURANCE		Check
				B 28 215 000	Payroll Deduction		\$72.22
PO#:		Voucher #:	49043	Invoice	Invoice No: S2024244	8/20/2024	Paid Amt: \$72.22
				B 28 215 000	Payroll Deduction		\$39.16

[illegible]

Win-E-Mac Public School #2609

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2609	ASB	50778	2728		GOEDEN DEWEY		Check
				E 01	300 296 000 305 113	Consult & Serv Fees	\$146.00
PO#:		Voucher #:	49402	Invoice	Invoice No: 082824	8/28/2024	Paid Amt: \$146.00
							Check Amount: \$146.00
2609	ASB	50779	2943		GOEDEN MARION		Check
				E 01	300 296 000 305 113	Consult & Serv Fees	\$146.00
PO#:		Voucher #:	49403	Invoice	Invoice No: 082824	8/28/2024	Paid Amt: \$146.00
							Check Amount: \$146.00
2609	ASB	50780	ADABO		ADA-BORUP-WEST SCHOOL DIST		Check
				E 01	300 296 000 366 113	Travel	\$200.00
PO#:		Voucher #:	49404	Invoice	Invoice No: 082924	8/29/2024	Paid Amt: \$200.00
							Check Amount: \$200.00
2609	ASB	50781	2838		COURNEYA JERID		Check
				E 01	300 294 000 366 112	Travel	\$60.00
PO#:		Voucher #:	49405	Invoice	Invoice No: 082924	8/29/2024	Paid Amt: \$60.00
							Check Amount: \$60.00
2609	ASB	50782	AMELC		AMERICAN FAMILY LIFE ASSUR CO.		Check
				B 28	215 025	Cancer Care	\$92.03
				B 28	215 025	Adj to Stmt	\$131.34
PO#:		Voucher #:	49406	Invoice	Invoice No: S2025050	9/5/2024	Paid Amt: \$223.37
				B 28	215 000	Payroll Deduction	\$33.35
				B 28	215 025	Cancer Care	\$183.11
PO#:		Voucher #:	49046	Invoice	Invoice No: S2024245	9/5/2024	Paid Amt: \$216.46
							Check Amount: \$439.83
2609	ASB	50783	2182		Delta Dental of Minnesota		Check
				B 28	215 061	Dental Insurance	\$242.67
PO#:		Voucher #:	49407	Invoice	Invoice No: S2025050	9/5/2024	Paid Amt: \$242.67
				B 28	215 061	Dental Insurance	\$455.14
				B 28	215 061	Adj to Stmt	\$445.45
PO#:		Voucher #:	49048	Invoice	Invoice No: S2024245	9/5/2024	Paid Amt: \$900.59
							Check Amount: \$1,143.26
2609	ASB	50784	MADNT		MADISON NATIONAL LIFE		Check
				B 28	215 090	Long Term Disability & Life Insurance	\$484.81
PO#:		Voucher #:	49054	Invoice	Invoice No: S2024245	9/5/2024	Paid Amt: \$484.81
				B 28	215 090	Long Term Disability & Life Insurance	\$97.90
				B 28	215 090	Adj to Stmt	(\$46.20)
PO#:		Voucher #:	49409	Invoice	Invoice No: S2025050	9/5/2024	Paid Amt: \$51.70
				B 28	215 090	Long Term Disability & Life Insurance	\$207.10

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date		Pmt Type
2609	ASB	50784	MADNT	B 28 215 090	MADISON NATIONAL LIFE		Adj to Stmt (\$53.26)	Check
	PO#:	Voucher #:	49410	Invoice	Invoice No: S2025050	9/5/2024		Paid Amt: \$153.84 Check Amount: \$690.35
2609	ASB	50785	MNCHIL	B 28 215 000	MN CHILD SUPPORT PAY CENTER		Payroll Deduction \$30.00	Check
	PO#:	Voucher #:	49411	Invoice	Invoice No: S2025050	9/5/2024		Paid Amt: \$30.00 Check Amount: \$30.00
2609	ASB	50786	1995	B 28 215 070	OMNI Group		TSA Annuities \$183.26	Check
	PO#:	Voucher #:	49051	Invoice	Invoice No: S2024245	9/5/2024		Paid Amt: \$183.26
	PO#:	Voucher #:	49047	Invoice	Invoice No: S2024245	9/5/2024	\$491.52	Paid Amt: \$491.52
	PO#:	Voucher #:	49050	Invoice	Invoice No: S2024245	9/5/2024	\$183.26	Paid Amt: \$183.26
	PO#:	Voucher #:	49053	Invoice	Invoice No: S2024245	9/5/2024	\$233.26	Paid Amt: \$233.26
	PO#:	Voucher #:	49049	Invoice	Invoice No: S2024245	9/5/2024	\$183.26	Paid Amt: \$183.26
	PO#:	Voucher #:	49056	Invoice	Invoice No: S2024245	9/5/2024	\$2,051.51	Paid Amt: \$2,051.51
	PO#:	Voucher #:	49414	Invoice	Invoice No: S2025050	9/5/2024	\$166.68	Paid Amt: \$166.68
	PO#:	Voucher #:	49058	Invoice	Invoice No: S2024245	9/5/2024	\$424.92	Paid Amt: \$424.92 Check Amount: \$3,917.67
2609	ASB	50787	1600	E 01 005 865 379 520 000	Eckman, John		Building Improvement - LTFM Interior Surfaces: \$150.00	Check
	PO#:	Voucher #:	49463	Invoice	Invoice No: 082624	9/4/2024		Paid Amt: \$150.00 Check Amount: \$150.00
2609	ASB	50788	2829	E 01 300 292 000 305 000	HUDL		Consult & Serv Fees \$8,700.00	Check
	PO#: 5143	Voucher #:	49462	Invoice	Invoice No: H00097434	9/4/2024		Paid Amt: \$8,700.00 Check Amount: \$8,700.00
2609	ASB	50789	1249	E 01 005 930 000 270 000	SFM		Workers Compensation \$5,115.00	Check
	PO#:	Voucher #:	49461	Invoice	Invoice No: 3380921	9/4/2024		Paid Amt: \$5,115.00 Check Amount: \$5,115.00

Win-E-Mac Public School #2609

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2609	ASB	50790	FOSSC		FOSSTON SCHOOL DIST 601		Check
				E 01	300 296 000 366 113 Travel		\$125.00
PO#:	Voucher #:	49468	Invoice	Invoice No:	090924	9/6/2024	Paid Amt: \$125.00
							Check Amount: \$125.00
2609	ASB	50791	REGIE		REGION I ESV		Check
				E 01	005 640 316 366 000 Travel - Staff Dev		\$95.00
PO#:	Voucher #:	49488	Invoice	Invoice No:	103024	9/10/2024	Paid Amt: \$95.00
							Check Amount: \$95.00
2609	ASB	50792	ADABO		ADA-BORUP-WEST SCHOOL DIST		Check
				E 01	005 020 000 305 000 Superintendent Shared Contract		\$11,098.91
PO#:	Voucher #:	49490	Invoice	Invoice No:	202503	9/17/2024	Paid Amt: \$11,098.91
							Check Amount: \$11,098.91
2609	ASB	50793	1722		AGC Education INC		Check
				E 01	005 620 000 401 000 Quote 99108		\$390.00
				E 01	005 620 000 401 000 Shipping		\$88.05
PO#: 5139	Voucher #:	49457	Invoice	Invoice No:	120171	9/17/2024	Paid Amt: \$478.05
							Check Amount: \$478.05
2609	ASB	50794	2831		ALLUMA		Check
				E 01	100 203 000 305 000 Consulting service-tech & guidance		\$70.00
				E 01	300 211 000 305 000 Technology Support-Sec		\$70.00
PO#:	Voucher #:	49495	Invoice	Invoice No:	090424	9/17/2024	Paid Amt: \$140.00
							Check Amount: \$140.00
2609	ASB	50795	2624		ALTERNATIVE SANITATION		Check
				E 01	005 810 000 330 000 Utilities		\$259.64
PO#:	Voucher #:	49518	Invoice	Invoice No:	24475	9/17/2024	Paid Amt: \$259.64
							Check Amount: \$259.64
2609	ASB	50796	AMAZO		AMAZON CAPITAL SERVICES		Check
				E 01	100 203 000 430 004 Instructional Supply - Grade 4		\$37.54
PO#:	Voucher #:	49434	Invoice	Invoice No:	1F7H-MYMF-67KR	9/17/2024	Paid Amt: \$37.54
				E 01	300 292 000 460 500 SNUSTAD Equipment		\$15.12
PO#:	Voucher #:	49379	Invoice	Invoice No:	13GJ-JJMJ-CJT6	9/17/2024	Paid Amt: \$15.12
				E 01	005 605 302 555 000 Technology Equip.		\$49.98
PO#:	Voucher #:	49435	Invoice	Invoice No:	1NRY-NNVV-THWM	9/17/2024	Paid Amt: \$49.98
				E 01	005 105 000 401 001 Family Service Fund Expenses		\$28.69
PO#:	Voucher #:	49440	Invoice	Invoice No:	1XG9-DQQM-9NV3	9/17/2024	Paid Amt: \$28.69
				E 01	005 620 000 430 500 SNUSTAD Media Instructional Supply		\$38.97
PO#:	Voucher #:	49437	Invoice	Invoice No:	1J63-L61L-7YHF	9/17/2024	Paid Amt: \$38.97

Win-E-Mac Public School #2609

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2609	ASB	50796	AMAZO		AMAZON CAPITAL SERVICES		Check
				E 01	100 203 000 430 000 Instructional Supply		\$39.72
PO#:		Voucher #:	49501	Invoice	Invoice No: 1D6P-4LPY-KRDG	9/17/2024	Paid Amt: \$39.72
				E 01	300 220 000 430 500 English -SNUSTAD		\$28.99
PO#:		Voucher #:	49438	Invoice	Invoice No: 1JG3-JTMR-GHPL	9/17/2024	Paid Amt: \$28.99
				E 01	005 105 000 401 001 Family Service Fund Expenses		\$40.56
PO#:		Voucher #:	49439	Invoice	Invoice No: 1TWR-KYC1-Q3WW	9/17/2024	Paid Amt: \$40.56
				E 01	300 292 000 401 000 Non-Instruct Supply		\$48.41
				E 01	300 240 302 460 000 Textbooks & Workbook - Health/PE		\$118.99
PO#:		Voucher #:	49505	Invoice	Invoice No: 1PQW-YCVH-XJ71	9/17/2024	Paid Amt: \$167.40
				E 01	300 220 000 430 500 English -SNUSTAD		\$4,406.26
PO#:		Voucher #:	49380	Invoice	Invoice No: 1K3G-9YDK-VJ4C	9/17/2024	Paid Amt: \$4,406.26
				E 01	005 620 000 430 500 SNUSTAD Media Instructional Supply		\$97.15
PO#:		Voucher #:	49504	Invoice	Invoice No: 1DYQ-WW43-CVDC	9/17/2024	Paid Amt: \$97.15
				E 01	300 292 000 460 500 SNUSTAD Equipment		\$1,023.00
PO#:		Voucher #:	49381	Invoice	Invoice No: 1KTL-MNY3-6DCJ	9/17/2024	Paid Amt: \$1,023.00
				E 01	005 105 000 401 000 Office Supplies		\$133.36
PO#:		Voucher #:	49395	Invoice	Invoice No: 1FFX-1DG3-MM9T	9/17/2024	Paid Amt: \$133.36
				E 01	005 605 302 555 000 Technology Equip.		\$111.92
PO#:		Voucher #:	49436	Invoice	Invoice No: 1PGP-V1H9-1LQ7	9/17/2024	Paid Amt: \$111.92
				E 01	100 203 000 430 002 Instructional Supply - Grade 2		\$8.09
PO#:		Voucher #:	49396	Credit	Invoice No: 1C3H-N17X-JYF7	9/17/2024	Paid Amt: (\$8.09)
				E 01	100 203 000 430 002 Instructional Supply - Grade 2		\$33.32
PO#:		Voucher #:	49382	Invoice	Invoice No: 1RJC-HGM9-11VR	9/17/2024	Paid Amt: \$33.32
				E 01	300 050 000 394 000 CIHS (College in the High School)		\$53.77
PO#:		Voucher #:	49441	Invoice	Invoice No: 1R6F-QXLY-C9LG	9/17/2024	Paid Amt: \$53.77
				E 01	100 203 302 460 000 Elementary Capital		\$90.91
PO#:		Voucher #:	49433	Invoice	Invoice No: 1R6F-VVVJ-D743	9/17/2024	Paid Amt: \$90.91
				E 01	005 105 000 401 001 Family Service Fund Expenses		\$168.95
PO#:		Voucher #:	49394	Invoice	Invoice No: 1QKK-WGJM-QGL6	9/17/2024	Paid Amt: \$168.95
				E 01	005 105 000 401 001 Family Service Fund Expenses		\$44.42
PO#:		Voucher #:	49497	Invoice	Invoice No: 16FV-CKW4-1TJT	9/17/2024	Paid Amt: \$44.42
				E 01	005 105 000 401 001 Family Service Fund Expenses		\$85.54
PO#:		Voucher #:	49502	Invoice	Invoice No: 19PD-43JH-KW9C	9/17/2024	Paid Amt: \$85.54
				E 04	005 505 321 401 000 Non-Instruct Supply		\$313.00
PO#:		Voucher #:	49503	Invoice	Invoice No: 16FV-CKW4-MGPL	9/17/2024	Paid Amt: \$313.00
				E 01	005 620 000 401 000 Media Supplies/Mag. & Paper Subs.		\$53.83
				E 01	005 620 000 430 500 SNUSTAD Media Instructional Supply		\$106.83
PO#:		Voucher #:	49510	Invoice	Invoice No: 1NNG-FPW9-C47J	9/17/2024	Paid Amt: \$160.66

Win-E-Mac Public School #2609

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2609	ASB	50796	AMAZO		AMAZON CAPITAL SERVICES		Check
				E 01 005 105 000 401 001	Family Service Fund Expenses	\$93.14	
PO#:		Voucher #:	49377	Invoice	Invoice No: 1VG9-PR79-3PCD	9/17/2024	Paid Amt: \$93.14
				E 01 300 292 000 401 301	AD concession exp	\$1,082.97	
PO#:		Voucher #:	49428	Invoice	Invoice No: 1X4V-RKQJ-9H63	9/17/2024	Paid Amt: \$1,082.97
				E 01 005 105 000 401 001	Family Service Fund Expenses	\$387.96	
PO#:		Voucher #:	49393	Invoice	Invoice No: 1D61-LG4F-WHVL	9/17/2024	Paid Amt: \$387.96
				E 01 005 605 302 555 000	Technology Equip.	\$399.98	
				E 01 005 605 000 430 000	Instructional Supply	\$457.48	
PO#:		Voucher #:	49378	Invoice	Invoice No: 1MK1-N1GP-1JCQ	9/17/2024	Paid Amt: \$857.46
				E 01 300 292 000 401 301	AD concession exp	\$20.71	
PO#:		Voucher #:	49429	Invoice	Invoice No: 111D-6Q91-LNGV	9/17/2024	Paid Amt: \$20.71
				E 01 005 720 000 401 000	Health Aide Supplies	\$124.52	
PO#:		Voucher #:	49430	Invoice	Invoice No: 17JX-WMGN-1VQY	9/17/2024	Paid Amt: \$124.52
				E 04 005 505 321 401 400	Summer Rec supplies	\$329.85	
PO#:		Voucher #:	49464	Invoice	Invoice No: 1QTR-DRND-9XJR	9/17/2024	Paid Amt: \$329.85
				E 01 100 203 000 430 003	Instructional Supply - Grade 3	\$40.49	
PO#:		Voucher #:	49500	Invoice	Invoice No: 1DYT-NLXH-CQQ7	9/17/2024	Paid Amt: \$40.49
				E 01 300 331 000 460 500	SNUSTAD-FACS	\$70.19	
PO#:		Voucher #:	49431	Invoice	Invoice No: 1D9V-NYCJ-33HD	9/17/2024	Paid Amt: \$70.19
				E 01 300 331 000 460 500	SNUSTAD-FACS	\$1,368.26	
PO#:		Voucher #:	49432	Invoice	Invoice No: 1GMN-GH64-7YTG	9/17/2024	Paid Amt: \$1,368.26
				E 01 300 220 000 430 500	English -SNUSTAD	\$1,017.17	
PO#:		Voucher #:	49384	Invoice	Invoice No: 161Y-77QD-R9W6	9/17/2024	Paid Amt: \$1,017.17
				E 01 300 256 000 430 000	Instructional Supply - Math	\$39.91	
PO#:		Voucher #:	49498	Invoice	Invoice No: 19LG-WPGR-3JF6	9/17/2024	Paid Amt: \$39.91
				E 01 005 620 000 430 500	SNUSTAD Media Instructional Supply	\$48.33	
PO#:		Voucher #:	49499	Invoice	Invoice No: 1XFW-P3RG-CYXW	9/17/2024	Paid Amt: \$48.33
					Check Amount:	\$12,642.10	
2609	ASB	50797	ARESP		AREA SPECIAL ED CO-OP #997		Check
				E 01 100 407 000 394 000	ASEC Membership Fees	\$13,551.86	
PO#:		Voucher #:	49489	Invoice	Invoice No: 08012024	9/17/2024	Paid Amt: \$13,551.86
					Check Amount:	\$13,551.86	
2609	ASB	50798	CARQU		Auto Value Fosston		Check
				E 01 005 760 720 401 000	Non-Instruct Supply-Transportation	\$100.42	
PO#:		Voucher #:	49447	Invoice	Invoice No: 130167524-130168556	9/17/2024	Paid Amt: \$100.42
					Check Amount:	\$100.42	

Win-E-Mac Public School #2609

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2609	ASB	50799	2816		BADLANDS DISTRIBUTION		Check
				E 01	300 292 000 401 301 AD concession exp		\$340.58
PO#:	Voucher #:	49383	Invoice	Invoice No:	1092423908	9/17/2024	Paid Amt: \$340.58
							Check Amount: \$340.58
2609	ASB	50800	BRAMA		BRADY, MARTZ & ASSOCIATES, PC		Check
				E 01	005 105 000 305 000 Advertising/audit/		\$12,000.00
PO#:	Voucher #:	49390	Invoice	Invoice No:	12214	9/17/2024	Paid Amt: \$12,000.00
							Check Amount: \$12,000.00
2609	ASB	50801	BURHH		BURGGRAF'S ACE HARDWARE		Check
				E 01	005 810 000 350 000 Building & Grounds Repair		\$519.54
				E 01	005 810 000 401 001 Grounds Supply		\$49.97
				E 01	005 760 720 401 000 Non-Instruct Supply-Transportation		\$215.99
PO#:	Voucher #:	49448	Invoice	Invoice No:	459771-460747	9/17/2024	Paid Amt: \$785.50
							Check Amount: \$785.50
2609	ASB	50802	1484		COCA-COLA BOTTLING CO HIGH COUNTRY		Check
				E 01	300 292 000 401 301 AD concession exp		\$938.00
PO#:	Voucher #:	49385	Invoice	Invoice No:	4865949	9/17/2024	Paid Amt: \$938.00
							Check Amount: \$938.00
2609	ASB	50803	2107		ECOLAB PEST ELIM DIV		Check
				E 01	005 865 352 305 000 Consult & Serv Fees - LTFM Mgmt		\$153.04
PO#:	Voucher #:	49496	Invoice	Invoice No:	5774814	9/17/2024	Paid Amt: \$153.04
							Check Amount: \$153.04
2609	ASB	50804	ERSWC		ERSKINE WORKS		Check
				E 01	005 810 000 330 000 Utilities		\$707.00
PO#:	Voucher #:	49458	Invoice	Invoice No:	August 2024	9/17/2024	Paid Amt: \$707.00
							Check Amount: \$707.00
2609	ASB	50805	1986		Fosston Chiropractic Clinic		Check
				E 01	005 760 720 305 000 Consult & Serv Fees		\$85.00
PO#:	Voucher #:	49481	Invoice	Invoice No:	090524	9/17/2024	Paid Amt: \$85.00
							Check Amount: \$85.00
2609	ASB	50806	GRAINC		GRAINGER		Check
				E 01	005 810 000 401 000 Building Supplies		\$32.99
PO#:	Voucher #:	49422	Invoice	Invoice No:	9225297044	9/17/2024	Paid Amt: \$32.99
				E 01	005 810 000 350 000 Building & Grounds Repair		\$111.90
PO#:	Voucher #:	49376	Invoice	Invoice No:	9210711215	9/17/2024	Paid Amt: \$111.90
				E 01	005 810 000 350 000 Building & Grounds Repair		\$43.52
PO#:	Voucher #:	49424	Invoice	Invoice No:	9222314818	9/17/2024	Paid Amt: \$43.52

