



Regular Meeting Agenda

Diamondhead Education Center
200 W. Burnsville Parkway
Burnsville, MN 55337
December 11, 2025
6:30 PM

Strategic Directions:

- Creating space and opportunity for each and every voice to be heard
- Actively leading by developing and sustaining a diverse and equitable education system
- Supporting and leveraging innovation to improve student outcomes and district culture
- Engaging our community to ensure common understanding of our Strategic Roadmap and the district work to support it

5:45 PM Listening Session with Director Hume and Director Chester

In the case of inclement weather, the Board of Education's regularly scheduled meetings will be rescheduled to the following Monday at the same time and place, unless that Monday is a holiday, in which case a special meeting may be called.

I. Call to Order

- A. Welcome
- B. Pledge of Allegiance

II. Approval of Agenda

III. Truth in Taxation Hearing

- A. Introduction and Public Comment Protocol

Speaker(s): Anna Werb, Board Chair

- B. Budget and Property Tax Presentation

Speaker(s): Stacey Sovine, Executive Director of Administrative Services, and Aaron Bushberger, Senior Municipal Advisor from Ehlers

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District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team.



III.B.
December 11, 2025

To: Board of Education
Dr. Chris Bellmont, assistant superintendent

From: Stacey Sovine, executive director of administrative services and Aaron Bushberger,
senior municipal advisor from Ehlers

Date: December 11, 2025

Re: Budget and Property Tax Presentation

Attachment in board packet:
Levy Certification Document
Budget and Property Tax Presentation



ISD 191 Burnsville Eagan Savage

Public Hearing for Taxes Payable in 2026

DECEMBER 11, 2025

PRESENTED BY:

STACEY SOVINE,

EXECUTIVE DIRECTOR OF
ADMINISTRATIVE SERVICES

&

AARON BUSHBERGER,
EHLERS SENIOR MUNICIPAL ADVISOR

Minnesota State Law Requirements

A Public Meeting...

- Between November 25th & December 29th
- At 6:00 PM or later
- May be part of regularly scheduled meeting
- Must allow for public comments
- May adopt final levy at same meeting

...and Presentation of:

- Current year budget
- Proposed property tax levy

Hearing Agenda



Background
Information on
School Funding



District's Budget



District's Proposed
Tax Levy for Taxes
Payable in 2026



Public Comments

MN Legislature Must Set Funding for Minnesota Public Schools

Minnesota Constitution ARTICLE XIII

MISCELLANEOUS SUBJECTS

Section 1

“UNIFORM SYSTEM OF PUBLIC SCHOOLS. The stability of a republican form of government depending mainly upon the intelligence of the people, it is the duty of the legislature to establish a general and uniform system of public schools. The *legislature shall make such provisions by taxation or otherwise* as will secure a thorough and efficient system of public schools throughout the state.”

As a Result,
Funding is
Highly
Regulated

State Sets:

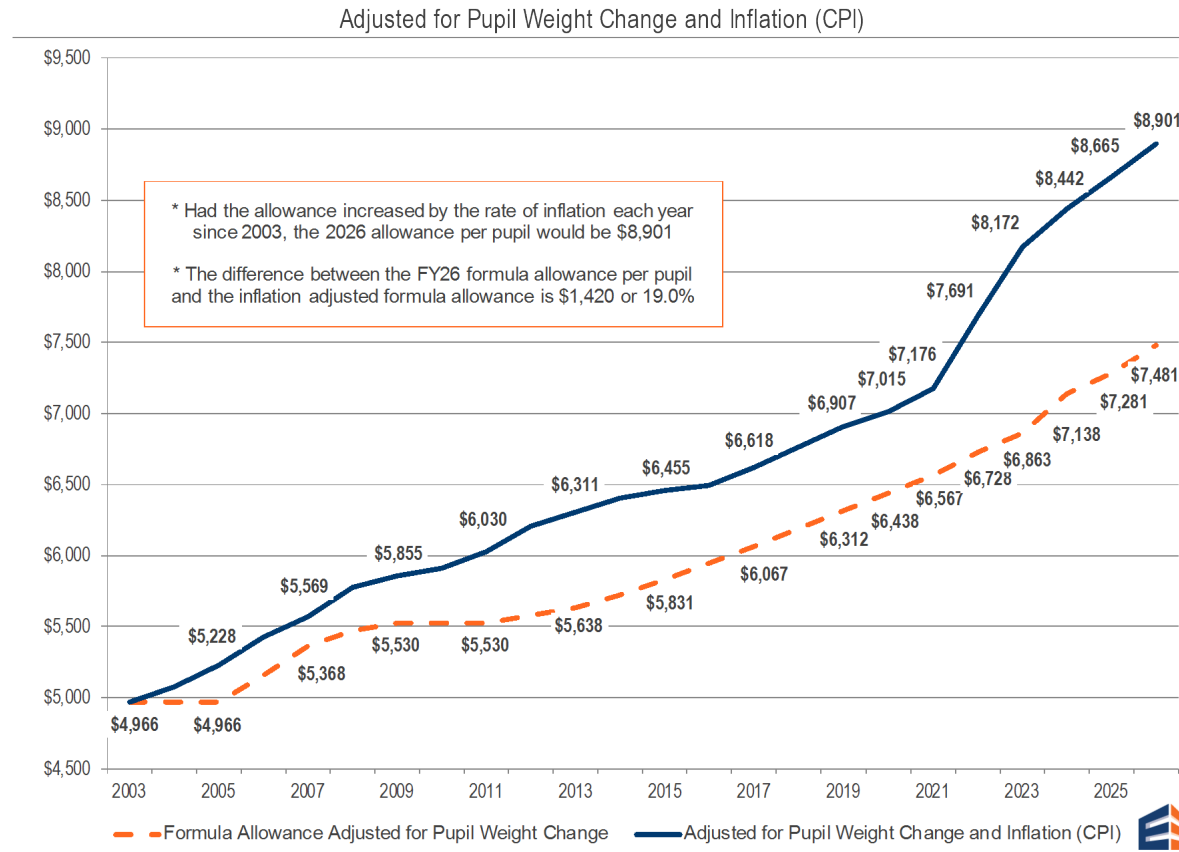
- Formulas which determine revenue; most revenue based on specified amounts per pupil
- Tax policy for local schools
- Maximum authorized property tax levy
 - Districts can levy less, but not more than amount authorized by state, unless approved by voters in November

State also authorizes school board to submit referendums for operating & capital needs to voters for approval

General Education Formula Allowance, 2003-26

- Since 2002-03, state General Education Revenue formula has not kept pace with inflation
- For Fiscal Year 2024-25, an increase of 2.00% or \$143 over previous year was approved
- For Fiscal Year 2025-26, an increase of 2.75% or \$200 over previous year was approved

Per-pupil allowance for Fiscal Year 2025-26 of \$7,481 would need to increase by another \$1,420 (19.0%) to have kept pace with inflation since 2002-03, resulting in an allowance of \$8,901



Source: MDE June 2025 CPI Inflation Estimates and Minnesota Laws 2023

According to MN Department of Education (MDE):

FY 2024 costs of providing programs were underfunded statewide by \$503 million

Even with recent funding, costs will be underfunded by \$524 million statewide by FY 2028



Primary options to bridge funding gap are to cut regular program budgets or increase referendum revenue, most districts have done both

Underfunding of Special Education

Budget Information

Because approval of school district budget lags certification of tax levy by six months, state requires only current year budget information be presented at this hearing. Fiscal Year 2026-27 budget will be adopted by School Board in June 2026.

School district budgets are divided into separate funds, based on purposes of revenue, as required by law.

Our District's Funds:

- General
- Food Service
- Community Service
- Debt Service
- Internal Service
- OPEB* Trust
- OPEB* Debt Service

**Other Post-Employment Benefits*



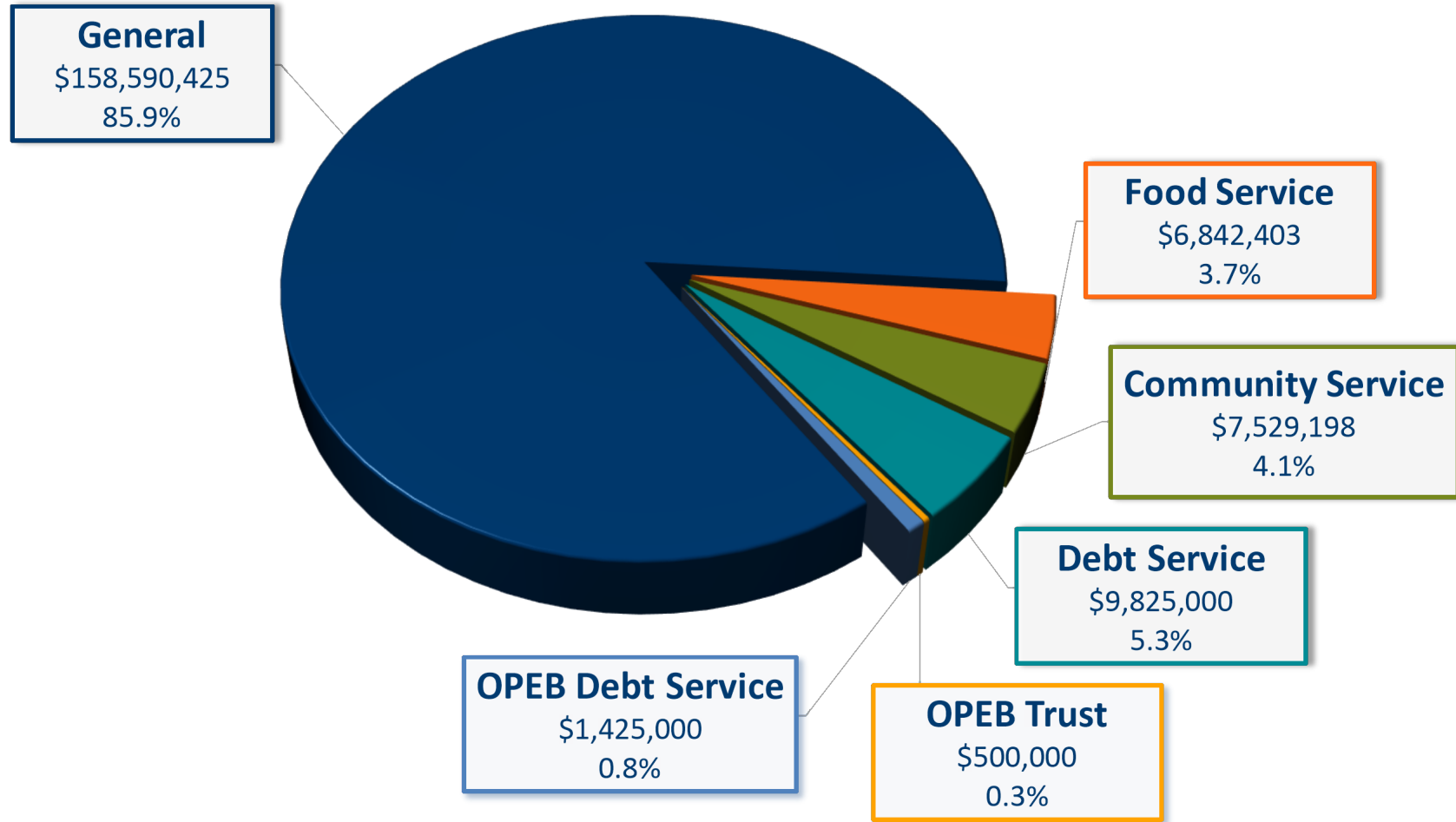
District Revenues & Expenditures
Actual for FY 2025, Budget for FY 2026

FUND	FISCAL 2025 BEGINNING	2024-25 ACTUAL		JUNE 30, 2025 ACTUAL	2025-26 BUDGET		JUNE 30, 2026 PROJECTED
	FUND BALANCES	REVENUES & TRANSFERS IN	EXPENDITURES & TRANSERS OUT	FUND BALANCES	REVENUES & TRANSERS IN	EXPENDITURES & TRANSFERS OUT	FUND BALANCES
General/Restricted	\$15,547,817	\$44,446,647	\$44,787,087	\$15,207,377	\$43,588,091	\$46,133,802	\$12,661,666
General/Other	38,244,090	121,139,174	115,546,352	43,836,912	116,570,925	124,981,855	35,425,982
Food Service	4,182,475	7,416,740	7,103,405	4,495,810	6,842,403	7,457,001	3,881,212
Community Service	5,176,817	7,551,286	6,979,514	5,748,590	7,529,198	7,884,010	5,393,778
Debt Service	4,366,961	45,381,263	45,771,942	3,976,283	9,825,000	9,805,000	3,996,283
Internal Service	8,151,140			9,458,660			9,633,660
OPEB* Revocable Trust	10,973,728	1,068,541	782,538	11,259,731	500,000	750,000	11,009,731
OPEB* Debt Service	372,206	1,460,709	1,400,245	432,669	1,425,000	1,397,458	460,211
Total All Funds	87,015,233	228,464,360	222,371,082	94,416,030	186,280,617	198,409,126	82,462,521

*Other Post Employment Benefits

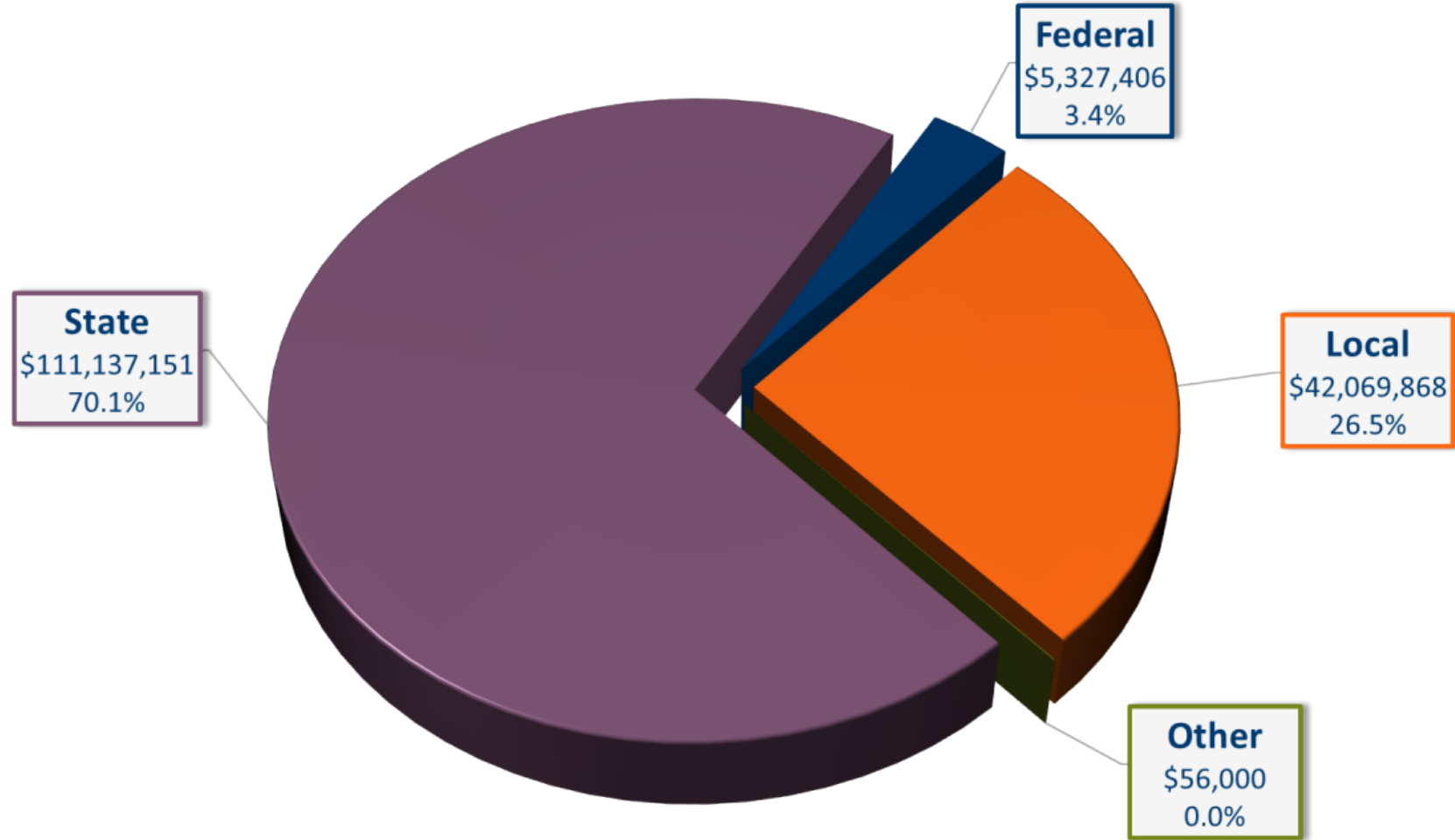
Revenue - All Funds -

2025-26 Budget
\$184,712,026



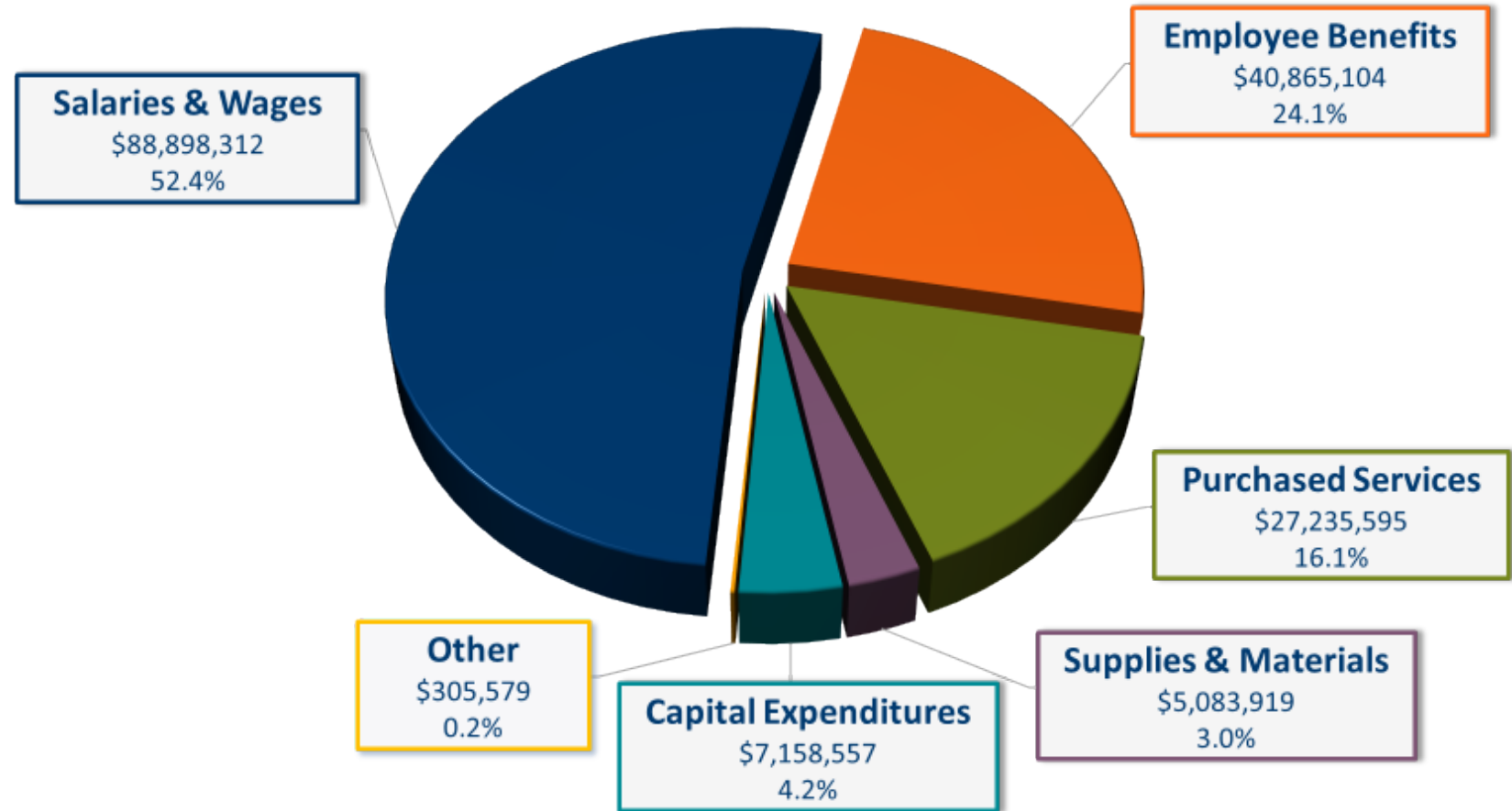
General Fund Revenue

2025-26 Budget
\$158,590,425



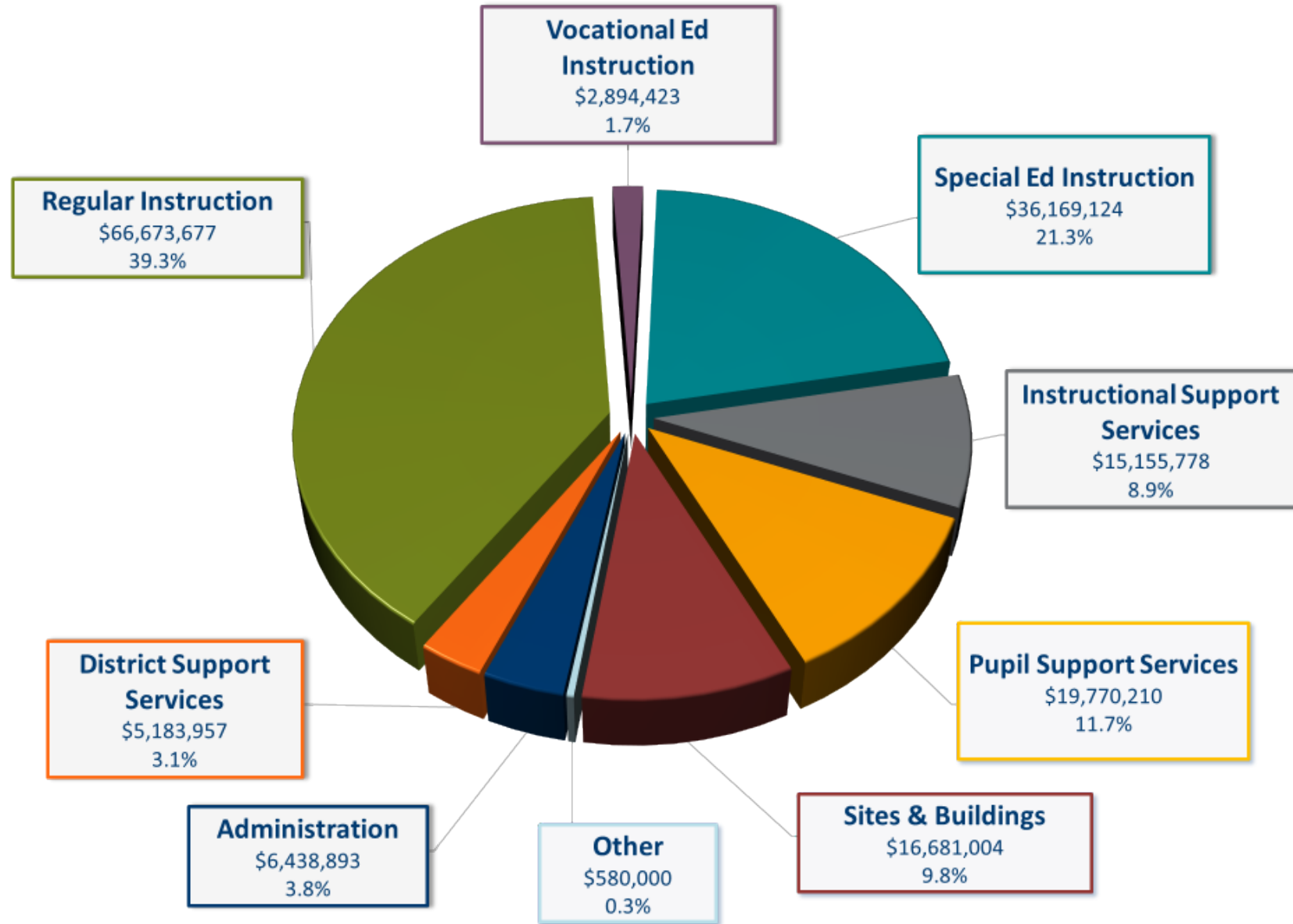
General Fund Expenditures - by Object -

2025-26 Budget
\$169,547,066



General Fund Expenditures - by Program -

2025-26 Budget
\$169,547,066



Change in Tax Levy does not Determine Change in Budget



Tax levy is based on many state-determined formulas plus voter approved referendums



Some increases in tax levies are revenue neutral, offset by reductions in state aid



Expenditure budget is limited by state-set revenue formulas, voter-approved levies & fund balance



An increase in school taxes does not always correlate to an equal increase in budget

Difference in Levy Cycles



School District:

- Budget year begins July 1st
- 2026 taxes provide revenue for 2026-27 fiscal year
- Budget adopted in June 2026



City/County:

- Budget year begins January 1st
- 2026 taxes provide revenue for 2026 calendar year budget

Sample of parcel specific notice mailed to every property owner between November 10th – 25th

Property Tax Background:

- Every owner of taxable property pays property taxes to various “taxing jurisdictions” (county, city/township, school district, special districts) in which property is located
- Each taxing jurisdiction sets own tax levy, often based on limits in state law
- County sends bills, collects taxes from property owners & distributes funds back to other taxing jurisdictions



Spruce County
Jane Smith, Auditor-Treasurer
345 12th Street East, Box 78
Spruceville, MN 55555-5555
(555) 345-6789
www.co.spruce.mn.us

TAXPAYER(S):

John and Mary Johnson
123 Pine Rd S
Spruceville, MN 55555-5555

Property Information

PIN Number: 01.234.56.789.R1 **Property Address:** 789 Pine Rd S
Spruceville, MN 55555

Property Description:
Lot 1, Block 1, Spruce Acres Subdivision

PROPOSED TAXES 2026

THIS IS NOT A BILL. DO NOT PAY.

VALUES AND CLASSIFICATION																
Step 1	<table border="1"> <thead> <tr> <th>Taxes Payable Year</th> <th>2025</th> <th>2026</th> </tr> </thead> <tbody> <tr> <td>Estimated Market Value</td> <td>\$125,000</td> <td>\$150,000</td> </tr> <tr> <td>Homestead Exclusion</td> <td>\$</td> <td>\$33,050</td> </tr> <tr> <td>Taxable Market Value</td> <td>\$125,000</td> <td>\$116,950</td> </tr> <tr> <td>Class</td> <td>Res NHmstd</td> <td>Res Hmstd</td> </tr> </tbody> </table>	Taxes Payable Year	2025	2026	Estimated Market Value	\$125,000	\$150,000	Homestead Exclusion	\$	\$33,050	Taxable Market Value	\$125,000	\$116,950	Class	Res NHmstd	Res Hmstd
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Step 2	<table border="1"> <thead> <tr> <th colspan="2">PROPOSED TAX</th> </tr> </thead> <tbody> <tr> <td>Property taxes before credits</td> <td>\$1,479.52</td> </tr> <tr> <td>School building bond credit</td> <td>\$ 12.00</td> </tr> <tr> <td>Agricultural market value credit</td> <td></td> </tr> <tr> <td>Other credits</td> <td></td> </tr> <tr> <td>Property taxes after credits</td> <td>\$1,467.52</td> </tr> </tbody> </table>	PROPOSED TAX		Property taxes before credits	\$1,479.52	School building bond credit	\$ 12.00	Agricultural market value credit		Other credits		Property taxes after credits	\$1,467.52			
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PROPERTY TAX STATEMENT																
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The time to provide feedback on PROPOSED LEVIES is NOW

It is too late to appeal your value without going to Tax Court.

Proposed Property Taxes and Meetings by Jurisdiction for Your Property

Contact Information	Meeting Information	Actual 2025	Proposed 2026
State General Property Tax	No public meeting	\$0	\$0
County of Spruce Spruce County Courthouse 123 Spruce St Spruceville, MN 55555 www.co.spruce.mn.us (555) 123-4567	December 4, 7:00 PM	\$438.06	\$484.18
City of Spruceville Mayor's Office 456 Spruce St Spruceville, MN 55555 www.ci.spruceville.mn.us (555) 123-7654	December 2, 6:30 PM Spruceville City Hall	\$273.79	\$312.06
Spruceville School District 999 150 1st St N Spruceville, MN 55555 www.spruceville.k12.mn.us (555) 123-6789 Voter Approved Levies Other Levies	December 9, 7:00 PM Spruceville High School Cafeteria	\$289.35 \$340.11	\$296.68 \$374.60

Your school district was scheduled to hold a referendum at the November general election. If the referendum was approved by the voters, the school district's voter approved property tax for 2026 may be higher than the proposed amount shown on this notice.

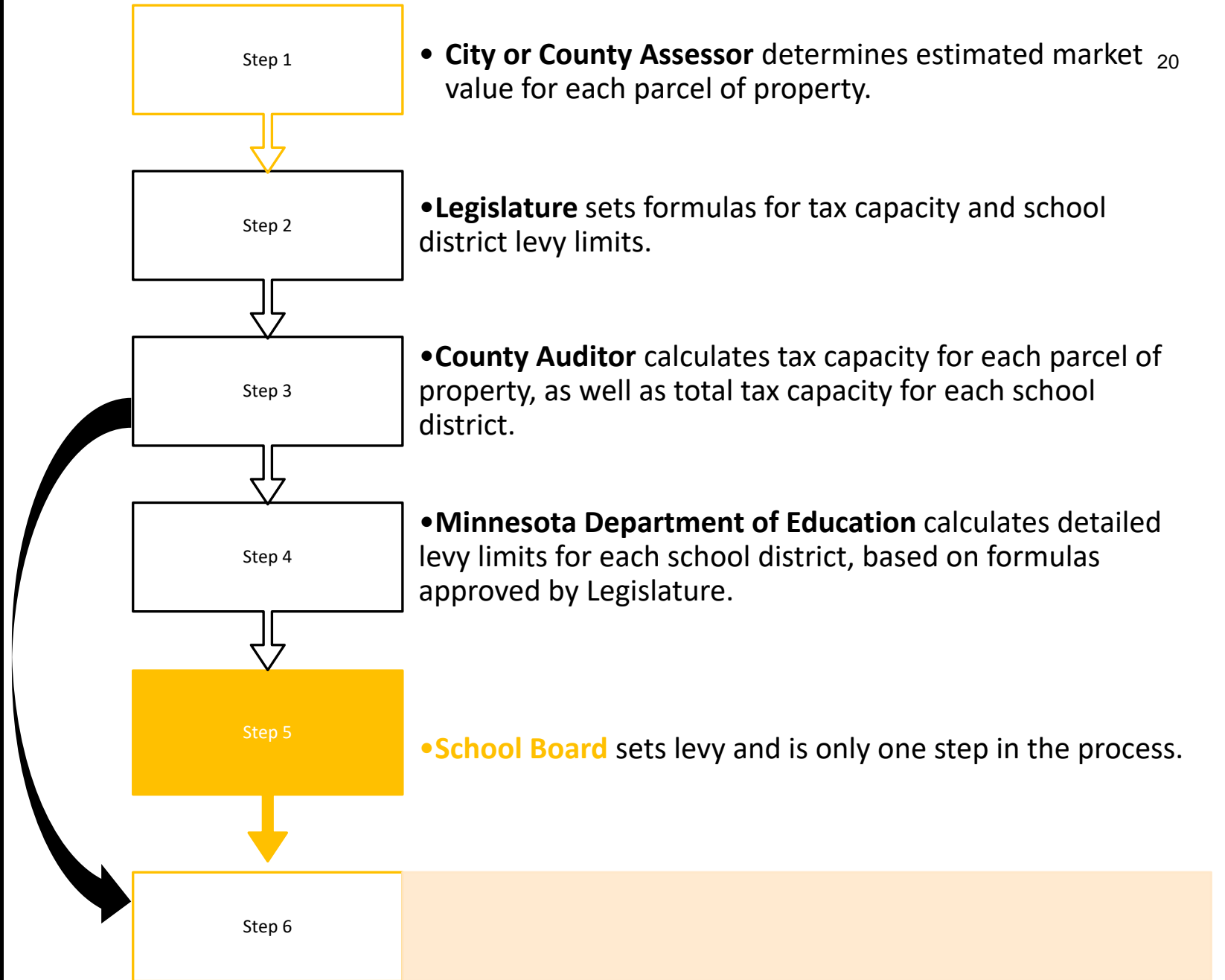
Total excluding any special assessments \$1,341.31 \$1,467.52 9.4%

School District Property Taxes

- Each school district has limited authority to levy taxes
- MDE calculates levy amounts for various categories, set by:
 - State law
 - Voter approval

School District Property Tax Process

Note: For certain levy categories, tax rates & levy amounts are based on referendum market value, rather than tax capacity.