Win-E-Mac Public School #2609

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2609	ASB	50811	2269		INNOVATIVE OFFICE SOLUTIONS, LLC		Check
				E 01	005 105 000 401 000 Office Supplies		\$78.72
PO#:	Voucher #:	49526	Invoice	Invoice No:	IN4601940	9/17/2024	Paid Amt: \$78.72
				E 01	005 105 000 401 000 Office Supplies		\$78.14
PO#:	Voucher #:	49527	Invoice	Invoice No:	IN4615017	9/17/2024	Paid Amt: \$78.14
Check Amount:							\$156.86
2609	ASB	50812	2136		Johnson Controls Fire Protection		Check
				E 01	005 810 000 350 000 Building & Grounds Repair		\$4,013.62
PO#:	Voucher #:	49466	Invoice	Invoice No:	1-133872745569	9/17/2024	Paid Amt: \$4,013.62
				E 01	005 810 000 305 000 Consult & Serv Fees		\$29,454.00
PO#:	Voucher #:	49467	Invoice	Invoice No:	1-133967288219	9/17/2024	Paid Amt: \$29,454.00
Check Amount:							\$33,467.62
2609	ASB	50813	1768		KASTER PAUL		Check
				E 01	300 296 000 366 114 Travel		\$625.00
PO#:	Voucher #:	49519	Invoice	Invoice No:	091024	9/17/2024	Paid Amt: \$625.00
Check Amount:							\$625.00
2609	ASB	50814	3188		KREG ENTERPRISES INC		Check
				E 01	300 399 628 555 000 Carl Perkins Equipment		\$395.99
PO#: 5141	Voucher #:	49523	Invoice	Invoice No:	1550101	9/17/2024	Paid Amt: \$395.99
Check Amount:							\$395.99
2609	ASB	50815	1024		LAKES COUNTRY SERVICE COOP		Check
				E 01	005 605 302 555 000 Technology Equip.		\$1,200.00
PO#:	Voucher #:	49446	Invoice	Invoice No:	99967	9/17/2024	Paid Amt: \$1,200.00
Check Amount:							\$1,200.00
2609	ASB	50816	LAKES		LAKESHORE LEARNING MATERIALS LLC		Check
				E 01	100 203 000 430 500 Instructional Supply - SNUSTAD		\$724.43
PO#: 5135	Voucher #:	49373	Invoice	Invoice No:	748815080824	9/17/2024	Paid Amt: \$724.43
Check Amount:							\$724.43
2609	ASB	50817	LAKBC		LAKESIDE BUILDING CENTER		Check
				E 01	005 810 000 350 000 Building & Grounds Repair		\$467.74
				E 01	005 810 000 401 001 Grounds Supply		\$135.87
				E 01	005 760 720 401 000 Non-Instruct Supply-Transportation		\$94.57
PO#:	Voucher #:	49520	Invoice	Invoice No:	13842-14460	9/17/2024	Paid Amt: \$698.18
Check Amount:							\$698.18
2609	ASB	50818	1376		LIBERTY BUSINESS SYS		Check
				E 01	005 605 302 370 000 Rentals & Leases - Copier		\$976.95
PO#:	Voucher #:	49372	Invoice	Invoice No:	25655	9/17/2024	Paid Amt: \$976.95

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2609	ASB	50818	1376		LIBERTY BUSINESS SYS		Check
				E 01	005 850 302 305 000 Consult & Serv Fees	\$92.43	
	PO#:	Voucher #:	49386	Invoice	Invoice No: 542113	9/17/2024	Paid Amt: \$92.43 Check Amount: \$1,069.38
2609	ASB	50819	3187		LIBERTY BUSINESS SYSTEMS, INC.		Check
				E 01	005 605 302 370 000 Rentals & Leases - Copier	\$334.41	
	PO#:	Voucher #:	49421	Invoice	Invoice No: 37295532	9/17/2024	Paid Amt: \$334.41 Check Amount: \$334.41
2609	ASB	50820	2851		LINDE GAS & EQUIPMENT INC		Check
				E 01	300 361 000 430 000 Regular Ind Supplies	\$71.34	
	PO#:	Voucher #:	49388	Invoice	Invoice No: 44757801	9/17/2024	Paid Amt: \$71.34 Check Amount: \$71.34
2609	ASB	50821	2600		MCGLYNN FENCE		Check
				E 01	005 850 302 520 000 Building Improvement	\$10,800.00	
	PO#:	Voucher #:	49459	Invoice	Invoice No: 082424	9/17/2024	Paid Amt: \$10,800.00 Check Amount: \$10,800.00
2609	ASB	50822	1150		MIKE'S LOCK & KEY SERVICE		Check
				E 01	005 810 000 350 000 Building & Grounds Repair	\$1,210.00	
	PO#:	Voucher #:	49392	Invoice	Invoice No: 17845	9/17/2024	Paid Amt: \$1,210.00 Check Amount: \$1,210.00
2609	ASB	50823	3190		MN Association of Honor Societies		Check
				E 01	300 298 000 820 000 Dues & Membership	\$85.00	
	PO#:	Voucher #:	49465	Invoice	Invoice No: 5811	9/17/2024	Paid Amt: \$85.00 Check Amount: \$85.00
2609	ASB	50824	MNSHG		MN STATE HIGH SCHOOL LEAGUE		Check
				E 01	300 292 000 820 000 Dues & Membership	\$800.00	
	PO#:	Voucher #:	49449	Invoice	Invoice No: 042880	9/17/2024	Paid Amt: \$800.00 Check Amount: \$800.00
2609	ASB	50825	msba		MSBA		Check
				E 01	005 010 000 366 000 Travel/Conference - Board	\$295.00	
	PO#:	Voucher #:	49370	Invoice	Invoice No: INV-10297-J4K9Q6	9/17/2024	Paid Amt: \$295.00 Check Amount: \$295.00
2609	ASB	50826	2669		MYSTERY SCIENCE		Check
				E 01	100 203 000 430 000 Instructional Supply	\$945.00	
	PO#: 5146	Voucher #:	49493	Invoice	Invoice No: 274889	9/17/2024	Paid Amt: \$945.00 Check Amount: \$945.00

Win-E-Mac Public School #2609

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2609	ASB	50827	NORCB		NORTH CENTRAL BUS SALES		Check
				E 01	005 760 720 401 000 Non-Instruct Supply-Transportation		\$219.74
PO#:	Voucher #:	49374	Invoice	Invoice No:	314742X1	9/17/2024	Paid Amt: \$219.74
				E 01	005 760 720 401 000 Non-Instruct Supply-Transportation		\$163.39
PO#:	Voucher #:	49375	Invoice	Invoice No:	314742	9/17/2024	Paid Amt: \$163.39
Check Amount:							\$383.13
2609	ASB	50828	NCTC		NORTHLAND COMMUNITY COLLEGE		Check
				E 01	005 640 308 366 000 Staff Development - District Wide		\$660.00
PO#:	Voucher #:	49420	Invoice	Invoice No:	CI0000001224	9/17/2024	Paid Amt: \$660.00
Check Amount:							\$660.00
2609	ASB	50829	NOREC		NORTHWEST SERVICE COOPERATIVE		Check
				E 01	005 640 316 366 000 Travel - Staff Dev		\$75.00
PO#:	Voucher #:	49389	Invoice	Invoice No:	10004	9/17/2024	Paid Amt: \$75.00
				E 01	005 640 308 366 000 Staff Development - District Wide		\$150.00
PO#:	Voucher #:	49419	Invoice	Invoice No:	10095	9/17/2024	Paid Amt: \$150.00
Check Amount:							\$225.00
2609	ASB	50830	1498		PERFORMANCE FOODSERVICE		Check
				E 02	005 770 701 490 000 Food		\$21.00
PO#:	Voucher #:	49442	Invoice	Invoice No:	252473	9/17/2024	Paid Amt: \$21.00
				E 02	005 770 701 490 000 Food		\$1,277.66
PO#:	Voucher #:	49483	Invoice	Invoice No:	264853	9/17/2024	Paid Amt: \$1,277.66
				E 02	005 770 701 490 000 Food		\$1,010.02
PO#:	Voucher #:	49453	Invoice	Invoice No:	256945	9/17/2024	Paid Amt: \$1,010.02
				E 02	005 770 705 490 000 Food - Breakfast		\$192.95
				E 02	005 770 701 490 000 Food		\$1,031.58
PO#:	Voucher #:	49491	Invoice	Invoice No:	268049	9/17/2024	Paid Amt: \$1,224.53
				E 02	005 770 705 490 000 Food - Breakfast		\$141.18
				E 02	005 770 701 490 000 Food		\$818.95
PO#:	Voucher #:	49427	Invoice	Invoice No:	260326	9/17/2024	Paid Amt: \$960.13
				E 02	005 770 701 490 000 Food		\$31.50
PO#:	Voucher #:	49482	Invoice	Invoice No:	263019	9/17/2024	Paid Amt: \$31.50
				E 02	005 770 705 490 000 Food - Breakfast		\$494.41
PO#:	Voucher #:	49443	Invoice	Invoice No:	252217	9/17/2024	Paid Amt: \$494.41
				E 02	005 770 701 490 000 Food		\$767.95
PO#:	Voucher #:	49444	Invoice	Invoice No:	252215	9/17/2024	Paid Amt: \$767.95
				E 02	005 770 701 490 000 Food		\$161.76
PO#:	Voucher #:	49454	Invoice	Invoice No:	256984	9/17/2024	Paid Amt: \$161.76

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2609	ASB	50837	SUCES		SUCCESS BY DESIGN		Check
				E 01	100 203 000 430 005 1090D-36. Building character planners	\$145.95	
				E 01	100 203 000 430 005 Freight	\$26.42	
	PO#: 5138	Voucher #:	49418	Invoice	Invoice No: 199413	9/17/2024	Paid Amt: \$172.37 Check Amount: \$172.37
2609	ASB	50838	2039		Sumdog INC		Check
				E 01	100 216 401 430 000 Instructional Supply Title 1	\$1,020.00	
	PO#: 5145	Voucher #:	49494	Invoice	Invoice No: INV-14430	9/17/2024	Paid Amt: \$1,020.00 Check Amount: \$1,020.00
2609	ASB	50839	3175		TEACHING STRATEGIES LLC		Check
				E 01	100 201 302 460 000 Quote Q-306532	\$4,727.50	
	PO#: 5122	Voucher #:	49525	Invoice	Invoice No: INV194967	9/17/2024	Paid Amt: \$4,727.50 Check Amount: \$4,727.50
2609	ASB	50840	TRARO		TRAINING ROOM		Check
				E 01	005 810 000 401 001 Grounds Supply	\$814.64	
				E 01	300 292 000 401 000 Non-Instruct Supply	\$367.32	
	PO#:	Voucher #:	49450	Invoice	Invoice No: 101903	9/17/2024	Paid Amt: \$1,181.96 Check Amount: \$1,181.96
2609	ASB	50841	GRAFG		US FOODS		Check
				E 02	005 770 709 490 000 Food - Summer Program	\$1,451.61	
				E 02	005 770 707 490 000 Food - Ala carte	\$1,089.46	
				E 02	005 770 701 490 000 Food	\$1,717.89	
				E 01	300 292 000 401 301 AD concession exp	\$51.32	
	PO#:	Voucher #:	49521	Invoice	Invoice No: 08/01/24-08/29/24	9/17/2024	Paid Amt: \$4,310.28 Check Amount: \$4,310.28
2609	ASB	50842	1055		W.L.HALL CO.		Check
				E 01	005 865 363 305 000 Consult & Serv Fees - LTFM Fire Safety	\$2,560.00	
	PO#:	Voucher #:	49522	Invoice	Invoice No: 15014	9/17/2024	Paid Amt: \$2,560.00 Check Amount: \$2,560.00
2609	ASB	50843	WILDR		WILDRICE COOPERATIVE		Check
				E 01	005 810 000 330 000 Utilities	\$8,331.95	
				E 01	005 810 000 330 000 Utilities	\$52.50	
				E 01	005 760 720 330 000 Utilities	\$152.05	
	PO#:	Voucher #:	49511	Invoice	Invoice No: 09112024	9/17/2024	Paid Amt: \$8,536.50 Check Amount: \$8,536.50

Win-E-Mac Public School #2609

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2609	ASB	50844	WTRAVI		WIN-E-MAC TRAVEL CENTER		Check
				E 01 005 760 720 440 000	Fuel	\$1,236.89	
PO#:		Voucher #:	49480	Invoice	Invoice No: 08312024	9/17/2024	Paid Amt: \$1,236.89
							Check Amount: \$1,236.89
2609	ASB	50845	2704		ZOOM VIDEO COMMUNICATIONS INC		Check
				E 01 005 605 302 555 000	Technology Equip.	\$159.90	
PO#:		Voucher #:	49455	Invoice	Invoice No: INV271126157	9/17/2024	Paid Amt: \$159.90
							Check Amount: \$159.90
2609	ASB	50847	GARVT		GARDEN VALLEY TELEPHONE CO		Check
				E 01 005 850 302 305 000	Consult & Serv Fees	\$1,981.99	
PO#:		Voucher #:	49530	Invoice	Invoice No: 23014-23227	9/17/2024	Paid Amt: \$1,981.99
				E 01 005 605 302 555 000	Lenovo Thinkpad	\$1,099.00	
				E 01 005 605 302 555 000	5 Acer Travelmates	\$2,204.95	
PO#:		Voucher #:	49533	Invoice	Invoice No: 23144	9/17/2024	Paid Amt: \$3,303.95
				E 01 005 605 302 555 000	Technology Equip.	\$26,562.00	
PO#:		Voucher #:	49531	Invoice	Invoice No: 23014	9/17/2024	Paid Amt: \$26,562.00
				E 01 005 810 000 320 000	Communication Servic	\$2,118.39	
PO#:		Voucher #:	49528	Invoice	Invoice No: 101360143	9/17/2024	Paid Amt: \$2,118.39
				E 01 005 605 302 555 000	Technology Equip.	\$169.95	
				E 01 005 850 302 305 000	Consult & Serv Fees	\$300.00	
PO#:		Voucher #:	49532	Invoice	Invoice No: 23138	9/17/2024	Paid Amt: \$469.95
							Check Amount: \$34,436.28
2609	ASB	50848	2056		Premier Signs		Check
				R 01 005 000 000 096 000	Gifts & Bequests	\$224.00	
PO#:		Voucher #:	49529	Invoice	Invoice No: 9723	9/17/2024	Paid Amt: \$224.00
							Check Amount: \$224.00
2609	ASB	50849	2930		CORE-MARK MIDCONTINENT INC		Check
				E 01 300 292 000 401 301	AD concession exp	\$1,318.44	
				E 01 300 298 000 401 300	Student Council Fundraising Expense	\$74.43	
PO#:		Voucher #:	49536	Invoice	Invoice No: 1764014	9/17/2024	Paid Amt: \$1,392.87
							Check Amount: \$1,392.87
							Report Total: \$246,044.71

[illegible]

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2609	ASB	2912	NW Service Cooperative MEDICA				Wire
			B 28	215 060	Health Insurance	\$46,953.60	
			B 28	215 060	Adj to Stmt	\$8,800.97	
			E 01	005 110 000 305 000	EAP	\$72.00	
PO#:	Voucher #:	49038	Invoice	Invoice No:	S2024244	8/20/2024	Paid Amt: \$55,826.57
			B 28	215 060	Health Insurance	\$8,532.43	
PO#:	Voucher #:	49357	Invoice	Invoice No:	S2025040	8/20/2024	Paid Amt: \$8,532.43
							Check Amount: \$64,359.00
2609	ASB	1617	Minnesota UI				Wire
			E 01	005 790 000 281 000	Unemployment	\$10,383.16	
PO#:	Voucher #:	49473	Invoice	Invoice No:	083024	8/30/2024	Paid Amt: \$10,383.16
							Check Amount: \$10,383.16
2609	ASB	1087	AMERICAN STATE BANK				Wire
			E 07	005 910 000 720 000	Bond, Interest	\$11,587.02	
PO#:	Voucher #:	49474	Invoice	Invoice No:	2023A 083024	8/30/2024	Paid Amt: \$11,587.02
							Check Amount: \$11,587.02
2609	ASB	FED/W	FEDERAL WITHHOLDING				Wire
			B 28	215 040	Social Security	\$337.64	
PO#:	Voucher #:	49506	Invoice	Invoice No:	S202505R0	9/13/2024	Paid Amt: \$337.64
							Check Amount: \$337.64
2609	ASB	MNDER	MINNESOTA DEPT. OF REVENUE				Wire
			B 28	215 020	State Tax	\$1.76	
PO#:	Voucher #:	49508	Invoice	Invoice No:	S202505R0	9/13/2024	Paid Amt: \$1.76
							Check Amount: \$1.76
2609	ASB	PERA	PERA				Wire
			B 28	215 050	PERA -Public Employees Retire Assn	\$236.77	
PO#:	Voucher #:	49507	Invoice	Invoice No:	S202505R0	9/13/2024	Paid Amt: \$236.77
							Check Amount: \$236.77
2609	ASB	TRA	TEACHERS RETIREMENT ASS.				Wire
			B 28	215 030	Teachers Retirement	\$12.37	
PO#:	Voucher #:	49509	Invoice	Invoice No:	S202505R0	9/13/2024	Paid Amt: \$12.37
							Check Amount: \$12.37
Report Total:							\$193,168.98

[illegible]

Finance Officers Report
September 2024

Food Service

- Free and Reduced: We will continue to receive lunch applications until Oct 15, when they will automatically be switched to fully paid unless they submit another application due to the end of the 30-day carryover period. Applications were mailed to families, we made applications available at the parent sports night, applications were also available during open house night and are also available electronically on our school website.
- Free & Reduced: Our initial numbers as of 9/3/24 of forms completed and directly certified were:
 - Elementary 50.95%, Secondary 51.83%; Overall, 51.35%
 - Prior year 50.00% on 9/5 and ended the year at 51.38%
- We are currently running the NSLP/SBP (National School Lunch/Breakfast Programs). Breakfast and Lunch are free to students.
- We are operating the Kindergarten Milk program and the Afterschool Snack program as additional options for our students.

Enrollment

- Our Day 1 K-12 enrollment was 441. Prior year ending was 425. We have a current budget number of 413 K-12. We will take a closer look in a couple months and project what our final ADM will be. This does not include any VPK or EC students.

Voluntary Pre-K

- Here is a recap of our VPK funding and how it works. Our district was originally approved in fiscal year 2017. Our school now has retained seats and is guaranteed continued funding in future years.
 - Must be 4 as of 9/1/24, any student not 4 will not generate funding (including 5 year olds)
 - We will generate around .6 ADM per student
 - The maximum ADM's we will generate funding for is 15 (25 allocated)
 - We cannot charge for any students generating VPK funding

**WIN-E-MAC SCHOOL DISTRICT #2609
CASH RECONCILIATION BY FUND
FOR THE MONTHS ENDED FY 2024-25**

Investments:												Unaudited
<u>Book</u>	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June

General Fund:

[illegible]

Liquid Asset Fund Trust	\$ 9,680.31	\$ 9,723.14
Liquid Asset Fund General	2,235,489	2,467,692
Ultima Bank	272,695	273,367
MN Trust Money Market	499	501
Certificate of Deposit - First National	729,207	729,207
Certificate of Deposit -Trust Principal	506,772	506,772
Certificate of Deposit - Trophy Fund	2,094	2,094
Total Bank Balance	\$ 3,756,435	\$ 3,989,355
Difference	-	-

[illegible][illegible][illegible]

**WIN-E-MAC SCHOOL DISTRICT #2609
INTEREST EARNINGS
FOR THE MONTHS ENDED FY 2024-25**

[illegible]

[illegible]

WIN-E-MAC SCHOOL DISTRICT

AARON COOK, SUPERINTENDENT

www.wemschools.org

Phone: (218)563-2900

23130 345th Street SE
Erskine, MN 56535
Casey Reiersen, Principal

DISTRICT FAX: (218)563-2107
H.S./ELEM. FAX: (218)563-2902

September 12, 2024

Superintendent Report

September 2024 School Board Meeting

1. Proposed 24 pay 25 levy
 - a. Overall Increase of 4.42%
 - i. General Fund – Increase of \$255,680.60 (37.76%)
 1. Additional APU compared to previous year (496.60 vs 464.40)
 2. Levy per APU increased with inflationary factor
 3. No lease levy negative adjustment of \$92,000
 - ii. Community Service – Increase of \$6771.94 (16.25%)
 - iii. Debt Service – Decrease of \$189,995.26 (-21.14%)
 1. Debt Excess reductions of \$116,513.79
2. Special Ed Contract
 - a. Hourly services to complete evaluations
3. After School Program
 - a. Extended time targeted service program through Freshwater Education District
 - b. Must have a lead teacher
 - c. No cost to families
4. Geothermal update
 - a. Peterson Sheet Metal located which line has the leak
 - b. Glycol to refill system will be here Monday

ISD #2609



WIN-E-MAC SCHOOL DISTRICT

AARON COOK, SUPERINTENDENT

www.wemschools.org

Phone: (218)563-2900

23130 345th Street SE
Erskine, MN 56535
Casey Reiersen, Principal

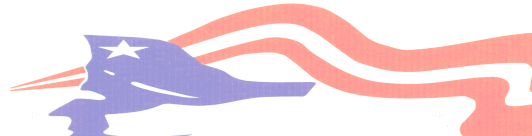
DISTRICT FAX: (218)563-2107
H.S./ELEM. FAX: (218)563-2902

Principals Report 9/17/2024

- I filed 3 out of field permissions for our staff to cover the new schedule.
- Mr. Langemo and I have been using a positive/negative referral system to highlight our students making a positive impact on others and to document negative behaviors and collect data.
- Our teachers union leaders and I sat down to finalize our teacher evaluation process. **See documents.**
- Cell phone policy revisions. Our high school staff and I worked to adapt our current policy to reflect their classroom needs. We eliminated cell phone use for entertainment at the beginning and end of the class period, but gave teachers discretion if devices can be used properly. **See document.**
- Our newly formed student support team is meeting weekly on Friday mornings to discuss students and concerns we may have. We also create action plans on how we can be proactive for our students.
- I am still working to find a long term solution for our vacant social studies long term position.
- I have created a curriculum review cycle for our staff to work together and make data informed decisions. **See document.**
- The Read Act live session went well. It did feel overwhelming for some staff members, but thankfully we have a wonderful staff that was quick to support one another.
- Community Ed - Scheduled Gun Safety, Mr. Langemo helped order pickleball lines, and I will be reaching out to community ed committee members by the end of the week.