Approval of District's Tax Levy in 2025 (Payable 2026)



Overview of District's Proposed Tax Levy

- Proposed Payable 2026 tax levy is an increase from 2025 of \$3,618,574 or 7.4%
- Changes by levy category and reasons for major increases & decreases in levy are included on following slides

Fund Levy Category	Actual Levy Payable in 2025	Proposed Levy Payable in 2026	\$ Change	% Change
General				
Voter Approved Operating Referendum	\$17,710,306	\$18,440,975	\$730,669	
Local Optional Revenue (LOR)	5,654,379	5,700,425	46,046	
Equity	390,730	393,910	3,180	
Voter Approved Capital Project Referendum	4,689,692	4,677,770	(11,921)	
Operating Capital	1,436,149	1,424,441	(11,708)	
Alternate Teacher Compensation	685,290	681,832	(3,458)	
Achievement and Integration	602,392	589,071	(13,322)	
Long Term Facilities Maintenance (LTFM)	4,920,845	4,964,090	43,245	
Instructional Lease	291,421	337,799	46,378	
Other	1,126,248	1,156,636	30,388	
Prior Year Adjustments	(912,227)	(405,469)	506,758	
Total, General Fund	\$36,595,224	\$37,961,480	\$1,366,255	3.7%
Community Service				
Basic Community Education	\$458,903	\$430,960	(\$27,943)	
Early Childhood Family Education	278,162	243,997	(34,166)	
School-Age Child Care	830,000	900,000	70,000	
Other	16,480	15,604	(876)	
Prior Year Adjustments	6,825	(12,422)	(19,246)	
Total, Community Service Fund	\$1,590,370	\$1,578,139	(\$12,231)	-0.8%
Debt Service				
Total, Debt Service Fund	\$10,629,663	\$12,894,213	\$2,264,550	21.3%
Total Levy, All Funds	\$48,815,257	\$52,433,831	\$3,618,574	7.4%
Subtotal by Truth in Taxation Categories:				
Voter Approved	25,399,042	28,140,938	2,741,895	
Other	23,416,214	24,292,893	876,679	
Total	\$48,815,257	\$52,433,831	\$3,618,574	7.4%

Explanation of Levy Changes

Category:

General Fund - Voter Approved Operating Referendum

Change:

+\$730,669

Use of Funds:

General Operating Expenses

Reason for Change:

Authority is calculated on estimated enrollment & includes an annual inflationary increase

Explanation of Levy Changes

Category:

General Fund – Prior Year Adjustments

Change:

+\$506,758

Use of Funds:

Various

Reason for Change:

Initial levies are based on estimates & in later years, amounts are updated & levies are retroactively adjusted

Explanation of Levy Changes

Category:

Total Debt Service Fund

Change:

+\$2,267,046

Use of Funds:

Payments on Bonds

Reason for Change:

Districts are required to levy at 105% of debt service payment amounts to cover delinquencies in tax collections

Factors Impacting Individual Taxpayers' School Taxes

Many factors can cause a tax bill for an individual property to increase or decrease from year to year

- Changes in value of individual property
- Changes in total value of all property within District
- Increases or decreases in levy amounts caused by changes in state funding formulas, local needs & costs, voter-approved referendums & other factors

Impact of Property Valuations

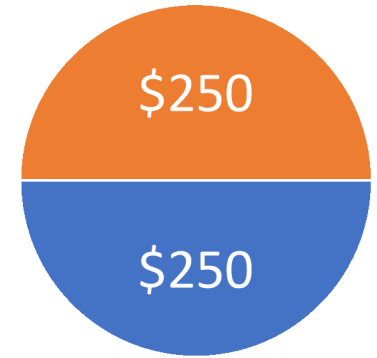
Two properties in the district

- Both houses are valued at \$100,000

Total levy of \$500

- Each property will pay \$250 of levy

\$100,000



\$100,000



Impact of Property Valuations

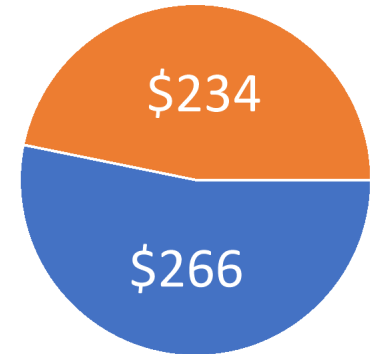
Two properties in the district

- Orange house value increases by 10%
- Blue house value increases by 25%

Total levy of \$500

- School District will still generate the same amount of levy even though values increased
- Orange house pays less
- Blue house pays more

\$110,000



\$125,000



Four Year School Levy Comparison

- Examples include school district taxes only & are shown based on no change and a 7.1% increase in property value for residential homes over the past four years
 - Actual changes in value may be more or less than this for any parcel of property
 - Intended to provide a fair representation of what happened to school district property taxes over this period for typical properties
- Examples are for property in City of Burnsville
- Amounts for 2026 are preliminary estimates; final amounts could change slightly
- Estimates prepared by Ehlers (District's municipal advisors)

Estimated Changes in School Property Taxes, 2023 to 2026
 Based on No Changes in Property Values

Type of Property	Estimated Market Value	Actual Taxes Payable in 2023	Actual Taxes Payable in 2024	Actual Taxes Payable in 2025	Estimated Taxes Payable in 2026	Change in Taxes 2023 to 2026	Change in Taxes 2025 to 2026
Residential Homestead	\$250,000	\$1,016	\$983	\$904	\$964	-\$52	\$60
	300,000	1,234	1,193	1,104	1,177	-57	73
	350,000	1,452	1,402	1,304	1,390	-62	86
	400,000	1,670	1,612	1,504	1,603	-67	99
	450,000	1,881	1,815	1,704	1,816	-65	112
	500,000	2,090	2,017	1,904	2,029	-61	125
	550,000	2,323	2,240	2,123	2,262	-61	139
	600,000	2,556	2,463	2,339	2,493	-63	154
	650,000	2,790	2,686	2,555	2,723	-67	168
	700,000	3,023	2,909	2,771	2,954	-69	183
Commercial/ Industrial #	\$1,000,000	\$4,635	\$4,510	\$4,279	\$4,607	-\$28	\$328
	1,500,000	7,000	6,808	6,467	6,963	-37	496
	2,000,000	9,364	9,105	8,655	9,319	-45	664
	2,500,000	11,729	11,402	10,843	11,676	-53	833
	3,000,000	14,093	13,700	13,031	14,032	-61	1,001
Apartments and Res. Non-Homestead (2 or more units)	\$750,000	\$3,499	\$3,345	\$3,242	\$3,456	-\$43	\$214
	1,500,000	6,997	6,690	6,485	6,912	-85	427
	3,000,000	13,995	13,380	12,969	13,825	-170	856

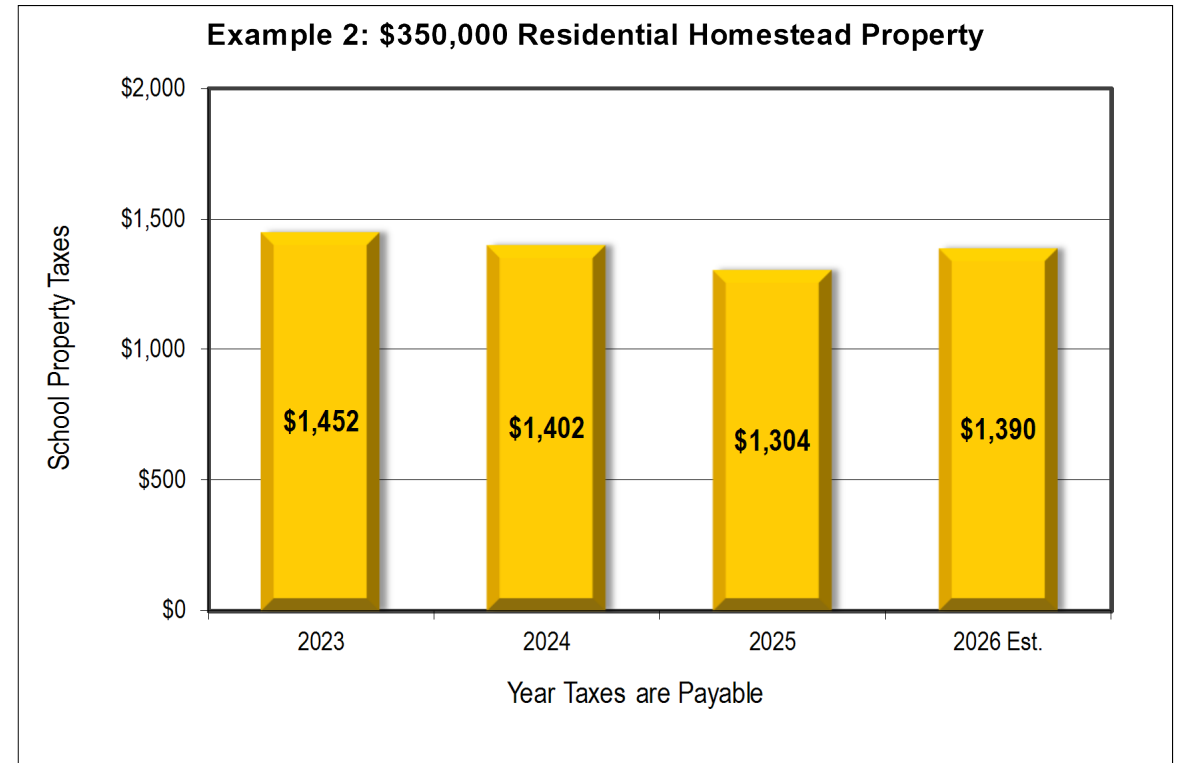
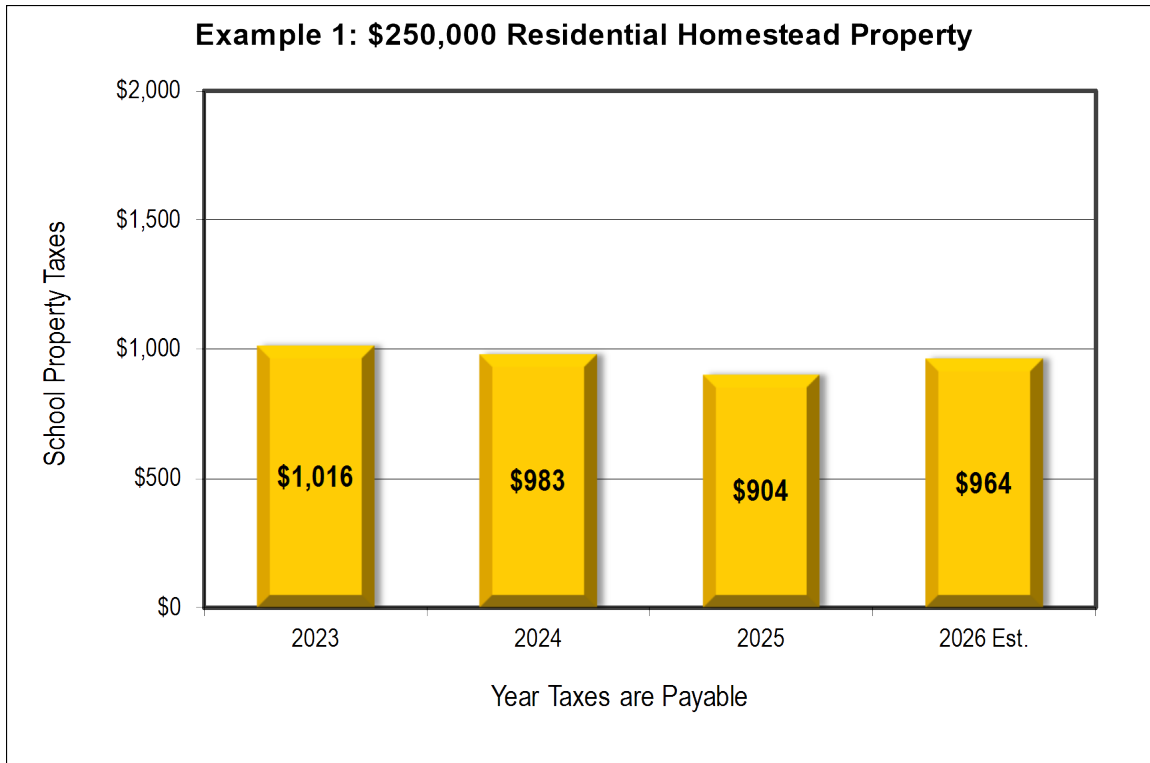
For commercial-industrial property, amounts above are for property in Burnsville. Taxes for commercial-industrial property in other municipalities may be slightly different, due to the impact of the Fiscal Disparities Program.

General Notes

1. Amounts are based on school district taxes only, and do not include taxes for city or township, county, state, or other taxing jurisdictions.
2. Estimates of taxes payable in 2026 are preliminary, based on the best data available.
3. For all examples of properties, taxes are calculated based on no changes in estimated market value from 2023 to 2026.

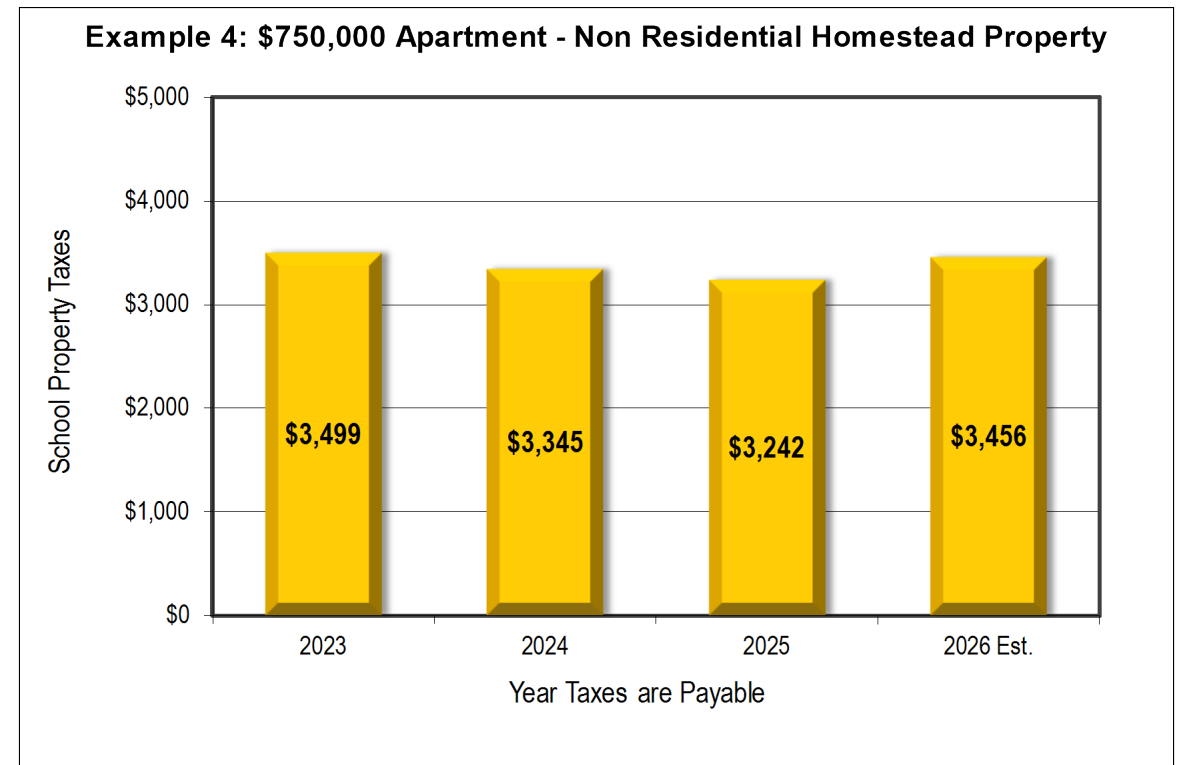
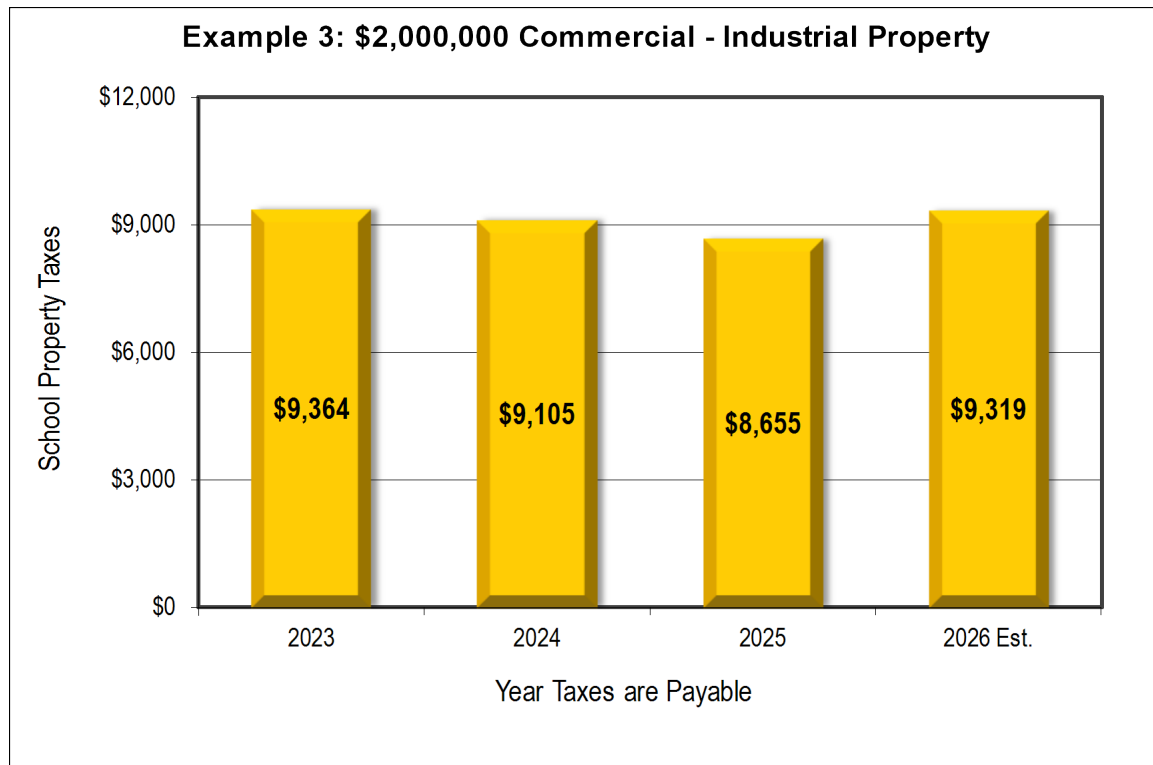
Estimated Changes in School Property Taxes, 2023-26

Based on No Changes in Property Value



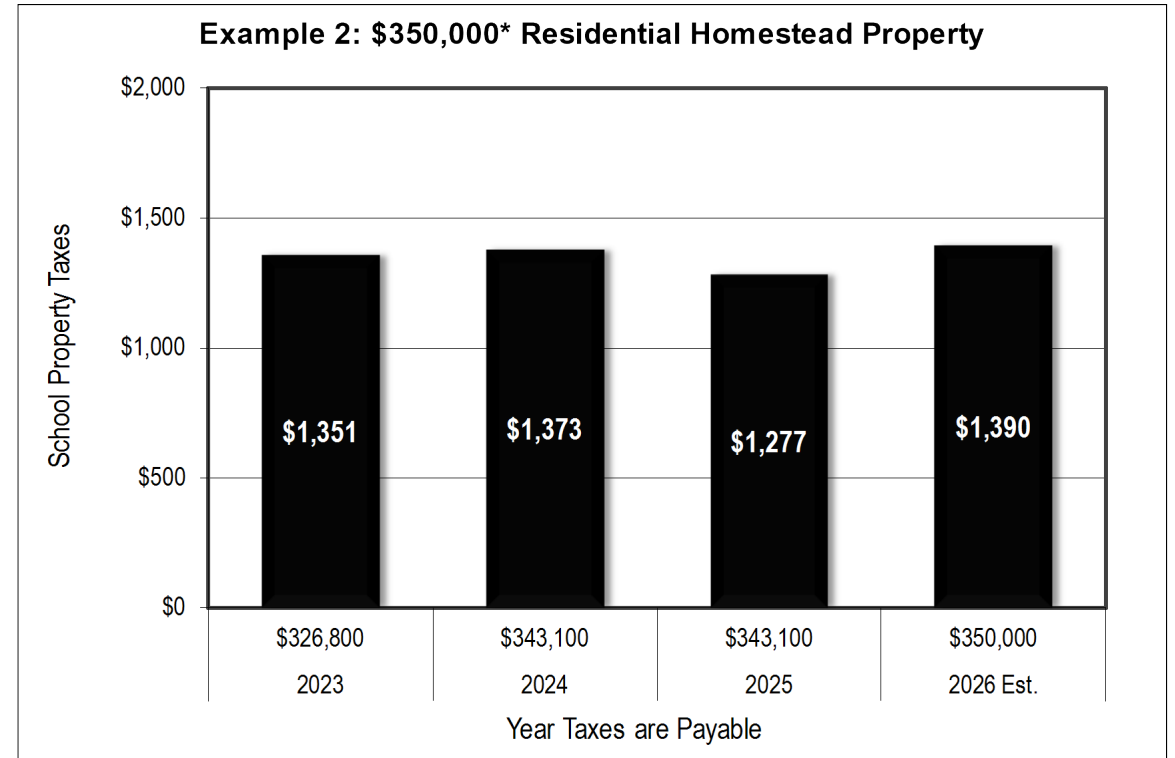
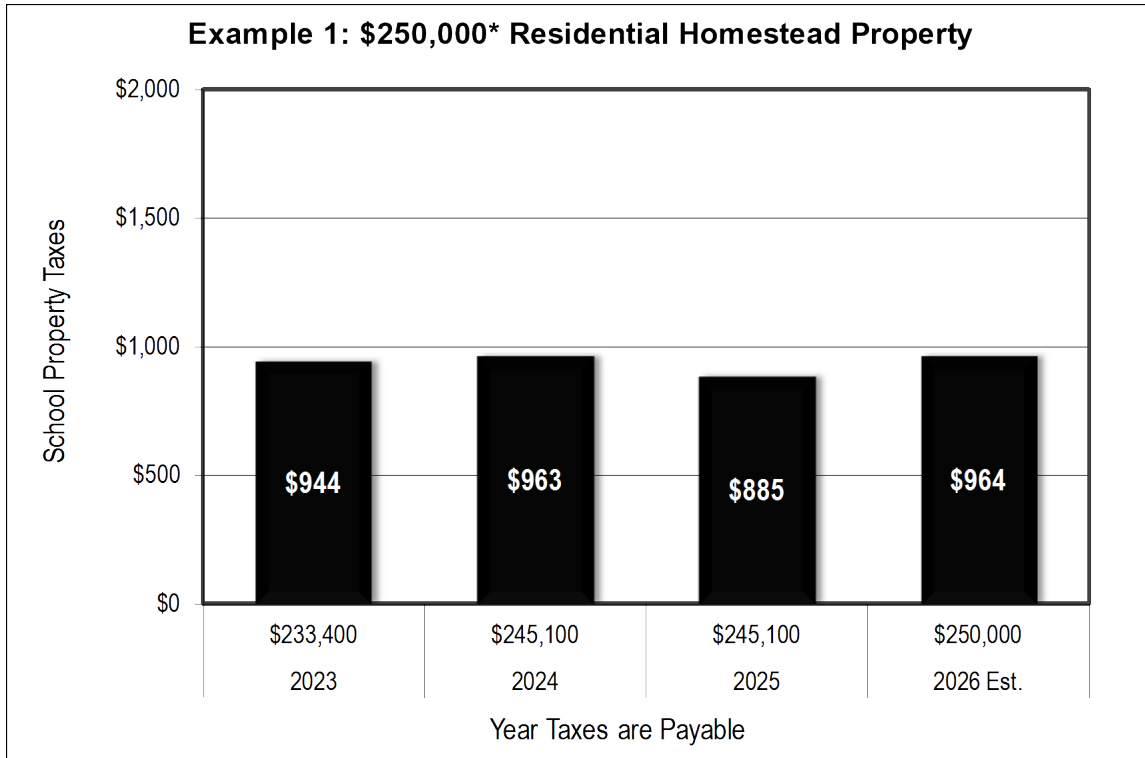
Estimated Changes in School Property Taxes, 2023-26

Based on No Changes in Property Value



Estimated Changes in School Property Taxes, 2023-26

Based on 7.1% Cumulative Changes in Property Value



* Estimated market value for taxes payable in 2026. Taxes are calculated based on changes in market value of 5.0% from 2023 to 2024, 0.0% from 2024 to 2025 and 2.0% from 2025 to 2026.

State Property Tax Preferences

Homestead Credit Refund

- Available for all homestead property, both residential and agricultural (house, garage and one acre (HGA) only)
- Refund is sliding scale, based on total property taxes and income

Special Property Tax Refund

- Available for all homestead property, both residential & agricultural (HGA only) with a gross tax increase of at least 12% and \$100 over prior year
- Refund is 60% of tax increase that exceeds greater of 12% or \$100 (max \$1,000)

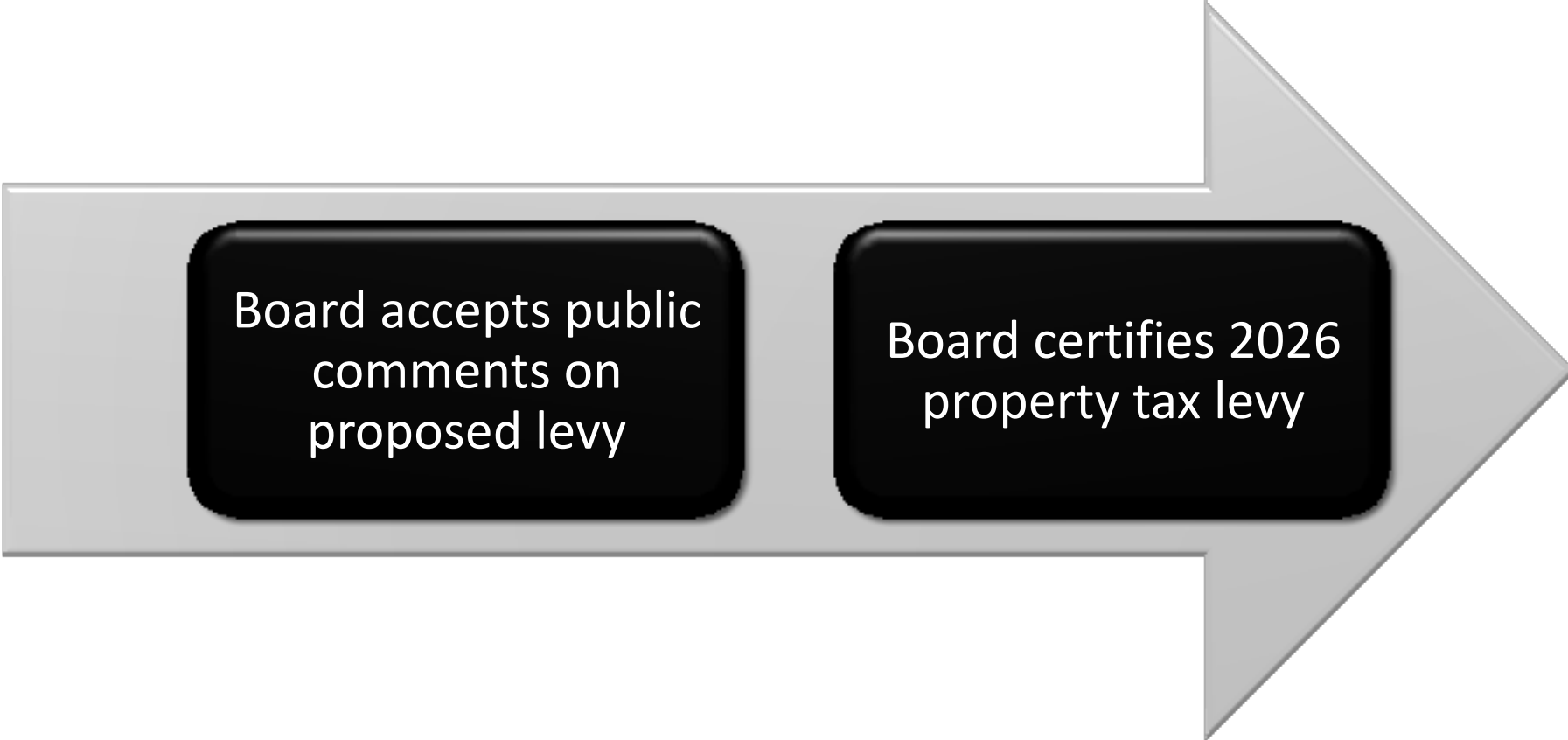
Senior Citizen Property Tax Deferral

- Allows people 65 years of age or older with household income of \$96,000 or less to defer a portion of property taxes on their home
- Deferred property taxes plus accrued interest must be paid when home is sold or homeowner(s) dies

Income Taxes

- If you itemize deductions for federal income taxes, you may deduct a portion of your taxes paid. Starting with your 2024 taxes, renters can claim the Renter's refundable credit on a Minnesota income tax return.

Next Steps



Board accepts public
comments on
proposed levy

Board certifies 2026
property tax levy



PUBLIC COMMENTS

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE		***PROPERTY VALUATION DATA***		***PUPIL DATA***	
	PAGE	**MARKET VALUE**		RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I. GENERAL INPUT DATA					
A. PROPERTY VALUATION	1	1	2020 MARKET VALUE	8,510,241,379	
B. PUPIL DATA	1	2	2021 MARKET VALUE	9,019,198,895	
		3	2022 MARKET VALUE	10,525,363,360	
II. INITIAL COMPUTATIONS BY FUND		4	2023 MARKET VALUE	11,255,414,508	
A. GENERAL	2	5	2024 MARKET VALUE	11,156,752,760	
B. COMMUNITY SERVICE	12				**RESIDENT AVERAGE DAILY**
C. GENERAL DEBT	13				MEMBERSHIP (ADM)
D. OPEB/PENSION DEBT	16				
		6	2020 RMV	8,717,978,500	36 2022-23 RES ADM (ACT)
III. ADJUSTMENTS BY FUND		7	2021 RMV	9,194,198,826	37 2023-24 RES ADM (ACT)
A. GENERAL	17	8	2022 RMV	10,538,888,317	38 2024-25 RES ADM (PRE)
B. COMMUNITY SERVICE	24	9	2023 RMV	11,199,933,135	39 2025-26 RES ADM (EST)
C. GENERAL DEBT	24	10	2024 RMV	11,291,782,826	40 2026-27 RES ADM (EST)
D. OPEB/PENSION DEBT	24				41 2027-28 RES ADM (EST)
IV. ABATEMENT ADJUSTMENTS	24		**NET TAX CAPACITY (NTC)**		**RESIDENT PUPIL UNITS**
V. OFFSET ADJUSTMENTS	26	11	2020 NTC	99,679,654	42 2022-23 RES PU (ACT)
VI. TACONITE ADJUSTMENTS	27	12	2021 NTC	104,449,054	43 2023-24 RES PU (ACT)
		13	2022 NTC	119,806,563	44 2024-25 RES PU (PRE)
VII. LEVY AND AID SUMMARY	29	14	2023 NTC	129,121,465	45 2025-26 RES PU (EST)
		15	2024 NTC	128,793,231	46 2026-27 RES PU (EST)
VIII. TOTAL LEVY LIMITATION	30				
			SALES RATIO		**ADJUSTED ADM**
SCHOOL YEAR	FORMULA	16	2020 SALES RATIO	94.7%	47 2022-23 ADJ ADM (ACT)
		17	2021 SALES RATIO	95.5%	48 2023-24 ADJ ADM (ACT)
		18	2022 SALES RATIO	92.5%	49 2024-25 ADJ ADM (PRE)
		19	2023 SALES RATIO	92.8%	50 2025-26 ADJ ADM (EST)
		20	2024 SALES RATIO	93.4%	51 2026-27 ADJ ADM (EST)
2020-21	6,567				52 2027-28 ADJ ADM (EST)
2021-22	6,728				
2022-23	6,863		**UNLIMITED ADJUSTED NTC (UANTC)**		**ADJUSTED PUPIL UNITS**
2023-24	7,138	21	2020 UANTC=(11)/(16)=	105,098,560	
2024-25	7,281	22	2021 UANTC=(12)/(17)=	109,285,030	53 2022-23 ADJ PU (ACT)
2025-26	7,481	23	2022 UANTC=(13)/(18)=	129,484,463	54 2023-24 ADJ PU (ACT)
2026-27*	7,705	24	2023 UANTC=(14)/(19)=	139,145,849	55 2024-25 ADJ PU (PRE)
		25	2024 UANTC=(15)/(20)=	137,774,923	56 2025-26 ADJ PU (EST)
					57 2026-27 ADJ PU (EST)
*FORECAST ESTIMATES, SUBJECT TO CHANGE			**ADJUSTED NTC (ANTC)**		**VOLUNTARY PRE-K ADJUSTED ADM**
WEIGHTS FOR PUPIL UNITS	FY 2025 & LATER	26	2020 ANTC	105,098,560	
		27	2021 ANTC	109,285,030	58 2022-23 ADJ VPK ADM
		28	2022 ANTC	129,484,463	59 2023-24 ADJ VPK ADM
PRE-KGN HCP:	1.000	29	2023 ANTC	139,145,849	60 2024-25 ADJ VPK ADM
HCP-KGN:	1.000	30	2024 ANTC	137,774,923	61 2025-26 ADJ VPK ADM
REG-KGN PART:	0.550				62 2026-27 ADJ VPK ADM
REG-KGN ALL:	1.000		**AG MODIFIED ANTC FOR LTFM**		**VOL PRE-K ADJUSTED PUPIL UNITS**
GRADES 1-3:	1.000	31	2020 AG MODIFIED ANTC	105,098,316	
GRADES 4-6:	1.000	32	2021 AG MODIFIED ANTC	109,284,791	63 2022-23 ADJ VPK PU
GRADES 7-12:	1.200	33	2022 AG MODIFIED ANTC	129,468,105	64 2023-24 ADJ VPK PU
		34	2023 AG MODIFIED ANTC	139,145,849	65 2024-25 ADJ VPK PU
		35	2024 AG MODIFIED ANTC	137,774,923	66 2025-26 ADJ VPK PU
					67 2026-27 ADJ VPK PU

PUPIL DATA CONT		***DECLINING ENROLLMENT REV CONT***		***ENGLISH LEARNER (EL)***	
SCHOOL READINESS PLUS ADJUST ADM		102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57) = 78.40	116	2026-27 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 1,500.00
68	2022-23 ADJ SRP ADM				
69	2023-24 ADJ SRP ADM				
70	2024-25 ADJ SRP ADM	103	DECLINING ENROLL ALLOW = (100)X0.28 = 2,157.40	117	IF(116) = 0, ZERO; ELSE GTR OF 20, (116) = 1,500.00
71	2025-26 ADJ SRP ADM				
72	2026-27 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNIT		104	DECLINING ENROLL REV = (102)X(103) = 169,140.16	118	EL REVENUE = (117)X\$1,775 = 2,662,500.00
73	2022-23 ADJ SRP PU			119	2026-27 ADM SRV (EST) 7,005.55
74	2023-24 ADJ SRP PU				
75	2024-25 ADJ SRP PU				
76	2025-26 ADJ SRP PU	105	**PENSION ADJUSTMENT REVENUE** PENSION ADJUST ALLOWANCE (FY2026 GEN ED REV REPORT, LINE 43)	120	EL CONCENTRATION RATIO = (116)/(119) = .21411595
77	2026-27 ADJ SRP PU			121	EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 = 1.00000000
(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) =	122	EL PUPIL UNITS = (116)X(121) = 1,500.00
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		107	FY2026 RETIRE SALARY 62,336,435.41	123	EL CONCENTRATION REV = (122)X\$630 = 945,000.00
78	2022-23 EXT ADM (ACT) 253.56	108	PENSION ADJUST RATE .0231	123.5	EL CROSS SUBSIDY (FEB 25 FORECAST EST. SUBJECT TO CHANGE) = 704,298.23
79	2023-24 EXT ADM (ACT) 246.90	109	RETIRE PENSION ADJUST = (107)X(108) = 1,439,971.65	124	DISTRICT EL REV+EL CONCEN REV+ EL CROSS-SUB = (118)+ (123)+(123.5) = 4,311,798.23
80	2024-25 EXT ADM (PRE) 261.40	110	TOTAL PENSION ADJ REV = (106)+(109) = 1,439,971.65	125	BASIC SKILLS REVENUE = (115)+(124) = 18,289,499.54
81	2025-26 EXT ADM (EST) 225.00				
82	2026-27 EXT ADM (EST) 225.00				
83	2027-28 EXT ADM (EST) 225.00				
EXTENDED TIME PU					
84	2022-23 EXT TIME PU 271.60				
85	2023-24 EXT TIME PU 268.67	111	**GIFTED & TALENTED REVENUE** GIFTED & TALENTED REV = (57)X\$13.00 = 102,416.60	126	ATTENDANCE AREA FOR SPARSITY 36.45
86	2024-25 EXT TIME PU 282.30			127	DIST TO NEAREST HS 4.3
87	2025-26 EXT TIME PU 243.20				
88	2026-27 EXT TIME PU 243.20				
GENERAL EDUCATION REVENUE		88	2026-27 EXT PU (EST) 243.20	128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) = 8.8
BASIC REVENUE		112	EXTENDED TIME REVENUE = (88)X\$5,117 = 1,244,454.40	129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5
100	FY2027 FORMULA ALLOW 7,705				
57	2026-27 ADJ PU (EST) 7,878.20				
101	BASIC REVENUE = (57)X(100) = 60,701,531.00	113	**COMPENSATORY REVENUE** FY2027 COMPENSATORY (FEB 25 FORECAST EST. SUBJECT TO CHANGE)= 13,977,701.31	130	2026-27 ADM SRV, 7-12 2,638.33
DECLINING ENROLLMENT REV		114	COMPENSATORY PILOT		
56	2025-26 ADJ PU (EST) 7,956.60	115	TOTAL COMPENSATORY REV = (113)+(114) = 13,977,701.31		
57	2026-27 ADJ PU (EST) 7,878.20				

SPARSITY REVENUE CONT		***TRANSPORTATION SPARSITY CONT***		***TRANSPORTATION SPARSITY CONT***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(129)] /[400+(129)] =	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X[(144) RAISED TO 0.13 POWER] X0.141X(100) = 359.03	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) = 198,446.79
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(128)X(129)X(131) OR MEMO =	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] =	159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 = 36,117.32
133	ELEM SPARSITY REVENUE (SEE WEBSITE)	147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) =	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 36,117.32
134	PRELIM SPARSITY REVENUE = (132)+(133) =	148	FY2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 3,057,690.13	**INITIAL GEN ED REVENUE**	
135	FY2026 SPARSITY REV (FY2026 GEN ED REV REPORT, LINE 88)	149	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 3,020,703.14	101	BASIC 60,701,531.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2025 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 3,171,738.30	104	DECLINING ENROLL 169,140.16
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 3,057,690.13	110	PENSION ADJUSTMENT 1,439,971.65
SMALL SCHOOLS REVENUE		152	FY2026 BASIC REVENUE (2025-26 GEN ED REV REPORT LINE 39) 59,523,324.60	111	GIFTED & TALENTED 102,416.60
57	2026-27 ADJ PU (EST) 7,878.20	153	TRANSPORTATION PORTION OF FY2026 BASIC REVENUE = (152)X.0466 = 2,773,786.93	112	EXTENDED TIME 1,244,454.40
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	154	FY2026 TRANSP SPARSITY REV(2025-26 GEN ED REV REPORT, LINE 109) 85,456.41	124	BASIC SKILLS 18,289,499.54
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 =	155	FY2026 CHARTER TRANSP ADJ REV (2025-26 GEN ED REV REPORT, LINE 301)	137	SPARSITY
140	SMALL SCHOOLS REVENUE = (57)X(139) =	156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	140	SMALL SCHOOLS
TRANSPORTATION SPARSITY		157	FY2026 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) = 2,859,243.34	160	TRANSPORT SPARSITY 36,117.32
141	ATTENDANCE AREA 36.45	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(124) +(137)+(140)+(160) = 81,983,130.67	**OPERATING CAPITAL**	
142	SQUARE MILES PER RES PU = (141)/(46) = .0031	162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 43.27	163	MAINTENANCE COST INDEX = 1+[.01X(162)] = 1.4327
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .2000	164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 235.16	164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 235.16
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .0050	165	MENSTRUAL PRODUCTS/OPIATE ANTAGONISTS ALLOWANCE = \$2 = 2.00	165	MENSTRUAL PRODUCTS/OPIATE ANTAGONISTS ALLOWANCE = \$2 = 2.00
		166	YEAR ROUND PU SERVED 438.35	166	YEAR ROUND PU SERVED 438.35
		167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 = 1,881,982.76	167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 = 1,881,982.76
		168	UNEQUALIZED REVENUE = (57)X(165) = 15,756.40	168	UNEQUALIZED REVENUE = (57)X(165) = 15,756.40

LOCAL OPTIONAL REVENUE		***REF AUTH WITH INFLATION***		***NEW ELECTIONS*** WITH INFLATION	
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	182	FY2026 AUTHORITY WITH INFLATION (FY2026 GEN ED REV REPORT, LINE 142)	2,356.74
170	FY2027 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)	
57	2026-27 ADJ PU (EST)	7,878.20	184	FY2027 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	2,356.74
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	5,703,816.80	185	FY2027 ANNUAL INFLATION FACTOR	1.0237
172	TIER 1 LOR CAP/APU	300	186	FY2027 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =	2,412.59
173	TIER 2 LOR CAP/APU	724	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	
174	TIER 1 LOR = LSR OF = (170) OR (172) =	300.00	188	CPI APPLIED TO PERMANENT SUBTRACTION = (187)X[(185)-1] =	
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174) =	424.00	189	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY	
176	TOTAL, TIER 1 = (57)X(174) =	2,363,460.00	190	FY2027 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	2,412.59
177	TOTAL, TIER 2 = (57)X(175) =	3,340,356.80	191	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	2,412.59
REFERENDUM ALLOWANCES			**NEW ELECTIONS** WITHOUT INFLATION		
EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION			192	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025	
REF AUTH W/O INFLATION			193	FY2027 \$/APU ADDED BY ELECTIONS HELD IN CY 2025	
178	FY2026 AUTHORITY (FY2026 GEN ED REV REPORT, LINE 132)		194	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025	
179	PHASEOUT OF LINE (178)		195	FY2027 \$/APU ADDED BY ELECTIONS HELD IN CY 2025	
180	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY		196	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =	2,412.59
181	FY2027 W/O INFLATION RESULTS BEFORE ELECTIONS		197	INFLATION FACTOR AS SET IN STATUTE	1.2699
			198	STANDARD CAP = [2079.50X(197)] - \$300 =	2,340.76
			199	FY2027 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+\$300 =	1,936.57
			200	FY2027 ALT CAP =[(199)X(197)] -\$300 =	2,159.25
			137	SPARSITY REVENUE	
			201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200) =	2,340.76
			202	FY2027 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	2,340.76
			57	2026-27 ADJ PU (EST)	7,878.20
			203	FY2027 REFER REVENUE = (57)X(202) =	18,440,975.43

TRANSITION REVENUE			***EQUITY REVENUE CONT***			***LOCAL OPTIONAL AIDS & LEVIES***		
204	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186)	33.72	202	FY2027 DISTRICT REFERENDUM REV/ADJ PU	2,340.76	176	TOTAL, TIER 1 = (57)X(174) =	2,363,460.00
205	TRANSITION REVENUE = (57)X(204) =	265,652.90	172	TIER 1 LOR CAP/APU	300.00	177	TOTAL, TIER 2 = (57)X(175) =	3,340,356.80
			223	= GTR OF ZERO OR [(222)-(202)-(172)] =		10	2024 RMV	11,291,782,826
						46	2026-27 RES PU (EST)	11,916.40
			57	2026-27 ADJ PU (EST)	7,878.20	234	FY2027 RMV/RES PU = (10)/(46) =	947,583.40
206	METRO 5TH PERCENTILE	8,015.96	224	= LSR OF \$100,000 OR		235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/\$880,000 =	1.00000000
207	METRO 95TH PERCENTILE	10,379.48		[(57)X(223)] =				
208	METRO GAP = (207)-(206) =	2,363.52	225	= (220)+(224) =		236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/\$671,345 =	1.00000000
209	RURAL 5TH PERCENTILE	8,005.00	226	BOTH RUR AND MET = 0.25X(225) =				
210	RURAL 95TH PERCENTILE	10,418.80						
211	RURAL GAP = (210)-(209) =	2,413.80	57	2026-27 ADJ PU (EST)	7,878.20			
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	MET	227	= \$50.00X(57) =	393,910.00			
213	DIST'S REGION'S EQUITY GAP = (208) OR (211) =	2,363.52	228	EQUITY REVENUE = (225)+(226)+(227) =	393,910.00	237	TIER 1 LOR LEVY = (176)X(235) =	2,363,460.00
214	DIST'S REGION'S 95TH PCT = (207) OR (210)=	10,379.48				238	TIER 2 LOR LEVY = (177)X(236) =	3,340,356.80
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(101)+(203)+(205)+ [(172)X(57)]/(57) =	10,379.48	229	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION = (167)-(168) =	1,866,226.36	239	TIER 1 LOR AID = (176)-(237) =	
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =		30	2024 ANTC	137,774,923	240	TIER 2 LOR AID = (177)-(238) =	
217	EQUITY INDEX = (216)/(213) =		57	2026-27 ADJ PU (EST)	7,878.20			
218	= \$80X(217) =		230	FY2027 ANTC/ADJ PU = (30)/(57) =	17,488.12	241	LEVY RATIO FOR EQUITY = (234)/\$510,000 =	1.00000000
219	INITIAL EQUITY ALLOW IF (216) = 0 THEN (219) = 0 ELSE (219)= \$14+(218)		231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 =	.76327339	242	EQUITY LIMIT = (228)X(241) =	393,910.00
57	2026-27 ADJ PU (EST)	7,878.20	232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) =	1,424,440.92	243	EQUITY AID = (228)-(242) =	
220	= (57)X(219) =		233	OPERATING CAP AID = (167)-(232) =	457,541.84			
221	FY2027 STATE AVERAGE REF REV & TIER 1 LOR	1,484.69						
222	= 0.10X[(221)] =	148.47				205	TRANSITION REVENUE	265,652.90
						244	LEVY RATIO FOR TRANSITION = LSR OF 1 OR (234)/\$510,000 =	1.00000000

TRANSITION AIDS & LEVIES CONT		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
245	TRANSITION LIMIT = (205)X(244) = 265,652.90	234	FY2027 RMV/RES PU 947,583.40	268	TIER 1 AID = (261)-(265) =
246	TRANSITION AID = (205)-(245) =	256	TIER 1 = LSR OF 1	262	TIER 2 AID =
		257	OR (234)/\$567,000 = 1.00000000	269	TOTAL AID = (268)+(262) =
			TIER 2 = LSR OF 1		
			OR (234)/\$290,000 = 1.00000000		
REFERENDUM AIDS & LEVIES		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT**	
202	REFER \$/APU ALL AUTHORITIES 2,340.76	258	TIER 1 LEVY = (253)X(256) = 3,623,972.00	270	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11) 3,391.59
247	TIER 1 CAP/APU 460	259	TIER 2 LEVY = (254)X(257) = 9,187,950.75	271	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254) 646.35
248	TIER 2 CAP/APU = 0.25X(100)-\$300 = 1,626.25	255	UNEQUALIZED LEVY 5,629,052.68	272	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 2,712.59
137	SPARSITY REVENUE	260	TOTAL = (258) +(259)+(255) = 18,440,975.43	273	PRORATED TBRA = LSR OF (270) OR [(270)X(272)/(271)] = 3,391.59
249	TIER 2 CAP/APU IF (137) > ZERO THEN (249) = 9,999.99 ELSE (249) = (248) 1,626.25	**INITIAL REFERENDUM AID**		274	REF AND LOR REV = (176)+(203) = 20,804,435.43
	BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES	261	TIER 1 AID = (253)-(258) =	275	CAPPED TBRA = LSR OF (273) OR (274) = 3,391.59
250	TIER 1 = LSR OF (202) OR (247) = 460.00	262	TIER 2 AID = (254)-(259) =	**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
251	TIER 2 = [LSR OF (202) OR (249)]-(250) = 1,166.25	263	TOTAL AID = (261)+(262) =	276	TIER 2 REF AID
252	UNEQUALIZED = (202)-(250) -(251) = 714.51	**EQUALIZATION AID LIMIT**		277	TIER 1 REF AID
	BREAKDOWN OF REFERENDUM REVENUES	100	FY2027 FORMULA ALLOW 7,705	278	TIER 1 LOR AID
		57	ADJ PU (EST) 7,878.20	279	TIER 1 LOR LEVY 3,391.59
203	REFERENDUM REVENUE ALL AUTHORITIES 18,440,975.43	264	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) = 12,811,922.75	280	TIER 1 REF LEVY
253	TOTAL, TIER 1 = (57)X(250) = 3,623,972.00	265	REFERENDUM EQUALIZATION AID CAP = GRT OF (263)-(264) OR 0 =	281	TIER 2 REF LEVY
254	TOTAL, TIER 2 = (57)X(251) = 9,187,950.75	**REFERENDUM LEVY WITH AID LIMIT**		282	UNEQL REF LEVY
255	TOTAL, UNEQUALIZED = (203)-(253)-(254) = 5,629,052.68	266	TIER 1 LEVY = (258)+(265) = 3,623,972.00		
		259	TIER 2 LEVY = 9,187,950.75		
		255	UNEQUALIZED LEVY = 5,629,052.68		
		267	TOTAL = (266) +(259)+(255) = 18,440,975.43		

APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT		***OPT AID & LEVY SUMMARY CONT***				
275	TAX BASE REPLACE AID	3,391.59	297	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	261,483.89	311	LOCAL OPTIONAL LEVY LIMIT = (238)+(310) =	5,700,425.21
283	TIER 1 REF AID = (268)-(277) =					312	LOCAL OPTIONAL AID = (240)+(278)+(279) =	3,391.59
284	TIER 2 REF AID = (262)-(276) =							
285	TIER 1 LOR AID = (239)-(278) =		298	FY 2015 COMBINED AID FOR GUARANTEE = (296)+(297) =	1,927,487.27			
286	TIER 1 LOR LEVY = (237)-(279) =	2,360,068.41					**REF AID & LEVY SUMMARY** AFTER REF AID GUARANTEE	
287	TIER 1 REF LEVY = (266)-(280) =	3,623,972.00	299	FY2027 COMBINED REVENUE = (171)+(203) =	24,144,792.23	313	TIER 1 REF LEVY = (287)-(307) =	3,623,972.00
288	TIER 2 REF LEVY = (259)-(281) =	9,187,950.75				314	TIER 2 REF LEVY = (288)-(308) =	9,187,950.75
289	UNEQL REF LEVY = (255)-(282) =	5,629,052.68	300	FY2027 COMBINED INITIAL AID = (240)+(290) =	3,391.59	315	UNEQL LEVY = (289)-(309) =	5,629,052.68
290	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (275)+(283) + (284)+(285) =	3,391.59	301	REVENUE RATIO = LESSER OF 1 OR [(299)/(295)] =	1.00000000	316	TOTAL REFERENDUM LEVY = (313)+(314)+(315) =	18,440,975.43
291	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (286)+(287) + (288)+(289) =	20,801,043.84	302	2012 RMV	5,545,160,150	317	TOTAL REFERENDUM EQUALIZATION AID = (275)+(283)+(284) + (307)+(308)+(309) - (278)-(279) =	
			10	2024 RMV	11,291,782,826			
			303	RMV RATIO = LESSER OF 1 OR [(302)/(10)] =	.49107924			
							ALTERNATIVE ATTENDANCE ADJUST (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)	
	REFERENDUM AID GUARANTEE		304	FY2027 MINIMUM COMBINED AID = (298)X(301)X(303) =	946,548.98	145	TRANSPORT ALLOWANCE	359.03
292	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)					318	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	
293	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289)	13,670,592.81	305	FY2027 REFERENDUM HOLD HARMLESS AID INCREASE IF (292) = 0 THEN 0, ELSE GREATER OF 0 OR [(304)-(300)] =				
294	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)	4,297,558.00				319	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	
				INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:		320	CHARTER ALT ATTENDANCE ADJUST = (145)X(318) + \$223X(319) =	
295	FY 2015 COMBINED REVENUE = (293)+(294) =	17,968,150.81	306	TIER 1 LOR LEVY		321	2026-27 RES PU ATTENDING MN STATE ACADEMIES	2.27
			307	TIER 1 REF LEVY				
296	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287)	1,666,003.38	308	TIER 2 REF LEVY		322	MN STATE ACADEMIES ALT ATTENDANCE ADJ = -(100)X(321) =	17,490.35-
			309	UNEQL REF LEVY				
						323	ALT ATTEND ADJUST TO AID = (320)+(322) =	17,490.35-
				LOCAL OPT AID & LEVY SUMMARY AFTER REF AID GUARANTEE				
			310	TIER 1 LOR LEVY = (286)-(306) =	2,360,068.41			
			238	TIER 2 LOR LEVY = (238) =	3,340,356.80			

REEMPLOYMENT INSURANCE LEVY		***FY2026 CAREER & TECH CONT***		***CAPITAL RELATED LEVY LIMITS***	
362	EST FY2026 EXPEND	125,000.00	378	LAST YEAR REVENUE (FY2025 CTE AID REPORT, LINE 11)	364,194.71
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362) =	125,000.00	379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	364,194.71
SAFE SCHOOLS LEVY			380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	364,194.71
364	SAFE SCH LVY REQUEST?	YES	57	2026-27 ADJ PU (EST)	7,878.20
57	2026-27 ADJ PU (EST)	7,878.20	401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	51.15
365	SAFE SCH LEVY LIMIT = \$36X(57) =	283,615.20	381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	
SAFE SCHOOLS INTERMEDIATE LEVY			402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	1.00000000
366	SAFE SCH INTERMEDIATE LEVY REQUEST?	YES	382	CAREER TECH REVENUE = (380)+(381) =	364,194.71
367	INTERMEDIATE LEVY ALLOWANCE <= \$15	15.00	29	2023 ANTC	139,145,849
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =	118,173.00	56	2025-26 ADJ PU (EST)	7,956.60
JUDGMENT LEVY			383	FY2026 ANTC/ADJ PU = (29)/(56) =	17,488.10
369	DISTRICT JUDGMENTS		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	1.00000000
370	INTERMED JUDGMENTS		385	CAREER TECH LEVY LIMIT = (382)X(384) =	364,194.71
371	JUDGMENT LIMIT = (369)+(370) =		386	EST CAREER TECH AID = (382)-(385) =	
ICE ARENA LEVY			**ANNUAL OTHER POSTEMPLOYMENT**		
372	FY2025 NET OPR COSTS		BENEFITS (OPEB)		
373	ICE ARENA LEVY LIMIT = 100% OF (372) =		387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2025 EXPENSES PAID	
FY2026 CAREER & TECHNICAL			388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	
374	SHARE OF FY2026 EST COOPERATIVE BUDGET	52,336.27	389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	
375	FY2026 ESTIMATED DISTRICT BUDGET	888,641.86	407	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405)+(766) +(767)+(770)+(406) =	
376	FY2026 EST BUDGET = (374)+(375) =	940,978.13			
377	PRELIMINARY REVENUE = .35X(376) =	329,342.35			

ADDITIONAL LTFM REVENUE FOR FOR QUALIFIED VOLUNTARY PRE-K		***OLD LAW H&S CONT***		***LTFM TOTAL AIDS & LEVIES CONT***	
768	NET LTFM REQ DEBT SERVICE FOR VPK	408	NEW PAYGO LTFM LEVY FOR VPK	54	2023-24 ADJ PU (ACT) 8,146.49
408	NEW PAYGO LTFM LEVY FOR VPK	415	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (408)+(413)+(414)+(765)+ (766)+(767)	425	FY2024 ANTC PER APU = (35)/(54) = 16,912.18
409	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(407)+(408)+(768) = 2,993,716.00	415	+ (768)+(406)+(770) = 10,071,648.32	426	STATEWIDE ANTC/APU 13,658.23
		416	**OLD LAW DEFERRED MAINTENANCE**	427	LTFM EQUAL FACTOR = 125.5% OF (426) = 17,141.08
	OLD LAW HEALTH & SAFETY (H&S)	416	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? NO	428	LTFM LEVY RATIO = LSR OF 1 OR (425)/(427) = .98664612
410	OLD LAW HEALTH & SAFETY REVENUE = FY2027 ESTIMATED H&S COST = 600,000.00	417	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 =	429	LTFM AID RATIO = 1-(428) = .01335388
411	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2027 4,300,000.00	418	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (410)+(415)+(417) = 10,671,648.32	430	LTFM INITIAL EQUAL AID = (424)X(429) = 39,977.72
412	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS		**LTFM REVENUE**	431	LTFM INITIAL EQUALIZED LEVY = (424)-(430) = 2,953,738.28
413	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (411)+(412) = 4,300,000.00	419	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (409) OR (418) = 10,671,648.32	432	2015 TOTAL ALT FAC GRANDFATHER AID
406	NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K	420	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433	TOTAL LTFM EQUAL AID = GREATER OF (430) OR (432) = 39,977.72
765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A 5,771,648.32	421	DISTRICT LTFM REVENUE = (419)-(420) = 10,671,648.32	434	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (424)-(433) = 2,953,738.28
766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	422	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS 64,089.80	435	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) = 7,742,022.12
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	423	TOTAL LTFM REVENUE = (421)+(422) = 10,735,738.12	436	TOTAL LTFM LEVY = (434)+(435) = 10,695,760.40
414	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (416) = NO THEN (769), ELSE 0 =		**LTFM TOTAL AIDS & LEVIES**	**DEBT SERV PORTION OF LTFM REV**	
768	NET LTFM REQ DEBT SERVICE FOR VPK	57	2026-27 ADJ PU (EST) 7,878.20	765	NET ALT FAC REG DEBT 5,771,648.32
770	NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K	424	LTFM EQUALIZED REVENUE = LSR OF (419), (421), OR \$380X(57) = 2,993,716.00	766	NET ALT FAC/H&S DEBT
		35	2024 AG MODIFIED ANTC FOR LTFM REVENUE 137,774,923	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
				768	NET LTFM REQ DEBT SERVICE FOR VPK
				769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS

DEBT SERV PORT LTFM REV CONT		***DISABLED ACCESS LIMIT***		***APPROVED INTERMED CAPITALIZED***	
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	448	FY 1992 - FY2027 APPROV DIS ACC COSTS 300,000.00	462	**ADMINISTRATIVE SPACE** FY2026 JOINT
771	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) + (768)+(769)+(770) = 5,771,648.32	449	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00	463	FY2027 JOINT
437	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (424) OR (771) = 2,993,716.00	450	LSR OF (448) OR (449) 300,000.00	464	**INSTRUCTIONAL/STORAGE** FY2026 JOINT 74,386.50
429	LTFM AID RATIO .01335388	451	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992	465	FY2027 JOINT
438	LTFM DEBT INITIAL EQUAL AID = (437)X(429) = 39,977.72	452	LAST YEAR TO CERTIFY = (451)+7 YEARS = 1999	466	**EXCESS FUNDS CAP LEASE** FY2026 JOINT
439	LTFM DEBT EQUAL AID = GREATER OF (432) OR (438) BUT NOT MORE THAN (771) = 39,977.72	453	TOTAL CUM CERT LEVY (PAY 93 TO PAY 24) 300,000.00	467	FY2027 JOINT
440	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437)-(439) = 2,953,738.28	454	CERT LEVY PAY 2025	468	TOT INTERMEDIATE CAPITALIZED = SUM[(462) TO (465)] - (466)-(467) = 74,386.50
441	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (771)-(439)-(440) = 2,777,932.32	455	TOTAL CERTIFIED LEVY = (453)+(454) = 300,000.00	469	TOT INTERMEDIATE LEASE COSTS = (461)+(468) = 312,798.66
	GEN FUND PORTION OF LTFM REV	456	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455) =	57	2026-27 ADJ PU (EST) 7,878.20
423	TOTAL LTFM REVENUE 10,735,738.12		**LEASE LEVY LIMITATION**	470	INTERMEDIATE PUPIL UNIT MAX LIMIT = \$65X(57) = 512,083.00
442	TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) = 4,964,089.80		DISTRICT'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTRICTS 287, 288, 916 AND 917	471	INTERMEDIATE LEASE LIMIT = LSR (469) OR (470) = 312,798.66
443	LTFM GEN FUND EQUAL REV = (424)-(437) =			472	INTERMEDIATE CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469)-(471) =
444	LTFM GEN FUND EQUAL AID = (433)-(439) =	457	**ADMINISTRATIVE SPACE**		**APPROVED REG OPERATING LEASES**
445	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) =	458	FY2026 JOINT	473	FY2026 NONJOINT
446	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) = 4,964,089.80	459	FY2027 JOINT	474	FY2027 NONJOINT
447	TOTAL GEN FUND LTFM LEVY = (445)+(446) = 4,964,089.80	460	FY2027 JOINT	475	**INSTRUCTIONAL/STORAGE** FY2026 NONJOINT
		461	TOT INTERMEDIATE OPERATING = (457) TO (460) = 238,412.16	476	FY2027 NONJOINT 25,000.00
				477	REG OPERATING LEASES = SUM (473) TO (476)= 25,000.00

APPROVED REGULAR CAPITALIZED LEASES		***OTHER INITIAL GENERAL LEVIES***		***COMMUNITY SERVICE***	
ADMINISTRATIVE SPACE		495	CONSOLIDATION/ TRANSITION	**BASIC COMMUNITY EDUCATION**	
478	FY2026 NONJOINT	496	REORGANIZATION	600	POPULATION (YR 2020) 73,389
479	FY2027 NONJOINT	497	OPERATING DEBT	601	GTR OF (600) OR 1,335 73,389
INSTRUCTIONAL/STORAGE		498	HEALTH BENEFITS	602	YOUTH SERVICE PROG? YES
		499	ADDL RETIREMENT (MPLS AND STP)	603	AFTER SCHOOL ENRICHMENT? YES
480	FY2026 NONJOINT	500	SEVERANCE	604	FY2027 GENERAL REVENUE = \$6.35X(601) = 466,020.15
481	FY2027 NONJOINT	501	ADMIN DISTRICT	605	FY2027 YOUTH SERVICE REV = \$1.00X(601) = 73,389.00
EXCESS FUNDS CAP LEASE		502	SWIMMING POOL	606	FY2027 AFTER SCHOOL REVENUE = \$1.85X(601) NOT TO EXCEED 10,000 AND \$0.43XPOPULATION IN EXCESS OF 10,000 = 45,757.27
482	FY2026 NONJOINT	503	TREE GROWTH	607	FY2027 COMMUNITY EDUCATION REVENUE = (604)+(605)+(606) = 585,166.42
483	FY2027 NONJOINT	504	CONSOLIDATION/ RETIREMENT	30	2024 ANTC 137,774,923
484	REG CAPITALIZED LEASES = [SUM (478) TO (481)] -[(482)+(483)] =	505	ECON DEVELOP ABATE	608	STANDARD COMM ED LEVY = 0.003128X(30) = 430,959.96
485	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (472)+(477)+(484) = 25,000.00	506	OTHER GENERAL (MEMO)	609	COMM ED LEVY LIMIT = LSR (607) OR (608) = 430,959.96
57	2026-27 ADJ PU (EST) 7,878.20	**INITIAL GENERAL FUND LEVY**		610	FY2027 EST GROSS COMM ED AID = (607)-(609) = 154,206.46
486	REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 1,670,178.40	507	SUBTOTAL, OTHER INITIAL GENERAL LEVIES = (495) TO (505) =	**EARLY CHILD FAMILY EDUCATION**	
487	COMM APPROVED LIMIT	508	GENERAL RMV VOTER APPROVED = (316) = 18,440,975.43	FY2025 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY2027	
488	REGULAR MAX LIMIT = GTR OF (486) OR (487) = 1,670,178.40	509	GENERAL RMV OTHER = (311)+(242) +(245) = 6,359,988.11	611	DIST PLANS TO LEVY FOR FY2027 ECFE REVENUE? YES
489	REGULAR LEASE LIMIT = LSR OF (485) OR (488) = 25,000.00	510	GENERAL NTC VOTER APPROVED = (493) 4,677,770.14	612	ECFE ANNUAL REPORT SUBMITTED? YES
490	TOTAL LEASE LEVY LIMIT = (471)+(489) = 337,798.66	511	GENERAL NTC OTHER = (337)+(359)+(363) +(365)+(368)+(371) +(373)+(385)+(389) +(494)-(493)+(506) = 8,888,215.24	613	POPULATION UNDER FIVE YEARS OF AGE 2,905
INITIAL CAPITAL RELATED LEVIES		TOTAL INITIAL GENERAL LEVY LIMITATION = (507)+(508)+(509) +(510) = 38,366,948.92		614	GTR OF 150 OR (613) = 2,905
232	OPERATING CAPITAL 1,424,440.92			615	ECFE ALLOWANCE = 0.023X(100) = 177.22
447	LT FAC MAINTENANCE 4,964,089.80				
456	DISABLED ACCESS				
490	LEASE LEVY 337,798.66				
491	COOP BLDG REPAIR				
492	OTHER CAPITAL (MEMO)				
493	CAP PROJECTS REFER 4,677,770.14				
494	CAPITAL RELATED LIMITS = (232)+(447)+(456) +(490)+(491)+(492) +(493) = 11,404,099.52				

ECFE CONT		***ADULTS WITH DISABILITIES CONT***		***GENERAL DEBT SERVICE (FUND 7)***	
616	FY2027 EARLY CHILD FAMILY REVENUE IF (611) = YES = (614)X(615), IF ANNUAL REPT = YES	514,824.10	630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.005 = (30)X0.00005 =	6,888.74
30	2024 ANTC	137,774,923	631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	6,888.74
617	ECFE TAX RATE	.00177098	632	ADULTS WITH DISABILITIES AID = (629)-(631) =	18,063.52
618	= (617)X(30) =	243,996.63	**SCHOOL-AGE CARE**		
619	EARLY CHILD LEVY LIMIT = LESSER OF (616) OR (618) =	243,996.63	633	FY2027 SCHOOL-AGE CARE REVENUE (FY2027 EST COST)	900,000.00
620	EST FY2027 EARLY CHILD AID = (616)-(619) =	270,827.47	30	2024 ANTC	137,774,923
HOME VISITING LIMIT			46	2026-27 RES PU (EST)	11,916.40
621	DIST PLANS TO LEVY FOR FY2027 HOME VISIT? YES		634	ANTC/RES PU = (30)/(46) =	11,561.79
622	HOME VISITING REVENUE IF (621) = YES AND (618) > \$0, = \$3.00X(613), ELSE = \$0	8,715.00	635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 =	1.00000000
230	FY2027 ANTC/ADJ PU	17,488.12	636	FY2027 SCHOOL-AGE CARE LIMIT = (633)X(635) =	900,000.00
623	HOME VISIT LEVY RATIO = LESSER OF 1 OR (230)/\$17,250 =	1.00000000	637	FY2027 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =	
624	FY2027 HOME VISIT LIMIT = (622)X(623) =	8,715.00	**COMMUNITY SERVICE SUMMARY**		
625	FY2027 EST HOME VISIT AID = (622)-(624) =		638	OTHER COMM ED (MEMO)	
ADULTS WITH DISABILITIES			639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	1,590,560.33
626	ADULTS WITH DISABILITIES REQUEST? YES		638	OTHER COMM ED (MEMO)	
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =	24,952.26	639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	1,590,560.33
628	FY 23 ADULTS WITH DISABILITIES REVENUE	7,769.06	708	TACONITE BONDS REQ DEBT SERV LEVY	
629	TOTAL REVENUE, = GREATER OF (627) OR (628) =	24,952.26	709	TAC FUNDING FOR BONDS (NOT IRRRB)	
			710	TAC ADJ TO REQ = (709) OR [(709)X1.05] =	
			711	NET REQUIRED DEBT SERVICE LEVY TACONITE = (708)-(710) =	
			712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2025	6,256,832.00

DEBT EQUAL AID CONT		***NON-VTR APPR INELIG BOND CONT***		***FUND 7 DEBT BALANCE CONT***	
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2025	729	GDS REQ DEBT SERV LEVY = (706)+(707)+(715) +(718)+(719)+(728) = 12,573,948.00	744	FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) -(741)-(742)-(743)] = 1,085,729.93
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2025			745	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 6,256,832.00	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 6,256,832.00	746	APPROVED DEBT EXCESS TO BE RETAINED
		30	2024 ANTC 137,774,923	747	DISTRICT REQUESTED ADDITIONAL EXCESS
	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	748	CERTIFIED DEBT EXCESS = GTR OF 0 OR (744) -(745)-(746)+(747) = 1,085,729.93
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	732	MAX EFFORT DEBT SERV LEVY = (30)X(731) =	749	EXCESS USED TO RETIRE FAC & EQUIP BONDS
717	NON-VOTER BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	733	DEBT EQUAL REVENUE BASE = GTR OF ZERO OR [(715)-(732)] = 6,256,832.00	750	ADJUSTED DEBT EXCESS = (748)-(749) = 1,085,729.93
718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716)+(717) =	734	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY		**BREAKDOWN OF NET DEBT EXCESS**
	OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID	735	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	751	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718) = 12,573,948.00
719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID		**FUND 7 DEBT BALANCE**	752	DEBT EXCESS RATIO = LSR 1 OR (750)/(751) = .08634758
	NON-VOTER APPR INELIG BONDS	736	JUNE 2024 FUND 7-425 BAL FOR BOND REFUND	753	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715)X(752) = 540,262.30
720	FACIL BOND-MS 123B.62	737	JUNE 2024 FUND 7-451 BAL FOR QZAB & QSCB	754	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(752) = 545,467.68
721	EQUIP BOND-MS 123B.61	738	JUNE 2024 FUND 7-460 BALANCE NONSPENDABLE	755	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(752) =
722	REORG OPER DEBT	739	JUNE 2024 FUND 7-463 BALANCE UNASSIGN NEG	756	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(752) =
723	ECON DEV ABATEMENT	740	JUNE 2024 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 4,366,960.83	757	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(752) =
724	JUDGMENT	741	PAY 24 DEBT EXCESS LEVY REDUCTION 1,608,901.21	758	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) =
725	OTHER NON-VOTER	742	PAY 25 DEBT EXCESS LEVY REDUCTION 1,043,632.29		
726	INELG LEASE PURCHASE	743	5% OF PAY 26 REQ DEBT SERV LEVY = (729)X5% = 628,697.40		
727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) =				
728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) =				

DEBT EQUALIZATION AID CONT		***ADJ TO GDS LIM FOR IRRRB ALLO***		***FUND 47 DEBT BALANCE***	
796	TIER 1 DEBT EQU AID RATIO = 1-(794) =	810	DEBT EQUAL AID ELIG, NON VOTER APPROVED	906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
797	TIER 2 DEBT EQU AID RATIO = 1-(795) =		=GTR OF [(713)-(801)-(808)] OR ZERO =	907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) = 1,471,830.00
798	TIER 1 DEBT AID = (791)X(796) =	811	DEBT EQUAL AID INELIG, VOTER APPROVED = (716)+(719) =	908	JUNE 2024 FUND 47-425 BAL FOR BOND REFUND
799	TIER 2 DEBT AID = (792)X(797) =	812	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717)+(727) =	909	JUNE 2024 FUND 47-460 BALANCE NONSPENDABLE
800	TOTAL DEBT EQ AID = (798)+(799) =	772	LTFM DEBT LEVY LIMIT NON VOTER APPROVED 6,277,138.28	910	JUNE 2024 FUND 47-463 BALANCE UNASSIGN NEG
801	NON VOTER DEBT AID = (800)X(713)/(715) =	781	DISASTER LEVY LIMIT VOTER APPROVED	911	JUNE 2024 FUND 47-464 BALANCE RESTRICTED 372,205.72
802	VOTER APPR DEBT AID = (800)-(801) =			912	JUNE 2024 FUND 47-464 BALANCE VOTER APPROV
				913	JUNE 2024 FUND 47-464 BAL NON-VOTER APPROV = (911)-(912) = 372,205.72
	MINIMUM EST MAX EFFORT PAYMENT		**INITIAL GENERAL DEBT SERVICE**		
732	MAX EFFORT DEBT LEVY	813	INITIAL GDS LEVY LIM VOTER APPROVED	914	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER 68,327.54
803	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(925)+(926)-(706) -(719)-(720)-(721) =	814	INITIAL GDS LEVY LIM NON VOTER APPROVED = (810)+(812)+(772) = 6,277,138.28	915	PAY 25 OPEB DEBT EXC REDUCTION NON-VOTER 101,505.68
804	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	815	TOTAL INITIAL GDS LEVY LIMIT = (813)+(814) = 12,533,970.28	916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =
				917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% = 73,591.50
	ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION		**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER
805	FY2027 IRRRB FUNDING FOR VOTER-APPR BONDS	900	LEVY BONDS IRREV TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER
806	PAY 26 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((805)X1.05) =	901	LEVY BONDS REVOC TRUST VOTER APPROVED	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =
807	FY2027 IRRRB FUNDING FOR NON-VOTER BONDS	902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] = 128,781.00
808	PAY 26 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((807)X1.05) =	903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0
809	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(804)-(802)-(806)] = 6,256,832.00	904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED 1,471,830.00		
		905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904) = 1,471,830.00		

FUND 47 DEBT BALANCE CONT		***LOR TIER 1 LEVY ADJ CONT***		***FY2026 TRANSITION LEVY ADJUST***	
923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279) 3,391.59	1020	FY2026 TRANSITION LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 213) 268,296.55
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)	1021	24 PAY 25 LIMIT 263,508.31
				1022	24 PAY 25 LEVY 263,508.31
925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	24 PAY 25 LIMIT 2,340,988.41	1023	FY2026 TRANSITION LEVY ADJUSTMENT = ((1020)-(1021)) = 4,788.24
		1008	24 PAY 25 LEVY 2,340,988.41		
926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) = 1,343,049.00	1009	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1005) + (1006) + (1007) = 2,344,380.00		**FY2026 1ST TIER REFERENDUM** LEVY ADJUST
		1010	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1005) + (1006) + (1008) = 2,344,380.00	1024	FY2026 1ST TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 242) 3,660,036.00
	LEVY LIMITATION ADJUSTMENTS	1011	FY2026 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1009)) = 42,600.00	1025	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 280)
A	IN GENERAL, IF WE HAVE:			1026	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 307)
B	FINAL LEVY AUTHORITY		**FY2026 LOR TIER 2**		
C	PREVIOUSLY CALCULATED AUTHORITY		LEVY ADJUSTMENT	1027	24 PAY 25 LIMIT 3,594,716.00
D	CERTIFIED LEVY BASED ON (B)	1012	FY2026 LOR TIER 2 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 202) 3,373,598.40	1028	24 PAY 25 LEVY 3,594,716.00
	LEVY ADJUSTMENT, THEN:			1029	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025) + (1026) + (1027) = 3,594,716.00
	IF A>B, D=A-B	1013	24 PAY 25 LIMIT 3,313,390.40		
	IF A<C, D=A-C	1014	24 PAY 25 LEVY 3,313,390.40	1030	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025) + (1026) + (1028) = 3,594,716.00
	OTHERWISE D=ZERO	1015	FY2026 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1013)) 60,208.00	1031	FY2026 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1029)) = 65,320.00
	GENERAL FUND ADJUSTMENTS				
	FY2026 OPERATING	1017	24 PAY 25 LIMIT 390,730.00		
	CAPITAL LEVY ADJUSTMENT	1018	24 PAY 25 LEVY 390,730.00		
1000	FY2026 OPER CAP LEVY AUTH (FROM FY2026 GENERAL EDUC REV REPORT, LINE 197) 1,438,511.41	1016	FY2026 EQUITY LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 205) 397,830.00		
1001	24 PAY 25 LIMIT 1,436,149.33				
1002	24 PAY 25 LEVY 1,436,149.33		**FY2026 EQUITY LEVY ADJUSTMENT**		
1003	FY2026 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1001)) = 2,362.08	1017	24 PAY 25 LIMIT 390,730.00		
		1018	24 PAY 25 LEVY 390,730.00		
	FY2026 LOR TIER 1 LEVY ADJUST	1019	FY2026 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) = 7,100.00		
1004	FY2026 LOR TIER 1 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 185) 2,386,980.00				

FY2026 2ND TIER REF LEVY ADJ		***FY2026 UNEQUAL REF ADJ CONT***		***FY2026 REFERENDUM HOLD***	
1032	FY2026 2ND TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 244)	8,833,815.15	1046	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =	5,470,688.88
1033	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 281)		1047	FY2026 UNEQUALIZED REF LEVY ADJUSTMENT = ((1040)-(1045)) =	173,484.46
1034	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 308)		**FY2026 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES		
1035	24 PAY 25 LIMIT	8,644,901.25	**FY2026 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 257 TO 259)		
1036	24 PAY 25 LEVY	8,644,901.25	1048	TIER 1 LEVY	
1037	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	8,644,901.25	1049	TIER 2 LEVY	
1038	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	8,644,901.25	1050	UNEQL LEVY	
1039	FY2026 2ND TIER REF LEVY ADJUSTMENT = ((1032)-(1037)) =	188,913.90	1051	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =	
FY2026 UNEQUAL REF LEVY ADJ			1052	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1025)+(1033) +(1041) =	
1040	FY2026 UNEQUAL REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 246)	5,644,173.34	1053	FY2026 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =	
1041	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 282)		**FY2026 LOR TBRA ALLOCATION ADJ**		
1042	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 309)		1054	FY2026 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 256)	3,391.59
1043	24 PAY 25 LEVY	5,470,688.88	1055	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)	3,391.59
1044	24 PAY 25 LEVY	5,470,688.88	1056	FY2026 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 285 TO 287)	
1045	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =	5,470,688.88	1057	TIER 1 LEVY	
			1058	TIER 2 LEVY	
			1059	UNEQL LEVY	
			1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =	
			1061	TOTAL FY2026 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1026) +(1034)+(1042) =	
			1062	FY2026 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =	
			FY2026 REFERENDUM HOLD HARMLESS ADJUSTMENT TO TIER 1 LEVIES		
			1063	FY2026 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 284)	
			1064	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)	
			1064	FY2026 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	
			FY2026 INTEGRATION ADJUSTMENT		
			1065	FY2026 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 21)	614,642.63
			1066	24 PAY 25 LIMIT	602,392.48
			1067	24 PAY 25 LEVY	602,392.48
			1068	FY2026 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1066) =	12,250.15