- Principal Casey Reiersen

ISD #2609



Cell Phones:

- Phones may be used at passing time between classes and lunch time.
- Phones will be put away when the teacher begins class.
- Cell phone use of any kind is not permitted in the bathrooms or locker rooms.
- Using a cell phone to take pictures or videos of other students or staff members without permission is prohibited.
- Using social media, apps, or any other function of a cell phone/device to spread rumors, bully, make fun of, exclude, or create a disruption in school or outside of school is not permitted.
- Cell Phone Guidelines for off-campus school activities (i.e. extracurricular activities, outdoor and service trips, school field trips) will be individualized depending on the specific trip and activities.
- If this rule is broken, the student will be asked to place the phone on the teacher desk or in the phone caddy.
-

Earbuds/Headphones: They should be put away at the beginning of class along with your cell phone. Teachers will decide if earbuds or headphones are needed or allowed during work time.

Risk of Damage: Students assume the risk of damage, theft, or loss when choosing to bring a phone to school.

First Offense	Staff member turns the phone into the front office for the remainder of the school day. Student meeting with the Dean of students or Principal.
Second Offense	Staff member turns the phone into the front office for the remainder of the school day. PARENT picks up. Student/Parent meeting with the Dean of students or Principal.
Third Offense	Cell phone plan created. Phone may be held by administration during days or not allowed on site. Parents/Guardians devise a plan together with school administration.
Fourth Offense	Phone is no longer allowed on site.

Win-E-Mac Schools Teacher Evaluation

Teacher Information

- Teacher Name: _____
- Grade/Subject: _____
- Date of Meeting: _____
- Meeting Time: _____

Pre-Observation Notes

- Lesson Objectives:

- Focus Instructional Areas:

- Goals for Lesson:

- Assessment Strategies:

- Additional Notes from Pre-Observation Meeting:

Teacher: _____ Date: _____
Principal: _____ Date: _____

Win-E-Mac Schools Teacher Evaluation

Formal Observation

Teacher Information

- Teacher Name: _____
- Grade/Subject: _____
- Date of Observation: _____
- Observation Time: _____

Classroom Environment

- **Classroom Culture/Climate:**
 - Are students respectful and engaged?
 - Are routines and procedures effective?
 - Notes:

- **Classroom Management:**
 - Is behavior managed effectively?
 - Are transitions smooth and efficient?
 - Notes:

Instruction

- **Lesson Clarity and Organization:**
 - Is the lesson well-organized and clear?
 - Is pacing appropriate for the students?
 - Notes:

- **Student Engagement:**

Win-E-Mac Schools Teacher Evaluation

- Are students actively participating?
 - Are there opportunities for higher-order thinking?
 - Notes:
-

- **Differentiation:**

- How is instruction differentiated to meet diverse needs?
 - Are supports provided where necessary?
 - Notes:
-

Instructional Strategies

- **Use of Effective Teaching Strategies:**

- Are effective strategies like cooperative learning, summarizing, etc. used?
 - Are students engaged through questioning, feedback, or group work?
 - Notes:
-

- **Formative Assessment:**

- Are students' understanding and progress assessed during the lesson?
 - Is feedback timely and constructive?
 - Notes:
-

Planning and Preparation

- **Alignment with Standards and Objectives:**

- Is the lesson aligned with state/grade-level standards?
 - Are learning goals clearly defined and articulated to students?
 - Notes:
-

- **Resource Usage:**

Win-E-Mac Schools Teacher Evaluation

- Are resources (technology, manipulatives, etc.) used effectively?
 - Notes:
-

Professional Responsibilities

- **Professionalism and Reflection:**

- Is the teacher demonstrating professionalism in interactions?
 - Is there evidence of self-reflection and responsiveness to feedback?
 - Notes:
-

Teacher: _____ Date: _____
Principal: _____ Date: _____

Win-E-Mac Schools Teacher Evaluation

Post-Observation Meeting

Teacher Reflection

- **Teacher's Reflection on the Lesson:**
 - What went well, and what would they change?
 - Notes:
-

Feedback

- **Strengths (Specific Domains and Elements):**
-

- **Effective Instructional Strategies Observed:**
-

- **Areas for Improvement in Instructional Strategies:**
-

Goals for Future Development

- **Goal 1:**
- **Goal 2:**
- **Action Plan for Growth:**

Win-E-Mac Schools Teacher Evaluation

Professional Development Recommendations

- Suggested Professional Development Opportunities:

- Next Steps/Follow-Up:

Teacher: _____ Date: _____

Principal: _____ Date: _____

Win-E-Mac Schools Teacher Evaluation

Formal Observation Rubric

Criteria	Unsatisfactory (1)	Basic (2)	Proficient (3)	Distinguished (4)
Classroom Environment	Classroom management is ineffective; students are disengaged.	Basic classroom management with some off-task behavior.	Classroom environment is positive with minimal disruptions.	Classroom is student-centered, respectful, and supports learning for all students.
Instruction	Instruction is unclear and does not engage students.	Instruction is partially clear but lacks engagement.	Instruction is clear, engaging, and appropriately paced.	Instruction is highly engaging, promotes critical thinking, and is differentiated for diverse learners.
Planning & Preparation	Lesson plan is poorly developed with minimal preparation.	Lesson plan is basic and lacks complexity.	Lesson plan is well-developed, aligned with standards and student needs.	Lesson plan is detailed, differentiated, and integrates multiple resources and instructional strategies.
Instructional Strategies	Instructional strategies are ineffective or absent.	Some use of instructional strategies with limited impact.	Effective use of strategies to promote learning and engagement.	Skillful use of diverse instructional strategies that foster deep learning and engagement.
Student Engagement	Students are disengaged and off-task.	Some students are engaged, but not consistently.	Most students are engaged and participating actively.	All students are highly engaged, taking ownership of their learning.

WEM Walkthrough Observation Document

- Teacher Name: _____
- Observing Teacher: _____
- Grade/Subject: _____
- Date of Observation: _____
- Observation Time: _____

Observation Checklist

Observation Areas	Observed	Partially	Not Observed	Notes
Classroom Environment				
Respectful, Positive Climate	☐	☐	☐	
Effective Classroom Management	☐	☐	☐	
Effective Transitions and Routines	☐	☐	☐	
Instruction				
Lesson Clarity	☐	☐	☐	
Student Engagement	☐	☐	☐	
Differentiation Evident	☐	☐	☐	
Instructional Strategies				
Effective Teaching Strategies	☐	☐	☐	
Monitoring and Feedback	☐	☐	☐	
Formative Assessment	☐	☐	☐	

WEM Walkthrough Observation Document

Quick Notes

Strengths Observed:

- _____

Areas for Growth:

- _____

Next Steps/Action Plan:

- _____

***Upon completion, signature and documentation must be submitted to our building principal.**

Principal Casey Reiersen

WEM Walkthrough Observation Document

- Teacher Name: _____
- Grade/Subject: _____
- Date of Observation: _____
- Observation Time: _____

Observation Checklist

Observation Areas	Observed	Partially	Not Observed	Notes
Classroom Environment				
Respectful, Positive Climate	☐	☐	☐	
Effective Classroom Management	☐	☐	☐	
Effective Transitions and Routines	☐	☐	☐	
Instruction				
Lesson Clarity	☐	☐	☐	
Student Engagement	☐	☐	☐	
Differentiation Evident	☐	☐	☐	
Instructional Strategies				
Effective Teaching Strategies	☐	☐	☐	
Monitoring and Feedback	☐	☐	☐	
Formative Assessment	☐	☐	☐	

WEM Walkthrough Observation Document

Quick Notes

Strengths Observed:

- _____

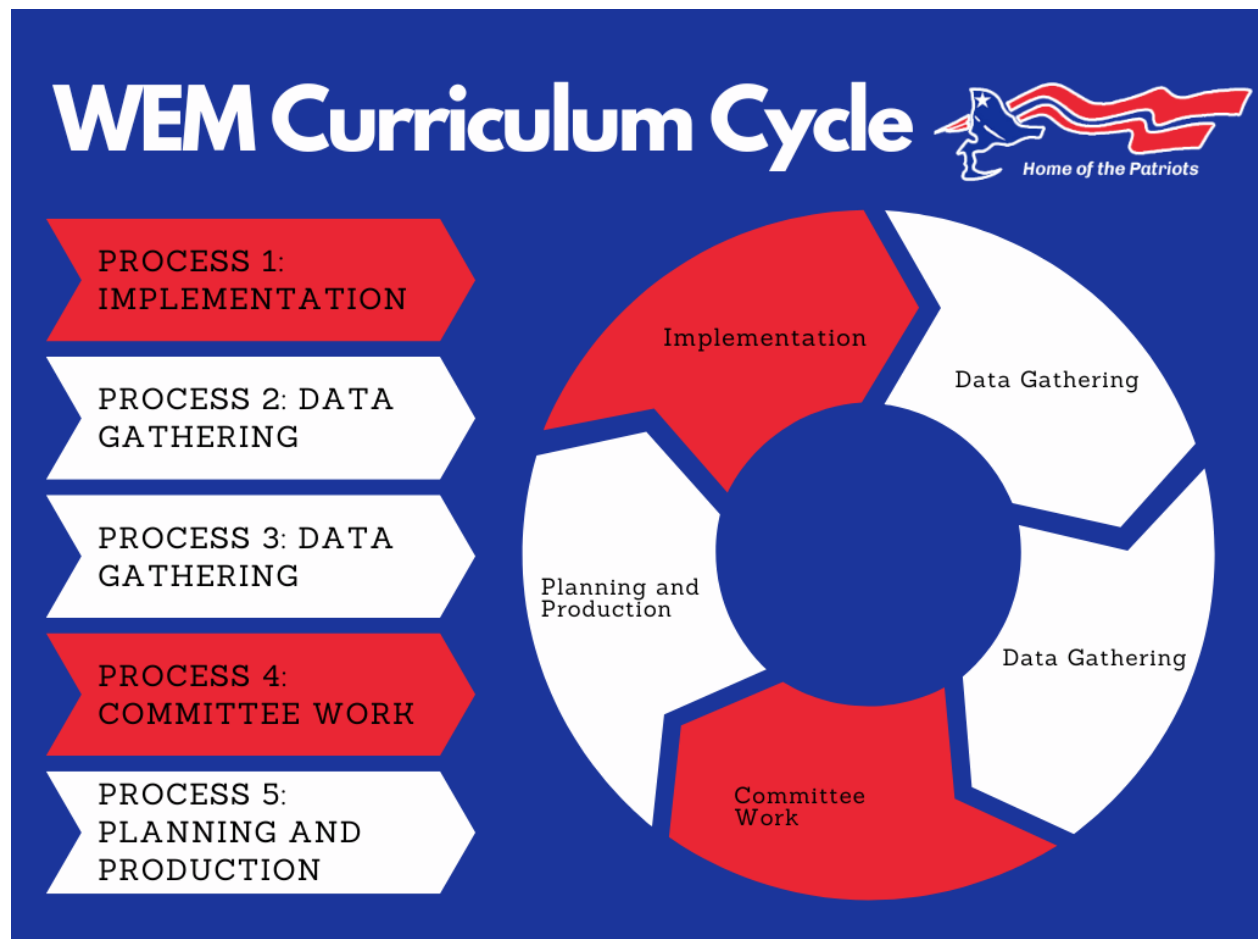
Areas for Growth:

- _____

Next Steps/Action Plan:

- _____

Principal Casey Reiersen



A high-quality curriculum and instruction are the foundation for student success. They ensure alignment with state standards, address diverse student needs, and provide a structured learning pathway. Continuous review and adaptation are crucial to maintain relevance, support teacher effectiveness, and drive student achievement.

WEM Curriculum Cycle Calendar

Subjects	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Math/Business	Implement	Data Gathering	Data Gathering	Committee Work	Planning/ Production
Reading (Language Arts)	Committee Work	Planning/ Production	Implement	Data Gathering	Data Gathering
Science/SEL	Data Gathering	Committee Work	Planning/ Production	Implement	Data Gathering
Social Studies/Music/ Art	Data Gathering	Data Gathering	Committee Work	Planning/ Production	Implement
PE/Health/ Industrial Tech	Planning/ Production	Implement	Data Gathering	Data Gathering	Committee Work

WEM Curriculum Committee Members

Math	Reading/English	Science/SEL	Social Studies/Music/Art	PE/Health/Industrial Tech/FACS/Media
J. Strom	V. Winter	R. Breitbach	J. Eckman	V. Kaupang
R. Hendrickson	A. Hanson	B. Hubred	J. Hickman	H. Burd
C. Johnson	F. Langemo	E. Cook	A. Shultz	N. Johnson
T. Kaupang	H. Earls		B. Ryba	J. Morgenroth
S. Engstrom	A. Maruska		R. Roragen	M. Anderson
C. Salmonson	H. Determan		S. Frisk	
J. Svalen	K. Gunufson		J. Landsverk	
			I. Hanson	

WEM Curriculum Cycle Processes

1. Implement

- **Definition:** Our curriculum is fully put into practice in classrooms, our teachers are using new instructional materials and strategies to support student learning.
- **Tasks:**
 - Provide professional development to ensure teachers are familiar with the new curriculum and instructional materials.
 - Monitor the use of the curriculum through classroom observations and feedback loops.
 - Support teachers through coaching, resource sharing, and troubleshooting challenges.
 - Gather early implementation data to evaluate the immediate effectiveness of the curriculum.

2. Data Gathering (2 years)

- **Definition:** Collecting and analyzing data on student performance, teacher experiences, and overall curriculum efficacy to determine areas of strength and opportunities for improvement.
- **Tasks:**
 - Administer assessments (curricular and standardized) to measure student outcomes aligned with curriculum goals.
 - Collect teacher feedback through surveys, focus groups, and observations.
 - Analyze student performance data, including standardized tests, formative assessments, and classroom work.
 - Identify areas in need of enhancement and track progress toward curriculum goals.
 - Identify gaps in curriculum by analyzing data and MN state standards.

3. Committee Work

- **Definition:** A designated group of teachers and administrators meets to review collected data, evaluate the curriculum, and make recommendations for improvements to the current curriculum or decide on next steps for the purchase/creation of new curriculum.
- **Tasks:**
 - Assemble a curriculum review committee with representatives from the various grade levels PreK-K, 1-2, 3-4, 5-6.
 - Analyze data from the Data Gathering phase to identify strengths and gaps.
 - Discuss findings and engage in collaborative decision-making about next steps.
 - Assign curriculum pilot opportunities to highly qualified teachers.
 - Draft recommendations for curriculum updates, professional development needs, and resource allocation.
 - Summarize findings and present recommendations to the WEM school board.

4. Planning/Production

- **Definition:** Planning and rollout of adapted/new curriculum based on the recommendations from committee work.
- **Tasks:**
 - Finalize rollout calendar and prepare for distribution and teacher training.
 - Set specific goals for curriculum implementation based on committee recommendations.
 - Develop or select supplemental instructional materials, including books, digital resources, and lesson plans.
 - Align new materials with MN state standards and learning objectives.
 - Plan professional development sessions that will prepare teachers for the implementation.

**Minutes of Regular School Board Meeting
Win-E-Mac School District
Monday, August 20, 2024
6:30 A.M. – Conference Room**

The meeting was called to order by Chairperson Jim Ferden. Members present: Brekken, Ferden, Huschle, Sander, Strom. Members absent: Rock and Swanson

Members of the Audience included: John Eckman, Rob Hole, Nathan Johnson, Brady Langemo, Kristi Plante and Casey Reiersen.

Brekken moved; Sander seconded to approve the agenda as presented. Motion carried.

Brady Langemo gave the Athletic Directors report. The parents meeting was on 7/30. There was a very good turnout. Brady met with the coaches on 7/30 to discuss the upcoming season, protocols, and other expectations. The Fall area MSHSL meeting will be on 9/10 in Thief River Falls. Football, Volleyball, Cheerleading, and Junior High Volleyball practices began on Monday, August 12. Junior High Football practice will begin on August 20. Fall sports pictures will be taken on August 28 starting at 8:30 a.m. The first home games of the season for volleyball will be August 29th vs Blackduck (early starts) and for football will be Thursday, August 29th vs Ashby-Brandon-Evansville. He will have detailed participation numbers next month. The gym floors have been waxed and prepped for the fall volleyball season.

John Eckman updated the board on the trip to Washington, DC this summer. The kids enjoyed themselves and it was very educational seeing all the different places; Washington Monument, White House & Lafayette Square; Memorial Tour: Vietnam; Korean; Lincoln & Reflecting Pool; Tidal Basin Walk: MLK; FDR; Thomas Jefferson; old Town Alexandria Night; George Washington's Mount Vernon; Museum; Tomb; Smithsonian Museums. All in all, everyone enjoyed the experience.

Auditors for the month of August were Ferden and Sander. Sander moved to approve the payment of bills with computer check numbers 50672-50764 in the amount of \$264,283.25; activity check numbers - 19977-19978 in the amount of \$2,309.91, wire payments in the amount of \$167,808.54 and MSDLAF Transfers Redemptions in the amount of \$470,000. Seconded by Huschle. Motion carried.

Tracy McGlynn gave the Finance Officer's report. Lunch letters have been distributed to families requesting them to fill out a free and reduced application. Anyone who is direct certified is already in our lunch system. Prior year certifications of free and reduced will drop off by mid-October if a new application is not submitted annually. Audit fieldwork was completed by Brady-Martz last month. They are still in the process of completing the audit; sending emails occasionally and awaiting the adjusted ADM report, which may affect ending balances yet. Overall preliminary numbers are below. For Fund 1, the General Fund, we are looking at a loss of approximately \$76,569. The Food Service Fund has a balance of approximately \$15,435. Community Service Fund had a loss of \$3,85. The Troutman Fund has a balance of 552,184.

Aaron Cook gave the Superintendents report. School Board Filings - 6 total candidates filed for the 4 open positions: Davin Swanson, Tyler Brekken, Kathrine Howard, Dean Roy, Amanda Schow and Nicki Carlson. Dean of Students Position – Brady Langemo is the new Dean of Students and will be a teacher on special assignment (TOSA) with additional contracted days. ESP Master Agreement - Looking for approval of the ESP Master Agreement. Steins Bus Contract - Looking for approval of contracting with Stein’s bus service for 1 route for the 24-25 school year – the bus route will be Pat/Doug’s old route – Bus #1. Garden Valley Device Management Quote - Real time monitoring for ransomware attacks; Updated antivirus software. Policy updates - Policy updates needed for approval from MSBA due to 2024 legislative session. There has also been some movement of offices: the nurse’s office will go in the hallway (Brady’s old AD office) along with the dry storage. Brady will move into the nurse’s office in the Admin area. Aaron also wanted to thank Jim and Sarah for their years of service on the school board.

Board reports were given. MSBA - 9 delegates to fill 3 open spots. Jim attended the summer conference; not a lot of people attended. The November conference will be November 17th-19th, 2024. Region 1 will hold their in-person conference starting this year again.

Principal Casey Reiersen gave the Principal’s report. The High School schedule is complete. We added a section of DAPE (Developmental Adapted Physical Education) for our students with IEPs that specify the need. I completed a two-day training in Roseville for my Principal Mentorship Program. The last month was filled with interviews. We filled two paraprofessional openings (still need more), our open science position, dean of students, and elementary. We finalized our K-6 classroom rosters and sent notifications to families. Our school data team met on 8/19 to discuss academic focus areas for this school year. The MCA scores are not available yet. Our school leadership team was constructed with one member from each of our strategic plan committees. We are currently constructing a curriculum review cycle that will start with reading curriculum. Mrs. Anderson has agreed to team up to apply for MDE Youth Skills Training Grant for 2024-2025. Open House is planned and will take place on August 28th from 5-7pm, 7th grade orientation is at 4pm. I am in the process of trying to schedule some classes for community education.

Huschle moved; Sander seconded to approve the following consent items:

- 8.1 Approve minutes of the regular meeting held July 16, 2024
- 8.2 Accept Donations

RESOLUTION ACCEPTING GIFTS/DONATIONS WIN-E-MAC SCHOOL DISTRICT 2609

WHEREAS WEM Alumni Association – Russel B Hagen donation – to be used for STEM and computer purchases not covered by the school - \$5000; \$10,620 donated for Football Fieldhouse; Football Fieldhouse Golf Scramble - \$7,969; WEM Alumni Association – Youth Sports donated \$500 to Girl’s basketball; Fengstad Solie Post 200 American Legion – McIntosh - \$200 to band; WEM Patriots Pride Booster Club - \$500 for track therefore,

BE IT RESOLVED by the School Board of Win-E-Mac ISD No. 2609, Erskine, State of Minnesota as follows: The Win-E-Mac ISD 2609 School Board does hereby accept the following donations: WEM Alumni Association – Russel B Hagen donation – to be used for STEM and computer purchases not covered by the school - \$5000; \$10,620 donated for Football Fieldhouse; Football Fieldhouse Golf Scramble - \$7,969; WEM Alumni Association – Youth Sports donated \$500 to Girls basketball; Fengestad Solie Post 200 American Legion – McIntosh - \$200 to band; WEM Patriots Pride Booster Club - \$500 for track

9.1 Huschle moved; Brekken seconded to approve the First and Final reading of Following Policies:

- 102 - Equal Educational Opportunity
- 104 - School District Mission Statement
- 204 - School Board Meeting Minutes
- 207 - Public Hearings
- 413 - Harassment and Violence
- 416 - Drug, Alcohol, and Cannabis Testing
- 418 - Drug Free/Workplace/Drug Free School
- 419 - Tobacco Free Environment
- 425 - Staff Employment and Mentoring
- 503 - Student Attendance
- 506 - Student Discipline
- 507 - Corporal Punishment & Prone Restraint
- 509 - Enrollment of Nonresident Students
- 512 - School Sponsored Publications and Activities
- 513 - Student Promotion, Retention and Program Design
- 515 - Protection & Privacy of Pupil Records
- 516 - Student Medication & Telehealth
- 521 - Student Disability Nondiscrimination
- 522 - Title IX Sex Nondiscrimination
- 524 - Internet, Technology and cell phone acceptable use and safety policy
- 532 - Use of Peace Officers and Crisis Teams to Remove Students with IEP's From School Grounds
- 535 - Service Animals in Schools
- 601 - School District Curriculum and Instruction Goals
- 602 - Organization of School Calendar and School Day
- 603 - Curriculum Development
- 604 - Instructional Curriculum
- 606.5 - Library Materials
- 607 - Organization of Grade Levels
- 608 - Instructional Services - Special Education
- 609 - Religion & Religious Cultural Services

613 - Graduation Requirements
614 - School District Testing Plan and Procedure
615 - Testing Accommodations, Modifications and Exemptions
616 - School District System Accountability
619 - Staff Development for Standards
620 - Credit for Learning
624 - Online Instruction
707 - Transportation of Public School Students
708 - Transportation of Non-Public School Students
709 - Student Transportation Safety Policy
802 - Disposition of Obsolete Equipment and Material
806 - Crisis Management Policy
Motion carried.