FY2026 ALT TEACHER COMP ADJ		***FY2025 LTFM EQUAL LVY ADJ CONT***		***FY2024 LOR TIER 1 LEVY ADJ***	
1069	FY2026 ALT COMP LEVY AUTH (FROM FY2026 GEN ED REVENUE REPORT, LINE 338) 697,333.00	1083	23 PAY 24 LIMIT	1103	FY2024 LOC OPT TIER 1 AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 209) 2,301,273.82
		1084	23 PAY 24 LEVY		
1070	24 PAY 25 LIMIT 685,290.06	1085	TOTAL ADJUSTMENT		
1071	24 PAY 25 LEVY 685,290.06			1104	22 PAY 23 LIMIT 2,173,214.26
1072	FY2026 ALT TEACH COMP LEVY ADJUSTMENT = ((1069)-(1070)) = 12,042.94	1086	24 PAY 25 ADJ LIMIT	1105	22 PAY 23 LEVY 2,173,214.26
		1087	24 PAY 25 ADJ LEVY		
		1088	FY2025 LTFM EQUALIZED LEVY ADJUST	1106	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) = 128,059.56
FY26 & FY25 CAPITAL RELATED ADJ				1107	23 PAY 24 ADJ LIMIT 88,255.57
FY2026 LTFM EQUAL LEVY ADJ				1108	23 PAY 24 ADJ LEVY 88,255.57
1073	FY2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 63)	1089	FY2025 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2025 WEBSITE REPORT, LINE 64) 2,544,611.80	1109	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) = 39,803.99
1074	24 PAY 25 LIMIT				
1075	24 PAY 25 LEVY	1090	23 PAY 24 LIMIT 2,560,960.80		
		1091	23 PAY 24 LEVY 2,560,960.80		
1076	FY2026 LTFM EQUALIZED LEVY ADJUST	1092	TOTAL ADJUSTMENT = (1089)-(1091) = 16,349.00-	1110	FY2024 LOC OPT LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 211) 3,454,111.76
		1093	24 PAY 25 ADJ LIMIT 16,349.00-		
		1094	24 PAY 25 ADJ LEVY 16,349.00-	1111	22 PAY 23 LIMIT 3,379,873.60
		1095	FY2025 LTFM UNEQUALIZED LEVY ADJUST	1112	22 PAY 23 LEVY 3,379,873.60
FY2026 LTFM UNEQUAL LEVY ADJ					
1077	FY2026 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 64) 4,920,844.75			1113	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1110) - (1111)) 74,238.16
1078	24 PAY 25 LIMIT 4,920,844.75			1114	23 PAY 24 ADJ LIMIT 175,620.80
1079	24 PAY 25 LEVY 4,920,844.75			1115	23 PAY 24 ADJ LEVY 175,620.80
		1096	FY2024 OPER CAP LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 190) 1,127,621.09	1116	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115)) 101,382.64-
		1097	22 PAY 23 LIMIT 1,124,026.40		
		1098	22 PAY 23 LEVY 1,124,026.40		
FY2026 HEALTH & SAFETY					
1081	FY2026 HEALTH AND SAFETY REBATES ADJUST	1099	TOTAL ADJUST TO PAY 23 OPER CAP LEVY AUTH = ((1096)-(1097)) = 3,594.69	1117	FY2024 EQUITY LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 214) 407,324.50
		1100	23 PAY 24 ADJ LIMIT 1,591.62	1118	22 PAY 23 LIMIT 398,570.00
		1101	23 PAY 24 ADJ LEVY 1,591.62	1119	22 PAY 23 LEVY 398,570.00
1082	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63)	1102	FY2024 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) = 2,003.07	1120	TOTAL ADJUST TO PAY 23 EQUITY LEVY AUTH = ((1117)-(1118)) = 8,754.50

FY2024 EQUITY LEVY ADJ CONT		***FY2024 2ND TIER REF LEVY ADJ***		***FY2024 TBRA ALLOCATION ADJ***		
				TO VOTER-APPROVED LEVIES		
1121	23 PAY 24 ADJ LIMIT	20,710.00	1138	FY2024 2ND TIER REF LEVY AUTH	1152	FY2024 ALLOC OF TBRA
1122	23 PAY 24 ADJ LEVY	20,710.00		(FROM FY2024 GENERAL EDUC		TO VTR-APPR REF LEVIES
				REV RPT, LINE 253)		(FROM FY2024 GENERAL
1123	FY2024 EQUITY		1139	PAY 23 LIMIT BEFORE		EDUC REVENUE REPORT,
	LEVY ADJUSTMENT			TBRA AND HOLD HARM ADJ		LINES 266 TO 268)
	= ((1120)-(1122)) =	11,955.50-		(FROM PAY 24 LEVY		
				REPORT, LINE 1037)	1153	PAY 23 ALLOC OF TBRA
FY2024 TRANSITION LEVY ADJ			1140	PAY 23 LEVY BEFORE		TO VOTER-APPR REF LEVY
1124	FY2024 TRANSITION LEVY AUTH			TBRA AND HOLD HARM ADJ		(FROM PAY 23 LEVY RPT,
	(FROM FY2024 GENED			(FROM PAY 24 LEVY		LINES 277 TO 279)
	REV RPT, LINE 222)	274,699.64		REPORT, LINE 1038)	1154	FY2024 TBRA ALLOC TOT ADJ
1125	22 PAY 23 LIMIT	268,795.60	1141	TOTAL ADJUST TO PAY 23		= (1153)-(1152) =
1126	22 PAY 23 LEVY	268,795.60		2ND TIER REF LEVY AUTH	1155	23 PAY 24 ADJ LIMIT
				= ((1138)-(1139)) =	1156	23 PAY 24 ADJ LEVY
				727,413.46		
1127	TOTAL ADJUST TO PAY 23		1142	23 PAY 24 ADJ LIMIT	1157	FY2024 TBRA ALLOC LVY ADJ
	TRANSITION LEVY AUTH			972,381.65		
	= ((1124)-(1125)) =	5,904.04	1143	23 PAY 24 ADJ LEVY		
				972,381.65		
1128	23 PAY 24 ADJ LIMIT	13,966.83	1144	FY2024 2ND TIER REF		**FY2024 LOR TBRA ADJUST**
1129	23 PAY 24 ADJ LEVY	13,966.83		LEVY ADJUSTMENT		
				= ((1141)-(1143)) =	1158	FY2024 ALLOC OF TBRA TO LOR
1130	FY2024 TRANSITION			244,968.19-		TO LOR TIER 1 LEVY
	LEVY ADJUSTMENT					(FROM FY2024 GENED
	= ((1127)-(1129)) =	8,062.79-				REV RPT, LINE 265)
				FY2024 UNEQUAL REF LEVY ADJ	1159	ALLOCATION OF TBRA
FY2024 1ST TIER VOTER			1145	FY2024 UNEQUAL REF LEVY AUTH		(FROM PAY 23 LEVY RPT,
APPROVED REFER LEVY ADJUST				(FROM FY2024 GENERAL		LINE 276)
				EDUC REVENUE REPORT,	1160	FY2024 ALLOCATION OF TBRA
1131	FY2024 1ST TIER REF LEVY AUTH			LINE 255)		LOR LEVY TIER 1 ADJUSTMENT
	(FROM FY2024 GENED		1146	PAY 23 LIMIT BEFORE		= (1158)-(1159) =
	REV RPT, LINE 254)	3,747,385.40		TBRA AND HOLD HARM ADJ		
				(FROM PAY 24 LEVY	1161	23 PAY 24 ADJ LIMIT
1132	PAY 23 LIMIT BEFORE			REPORT, LINE 1045)	1162	23 PAY 24 ADJ LEVY
	TBRA AND HOLD HARM ADJ		1147	PAY 23 LEVY BEFORE		
	(FROM PAY 24 LEVY			TBRA AND HOLD HARM ADJ		
	REPORT, LINE 1029)	3,666,844.00		(FROM PAY 24 LEVY	1163	FY2024 LOR TIER 1 TBRA LVY ADJ
				REPORT, LINE 1046)		
1133	PAY 23 LEVY BEFORE		1148	TOTAL ADJUST TO PAY 23		**FY2024 REFERENDUM HOLD HARM**
	TBRA AND HOLD HARM ADJ			UNEQUAL REF LEVY AUTH		
	(FROM PAY 24 LEVY			= ((1145)-(1147)) =	1164	FY2024 ALLOC OF HOLD HARM
	REPORT, LINE 1030)	3,666,844.00		150,366.70-		(FROM FY2024 GENED REV RPT
1134	TOTAL ADJUST TO PAY 23		1149	23 PAY 24 ADJ LIMIT		LINES 294 TO 296)
	1ST TIER REF LEVY AUTH		1150	23 PAY 24 ADJ LEVY		
	= ((1131)-(1132)) =	80,541.40		705,227.58	1165	PAY 23 HOLD HARM ALLOC
				705,227.58		(FROM PAY 23 LEVY RPT,
1135	23 PAY 24 ADJ LIMIT	190,532.00	1151	FY2024 UNEQUAL REF		LINES 304 TO 306)
1136	23 PAY 24 ADJ LEVY	190,532.00		LEVY ADJUSTMENT		
				= ((1148)-(1150)) =	1166	FY2024 HOLD HARM TOTAL
				855,594.28-		= (1165)-(1164) =
1137	FY2024 1ST TIER REF					
	LEVY ADJUSTMENT					
	= ((1134)-(1136)) =	109,990.60-				

FY2024 REF HOLD HARM CONT			***FY2024 REEMPLOYMENT ADJUSTMENT***			***FY2024 ALT TEACHER ADJ CONT***		
1167	23 PAY 24 ADJ LIMIT		1185	23 PAY 24 LIMIT	100,000.00	1202	23 PAY 24 ADJ LIMIT	1,747.51-
1168	23 PAY 24 ADJ LEVY		1186	23 PAY 24 LEVY	100,000.00	1203	23 PAY 24 ADJ LEVY	1,747.51-
1169	FY2024 HOLD HARM ALLOC		1187	FY2024 REEMPLOY ADJUST = ((1184)-(1186)) =	43,131.06-	1204	FY2024 ALT TEACH COMP LEVY ADJUST	
FY2024 LOR TIER 1 HOLD HARMLESS ADJUSTMENT			**FY2024 SAFE SCHOOLS ADJUST**			**FY2024 LTFM EQUALIZED LEVY ADJ**		
1170	FY2024 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2024 GENED REV RPT, LINES 293)		1188	SAFE SCH LEVY REQUEST	YES	1205	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63)	
1171	PAY 23 TIER 1 HOLD HARMLESS LEVY (FROM PAY 23 LEVY RPT, LINES 303)		54	2023-24 ADJ PU (ACT)	8,146.49	1206	22 PAY 23 LIMIT	
1172	FY2024 LOR TIER 1 HOLD HARM ADJ		1189	FY2024 SAFE SCHOOLS AUTH \$36X(54) =	293,273.64	1207	22 PAY 23 LEVY	
1173	23 PAY 24 ADJ LIMIT		1190	22 PAY 23 LIMIT	286,970.40	1208	TOTAL ADJUSTMENT	
1174	23 PAY 24 ADJ LEVY		1191	22 PAY 23 LEVY	286,970.40	1209	23 PAY 24 ADJ LIMIT	
1175	FY2023 TIER 1 HOLD HARM ADJUSTMENT		1192	FY2024 SAFE SCH ADJUST = ((1189)-(1190)) =	6,303.24	1210	23 PAY 24 ADJ LEVY	
1176	FY2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	612,278.11	**FY2024 SAFE SCHOOLS** INTERMEDIATE ADJUST			1211	24 PAY 25 ADJ LIMIT	
1177	22 PAY 23 LIMIT	596,076.30	1193	SAFE SCH INTERMEDIATE LEVY ALLOW	12.50	1212	24 PAY 25 ADJ LEVY	
1178	22 PAY 23 LEVY	596,076.30	54	2023-24 ADJ PU (ACT)	8,146.49	1213	FY2024 EQUAL LIMIT ADJUST = (1209)+(1211) =	
1179	TOTAL ADJUSTMENT = (1176)-(1177) =	16,201.81	1194	FY2024 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =	101,831.13	1214	FY2024 EQUAL LEVY ADJUST = (1210)+(1212) =	
1180	23 PAY 24 ADJ LIMIT	16,201.81	1195	22 PAY 23 LIMIT	99,642.50	1215	FY2024 LTFM EQUALIZED LEVY ADJUST	
1181	23 PAY 24 ADJ LEVY	16,201.81	1196	22 PAY 23 LEVY	99,642.50	**FY2024 LTFM UNEQUAL LEVY ADJ**		
1182	FY2024 INTEGRATION ADJUSTMENT LIMIT		1197	FY2024 SAFE SCHOOLS INTERMEDIATE ADJUST = ((1194)-(1195)) =	2,188.63	1216	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)	4,604,643.94
FY2024 REEMPLOYMENT ADJUSTMENT			**FY2024 ALTERNATE TEACHER** COMPENSATION LEVY ADJUST			1217	22 PAY 23 LIMIT	4,578,725.02
1183	FY2024 EXPEND ACTUAL	56,868.94	1198	FY2024 ALT COMP LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 335)	711,802.00	1218	22 PAY 23 LEVY	4,578,725.02
1184	REEMPLOY LEVY AUTH = 100% OF (1183) =	56,868.94	1199	22 PAY 23 LIMIT	713,549.51	1219	TOTAL ADJUSTMENT = (1216)-(1217) =	25,918.92
			1200	22 PAY 23 LEVY	713,549.51	1220	23 PAY 24 ADJ LIMIT	
			1201	TOTAL ADJUST TO PAY 23 ALT COMP LEVY AUTH = ((1198)-(1200)) =	1,747.51-	1221	23 PAY 24 ADJ LEVY	
						1222	24 PAY 25 ADJ LIMIT	25,918.92
						1223	24 PAY 25 ADJ LEVY	25,918.92

1224	FY2024 UNEQUAL LIMIT ADJUST = (1220)+(1222) =	25,918.92	1313	***INTERM DIST CARRYOVER*** TO REGULAR LEASE AUTH = (1310)-(1312) =	
1225	FY2024 UNEQUAL LEVY ADJUST = (1221)+(1223) =	25,918.92	1314	FY2023 NON-JOINT LEASE COSTS = (1301)+(1303)+ (1306)+(1308) =	126,749.40
1226	FY2024 LTFM UNEQUALIZED LEVY ADJUST		54	2023-24 ADJ PU (ACT)	8,146.49
			1315	PAY 23 PUPIL UNIT MAX AUTH = \$212X(54) =	1,727,055.88
	FY2024 CAREER TECHNICAL ADJ		1316	PAY 23 COMMISSIONER APPROVED LIMIT	
1227	FY2024 CAREER TECH LEVY AUTHORITY (FY2024 CTE AID RPT LINE 21)	364,194.71			
1228	23 PAY 24 LIMIT	364,194.71	1317	REGULAR MAX AUTHORITY = GTR OF (1315) OR (1316) =	1,727,055.88
1229	23 PAY 24 LEVY	364,194.71			
1230	FY2024 CAREER TECH ADJ		1318	TOTAL PAY 23 REGULAR LEASE LEVY AUTHORITY = LSR OF (1313)+(1314) OR (1317) =	126,749.40
	FY2024 HEALTH BENEFIT LEVY ADJ		1319	TOTAL PAY 23 REGULAR & INTERM LEASE LEVY AUTH = (1312)+(1318) =	371,981.56
1231	FY2024 ACTUAL COST (LIMITED TO \$600,000)				
1232	23 PAY 24 LIMIT			**PAY 23 NET LEASE COSTS**	
1233	23 PAY 24 LEVY		1305	INTERMEDIATE	
			1306	NON-JOINT	41,062.50
1234	FY2024 HEALTH BENEFITS ADJUST			** CAPITALIZED LEASES **	
	FY2024 ANNUAL OPEB LEVY ADJ		1307	INTERMEDIATE	
1235	FY2024 ACTUAL COST (FIN 797+OBJ 291)		1308	NON-JOINT	85,686.90
1236	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000	1309	PAY 23 FY2024 TOTAL LEASE COSTS = (1305)+ (1306)+(1307)+(1308)=	126,749.40
1237	PRORATED ANNUAL OPEB LEVY AUTH		1310	FY2023 INTERMEDIATE COSTS (1300)+(1302)+ (1305)+(1307) =	245,232.16
1238	24 PAY 25 LIMIT		54	2023-24 ADJ PU (ACT)	8,146.49
1239	24 PAY 25 LEVY		1311	INTERM PUPIL UNIT AUTH = \$65X(54) =	529,521.85
1240	FY2024 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)		1312	INTERM LEASE AUTH = LSR OF (1310) OR (1311) =	245,232.16

CAPITAL RELATED ADJ SUMMARY		***OTHER GEN LIMITATION ADJ CONT***		***GEN FUND ADJUST SUMMARY CONT***		
1003	FY2026 OPER CAP ADJ	2,362.08	1334	TOTAL OTHER ADJUST	1346	TOTAL GENERAL LEVY
1102	FY2024 OPER CAP ADJ	2,003.07		GEN OTHER RMV = (1331)		LIMITATION ADJUSTMENT
1076	FY2026 LTFM EQ ADJ			+(1332)+(1333) =		= (1342)+(1343)
1080	FY2026 LTFM UNEQ ADJ					+(1344)+(1345) =
1081	FY2026 H&S REBATES		1335	SCH TAX ADJUSTMENT		804,653.86-
1088	FY2025 LTFM EQ ADJ			(FROM STR ADJUST		
1095	FY2025 LTFM UNEQ ADJ			REPORT, LINE 23)		**COMMUNITY SERVICE FUND ADJUST**
1215	FY2024 LTFM EQ ADJ					
1226	FY2024 LTFM UNEQ ADJ		1336	OTHER ADJUST, GEN NTC		**FY2026 EARLY CHILD FAMILY ADJ**
1322	PAY 23 LEASE LEVY ADJ	48,937.50-		VOTER APPROVED (MEMO)		
1323	LEASE LEVY ADJ (MEMO)				1400	FY2026 REVISED ECFE LEVY
1324	OTHER CEX ADJ (MEMO)		1337	TOTAL OTHER ADJUST		AUTH (FROM FY2026 ECFE AID
				GEN NTC VOTER APPR		REPORT, LINE 1.7)=
				= (1335)+(1336) =		250,594.30
1325	TOTAL CAPITAL RELATED		1338	TIF ADJUST (MEMO)	1401	24 PAY 25 LIMIT
	LEVY LIMIT ADJUSTMENT				1402	24 PAY 25 LEVY
	= (1003)+(1102)+(1076)+		1339	SCH TAX ADJUSTMENT	1403	FY2026 EARLY CHILD
	(1080)+(1081)+(1088)+			(FROM STR ADJUST		FAMILY ADJUST
	(1095)+(1215)+(1226)+	44,572.35-		REPORT, LINE 28)		= ((1400)-(1402)) =
	(1322)+(1323)+(1324)=					27,567.99-
			1340	OTHER ADJUST, GEN		**FY2024 HOME VISITING ADJ**
	OTHER GENERAL LIMITATION ADJ			NTC OTHER (MEMO)	1404	FY2024 HOME VISITING
760	GENERAL FUND LEVY ADJ		1341	TOTAL OTHER ADJUST,		FINAL ADJUSTMENT
	FOR FAC & EQUIP BONDS			GEN NTC OTHER		(FROM FY2024 ECFE HOME VISITING
1326	ECON DEV ABATE ADJUST			= (1338)+(1339)		AID REPORT, LINE 8)
	(MEMO)			+(1340) =	1405	22 PAY 23 LIMIT
1327	DEBT SURPLUS TRANSFER				1406	22 PAY 23 LEVY
	(MEMO)			**GEN FUND ADJUST SUMMARY**		7,536.73
1328	SCH TAX ADJUSTMENT		1342	GENERAL RMV VOTER APPROVED	1407	FY2024 HOME VISIT
	(FROM STR ADJUST			= (1031)+(1039)+(1047)		ADJUSTMENT
	REPORT, LINE 9)			+(1053)+(1062)+(1137)		= ((1404)-(1406)) =
1329	OTHER ADJUST, GEN RMV			+(1144)+(1151)+(1157)		245.98-
	VOTER APPROVED (MEMO)			+(1169)+(1330) =		**FY2024 SCHOOL-AGE CARE**
				782,834.71-	1408	FY2024 AUTHORITY (FROM
1330	TOTAL OTHER ADJUST		1343	GENERAL RMV OTHER		UFARS EXPENDITURES)
	GEN RMV VOTER APPR			= (1011)+(1015)+(1019)		825,000.00
	= (1328)+(1329) =			+(1023)+(1055)+(1064)	1409	22 PAY 23 LIMIT
1331	MAINT PU VAR (MEMO)			+(1109)+(1116)+(1123)	1410	22 PAY 23 LEVY
				+(1130)+(1163)+(1175)		825,000.00
				+(1334) =	1411	FY2024 SCH-AGE CARE
				33,099.30		ADJUSTMENT
	OTHER GENERAL LIMITATION ADJ		1344	GENERAL NTC VOTER		
1332	SCH TAX ADJUSTMENT			= (1337) =		
	(FROM STR ADJUST		1345	GENERAL NTC OTHER		
	REPORT, LINE 14)			= (760)+(1068)+(1072)+		
1333	OTHER ADJUST, GEN			(1182)+(1187)+(1192)+		
	RMV OTHER (MEMO)			(1197)+(1204)+(1230)+		
				(1234)+(1240)+(1325)+		
				(1326)+(1327)+(1341)=		
				54,918.45-		

COMMUNITY SERVICE ADJUST		***FY2025 LTFM DEBT LEVY ADJUST***		***OTH POSTEMPLOYMENT BENE (OPEB)*** & PENSION DEBT SERVICE ADJUSTMENTS	
1412	**ADULTS W/DISABILITIES** ADJUST	1709	FY2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2025 RPT, LINE 59)	6,383,003.00	1900 REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(920)OR(923)]X-1 =
1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)	1710	23 PAY 24 LIMIT	6,383,003.00	1901 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED
1414	OTHER ADJUST (MEMO)	1711	23 PAY 24 LEVY	6,383,003.00	
1415	TOTAL OTHER ADJUST = (1413)+(1414) =	1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710) =		1902 TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =
1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1403)+(1407)+(1411) +(1412)+(1415) =	1713	24 PAY 25 ADJ LIMIT		1903 REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(921)OR(924)]X-1 =
	27,813.97-	1714	24 PAY 25 ADJ LEVY		128,781.00-
		1715	FY2025 LTFM DEBT LEVY ADJ = (1712)-(1713) =		
GENERAL DEBT SERVICE ADJUST		**FY2024 LTFM DEBT LEVY ADJUST**		1904 OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR	
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762)X-1 =	1716	FY2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2024 RPT, LINE 59)	6,521,470.41	1905 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =
1701	OTHER ADJUST (MEMO) VOTER APPROVED	1717	22 PAY 23 LIMIT	6,521,482.76	128,781.00-
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	1718	22 PAY 23 LEVY	6,521,482.76	**ABATEMENT ADJUSTMENTS**
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763)X-1 =	1719	TOTAL ADJUSTMENT = (1716)-(1717) =	12.35-	**INITIAL ABATEMENT LEVY ADJUST**
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1720	23 PAY 24 ADJ LIMIT	302.85-	2000 SCHOOL TAXES ABATED IN 2024
	545,467.63-	1721	23 PAY 24 ADJ LEVY	302.85-	306,206.63-
		1722	24 PAY 25 ADJ LIMIT	190.50	2001 SCHOOL TAXES ADDED IN 2024
		1723	24 PAY 25 ADJ LEVY	190.50	64.54
		1724	FY2024 DEBT LIMIT ADJUST = (1720)+(1722) =	112.35-	2002 NET CHANGE IN SCHOOL TAXES = (2000)+(2001) =
		1725	FY2024 DEBT LEVY ADJUST = (1721)+(1723) =	112.35-	306,142.09-
		1726	FY2024 LTFM DEBT LEVY ADJ = (1719)-(1724) =	100.00	2003 ABATEMENT RECOVERY REVENUE = [GTR OF ZERO OR -1X(2002)] =
1705	FY2026 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2026 RPT, LINE 59)	1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726) =	545,886.70-	306,142.09
1706	24 PAY 25 LIMIT				297,445.49
1707	24 PAY 25 LEVY				**PAY 23 CERTIFIED LEVY PLUS** AUDITOR ADJUSTMENT BY FUND
1708	FY2026 LTFM DEBT LEVY ADJ = (1705)-(1706) =				2005 GENERAL 37,590,705.49
	519.07-				2006 COMMUNITY SERVICE 1,617,454.29
					2007 GENERAL DEBT SERVICE 8,462,755.09
					2008 OPEB DEBT SERVICE 1,399,738.62
					2009 TOTAL 49,070,653.49

CERTIFIED LEVY RATIO BY FUND		***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)	
2010	GENERAL = (2005)/(2009) = .82310260	2029	GENERAL = (2028) -(2030) -(2031)-(2032) = 16,398.11	2051	GENERAL= (2043)-(2047) OR MEMO =
2011	COMMUNITY SERVICE = (2006)/(2009) = .03296174	2030	COMMUNITY SERVICE = (2028)X(2011) = 705.58	2052	COMMUNITY SERVICE = (2044)-(2048) OR MEMO =
2012	GEN DEBT SERVICE = (2007)/(2009) = .17246062	2031	GENERAL DEBT SERVICE = (2028)X(2012) = 3,691.69	2053	GENERAL DEBT SERVICE = (2045)-(2049) OR MEMO =
2013	OPEB DEBT SERVICE = (2008)/(2009) = .02852496	2032	OPEB DEBT SERVICE = (2028)X(2013) = 610.60	2054	OPEB DEBT SERVICE = (2046)-(2050) OR MEMO =
2014	TOTAL 1.00000000	2028	TOTAL 21,405.98	2055	TOTAL
ABATEMENT AID BY FUND (FROM PART III OF FY2026 ABATE AID RPT)		**FY2024 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**	
2015	GENERAL 7,012.58	2033	GENERAL	2056	SCHOOL TAXES ABATED
2016	COMMUNITY SERVICE 1,684.02	2034	COMMUNITY SERVICE	2057	IN 1ST 6 MO OF 2025 250,226.03-
2017	GENERAL DEBT SERVICE	2035	GENERAL DEBT SERVICE	2058	SCHOOL TAXES ADDED
2018	TOTAL 8,696.60	2036	OPEB DEBT SERVICE	2059	IN 1ST 6 MO OF 2025 2,093.52
2019	EST FY2026 ABATEMENT AID PRORATION FACTOR 1.00000000	2037	TOTAL	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057) 248,132.51-
PRORATED ABATEMENT AID BY FUND		**TOTAL REGULAR ABATE LEVY ADJ**		2059	TOTAL ADVANCE ABATE LEVY AUTHORITY = [GTR OF ZERO OR -1X(2058)] = 248,132.51
2020	GENERAL = (2019)X(2015) = 7,012.58	2038	GENERAL = (2024) +(2029)+(2033) = 243,906.50	**ADVANCE ABATEMENT AUTH BY FUND**	
2021	COMMUNITY SERVICE = (2019)X(2016) = 1,684.02	2039	COMMUNITY SERVICE = (2025) +(2030)+(2034)= 9,112.54	2060	GENERAL = (2059)-(2061) -(2062)-(2063) = 190,082.57
2022	GENERAL DEBT SERVICE = (2019)X(2017) =	2040	GENERAL DEBT SERVICE = (2026) +(2031)+(2035)= 56,489.14	2061	COMMUNITY SERVICE = (2059)X(2011) = 8,178.88
2023	TOTAL 8,696.60	2041	OPEB DEBT SERVICE = (2027) +(2032)+(2036)= 9,343.29	2062	GENERAL DEBT SERVICE = (2059)X(2012) = 42,793.09
INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		2042	TOTAL 318,851.47	2063	OPEB DEBT SERVICE = (2059)X(2013) = 7,077.97
2024	GENERAL= (2004)-(2023)- (2025)-(2026)-(2027)= 227,508.39	**CARRY-OVER ABATE LEVY AUTHORITY**		2059	TOTAL 248,132.51
2025	COMMUNITY SERVICE = [(2004)X (2011)]-(2021) = 8,406.96	**PAY 25 REGULAR ABATEMENT LIMIT**		**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 24 PREVIOUS ADVANCE PLUS PAY 25 ADVANCE LEVY)	
2026	GENERAL DEBT SERV DBT = [(2004)X (2012)]-(2022) = 52,797.45	2043	GENERAL 206,670.99	2064	GENERAL 34,804.47
2027	OPEB DEBT = [(2004)X (2013)] = 8,732.69	2044	COMMUNITY SERVICE 9,967.12	2065	COMMUNITY SERVICE 1,899.12
2004	TOTAL 297,445.49	2045	GENERAL DEBT SERVICE 66,469.13	2066	GENERAL DEBT SERVICE 10,825.11
ABATEMENT INTEREST ADJUSTMENT		2046	OPEB DEBT SERVICE 9,430.68	2067	OPEB DEBT SERVICE 1,535.87
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2024 21,405.98	**PAY 25 REGULAR ABATEMENT LEVY**		2068	TOTAL 49,064.57
		2047	GENERAL 206,670.99		
		2048	COMMUNITY SERVICE 9,967.12		
		2049	GENERAL DEBT SERVICE 66,469.13		
		2050	OPEB DEBT SERVICE 9,430.68		

ADVANCE ABATE ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	***GEN DBT SERV INI SUMMARY CONT***	***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS
2069 GENERAL= (2059)-(2068)-(2070) -(2071)-(2072) = 155,278.10	3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 11,536,278.40	3020 GEN RMV VOTER NEGATIVE OFFSET
2070 COMMUNITY SERVICE = (2061)-(2065) = 6,279.76		3021 GEN RMV OTHER NEGATIVE OFFSET
2071 GENERAL DEBT SERVICE = (2062)-(2066) = 31,967.98	**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY	3022 GEN NTC VOTER NEGATIVE OFFSET
2072 OPEB DEBT SERVICE = (2063)-(2067) = 5,542.10	3009 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) +(2054)+(2072) =	3023 GEN NTC OTHER NEGATIVE OFFSET
2073 TOTAL 199,067.94		3024 COM SERV NEGATIVE OFFSET
TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST	3010 OPEB/PENSION DEBT SERVICE OTHER = (907)+(1903)+(2041) +(2054)+(2072) = 1,357,934.39	
GEN FUND INITIAL LEVY SUMMARY		**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV
3000 GENERAL RMV VOTER APPROVED = (507)+(1342) = 17,658,140.72	3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) = 1,357,934.39	3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3001 GENERAL RMV OTHER = (508)+(1343) = 6,393,087.41		3026 GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3002 GENERAL NTC VOTER APPROVED = (509)+(1344) = 4,677,770.14	**OFFSETTING ADJUSTMENTS** (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).	3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3003 GENERAL NTC OTHER = (510)+(1345)+(2038) +(2051)+(2069) = 9,232,481.39		3028 GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
3004 TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 37,961,479.66	**OFFSET CARRIED FORWARD**	3029 COM SERV NET OFFSET ADJ = (3019)+(3024) =
COM SERV INITIAL LEVY SUMMARY	**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND
3005 TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) +(2052)+(2070) = 1,578,138.66	3015 GEN RMV VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3000)] =	3030 GDS VTR POSITIVE OFFSET = GTR OF 0 OR [-(3006)] =
GEN DBT SERV INITIAL LEVY SUMMARY	3016 GEN RMV OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3001)] =	3031 GDS OTH POSITIVE OFFSET = GTR OF 0 OR [-(3007)] =
3006 GEN DEBT SERVICE VOTER APPROVED = (813)+(1702)+(2040) +(2053)+(2071) = 5,805,026.82	3017 GEN NTC VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3002)] =	
3007 GEN DEBT SERVICE OTHER = (814)+(1727)+(2040) +(2053)+(2071) = 5,731,251.58	3018 GEN NTC OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3003)] =	
	3019 COMM SRV POSITIVE OFFSET = GTR OF 0 OR [0-(3005)] =	

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD	***TACONITE REFERENDUM DATA*** INFORMATION ONLY	
3032	GDS VOTER NEGATIVE OFFSET	3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000 1983-84 RESIDENT PU 4001 2011-12 RESIDENT PU 44 2024-25 RES PU (PRE) 11,153.71 57 2026-27 ADJ PU (EST) 7,878.20
COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD = (3013) -(3034)-(3035) =	4002 TACONITE REG REF PU = GTR OF (4000) OR (44) =
3033	GDS OTHER NEGATIVE OFFSET	3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3040)-(3041) =	4003 2011 NET TAX CAPACITY
3034	GDS VOTER NET OFFSET ADJ = (3030)+(3032) =	3045	TOTAL ADJUST BALANCE FORWARD = (3042) +(3043)+(3044) =	4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =
3035	GDS OTH NET OFFSET ADJ = (3031)+(3033) =			**FY2027 TAC REG REF REV** (PAY 01 REF LEVY REQ)
3036	OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET = GTR OF 0 OR [-(3009)] =		**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005 REG FRONT END FORMULA = (4002)X\$175 =
POSITIVE OFFSETTING ADJUSTMENT IN OPEB/PENSION DEBT SERV FUND		3500	GEN DEBT VOTER APPR 5,805,026.82	4006 TAC REG REF REV = GTR OF 0 OR [(4005)-(4004)]
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET = GTR OF 0 OR [-(3010)] =	3501	GEN DEBT OTHER 5,731,251.58	**FY2027 TAC ADD REF REV**
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND			**MAXIMUM EFFORT LOAN AID**	4007 FY 13 REF REV ALLOW
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3502	ACT MAX EFF LOAN AID FOR FY2018 - FY2026	4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =
		3503	PAY 17 - PAY 25 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4009 ADD FRONT END FORMULA = (4001)X(4008) =
3039	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY2027	4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		3505	BAL AVAIL END FY2027 = (3502)+(3503) =	4011 TAC ADD REF REVENUE = (4010)X22.5% =
3040	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =		**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	**FY2027 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
3041	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3506	GEN DEBT VOTER =	4012 TAC TOTAL REF REV = (4006)+(4011) =
		3507	GEN DEBT OTHER =	4013 MAXIMUM EC RESERVE = (57)X\$25 =
		3508	MAX EFF LEVY LIMIT ADJ = = (3506)+(3507) =	4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013) =
		3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3505)+(3508) =	

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

FY2027 LEVY, AID & REVENUE SUMMARY
 BY FUND CONTINUES ON PAGE 29

5000	***FY2027 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)	***GENERAL DEBT SERVICE FUND***	***TOTAL, ALL FUNDS***
	GENERAL FUND	5013 GEN DEBT SERVICE VOTER APPROVED = (3006)+(3034) +(3506)+(4061) = 5,805,026.82	5025 TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) = 52,433,831.11
5001	GEN RMV VOTER APPROVED = (3000)+(3025) +(4055) = 17,658,140.72	5014 GEN DEBT SERV OTHER = (3007)+(3035) +(3507)+(4051) = 5,731,251.58	5026 TOTAL AID = (5006)+(5010) +(5016) = 112,830,789.95
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 6,393,087.41	5015 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 11,536,278.40	5027 TOTAL MAX EFFORT AID USED = (5017) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057) = 4,677,770.14	5016 TOTAL DEBT SERVICE FUND AID = (439)+ (780)+(800)+(2022) = 39,977.72	5028 TOTAL TACONITE RECEIPTS = (5007)+(5011) +(5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047) = 9,232,481.39	5017 MAX EFF LOAN AID USED = (3503) -(3506)-(3507) =	5029 TOTAL REVENUE = (5008)+(5012) +(5019)+(5024) = 165,264,621.06
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 37,961,479.66	5018 TACONITE RECEIPTS = -(4051)-(4061) =	
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(444)+(2020) =112,346,030.76	5019 TOTAL DEBT SERVICE FUND REVENUE = (5015)+(5016) 11,576,256.12 +(5017)+(5018) =	
		OPEB/PENSION DEBT SERVICE FUND	
5007	TACONITE RECEIPTS = -1X(4047)-(4053) - (4055)-(4057) =	5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (3009)+(3040) +(4059) =	
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007) = 150,307,510.42	5021 OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) +(4049) = 1,357,934.39	
	COMMUNITY SERVICE FUND		
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045) = 1,578,138.66	5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) = 1,357,934.39	
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 444,781.47	5023 TACONITE RECEIPTS = -(4049)-(4059) =	
5011	TACONITE RECEIPTS = -1X(4045) =	5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5022)+(5023) = 1,357,934.39	
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) = 2,022,920.13		

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

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	18,440,975.43	782,834.71-	N/A			17,658,140.72
GEN-RMV OTHER-EXEMP	6,359,988.11	33,099.30	N/A			6,393,087.41
GEN-NTC VOTER-EXEMP	4,677,770.14		N/A			4,677,770.14
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	8,888,215.24	54,918.45-	399,184.60			9,232,481.39
TOTAL GENERAL	38,366,948.92	804,653.86-	399,184.60			37,961,479.66
COM SERV-EXEMP	1,590,560.33	27,813.97-	15,392.30			1,578,138.66
DEBT-VOTER-NONEXEMP	6,256,832.00	540,262.30-	88,457.12			5,805,026.82
DEBT-OTHER-NONEXEMP	6,277,138.28	545,886.70-				5,731,251.58
TOTAL DEBT SERV	12,533,970.28	1,086,149.00-	88,457.12			11,536,278.40
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	1,471,830.00	128,781.00-	14,885.39			1,357,934.39
TOTAL OPEB/PENSION	1,471,830.00	128,781.00-	14,885.39			1,357,934.39
TOTAL	53,963,309.53	2,047,397.83-	517,919.41			52,433,831.11

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

FUND	2024 PAY 2025 LIMITATION	2025 PAY 2026 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	36,595,224.49	37,961,479.66	1,366,255.17	3.73
COMMUNITY SERVICE	1,590,369.61	1,578,138.66	12,230.95-	.77-
GENERAL DEBT SERVICE	9,255,620.49	11,536,278.40	2,280,657.91	24.64
OPEB DEBT SERVICE	1,374,042.19	1,357,934.39	16,107.80-	1.17-
TOTAL	48,815,256.78	52,433,831.11	3,618,574.33	7.41

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

FUND	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	36,595,224.49			
COMMUNITY SERVICE	1,590,369.61			
GENERAL DEBT SERVICE	9,255,620.49			
OPEB DEBT SERVICE	1,374,042.19			
TOTAL AFTER ADJUSTMENTS	48,815,256.78			

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	17,163,924.95	17,163,924.95	17,658,140.72	17,658,140.72	
(5002)	GENERAL-RMV OTHER	5,880,987.19	5,880,987.19	6,393,087.41	6,393,087.41	
(5003)	GENERAL-NTC VOTER	4,689,691.60	4,689,691.60	4,677,770.14	4,677,770.14	
(5004)	GENERAL-NTC OTHER	8,860,620.75	8,860,620.75	9,232,481.39	9,229,985.65	
(5009)	COMMUNITY SERV-NTC OTHER	1,590,369.61	1,590,369.61	1,578,138.66	1,578,138.66	
(5013)	GENL DEBT-NTC VOTER	3,545,425.80	3,545,425.80	5,805,026.82	8,769,851.76	*1
(5014)	GENL DEBT-NTC OTHER	5,710,194.69	5,710,194.69	5,731,251.58	2,768,922.38	*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER	1,374,042.19	1,374,042.19	1,357,934.39	1,357,934.39	
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	36,595,224.49	36,595,224.49	37,961,479.66	37,958,983.92	
(5009)	COMMUNITY SERVICES FUND	1,590,369.61	1,590,369.61	1,578,138.66	1,578,138.66	
(5015)	GENERAL DEBT SERVICE FUND	9,255,620.49	9,255,620.49	11,536,278.40	11,538,774.14	
(5022)	OPEB/PENSION DEBT SERVICE FUND	1,374,042.19	1,374,042.19	1,357,934.39	1,357,934.39	
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	23,044,912.14	23,044,912.14	24,051,228.13	24,051,228.13	
	NET TAX CAPACITY	25,770,344.64	25,770,344.64	28,382,602.98	28,382,602.98	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	25,399,042.35	25,399,042.35	28,140,937.68	31,105,762.62	
	OTHER	23,416,214.43	23,416,214.43	24,292,893.43	21,328,068.49	
TOTAL LEVY						
	TOTAL LEVY	48,815,256.78	48,815,256.78	52,433,831.11	52,433,831.11	

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

52,433,831.11

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.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(313)	1ST TIER RMV REFER	3,594,716.00	3,594,716.00	3,623,972.00	3,623,972.00	*2
(314)	2ND TIER RMV REFER	8,644,901.25	8,644,901.25	9,187,950.75	9,187,950.75	*2
(315)	UNEQUALIZED RMV REFER	5,470,688.88	5,470,688.88	5,629,052.68	5,629,052.68	
(1031)	FY2026 1ST TIER REF ADJUST	145,820.00-	145,820.00-	65,320.00	65,320.00	*2
(1039)	FY2026 2ND TIER REF ADJUST	336,099.25-	336,099.25-	188,913.90	188,913.90	*2
(1047)	FY2026 UNEQUAL REF ADJUST	196,529.67-	196,529.67-	173,484.46	173,484.46	
(1053)	FY2026 TBRA ALLOC ADJUST					*2
(1062)	FY2026 REF HOLD HARMLESS ADJ					
(1137)	FY2024 1ST TIER REF ADJUST	4,526.40	4,526.40	109,990.60-	109,990.60-	
(1144)	FY2024 2ND TIER REF ADJUST	9,404.58	9,404.58	244,968.19-	244,968.19-	
(1151)	FY2024 UNEQUAL REF ADJUST	118,136.76	118,136.76	855,594.28-	855,594.28-	
(1157)	FY2024 TBRA ALLOC ADJUST					
(1169)	FY2024 REF HOLD HARMLESS ADJ					
(1329)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	17,163,924.95	17,163,924.95	17,658,140.72	17,658,140.72	
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	2,340,988.41	2,340,988.41	2,360,068.41	2,360,068.41	2,360,068.41 *3
(238)	2ND TIER LOCAL OPTIONAL	3,313,390.40	3,313,390.40	3,340,356.80	3,340,356.80	3,340,356.80 *3
(242)	EQUITY	390,730.00	390,730.00	393,910.00	393,910.00	*3
(245)	TRANSITION	263,508.31	263,508.31	265,652.90	265,652.90	*3
(1011)	FY2026 LOR TIER 1 ADJUST	95,100.00-	95,100.00-	42,600.00	42,600.00	*3
(1015)	FY2026 LOR TIER 2 ADJUST	134,408.00-	134,408.00-	60,208.00	60,208.00	*3
(1019)	FY2026 EQUITY ADJUST	15,850.00-	15,850.00-	7,100.00	7,100.00	*3
(1023)	FY2026 TRANSITION ADJUST	10,689.23-	10,689.23-	4,788.24	4,788.24	*3
(1055)	FY2026 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY2026 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2024 LOR TIER 1 ADJUST	22,967.32-	22,967.32-	39,803.99	39,803.99	39,803.99
(1116)	FY2024 LOR TIER 2 ADJUST	4,172.16	4,172.16	101,382.64-	101,382.64-	101,382.64-
(1123)	FY2024 EQUITY ADJUST	153,119.34-	153,119.34-	11,955.50-	11,955.50-	
(1130)	FY2024 TRANSITION ADJUST	331.80	331.80	8,062.79-	8,062.79-	
(1163)	FY2024 LOR TIER 1 TBRA ADJUST					
(1175)	FY2024 LOR TIER 1 HOLD HARMLESS					
(1334)	OTHER ADJ, GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	5,880,987.19	5,880,987.19	6,393,087.41	6,393,087.41	

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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED:						
(493)	CAPITAL PROJECT REFERENDUM	4,689,691.60	4,689,691.60	4,677,770.14	4,677,770.14	
(1337)	OTHER NTC VOTER ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED	4,689,691.60	4,689,691.60	4,677,770.14	4,677,770.14	

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	1,436,149.33	1,436,149.33	1,424,440.92	1,424,440.92	*3
(337)	ALT TEACHER COMP (Q COMP)	685,290.06	685,290.06	681,832.06	681,832.06	*4
(359)	ACHIEVEMENT & INTEGRATION	602,392.48	602,392.48	589,070.89	589,070.89	*5
(363)	FY2026 REEMPLOYMENT INS	100,000.00	100,000.00	125,000.00	125,000.00	
(365)	SAFE SCHOOLS	281,325.60	281,325.60	283,615.20	283,615.20	
(368)	SAFE SCHOOLS INTERMEDIATE	117,219.00	117,219.00	118,173.00	118,173.00	
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2026 CAREER TECHNICAL	364,194.71	364,194.71	364,194.71	364,194.71	
(389)	FY2025 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(445)	LT FACILITIES EQUAL				184,396.88	*4
(446)	LT FACILITIES UNEQUAL	4,920,844.75	4,920,844.75	4,964,089.80	4,777,197.18	
(456)	DISABLED ACCESS					
(490)	BUILDING/LAND LEASE	291,421.10	291,421.10	337,798.66	337,798.66	
(491)	COOP BUILDING REPAIR					
(492)	OTHER CAPITAL (MEMO)					
(495)	CONSOL/TRANSITION					
(496)	REORG OPERATING DEBT					
(497)	FY2026 HEALTH BENEFITS					
(498)	ADDITIONAL RETIREMENT					
(499)	SEVERANCE					
(500)	ADMINISTRATIVE DISTRICT					
(501)	SWIMMING POOL					
(502)	TREE GROWTH					
(503)	CONSOL/RETIREMENT					
(504)	ECON DEV ABATEMENT					
(505)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	8,798,837.03	8,798,837.03	8,888,215.24	8,885,719.50	

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2026 OPER CAPITAL ADJUST	1,110.19-	1,110.19-	2,362.08	2,362.08	*3
(1102)	FY2024 OPER CAPITAL ADJUST	2,436.63	2,436.63	2,003.07	2,003.07	
(1072)	FY2026 ALT TEACHER COMP ADJUST	19,403.93-	19,403.93-	12,042.94	12,042.94	*7
(1204)	FY2024 ALT TEACHER COMP ADJUST	29,524.68-	29,524.68-			
(1068)	FY2026 ACHIEVE & INTEG ADJUST			12,250.15	12,250.15	*5
(1182)	FY2024 ACHIEVE & INTEG ADJUST	38,212.06	38,212.06			*5
(1187)	FY2024 REEMPLOYMENT ADJUST	78,545.19-	78,545.19-	43,131.06-	43,131.06-	
(1192)	FY2024 SAFE SCHOOLS ADJUST	20,643.84	20,643.84	6,303.24	6,303.24	
(1197)	FY2024 SAFE SCHOOLS INTERM ADJ	7,168.00	7,168.00	2,188.63	2,188.63	
(1230)	FY2024 CAREER TECHNICAL ADJUST					
(1234)	FY2024 HEALTH BENEFITS ADJUST					
(1240)	FY2024 ANNUAL OPEB ADJUST					
(1076)	FY2026 LTFM EQUAL ADJUST					
(1080)	FY2026 LTFM UNEQUAL ADJUST	16,349.00-	16,349.00-			
(1081)	FY2026 H&S REBATE ADJ					
(1088)	FY2025 LTFM EQUAL ADJUST					
(1095)	FY2025 LTFM UNEQUAL ADJUST	25,918.92	25,918.92			
(1215)	FY2024 LTFM EQUAL ADJUST					
(1226)	FY2024 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	50,553.54-	50,553.54-	5,980.95-	5,980.95-	

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1322)	PAY 23 LEASE ADJUST	53,346.54-	53,346.54-	48,937.50-	48,937.50-	
(1323)	LEASE LEVY ADJ (MEMO)					
(1324)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY2027 FAC & EQUIP BOND ADJUST					
(1326)	ECON DEV ABATE ADJUST					
(1327)	DEBT SURPLUS ADJUST					
(1341)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	206,670.99	206,670.99	243,906.50	243,906.50	*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	40,987.19-	40,987.19-	155,278.10	155,278.10	*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	112,337.26	112,337.26	350,247.10	350,247.10	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	8,798,837.03	8,798,837.03	8,888,215.24	8,885,719.50	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	50,553.54-	50,553.54-	5,980.95-	5,980.95-	
(5004)	TOTAL GENERAL - NTC OTHER	8,860,620.75	8,860,620.75	9,232,481.39	9,229,985.65	

FOOTNOTES:

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

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

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

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	458,903.01	458,903.01	430,959.96	430,959.96	*13
(619)	EARLY CHILD FAMILY	278,162.29	278,162.29	243,996.63	243,996.63	*14
(624)	HOME VISITING	9,105.00	9,105.00	8,715.00	8,715.00	
(631)	ADULTS W/ DISABILITIES	7,374.72	7,374.72	6,888.74	6,888.74	
(636)	SCHOOL-AGE CARE	830,000.00	830,000.00	900,000.00	900,000.00	*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2026 EARLY CHILD FAMILY ADJ	471.71-	471.71-	27,567.99-	27,567.99-	
(1407)	FY2024 HOME VISITING ADJUST	584.40-	584.40-	245.98-	245.98-	
(1411)	FY2024 SCHOOL-AGE CARE ADJUST					
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT	9,967.12	9,967.12	9,112.54	9,112.54	*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	2,086.42-	2,086.42-	6,279.76	6,279.76	*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	1,590,369.61	1,590,369.61	1,578,138.66	1,578,138.66	

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY	NOTES
DEBT SERVICE VOTER APPROVED:							
(809)	DEBT SERVICE-AID ELIG	3,888,164.00	3,888,164.00	6,256,832.00	9,501,857.00		*15
(811)	DEBT SERVICE-AID INELIG						*15
(781)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS	394,910.94-	394,910.94-	540,262.30-	820,462.36-		
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	66,469.13	66,469.13	56,489.14	56,489.14		*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST	14,296.39-	14,296.39-	31,967.98	31,967.98		*12,16
(3034)	GDS VTR NET OFFSET ADJUST						
(3506)	GDS VTR MAX EFFORT ADJ						
(4061)	GDS VTR TACONITE ADJUST						
(5013)	TOTAL DEBT SERVICE VOTER APPROVED	3,545,425.80	3,545,425.80	5,805,026.82	8,769,851.76		*1
DEBT SERVICE OTHER:							
(810)	DEBT SERVICE-AID ELIG						*15
(812)	DEBT SERVICE-AID INELIG						*15
(772)	LT FACILITIES DEBT SERVICE	6,359,323.08	6,359,323.08	6,277,138.28	3,034,609.02		*15
(1708)	FY2026 LTFM DEBT SERV ADJ			519.07-	519.07-	519.07-	
(1715)	FY2025 LTFM DEBT SERV ADJ		190.50				
(1726)	FY2024 LTFM DEBT SERV ADJ		597.54-	100.00	100.00	100.00	
(1703)	REDUCTION FOR DEBT EXCESS	648,721.35-	648,721.35-	545,467.63-	265,267.57-		
(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	5,710,194.69	5,710,194.69	5,731,251.58	2,768,922.38		*1

FOOTNOTES:

- *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- *10 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
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- *12 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 813 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED:						
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED					
OPEB/PENSION DEBT SERVICE OTHER:						
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS	1,466,832.00	1,466,832.00	1,471,830.00	1,471,830.00	*15
(1903)	REDUCTION FOR DEBT EXCESS	101,505.68-	101,505.68-	128,781.00-	128,781.00-	
(1904)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	9,430.68	9,430.68	9,343.29	9,343.29	*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST	714.81-	714.81-	5,542.10	5,542.10	*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST					
(4049)	OPEB/PENSION DEBT TACONITE ADJUST					
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER	1,374,042.19	1,374,042.19	1,357,934.39	1,357,934.39	

FOOTNOTES:

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

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT

C. Public Comment

Speaker(s): Anna Werb, Board Chair

D. Conclude the Truth in Taxation Portion of the Meeting

IV. Information

A. School Report: Gideon Pond Elementary School

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Speaker(s): Dr. Chris Belmont, Assistant Superintendent, Dr. Salma Hussein, Principal, and Whitney Jones, Student Systems Leadership Specialist



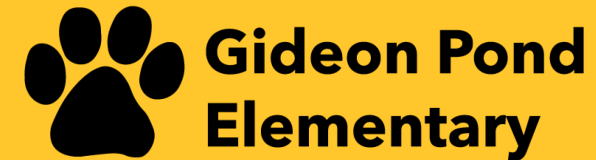
**Agenda IV.A.
December 11, 2025**

To: Board of Education

From: Dr. Chris Bellmont, assistant superintendent, Dr. Salma Hussein, principal and Whitney Jones, student systems leadership specialist

Date: December 11, 2025

Re: School Report: Gideon Pond Elementary



Gideon Pond Elementary: High Expectations, High Support

Dr. Chris Bellmont, Assistant Superintendent

Dr. Salma Hussein, Principal

Whitney Jones, Student Systems Leadership Specialist

Who We Are

- A proudly diverse and multilingual learning community reflective of District 191
- A school where culture, identity, and lived experience are instructional assets
- A community committed to equitable access, belonging, and high-quality learning for every member



School Improvement Goal

Achievement Goal

Students at Gideon Pond who make typical or aggressive growth in literacy will increase from 57% in the spring of 2025 to 60% in the spring of 2026 as measured by FastBridge earlyReading (K-1) and aReading (2-5).



Current Reality for ELs

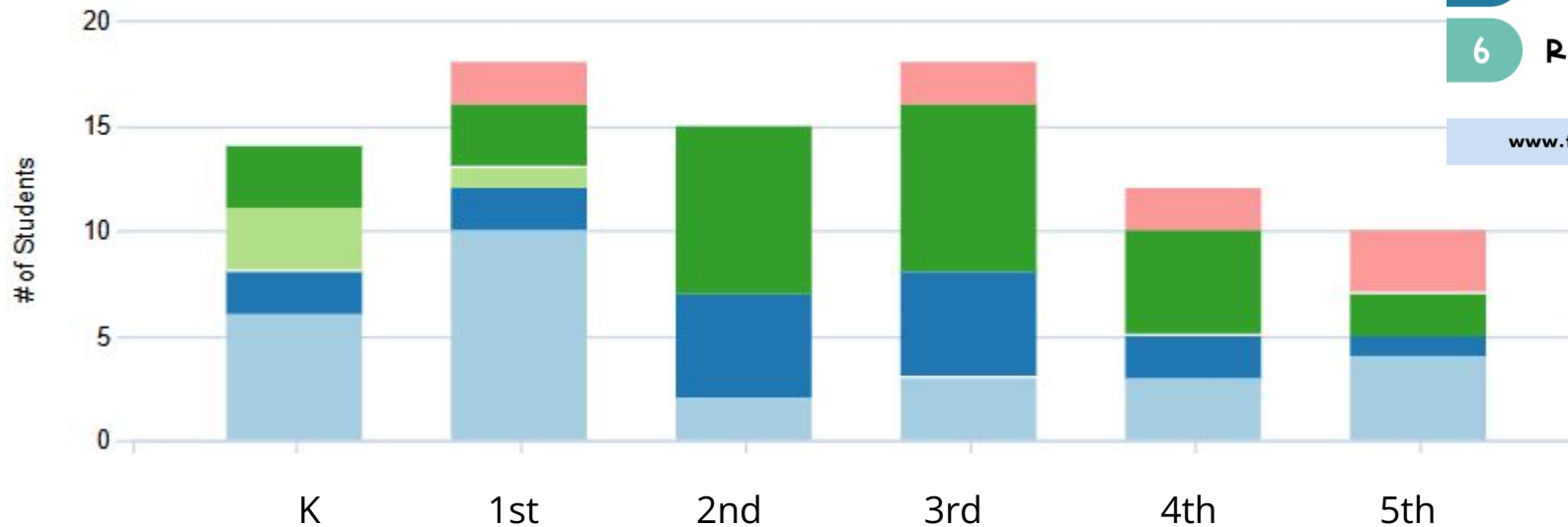
WIDA LANGUAGE LEVELS for Defining English Language Proficiency

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- 1 ENTERING
 - 2 EMERGING
 - 3 DEVELOPING
 - 4 EXPANDING
 - 5 BRIDGING
 - 6 REACHING (on to lifelong language development)
- Adapted from the WIDA ELD Framework

Composite Level by Grade

- Level 4
- Level 3
- Level 2
- Level 1
- <3 Level 3 (Alternate)

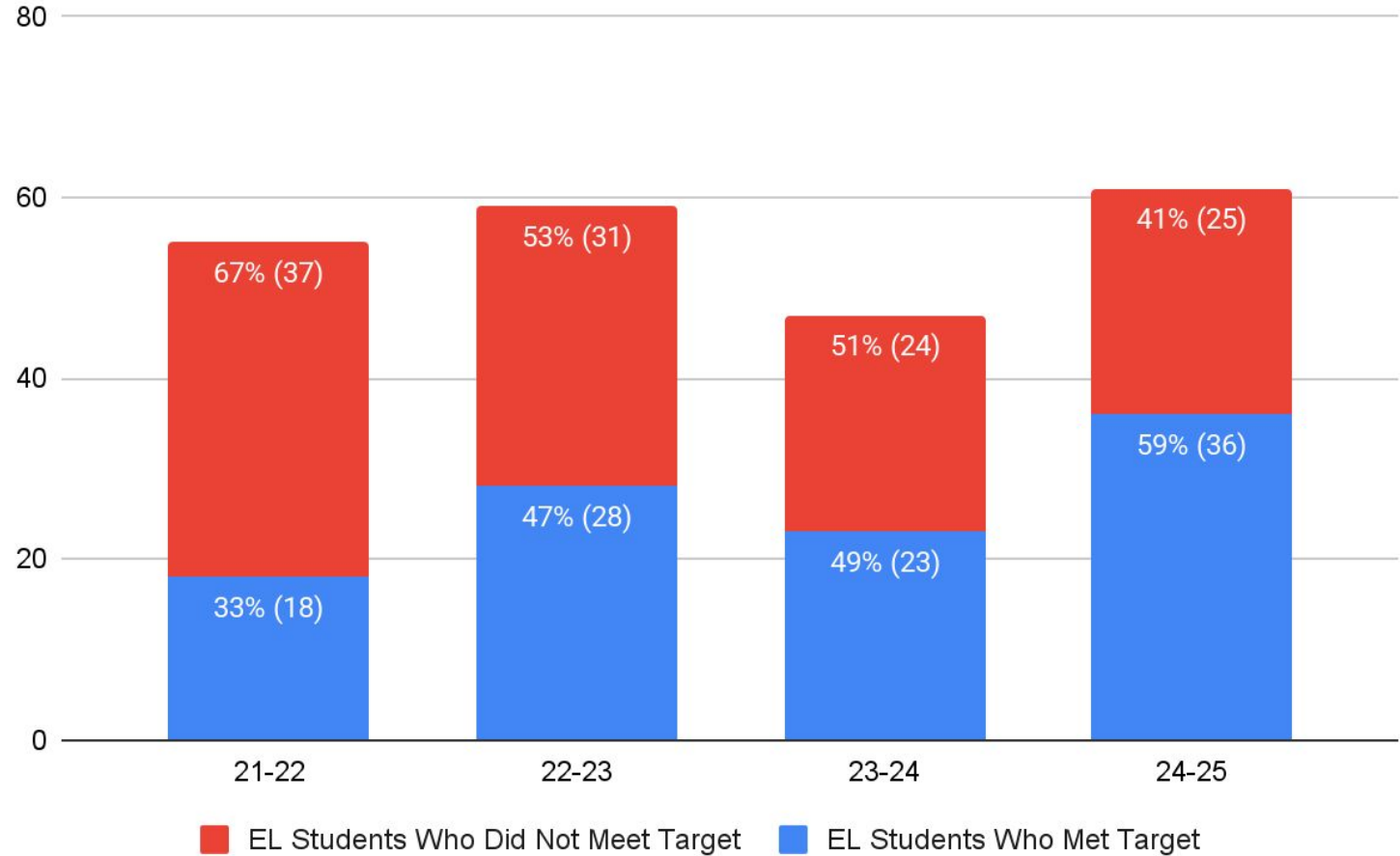


www.theallaccessclassroom.com

Current data for Gideon Pond EL students and which levels they are currently at per their 24-25 ACCESS test results

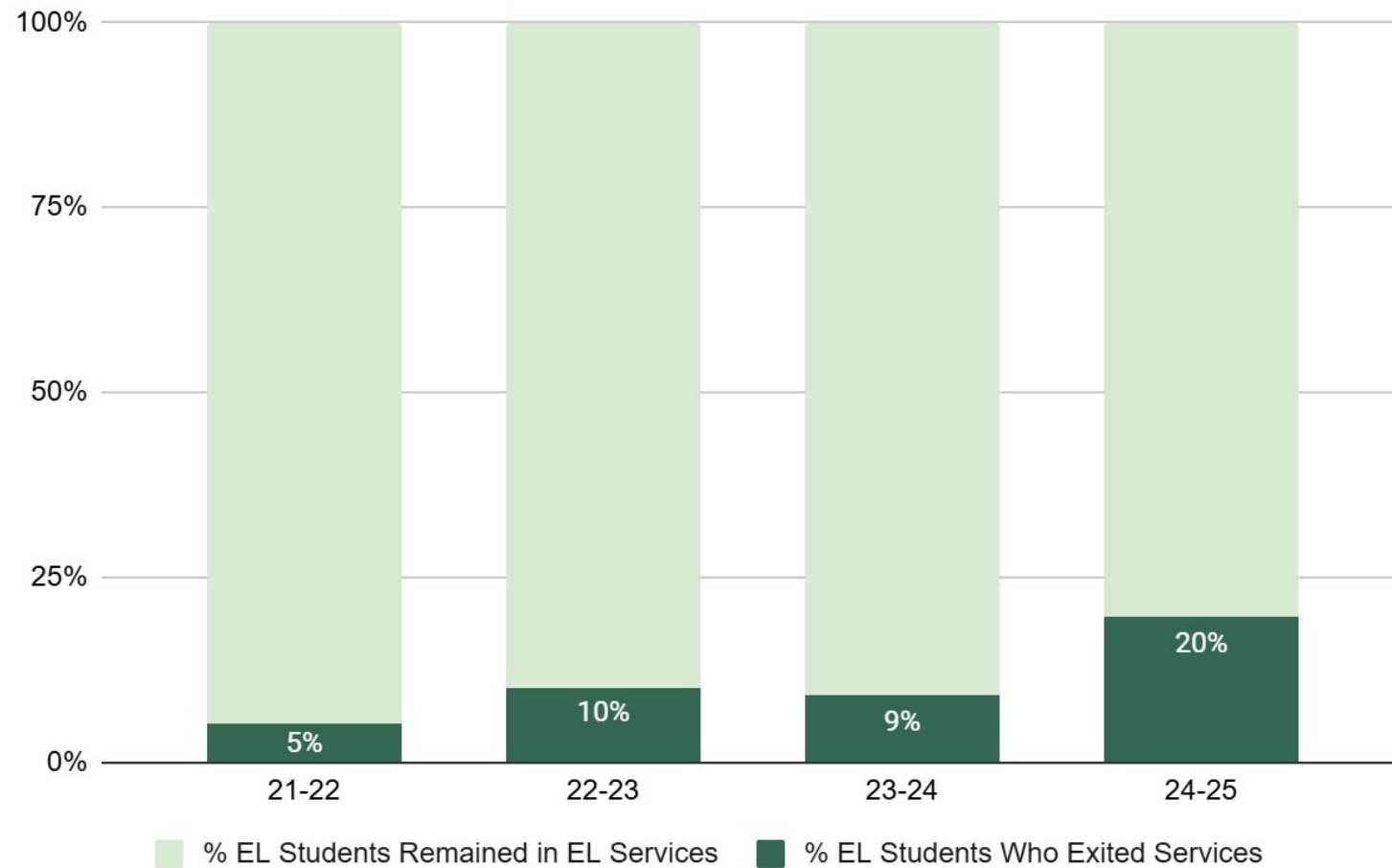
Growth for ELs

EL Students Who Met Target Score (Expected Growth)



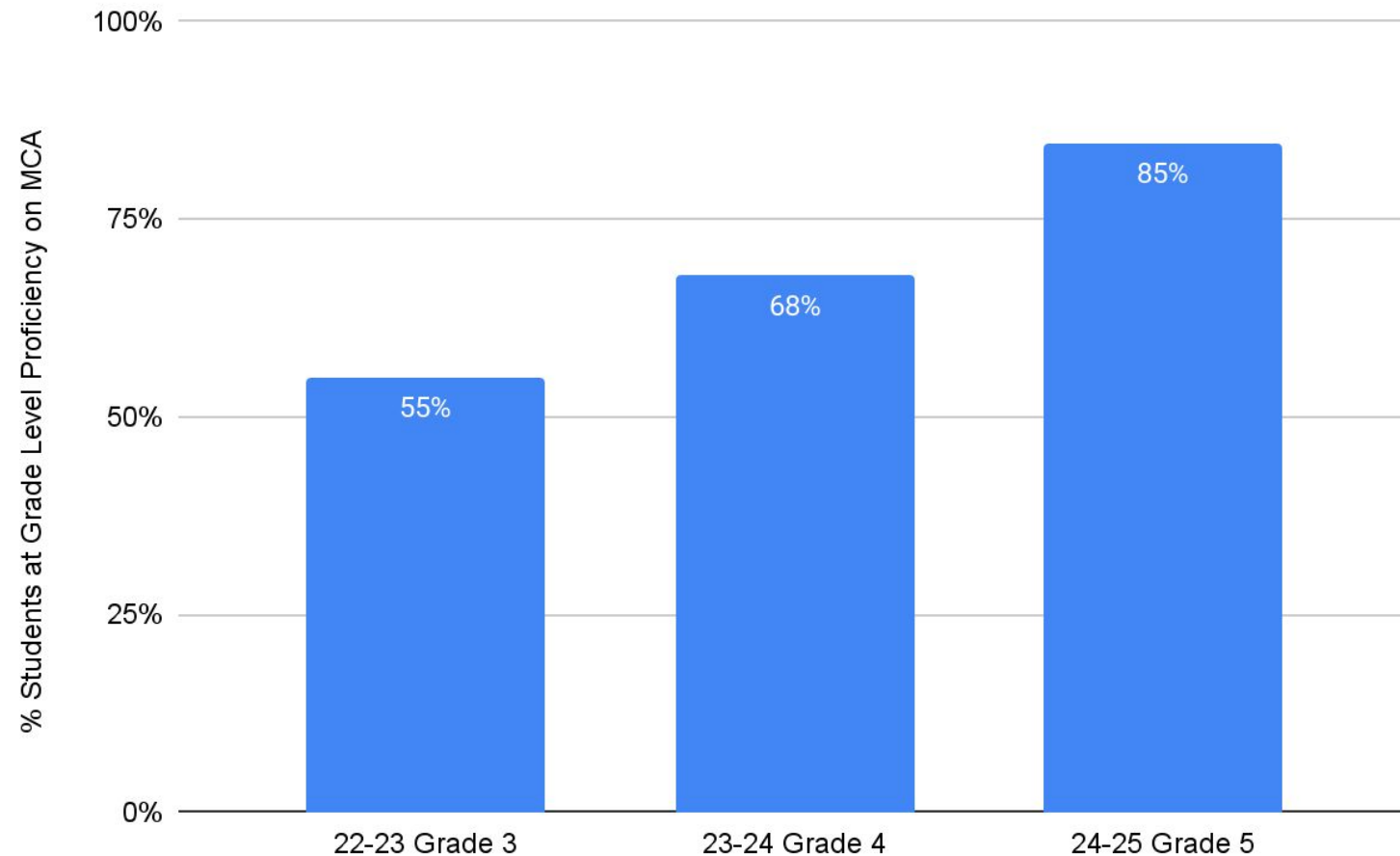
Achievement for ELs

Students Exiting EL Services



Connection to Reading

MCA Reading Proficiency for Grade 5 Cohort










Compare and Contrast

State average for Grade 5 proficiency in 2024-25: 52%

Co-Teaching at Gideon Pond

Co-Teaching Models



 <p>ONE TEACH ONE OBSERVE</p>	 <p>ONE TEACH ONE ASSIST</p>	 <p>ALTERNATIVE TEACHING</p>
 <p>STATION TEACHING</p>	 <p>PARALLEL TEACHING</p>	 <p>TEAM TEACHING</p>

Our Vision for Learning

- Every student learns at high levels
- Data driven collaboration
- Learning is intentional, not accidental
- Growth mindset for adults and students

"Learning is the fundamental purpose of our school, and therefore we are willing to examine all practices in light of their impact on learning."

- Rick DuFour

B' Brian Behrman

This approach will benefit ALL students

***Every decision we make shapes
a student's story. We choose
decisions that open doors.***

B. Present Burnsville High School Course Catalog

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Speaker(s): Jesús Sandoval, Principal, Sarah Noble, Assistant Principal, and Colleen Coleman, Secondary Curriculum Coordinator



**Agenda IV.B.
December 11, 2025**

To: Board of Education
Dr. Chris Bellmont, assistant superintendent

From: Jesús Sandoval, principal, Sarah Noble, associate principal, and Colleen Coleman, secondary curriculum coordinator

Date: December 11, 2025

Re: Present Burnsville High School Course Catalog

Summary of changes:

- *Additions:*
 - Personal Finance and Unified Physical Education course offerings for grades 11 & 12
- *Course Description Changes*
- *Deletions:*
 - Advanced Piano and Guitar courses and Advanced Placement in the Schools of Macroeconomics
- *Course on Hold:*
 - Senior Artist: Drawing and Painting
 - Senior Artist: Ceramics
 - Advanced Placement Computer Science A & B
 - Advanced Placement Business A & B
 - Inver Hills Community College: Political Science 1111 American Government
 - American Portrait
 - App Development

Board Packet Attachment: *Course Catalog Outline of Changes and Adjustments*

Course Catalog Changes for 2026-2027

Course Catalog

Additions 2026-2027

PERSONAL FINANCE (This course will be required starting with the graduating class of 2028.)

Course Number: 7120

Grade Level: 11, 12

Prerequisite: None

This course is designed to equip high school students with the essential knowledge and skills necessary for personal finance as they transition to independence. Topics covered include budgeting, banking, buying/renting property, decision making, taxation, and investing.

This empowers all Burnsville students to make informed financial decisions in an evolving world, with an intentional focus on experiences, cultures, values, and goals.

UNIFIED PHYSICAL EDUCATION

Course Number: 4012

Grade Level: 11, 12

Prerequisite: Successful completion of ITF (4010)

This course is the study of sports, recreation, wellness and leadership activities that will be learned in the classroom and gym setting. Students with and without intellectual disabilities participate in the course activities together. Students will support one another with increasing physical fitness and improving daily health habits. Through ongoing leadership opportunities, members of this class will be empowered to help create a more inclusive and accepting school environment for all students.

Students will learn through demonstrating competency in a variety of motor skills and movement patterns, applying the knowledge of concepts, principles and strategies related to movement and performance, demonstrating the knowledge and skills to maintain a health-enhancing level of physical activity and fitness, exhibiting responsible personal and social behavior that respects self and others, and recognizing the value of physical activity for health, enjoyment, challenge and social interaction.

Changes 2026-2027

ALGEBRA II: A & B

(Remove calculator required)

Course Number: 2643/2644

Grade Level: 10

Prerequisite: Prior enrollment in Geometry (2611/2622) or Honors Geometry (2921/2922)

In this course students will continue their exploration of algebra. Students will work to understand the concept of function, and identify important features of functions and other relations using symbolic and graphical methods. They will recognize and represent real-world and mathematical situations using equations and inequalities involving both linear and quadratic functions. They will solve equations and inequalities symbolically and graphically and interpret solutions in the original context. Students will also be introduced to different ways to display and analyze data; use various measures associated with data to draw conclusions, identify trends and describe relationships.