9.2 Approve the change of assignment and contract for Brady Langemo from 5th grade Teacher to Dean of Students. This motion, made by Jackie Huschle and seconded by Sarah Strom, Carried.

9.3 Approve hiring Shelby Engstrom as a 1.0 FTE Teacher. This motion, made by Sarah Strom and seconded by Jackie Huschle, Carried. Brekken – yea, Ferden – nay; Huschle – yea; Sander – yea; and Strom – yea.

9.4 Approve hiring Bradley Hubred as a 1.0 FTE Science Teacher. This motion, made by Sarah Strom and seconded by Jackie Huschle, Carried.

9.5 Approve hiring Mariah Christian as a paraprofessional. This motion, made by Tyler Brekken and seconded by Jackie Huschle, Carried.

9.6 Approve hiring Ciera Holmes-Selk as a paraprofessional. This motion, made by Brad Sander and seconded by Sarah Strom, Carried.

9.7 Approve the 2024-2026 ESP Master Agreement. This motion, made by Jackie Huschle and seconded by Sarah Strom, Carried.

9.8 Approve the lane change request for Nathan Johnson from MA to MA20. This motion, made by Brad Sander and seconded by Tyler Brekken, Carried.

9.9 Approve the Lane Change Request for Richard Hendrickson from BA30 to BA40. This motion, made by Brad Sander and seconded by Jackie Huschle, Carried.

9.10 Approve the lane change request from Ryan Breitbach from MA to MA20. This motion, made by Sarah Strom and seconded by Jackie Huschle, Carried.

9.11 Approve the lane change request from John Eckman from MA10 to MA20. This motion, made by Tyler Brekken and seconded by Brad Sander, Carried.

9.12 Approve the lane change request from Stephanie Frisk from MA to MA10. This motion, made by Jackie Huschle and seconded by Sarah Strom, Carried.

9.13 Approve the 2024-25 Propane Prepay Contract with Red Lake County Cooperative. This motion, made by Sarah Strom and seconded by Brad Sander, Carried.

9.14 Approve the contract with Steins bus service for 1 route for the 2024-25 school year. This motion, made by Brad Sander and seconded by Jackie Huschle, Carried.

9.15 Approve the device management quote from Garden Valley. This motion, made by Sarah Strom and seconded by Brad Sander, Carried. Tyler Brekken – abstained; Jim Ferden - abstained

Next regular meeting will be held on Tuesday, September 17th at 5:30 P.M. in the Conference Room.

Sander moved to adjourn the meeting at 7:28 A.M. Seconded by Huschle. Motion carried.

Name	Amount
In Memory of Bryan Stordahl	1000
In Honor of Elaine (Moren) Carlson	200
In Honor of Travis Cook	1000
In Honor of Harold Vollen	400
Bill Fritz Jr	25
In Honor of Arvid B Ous	250
Ostenson Family	1000
Casey & Alyssa Nornes	100
Matthew Lundin	250
Harold R Peterson	100
Marilyn Torgerson Weeding	100
Robert A Aakhus	250
IaRae & Harold Kaupang	100
Zach and Charise Sharp Family	250
Chris & Amy Bartz	500
Rob & Lori Hole, Erskine Echo	500
Darlene Syverson	100

RESOLUTION ACCEPTING GIFTS/DONATIONS

WIN-E-MAC SCHOOL DISTRICT 2609

WHEREAS Mentor Firefighters donated \$250 for Open House sign; WEM Youth Spors Alumni Association donated \$500 for boys' basketball therefore,

BE IT RESOLVED by the School Board of Win-E-Mac ISD No. 2609, Erskine, State of Minnesota as follows: The Win-E-Mac ISD 2609 School Board does hereby accept the following donations: Mentor Firefighters donated \$250 for Open House sign; WEM Youth Spors Alumni Association donated \$500 for boys' basketball

Post-Secondary Enrollment Options Contract

Between ISD #2609 and

Northland Community & Technical College

August 1, 2024

ISD #2609 (hereafter referred to as the "District") and Northland Community & Technical College, 1101 Hwy 1 E, Thief River Falls, MN 56701 (hereafter referred to as the "College") enter into this Contract through a by-pass of the Post-Secondary Enrollment Options (PSEO) program as allowed in Minnesota Statutes 2021, section 124D.09.

This Contract shall be reviewed and appropriately modified on an annual basis. Lacking a renewal, this Contract will be deemed null and void.

Participation Requirements: Eligible students for the Post-Secondary Enrollment Options program (PSEOP) are the same students defined in the MN Department of Education's PSEO Reference Guide. Similarly, the various policies, procedures, and practices for maintaining productive PSEO learning between the District and the College, currently in effect and jointly established, remain in effect unless specifically modified in an attachment to this Contract.

1. The student must complete the PSEO Program Application and Notice of Student Registration Form with the assistance of the appropriate high school staff and submit forms to the Admissions Office at Northland Community & Technical College.
2. Eligible 10th grade PSEO students who have passed or met the 8th grade reading standards set by Minnesota Comprehensive Assessment (MCA) and have met any additional prerequisites or course enrollment standards established by the college, including but not limited to assessment test scores, program admissions, or other requirements, will have access to a single career and technical course on a space availability basis. Successful completion of the single designated career and technical course, for eligible 10th grade PSEO students, may allow for enrollment in additional courses.

Financial Considerations:

1. The College will invoice the District at the standard rate of:

\$241.33 per college credit hour per student.

This amount being equal to that which the State will currently pay a post-secondary institution engaged in PSEOP. This rate will change as the State standard rate changes. The current rate includes tuition, fees, and textbooks; textbooks are owned and are the property of the College.

- Courses which have additional course/program tuition/fees for non-consumable items or services will be the responsibility of the registering student, as set forth by the College fee schedules. Specific high-cost courses will be blocked for PSEO students at the time of registration. Courses include, but are not limited to, courses which have extraordinary expenses in travel, room, and board, etc.
- Courses in limited areas may be restricted for registration by PSEO and will be posted on the Northland website at <https://www.northlandcollege.edu/admissions/pseo/>
- Career and technical programs, which may have tool and implement costs, will be borne by the registering student or the District, as determined by the District.

- Expenses associated with providing disability accommodations are not reflected in the above costs. The cost of providing these accommodations will be handled on a student-by-student basis via a separate agreement.
 - Developmental courses are not covered by the PSEO contract.
2. By October 15 of each Fall Semester, and by March 15 of each Spring Semester, the College will invoice the District for the amounts agreed to above. The District will remit required payment no later than November 30 and April 30 of each year, respectively.

Other Conditions: Dropping and withdrawing from College classes by District high school students under this Contract will be governed by the following:

- Official or unofficial withdrawals within ten business days of a Fall or Spring College semester start date will generate no charges.
- Official or unofficial withdrawals after the ten business days of a Fall or Spring College semester will generate full charge and, consequently, full payment by the District.
- For classes starting after the first five days of the semester, the student will have one business day after the first day of class to drop without penalty. Withdrawals after the first business day following the first class day will generate full charge and full payment by the District.
- Students will be subject to policies and procedures of Northland Community and Technical College.
- **Textbooks must be returned to the college during the college's finals week each semester.**

In agreement to this contract, effective for the 2024-2025 Academic Year, the following signatures are affixed:

Superintendent (or designee)

Date

Northland Vice President

Date

School District Billing Address:

Win-E-Mac School
23130 345th St Se
Erskine, MN, 56535-9468

Attn: Accounts Payable

District PSEO Contact Person

Telephone #

Email Address

Return To:

Northland Community & Technical College
c/o: PSEO
1101 Hwy 1 East
Thief River Falls, MN 56701

Northland Billing Contact: Sara Kleinvachter: 218.793.2591 or sara.kleinvachter@northlandcollege.edu
PSEO Coordinator: Lisa Gunderson: 218.683.8551 or lisa.gunderson@northlandcollege.edu

Seniority Listing

As of Date:09/05/2024

Num ID	Name	Union	Seniority Date	Seniority	Yrs	Service Months	Days	Adjusted Hire Date	Original Hire Date	Tenure Date	Seniority Code	Optional Date	Location	Folder Number
1 529	Charity A Salmonson	01	0	0	30		5	08/31/1994	08/31/1994	08/31/1994			001	0328084
2 563	John A. Eckman	01	0	0	28		8	08/28/1996	08/28/1996	08/28/1996			001	0360589
3 575	Richard M Hendrickson	01	0	0	27		9	08/27/1997	08/27/1997	08/27/1997			001	0347565
4 987	Vondria Winter	01	0	0	23	8	25	12/11/2000	12/11/2000	12/11/2000			001	0393733
5 962	Eileen Mae Cook	01	0	0	23	8	2	01/03/2001	01/03/2001	01/03/2001			001	0292472
6 871	Vance C Kaupang	01	0	0	23		8	08/28/2001	08/28/2001	08/28/2001			001	0351210
7 894	Jodi L Lee	01	0	0	22		7	08/29/2002	08/29/2002	08/29/2002			001	0332741
8 923	Jessica A Strom	01		21			17	08/19/2003	08/19/2003	08/19/2003			001	0409445
9 955	Jeremy Morgenroth	01		20	3		18	05/18/2004	05/18/2004	05/18/2004			001	0402929
10 953	Ross C Roragen	01		20	3		18	05/18/2004	05/18/2004	05/18/2004			001	0364588
11 984	Alyssa J Hickman	01		19	2		15	06/21/2005	06/21/2005	06/21/2005			001	0395442
12 1012	Ryan D Breitbach	01		18			7	08/29/2006	08/29/2006	08/29/2006			001	0411525
13 1078	Andrew E Hanson	01		16			11	08/25/2008	08/25/2008	08/25/2008			001	0443189
14 1082	Carol Joy Johnson	01		16			3	09/02/2008	09/02/2008	09/02/2008			001	0305281
15 1100	Ian D Hanson	01		15			5	08/31/2009	08/31/2009	08/31/2009			001	0416467
16 1073	Jason Kris Svalen	01		15			5	08/31/2009	06/09/2008	06/09/2008			001	0398332
17 1119	Stephanie Frisk	01		13	9		7	11/29/2010	11/29/2010	11/29/2010			001	0453801
18 576	Augusta M Maruska	01	0	13			4	09/01/2011	08/28/1997	08/28/1997			001	0356302
19 978	Heidi R Determan	01		12	11		14	09/22/2011	01/18/2005	01/18/2005			001	0417953
20 1144	Lizabeth J Lindberg	01		12	1		6	07/30/2012	07/30/2012	07/30/2012			001	0358064
21 1152	Kelsi Gunufson	01		11	7		19	01/17/2013	01/17/2013	01/17/2013			001	0471840
22 1165	Monica Swenson	01		10	7		23	01/13/2014	01/13/2014	01/13/2014			001	0340845
23 1173	Nathan J Johnson	01		10			4	09/01/2014	09/01/2014	09/01/2014			001	0420261
24 1189	Heather M Burd	01		9			5	08/31/2015	08/31/2015	08/31/2015			001	0408554

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District #2609

Seniority Listing

As of Date:09/05/2024

Num ID	Name	Union	Seniority Date	Seniority	Yrs	Months	Service Days	Adjusted Hire Date	Original Hire Date	Tenure Date	Seniority Code	Optional Date	Location	Folder Number
25	579	Terri J. Kaupang	01	0	8	9	3	12/02/2015	10/01/1997				001	0370111
26	1205	Karol F Langemo	01		8		24	08/12/2016	08/12/2016				001	0434492
27	1229	Brady C Langemo	01		7	1	4	08/01/2017	08/01/2017				001	0434493
28	1077	Amanda Jean Shultz	01		4	4	15	04/21/2020	08/19/2008				001	0441224
29	1296	Melinda Anderson	01		3		16	08/20/2021	08/20/2021				001	0441450
30	1315	Jesse D Hickman	01		2		18	08/18/2022	08/18/2022				001	0387746
31	1329	Erin K Jore	01		1		26	08/10/2023	08/10/2023				001	1027661
32	1103	Jill C Landsverk	01		1		21	08/15/2023	10/07/2009				001	0322268
33	1357	Brittany Ryba	01			4		05/05/2024	05/05/2024				001	
34	1360	Abigail R Steffan	01			3		06/05/2024	06/05/2024				001	
35	1361	Shelby L Engstrom	01				30	08/06/2024	08/06/2024				001	
36	1363	Bradley R Hubred	01				19	08/17/2024	08/17/2024				001	
37	18	Douglas Johnson	01	0			2	09/03/2024	08/25/1981				001	0262483

Employee Count 37

Seniority Listing

As of Date:09/05/2024

Num ID	Name	Union	Seniority Date	Seniority Yrs	Service Months	Days	Adjusted Hire Date	Original Hire Date	Tenure Date	Seniority Code	Optional Date	Location	Folder Number
1	918	Heidi Ann Stuhau	02	21	5	8	03/28/2003	03/28/2003				001	
2	1118	Lisa Marie Salvhus	02	13	11	9	09/27/2010	09/27/2010				001	
3	1122	Jennifer D Wang	02	13	7	11	01/25/2011	01/25/2011				001	
4	1136	Angela J Enerson-Walker	02	12	9	22	11/14/2011	11/14/2011				001	
5	1201	Amanda Davis	02	8	4	11	04/25/2016	04/25/2016				001	
6	1208	Robert A Carlson	02	8	1	4	08/01/2016	08/01/2016				001	
7	1213	April S Solheim	02	7	11		10/05/2016	10/05/2016				001	
8	1230	Adam G Jore	02	7		4	09/01/2017	09/01/2017				001	
9	1247	Mary Ann Y Schow	02	6		4	09/01/2018	09/01/2018				001	
10	1246	TaraAnn C Neal	02	6		4	09/01/2018	09/01/2018				001	
11	1277	Kevin L Cherf	02	4	7	1	02/04/2020	02/04/2020				001	
12	1278	Craig A Swanson	02	4	6	3	03/02/2020	03/02/2020				001	
13	1282	Chrissy L Munter	02	4		4	09/01/2020	09/01/2020				001	
14	1284	Daryl Meyer	02	3	10	3	11/02/2020	11/02/2020				001	
15	1237	Todd W Janssen	02	2	11	29	09/07/2021	12/04/2017				001	
16	1306	DeAnn L Boe	02	2	3	20	05/16/2022	05/16/2022				001	
17	1308	Erin L Lisburg	02	2	2	30	06/06/2022	06/06/2022				001	
18	1314	Ashley D Solie	02	2		12	08/24/2022	08/24/2022				001	
19	1313	Steven W Laster	02	1	11	30	09/06/2022	09/06/2022				001	
20	1231	Ashley R Christenson	02	1	11	30	09/06/2022	09/01/2017				001	
21	1318	Gregory A Helgeson	02	1	11	10	09/26/2022	09/26/2022				001	
22	1319	Stefanie K Kutsev	02	1	8	23	12/13/2022	12/13/2022				001	
23	1330	Wayne L Hamre	02	1		12	08/24/2023	08/24/2023				001	
24	1338	Pana Fend	02		9	9	11/27/2023	11/27/2023				001	

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District #2609

Seniority Listing

As of Date:09/05/2024

Num ID	Name	Union	Seniority Date	Seniority	Yrs	Service Months	Days	Adjusted Hire Date	Original Hire Date	Tenure Date	Seniority Code	Optional Date	Location	Folder Number
25 1341	Lauren Moody	02			8	25	12/11/2023	12/11/2023	12/11/2023				001	
26 1340	Jessica E Brummond	02			8	25	12/11/2023	12/11/2023	12/11/2023				001	
27 1342	Julie A Bauer	02			7	14	01/22/2024	01/22/2024	01/22/2024				001	
28 1346	Randall D Sondrol	02			4	21	04/15/2024	04/15/2024	04/15/2024				001	
29 1359	Mariah J Christian	02			2	11	06/25/2024	06/25/2024	06/25/2024				001	
30 1362	Ciera K Holmes-Selk	02			1	2	08/03/2024	08/03/2024	08/03/2024				001	
31 1364	Katheryn C Chaput	02				4	09/01/2024	09/01/2024	09/01/2024				001	

Employee Count 31

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE				***PROPERTY VALUATION DATA***				***PUPIL DATA***			
		PAGE	**MARKET VALUE**				RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.				
I.	GENERAL INPUT DATA										
A.	PROPERTY VALUATION	1	1	2019 MARKET VALUE	610,292,048						
B.	PUPIL DATA	1	2	2020 MARKET VALUE	631,356,235						
			3	2021 MARKET VALUE	653,550,648						
II.	INITIAL COMPUTATIONS BY FUND		4	2022 MARKET VALUE	736,371,642						
A.	GENERAL	2	5	2023 MARKET VALUE	889,796,902						
B.	COMMUNITY SERVICE	12									
C.	GENERAL DEBT	13									
D.	OPEB/PENSION DEBT	16									
				REFERENDUM MARKET VALUE (RMV)							
			6	2019 RMV	214,539,300	36	2021-22 RES ADM (ACT)			471.21	
III.	ADJUSTMENTS BY FUND		7	2020 RMV	224,819,700	38	2022-23 RES ADM (ACT)			470.85	
A.	GENERAL	16	8	2021 RMV	238,705,900	39	2023-24 RES ADM (PRE)			490.34	
B.	COMMUNITY SERVICE	23	9	2022 RMV	269,526,800	40	2024-25 RES ADM (EST)			522.00	
C.	GENERAL DEBT	24	10	2023 RMV	324,764,100	41	2025-26 RES ADM (EST)			520.60	
D.	OPEB/PENSION DEBT	24					2026-27 RES ADM (EST)			516.60	
				NET TAX CAPACITY (NTC)							
IV.	ABATEMENT ADJUSTMENTS		24				**RESIDENT PUPIL UNITS**				
			11	2019 NTC	5,733,116	42	2021-22 RES PU (ACT)			514.47	
V.	OFFSET ADJUSTMENTS		26	12	2020 NTC	5,978,854	43	2022-23 RES PU (ACT)		516.53	
			13	2021 NTC	6,200,640	44	2023-24 RES PU (PRE)			537.53	
VI.	TACONITE ADJUSTMENTS		27	14	2022 NTC	7,083,565	45	2024-25 RES PU (EST)		570.00	
			15	2023 NTC	8,582,413	46	2025-26 RES PU (EST)			569.20	
VII.	LEVY AND AID SUMMARY		29								
VIII.	TOTAL LEVY LIMITATION		30				**ADJUSTED ADM**				
			16	2019 SALES RATIO	89.0%	47	2021-22 ADJ ADM (ACT)			422.34	
			17	2020 SALES RATIO	93.5%	48	2022-23 ADJ ADM (ACT)			420.49	
	SCHOOL	FORMULA	18	2021 SALES RATIO	95.5%	49	2023-24 ADJ ADM (PRE)			438.47	
	YEAR	ALLOWANCE	19	2022 SALES RATIO	90.9%	50	2024-25 ADJ ADM (EST)			455.00	
			20	2023 SALES RATIO	83.4%	51	2025-26 ADJ ADM (EST)			452.60	
	2019-20	6,438				52	2026-27 ADJ ADM (EST)			418.60	
	2020-21	6,567									
	2021-22	6,728									
	2022-23	6,863									
	2023-24	7,138		21	2019 UANTC=(11)/(16)=	6,433,173		**ADJUSTED PUPIL UNITS**			
	2024-25	7,281		22	2020 UANTC=(12)/(17)=	6,390,487	53	2021-22 ADJ PU (ACT)		459.77	
	2025-26*	7,465		23	2021 UANTC=(13)/(18)=	6,488,315	54	2022-23 ADJ PU (ACT)		460.98	
	2026-27*	7,614		24	2022 UANTC=(14)/(19)=	7,789,917	55	2023-24 ADJ PU (PRE)		480.89	
				25	2023 UANTC=(15)/(20)=	10,286,095	56	2024-25 ADJ PU (EST)		497.40	
							57	2025-26 ADJ PU (EST)		496.60	
	*FORECAST ESTIMATES, SUBJECT TO CHANGE						**ADJUSTED NTC (ANTC)**				
			26	2019 ANTC	6,433,173		**VOLUNTARY PRE-K ADJUSTED ADM**				
	WEIGHTS FOR	FY 2015	27	2020 ANTC	6,390,487	58	2021-22 ADJ VPK ADM			18.00	
	PUPIL UNITS	& LATER	28	2021 ANTC	6,488,315	59	2022-23 ADJ VPK ADM			18.00	
			29	2022 ANTC	7,721,095	60	2023-24 ADJ VPK ADM			15.60	
	PRE-KGN HCP:	1.000	30	2023 ANTC	9,188,103	61	2024-25 ADJ VPK ADM			15.00	
	HCP-KGN:	1.000				62	2025-26 ADJ VPK ADM			15.60	
	REG-KGN PART:	0.550									
	REG-KGN ALL:	1.000									
	GRADES 1-3:	1.000	31	2019 AG MODIFIED ANTC	5,257,568		**VOL PRE-K ADJUSTED PUPIL UNITS**				
	GRADES 4-6:	1.000	32	2020 AG MODIFIED ANTC	5,259,609	63	2021-22 ADJ VPK PU			18.00	
	GRADES 7-12:	1.200	33	2021 AG MODIFIED ANTC	5,331,239	64	2022-23 ADJ VPK PU			18.00	
			34	2022 AG MODIFIED ANTC	6,344,175	65	2023-24 ADJ VPK PU			15.60	
			35	2023 AG MODIFIED ANTC	7,549,568	66	2024-25 ADJ VPK PU			15.00	
						67	2025-26 ADJ VPK PU			15.60	