Note: Calculator required: TI-84 Plus (TI-83 is compatible)

HONORS ALGEBRA II: A & B

(Remove calculator required)

Course Number: 2671/2672

Grade Level: 10

Prerequisite: Prior enrollment in Geometry (2611/2622) or Honors Geometry (2921/2922)

This course generally follows the description of the traditional Algebra II A/B course, but provides a more extensive experience with regards to polynomial functions. Note: Calculator required: TI-84 Plus (TI-83 is compatible)

FUNCTIONS AND TRIGONOMETRY: A & B

(Remove calculator required)

Course Number: 2741/2742

Grade level: 11

Prerequisite: Prior enrollment in Algebra II (2643/2644) or Honors Algebra II (2671/2672)

In this course students will continue their exploration of algebra. They will represent real-world and mathematical situations using equations involving both trigonometric, exponential/logarithmic and nth root functions as well as sequences and series. They will solve equations symbolically and graphically and interpret solutions in various contexts. Students will be introduced to different ways to calculate probabilities and apply probability concepts to solve real-world and mathematical problems. Note: Calculator required: TI-84 Plus (TI-83 is compatible)

HONORS FUNCTIONS AND TRIGONOMETRY: A & B

(Remove calculator required)

Course Number: 2743/2744

Grade Level: 10, 11

Prerequisite: Prior enrollment in Algebra II (2643/2644) or Honors Algebra II (2671/2672)

This course generally follows the description of the traditional Functions and Trigonometry A & B, but provides a more extensive experience with regards to topics such as trigonometry and logarithms. Note: Calculator required: TI-84 Plus (TI-83 is compatible)

GEOMETRY: A & B

(Remove calculator required)

Course Number: 2611/2622

Grade Level: 9

Prerequisite: Prior enrollment in Algebra 1 for 8th graders

In Geometry A and B, you will learn to read, interpret, represent, and use geometry to solve real-world problems. Coordinates and transformations, which are critical to building and maintaining algebra skills and concepts, are studied early. You will also study measurement, area, volume, Pythagorean Theorem, coordinate geometry, similarity, logic, indirect reasoning, and right triangle trigonometry. Proofs, which require geometry knowledge and experience, are built up slowly. ~~Note: Calculator required: TI-84 Plus (TI-83 is compatible)~~

HONORS GEOMETRY: A & B

(Remove calculator required)

Course Number: 2921/2922

Grade Level: 9

Prerequisite: Prior enrollment in Algebra 1

This course follows generally the description of the traditional Geometry A/B course but provides a more extensive experience from early stages with the devising, presentation, and defense of student proofs and the theoretical consideration of the nature of proof. ~~Note: Calculator required: TI-84 Plus (TI-83 is compatible)~~

ADVANCED PLACEMENT CALCULUS/ COLLEGE IN THE SCHOOL: Calculus AB: A & B

(Remove calculator required)

Course Number: 2811/2822

Grade Level: 11, 12

Prerequisite: Successful completion of Precalculus (2751/2762) or Honors Precalculus (2771/2782)

In Calculus AB you will study the derivative and its many applications first semester and the integral and its many applications second semester. The content of this course will prepare students for the Advanced Placement Examination. Successful completion of AP Calculus AB and the AP Examination may lead to college credit and/or advanced placement at the college level. The grading for this course is in accordance with the University of Minnesota college-level coursework ~~Note: Calculator required: TI-84 Plus (TI-83 is compatible)~~

ADVANCED PLACEMENT CALCULUS BC: A & B

(Remove calculator required)

Course Number: 2851/2862

Grade Level: 11, 12

Prerequisite: Successful completion of Advanced Placement Calculus (2811/2822) or Instructor Approval

Students who pass the AP Calculus BC exam in May will gain college credit and/or advanced placement at most colleges for one semester beyond what they gain by taking College-in-the-Schools Calculus AB. Students who take the AP Calculus BC exam will also receive a subscore for AP Calculus AB. This is a full-year course in differential and integral calculus in one variable. The course includes all topics covered in CIS Calculus AB at a faster pace and many additional topics. ~~Note: Calculator required: TI-84 Plus (TI-83 is compatible)~~

ADVANCED PLACEMENT STATISTICS: A & B

(Remove calculator required)

Course Number: 2951/2962

Grade Level: 11, 12

Prerequisite: Successful completion of Functions and Trigonometry (2741/2742) or Honors Functions and Trigonometry (2743/2744)

This AP course will provide you with learning in the following areas. 1) Exploring Data: Exploratory analysis of data makes use of graphical and numerical techniques to study patterns and departures from patterns. Emphasis is placed on interpreting information from graphical and numerical displays and summaries. 2) Planning a Study: Data must be collected according to a well-developed plan if valid information on a conjecture is to be obtained. Your plan will include clarifying the question and deciding upon a method of data collection and analysis. 3) Anticipating Patterns: Probability is the tool used for anticipating what the distribution of data should look like under a given model. 4) Statistical Inference: Inference from data can be thought of as the process of selecting a reasonable model and including a statement in probability language, of how confident one can be about the selection. An intensive review prepares students for the Advanced Placement Examination. ~~Note: Calculator required: TI-84 Plus (TI-83 is compatible)~~

ALGEBRA III: A & B

(Remove calculator required)

Course Number: 2701/2712

Grade Level: 11, 12

Prerequisite: Successful completion of Algebra II (2643/2644) or Honors Algebra II (2671/2672)

This course is designed to prepare you for first year college level mathematics courses. If you are not prepared and ready to take Precalculus, but wish to take math in preparation for career and college this is the course for you. You will be provided a general survey of mathematical topics that are useful in our contemporary world with a strong focus on using technology as a tool for success in mathematics. Topics include functions and their graphs, exponents and logarithms, sequences and series, trigonometry, and graph theory. ~~Note: Calculator required: TI-84 Plus (TI-83 is compatible)~~

HONORS PRECALCULUS: A & B

(Remove calculator required)

Course Number: 2771/2782

Grade Level: 10, 11, 12

Prerequisite: Successful completion of Honors Functions & Trigonometry (2743/2744) or teacher recommendation

This course generally follows the description of the traditional Precalculus A/B course, but provides a more extensive experience especially with regards to topics such as limits and derivatives.

~~Note: Calculator required: TI-84 Plus (TI-83 is compatible)~~

PRECALCULUS: A & B

(Remove calculator required)

Course Number: 2751/2762

Grade Level: 10, 11, 12

Prerequisite: Successful completion of Functions & Trigonometry (2741/2742) or Honors Functions & Trigonometry (2743/2744)

Precalculus will build on the ideas of functions and logic to establish a foundation to prepare you for courses you will encounter in college. Topics you will study include functions and their graphs, exponents and logarithms, trigonometry, polar coordinates, and a study of vectors. ~~Note:~~

~~Calculator required: TI-84 Plus (TI-83 is compatible)~~

INTRODUCTION TO PROGRAMMING

(Update description)

Course Number: 2500

Grade Level: 9, 10, 11, 12

Prerequisite: None

This is an introductory Computer Science class where students will be making many interactive animations, games, and art as you learn basic programming concepts like events, loops, conditionals, operators, and various programming languages. The class will also give a brief sampling of other courses/topics, which may include computer hardware, HTML and web design, other programming languages like Python and Java, mobile app development, and robotics.

Designed to introduce students to computer science, this course provides a hands-on exploration of programming fundamentals including: algorithm development, data manipulation, and iterative design. Students will utilize industry-standard languages including: JavaScript, Python, HTML, CSS, and G-code to both develop applications and games as well as interact with physical computing devices including programmable cars, Raspberry Pis, and 3D printers.

PROGRAMMING 1

(Update description)

Course Number: 2515

Grade Level: 9, 10, 11, 12

Prerequisite: Intro to Programming (2500) or Instructor Approval

Through the Python scripting language, students will learn programming concepts like variables, loops, conditionals, functions, events, and algorithms, enabling them to write powerful programs quickly that solve many interesting problems.

An in-depth exploration of the industry standard scripting language: Python, students will work towards mastering fundamental programming concepts including: variables, lists, loops, conditionals, functions, and classes. Through the utilization of the Tkinter GUI and Pygame Libraries students will create meaningful programs, both individually and collaboratively, ultimately culminating in a creation of their own design by the end of the course.

PROGRAMMING 2

(Update description)

Course Number: 2525

Grade Level: 10, 11, 12

Prerequisite: Programming 1(2515)

This is a continuation of Programming 1, where students will continue learning and using Python and more advanced programming concepts, and as well as applying those to more applications. Additional topics may include networking, computer security, robotics, exploring other programming languages

Utilized by front-end and back-end developers alike, the Java programming language has been an industry standard for over twenty years and has played a crucial role in the creation of android apps, enterprise software, games, and more. This course is designed to expose students to programming fundamentals within the object-oriented paradigm widely favored by industry professionals. Students will work both individually and in groups using Java to create meaningful computing artifacts that address real world needs and problems.

EMR EMERGENCY MEDICAL RESPONDER

(Update grade level & description)

Course Numbers: 8190

Grade Level: 9, 10, 11, 12

Prerequisite: None, First Aid/CPR (4710) strongly recommended

Are you interested in helping people? This 3 credit college course is a combination of hands-on labs and classroom learning. Do you like being in class and having hands-on learning? Are you hero material, or just want to know how to help people? Emergency Medical Responders provide immediate lifesaving care to critical patients who access the emergency medical services system. EMRs have the knowledge and skills necessary to provide immediate lifesaving interventions while awaiting additional EMS resources to arrive. EMRs are the entry level of the EMS system. This course is one that is suggested for anyone interested in exploring healthcare, law enforcement or fire response fields. This class includes American Heart Association- BLS training. Certification is dependent on passing a written and practical exam.

INTRODUCTION TO WOMEN'S STUDIES

(Update description)

Course Number: 1691

Grade Level: 11, 12

Prerequisite: None

This course includes an examination of women's historic and contemporary status legally, politically, and economically, as well as women's struggles in identity expression. Units include: Women in History, Women in Government, Women and Work, Women and Identity, and Global Women's Issues. Women's Studies will help you understand how race, social class, age, ability, and appearance intersect to affect women's lives and societies as a whole. This course will include diverse perspectives. Women's Studies courses affirm cultural diversity; widen understanding of the impact of social institutions; and empower students to become thinkers and leaders, and activists. This is a discussion and project-based class.

20TH CENTURY AMERICA IN FILM AND MEDIA

(Update description)

Course Number: 1681

Grade Level: 11, 12

Prerequisite: None

What do movies, music, literature, and television programs tell us about the culture of the time period in which they were produced? This is a fun, discussion-based class that will have you experience films such as Malcolm X and West Side Story, as well as a variety of other film segments, TV shows, and music from diverse cultural perspectives. Through these texts, you will examine and critically analyze the culture of each decade of the 20th century.

What does the popular media (movies, music, literature, etc.) of a decade tell us about the culture in which it was produced? This is a fun, discussion-based class that focuses on connecting generations and understanding diverse perspectives. Using "texts" such as I Love Lucy, Gone With the Wind, and Michael Jackson's greatest hits, students will choose and critically analyze themes like race and gender across the 1900s, using evidence from primary sources of the era to support their ideas.

ADVANCED PLACEMENT PSYCHOLOGY: A & B

(Add 11th grade)

Course Number: 1661/1672

Grade Level: 11, 12

Prerequisite: None

The year-long AP Psychology course is designed to introduce you to the systematic and scientific study of human behavior and mental processes. You will be exposed to the psychological facts, principles and theories associated within the major subfields of psychology. The ultimate goal of this course is to provide you with an understanding of the main concepts of psychology.

INVER HILLS ENGLISH: 10B

(Update prerequisite & description)

Course Number: IH0422

Grade Level: 10

Prerequisite: **None** ~~Accuplacer assessment score of 56 or higher AND instructor approval~~

This course prepares students to write at a college level. Students will focus on the basics of the writing process through a variety of essay topics. Students will also study grammar important to college-level writing. Curriculum will be a mix of topics from Inver Hills Community College English 99 courses and Burnsville High School English 10B courses, as English 99 is a course offered by BHS in cooperation with Inver Hills Community College. Students do not receive college credits for these courses; they are prerequisites/college preparatory courses for IH1108 and IH1140. ~~courses that students can take as juniors.~~

INVER HILLS ENGLISH: 10A

(Update prerequisite & description)

Course Number: IH0411

Grade Level: 10

Prerequisite: **None** ~~Accuplacer assessment score of 56 or higher AND instructor approval~~

This course prepares students to read at a college level. Students will read a variety of texts that are largely non-fiction and range from textbook chapters to narrative non-fiction. The course focuses on reading strategies to help students best process information from reading. Curriculum will be a mix of topics from Inver Hills Community College Read 93 courses and Burnsville High School English 10A courses, as Read 93 is a course offered by BHS in cooperation with Inver Hills Community College. Students do not receive college credits for these courses; they are prerequisites/college preparatory courses for the IH1108 and IH1140 courses. ~~that students can take as juniors.~~

AVID

(Update description)

8101/8102, 8201/8202, 8211/8212, 8231/8232

Grade Level: 9, 10, 11, 12

Prerequisite: Teacher Recommendation

~~Academic strategies like writing to learn, inquiry, collaboration, organizational skills, and critical reading (WICOR) are taught in all classes by teachers who have been trained to use AVID (Advancement Via Individual Determination) strategies in their specific content areas. We're using AVID's proven strategies to decrease the achievement gap and increase school-wide academic performance for students with an intentional focus on college & career readiness skills.~~

AVID Elective (Advancement Via Individual Determination) is a 9-12 elective path for students who have strong determination and an intentional focus on college and career readiness. Although all staff at BHS use AVID strategies schoolwide, the AVID Elective class places special emphasis on

growing writing, critical thinking, teamwork, organization, and reading skills. AVID Elective students participate in weekly tutorials, organization checks, activities and lessons focused on WICOR, college and career preparation and exploration, college campus field trips, and college and career readiness speakers. The effort throughout the four years in this elective not only results in college acceptance, but the skills and habits learned are utilized in college classes. To apply for the AVID Elective class, see guidance counselor for application.

SUCCESS 191

(Update description)

Course Number: 1651

Grade Level: 9

Success 191 is a one-semester course in which ninth-grade students will identify and develop skills that will help them be successful in high school and later in life, and beyond. The focus of this class will be to support the transition from middle school to high school. Students will learn about themselves, their interests, and begin planning for their future while focusing on types of "literacy" that may not be directly taught in other classes, including career and post secondary, citizenship, cultural and social justice, digital, and financial. Note: Beginning with the Class of 2024, this is a one-credit graduation requirement. Over the course of this semester we will explore the following questions based on District 191's Profile of a Learner. What do I need to know/ be able to do to be Academically Ready for the rigors of High School? What does it mean to be Civic Minded? What steps can I take to be Life and Future Ready? What skills can I develop that will help me be Workplace Ready? What does it mean to be Financially Ready? Why is it important to be Culturally Proficient?

ADVANCED PLACEMENT WORLD HISTORY: A & B

(Update description)

Course Number: 1521/1532

Grade Level: 10

Prerequisite: None

AP World History: Modern is a cross-cultural, chronological study of the history of the world. The course highlights the nature of changes in international frameworks, as well as comparisons among major societies from the years 1200 C.E. - 8000 B.C. to present day. You will be expected to critically assess historical sources, read text sections and complete work outside of class, write clear, well-evidenced essays, and compare and contrast civilizations cross-culturally during set time periods. Note: There is required summer reading. As part of this course students are encouraged to register for the AP Exam in order to potentially earn college credit

WORLD HISTORY: A & B

(Update description)

Course Number: 1501/1512

Grade Level: 10

Prerequisite: None

World History A is a required course for all 10th graders. It is a cross-cultural, chronological study of the history of the world. World History A is a cross-cultural, chronological study of the history of the world. You will study topics including physical and cultural evolution, the beginnings of civilizations, development of classical empires, development of universal religions, ending approximately in the year 1500., and the Middle Ages. World History B begins with the Renaissance and concludes by exploring global trends in a changing world. You will study topics

including the Renaissance, scientific revolution, industrialism, nationalism, revolution, colonialism and imperialism, the world wars, the post-World War II world, and new regional conflicts. World History B begins approximately in the year 1500 and examines the development of the modern world and explores global trends in a changing world. You will acquire factual knowledge, consider historical evidence, see the impact of history on the current world through the interpretation of data in an analytical and critical fashion.

AMERICAN HISTORY: A & B

(Update description)

Course Number: 1541/1552

Grade Level: 11

Prerequisite: None

American History A studies the period from the early migrations through the period of reconstruction. You will study topics including early American civilizations, exploration, colonial development, colonial revolution, constitutional period, early republic, westward expansion, Age of Jackson, Civil War, and reconstruction. American History B studies the period of industrialization to the present. You will study topics including Populism and Progressivism, imperialism and World War I, 1920's, Great Depression, New Deal, World War II, Cold War, Civil Rights Movement, and the cultural, social, political, and economic history of the post-World War II period.

American History A is a survey of American History from Indigenous Americans to the year 1900. American History B is a survey of American History from the rise of industrialism to the present day. Upon completing these courses, students will have a better understanding of the forces that have shaped our modern world. You will acquire factual knowledge, consider historical evidence and perspectives, and interpret data in an analytical and critical fashion. You will be expected to critically assess sources, write clearly, and use evidence to support your ideas.

ADVANCED PLACEMENT/COLLEGE IN THE SCHOOLS AMERICAN HISTORY: A & B

Course Number: 1561/1572

(Update description)

Grade Level: 11, 12

Prerequisite: None In order to qualify for University of Minnesota credit, students must meet one of the following: Top 30% of class rank, 3.25 or better cumulative GPA in previous social studies courses, or instructor approval regarding demonstrated strength in reading and writing skills to meet the course's reading and writing components.

Advanced Placement American History A is a survey of American History from Indigenous Americans to the end of Reconstruction. Advanced Placement American History B is a survey of American History from the rise of industrialism to the present day. You will acquire factual knowledge, consider historical evidence, and interpret data in an analytical and critical fashion. You will be expected to critically assess sources, write clear and well-evidenced essays, and complete the work volume and academic expectations of a college freshman. Note: There is required summer reading.

ADVANCED PLACEMENT/COLLEGE IN THE SCHOOLS MICROECONOMIC

Course Number: 1592

(Update description)

Grade Level: 12

Prerequisite: None Recommended 3.0 GPA or above or teacher approval

Economics is a social science seeking to understand society and studies choice under conditions of scarcity. AP Microeconomics concerns itself with the individual segments of the economy such as households and business firms. It looks at choices individuals and firms make and how they interact in the market to trade goods and services. You will study topics such as scarcity and choice, opportunity costs and tradeoffs, economic systems, markets and prices, supply and demand, productivity, efficiency, marginal analysis, competition and market structure, market failures, role of government, income distribution, public goods, externalities, and the social goals of freedom, equity, efficiency, growth and security. You will be expected to critically assess sources, write clear and well-evidenced essays, and complete the work volume and academic expectations of a college freshman.

PRINCIPLES OF ECONOMICS

(Update description)

Course Number: 1590

Grade Level: 12

Prerequisite: None

This course is an integrated study of macroeconomics and microeconomics. **Topics include**, and other principles of social science. You will study the topics of scarcity, supply and demand, price systems and market structures, government revenue and spending, economic indicators and monetary/fiscal policy. ~~In addition, you will learn about personal financial decision-making.~~

Additional topics will include personal finance and current issues in Economics. You will acquire factual knowledge, consider evidence and multiple perspectives, and interpret data in an analytical and critical fashion.

ADVANCED PLACEMENT COLLEGE IN THE SCHOOLS AMERICAN GOVERNMENT

Course Number: 1581

(Update prerequisite)

Grade Level: 12

Prerequisite: ~~None~~ **Students must meet one of the following to qualify for University of MN credit:**

Class Rank: top 20%

Cumulative GPA in social science courses: 3.25 or better

Instructor Approval: Demonstrated strength in reading and writing skills

Advanced Placement American Government will examine fundamental aspects of the U.S. government, focusing on the language and logic used by political institutions in the governing process. Current public policy issues will help illustrate and analyze the concepts of the U.S. government. The class will explore larger questions about the kind of society we want and the roles the government should play in achieving that society. You will be expected to critically assess sources, write clear and well-evidenced essays, and complete the work volume and academic expectations of a college freshman.

SELF DEFENSE

(Update description)

Course Number: 4730

Grade Level: 10, 11, 12

Prerequisite: Successful completion of ITF (4010)

~~In this semester long class, you will learn self-protection techniques, evading techniques, and escape techniques. You will also have strength and conditioning opportunities. This course is designed to teach empowerment, so you will have the confidence to protect and defend yourself.~~

This course empowers students of all genders to develop the skills, confidence, and awareness needed to protect themselves in a variety of situations. Through a combination of physical training, discussion, and practical exercises, students will learn effective self-defense techniques drawn from martial arts, situational awareness strategies, and methods for conflict avoidance and de-escalation.

The class emphasizes respect, responsibility, and personal growth while fostering a supportive environment where everyone—regardless of size, strength, or experience—can succeed. Topics include boundary setting, assertive communication, defense against grabs and holds, and strategies for maintaining safety in public and online spaces.

By the end of the course, students will not only gain practical self-defense skills but also greater self-confidence, discipline, and awareness of personal safety.

PATHWAY INTERNSHIP: A

(Update description & prerequisite)

Course Number: 8350

Grade Level: 11, 12

~~Prerequisite: Instructor Approval, Minimum two classes in pathway—We are encouraging students to complete internships in their junior and/or senior years as a way to gain real-world experience, explore potential career paths and learn basic workplace skills.~~

Remove Individual and put them all under A & B:

Pathway Internship: Automotive

Pathway Internship: Business

Pathway Internship: Child Development

Pathway Internship: Computer Science

Pathway Internship: Construction

Pathway Internship: Engineering

Pathway internship: Fashion

Pathway Internship: Hospitality

Prerequisite: None

The purpose of work-based learning is to provide students the opportunity to connect what they learn in school with work-site applications to enable a smooth transition into the work force and/or postsecondary education after graduation from high school. This Career and Technical Education (CTE) program guides students in the career development process-- develop career readiness skills, explore career options and develop a career plan.

PATHWAY INTERNSHIP: B

(Update description)

Course Number: 8361

Grade Level: 11, 12

Prerequisite: Pathway Internship A (8350)

After completing the first semester of Pathway internship, this course will gain even more real-world experience, explore potential career paths and create professional networking contacts.

Delete 2026-2027

PIANO – ADVANCED

Course Number: 5703

(Very few requests)

Grade Level: 9, 10, 11, 12

Prerequisite: Intermediate Piano (5702), or Instructor Approval

This is a course that is designed to continue coursework taught in intermediate piano. Advanced notes, rhythms, and theory will be taught to give students the ability to play challenging piano music. You will play individually and in groups, and will have the opportunity to move at an individualized pace. Repertoire will include classical, folk, jazz and pop music. From the knowledge acquired in this course, you will be able to further study any musical instrument and gain the knowledge necessary to form a lifelong enjoyment of music.

GUITAR - ADVANCED

Course Number: 5713

(Very few requests)

Grade Level: 10, 11, 12

Prerequisite: Intermediate Guitar (5712) or Instructor Approval

This course is designed to continue coursework taught in intermediate guitar and will be more performance-based. Advanced notes, rhythms, and theory will be taught to give you the ability to play challenging guitar music. You will play mostly in groups. Repertoire will include classical, folk, jazz and pop music. A small number of performances outside of the school day are possible. From the knowledge acquired, you will be able to further study any musical instrument and gain the knowledge necessary to form a lifelong enjoyment of music.

ADVANCED PLACEMENT/COLLEGE IN THE SCHOOLS MACROECONOMICS

Course Number: 1594

(Very few requests-have CIS/AP Micro)

Grade Level: 12

Prerequisite: Successful completion of AP Microeconomics (1592)

AP Macroeconomics is designed to give students an understanding of unemployment/inflation, measures of national income, macro models, fiscal policy/problems. Poverty and income distribution. International trade and exchange rates. Economic growth/development. You will be expected to critically assess sources, write clear and well-evidenced essays, and complete the work volume and academic expectations of a college freshman.

Put on Hold for 2026-2027

(We are waiting for confirmation or they are not currently being offered for the 2026-2027 school year.)

SENIOR ARTIST: DRAWING AND PAINTING

Course Number: 5110

(Replace with Independent Study: Fine Arts)

Grade Level: 12

Prerequisite: Drawing and Painting III (5041)

If you are an artist considering an art career and want to further develop your portfolio, then this is a course you need to take. You will have the opportunity to investigate post-

secondary and career options in the visual arts. You will complete art works and will work with your classmates to organize and present to the public a group exhibition of your artwork. You create a personal learning plan communicating your artistic intent as expressed through projects and processes.

SENIOR ARTIST: CERAMICS

Course Number: 5150

(Replace with Independent Study: Fine Arts)

Grade Level: 12

Prerequisite: Successful completion of Ceramics III (5140)

If you are passionate about working with clay and considering pursuing it for further study or a career, then this course is one to take. You will complete art works and will work with your classmates to organize and present to the public a group exhibition of your artwork. You create a personal learning plan communicating your artistic intent as expressed through projects and processes. All projects will be bisque and glaze fired and taken home. You will also have the opportunity to connect with the service-learning project Bowls for BrainPower.

ADVANCED PLACEMENT COMPUTER SCIENCE A & B

Course Number: 2551/2562

(AP Board has not released this yet)

Grade Level: 10, 11, 12

Prerequisite: Programming 1 (2515) or Instructor approval

This is a year-long course in Java designed to prepare students to take the AP Computer Science A Exam in May. This course will provide you with experiences suitable for continued study of computer science at the university level or study in other disciplines that require significant involvement with computing. You will learn to write logically, structured computer programs based on an object-oriented design.

ADVANCED PLACEMENT BUSINESS A & B

Course Number: 7145/7146

(AP Board has not released this yet)

Grade Level: 11,12

Prerequisite: Two business classes

The year-long AP Business course is designed to introduce you to the many areas of Business. You will be exposed to business principles, marketing, promotion, pricing, merchandising, management, entrepreneurship and supply chain. The ultimate goal of this course is to provide you with an understanding of the main concepts of business

INVER HILLS COMMUNITY COLLEGE: POLITICAL SCIENCE 1111 AMERICAN GOVERNMENT

(Have CIS/AP AM Government & Politics that works with AA program.)

Course Number: IH1583

Grade Level: 12

Prerequisite: Placement in this course is dependent on scores on the ACCUPLACER assessment.

Political Science 1111 is a course offered by BHS in cooperation with Inver Hills Community College. This course meets the twelfth grade Government requirement for Social Studies and meets the Minnesota state standards as well as building up skills in preparation for coursework at the college level. You will study processes and policies of the United States national government, political parties, campaigns and elections, public opinion, interest groups, media coverage and

current political issues. The course will also examine principles of the Constitution, and the structure and behavior of the legislative, executive, and judicial branches.

AMERICAN PORTRAIT (Change grade, No longer currently offering for any grade.)

Course Number: 0881

Grade Level: 11, 12

Prerequisite: None

In this course students will explore the changing American identity by reading a variety of authors that reflect cultural diversity within the United States. Students will examine both historical and modern American perspectives.

APP DEVELOPMENT (Deleted in 2023-2024) (Update description)

Course Number: 2570

Grade Level: 9, 10, 11, 12

Prerequisite: None

~~Teaches computer science by building socially useful mobile apps. In addition to programming and computer science principles, the course is project-based and emphasizes writing, communication, collaboration, and creativity.~~

This course is an exploration of computer science and programming within the context of mobile app development. Students gain hands-on experience implementing common software development life cycle approaches including the Agile and Waterfall methodologies to create and refine mobile applications that address a multitude of needs and provide optimal end-user experiences. Emphasis is placed on development utilizing industry standard, React Native (JavaScript), for its cross-platform capabilities. This course is project-based and emphasizes writing, communication, collaboration, and creativity culminating with the creation of a student directed mobile app.

C. Report on 2026-2027 Budget Initial Planning and FY27 Preliminary
Current Reality

106

Speaker(s): Stacey Sovine, Executive Director of Administrative Services

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team.



**Agenda IV.C.
December 11, 2025**

To: Board of Education
Dr. Chris Belmont, assistant superintendent

From: Stacey Sovine, executive director of administrative services

Date: December 11, 2025

Re: Report on 2025-2026 Budget Initial Planning and FY27 Preliminary
Current Reality

Board Packet Attachment:

Presentation

2026-2027 Budget Initial Planning & FY27 Preliminary Current Reality

December 11, 2025

Stacey Sovine, executive director of administrative services

Agenda

- Timeline
- What's affecting our budget for 2026-2027
- Current reality
- Our approach (values/strategies)

Timeline

**Dec-Jan:
Foundational Work**



Board approves FY26 revised budget; receives FY27 assumptions

Feb-March: Initial Recommendations



Superintendent presents initial budget

April-May: Community Engagement, Adjustments



Staff and community presentations; feedback gathering

June: Final Approval



Board receives feedback report; FY27 Adopted Budget presented and approved

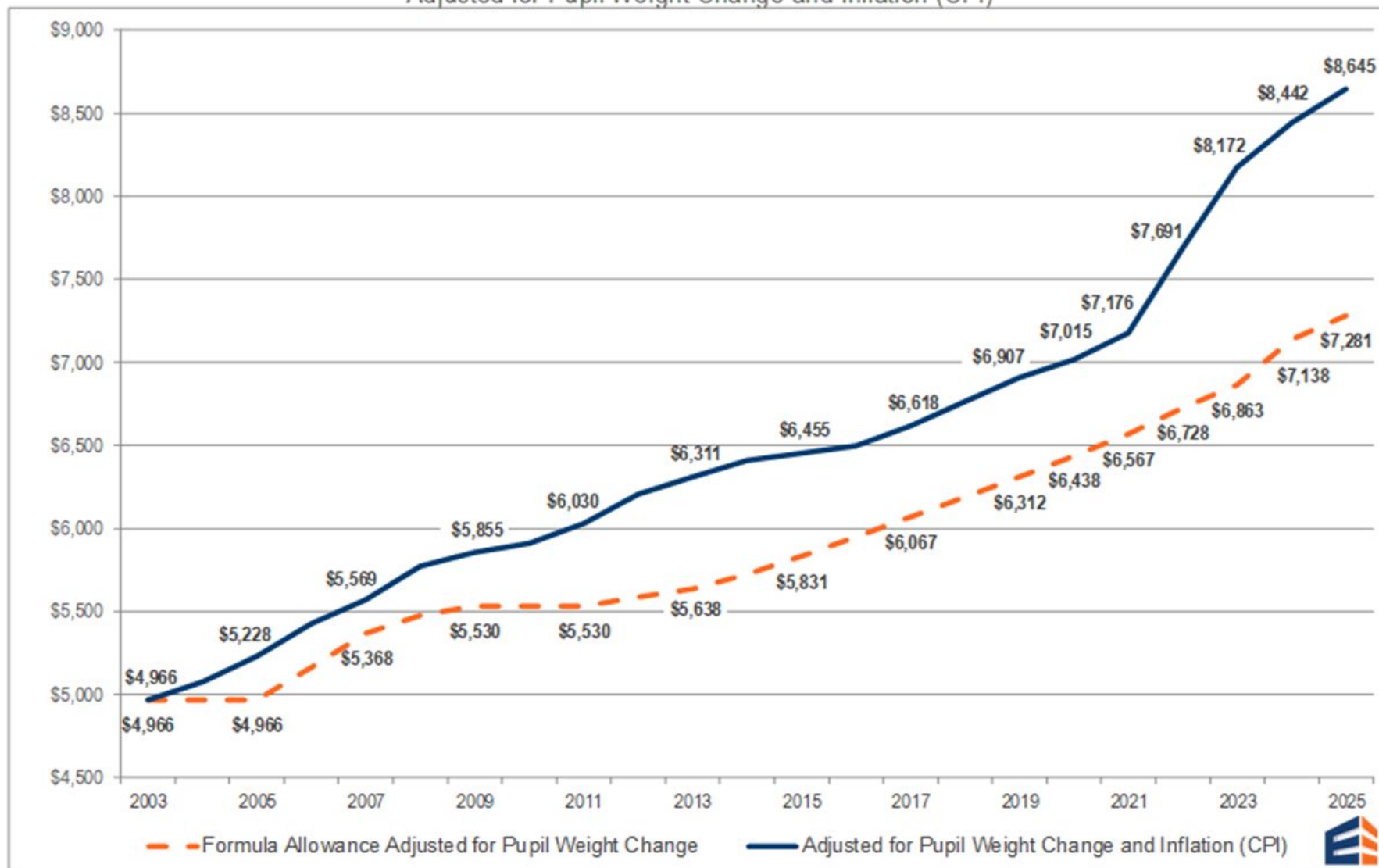
Key Takeaway

Our structured process ensures ample opportunity for review, feedback, and strategic alignment before final decisions are made.

Timeline

- **December - January**
 - Board approves FY26 revised budget
 - Board receives report on FY27 budget assumptions and Parameter Options
- **February - March**
 - Board receives report on FY27 budget assumptions and Parameter Options
 - Superintendent presents initial budget recommendations to the Board
- **April - May**
 - Staff and community presentations and feedback opportunities
 - Board report on feedback and board work session
- **June 12** - FY26 Adopted Budget presented
- **June 26** - FY26 Adopted Budget approved

Adjusted for Pupil Weight Change and Inflation (CPI)



Source: MDE June 2024 Inflation Estimates and Minnesota Laws 2023

Revenue



Students we serve

$$\times \$ =$$

State and local
tax dollars per
student served

Total revenue
used to pay
for programs
and services

Revenue Changes

Referendum Levy (for operations)

\$18,440,975

Projected for FY27, an increase of over \$730,000 from FY26.
Calculated based on students served.

Capital Projects Referendum Levy (for technology)

\$4,677,770

Projected for FY27.



Renewed by voters in
November 2024 for
another 10 years.

Revenue Changes

English Learner (EL) Aid

+\$1.1 Million



Formula: Per pupil aid increasing from \$1,664 to **\$2,405**.



Students: Our EL population grew by 113 to **1,894** students.

Special Education (SpEd) Revenue

+\$1.0 Million



Projected FY27 Revenue: **\$28 Million**.



Student Growth: Our SpEd population grew by 39 to **1,231**.

Important Caveat: The future of Special Education funding remains unknown as the Blue Ribbon Commission on Special Education continues to review the funding formula.

Revenue Changes

Our FY27 revenue forecast includes substantial increases in state aid, particularly for our English Learner and Special Education populations, alongside stable local levy support.



+\$1.1 Million

English Learner Aid

(due to formula increase from \$1,664 to \$2,405 per pupil)



+\$1.0 Million

Special Education Aid

(projected increase to \$28M total)



+\$850,000

General Education Aid

(driven by a 2.5% per pupil funding increase)



+\$730,000

Referendum Levy

(increase from \$17.7M to \$18.4M)

Restricted Revenue



Capital Projects
Referendum Levy for
Technology



Title Funds



Long Term Facility
Maintenance Funds

Revenue Changes

The FY27 budget must be developed while navigating considerable unknowns, most critically the state's pending decision on the Compensatory Revenue formula.



\$14.7 Million

Compensatory Revenue

FY26 amount is known, but the FY27 formula is under review by a State Task Force. Future funding is currently unknown.



-\$175,000

Federal Title Funding

Reflects planned spend-down of prior year carry-forward funds.



-\$20,686

Achievement and Integration Funding

Future Enrollment Concerns

Smaller incoming Kindergarten classes will impact future revenue streams.

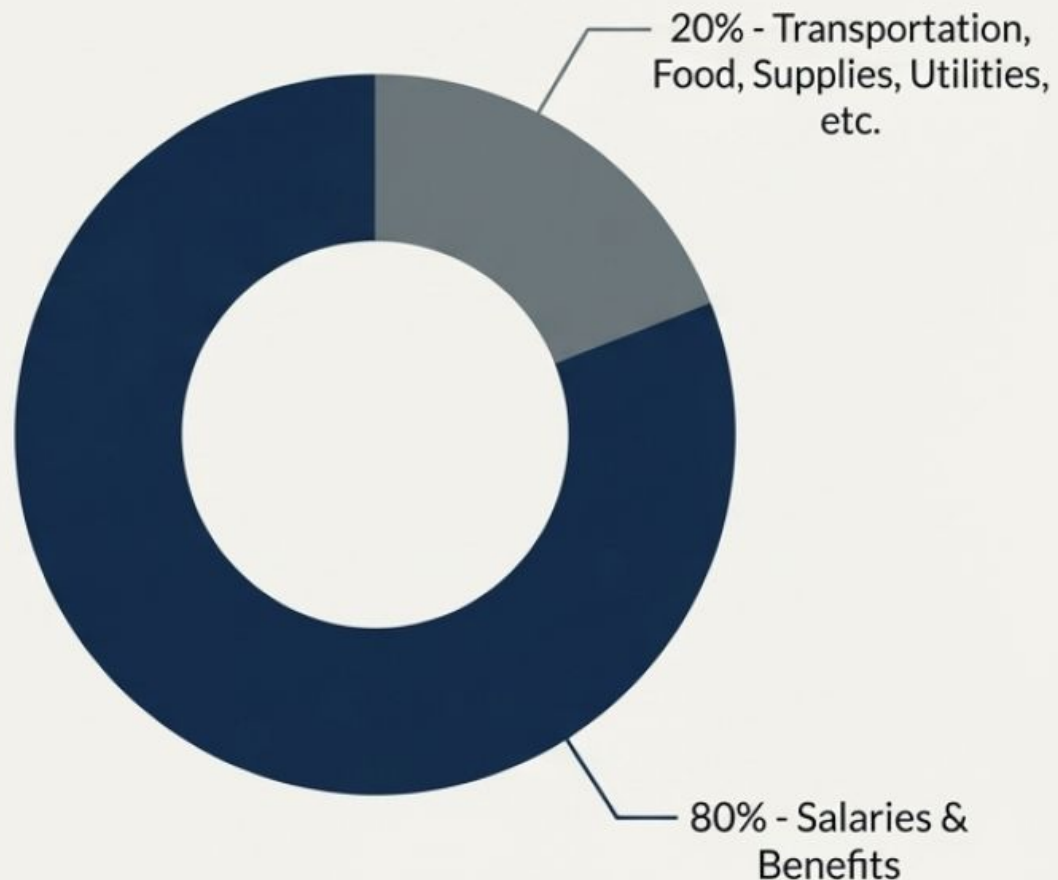
Expenses

Rising Costs and Unfunded Mandates Continue to Outpace Revenue Gains

We face persistent financial pressures from the high cost of staffing and the reality that state and federal aid for Special Education and Multilingual programs does not cover the full cost of providing these essential services.