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			.80		3.00
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			1,672.16		24,560.00
74	2022-23 ADJ SRP PU				119	2025-26 ADM SRV (EST)
75	2023-24 ADJ SRP PU					437.00
76	2024-25 ADJ SRP PU		105	PENSION ADJUST ALLOWANCE (FY2025 GEN ED REV REPORT, LINE 50)	120	EL CONCENTRATION RATIO = (116)/(119) =
77	2025-26 ADJ SRP PU					.00686499
(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 2,674,773.87	122	EL PUPIL UNITS = (116)X(121) =
			108	PENSION ADJUST RATE .0200		.18
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)			53,495.47		78.48
80	2023-24 EXT ADM (PREL)				124	DISTRICT EL REV+ EL CONCENTRATION REV =(119)+(123) =
81	2024-25 EXT ADM (EST)		110	TOTAL PENSION ADJ REV = (106)+(109) =		24,638.48
82	2025-26 EXT ADM (EST)			53,495.47		
83	2026-27 EXT ADM (EST)				125	BASIC SKILLS REVENUE = (113)+(124) =
EXTENDED TIME PU						377,846.48
84	2021-22 EXT TIME PU		**GIFTED & TALENTED REVENUE**		**SPARSITY REVENUE**	
85	2022-23 EXT TIME PU		111	GIFTED & TALENTED REV = (57)X\$13.00 =	126	ATTENDANCE AREA FOR SPARSITY
86	2023-24 EXT TIME PU			6,455.80		296.35
87	2024-25 EXT TIME PU				127	DIST TO NEAREST HS
88	2025-26 EXT TIME PU					13.2
GENERAL EDUCATION REVENUE			88	2025-26 EXT PU (EST)	128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) =
BASIC REVENUE			112	EXTENDED TIME REVENUE = (88)X\$5,117 =		26.0
100	FY2026 FORMULA ALLOW	7,465.0			129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5
57	2025-26 ADJ PU (EST)	496.60				.30
101	BASIC REVENUE = (57)X(100) =	3,707,119.00	113	FY2026 COMPENSATORY (FEB 24 FORECAST EST. SUBJECT TO CHANGE)=	130	2025-26 ADM SRV, 7-12
				353,208.00		220.00
DECLINING ENROLLMENT REV			114	COMPENSATORY PILOT		
56	2024-25 ADJ PU (EST)	497.40	115	TOTAL COMPENSATORY REV =(113)+(114)=		
57	2025-26 ADJ PU (EST)	496.60		353,208.00		

SPARSITY REVENUE CONT.		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(130)] /[400+(130)] = .29032258	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X [(144) RAISED TO 0.13 POWER] X0.141X(100) = 720.57	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(129)X(130)X(131) OR MEMO: 132,883.55	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] = 372.70	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) = 185,082.82	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 185,082.82
134	PRELIM SPARSITY REVENUE = (132)+(133) = 132,883.55	148	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 331,818.94	**INITIAL GEN ED REVENUE**	
135	FY2025 SPARSITY REV (FY2025 GEN ED REV REPORT, LINE 100) 131,896.01	149	FY2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 339,383.80	101	BASIC 3,707,119.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2024 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 356,352.99	104	DECLINING ENROLL 1,672.16
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134) 132,883.55	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 331,818.94	110	PENSION ADJUSTMENT 53,495.47
SMALL SCHOOLS REVENUE				111	GIFTED & TALENTED 6,455.80
57	2025-26 ADJ PU (EST) 496.60	152	FY2025 BASIC REVENUE (2024-25 GEN ED REV REPORT LINE 46) 3,621,569.40	112	EXTENDED TIME
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .48270833	153	TRANSPORTATION PORTION OF FY2025 BASIC REVENUE = (152)X.0466 = 168,765.13	125	BASIC SKILLS 377,846.48
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 = 262.59	154	FY2025 TRANSP SPARSITY REV(2024-25 GEN ED REV REPORT, LINE 121) 180,915.23	137	SPARSITY 132,883.55
140	SMALL SCHOOLS REVENUE = (57)X(139) = 130,402.19	155	FY2025 CHARTER TRANSP ADJ REV(2024-25 GEN ED REV REPORT, LINE 313)	140	SMALL SCHOOLS 130,402.19
TRANSPORTATION SPARSITY		156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	160	TRANSPORT SPARSITY 185,082.82
141	ATTENDANCE AREA 296.35	157	FY2025 TRANSP REV SUBTOTAL =(153)+(154) +(155)-(156) = 349,680.36	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(125) +(137)+(140)+(160) = 4,594,957.47
142	SQUARE MILES PER RES PU =(141)/(46)= .5206			**OPERATING CAPITAL**	
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .5206			162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 22.40
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .2000			163	MAINTENANCE COST INDEX = 1+[.01X(162)] = 1.2240
				164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 212.42
				165	MENSTRUAL PRODUCTS/OPIATE ANTAGONISTS ALLOWANCE =\$2= 2.0
				166	YEAR ROUND PU SERVED
				167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 = 106,480.97
				168	UNEQUALIZED REVENUE =(57)X(165)= 993.20

****LOCAL OPTIONAL REVENUE****

REF AUTH WITH INFLATION

NEW ELECTIONS
WITH INFLATION

169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724.0
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182	FY2025 AUTHORITY WITH INFLATION (FY2025 GEN ED REV REPORT, LINE 155)	656.42
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194 FY2026 AUTHORITY
CANCELLED BY ELECTIONS
HELD IN CY 2024

170	FY2026 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00
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183 PHASEOUT OF
LINE (182)

195 FY2026 \$/APU
ADDED BY ELECTIONS
HELD IN CY 2024

57	2025-26 ADJ PU (EST)	496.60
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184	FY2026 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	656.42
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196 FY2026 \$/APU
UNCAPPED TOTAL,
ALL AUTHORITIES
= (191)-(192)+(193)
-(194)+(195) = 679.66

171 LOCAL OPTIONAL REVENUE
= (170)X(57) = 359,538.40

185	FY2026 ANNUAL INFLATION FACTOR	1.0243
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172	TIER 1 LOR CAP/APU	300.0
173	TIER 2 LOR CAP/APU	724.0

186	FY2026 RESULT AFTER INFLATION ADJUSTMENT	672.37
	= (184)X(185) =	

174 TIER 1 LOR = LSR OF
= (170) OR (172) 300.00

187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	300.00
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****REFERENDUM CAPS****

175 TIER 2 LOR = [LSR OF 170
OR (173)] - (174) 424.00

197	INFLATION FACTOR AS SET IN STATUTE	1.2341
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176 TOTAL, TIER 1
= (57)X(174) = 148,980.00

188 CPI APPLIED TO
PERMANENT SUBTRACTION (187)
X [(185)-1] = 7.29

198 STANDARD CAP = [2079.50X(197)]
- \$300= 2,266.31

177 TOTAL, TIER 2
= (57)X(175) = 210,558.40

189 ADDED BY ELECTIONS
HELD IN CY 2023 WITH
DELAY

199	FY2026 ALT CAP STARTING POINT	
	FY 2021 GENED REV RPT,	
	LINE (137)+\$300	1,133.24

****REFERENDUM ALLOWANCES****

190 FY2026 WITH INFLATION RESULTS
BEFORE ELECTIONS
=(186)+(188)+(189) = 679.66

200 FY2026 ALT CAP =[(199)X(197)]
-\$300 = 1,098.53

****EXIST AUTHORITY AFTER****
REFERENDUM SIMPLIFICATION

191	FY2026 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	679.66
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137	SPARSITY REVENUE	132,883.55
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178 FY2025 AUTHORITY
(FY2025 GEN ED REV
REPORT, LINE 144)

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201  CAP ON AUTHORITY PER
    APU:  IF (137) > 0
    THERE IS NO CAP;
    ELSE (201) = GTR
    OF (198) OR (200)          9,999.99

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179 PHASEOUT OF
LINE (178)

****NEW ELECTIONS****
WITHOUT INFLATION

180 ADDED BY ELECTIONS
HELD IN CY 2023 WITH
DELAY

192 FY2026 AUTHORITY
CANCELLED BY ELECTIONS
HELD IN CY 2024

202 FY2026 \$/ADJ PU,
CAPPED TOTAL = LSR
OF (196) OR (201) = 679.66

181 FY2026 W/O INFLATION RESULTS
BEFORE ELECTIONS

193 FY2026 \$/APU
ADDED BY ELECTIONS
HELD IN CY 2024

57	2025-26 ADJ PU (EST)	496.60
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203 FY2026 REFER REVENUE
= (57)X(202) = 337,519.16

TRANSITION REVENUE			***EQUITY REVENUE CONT.***			***LOCAL OPTIONAL AIDS & LEVIES***		
204	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186)	1.40	202	FY2026 DISTRICT REFERENDUM REV/ADJ PU	679.66	176	TOTAL, TIER 1 = (57)X(174) =	148,980.00
205	TRANSITION REVENUE = (57)X(204) =	695.24	172	TIER 1 LOR CAP/APU	300.0	177	TOTAL, TIER 2 = (57)X(175) =	210,558.40
			223	= GTR OF ZERO OR [(222)-(202)-(172)] =		10	2023 RMV	324,764,100
						46	2025-26 RES PU (EST)	569.20
	***EQUITY REVENUE**		57	2025-26 ADJ PU (EST)	496.60	234	FY2026 RMV/RES PU = (10)/(46) =	570,562.37
206	METRO 5TH PERCENTILE	7,775.96	224	= LSR OF \$100,000 OR				
207	METRO 95TH PERCENTILE	10,065.03		[(57)X(223)] =				
208	METRO GAP =(207)-(206) =	2,289.07	225	= (220)+(224) =	34,776.90	235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/\$880,000 =	.64836633
209	RURAL 5TH PERCENTILE	7,765.00	226	BOTH RUR AND MET =				
210	RURAL 95TH PERCENTILE	10,038.13		= 0.25X(225)	8,694.22	236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/\$642,038=	.88867383
211	RURAL GAP =(210)-(209) =	2,273.13	57	2025-26 ADJ PU (EST)	496.60			
			227	= \$50.00X(57) =	24,830.00			
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR	228	EQUITY REVENUE =(225)+(226)+(227)=	68,301.12	237	TIER 1 LOR LEVY = (176)X(235) =	96,593.62
213	DIST'S REGION'S EQUITY GAP = (208) OR (211)=	2,273.13		***OPERATING CAPITAL AIDS & LEVIES**		238	TIER 2 LOR LEVY = (177)X(236) =	187,117.74
214	DIST'S REGION'S 95TH PCT = (207) OR (210)=	10,038.13	167	OPERATING CAP REVENUE	106,480.97	239	TIER 1 LOR AID = (176)-(237) =	52,386.38
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(101)+(203)+(205)+ [(172)X(57)]]/(57) =	8,446.06	168	UNEQUALIZED REVENUE =(57)X(165)=	993.20	240	TIER 2 LOR AID = (177)-(238) =	23,440.66
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	1,592.07	229	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION =(167)-(168)=	105,487.77			
217	EQUITY INDEX = (216)/(213) =	.70038669	30	2023 ANTC	9,188,103		***EQUITY AIDS & LEVIES**	
218	= \$80X(217) =	56.03	57	2025-26 ADJ PU (EST)	496.60	228	EQUITY REVENUE	68,301.12
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218)	70.03	230	FY2026 ANTC/ADJ PU =(30)/(57)=	18,502.02	241	LEVY RATIO FOR EQUITY =(234)/\$510,000	1.00000000
57	2025-26 ADJ PU (EST)	496.60	231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 =	.80752531	242	EQUITY LIMIT = (228)*(241) =	68,301.12
220	= (57)X(219) =	34,776.90	232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) =	85,184.04	243	EQUITY AID = (228)-(242) =	
221	FY2026 STATE AVERAGE REF REV & TIER 1 LOR	1,347.01	233	OPERATING CAP AID =(167)-(232)=	21,296.93		***TRANSITION AIDS & LEVIES**	
222	=0.10X[(221)] =	134.70				205	TRANSITION REVENUE	695.24
						244	LEVY RATIO FOR TRANSITION =(234)/\$510,000	1.00000000

TRANSITION AIDS & LEVIES CONT.			***REFERENDUM LEVY PORTIONS***			***REFERENDUM AID WITH AID LIMIT***		
245	TRANSITION LIMIT = (205)X(244) =	695.24	234	FY2026 RMV/RES PU	570,562.37	268	TIER 1 AID = (261)-(265) =	
246	TRANSITION AID =(205)-(245) =		256	TIER 1 = LSR OF 1 OR (234)/\$567,000 =	1.00000000	262	TIER 2 AID	
			257	TIER 2 = LSR OF 1 OR (234)/\$290,000 =	1.00000000	269	TOTAL AID = (268)+(262) =	
REFERENDUM AIDS & LEVIES			**INITIAL REFERENDUM LEVY**			**TAX BASE REPLACEMENT**		
202	REFER \$/APU ALL AUTHORITIES	679.66	258	TIER 1 LEVY = (253)X(256) =	228,436.00	270	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)	
247	TIER 1 CAP/APU	460.0	259	TIER 2 LEVY = (254)X(257) =	109,083.16	271	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)	
248	TIER 2 CAP/APU = 0.25X(100)-\$300 =	9,999.99	255	UNEQUALIZED LEVY		272	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) =	979.66
137	SPARSITY REVENUE	132,883.55	260	TOTAL = (258) +(259)+(255) =	337,519.16	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	9,999.99				274	REF AND LOR REV = (176)+(203) =	486,499.16
250	TIER 1 = LSR OF (202) OR (247) =	460.00	261	TIER 1 AID = (253)-(258) =		275	CAPPED TBRA = LSR OF (273) OR (274) =	
251	TIER 2 = [LSR OF (202) OR (249)]-(250) =	219.66	262	TIER 2 AID = (254)-(259) =				
252	UNEQUALIZED = (202)-(250) -(251) =		263	TOTAL AID = (261)+(262) =				
BREAKDOWN OF REFERENDUM			**EQUALIZATION AID LIMIT**			**INITIAL REVENUES ARE REDUCED TO**		
	REVENUES		100	FY2026 FORMULA ALLOW	7,465.0	MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:		
			57	ADJ PU (EST)	496.60			
203	REFERENDUM REVENUE ALL AUTHORITIES	337,519.16	264	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57)	777,799.75	276	TIER 2 REF AID	
253	TOTAL, TIER 1 = (57)X(250) =	228,436.00	265	REFERENDUM EQUALIZATION AID CAP = GRT OF (263)-(264) OR 0 =		277	TIER 1 REF AID	
254	TOTAL, TIER 2 = (57)X(251) =	109,083.16				278	TIER 1 LOR AID	
255	TOTAL, UNEQUALIZED = (203)-(253)-(254) =					279	TIER 1 LOR LEVY	
						280	TIER 1 REF LEVY	
						281	TIER 2 REF LEVY	
						282	UNEQL REF LEVY	
			266	TIER 1 LEVY = (258)+(265) =	228,436.00			
			259	TIER 2 LEVY	109,083.16			
			255	UNEQUALIZED LEVY				
			267	TOTAL = (266) +(259)+(255) =	337,519.16			

***APPLYING THESE REDUCTIONS: ***

275 TAX BASE REPLACE AID
283 TIER 1 REF AID
= (268)-(277) =
284 TIER 2 REF AID
= (262)-(276) =
285 TIER 1 LOR AID
= (239)-(278) 52,386.38
286 TIER 1 LOR LEVY
= (237)-(279) 96,593.62
287 TIER 1 REF LEVY
= (266)-(280) = 228,436.00
288 TIER 2 REF LEVY
= (259)-(281) = 109,083.16
289 UNEQL REF LEVY
= (255)-(282) =
290 REFER AND LOR TIER 1 EQUALIZATION
AID BEFORE AID GUARANTEE
= (275)+(283)
+(284)+(285) = 52,386.38
291 REFERENDUM AND LOR LEVY
BEFORE AID GUARANTEE
= (286)+(287)
+(288)+(289) = 434,112.78
REFERENDUM AID GUARANTEE
292 FY 2015 REFERENDUM AID
INCREASE FROM GUARANTEE
(FY 2015 GEN ED REV
REPORT, LINE 276)
293 FY 2015 REFERENDUM REV
(FY 2015 GEN ED REV
REPORT, LINE 289) 478,938.22
294 FY 2015 LOCATION
EQUITY REVENUE
(FY 2015 GEN ED REV
REPORT LINE 198)
295 FY 2015 COMBINED REVENUE
= (293)+(294) = 478,938.22
296 FY 2015 REFERENDUM
EQUALIZATION PLUS
HOLD HARMLESS AID
(FY 2015 GENERAL
EDUC REVENUE REPORT,
LINES 276 & 287) 157,823.05

REFERENDUM AID GUARANTEE CONT.

297 FY 2015 LOCATION
EQUITY AID
(FY 2015 GENERAL
EDUC REVENUE REPORT,
LINE 197)
298 FY 2015 COMBINED AID
FOR GUARANTEE
= (296)+(297) = 157,823.05
299 FY2026 COMBINED REVENUE
= (171)+(203) = 697,057.56
300 FY2026 COMBINED
INITIAL AID
= (240)+(290) = 75,827.04
301 REVENUE RATIO =
LESSER OF 1 OR
[(299)/(295)] = 1.00000000
302 2012 RMV 169,816,300
10 2023 RMV 324,764,100
303 RMV RATIO =
LESSER OF 1 OR
[(302)/(10)] = .52289123
304 FY2026 MINIMUM
COMBINED AID
= (298)X(301)X(303) = 82,524.29
305 FY2026 REFERENDUM HOLD
HARMLESS AID INCREASE
IF (292)=0 THEN 0,
ELSE GREATER OF 0
OR [(304)-(300)] =
INITIAL LEVIES ARE REDUCED TO
MAKE THE REFER AID GUARANTEE
REVENUE-NEUTRAL. LEVY COMPONENTS
ARE REDUCED IN THE FOLLOWING ORDER:
306 TIER 1 LOR LEVY
307 TIER 1 REF LEVY
308 TIER 2 REF LEVY
309 UNEQL REF LEVY
LOCAL OPT AID & LEVY SUMMARY
AFTER REF AID GUARANTEE
310 TIER 1 LOR LEVY
= (286)-(306) = 96,593.62
238 TIER 2 LOR LEVY
= (238) 187,117.74

OPT AID & LEVY SUMMARY CONT.

311 LOCAL OPTIONAL LEVY LIMIT
= (238)+(310) = 283,711.36
312 LOCAL OPTIONAL AID
= (240)+ (278)+ (279)=
= (285)+ (306)= 75,827.04
REF AID & LEVY SUMMARY
AFTER REF AID GUARANTEE
313 TIER 1 REF LEVY
= (287)-(307) = 228,436.00
314 TIER 2 REF LEVY
= (288)-(308) = 109,083.16
315 UNEQL LEVY
= (289)-(309) =
316 TOTAL REFERENDUM LEVY
= (313)+(314)+(315)= 337,519.16
317 TOTAL REFERENDUM
EQUALIZATION AID
= (275)+(283)+(284)
+ (307)+(308)+(309)
- (278)-(279) =
ALTERNATIVE ATTENDANCE ADJUST
(CHARTER TRANSPORT AND
MN STATE ACAD ADJ'S ONLY)
145 TRANSPORT ALLOWANCE 720.57
318 ADJ PU OF CHARTER
SCHOOLS TRANSPORTED
BY DISTRICT
319 EXT TME PU OF CHARTER
SCHOOLS TRANSPORTED
BY DISTRICT
320 CHARTER ALT ATTENDANCE
ADJUST = (145)X(318)
+\$223X(319) =
321 2025-26 RES PU ATTENDING
MN STATE ACADEMIES
322 MN STATE ACADEMIES
ALT ATTENDANCE ADJ
= -(100)X(321) =
323 ALT ATTEND ADJUST
TO AID
= (320)+(322) =

GENERAL ED REVENUE SUMMARY

101	BASIC	3,707,119.00
104	DECLINING ENROLL	1,672.16
110	PENSION ADJUSTMENT	53,495.47
111	GIFTED & TALENTED	6,455.80
112	EXTENDED TIME	
125	BASIC SKILLS	377,846.48
137	SPARSITY	132,883.55
140	SMALL SCHOOLS	130,402.19
160	TRANSPORT SPARSITY	185,082.82
167	OPERATING CAPITAL	106,480.97
171	LOCAL OPTIONAL	359,538.40
203	REFERENDUM	337,519.16
205	TRANSITION	695.24
228	EQUITY REVENUE	68,301.12
323	ALT ATTENDANCE ADJ	
324	TOTAL GENERAL REVENUE	
	= (101)+(104)+(110)	
	+ (111)+(112)+(125)	
	+ (137)+(140)+(160)	
	+ (167)+(171)+(203)	
	+ (205)+(228)+(323) =	5,467,492.36

GENERAL AIDS & LEVIES

232	OPERATING CAP LEVY	85,184.04
242	EQUITY LEVY	68,301.12
245	TRANSITION LEVY	695.24
311	LOCAL OPTIONAL	283,711.36
316	TOTAL REFERENDUM LEVY	337,519.16

325	TOTAL GENERAL ED LEVY	
	= (232)+(242)+(245)	
	+ (311)+(316) =	775,410.92

326	TOTAL GENERAL ED AID	
	= (324)-(325)=	4,692,081.44

ALTERNATIVE TEACHER COMP REV

327	ENROLLMENT AS OF OCT 1, 2023 AT PARTICIPATING SITES (FY2025 GENERAL EDUC RPT, LINE 329)
-----	--

328	EST ENROLLMENT AS OF OCTOBER 1, 2024 AT PARTICIPATING SITES = (327)X[(50)/(49)] =
-----	--

329	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00X(328) =
-----	---

ALT TEACHER COMP AIDS & LEVIES

330	ALT COMP REVENUE	
331	ALT COMP BASIC AID = 0.65X(330) =	
332	BASIC AID PRORATION	1.00000000
333	PRORATED BASIC AID = (331)X(332) =	
334	PRO BASIC AID TO LEVY = (331)-(333) =	
335	ALT COMP LEVY REVENUE =(330)-(331)+(334)=	
230	FY2026 ANTC/ADJ PU	18,502.02
336	ALT COMP LEVY RATIO = LESSER OF 1 OR [(230)/\$6,100] =	1.00000000
337	ALT TEACHER COMP LEVY = (335)X(336) =	
338	ALT COMP EQUALIZATION AID = (330)-(333)-(337) =	

MISCELLANEOUS AIDS

**ESTIMATES OF FY2026 MISC AIDS
BELOW ARE BASED ON END OF
SESSION 2024 FORECAST. PLEASE NOTE
THAT THESE ARE ROUGH ESTIMATES
AND MAY CHANGE SIGNIFICANTLY WHEN
UPDATED DATA BECOMES AVAILABLE.