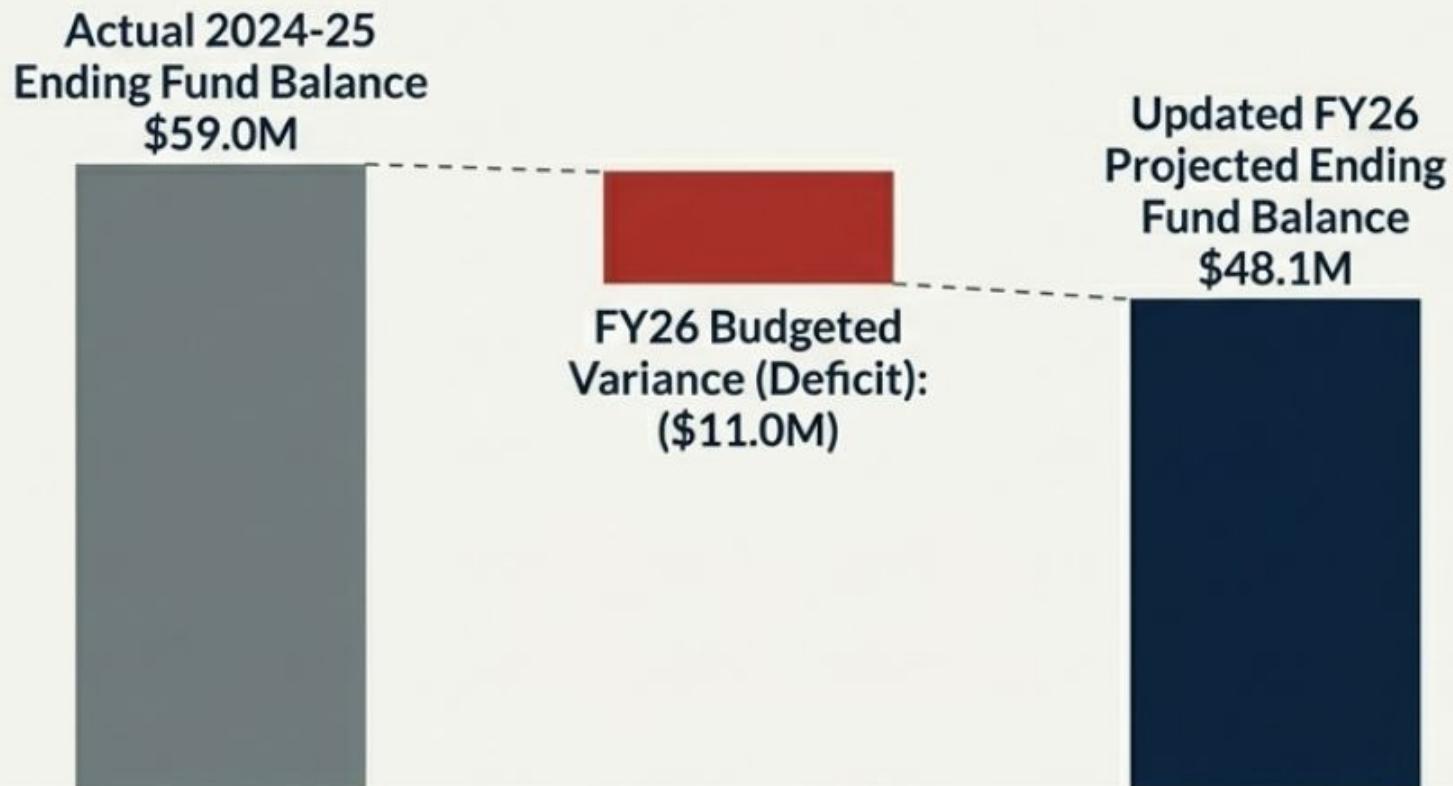
State and federal funding for Special Education and Multilingual programs is not keeping pace with program costs, creating a structural strain on the general fund.

Majority of Costs are Salaries & Benefits



Expense Changes

After years of building reserves, including the use of one-time federal relief funds, the FY26 budget marks a strategic shift to deficit spending to meet student needs. This trend is projected to continue into FY27.



Unassigned Fund Balance %

2024-25 Actual: 26.32%

2025-26 Updated Budget: 19.59%

Revenue and Expense Changes

General Fund Budget Comparative Summary

	Actual Results 2023-24	Actual Results 2024-25	Adopted Budget 2025-26	Updated Adopted Budget 2025-26
Total Beginning Fund Balance	\$ 37,483,214	\$ 53,791,906	\$ 56,311,345	\$ 59,044,289
Revenues	156,983,853	163,655,781	158,590,425	158,590,425
Federal Relief Revenues for current costs	4,736,812	-	-	-
Federal Relief Revenues for new costs	3,867,316	-	-	-
Expenditures	145,411,973	158,403,398	169,547,066	169,547,066
Federal Relief Expenditures for new costs	3,867,316	-	-	-
Variance (Revenues - Expenditures)	16,308,692	5,252,382	(10,956,641)	(10,956,641)
Total Ending Fund Balance	\$ 53,791,906	\$ 59,044,289	\$ 45,354,704	\$ 48,087,648
Breakdown of Fund Balance Categories				
Nonspendable	\$ 342,496	\$ 291,247	\$ 300,000	\$ 250,000
Restricted	15,547,817	15,207,377	12,765,031	12,661,666
Committed	1,207,116	1,605,982	1,550,000	1,455,508
Assigned	-	250,000	500,000	500,000
Unassigned	36,694,478	41,689,683	30,239,673	33,220,474
Total Ending Fund Balance	\$ 53,791,906	\$ 59,044,289	\$ 45,354,704	\$ 48,087,648
Unassigned Fund Balance %	24.58%	26.32%	17.84%	19.59%

Drivers for Structurally Sustainable Budget

The Driving Question

Given ISD 191's strategic roadmap requires that the district optimize resources for student learning; How will the budget for FY27 continue to support our mission and priorities, position the budget to leverage every funding source available, while aligning with the goals of advancing equitable student outcomes and the district's strategic directions?

Our Budgeting Goals



Stewardship: Be good stewards of taxpayer dollars.



Alignment: Align budget to strategic plan initiatives and equity goals.



Compliance: Comply with all statutory uses of funds.



Engagement: Include constituents' perspectives and input.



Transparency: Be transparent about finances, processes, and decision-making.



Collaboration: Continue cross-departmental collaboration.



Sustainability: Submit a structurally sustainable and effective budget.

Strategies for Structurally Sustainable Budget

- Maintain current class size parameters (Enrollment Rightsizing).
- Maintain balance in expenditures and revenue for restricted funds.
- Use of restricted funds before general undesignated funds.
- Understand ebb and flow of revenue streams and expenses.



Thank You.

D. Student Representative Report

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team.



**Agenda IV.D.
December 11, 2025**

To: Board of Education
Dr. Chris Belmont, assistant superintendent

From: Feven Tesfaye, student board representative

Date: December 11, 2025

Re: Student Board Representative Report

Receive a report from, Feven Tesfaye, student board representative.

E. Superintendent Report

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team.



**Agenda IV.E.
December 11, 2025**

To: Board of Education
From: Dr. Chris Bellmont, assistant superintendent
Date: December 11, 2025
Re: Superintendent Report

Receive a Superintendent's Report from, Dr. Chris Bellmont, assistant superintendent.

F. Board Member Reports

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team.



**Agenda IV.F.
December 11, 2025**

To: Board of Education
Dr. Chris Bellmont, assistant superintendent

From: Anna Werb, board chair

Date: December 11, 2025

Re: Board Member Reports

Receive reports from board members.

G. Committee, Board Appointment and School Assignment Reports

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team.



**Agenda IV.G.
December 11, 2025**

To: Board of Education
Dr. Chris Belmont, assistant superintendent

From: Anna Werb, board chair

Date: December 11, 2025

Re: Committee, Board Appointment and School Assignment Reports

Receive reports on Board committees, appointments, and school assignments.

Board Committee	Board Member(s) Assigned
Legislative	Lesley Chester (Chair), Annemarie Anderson, Rachael Mikkelsen
Policy Review	Abigail Alt (Chair), Scott Hume, Rachael Mikkelsen
Negotiations	Scott Hume (Chair), Abigail Alt, Tyler Sachse

Other Board Assignments

Board Committee	Board Member(s) Assigned
Association of Metropolitan School Districts (AMSD)	Annemarie Anderson (primary) Scott Hume (alternate)
Burnsville Chamber of Commerce Policy Committee	Scott Hume (primary) Lesley Chester (alternate)
ISD 917	Lesley Chester (primary)
Foundation 191	Annemarie Anderson (primary) Rachael Mikkelsen (alternate)
MN School Board Association (MSBA)	Scott Hume (primary) Annemarie Anderson (alternate)
Burnsville Festival & Fire Muster	Abigail Alt
MN State HS League (MSHSL)	Tyler Sachse

School Assignments

School Name	Board Member Assigned
Burnsville Alternative HS (BAHS)	Rachael Mikkelson
Burnsville HS	Annemarie Anderson
Nicollet Middle School	Abigail Alt
William Byrne Elementary	Lesley Chester
Edward Neill Elementary	Scott Hume
Hidden Valley Elementary	Tyler Sachse

V. Business Meeting

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team.

December 11, 2025 Board Meeting

Board Members' Questions and Staff Responses regarding BoardBook materials

(Course Catalog)

Board Member Question	Staff Response
For the course catalog, is it safe to assume that the reason "Calculator required" was removed from so many math classes is because of student chromebooks? Or is there another reason why that was changed?	Yes, chromebooks now have calculators, specifically a program feature called Desmos, that the students can use rather than having to buy a calculator.

(Topic)

Board Member Question	Staff Response

(Topic)

Board Member Question	Staff Response
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A. Consent Agenda

Description: Although Board action is required, it is generally unnecessary to hold discussion on these items. In the event a Board member wishes to discuss an item, that item will be moved for separate consideration.

1. Approve Minutes

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School Board Minutes
INDEPENDENT SCHOOL DISTRICT 191
November 17, 2025

The retreat of the Board of Education was called to order by Chair Werb at 6:00 p.m. The meeting was held at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.

Call to Order

Directors Alt, Chester, Hume, Mikkelsen, Sachse, Chair Werb, Superintendent Dr. Latanya Daniels, and Barb Dorn from the Minnesota School Board Association were present. Director Anderson was absent.

Attendance

The purpose of the retreat was to discuss the board self-evaluation report.

Purpose

The meeting adjourned at 8:06 p.m.

Adjourn

/s/

Scott Hume

Date approved

School Board Minutes
 INDEPENDENT SCHOOL DISTRICT 191
 November 20, 2025

The regular meeting of the Board of Education was called to order by Chair Werb at 6:30 p.m. The meeting was held at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.

Call to Order

Directors Alt, Anderson, Mikkelsen, Sachse, and Chair Werb were present. Director Hume arrived at 8:06 p.m. Director Chester was absent. Superintendent Dr. Daniels, Alternate Student Board Representative Parvina Yusupova, administrators, staff and members of the public were also present.

Attendance

Chair Werb welcomed the audience and asked Director Anderson to lead the Pledge of Allegiance.

Welcome and
 Pledge of Allegiance

Moved by Sachse, seconded by Mikkelsen, to approve the agenda. The motion carried unanimously (5,0).

Agenda

Received a report about Intermediate School District 917 from Dr. Michael Favor, Superintendent of Intermediate School District 917.

Reports

Received a School Report about Rahn Elementary School from Dr. Chris Bellmont, Assistant Superintendent, Brad Robb, Principal, and Lori Keuler, Learning Specialist & Building Leadership Team Member.

Received an Early Childhood Early Intervention and Special Education from Birth to Age 5 Program Report from Amy Piotrowski, Director of Student Support Services, Kristi Oscarson Wanzek, Special Education Supervisor, and Sarah Erbes and Brittney Smith, Early Childhood Special Education Teachers.

Received a Burnsville Eagan Savage Transition (BEST) Program Report from Amy Piotrowski, Director of Student Support Services, Dr. Jennifer Middendorf, Program Supervisor, Kasey Anderson, BEST Teacher & Work Coordinator, Erik Chrissis, BEST Work Coordinator and Project SEARCH Instructor.

Received a Policy Review Committee and Negotiations Committee report from Director Alt and a Legislative Committee report from Director Mikkelsen.

Moved by Anderson, seconded by Sachse, to approve the consent agenda:

Consent Agenda
 Minutes
 Personnel
 Recommendations
 Checks, Receipt, Claims &
 Investments
 Budget Analysis
 Listening Session

-Approve minutes of the regular board meeting on November 6, 2025.
 -Approve personnel recommendations: Sarah Parker, Ibrahim Abdullahi, Robert Paetzold, Pamela Hanson, Katelyn Hockmeyer, Maria Kimmes, Hafiza Nure, Amy Boodram, Mike Huemoeller, Khadra Mohamed, Kathryn Herrera, Toni Davis, Sergei Raspel, Cayden Hare, Tommie Gaston, Elsa Robles, Shelley Hermes, Nathaniel Blichfeldt, Erin O'Hara, Ruthann

Twardoski, Grace Springs, Nate Strand, Khadra Mohamed, Brenda Theyson.
 -Approve September payroll checks in the net amount of \$4,624,360.39. September claims to date, wire transfers and adjustments totaling \$13,533,386.82. Also, that the Board accepts September receipts of \$12,498,844.45 and investments for the General Fund and OPEB of \$102,544,024.54 as of September 30, 2025.
 -Accepts the Budget Analysis for the month ending September 30, 2025.
 -Receive a report about the Listening Session on November 6, 2025.
 - Approve, on second reading basis, changes to Policies 208: *Development, Adoption, and Implementation of Policies* and 509: *Enrollment of Non-Residents*
 - Approve, on a second reading basis, formally rescinding and removing regulations 509R: *Enrolment of Non-Residents*, 715R: *Purchasing and Bid Requirements* and 401R: *Equal Employment Opportunity*.
 The motion carried unanimously (5,0).

Policies

Moved by Anderson, seconded by Mikkelsen, to approve PSEO Contract for Inver Hills Community College. The motion carried unanimously (5,0).

PSEO Contract

Moved by Alt, seconded by Sachse, to move to a Closed Session as permitted under Minnesota Statutes Section 13D. to discuss Labor Negotiations. The motion carried unanimously (5,0).

Closed Session for Labor Negotiations Strategy

Hume joined the meeting at 8:06 p.m.

The closed session to discuss Labor Negotiations Strategy started at 8:07 p.m. In attendance were Chair Werb, Superintendent Daniels, Directors Alt, Anderson, Hume, Mikkelsen, and Sachse, Assistant Superintendent Belmont, and Director of Communications Aaron Tinklenberg

The closed session to discuss Labor Negotiations Strategy ended at 8:11p.m. and the board returned to the open session.

Adjourn

Having no further agenda items, Chair Werb adjourned the meeting at 8:11 p.m.

/s/
 Scott Hume, Clerk

December 11, 2025
 Date Approved

2. Approve Personnel Recommendations

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team.

**Burnsville-Eagan-Savage Public Schools
Independent School District 191
Human Resources**

TO: Members, Board of Education
Dr. Latanya Daniels, Superintendent

FROM: Stacey Sovine, Executive Director of Administrative Services

DATE: December 11, 2025

RE: Recommended Personnel Changes

CLASSIFICATION	ACTION	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE	HOURS / FTE
Certified	Appointment	Megan Orlich-Sullivan		ECSE Center	Teacher	12/01/2025	1.0 FTE
Certified	Appointment	Thomas Boehlke		Eagle Ridge Middle School	Teacher- Long-Term Substitute	12/04/2025	1.0 FTE
Certified	Resignation by Agreement	Emily Emery		Burnsville High School	Teacher	11/28/2025	1.0 FTE
Classified	Appointment	Natalie Broich		Burnsville High School	Speech Team- Assistant Coach	11/24/2025	.50 FTE Stipend
Classified	Appointment	Bryan Dykstra		Burnsville High School	Wrestling- Assistant Coach	11/18/2025	.60 FTE Stipend
Classified	Appointment	Brian Pickett		Eagle Ridge Middle School	Boys Basketball- Assistant Coach	01/05/2026	1.0 FTE Stipend
Classified	Appointment	Steve McGee		Eagle Ridge Middle School	Boys Basketball- Head Coach	01/05/2026	1.0 FTE Stipend
Classified	Appointment	Kem Wilson		Nicollet Middle School	National Junior Honor Society	12/05/2025	1.0 FTE Stipend
Classified	Appointment	Kristine Olson		WM. Byrne Elementary School	Food Service Associate	10/20/2025 *correction	5.75 hours/day
Classified	Appointment	Kirk Shellum		Burnsville High School	Alpine Ski- Assistant Coach	11/10/2025	1.0 FTE Stipend
Classified	Appointment	Nicole Gonzalez		Community Education	Community Service Associate	11/17/2025	8 hours/day
Classified	Appointment	Steven T McGee		Eagle Ridge Middle School	Boys Basketball- Assistant Coach	01/05/2026	1.0 FTE Stipend
Classified	Appointment	Jason Riddersen		Burnsville High School	Boys Basketball- Assistant Coach	11/17/2025	.885416 FTE Stipend
Classified	Appointment	DeMario Richardson		Burnsville High School	Girls Basketball- Assistant Coach	11/24/2025	1.0 FTE Stipend
Classified	Appointment	Francie Dua		Diamondhead Education Center	Community Service Associate	11/24/2025	8 hours/day
Classified	Appointment	Ethan Lutz		Nicollet Middle School	Wrestling- Head Coach	11/24/2025	1.0 FTE Stipend
Classified	Appointment	Marie Burnett		WM. Byrne Elementary School	Educational Assistant	11/24/2025	3.25 hours/day
Classified	Appointment	Marie Burnett		WM. Byrne Elementary School	Educational Assistant	11/24/2025	4.75 hours/day
Classified	Appointment	Joshua Lored		Nicollet Middle School	Wrestling- Assistant Coach	11/24/2025	1.0 FTE Stipend
Classified	Appointment	Khadijo Adam		Vista View Elementary School	Community Service Associate	12/08/2025	8 hours/day
Classified	Appointment	Constance Gise		Sky Oaks Elementary School	Food Service Associate	01/05/2026	3.75 hours/day
Classified	Probationary Release	Luis Molina Urgiles		Edward Neill Elementary	Custodian	11/19/2025	8 hours/day
Classified	Resignation	Shannon Simpson		Burnsville High School	Food Service Assistant Manager	12/05/2025	7.5 hours/day
Classified	Resignation	Kendyl Green		Rahn Elementary School	Educational Assistant	11/26/2025	4.75 hours/day
Classified	Resignation	Carla Herrera Ordonez		Rahn Elementary School	Custodian	12/26/2025	8 hours/day
Classified	Resignation	Ludwing Pedraza		Burnsville High School	Custodian	12/05/2025	8 hours/day
Classified	Resignation	Kendyl Green		Rahn Elementary School	Educational Assistant	11/26/2025	3 hours/day
Classified	Retirement	James Reimers		Edward Neill Elementary	Custodian	12/31/2025	8 hours/day

3. Approve Payroll, Receipts, Expenses and Investments

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team.



**Agenda V.A.3.
December 11, 2025**

**To: Board of Educators
Dr. Chris Bellmont, Assistant Superintendent**

From: Tyler Dehne, Director of Finance

Date: December 2, 2025

Re: October Payroll, Claims and Receipts

Recommendation: That the Board approves Oct payroll checks in the net amount of \$4,763,224.80. Oct claims to date, wire transfers and adjustments totaling \$13,561,085.34. Also, that the Board accepts Oct receipts of \$16,637,692.14 and investments for the General Fund and OPEB of \$103,823,119.47 as of October 31, 2025.

Oct payroll, wire transfers, claims and receipts have been prepared under the direction of Tyler Dehne, Director of Finance, and are presented for approval by the School Board.

TD/mw

**INDEPENDENT SCHOOL DISTRICT 191
FINANCIAL REPORT
October 2025**

Cash Receipts

Receipts		\$16,637,692.14
Miscellaneous Adjustments		_____

TOTAL OCT CASH RECEIVED		<u><u>\$16,637,692.14</u></u>
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CASH DISBURSEMENTS

Oct Payroll		\$4,763,224.80
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A/P Oct Claims	Checks 497103-497484		\$4,137,520.36
	Virtual Card 6000002317-6000002369		\$220,180.94
	ACH-Emp/Vend 9000007960-9000008161		\$248,062.33

Oct A/P Wires+P-card		\$8,954,286.66
Oct Bank Fees		\$1,035.05

TOTAL OCT CASH DISBURSED		<u><u>\$18,324,310.14</u></u>
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TOTAL TO BE APPROVED		<u><u>\$18,324,310.14</u></u>
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	<u>Money Market</u>	<u>(Original Cost)</u> <u>Investments</u>	<u>10/31/2025</u>
GENERAL FUND	\$10,789,012.35	\$80,468,129.98	\$91,257,142.33
OPEB	\$450,321.07	\$451,718.48	\$902,039.55
OPEB EQUITY INV	\$205,958.81	\$11,457,978.78	\$11,663,937.59
	<u>\$11,445,292.23</u>	<u>_____</u>	<u>\$103,823,119.47</u>

Note: The attached investment reports are provided by our investment advisor, PMA Financial Network, Inc. These reports include our investment and money market balances.

Burnsville ISD 191 (31134-0101 - General Fund)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
IS		10/31/2025			IS Balance	\$10,789,012.35	\$10,789,012.35	\$10,789,012.35	147
LTD		10/31/2025			LTD Balance		\$16,951,372.93	\$16,951,372.93	
SDA	SDA-1348596-1	10/31/2025			Savings Deposit Account - MNTrust Term Series-Flex (VNB)	\$12,504,629.50	\$12,504,629.50	\$12,504,629.50	
TS	TS-1370876-1	11/15/2024	11/14/2025		MNTrust TERM SERIES	\$3,000,000.00	\$3,127,186.86	\$3,000,000.00	4.251
CD	CD-1355830-1	11/17/2023	11/18/2025	35518	The Federal Savings Bank	\$226,100.00	\$249,852.60	\$226,100.00	5.137
CD	CD-1355831-1	11/17/2023	11/18/2025	3887	First National Bank	\$226,950.00	\$249,869.26	\$226,950.00	5.036
TS	TS-297799-1	05/17/2024	11/18/2025		MN TRUST TERM SERIES	\$6,000,000.00	\$6,444,541.65	\$6,000,000.00	4.917
CD	CD-1371335-1	12/03/2024	12/03/2025	60377	Minnesota Power Employees Credit Union	\$239,700.00	\$249,887.25	\$239,700.00	4.250
SEC	SEC-67384-1	12/06/2024	12/05/2025	24808	SKYLA FEDERAL CU	\$248,355.36	\$248,000.00	\$248,000.00	4.253
TS	TS-298044-1	06/21/2024	12/17/2025		MN TRUST TERM SERIES	\$4,000,000.00	\$4,292,120.55	\$4,000,000.00	4.900
CD	CD-1357803-1	01/10/2024	01/12/2026	34607	First Internet Bank of Indiana	\$228,800.00	\$249,859.51	\$228,800.00	4.509
CD	CD-1366311-1	08/08/2024	01/26/2026	24888	WEST VIRGINIA CENTRAL FEDERAL CREDIT UNION	\$234,600.00	\$249,852.38	\$234,600.00	4.427
CD	CD-1373354-1	01/28/2025	01/26/2026	58626	GBank	\$239,800.00	\$249,760.08	\$239,800.00	4.176
CD	CD-1373355-1	01/28/2025	01/26/2026	29209	NexBank	\$240,000.00	\$249,887.52	\$240,000.00	4.143
CD	CD-1373356-1	01/28/2025	01/26/2026	29510	Affinity Bank, National Association	\$239,900.00	\$249,758.64	\$239,900.00	4.132
TS	TS-1370875-1	11/15/2024	01/26/2026		MNTrust TERM SERIES	\$3,500,000.00	\$3,677,954.82	\$3,500,000.00	4.247
TS	TS-1373353-1	01/30/2025	01/26/2026		MNTrust TERM SERIES	\$1,750,000.00	\$1,820,963.70	\$1,750,000.00	4.100
SEC	SEC-63786-1	03/20/2024	03/20/2026	57565	UBS BANK USA	\$248,684.57	\$248,000.00	\$248,000.00	4.655
SEC	SEC-63789-1	03/20/2024	03/20/2026	27572	COMMUNITY WEST BANK NA	\$248,685.17	\$248,000.00	\$248,000.00	4.605
SEC	SEC-63785-1	03/26/2024	03/26/2026	58311	COMMUNITY BANK DELAWARE	\$244,662.69	\$244,000.00	\$244,000.00	4.656
SEC	SEC-63787-1	03/27/2024	03/27/2026	34603	MVB BANK INC	\$248,684.57	\$248,000.00	\$248,000.00	4.655
CD	CD-1371332-1	12/03/2024	06/01/2026	33686	Bank Hapoalim B.M.	\$235,300.00	\$249,880.54	\$235,300.00	4.150
CD	CD-1366309-1	08/08/2024	07/27/2026	31840	Financial Federal Bank	\$230,200.00	\$249,898.18	\$230,200.00	4.350
CD	CD-1366310-1	08/08/2024	07/27/2026	57993	ServisFirst Bank	\$229,150.00	\$249,850.26	\$229,150.00	4.592
CD	CD-1366595-1	08/15/2024	07/27/2026	34966	First Capital Bank	\$231,900.00	\$249,925.70	\$231,900.00	3.990
TS	TS-298442-1	08/21/2024	07/27/2026		MN TRUST TERM SERIES	\$1,250,000.00	\$1,345,368.16	\$1,250,000.00	3.950
CD	CD-1385996-1	08/20/2025	08/20/2026	68588	Consumers Credit Union	\$240,100.00	\$249,897.27	\$240,100.00	4.080
CD	CD-1385997-1	08/20/2025	08/20/2026	58534	Solera National Bank	\$239,900.00	\$249,789.08	\$239,900.00	4.122
CD	CD-1385998-1	08/20/2025	08/20/2026	57703	T Bank, National Association	\$239,900.00	\$249,775.45	\$239,900.00	4.117
SEC	SEC-67357-1	12/04/2024	11/30/2026		US TREASURY N/B	\$1,998,730.47	\$2,110,000.00	\$1,998,730.47	4.036
SEC	SEC-69403-1	06/10/2025	12/10/2026	33380	ENTERPRISE BANK	\$244,513.86	\$244,000.00	\$244,000.00	3.954
SEC	SEC-69404-1	06/13/2025	12/14/2026	33539	PREFERRED BANK LA CALIF	\$249,657.00	\$249,000.00	\$249,000.00	3.969
SEC	SEC-69490-1	06/18/2025	12/18/2026	33503	UNITY BANK	\$244,513.43	\$244,000.00	\$244,000.00	4.004
SEC	SEC-69406-1	06/20/2025	12/21/2026	12322	CHIPPEWA VALLEY BANK	\$244,515.00	\$244,000.00	\$244,000.00	4.004
SEC	SEC-68076-1	01/29/2025	01/15/2027		US TREASURY N/B	\$1,496,833.48	\$1,499,000.00	\$1,496,833.48	4.077
CD	CD-1378762-1	04/30/2025	01/25/2027	3719	American Commercial Bank & Trust, National Association	\$234,700.00	\$249,899.48	\$234,700.00	3.723
CD	CD-1378763-1	04/30/2025	01/25/2027	65722	Freedom Northwest Credit Union	\$234,000.00	\$249,685.61	\$234,000.00	3.853
CD	CD-1385995-1	08/20/2025	01/25/2027	30387	FirstBank Puerto Rico	\$236,500.00	\$249,716.14	\$236,500.00	3.900
TS	TS-1376535-1	03/21/2025	01/25/2027		MNTrust TERM SERIES	\$4,500,000.00	\$4,827,352.72	\$4,500,000.00	3.934
TS	TS-1378758-1	05/06/2025	01/25/2027		MNTrust TERM SERIES	\$4,500,000.00	\$4,785,453.99	\$4,500,000.00	3.681

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
TS	TS-1390490-1	10/30/2025	01/25/2027		MNTrust TERM SERIES	\$8,500,000.00	\$8,873,709.87	\$8,500,000.00	3.550
CD	CD-1390473-1	10/27/2025	04/26/2027	253	Luana Savings Bank	\$237,500.00	\$249,934.59	\$237,500.00	3.500
CD	CD-1390469-1	10/27/2025	07/26/2027	33653	Bank of China	\$234,700.00	\$249,878.13	\$234,700.00	3.70148
CD	CD-1390470-1	10/27/2025	07/26/2027	9450	First Bank of Ohio	\$235,700.00	\$249,860.55	\$235,700.00	3.442
CD	CD-1390472-1	10/27/2025	07/26/2027	22366	GBC International Bank	\$235,800.00	\$249,884.25	\$235,800.00	3.422
CD	CD-1390474-1	10/27/2025	07/26/2027	58741	Fieldpoint Private Bank & Trust	\$235,500.00	\$249,872.76	\$235,500.00	3.497
SEC	SEC-70757-1	10/31/2025	07/30/2027	8663	FIRSTBANK	\$245,781.87	\$245,000.00	\$245,000.00	3.510
					Sub Totals →	\$71,663,959.32	\$91,257,142.33	\$88,609,278.73	
					Totals →	\$71,663,959.32	\$91,257,142.33	\$88,609,278.73	

Time and Dollar Weighted Average Portfolio Yield: 3.82%

Weighted Average Portfolio Maturity: 217.47 Days

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments.

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Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
SDA	13.71	\$12,504,629.50	SDA Account
TS	42.97	\$39,194,652.32	Term Series
CD	6.30	\$5,746,475.23	Certificate of Deposit
SEC	6.61	\$6,030,688.99	Securities
IS	11.83	\$10,789,012.35	IS Account
LTD	18.58	\$16,951,372.93	LTD Account

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Cost is comprised of the total amount you paid for the investment (including any fees and commissions) plus any reinvested dividends.

Rate is the average monthly yield for pool investments or the rate on the last business day of the month for SDA investments or the yield to maturity or yield to worst for fixed term investments.

Face/Par is the amount received at maturity for fixed rate investments or the balance at statement date for pool investments.

Market Value reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost" for fixed term investments or the balance at statement date for pool investments.

CD - Certificates of Deposit, **CP** - Commercial Paper, **ISC** - Investment Shares Class, **MMA** - Money Market Account, **SEC** - Government Securities, **TS** - Term Series



Total Portfolio Report CAR

Report as of 10/31/2025

PTMA Financial Solutions
 2135 CityGate Lane
 7th Floor
 Naperville, IL 60563
 Phone: 630-657-6400
 Fax: 630-718-8701

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Burnsville ISD 191 (31134-0301 - 2009 Opeb Trust)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
MMA	MMA-1360995-1	10/02/2025			MMA Balance	\$450,321.07	\$450,321.07	\$450,321.07	
CD	CD-1345485-1	12/27/2022	11/17/2025	29657	Great Midwest Bank, S.S.B.	\$222,800.00	\$249,847.31	\$222,800.00	4.196
CD	CD-1345555-1	12/28/2022	11/28/2025	33306	CIBC Bank USA	\$180,000.00	\$201,871.17	\$180,000.00	4.160
Sub Totals →						\$853,121.07	\$902,039.55	\$853,121.07	
Totals →						\$853,121.07	\$902,039.55	\$853,121.07	

Time and Dollar Weighted Average Portfolio Yield: 4.17%

Weighted Average Portfolio Maturity: 21.92 Days

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments.

Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
MMA	49.92	\$450,321.07	MMA Account
CD	50.08	\$451,718.48	Certificate of Deposit

Index

Cost is comprised of the total amount you paid for the investment (including any fees and commissions) plus any reinvested dividends.

Rate is the average monthly yield for pool investments or the rate on the last business day of the month for SDA investments or the yield to maturity or yield to worst for fixed term investments.

Face/Par is the amount received at maturity for fixed rate investments or the balance at statement date for pool investments.

Market Value reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost" for fixed term investments or the balance at statement date for pool investments.

CD - Certificates of Deposit, **CP** - Commercial Paper, **ISC** - Investment Shares Class, **MMA** - Money Market Account, **SEC** - Government Securities, **TS** - Term Series

CLIENT
Burnsville ISD 191 OPEB

INCEPTION DATE
11/01/2014

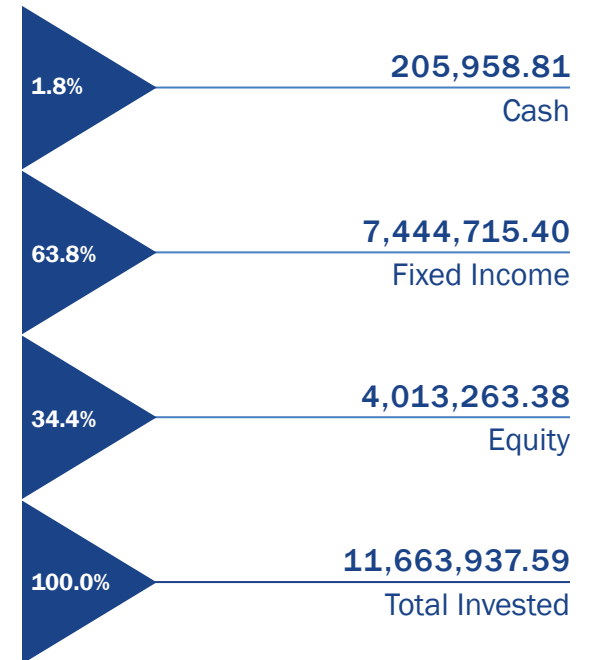
RELATIONSHIP TEAM
Kendra Shelland
Institutional Portfolio
Manager
(612) 509-2579
kendra.shelland@ptma.com

Steve Pumper
VP, Investment Services
(612) 509-2565
steve.pumper@ptma.com

PORTFOLIO OVERVIEW

	Value
Beginning Market Value	11,526,704.52
Contributions	0.00
Withdrawals	0.00
Net Investment Income	21,017.32
Unrealized Gain/Loss	116,215.75
Realized Gain/Loss	0.00
Ending Market Value	11,663,937.59

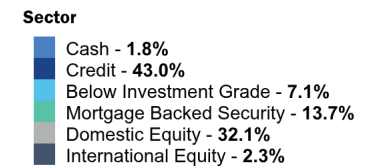
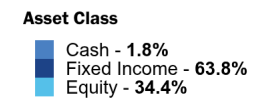
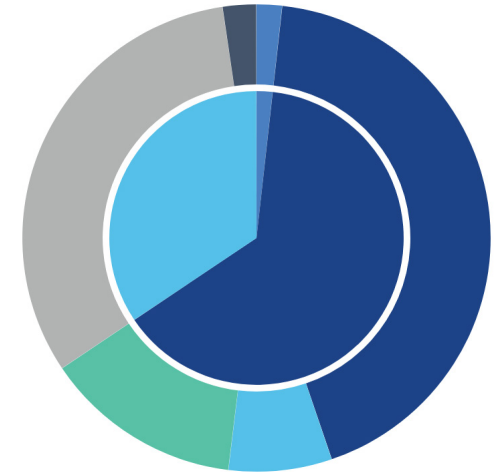
Compliance	Status
As of 10/31/2025	Compliant



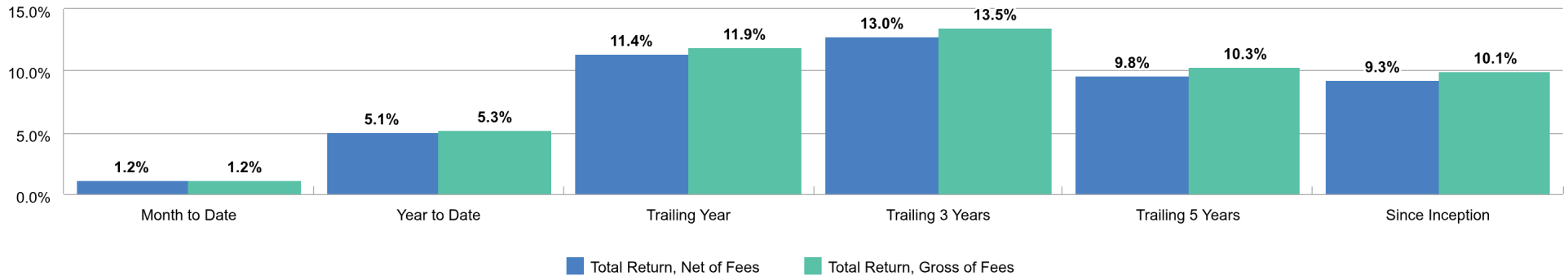
INVESTMENT ALLOCATION

Sector	Amount	Allocation	Change	%
Cash				
TOTAL Cash	205,958.81	1.77%	21,017.32	11.36%
Fixed Income				
TOTAL Credit	5,019,437.64	43.03%	11,393.65	0.23%
Funds - Corporate	5,019,437.64	43.03%	11,393.65	0.23%
TOTAL Below Investment Grade	832,401.60	7.14%	(4,017.78)	(0.48%)
Funds - Below Investment Grade	832,401.60	7.14%	(4,017.78)	(0.48%)
TOTAL Mortgage Backed Security	1,592,876.16	13.66%	6,755.20	0.43%
Funds - MBS	1,592,876.16	13.66%	6,755.20	0.43%
TOTAL Fixed Income	7,444,715.40	63.83%	14,131.07	0.19%
Equity				
TOTAL Domestic Equity	3,743,998.34	32.10%	97,863.32	2.68%
Funds - Large Cap	3,459,214.40	29.66%	92,942.40	2.76%
Funds - Small Cap	284,783.94	2.44%	4,920.92	1.76%
TOTAL International Equity	269,265.04	2.31%	4,221.36	1.59%
Funds - International	269,265.04	2.31%	4,221.36	1.59%
TOTAL Equity	4,013,263.38	34.41%	102,084.68	2.61%
TOTAL Invested	11,663,937.59	100.00%	137,233.07	1.19%

CURRENT PERIOD ALLOCATION



HISTORICAL PERFORMANCE



HISTORICAL PERFORMANCE

	Month to Date	Year to Date	Trailing Year	Trailing 3 Years	Trailing 5 Years	Since Inception
Total Return, Net of Fees	1.19%	5.08%	11.39%	12.95%	9.77%	9.28%
Total Return, Gross of Fees	1.23%	5.26%	11.95%	13.52%	10.33%	10.08%

Since Inception Date: November 01, 2014

Periods greater than 1 year are annualized. Year to Date returns are presented fiscal year to date.