339	SPEC ED REGULAR BEFORE TUITION ADJ	582,761.47
340	NET TUITION ADJUST	15,529.74-
341	EXCESS COST AID	187,417.06
342	HOLD HARM/GROWTH LMT	
343	CROSS SUB REDUC AID	215,393.11
344	TOTAL SPECIAL EDUC AID = (339) TO (343) =	970,041.90

345	FY 2026 NON-PUBLIC TRANSPORTATION AID
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ACHIEVEMENT AND INTEGRATION
REVENUE

57	2025-26 ADJ PU (EST)	496.60
346	FY2026 EST INITIAL BUDGET	
347	FY2026 EST INCENTIVE BUDGET	
348	FY2026 ADJ INITIAL BUDGET = (346)X1.003 =	
349	OCT 1, 2023 ENROLL OF PROTECTED STUDENTS	
350	EST OCT 1, 2024 ENROLL OF PROTECTED STUDENTS = (349) =	
351	OCT 1, 2023 TOTAL ENROLLMENT	
352	EST OCT 1, 2024 TOTAL ENROLLMENT = (351) =	
353	PROTECTED ENROLLMENT RATIO =(350)/(352)=	
354	INITIAL ACHIEVE & INTEG REVENUE FORMULA =IF (346) > 0 = \$350 X(57)X(353)=	
355	INTEG HOLD HARMLESS (FROM FY2025 INTEG REV RPT, LINE 11)	
356	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (348) OR [(354)+(355)] =	
357	INCENTIVE REV = LSR OF(347) OR [(57)X\$10]=	
358	ACHIEVE & INTEG REVENUE = (356)+(357) =	
359	ACHIEVE & INTEG LEVY = (358)X.30	
360	TRANSFER TO MDE IF (356)=(348) THEN (360)=(348)-(346) ELSE (360)=(356)X.003	
361	ACHIEVE & INTEG AID =(358)-(359)-(360)=	

REEMPLOYMENT INSURANCE LEVY			***FY2025 CAREER & TECH CONT.***			***INITIAL LTFM REVENUE***		
362	EST FY2025 EXPEND	2,000.00	378	LAST YEAR REVENUE (FY2024 CTE AID REPORT, LINE 11)		57	2025-26 ADJ PU (EST)	
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362)=	2,000.00		56,092.66		401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	
	***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)	496.60	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) =	17,877.60	382	CAREER TECH REVENUE = (380)+(381) =		764	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B	
	***SAFE SCHOOLS INTERMEDIATE LEVY**			56,092.66				
366	SAFE SCH INTERMEDIATE LEVY REQUEST?	NO	29	2022 ANTC		404	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	
367	INTERMEDIATE LEVY ALLOWANCE <= \$15		56	2024-25 ADJ PU (EST)				
			383	FY2025 ANTC/ADJ PU = (29)/(56) =				
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =		765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	
			385	CAREER TECH LEVY LIMIT = (382)X(384) =		405	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K	
	JUDGMENT LEVY		386	EST CAREER TECH AID = (382)-(385) =		406	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405) +(764)+(765) =	
369	DISTRICT JUDGMENTS			**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)			**ADDITIONAL LTFM REVENUE** FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN	
370	INTERMED JUDGMENTS		387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2024 EXPENSES PAID				
371	JUDGMENT LIMIT =(369)+(370) =			6,233.00				
	ICE ARENA LEVY		388	PRORATION FACTOR TO REFLECT STATEWIDE CAP		766	NET LTFM REQ DEBT SERVICE FOR VPK	
372	FY2024 NET OPR COSTS			1.00000000				
373	ICE ARENA LEVY LIMIT = 100% OF (372) =		389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =		407	NEW PAYGO LTFM LEVY FOR VPK	
	FY2025 CAREER & TECHNICAL			6,233.00		408	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) =	
374	SHARE OF FY2025 EST COOPERATIVE BUDGET			**CAPITAL RELATED LEVY LIMITATIONS**				
375	FY2025 ESTIMATED DISTRICT BUDGET	159,695.00		**LONG TERM FACILITIES MAINTENANCE** REVENUE (LTFM)				
376	FY2025 EST BUDGET = (374)+(375) =	159,695.00	400	LTFM PLAN APPROVAL STATUS			APPROVED	
377	PRELIMINARY REVENUE = .35X(376) =	55,893.25						

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) = 133,120.01	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 2,590.32
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) = 130,529.69
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 133,120.01	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) = 130,529.69
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) = 133,120.01	**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	57	2025-26 ADJ PU (EST) 496.60	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) = 133,120.01	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2023 AG MODIFIED ANTC FOR LTFM REVENUE 7,549,568	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2022-23 ADJ PU (ACT) 460.98	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 71,798.07
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) = 16,377.21	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 71,798.07
OLD LAW DEFERRED MAINTENANCE		425	STATEWIDE ANTC/APU 13,579.03	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) = 71,798.07
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	LTFM EQUAL FACTOR = 123% OF (425) = 16,702.21	428	LTFM AID RATIO .01945850
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 22,420.21	427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .98054150	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 1,397.08
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 22,420.21	428	LTFM AID RATIO = = 1-(427) = .01945850	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) = 1,397.08
		429	LTFM INITIAL EQUAL AID = (423)X(428) = 2,590.32	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) = 70,400.99
		430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 130,529.69	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) =
		431	2015 TOTAL ALT FAC GRANDFATHER AID		

GEN FUND PORTION OF LTFM REV			***APPROVED INTERMED OPERATING***			***APPROVED REG OP LEASES CONT.***		
422	TOTAL LTFM REVENUE	133,120.01		**ADMINISTRATIVE SPACE**		**INSTRUCTIONAL/STORAGE**		
441	TOTAL GENERAL FUND LTFM REVENUE		456	FY2025 JOINT		474	FY2025 NONJOINT	
	= (422)-(768) =	61,321.94	457	FY2026 JOINT		475	FY2026 NONJOINT	
442	LTFM GEN FUND EQUAL REV		458	**INSTRUCTIONAL/STORAGE**		476	REG OPERATING LEASES	
	= (423)-(436) =	61,321.94	459	FY2025 JOINT			= SUM (472) TO (475)=	
				FY2026 JOINT			***APPROVED REGULAR***	
443	LTFM GEN FUND EQUAL AID		460	TOT INTERMED OPERATING			CAPITALIZED LEASES	
	= (432)-(438) =	1,193.24		= (456) TO (459) =			**ADMINISTRATIVE SPACE**	
444	GEN FUND LTFM EQUAL LIMIT			***APPROVED INTERMED CAPITALIZED**		477	FY2025 NONJOINT	
	= GTR OF ZERO OR			***ADMINISTRATIVE SPACE***		478	FY2026 NONJOINT	
	(442)-(443) =	60,128.70	461	FY2025 JOINT			**INSTRUCTIONAL/STORAGE**	
445	GEN FUND LTFM UNEQUAL LIMIT		462	FY2026 JOINT		479	FY2025 NONJOINT	
	= GTR OF ZERO OR			***INSTRUCTIONAL/STORAGE***		480	FY2026 NONJOINT	
	(441)-(443)-(444) =		463	FY2025 JOINT			**EXCESS FUNDS CAP LEASE**	
446	TOTAL GEN FUND LTFM LEVY		464	FY2026 JOINT		481	FY2025 NONJOINT	
	= (444)+(445) =	60,128.70		***EXCESS FUNDS CAP LEASE***		482	FY2026 NONJOINT	
	DISABLED ACCESS LIMIT		465	FY2025 JOINT		483	REG CAPITALIZED LEASES	
447	FY 1992-FY2026		466	FY2026 JOINT			= [SUM (477) TO (480)]	
448	APPROV DIS ACC COSTS	300,000.00	467	TOT INTERMED CAPITALIZED			- [(481)+(482)] =	
	MAXIMUM = GTR OF (JUNE			= SUM[(461) TO (464)]		484	TOTAL APPROVED REGULAR	
	1991 COMPONENT DISTS X			-(465)-(466) =			LEASE COST & CARRYOVER	
	150,000) OR 300,000 =	300,000.00	468	TOT INTERMED LEASE COSTS			=(471)+(476)+(483)=	
449	LSR OF (447) OR (448)	300,000.00		= (460)+(467) =		57	2025-26 ADJ PU (EST)	
450	FIRST YEAR DISABLED		57	2025-26 ADJ PU (EST)		496.60		
	ACCESS LEVY CERTIFIED	1993	469	INTERMED PUPIL UNIT MAX		57	2025-26 ADJ PU (EST)	
451	LAST YEAR TO CERTIFY			LIMIT = \$65X(57) =		485	REG PUPIL UNIT MAXIMUM	
	= (450)+7 YEARS =	2000					LIMIT = \$212X(57) =	
452	TOTAL CUM CERT LEVY		470	INTERMED LEASE LIMIT			105,279.20	
	(PAY 93 TO PAY 23)	300,000.00		=LSR (468) OR (469) =		486	COMM APPROVED LIMIT	
453	CERT LEVY PAY 2024		471	INTERMED CARRYOVER (INCL		487	REGULAR MAX LIMIT	
454	TOTAL CERTIFIED LEVY			IN REGULAR LEASE LIMIT)			=GTR (485) OR (486)=	
	= (452)+(453) =	300,000.00		= (468)-(470) =			105,279.20	
455	DISABLED ACCESS LIMIT			***APPROVED REG OPERATING LEASES**		488	REGULAR LEASE LIMIT	
	= GREATER OF ZERO			***ADMINISTRATIVE SPACE**			=LSR (484) OR (487)=	
	OR (449)-(454)=					489	TOTAL LEASE LEVY LIMIT	
							= (470)+(488) =	
	LEASE LEVY LIMITATION		472	FY2025 NONJOINT				
	DIST'S SHARE OF JOINT		473	FY2026 NONJOINT				
	LEASE FOR INTERMED DISTS							
	287, 288, 916 AND 917							

INITIAL CAPITAL RELATED LEVIES			***INITIAL GEN FUND LEVY CONT.***			***ECFE CONT.***		
232	OPERATING CAPITAL	85,184.04	510	TOTAL INITIAL GENERAL		612	ECFE ANNUAL REPORT	
446	LT FAC MAINTENANCE	60,128.70		LEVY LIMITATION			SUBMITTED?	YES
455	DISABLED ACCESS			=(506)+(507)+(508)		613	POPULATION UNDER	
489	LEASE LEVY			+(509) =	917,742.88		FIVE YEARS OF AGE	82
490	COOP BLDG REPAIR					614	GTR OF 150 OR (613) =	150
491	OTHER CAPITAL (MEMO)							
492	CAP PROJECTS REFER			**COMMUNITY SERVICE**		615	ECFE ALLOWANCE	
							0.023X(100) =	171.70
493	CAPITAL RELATED LIMITS			**BASIC COMMUNITY EDUCATION**		616	FY2026 EARLY CHILD	
	= (232)+(446)+(455)		600	POPULATION (YR 2020)	3,250		FAMILY REVENUE	
	+(489)+(490)+(491)		601	GTR OF (600) OR 1,335	3,250		IF (611) = YES	
	+(492) =	145,312.74					= (614)X(615),	
			602	YOUTH SERVICE PROG?	YES		IF ANNUAL REPT = YES	25,119.00
	OTHER INITIAL GENERAL LEVIES		603	AFTER SCHOOL		30	2023 ANTC	9,188,103
494	CONSOLIDATION/			ENRICHMENT?	YES	617	ECFE TAX RATE	.00199907
495	REORGANIZATION		604	FY2026 GENERAL REVENUE		618	= (617)X(30) =	18,367.66
	OPERATING DEBT			= \$6.35X(601) =	20,637.50			
496	HEALTH BENEFITS		605	FY2026 YOUTH SERVICE		619	EARLY CHILD LEVY LIMIT	
497	ADDL RETIREMENT			REV = \$1.00X(601) =	3,250.00		= LESSER OF (616)	
498	(MPLS AND STP)						OR (618) =	18,367.66
499	SEVERANCE		606	FY2026 AFTER SCHOOL		620	EST FY2026 EARLY CHILD	
500	ADMIN DISTRICT			REVENUE = \$1.85X(601)			AID = (616)-(619) =	6,751.34
501	SWIMMING POOL			NOT TO EXCEED 10,000				
502	TREE GROWTH			AND \$0.43XPOPULATION				
502	CONSOLIDATION/			IN EXCESS OF 10,000	6,012.50		**HOME VISITING LIMIT**	
503	RETIREMENT					621	DIST PLANS TO LEVY FOR	
503	ECON DEVELOP ABATE		607	FY2026 COMMUNITY			FY2026 HOME VISIT?	YES
504	OTHER GENERAL (MEMO)			EDUCATION REVENUE		622	HOME VISITING REVENUE	
				= (604)+(605)+(606) =	29,900.00		IF (621) = YES	
505	SUBTOTAL, OTHER INITIAL		30	2023 ANTC	9,188,103		AND (618) > \$0,	
	GENERAL LEVIES		608	STANDARD COMM ED LEVY			= \$3.00X(613),	
	= (494) TO (504) =			= 0.003298X(30) =	30,302.36		ELSE = \$0	246.00
			609	COMM ED LEVY LIMIT		230	FY2026 ANTC/ADJ PU	18,502.02
	INITIAL GENERAL FUND LEVY			LSR (607) OR (608) =	29,900.00	623	HOME VISIT LEVY RATIO	
506	GENERAL RMV VOTER APPROVED						= LESSER OF 1 OR	
	=(316) =	337,519.16	610	FY2026 EST GROSS COMM ED			(230)/\$17,250 =	1.00000000
507	GENERAL RMV OTHER			AID = (607)-(609) =		624	FY2026 HOME VISIT LIMIT	
	= (311)+(242)						= (622)X(623)	246.00
	+(245) =	352,707.72				625	FY2026 EST HOME VISIT	
508	GENERAL NTC			**EARLY CHILD FAMILY EDUCATION**			AID =(622)-(624)	
	VOTER APPROVED							
	= (492)			FY2024 ECCE ANNUAL REPORT				
				MUST BE SUBMITTED TO CERTIFY				
				EARLY CHILDHOOD FAMILY ED &				
509	GENERAL NTC OTHER		611	HOME VISIT LEVIES FOR FY2026				
	=(337)+(359)+(363)							
	+(365)+(368)+(371)			DIST PLANS TO LEVY FOR	YES			
	+(373)+(385)+(389)			FY2026 ECCE REVENUE?				
	+(493)-(492)+(505) =	227,516.00						

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)=	545,402.00
628	FY2024 ADULTS WITH DISABILITIES REVENUE		700	ALT FAC REGULAR REQ DEBT SERV LEVY			**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID	
629	TOTAL REVENUE, = GREATER OF (627) OR (628)=		701	ALT FAC/H&S REQ DEBT SERV LEVY		715	VOTER APPR BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE 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		716	NON-VOTER 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		717	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (715)+(716) =	
632	ADULTS WITH DISABILITIES AID = (629)-(631) =		704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	83,580.00		**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID	
	SCHOOL-AGE CARE		705	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702)+(703)+(704) =	83,580.00	718	VOTER APPR BONDS INELG FOR DEBT EQUAL AID	
633	FY2026 SCH-AGE CARE REV (FY2026 EST COST)			**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)			**NON-VOTER APPR INELIG BONDS**	
30	2023 ANTC	9,188,103				719	FACIL BOND-MS 123B.62	47,657.00
46	2025-26 RES PU (EST)	569.20	706	NATURAL DISASTER REQ DEBT SERV LEVY		720	EQUIP BOND-MS 123B.61	
634	ANTC/RES PU = (30)/(46) =	16,142.13				721	REORG OPER DEBT	
635	LEVY RATIO = LSR OF 1 OR (634)/\$16,476 =	1.00000000		**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)		722	ECON DEV ABATEMENT	149,900.00
636	FY2026 SCH-AGE CARE LIM = (633)X(635) =		707	TACONITE BONDS REQ DEBT SERV LEVY		723	JUDGMENT	
637	FY2026 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =		708	TAC FUNDING FOR BONDS (NOT IRRRB)		724	OTHER NON-VOTER INELG LEASE PURCHASE	
	COMMUNITY SERVICE SUMMARY		709	TAC ADJ TO REQ = (708) OR [(708)X1.05] =		725		
638	OTHER COMM ED (MEMO)		710	NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=		726	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS =(719) THRU (725)=	197,557.00
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624)+(631)+(636)+(638) =	48,513.66	711	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2024	545,402.00	727	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) =	197,557.00
			712	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2024		728	GDS REQ DEBT SERV LEVY =(705)+(706)+(714)+(717)+(718)+(727) =	826,539.00

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) = 545,402.00	744	RETAIN FOR CAPITAL LOAN REPAYMENT	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = 0-(719)-(720)-(748) = 47,657.00-
30	2023 ANTC 9,188,103	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)= 116,513.79		***NET DEBT EXCESS SUMMARY***
732	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] = 545,402.00	748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(729)-(715)]X(751) = 76,883.07
733	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	749	ADJUSTED DEBT EXCESS = (747)-(748) = 116,513.79	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) = 39,630.72
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY		**BREAKDOWN OF NET DEBT EXCESS**	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) = 116,513.79
	FUND 7 DEBT BALANCE	750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 826,539.00		**LONG TERM FACILITIES MAINT AID**
735	JUNE 2023 FUND 7-425 BAL FOR BOND REFUND	751	DEBT EXCESS RATIO = LSR 1 OR (749)/(750)= .14096587	763	NET ALT FAC REG DEBT = (700)-(753) =
736	JUNE 2023 FUND 7-451 BAL FOR QZAB & QSCB	752	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) = 76,883.07	764	NET ALT FAC/H&S DEBT = (701)-(754) =
737	JUNE 2023 FUND 7-460 BALANCE NONSPENDABLE	753	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(751) =	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(755) =
738	JUNE 2023 FUND 7-463 BALANCE UNASSIGN NEG	754	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(751) =	766	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(756) =
739	JUNE 2023 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 214,340.02	755	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) =	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) = 71,798.07
740	PAY 23 DEBT EXCESS LEVY REDUCTION 53,251.54	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =	768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) = 71,798.07
741	PAY 24 DEBT EXCESS LEVY REDUCTION 3,247.74	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) = 11,781.93	436	LTFM DEBT EQUAL REV 71,798.07
742	5% OF PAY 25 REQ DEBT SERV LEVY=(728)X5%= 41,326.95			438	LTFM DEBT EQUAL AID 1,397.08
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] = 116,513.79			439	LTFM DEBT EQUAL LEVY 70,400.99
				440	LTFM DEBT UNEQUAL Lvy
				769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)= 82,182.92

NATURAL DISASTER DEBT EQUAL			***DEBT EQUALIZATION AID CONT.***			***MINIMUM EST MAX EFFORT PAYMENT***		
30	2023 ANTC	9,188,103	783	FY2026 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =		732	MAX EFFORT DEBT LEVY	
770	TEN PERCENT ANTC = 0.10X(30) =	918,810				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)=				
			785	PRELIM TIER 2 EQU REV = (783)-(784) =		801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	
771	FY2026 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		731	MAXIMUM EFFORT DEBT SERVICE LEVY				
54	2022-23 ADJ PU (ACT)	460.98	786	MAX EFFORT TIER 1 REV			**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION	
772	FY2023 ANTC PER APU = (30)/(54) =	19,931.67	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				803	PAY 25 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =	
774	DISASTER EQUAL FACTOR = 300% OF (773) =	43,420.27	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =		804	FY2026 IRRRB FUNDING FOR NON-VOTER BONDS	
			789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =		805	PAY 25 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =	
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.45904067	54	2022-23 ADJ PU (ACT)	460.98			
776	DISASTER AID RATIO = = 1-(775) =	.54095933	790	2023 ANTC /ADJ APU = (30)/(54) =	19,931.67			
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)]=	545,402.00
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	545,402.00	793	TIER 1 DEBT EQU AID RATIO = 1-(791) =		809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =	197,557.00
752	DEBT EXCESS FOR ELIG REQUIRED DEBT	76,883.07	794	TIER 2 DEBT EQU AID RATIO = 1-(792) =		769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED	82,182.92
779	FY2026 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEM0)		795	TIER 1 DEBT AID = (788)X(793) =		778	DISASTER LEVY LIMIT VOTER APPROVED	
			796	TIER 2 DEBT AID = (789)X(794) =				
780	FY2026 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	468,518.93	797	TOTAL DEBT EQ AID = (795)+(796) =				
30	2023 ANTC	9,188,103	798	NON VOTER DEBT AID = (797)X(712)/(714) =				
781	= .1050X(30) =	964,750.82	799	VOTER APPR DEBT AID = (797)-(798) =				
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	1,446,207.41						

INITIAL GEN DEBT SERVICE CONT.

810 INITIAL GDS LEVY LIM
VOTER APPROVED
=(806)+(808)+(778) = 545,402.00

811 INITIAL GDS LEVY LIM
NON VOTER APPROVED
= (807)+(809)+(769) = 279,739.92

812 TOTAL INITIAL GDS LEVY
LIMIT = (810)+(811) = 825,141.92

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

900 LEVY BONDS IRREV TRUST
VOTER APPROVED

901 LEVY BONDS REVOC TRUST
VOTER APPROVED

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

903 LEVY BONDS IRREV TRUST
NON-VOTER APPROVED

904 LEVY BONDS REVOC TRUST
NON-VOTER APPROVED

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

FUND 47 DEBT BALANCE

906 REQ DEBT SERV LEVY FOR
PENSION BONDS (MPLS)

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

908 JUNE 2023 FUND 47-425
BAL FOR BOND REFUND

909 JUNE 2023 FUND 47-460
BALANCE NONSPENDABLE

910 JUNE 2023 FUND 47-463
BALANCE UNASSIGN NEG

911 JUNE 2023 FUND 47-464
BALANCE RESTRICTED

912 JUNE 2023 FUND 47-464
BALANCE VOTER APPROV

913 JUNE 2023 FUND 47-464

FUND 47 DEBT BALANCE CONT.

BAL NON-VOTER APPROV
= (911)-(912) =

914 PAY 23 OPEB DEBT EXC
REDUCTION NON-VOTER

915 PAY 24 OPEB DEBT EXC
REDUCTION NON-VOTER

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

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

918 RETAIN FOR CAP LOAN
REPAYMENT NON-VOTER

919 APPROV DEBT EXCESS TO
BE RETAINED NON-VOTER

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

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

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

923 ADDITIONAL DEBT EXCESS
REQUESTED OPEB/PENSION
BONDS VOTER APPROVED

924 ADDITIONAL DEBT EXCESS
REQUESTED OPEB/PENSION
NON-VOTER APPROVED

925 NET DEBT SERVICE LEVY
FOR VOTER APPROVED
OPEB/PENSION BONDS
= (902)-(920)-(923) =

926 NET DEBT SERVICE LEVY
FOR OPEB/PENSION BONDS
NON-VOTER APPROVED
= (907)-(921)-(924) =

LEVY LIMITATION ADJUSTMENTS

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

GENERAL FUND ADJUSTMENTS

FY2025 OPERATING
CAPITAL LEVY ADJUSTMENT

1000 FY2025 OPER CAP LEVY AUTH
(FROM FY2025 GENERAL EDUC
REV REPORT, LINE 197) 70,884.05

1001 23 PAY 24 LIMIT 71,212.54
1002 23 PAY 24 LEVY 71,212.54

1003 FY2025 OPER CAPITAL
LEVY ADJUSTMENT
= ((1000)-(1002)) = 328.49-

FY2025 LOR TIER 1 LEVY ADJUST

1004 FY2025 LOR TIER 1
(FROM FY2025 GENERAL
EDUC REVENUE REPORT,
LINE 204) 80,181.00

1005 ALLOCATION OF TBRA
(FROM PAY 24 LEVY
REPORT, LINE 278)

1006 ALLOC OF REF HOLD HARM
(FROM PAY 24 LEVY
REPORT, LINE 305)

1007 23 PAY 24 LIMIT 74,814.88
1008 23 PAY 24 LEVY 74,814.88

1009 PAY 24 LIMIT BEFORE
TBRA AND HOLD HARM ADJ =(1005)
+(1006)+(1007)= 74,814.88

1010 PAY 24 LEVY BEFORE
TRBA AND HOLD HARM ADJ =(1005)
+(1006)+(1008)= 74,814.88

1011 FY2025 LOR TIER 1
LEVY ADJUSTMENT

FY2025 LOR TIER 2 LEVY ADJUSTMENT			***FY2025 1ST TIER REF ADJ CONT.***			***FY2025 UNEQUAL REF LEVY ADJ***		
1012	FY2025 LOR TIER 2 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 205)	159,188.73	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	158,451.61	1027	23 PAY 24 LIMIT	178,042.70	1041	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 283)	
1014	23 PAY 24 LEVY	158,451.61	1028	23 PAY 24 LEVY	178,042.70	1042	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 308)	
1015	FY2025 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1013))	737.12	1029	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	178,042.70	1043	23 PAY 24 LEVY	
FY2025 EQUITY LEVY ADJUSTMENT			1030	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	178,042.70	1044	23 PAY 24 LEVY	
1016	FY2025 EQUITY LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 217)	63,094.06	1031	FY2025 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1029)) =	12,770.17	1045	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =	
1017	23 PAY 24 LIMIT	58,688.60	**FY2025 2ND TIER REF LEVY ADJUST**			1046	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =	
1018	23 PAY 24 LEVY	58,688.60	1032	FY2025 2ND TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 256)	97,699.31	1047	FY2025 UNEQUALIZED REF LEVY ADJUSTMENT	
1019	FY2025 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) =	4,405.46	1033	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 280)		**FY2025 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES		
FY2025 TRANSITION LEVY ADJUST			1034	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 307)		**FY2025 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 269 TO 271)		
1020	FY2025 TRANSITION LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 225)	645.64	1035	23 PAY 24 LIMIT	90,829.30	1048	TIER 1 LEVY	
1021	23 PAY 24 LIMIT	602.43	1036	23 PAY 24 LEVY	90,829.30	1049	TIER 2 LEVY	
1022	23 PAY 24 LEVY	602.43	1037	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	90,829.30	1050	UNEQL LEVY	
1023	FY2025 TRANSITION LEVY ADJUSTMENT = ((1020)-(1021)) =	43.21	1038	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	90,829.30	1051	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =	
FY2025 1ST TIER REFERENDUM LEVY ADJUST			1039	FY2025 2ND TIER REF LEVY ADJUSTMENT = ((1032)-(1037)) =	6,870.01	1052	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY = (1025)+(1033) +(1041) =	
1024	FY2025 1ST TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 254)	190,812.87				1053	FY2025 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =	
1025	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 276)							

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)		1081	FY2025 HEALTH AND SAFETY REBATES ADJUST	
			1066	23 PAY 24 LIMIT			**FY2024 LTFM EQUAL LEVY ADJUST**	
			1067	23 PAY 24 LEVY				
1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)		1068	FY2025 INTEGRATION ADJUSTMENT LIMIT		1082	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63)	37,585.66
1055	FY2025 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =			**FY2025 ALT TEACHER COMP ADJ**		1083	22 PAY 23 LIMIT	31,456.32
	FY2025 REFERENDUM HOLD HARMLESS ADJUST TO VOTER-APPROVED LEVIES		1069	FY2025 ALT COMP LEVY AUTH (FROM FY2025 GEN ED REVENUE REPORT, LINE 338)		1084	22 PAY 23 LEVY	31,456.32
						1085	TOTAL ADJUSTMENT = (1082)-(1083) =	6,129.34
1056	FY2025 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 297 TO 299)		1070	23 PAY 24 LIMIT		1086	23 PAY 24 ADJ LIMIT	5,003.00
			1071	23 PAY 24 LEVY		1087	23 PAY 24 ADJ LEVY	5,003.00
			1072	FY2025 ALT TEACH COMP LEVY ADJUSTMENT		1088	FY2024 LTFM EQUALIZED LEVY ADJUST = (1085)-(1086) =	1,126.34
1057	TIER 1 LEVY							
1058	TIER 2 LEVY							
1059	UNEQL LEVY			**FY 25 & FY 24 CAPITAL RELATED ADJ**			**FY2024 LTFM UNEQUAL LEVY ADJ**	
				FY2025 LTFM EQUAL LEVY ADJ		1089	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)	
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =		1073	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63)	38,463.96	1090	22 PAY 23 LIMIT	
1061	TOTAL FY2025 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY =(1026) +(1034)+(1042)=		1074	23 PAY 24 LIMIT	30,725.15	1091	22 PAY 23 LEVY	
			1075	23 PAY 24 LEVY	30,725.15	1092	TOTAL ADJUSTMENT	
1062	FY2025 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =		1076	FY2025 LTFM EQUALIZED LEVY ADJUST = (1073)-(1074) =	7,738.81	1093	23 PAY 24 ADJ LIMIT	
	FY2025 REFERENDUM HOLD HARMLESS ADJUSTMENT TO TIER 1 LEVIES					1094	23 PAY 24 ADJ LEVY	
				FY2025 LTFM UNEQUAL LEVY ADJ*		1095	FY2024 LTFM UNEQUALIZED LEVY ADJUST	
1063	FY2025 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 296)		1077	FY2025 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 64)			***3 YEAR PRIOR ADJUSTMENTS***	
							FY2023 OPERATING CAPITAL LEVY ADJUSTMENT	
1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY ALLOCATION OF TBRA		1078	23 PAY 24 LIMIT		1096	FY2023 OPER CAP LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 183)	58,942.98
			1079	23 PAY 24 LEVY				
1064	FY2025 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =		1080	FY2025 LTFM UNEQUALIZED LEVY ADJUST		1097	21 PAY 22 LIMIT	58,636.18
						1098	21 PAY 22 LEVY	58,636.18

FY2023 OPER CAP ADJ CONT.			***FY2023 EQUITY LEVY ADJUSTMENT***			***FY2023 1ST TIER VTR APPROVED***		
1099	TOTAL ADJUST TO PAY 22 OPER CAP LEVY AUTH = ((1096)-(1097)) =	306.80	1117	FY2023 EQUITY LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 207)	54,143.72	1133	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1031)	149,020.93
1100	22 PAY 23 ADJ LIMIT	2.78	1118	21 PAY 22 LIMIT	46,478.19	1134	TOTAL ADJUST TO PAY 22 1ST TIER REF LEVY AUTH = ((1131)-(1132)) =	13,757.05
1101	22 PAY 23 ADJ LEVY	2.78	1119	21 PAY 22 LEVY	46,478.19	1135	22 PAY 23 ADJ LIMIT	3,208.90
1102	FY2023 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	304.02	1120	TOTAL ADJUST TO PAY 22 EQUITY LEVY AUTH = ((1117)-(1118)) =	7,665.53	1136	22 PAY 23 ADJ LEVY	3,208.90
FY2023 LOR TIER 1 LEVY ADJ			1121	22 PAY 23 ADJ LIMIT	599.11	1137	FY2023 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1135)) =	10,548.15
1103	FY2023 LOC OPT TIER 1 AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 198)	65,658.15	1122	22 PAY 23 ADJ LEVY	599.11	**FY2023 2ND TIER REF LEVY ADJ**		
1104	21 PAY 22 LIMIT	62,619.72	1123	FY2023 EQUITY LEVY ADJUSTMENT = ((1120)-(1121)) =	7,066.42	1138	FY2023 2ND TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REV RPT, LINE 242)	66,418.00
1105	21 PAY 22 LEVY	62,619.72	**FY2023 TRANSITION LEVY ADJ**			1139	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1038)	33,868.69
1106	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	3,038.43	1124	FY2023 TRANSITION LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 215)	550.78	1140	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1039)	33,868.69
1107	22 PAY 23 ADJ LIMIT	1,348.40	1125	21 PAY 22 LIMIT	468.55	1141	TOTAL ADJUST TO PAY 22 2ND TIER REF LEVY AUTH = ((1138)-(1139)) =	32,549.31
1108	22 PAY 23 ADJ LEVY	1,348.40	1126	21 PAY 22 LEVY	468.55	1142	22 PAY 23 ADJ LIMIT	32,068.17
1109	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) =	1,690.03	1127	TOTAL ADJUST TO PAY 22 TRANSITION LEVY AUTH = ((1124)-(1125)) =	82.23	1143	22 PAY 23 ADJ LEVY	32,068.17
FY2023 LOR TIER 2 LEVY ADJUST			1128	22 PAY 23 ADJ LIMIT	10.09	1144	FY2023 2ND TIER REF LEVY ADJUSTMENT = ((1141)-(1142)) =	481.14
1110	FY2023 LOC OPT LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 200)	155,002.75	1129	22 PAY 23 ADJ LEVY	10.09			
1111	21 PAY 22 LIMIT	141,902.82	1130	FY2023 TRANSITION LEVY ADJUSTMENT = ((1127)-(1128)) =	72.14			
1112	21 PAY 22 LEVY	141,902.82	***FY2023 1ST TIER VOTER***					
			APPROVED REFER LEVY ADJUST					
1113	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1110) - (1111))	13,099.93	1131	FY2023 1ST TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 240)	162,777.98			
1114	22 PAY 23 ADJ LIMIT	3,055.62	1132	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1030)	149,020.93			
1115	22 PAY 23 ADJ LEVY	3,055.62						
1116	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1114))	10,044.31						

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	**FY2023 INTEGRATION ADJUSTMENT**	
1149	22 PAY 23 ADJ LIMIT	1162	22 PAY 23 ADJ LEVY	1176	FY2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)
1150	22 PAY 23 ADJ LEVY	1163	FY2023 LOR TIER 1 TBRA LEVY ADJUSTMENT	1177	21 PAY 22 LIMIT
1151	FY2023 UNEQUAL REF LEVY ADJUSTMENT	**FY2023 REFERENDUM HOLD HARM**		1178	21 PAY 22 LEVY
FY2023 TBRA ALLOCATION ADJ TO VOTER-APPROVED LEVIES		1164	FY2023 ALLOC OF HOLD HARM (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)	1179	TOTAL ADJUSTMENT
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)	1180	22 PAY 23 ADJ LIMIT
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) =	1181	22 PAY 23 ADJ LEVY
1154	FY2023 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	22 PAY 23 ADJ LIMIT	1182	FY2023 INTEGRATION ADJUSTMENT LIMIT
1155	22 PAY 23 ADJ LIMIT	1168	22 PAY 23 ADJ LEVY	**FY2023 REEMPLOYMENT ADJUSTMENT**	
1156	22 PAY 23 ADJ LEVY	1169	FY2023 HOLD HARM ALLOC	1183	FY2023 EXPEND ACTUAL
1157	FY2023 TBRA ALLOC LEVY ADJUSTMENT	**FY2023 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT		1184	REEMPLOY LEVY AUTH = 100% OF (1183) =
		1170	FY2023 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 282)	1185	22 PAY 23 LIMIT 1,000.00
		1171	PAY 22 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 303)	1186	22 PAY 23 LEVY 1,000.00
				1187	FY2023 REEMPLOY ADJUST = ((1184)-(1186) = 1,000.00-
				FY2023 SAFE SCHOOLS ADJUST	
				1188	SAFE SCH Lvy REQUEST YES
				54	2022-23 ADJ PU (ACT) 460.98
				1189	FY2023 SAFE SCHOOLS AUTH \$36X(54) = 16,595.28

FY2023 SAFE SCHOOLS ADJ CONT.			***FY2023 LTFM EQUAL ADJ CONT.***			***FY2023 CAREER TECHNICAL ADJ***		
1190	21 PAY 22 LIMIT	16,718.40	1206	21 PAY 22 LIMIT	24,378.10	1227	FY2023 CAREER TECH	
1191	21 PAY 22 LEVY	16,718.40	1207	21 PAY 22 LEVY	24,378.10		LEVY AUTHORITY	
1192	FY2023 SAFE SCH ADJUST		1208	TOTAL ADJUSTMENT			(FY2023 CTE AID REPORT	
	= ((1189)-(1191)) =	123.12-		= (1205)-(1207) =	657.67-		LINE 21)	56,092.66
			1209	22 PAY 23 ADJ LIMIT	2,290.11	1228	22 PAY 23 LIMIT	56,092.66
	FY2023 SAFE SCHOOLS		1210	22 PAY 23 ADJ LEVY	2,290.11	1229	22 PAY 23 LEVY	56,092.66
	INTERMEDIATE ADJUST		1211	23 PAY 24 ADJ LIMIT	2,414.31-	1230	FY2023 CAREER TECH	
1193	SAFE SCH INTERMEDIATE		1212	23 PAY 24 ADJ LEVY	2,414.31-		ADJUSTMENT	
	LEVY ALLOW		1213	FY2023 EQUAL LIMIT ADJUST				
54	2022-23 ADJ PU (ACT)	460.98		= (1209)+(1211) =	124.20-		**FY2023 HEALTH BENEFIT**	
1194	FY2023 SAFE SCHOOLS		1214	FY2023 EQUAL LEVY ADJUST		1231	FY2023 ACTUAL COST	
	INTERMEDIATE AUTHORITY			= (1210)+(1212) =	124.20-		(LIMITED TO \$600,000)	
	= (1193)X(54) =		1215	FY2023 LTFM EQUALIZED		1232	22 PAY 23 LIMIT	
1195	21 PAY 22 LIMIT			LEVY ADJUST		1233	22 PAY 23 LEVY	
1196	21 PAY 22 LEVY			= (1208)-(1214) =	533.47-	1234	FY2023 HEALTH	
1197	FY2023 SAFE SCHOOLS			**FY2023 LTFM UNEQUAL LEVY ADJ**			BENEFITS ADJUST	
	INTERMEDIATE ADJUST		1216	FY2023 EST LTFM				
				UNEQUALIZED LEVY AUTH			**FY2023 ANNUAL OPEB LEVY ADJ**	
	FY2023 ALTERNATE TEACHER			(FROM FY2023 WEBSITE		1235	FY2023 ACTUAL COST	
	COMPENSATION LEVY ADJUST			REPORT, LINE 64)			(FIN 797+OBJ 291)	3,430.00
1198	FY2023 ALT COMP LEVY AUTH		1217	21 PAY 22 LIMIT		1236	PRORATION FACTOR TO	
	(FROM FY2023 GENERAL		1218	21 PAY 22 LEVY			REFLECT STATEWIDE CAP	1.00000000
	EDUC REVENUE REPORT,		1219	TOTAL ADJUSTMENT		1237	PRORATED ANNUAL	
	LINE 324)						OPEB LEVY AUTH	3,430.00
1199	21 PAY 22 LIMIT		1220	22 PAY 23 ADJ LIMIT		1238	23 PAY 24 LIMIT	3,430.00
1200	21 PAY 22 LEVY		1221	22 PAY 23 ADJ LEVY		1239	23 PAY 24 LEVY	3,430.00
1201	TOTAL ADJUST TO PAY 22		1222	23 PAY 24 ADJ LIMIT		1240	FY2023 ANNUAL	
	ALT COMP LEVY AUTH		1223	23 PAY 24 ADJ LEVY			OPEB ADJUSTMENT	
			1224	FY2023 UNEQUAL LIMIT ADJUST			(NO ADJUSTMENT)	
1202	22 PAY 23 ADJ LIMIT			= (1220)+(1222) =				
1203	22 PAY 23 ADJ LEVY		1225	FY2023 UNEQUAL LEVY ADJUST				
1204	FY2023 ALT TEACH COMP LEVY ADJUST			= (1221)+(1223) =				
			1226	FY2023 LTFM UNEQUALIZED				
	FY2023 LTFM EQUALIZED LEVY ADJ			LEVY ADJUST				
1205	FY2023 EST LTFM							
	EQUALIZED LEVY AUTHORITY							
	(FROM FY2023 WEBSITE							
	REPORT, LINE 63)	23,720.43						

1314 FY2023 TOT LEASE COST

FY2024 LTFM DEBT LEVY ADJ CONT.			***OPEB & PEN DBT SERV ADJ CONT.***			***CERTIFIED LEVY RATIO BY FUND***		
1710	22 PAY 23 LIMIT	76,830.11	1902	TOTAL OPEB DEBT SERV		2010	GENERAL	
1711	22 PAY 23 LEVY	76,830.11		ADJ VOTER APPROVED			= (2005)/(2009)=	.36742101
1712	TOTAL ADJUSTMENT			= (1900)+(1901) =		2011	COMMUNITY SERVICE	
	ADJ =(1709)-(1710)=	4.79					= (2006)/(2009)=	.02593134
1713	23 PAY 24 ADJ LIMIT	4.79	1903	REDUCTION DEBT EXCESS,		2012	GEN DEBT SERVICE	
1714	23 PAY 24 ADJ LEVY	4.79		NON-VOTER =GTR OF			= (2007)/(2009)=	.60664765
				[(921)OR(924)]X-1 =		2013	OPEB DEBT SERVICE	
1715	FY2024 LTFM DEBT LEVY		1904	OTHER OPEB DS ADJUST		2014	= (2008)/(2009)=	
	ADJ =(1712)-(1713)=			(MEMO)NON-VOTER APPR			TOTAL	1.00000000
FY2023 LTFM DEBT LEVY ADJUST			1905	TOTAL ADJUSTMENT		**ABATEMENT AID BY FUND (FROM**		
1716	FY2023 EST LTFM			NON-VOTER APPROVED		PART III OF FY2025 ABATE AID RPT)		
	DEBT LEVY AUTHORITY			= (1903)+(1904) =		2015	GENERAL	213.08
	(FROM WEBSITE					2016	COMMUNITY SERVICE	12.10
	FY2023 RPT, LINE 59)	75,472.71		**ABATEMENT ADJUSTMENTS**		2017	GENERAL DEBT SERVICE	
1717	21 PAY 22 LIMIT	75,476.84		**INITIAL ABATEMENT LEVY ADJUST**		2018	TOTAL	225.18
1718	21 PAY 22 LEVY	75,476.84				2019	EST FY2025 ABATEMENT	
1719	TOTAL ADJUSTMENT		2000	SCHOOL TAXES ABATED	1,092.28-		AID PRORATION FACTOR	1.00000000
	= (1716)-(1717) =	4.13-	2001	SCHOOL TAXES ADDED		**PRORATED ABATEMENT AID BY FUND**		
				IN 2023		2020	GENERAL	
1720	22 PAY 23 ADJ LIMIT	4.13-	2002	NET CHANGE IN SCHOOL			= (2019)X(2015)=	213.08
1721	22 PAY 23 ADJ LEVY	4.13-		TAXES		2021	COMMUNITY SERVICE	
				= (2000)+(2001) =	1,092.28-		= (2019)X(2016)=	12.10
1722	23 PAY 24 ADJ LIMIT		2003	ABATEMENT RECOVERY		2022	GENERAL DEBT SERVICE	
1723	23 PAY 24 ADJ LEVY			REVENUE [GTR OF ZERO			= (2019)X(2017)=	
1724	FY2023 DEBT LIMIT ADJUST			OR -1X(2002)]	1,092.28	2023	TOTAL	225.18
	= (1720)+(1722) =	4.13-				**INITIAL ABATE LEVY ADJ BY FUND**		
1725	FY2023 DEBT LEVY ADJUST		2023	FY2025 ABATEMENT AID	225.18	(ZERO IF NO LEVY AUTHORITY IN FUND)		
	= (1721)+(1723) =	4.13-	2004	INITIAL ABATEMENT LEVY		2024	GENERAL=(2003)-(2023)-	
1726	FY2023 LTFM DEBT LEVY			ADJUSTMENT			(2025)-(2026)-(2027)=	188.25
	ADJ =(1719)-(1724)=			= (2003)-(2023) =	867.10	2025	COMMUNITY SERVICE [(2003)X	
1727	TOTAL DEBT SERV ADJUST			**PAY 22 CERTIFIED LEVY PLUS**			(2011)]-(2021) =	16.22
	NON-VOTER APPROVED			AUDITOR ADJUSTMENT BY FUND		2026	GENERAL DEBT SERV DBT [(2003)X	
	= (1703)+(1704)+		2005	GENERAL	525,447.73		(2012)]-(2022) =	662.63
	(1708)+(1715)+(1726)=	39,629.88-	2006	COMMUNITY SERVICE	37,084.34	2027	OPEB DEBT [(2003)X	
			2007	GENERAL DEBT SERVICE	867,565.05		(2013)] =	
	OTH POSTEMPLOYMENT BENE (OPEB)		2008	OPEB DEBT SERVICE		2004	TOTAL = (2003)-(2023)	867.10
	& PENSION DEBT SERVICE ADJUSTMENTS		2009	TOTAL	1,430,097.12	**ABATEMENT INTEREST ADJUSTMENT**		
1900	REDUCTION DEBT EXCESS,					2028	ABATEMENT INTEREST	
	VOTER APPROV = GTR OF						DEDUCTED FROM TAX	
	[(920)OR(923)] X-1 =						SETTLEMENTS IN 2023	
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)= 576.57
2030	COMMUNITY SERVICE =(2028)X(2011)=	2052	COMMUNITY SERVICE =(2044)-(2048) OR MEMO	2070	COMMUNITY SERVICE =(2061)-(2065)= 22.02-
2031	GENERAL DEBT SERVICE =(2028)X(2012)=	2053	GENERAL DEBT SERVICE =(2045)-(2049) OR MEMO	2071	GENERAL DEBT SERVICE =(2062)-(2066)= 554.55-
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 893.28-
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 199.00-	**GEN FUND INITIAL LEVY SUMMARY**	
2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2024	3000	GENERAL RMV VOTER APPROVED
2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057) 199.00-	= (506)+(1347) = 368,188.63	
2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)] 199.00	3001	GENERAL RMV OTHER = (507)+(1348) = 376,766.41
2037	TOTAL	**ADVANCE ABATEMENT AUTH BY FUND**		3002	GENERAL NTC VOTER APPROVED = (508)+(1349) =
TOTAL REGULAR ABATE LEVY ADJ		2060	GENERAL = (2059) -(2061)-(2062)-(2063) 73.12	3003	GENERAL NTC OTHER +(509)+(1350)+(2038) +(2051)+(2069) = 187,807.91
2038	GENERAL = (2024)+(2029)+(2033)= 188.25	2061	COMMUNITY SERVICE =(2059)X(2011)= 5.16	3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 932,762.95
2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)= 16.22	2062	GENERAL DEBT SERVICE =(2059)X(2012)= 120.72	**COM SERV INITIAL LEVY SUMMARY**	
2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)= 662.63	2063	OPEB DEBT SERVICE =(2059)X(2013)	3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) = 48,441.26
2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)=	2059	TOTAL 199.00	**GEN DBT SERV INITIAL LEVY SUMMARY*	
2042	TOTAL 867.10	**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 23 PREVIOUS ADVANCE PLUS PAY 24 ADVANCE LEVY)		3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) = 469,411.50
CARRY-OVER ABATE LEVY AUTHORITY		2064	GENERAL 389.83	3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) = 240,110.04
PAY 24 REGULAR ABATEMENT LIMIT		2065	COMMUNITY SERVICE 27.18		
2043	GENERAL 118.20	2066	GENERAL DEBT SERVICE 675.27		
2044	COMMUNITY SERVICE 9.93	2067	OPEB DEBT SERVICE		
2045	GENERAL DEBT SERVICE 466.19	2068	TOTAL 1,092.28		
2046	OPEB DEBT SERVICE				
PAY 24 REGULAR ABATEMENT LEVY					
2047	GENERAL 118.20				
2048	COMMUNITY SERVICE 9.93				
2049	GENERAL DEBT SERVICE 466.19				
2050	OPEB DEBT SERVICE				

GEN DBT SERV INI SUMMARY CONT.		***COLLECT NEGATIVE ADJUSTMENTS***		***COLLECT NEGATIVE ADJUSTMENTS***	
IN GENERAL AND COMM ED FUNDS		IN GENERAL DEBT SERV FUND			
3008	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 709,521.54	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)]				

NET NEGATIVE ADJ BALANCE TO BE CARRIED FORWARD		***TACONITE REFERENDUM DATA*** INFORMATION ONLY		***FY2024 TACONITE RECEIPTS*** (FEB 2024 & AUG 2024 PYMT) USED TO CALCULATE PAY 25 LEVY LIMITATION REDUCTION	
3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000	1983-84 RESIDENT PU		
		4001	2011-12 RESIDENT PU		
		44	2023-24 RES PU (PRE)	537.53	4015 TAC POT 13.72 CENTS
		57	2025-26 ADJ PU (EST)	496.60	PER TON (INITIAL AMT)
3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3013) -(3034)-(3035) =	4002	TACONITE REG REF PU =GTR (4000) OR (44)=		4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR
3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3040)-(3041)=	4003	2011 NET TAX CAPACITY		4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)
3045	TOTAL ADJUST BALANCE FORWARD =(3042) +(3043)+(3044)=	4004	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =		4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS		**FY2026 TAC REG REF REV** (PAY 01 REF LEVY REQ)		4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =
3500	GEN DEBT VOTER APPR 469,411.50	4005	REG FRONT END FORMULA = (4002)X\$175 =		4020 MINING 3.43 CENTS/TON
3501	GEN DEBT OTHER 240,110.04	4006	TAC REG REF REV = GTR 0 OR [(4005)-(4004)]=		4021 TAC RAILR GRANDFATHER
			FY2026 TAC ADD REF REV		4022 DEER RVR GRANDFATHER
	MAXIMUM EFFORT LOAN AID	4007	FY 13 REF REV ALLOW		4023 FY2024 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM (4019)TO(4022)=
3502	ACT MAX EFF LOAN AID FOR FY2020 - FY2024	4008	TAC REF ADD ALLOWANCE = (4007)+\$415 =		
		4009	ADD FRONT END FORMULA = (4001)X(4008) =		4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)]
3503	PAY 20 - PAY 23 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4010	TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =		4025 TOTAL PAY 23 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION
		4011	TAC ADD REF REVENUE = (4010)X22.5% =		
3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023		**FY2026 TAC TOTAL REF REV** (JULY 2022 PAYMENT)		4026 FY2024 ELIG DIST TAC REPL AMT PLUS PAY 23 TAC LEVY ADJUSTMENT =(4023) +(4025)-(4018)=
3505	BAL AVAIL END FY 2023 (3502)-(3503) =	4012	TAC TOTAL REF REV = (4006)+(4011) =		4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 23 LEVY REPLACMENT [NOT INCL IN (4023)]
		4013	MAXIMUM EC RESERVE = (57)X\$25 =		
	LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	4014	RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013)=		4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 23 LEVY REPLACMENT [NOT INCL IN (4023)]
3506	GEN DEBT VOTER =				
3507	GEN DEBT OTHER =				
3508	MAX EFF LEVY LIMIT ADJ = =(3506)+(3507)=				4029 FY2024 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]
3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3505)-(3508) =				

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

4033 REDUCED OTHER NTC FOR
LIMITED LTFM LEVY

4034 OTHER GENERAL RMV

4057 CAP PROJ = -1 X (LSR
OF (4038) OR (4056))=
4058 REMAINING REDUCTION
= (4056)+(4057) =

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

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) =

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

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))=

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)=	468,627.01	5025 TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) = 1,689,016.43
5001	GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)=	368,188.63	5014 GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)=	240,110.04	5026 TOTAL AID = (5006)+(5010) + (5016) = 5,671,690.18
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) =	376,766.41	5015 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) =	708,737.05	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) =	1,397.08	5028 TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047)=	187,807.91	5017 MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=		5029 TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) = 7,361,631.44
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) =	932,762.95	5018 TACONITE RECEIPTS = -(4051)-(4061) =		
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(443)+(2020)=	5,663,529.66	5019 TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) +(5017)+(5018)=	710,134.13	
			OPEB/PENSION DEBT SERVICE FUND		
5007	TACONITE RECEIPTS = -1*(4047)-(4053) - (4055)-(4057) =		5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED =(3009)+(3040) +(4059)=		
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)=	6,596,292.61	5021 OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)=		
	COMMUNITY SERVICE FUND		5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =		
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)=	48,441.26	5023 TACONITE RECEIPTS = -(4049)-(4059) =		
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) =	6,763.44	5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023)		
5011	TACONITE RECEIPTS = -1*(4045) =				
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011)	55,204.70			

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	337,519.16	30,669.47	N/A			368,188.63
GEN-RMV OTHER-EXEMP	352,707.72	24,058.69	N/A			376,766.41
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	227,516.00	40,472.91-	764.82			187,807.91
TOTAL GENERAL	917,742.88	14,255.25	764.82			932,762.95
COM SERV-EXEMP	48,513.66	98.15-	5.80-			48,441.26
DEBT-VOTER-NONEXEMP	545,402.00	76,883.07-	108.08			468,627.01
DEBT-OTHER-NONEXEMP	279,739.92	39,629.88-				240,110.04
TOTAL DEBT SERV	825,141.92	116,512.95-	108.08			708,737.05
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	1,791,398.46	102,355.85-	26.18-			1,689,016.43

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	677,082.35	932,762.95	255,680.60	37.76
COMMUNITY SERVICE	41,669.32	48,441.26	6,771.94	16.25
GENERAL DEBT SERVICE	898,732.31	708,737.05	189,995.26-	21.14-
OPEB DEBT SERVICE				
TOTAL	1,617,483.98	1,689,016.43	71,532.45	4.42

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	677,082.35			
COMMUNITY SERVICE	41,669.32			
GENERAL DEBT SERVICE	898,732.31			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,617,483.98			

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	310,001.45	310,001.45	368,188.63			
(5002)	GENERAL-RMV OTHER	323,530.95	323,530.95	376,766.41			
(5003)	GENERAL-NTC VOTER						
(5004)	GENERAL-NTC OTHER	43,549.94	43,549.95	187,807.91			
(5009)	COMMUNITY SERV-NTC OTHER	41,669.32	41,669.32	48,441.26			
(5013)	GENL DEBT-NTC VOTER	547,884.88	547,884.88	468,627.01			*1
(5014)	GENL DEBT-NTC OTHER	350,847.43	350,847.43	240,110.04			*1
(5020)	OPEB DEBT-NTC VOTER						
(5021)	OPEB DEBT-NTC OTHER						
SUBTOTALS BY FUND							
(5005)	GENERAL FUND	677,082.35	677,082.35	932,762.95			
(5009)	COMMUNITY SERVICES FUND	41,669.32	41,669.32	48,441.26			
(5015)	GENERAL DEBT SERVICE FUND	898,732.31	898,732.31	708,737.05			
(5022)	OPEB/PENSION DEBT SERVICE FUND						
SUBTOTALS BY TAX BASE							
	REFERENDUM MARKET VALUE	633,532.40	633,532.40	744,955.04			
	NET TAX CAPACITY	983,951.58	983,951.58	944,061.39			
SUBTOTALS BY TRUTH IN TAXATION CATEGORY							
	VOTER APPROVED	857,886.33	857,886.33	836,815.64			
	OTHER	759,597.65	759,597.65	852,200.79			
TOTAL LEVY							
	TOTAL LEVY	1,617,483.98	1,617,483.98	1,689,016.43			

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	178,042.70	178,042.70	228,436.00			*2
(314)	2ND TIER RMV REFER	90,829.30	90,829.30	109,083.16			*2
(315)	UNEQUALIZED RMV REFER						
(1031)	FY2025 1ST TIER REF ADJUST	1,646.68	1,646.68	12,770.17			*2
(1039)	FY2025 2ND TIER REF ADJUST	8,187.50	8,187.50	6,870.01			*2
(1047)	FY2025 UNEQUAL REF ADJUST						
(1053)	FY2025 TBRA ALLOC ADJUST						*2
(1062)	FY2025 REF HOLD HARMLESS ADJ						
(1137)	FY2023 1ST TIER REF ADJUST	15,644.96	15,644.96	10,548.15			
(1144)	FY2023 2ND TIER REF ADJUST	15,650.31	15,650.31	481.14			
(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	310,001.45	310,001.45	368,188.63			
GENERAL REFER MARKET VALUE OTHER:							
(310)	1ST TIER LOCAL OPTIONAL	74,814.88	74,814.88	96,593.62			*3
(238)	2ND TIER LOCAL OPTIONAL	158,451.61	158,451.61	187,117.74			*3
(242)	EQUITY	58,688.60	58,688.60	68,301.12			*3
(245)	TRANSITION	602.43	602.43	695.24			*3
(1011)	FY2025 LOR TIER 1 ADJUST	691.95	691.95				*3
(1015)	FY2025 LOR TIER 2 ADJUST	1,687.45	1,687.45	737.12			*3
(1019)	FY2025 EQUITY ADJUST	905.80	905.80	4,405.46			*3
(1023)	FY2025 TRANSITION ADJUST	5.57	5.57	43.21			*3
(1055)	FY2025 LOR TIER 1 TBRA ADJUST						*2
(1064)	FY2025 LOR TIER 1 HOLD HARM ADJ						
(1109)	FY2023 LOR TIER 1 ADJUST	6,574.13	6,574.13	1,690.03			
(1116)	FY2023 LOR TIER 2 ADJUST	16,032.29	16,032.29	10,044.31			
(1123)	FY2023 EQUITY ADJUST	5,023.30	5,023.30	7,066.42			
(1130)	FY2023 TRANSITION ADJUST	52.94	52.94	72.14			
(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	323,530.95	323,530.95	376,766.41			

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	71,212.54	71,212.54	85,184.04		*3
(337)	ALT TEACHER COMP (Q COMP)					*4
(359)	ACHIEVEMENT & INTEGRATION					*5
(363)	FY2025 REEMPLOYMENT INS	1,000.00	1,000.00	2,000.00		
(365)	SAFE SCHOOLS	16,725.59	16,725.60	17,877.60		
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2025 CAREER TECHNICAL	56,092.66	56,092.66	56,092.66		
(389)	FY2024 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	3,430.00	3,430.00	6,233.00		
(444)	LT FACILITIES EQUAL	30,725.15	30,725.15	60,128.70		*4
(445)	LT FACILITIES UNEQUAL					
(455)	DISABLED ACCESS					
(489)	BUILDING/LAND LEASE					
(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	179,185.94	179,185.95	227,516.00		

FOOTNOTES:

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

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 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	308.66	308.66	328.49-			*3
(1102)	FY2023 OPER CAPITAL ADJUST	306.02	306.02	304.02			
(1072)	FY2025 ALT TEACHER COMP ADJUST						*7
(1204)	FY2023 ALT TEACHER COMP ADJUST						
(1068)	FY2025 ACHIEVE & INTEG ADJUST						*5
(1182)	FY2023 ACHIEVE & INTEG ADJUST						*5
(1187)	FY2023 REEMPLOYMENT ADJUST	1,000.00-	1,000.00-	1,000.00-			
(1192)	FY2023 SAFE SCHOOLS ADJUST	1,109.88-	1,109.88-	123.12-			
(1197)	FY2023 SAFE SCHOOLS INTERM ADJ						
(1230)	FY2023 CAREER TECHNICAL ADJUST	2,866.94	2,866.94				
(1234)	FY2023 HEALTH BENEFITS ADJUST						
(1240)	FY2023 ANNUAL OPEB ADJUST						
(1076)	FY2025 LTFM EQUAL ADJUST	5,003.00	5,003.00	7,738.81			
(1080)	FY2025 LTFM UNEQUAL ADJUST						
(1081)	FY2025 H&S REBATE ADJ						
(1088)	FY2024 LTFM EQUAL ADJUST	2,414.31-	2,414.31-	1,126.34			
(1095)	FY2024 LTFM UNEQUAL ADJUST						
(1215)	FY2023 LTFM EQUAL ADJUST	1,103.66	1,103.66	533.47-	533.47-		
(1226)	FY2023 LTFM UNEQUAL ADJUST						
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE						
	GENERAL NTC OTHER	5,064.09	5,064.09	7,184.09			

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	92,000.00-	92,000.00-				
(1328)	LEASE LEVY ADJ (MEMO)						
(1329)	OTHER CAPITAL ADJUST (MEMO)						
(758)	FY2026 FAC & EQUIP BOND ADJUST	48,917.00-	48,917.00-	47,657.00-			
(1331)	ECON DEV ABATE ADJUST						
(1332)	DEBT SURPLUS ADJUST						
(1346)	OTHER GENERAL ADJUST						
(2038)	ABATEMENT ADJUSTMENT	118.20	118.20	188.25			*10
(2051)	CARRY-OVER ABATEMENT ADJUST						*11
(2069)	ADVANCE ABATEMENT ADJUST	98.71	98.71	576.57			*12
(4047)	GENERAL OTH NTC TACONITE ADJUST						
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	140,700.09-	140,700.09-	46,892.18-			
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	179,185.94	179,185.95	227,516.00			
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	5,064.09	5,064.09	7,184.09			
(5004)	TOTAL GENERAL - NTC OTHER	43,549.94	43,549.95	187,807.91			

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	26,650.00	26,650.00	29,900.00			*13
(619)	EARLY CHILD FAMILY	15,463.19	15,463.19	18,367.66			*14
(624)	HOME VISITING	251.44	251.45	246.00			
(631)	ADULTS W/ DISABILITIES						
(636)	SCHOOL-AGE CARE						*14
(638)	OTHER COMM ED (MEMO)						
(1403)	FY2025 EARLY CHILD FAMILY ADJ	782.55-	782.55-	28.13-			
(1407)	FY2023 HOME VISITING ADJUST	67.77	67.77	70.02-			
(1411)	FY2023 SCHOOL-AGE CARE ADJUST						
(1412)	ADULTS W/ DISABILITIES ADJUST						
(1415)	OTHER ADJUST (MEMO)						
(2039)	ABATEMENT ADJUSTMENT	9.93	9.93	16.22			*10
(2052)	CARRY-OVER ABATEMENT ADJUST						*11
(2070)	ADVANCE ABATEMENT ADJUST	9.53	9.53	22.02-			*12
(4045)	COM SERV TACONITE ADJUST						
(5009)	TOTAL COMMUNITY SERVICE	41,669.32	41,669.32	48,441.26			

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	549,152.10	549,152.10	545,402.00			*15
(808)	DEBT SERVICE-AID INELIG						*15
(778)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS	1,963.36-	1,963.36-	76,883.07-			
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	466.19	466.19	662.63			*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST	229.95	229.95	554.55-			*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	547,884.88	547,884.88	468,627.01			*1
DEBT SERVICE OTHER:							
(807)	DEBT SERVICE-AID ELIG						*15
(809)	DEBT SERVICE-AID INELIG	272,932.05	272,932.05	197,557.00			*15
(769)	LT FACILITIES DEBT SERVICE	79,194.97	79,194.97	82,182.92			*15
(1708)	FY2025 LTFM DEBT SERV ADJ	4.79	4.79	.84			
(1715)	FY2024 LTFM DEBT SERV ADJ						
(1726)	FY2023 LTFM DEBT SERV ADJ						
(1703)	REDUCTION FOR DEBT EXCESS	1,284.38-	1,284.38-	39,630.72-			
(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	350,847.43	350,847.43	240,110.04			*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