PERFORMANCE BY ASSET CLASS

Asset Class	Ending Market Value	Weight	Gross Total Return	Contribution
Cash	205,958.81	1.81%	0.34%	0.01%
Fixed Income	7,444,715.40	64.24%	0.53%	0.34%
Equity	4,013,263.38	33.95%	2.61%	0.89%
Portfolio Total	11,663,937.59	100.00%	1.23%	1.23%

Trade Date	Settle Date	Quantity	Security	Ticker	Identifier	Unit Price	Amount	Gain / Loss
Cash								
<i>Management Fee</i>								
10/21/2025	10/21/2025	(4,802.79)	US DOLLAR	USD	CCYUSD	—	(4,802.79)	0.00
—	—	(4,802.79)	Total Management Fee	—	—	—	(4,802.79)	0.00
<i>Money Market Fund Interest</i>								
10/31/2025	10/31/2025	0.00	GOLDMAN:FS GOVT INST	FGTX	38141W273	—	709.44	—
—	—	0.00	Total Money Market Fund Interest	—	—	—	709.44	—
Funds - Corporate								
<i>Equity Dividend</i>								
10/01/2025	10/03/2025	0.00	VANGUARD SH-TM B ETF	BSV	921937827	—	4,026.72	—
10/01/2025	10/03/2025	0.00	VANGUARD TOT BD ETF	BND	921937835	—	11,977.94	—
—	—	0.00	Total Equity Dividend	—	—	—	16,004.66	—
Funds - Below Investment Grade								
<i>Equity Dividend</i>								
10/01/2025	10/06/2025	0.00	ISHARES:IBOXX \$HY CORP	HYG	464288513	—	3,928.15	—
—	—	0.00	Total Equity Dividend	—	—	—	3,928.15	—
Funds - MBS								
<i>Equity Dividend</i>								
10/01/2025	10/03/2025	0.00	VANGUARD MTG-BK IDX ETF	VMBS	92206C771	—	5,177.86	—
—	—	0.00	Total Equity Dividend	—	—	—	5,177.86	—

Ticker	Identifier	Current Units	Description	Rating	Coupon Rate	Effective Maturity	Final Maturity	Original Cost	Market Price	Market Value + Accrued	Interest / Dividend Income	Dividend Yield	Yield	Book Yield
Cash														
Cash														
FGTXX	38141W273	205,249.37	GOLDMAN:FS GOVT INST	AAA	3.88%	10/31/2025	10/31/2025	205,249.37	1.0000	205,249.37	2,307.25	—	4.01%	4.01%
USD	CCYUSD	709.44	Receivable	AAA	0.00%	10/31/2025	10/31/2025	709.44	1.0000	709.44	0.00	—	0.00%	0.00%
—	—	205,958.81	—	AAA	3.87%	—	—	205,958.81	—	205,958.81	2,307.25	—	4.00%	4.00%
Fixed Income														
Mortgage Backed Security														
Funds – MBS														
VMBS	92206C771	33,776.00	VANGUARD MTG-BK IDX ETF	—	—	—	—	1,523,617.91	47.1600	1,592,876.16	21,775.40	3.79%	—	—
—	—	33,776.00	—	NA	—	—	—	1,523,617.91	—	1,592,876.16	21,775.40	3.79%	—	—
Credit														
Funds - Corporate														
BND	921937835	50,470.00	VANGUARD TOT BD ETF	—	—	—	—	3,958,593.18	74.5800	3,764,052.60	48,314.93	3.77%	—	—
BSV	921937827	15,899.00	VANGUARD SH-TM B ETF	—	—	—	—	1,229,478.33	78.9600	1,255,385.04	16,270.68	3.73%	—	—
—	—	66,369.00	—	NA	—	—	—	5,188,071.51	—	5,019,437.64	64,585.61	3.76%	—	—
Below Investment Grade														
Funds - Below Investment Grade														
HYG	464288513	10,302.00	ISHARES:IBOXX \$HY CORP	—	—	—	—	792,026.00	80.8000	832,401.60	15,953.10	5.70%	—	—
—	—	10,302.00	—	NA	—	—	—	792,026.00	—	832,401.60	15,953.10	5.70%	—	—
Equity														
Domestic Equity														
Funds - Large Cap														
ESGU	46435G425	23,120.00	ISHARES:ESG A MSCI USA	—	—	—	—	2,713,841.60	149.6200	3,459,214.40	8,449.64	0.95%	—	—
—	—	23,120.00	—	—	—	—	—	2,713,841.60	—	3,459,214.40	8,449.64	0.95%	—	—
Funds - Small Cap														

Ticker	Identifier	Current Units	Description	Rating	Coupon Rate	Effective Maturity	Final Maturity	Original Cost	Market Price	Market Value + Accrued	Interest / Dividend Income	Dividend Yield	Yield	Book Yield
VTWO	92206C664	2,861.00	VANGUARD RUS 2000 ID ETF	—	—	—	—	231,314.84	99.5400	284,783.94	980.75	1.18%	—	—
—	—	2,861.00	—	—	—	—	—	231,314.84	—	284,783.94	980.75	1.18%	—	—
<i>International Equity</i>														
<i>Funds - International</i>														
VXUS	921909768	3,608.00	VANGUARD TOT I S ETF	—	—	—	—	221,869.27	74.6300	269,265.04	1,297.80	2.73%	—	—
—	—	3,608.00	—	—	—	—	—	221,869.27	—	269,265.04	1,297.80	2.73%	—	—
Total Invested		345,994.81	—	AAA	3.87%	—	—	10,876,699.94	—	11,663,937.59	115,349.55	2.97%	4.00%	4.00%

AP Check Register

AP Run: 20251003 AP — Post Date: 2025-10-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/03/2025	497103	Check	Accurate Label Designs	921489-1	AP Merch	121.95
10/03/2025	497104	Check	Agile Sports Technologies Inc	928713	AP Merch	22,000.00
10/03/2025	497105	Check	Amergis Healthcare Staffing Inc	931201	AP Merch	20,976.40
10/03/2025	497106	Check	American Eagle Roofing and Coating	931181	AP Merch	1,440.00
10/03/2025	497107	Check	Amplify Education, Inc.	930320	AP Merch	588.52
10/03/2025	497108	Check	Apple Ford Lincoln Apple Valley	931260	AP Merch	414.35
10/03/2025	497109	Check	Armstrong Torseth Skold & Rydeen Inc	926500	AP Merch	2,221.86
10/03/2025	497110	Check	Bendix, David	931506	AP Merch	92.00
10/03/2025	497111	Check	Benson, Josh	931500	AP Merch	92.00
10/03/2025	497112	Check	Berg, Michael	931501	AP Merch	92.00
10/03/2025	497113	Check	BHS Track & Field Booster Club	925007	AP Merch	1,000.00
10/03/2025	497114	Check	Big Frog Custom T-shirts	929008	AP Merch	205.65
10/03/2025	497115	Check	Big Suburban Conference Executive Secretary	928901	AP Merch	450.00
10/03/2025	497116	Check	Bimbo Bakeries USA	902333-1	AP Merch	1,119.56
10/03/2025	497117	Check	Bix Produce Company	900477	AP Merch	16,459.85
10/03/2025	497118	Check	Burgeson, Nancy	905368	AP Merch	240.50
10/03/2025	497119	Check	Capernaum Pediatric Therapy	930712	AP Merch	3,198.21
10/03/2025	497120	Check	Carlson, Ashleigh	922414	AP Merch	60.00
10/03/2025	497121	Check	Darling, Mary	501359	AP Merch	40.00

AP Check Register

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AP Run: 20251003 AP — Post Date: 2025-10-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/03/2025	497122	Check	Demand and Precision Parts Co of Milwaukee Inc	931505	AP Merch	790.00
10/03/2025	497123	Check	Dewald, Rina C	920524	AP Merch	120.00
10/03/2025	497124	Check	Earl F Andersen	901064-2	AP Merch	433.65
10/03/2025	497125	Check	Edina Athletic Boosters	901006	AP Merch	250.00
10/03/2025	497126	Check	Electro Watchman Inc	901078	AP Merch	1,610.79
10/03/2025	497127	Check	Elijah Institute	931379	AP Merch	10,500.00
10/03/2025	497128	Check	Everway LLC	931441	AP Merch	6,647.92
10/03/2025	497129	Check	Ferguson Enterprises # 1657	908698-1	AP Merch	146.98
10/03/2025	497130	Check	Garrido Santander, Hugo	931497	AP Merch	210.00
10/03/2025	497131	Check	Gopher State Events LLC	920744	AP Merch	2,389.90
10/03/2025	497132	Check	GreatAmerica Financial Services	929729	AP Merch	621.00
10/03/2025	497133	Check	Greenmasters Inc	931473	AP Merch	16,500.00
10/03/2025	497134	Check	H&B Specialized Products Inc	901641	AP Merch	1,699.00
10/03/2025	497135	Check	Hammer Sports LLC	930735	AP Merch	240.00
10/03/2025	497136	Check	Heartland Tire, Inc.	930160	AP Merch	435.87
10/03/2025	497137	Check	Hennepin Theatre Trust	929577	AP Merch	150.00
10/03/2025	497138	Check	Hillstead, Charles	930759	AP Merch	92.00
10/03/2025	497139	Check	Holiday Stationstores LLC	930483	AP Merch	22.00
10/03/2025	497140	Check	Horizon Equipment LLC	901324	AP Merch	3,947.04
10/03/2025	497141	Check	Hubstar Productions	931204	AP Merch	1,000.00

AP Check Register

AP Run: 20251003 AP — Post Date: 2025-10-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/03/2025	497142	Check	HumeraTech Inc	927703	AP Merch	940.00
10/03/2025	497143	Check	Hunt, Russ	928458	AP Merch	50.00
10/03/2025	497144	Check	Hyvee	929410	AP Merch	160.94
10/03/2025	497145	Check	Imperial Dade	904186-1	AP Merch	13,263.42
10/03/2025	497146	Check	Innovational Water Solutions, Inc.	930169	AP Merch	5,648.08
10/03/2025	497147	Check	John's Sewer And Drain Cleaning Inc	928929	AP Merch	550.00
10/03/2025	497148	Check	Kafka, Kim	931092	AP Merch	378.60
10/03/2025	497149	Check	Marshall, James	908647	AP Merch	144.00
10/03/2025	497150	Check	Medicine Lake Tours	908112	AP Merch	2,805.00
10/03/2025	497151	Check	MEI Total Elevator Solutions	908999-1	AP Merch	20,264.43
10/03/2025	497152	Check	Merry, Vanessa	929912	AP Merch	785.00
10/03/2025	497153	Check	Metropolitan State University	928476	AP Merch	13,342.54
10/03/2025	497154	Check	Minnesota Elite Assigning LLC	931275	AP Merch	3,189.00
10/03/2025	497155	Check	Minnesota Energy Resources	903029	AP Merch	233.23
10/03/2025	497156	Check	Minuteman Press	929825	AP Merch	1,800.00
10/03/2025	497157	Check	MN Assoc of Secondary School Principal (MASSP)	908338	AP Merch	885.00
10/03/2025	497158	Check	Mn State Colleges & Universities	909552	AP Merch	6,000.00
10/03/2025	497159	Check	Mohammoud, Zahra Ali	928322	AP Merch	600.00
10/03/2025	497160	Check	MRI Software LLC	929957	AP Merch	176.40

AP Check Register

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AP Run: 20251003 AP — Post Date: 2025-10-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/03/2025	497161	Check	NCPERS Group Life Ins	908769	AP Merch	32.00
10/03/2025	497162	Check	NCS Pearson Inc	925372	AP Merch	266.00
10/03/2025	497163	Check	Nice Guy Technology LLC	928905	AP Merch	81.20
10/03/2025	497164	Check	Northern Star Scouting	921021-1	AP Merch	1,350.00
10/03/2025	497165	Check	Pearson Education	903116-1	AP Merch	26,676.00
10/03/2025	497166	Check	Perez, Melissa M	924879	AP Merch	1,406.00
10/03/2025	497167	Check	PhilAm Partners LLC	931336	AP Merch	4,500.00
10/03/2025	497168	Check	RAK Construction Inc	929749	AP Merch	199,187.28
10/03/2025	497169	Check	Red Wing Business Advantage Account	921851-1	AP Merch	667.88
10/03/2025	497170	Check	Reed, Scott	931499	AP Merch	92.00
10/03/2025	497171	Check	Regents of The University of Minnesota	908798-12	AP Merch	100.00
10/03/2025	497172	Check	Region 1	929855	AP Merch	255.00
10/03/2025	497173	Check	Rent N Save Portable Services	925729	AP Merch	1,145.00
10/03/2025	497174	Check	Ryan Mechanical Inc	923241	AP Merch	15,350.00
10/03/2025	497175	Check	Scheff, Brody	931318	AP Merch	50.00
10/03/2025	497176	Check	Schmitt & Sons - Contract	909331-2	AP Merch	1,588.14
10/03/2025	497177	Check	Schmitt & Sons - Contract	909331-2	AP Merch	22,899.00
10/03/2025	497178	Check	Schmitt & Sons Inc	909331	AP Merch	984.12
10/03/2025	497179	Check	School Mate	902397	AP Merch	297.50
10/03/2025	497180	Check	Second Harvest Heartland	928183	AP Merch	716.82

AP Check Register

AP Run: 20251003 AP — Post Date: 2025-10-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/03/2025	497181	Check	Siemens Industry Inc	902217	AP Merch	45,890.00
10/03/2025	497182	Check	SMSC	931502	AP Merch	312.00
10/03/2025	497183	Check	SNA Depository	926552	AP Merch	2,668.50
10/03/2025	497184	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	5,299.20
10/03/2025	497185	Check	Summit 360	930892	AP Merch	5,486.20
10/03/2025	497186	Check	Sunbelt Staffing LLC	930586	AP Merch	23,716.13
10/03/2025	497187	Check	The Food Group	928651	AP Merch	1,353.00
10/03/2025	497188	Check	The Formidable Genealogist, LLC	930975	AP Merch	100.00
10/03/2025	497189	Check	Total Filtration Services Inc	922123-1	AP Merch	2,032.85
10/03/2025	497190	Check	True Mechanical LLC	931322	AP Merch	13,974.73
10/03/2025	497191	Check	Upper Lakes Foods Inc	929826	AP Merch	48,292.78
10/03/2025	497192	Check	Versatile Vehicles Inc	927393	AP Merch	840.00
10/03/2025	497193	Check	Viking Electric Supply Inc	904243	AP Merch	152.64
10/03/2025	497194	Check	Wegner, Pahola	501403	AP Merch	25.00
10/03/2025	497195	Check	Young Americans Schools of Self-Defense	931337	AP Merch	351.00
10/03/2025	497196	Check	Zeyen, Don	922288	AP Merch	92.00
Total:						\$618,064.61

AP Check Register

AP Run: 20251003 AP — Post Date: 2025-10-03 — AP Run Type: R

<u>Check Date</u>	<u>Check Number</u>	<u>Payment Type</u>	<u>Name</u>	<u>Vendor Number</u>	<u>Bank Account Code</u>	<u>Check Amount</u>
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20251003 AP Summary

<u>Type</u>	<u>Count</u>	<u>Amount</u>
Regular	94	618,064.61
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	94	\$618,064.61

AP Check Register

AP Run: 20251010 AP — Post Date: 2025-10-10 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/10/2025	497197	Check	A.J. Moore Electric Inc	928491	AP Merch	7,466.74
10/10/2025	497198	Check	Advanced Imaging Solutions	928551-1	AP Merch	2,351.37
10/10/2025	497199	Check	ALLDATA	905151-1	AP Merch	1,470.00
10/10/2025	497200	Check	Alpha Video and Audio Inc	900216	AP Merch	980.00
10/10/2025	497201	Check	Amergis Healthcare Staffing Inc	931201	AP Merch	17,576.80
10/10/2025	497202	Check	American Engineering Testing Inc	925911	AP Merch	2,692.00
10/10/2025	497203	Check	Amiot Scholastic Recognition Inc	930284	AP Merch	1,835.00
10/10/2025	497204	Check	Anchor Solar Investments LLC	929704	AP Merch	2,254.36
10/10/2025	497205	Check	Arvig	928649	AP Merch	2,853.95
10/10/2025	497206	Check	Ascend Education	930292	AP Merch	3,534.00
10/10/2025	497207	Check	Automated Logic Contracting Services	925449	AP Merch	9,962.00
10/10/2025	497208	Check	Balzer, Andrew	930784	AP Merch	130.00
10/10/2025	497209	Check	Bauer, Colton	931317	AP Merch	130.00
10/10/2025	497210	Check	BerganKDV Ltd	930820	AP Merch	44,000.00
10/10/2025	497211	Check	BHS Swim and Dive Boosters	909039	AP Merch	350.00
10/10/2025	497212	Check	Bimbo Bakeries USA	902333-1	AP Merch	3,789.62
10/10/2025	497213	Check	Bix Produce Company	900477	AP Merch	13,710.28
10/10/2025	497214	Check	Blick Art Materials	900172-1	AP Merch	1,487.04
10/10/2025	497215	Check	Bodeker, Randy	926888	AP Merch	92.00

AP Check Register

AP Run: 20251010 AP — Post Date: 2025-10-10 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/10/2025	497216	Check	Briggs, Taylor	930762	AP Merch	130.00
10/10/2025	497217	Check	Brown's Ice Cream Co	904655	AP Merch	1,010.16
10/10/2025	497218	Check	Burton, Brandi	931477	AP Merch	180.00
10/10/2025	497219	Check	Captivate Media + Consulting	929000	AP Merch	2,908.00
10/10/2025	497220	Check	Carrier Corporation	900707-1	AP Merch	16,060.92
10/10/2025	497221	Check	Cengage Learning	903622-1	AP Merch	5,617.50
10/10/2025	497222	Check	Centerpoint Energy	902519	AP Merch	2,535.93
10/10/2025	497223	Check	CESO HR, LLC	930763	AP Merch	1,450.00
10/10/2025	497224	Check	Churchill, Adam	929865	AP Merch	130.00
10/10/2025	497225	Check	City of Burnsville	900673	AP Merch	1,030.00
10/10/2025	497226	Check	City of Burnsville - Utilities	904226	AP Merch	19,351.88
10/10/2025	497227	Check	City of Eagan - Utilities	901002	AP Merch	1,551.58
10/10/2025	497228	Check	City of Savage - Utilities	909588	AP Merch	4,633.65
10/10/2025	497229	Check	Comcast	926565-1	AP Merch	4,585.20
10/10/2025	497230	Check	Conquer Ninja Athletics	929462-2	AP Merch	318.40
10/10/2025	497231	Check	Creative Planning LLC	931313	AP Merch	1,050.00
10/10/2025	497232	Check	Cub Foods	900645	AP Merch	478.48
10/10/2025	497233	Check	Cusick, Rebecca	931493	AP Merch	450.00
10/10/2025	497234	Check	Day, Jon	928071	AP Merch	222.00
10/10/2025	497235	Check	Dewald, Rina C	920524	AP Merch	120.00

AP Check Register

AP Run: 20251010 AP — Post Date: 2025-10-10 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/10/2025	497236	Check	Dore, Abdiwali Hashi	929581	AP Merch	82.50
10/10/2025	497237	Check	Electro Watchman Inc	901078	AP Merch	11,195.38
10/10/2025	497238	Check	Gateway Music Festivals & Tours Inc	927831	AP Merch	582.40
10/10/2025	497239	Check	Glatfelter Claims Management Inc	930256	AP Merch	18,181.00
10/10/2025	497240	Check	Goodheart-Willcox Publisher	901464	AP Merch	7,927.58
10/10/2025	497241	Check	Graybar Electric Company Inc	901478-1	AP Merch	172.80
10/10/2025	497242	Check	Grider, Dan	922869	AP Merch	92.00
10/10/2025	497243	Check	Hammer Sports LLC	930735	AP Merch	240.00
10/10/2025	497244	Check	Hastings Bus Company	907139	AP Merch	5,933.77
10/10/2025	497245	Check	Heinemann Educational Books	901436-2	AP Merch	159.22
10/10/2025	497246	Check	Henry Schein, Inc.	925548	AP Merch	1,135.91
10/10/2025	497247	Check	High Point Networks LLC	929536	AP Merch	24,300.00
10/10/2025	497248	Check	Horizon Equipment LLC	901324	AP Merch	7,120.64
10/10/2025	497249	Check	HumeraTech Inc	927703	AP Merch	8,210.12
10/10/2025	497250	Check	Imperial Dade	904186-1	AP Merch	13,429.25
10/10/2025	497251	Check	Intermediate District 287	901390	AP Merch	25,458.44
10/10/2025	497252	Check	Johnson, Geoffrey	931296	AP Merch	130.00
10/10/2025	497253	Check	JTM Provisions Co Inc	928622	AP Merch	5,850.60
10/10/2025	497254	Check	Kaseya US LLC	931358	AP Merch	1,595.32
10/10/2025	497255	Check	Keller, Dave	926887	AP Merch	150.00

AP Check Register

AP Run: 20251010 AP — Post Date: 2025-10-10 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/10/2025	497256	Check	Kennedy and Graven Chartered	908356	AP Merch	2,907.50
10/10/2025	497257	Check	Kiewatt, Fred	925784	AP Merch	92.00
10/10/2025	497258	Check	Koy, Zenith	930721	AP Merch	140.00
10/10/2025	497259	Check	Krull, Melissa	929535	AP Merch	9,600.00
10/10/2025	497260	Check	Langmuir Systems LLC	931404	AP Merch	201.49
10/10/2025	497261	Check	Lindsey, Denise	500221	AP Merch	265.96
10/10/2025	497262	Check	Literacy Resources, LLC	930694	AP Merch	140.00
10/10/2025	497263	Check	Marshall, James	908647	AP Merch	84.00
10/10/2025	497264	Check	MAWSECO 938	906064	AP Merch	132.89
10/10/2025	497265	Check	Mcgraw Hill LLC	906563-1	AP Merch	89.12
10/10/2025	497266	Check	MEI Total Elevator Solutions	908999-1	AP Merch	790.00
10/10/2025	497267	Check	Metro Community Ed Directors Association	926315	AP Merch	100.00
10/10/2025	497268	Check	Mills Aftermarket Accessories Inc	931403	AP Merch	599.90
10/10/2025	497269	Check	Minnesota Elite Assigning LLC	931275	AP Merch	2,057.00
10/10/2025	497270	Check	Minnesota Energy Resources	903029	AP Merch	236.40
10/10/2025	497271	Check	Minnesota Valley Electric Cooperative	907448	AP Merch	24,094.49
10/10/2025	497272	Check	MN Assoc of School Office Professionals MASOP	908014	AP Merch	50.00
10/10/2025	497273	Check	MN Dept of Labor and Industry	907914-2	AP Merch	290.00
10/10/2025	497274	Check	Morrow, Anne	500893	AP Merch	28.80

AP Check Register

AP Run: 20251010 AP — Post Date: 2025-10-10 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/10/2025	497275	Check	MP Nexlevel LLC	931368	AP Merch	4,897.00
10/10/2025	497276	Check	MTI Distributing Inc	902544	AP Merch	1,693.22
10/10/2025	497277	Check	Muska Electric Co	931233	AP Merch	28,160.27
10/10/2025	497278	Check	Nelson, Varinia	931189	AP Merch	2,975.00
10/10/2025	497279	Check	Novak, Janice S	902467	AP Merch	90.00
10/10/2025	497280	Check	Office of MNIT Services	906477	AP Merch	1,300.80
10/10/2025	497281	Check	Open Up Resources	931481	AP Merch	7,548.00
10/10/2025	497282	Check	Per Mar Security Services	930354	AP Merch	2,978.10
10/10/2025	497283	Check	Perez, Melissa M	924879	AP Merch	1,064.00
10/10/2025	497284	Check	Petty, Clayton	501404	AP Merch	265.96
10/10/2025	497285	Check	Phoenix School Counseling LLC	930806	AP Merch	7,175.00
10/10/2025	497286	Check	Pioneer SecureShred	930098	AP Merch	465.00
10/10/2025	497287	Check	Pixel Press Technology Inc	931496	AP Merch	400.00
10/10/2025	497288	Check	Precision Driving Center	926466	AP Merch	658.00
10/10/2025	497289	Check	Precision Signs & Imaging LLC	930404	AP Merch	227.50
10/10/2025	497290	Check	RAK Construction Inc	929749	AP Merch	544,998.63
10/10/2025	497291	Check	Renaissance Learning, Inc.	903744	AP Merch	9,817.50
10/10/2025	497292	Check	Romero Zamora, Karla	931279	AP Merch	290.00
10/10/2025	497293	Check	Ryan Mechanical Inc	923241	AP Merch	48,919.85
10/10/2025	497294	Check	Ryder Truck Rental, Inc	930646	AP Merch	478.91

AP Check Register

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AP Run: 20251010 AP — Post Date: 2025-10-10 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/10/2025	497295	Check	Schmidt, Chelsie	501142	AP Merch	398.94
10/10/2025	497296	Check	Second Harvest Heartland	928183	AP Merch	3,249.03
10/10/2025	497297	Check	SiteOne Landscape Supply LLC	930424	AP Merch	89.48
10/10/2025	497298	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	6,860.75
10/10/2025	497299	Check	Step Up and Swing Company	931507	AP Merch	42.00
10/10/2025	497300	Check	Sunbelt Staffing LLC	930586	AP Merch	12,266.04
10/10/2025	497301	Check	The Food Group	928651	AP Merch	2,016.40
10/10/2025	497302	Check	The Hartford	924486	AP Merch	54,653.71
10/10/2025	497303	Check	The Stepping Stones Group LLC	931308	AP Merch	7,200.00
10/10/2025	497304	Check	Third Party Integrity Inc	930282	AP Merch	2,500.00
10/10/2025	497305	Check	True Mechanical LLC	931322	AP Merch	7,819.25
10/10/2025	497306	Check	Upper Lakes Foods Inc	929826	AP Merch	60,047.31
10/10/2025	497307	Check	Vestis Services LLC	901365	AP Merch	2,269.44
10/10/2025	497308	Check	Wenzel Plumbing-Heating-Cooling	904563	AP Merch	1,420.00
10/10/2025	497309	Check	Wiisinig LLC	931504	AP Merch	1,820.00
Total:						\$1,181,380.43

AP Check Register

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AP Run: 20251010 AP — Post Date: 2025-10-10 — AP Run Type: R

<u>Check Date</u>	<u>Check Number</u>	<u>Payment Type</u>	<u>Name</u>	<u>Vendor Number</u>	<u>Bank Account Code</u>	<u>Check Amount</u>
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20251010 AP Summary

<u>Type</u>	<u>Count</u>	<u>Amount</u>
Regular	113	1,181,380.43
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	113	\$1,181,380.43

AP Check Register

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AP Run: 20251020 AP — Post Date: 2025-10-20 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/20/2025	497310	Check	Aller, Andrew	923596	AP Merch	130.00
10/20/2025	497311	Check	Amergis Healthcare Staffing Inc	931201	AP Merch	20,879.60
10/20/2025	497312	Check	Anderson Race Management	931325	AP Merch	1,332.00
10/20/2025	497313	Check	ArbiterSports LLC	931421	AP Merch	328.25
10/20/2025	497314	Check	Bix Produce Company	900477	AP Merch	10,458.44
10/20/2025	497315	Check	Burnsville Cultural Family Liaison Association	931510	AP Merch	917.40
10/20/2025	497316	Check	Carlson, Ashleigh	922414	AP Merch	120.00
10/20/2025	497317	Check	Champlin Park High School	908174	AP Merch	250.00
10/20/2025	497318	Check	COR Robotics LLC	931017	AP Merch	2,000.00
10/20/2025	497319	Check	Dewald, Rina C	920524	AP Merch	600.00
10/20/2025	497320	Check	Dialog One LLC	927732	AP Merch	819.00
10/20/2025	497321	Check	Education Minnesota	928531	AP Merch	69.00
10/20/2025	497322	Check	EPS Operations, LLC	931127	AP Merch	2,535.29
10/20/2025	497323	Check	Fastenal	923054-1	AP Merch	93.13
10/20/2025	497324	Check	Fedex	901463	AP Merch	20.92
10/20/2025	497325	Check	Flashlight Learning Inc	931453	AP Merch	1,500.00
10/20/2025	497326	Check	Ford & Harrison LLP	931097	AP Merch	9,719.20
10/20/2025	497327	Check	Foundation 191	928202	AP Merch	136.99
10/20/2025	497328	Check	FS.COM INC	931248	AP Merch	697.40
10/20/2025	497329	Check	Glatfelter Claims Management Inc	930256	AP Merch	18,181.00

AP Check Register

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AP Run: 20251020 AP — Post Date: 2025-10-20 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/20/2025	497330	Check	Great Minds PBC	931490	AP Merch	569.82
10/20/2025	497331	Check	Guled, Hawa	931394	AP Merch	315.00
10/20/2025	497332	Check	Harris, Paul	922421	AP Merch	92.00
10/20/2025	497333	Check	Heartland Tire, Inc.	930160	AP Merch	112.97
10/20/2025	497334	Check	Holiday Stationstores LLC	930483	AP Merch	60.50
10/20/2025	497335	Check	Imperial Dade	904186-1	AP Merch	24,543.90
10/20/2025	497336	Check	Ind School Dist 625	901826	AP Merch	16,930.16
10/20/2025	497337	Check	Innovational Water Solutions, Inc.	930169	AP Merch	4,528.08
10/20/2025	497338	Check	Irish Speech and Debate Boosters	931310	AP Merch	44.00
10/20/2025	497339	Check	Jimenez, Karen G	021259	AP Merch	190.00
10/20/2025	497340	Check	John's Sewer And Drain Cleaning Inc	928929	AP Merch	190.00
10/20/2025	497341	Check	Kiewatt, Fred	925784	AP Merch	92.00
10/20/2025	497342	Check	Klein, Ian	930376	AP Merch	70.00
10/20/2025	497343	Check	Lamprecht, John	928748	AP Merch	84.98
10/20/2025	497344	Check	Laursen Piano Service	928209	AP Merch	158.00
10/20/2025	497345	Check	Link Interpret	929933	AP Merch	4,885.50
10/20/2025	497346	Check	Mann, Kevin	922980	AP Merch	130.00
10/20/2025	497347	Check	McElroy, Shannon	500803	AP Merch	10.10
10/20/2025	497348	Check	Merry, Vanessa	929912	AP Merch	240.00
10/20/2025	497349	Check	Metro Volleyball Officials Association	901927	AP Merch	10,560.00

AP Check Register

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AP Run: 20251020 AP — Post Date: 2025-10-20 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/20/2025	497350	Check	Metropolitan State University	928476	AP Merch	25,416.82
10/20/2025	497351	Check	Minnesota Elite Assigning LLC	931275	AP Merch	952.00
10/20/2025	497352	Check	MN Assoc of Secondary School Principal (MASSP)	908338	AP Merch	1,770.00
10/20/2025	497353	Check	MN Association of Student Leaders	922214	AP Merch	85.00
10/20/2025	497354	Check	MyBudgetFile Inc	931445	AP Merch	20,000.00
10/20/2025	497355	Check	Nelson, Varinia	931189	AP Merch	140.00
10/20/2025	497356	Check	Perez, Melissa M	924879	AP Merch	1,140.00
10/20/2025	497357	Check	Pexa, Mark	930741	AP Merch	92.00
10/20/2025	497358	Check	Precision Driving Center	926466	AP Merch	224.00
10/20/2025	497359	Check	Printed Solid Inc	931237	AP Merch	238.24
10/20/2025	497360	Check	RAK Construction Inc	929749	AP Merch	12,818.69
10/20/2025	497361	Check	Regents of The University of Minnesota	908798-12	AP Merch	94,320.00
10/20/2025	497362	Check	Rucci IV, Joseph	931512	AP Merch	92.00
10/20/2025	497363	Check	Schmitt & Sons - Contract	909331-2	AP Merch	1,192,352.59
10/20/2025	497364	Check	Schmitt & Sons Inc	909331	AP Merch	41,447.24
10/20/2025	497365	Check	School Services Employees Local 284	907382	AP Merch	3,115.13
10/20/2025	497366	Check	Schultz, David	923410	AP Merch	130.00
10/20/2025	497367	Check	Second Harvest Heartland	928183	AP Merch	2,260.97
10/20/2025	497368	Check	SFM	923848	AP Merch	4,415.12

AP Check Register

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AP Run: 20251020 AP — Post Date: 2025-10-20 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/20/2025	497369	Check	Shorts, Cornelius	500864	AP Merch	30.00
10/20/2025	497370	Check	Siemens Industry Inc	902217	AP Merch	64,893.14
10/20/2025	497371	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	5,089.14
10/20/2025	497372	Check	Sunbelt Staffing LLC	930586	AP Merch	12,294.33
10/20/2025	497373	Check	The Stepping Stones Group LLC	931308	AP Merch	8,000.00
10/20/2025	497374	Check	T-Mobile	929345	AP Merch	5,850.38
10/20/2025	497375	Check	Total Filtration Services Inc	922123-1	AP Merch	889.04
10/20/2025	497376	Check	UHL Company, Inc.	931094	AP Merch	5,183.00
10/20/2025	497377	Check	University Of Wisconsin-River Falls	909924	AP Merch	500.00
10/20/2025	497378	Check	Upper Lakes Foods Inc	929826	AP Merch	53,082.18
10/20/2025	497379	Check	Vogt, Jason	926781	AP Merch	130.00
10/20/2025	497380	Check	WBLHS Cheer Booster	931514	AP Merch	200.00
10/20/2025	497381	Check	Williams, Aaron	929197	AP Merch	130.00
10/20/2025	497382	Check	Xcel Energy	902776	AP Merch	17,635.10
Total:						\$1,709,510.74

AP Check Register

AP Run: 20251020 AP — Post Date: 2025-10-20 — AP Run Type: R

<u>Check Date</u>	<u>Check Number</u>	<u>Payment Type</u>	<u>Name</u>	<u>Vendor Number</u>	<u>Bank Account Code</u>	<u>Check Amount</u>
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20251020 AP Summary

<u>Type</u>	<u>Count</u>	<u>Amount</u>
Regular	73	1,709,510.74
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	73	\$1,709,510.74

AP Check Register

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AP Run: 20251028 AP — Post Date: 2025-10-28 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/28/2025	497383	Check	A.J. Moore Electric Inc	928491	AP Merch	3,861.64
10/28/2025	497384	Check	ACT INC	900111-1	AP Merch	20,923.50
10/28/2025	497385	Check	Advanced Commercial Kitchens	930100	AP Merch	2,433.94
10/28/2025	497386	Check	Amergis Healthcare Staffing Inc	931201	AP Merch	22,228.00
10/28/2025	497387	Check	Arneson, Al	909426	AP Merch	290.00
10/28/2025	497388	Check	Aviben LLC	926262-1	AP Merch	850.27
10/28/2025	497389	Check	Bauer, Colton	931317	AP Merch	92.00
10/28/2025	497390	Check	Benson, Josh	931500	AP Merch	92.00
10/28/2025	497391	Check	BHS Swim and Dive Boosters	909039	AP Merch	1,400.00
10/28/2025	497392	Check	Big Frog Custom T-shirts	929008	AP Merch	517.02
10/28/2025	497393	Check	Bix Produce Company	900477	AP Merch	7,957.96
10/28/2025	497394	Check	Burgeson, Nancy	905368	AP Merch	160.00
10/28/2025	497395	Check	Carlson, Ashleigh	922414	AP Merch	480.00
10/28/2025	497396	Check	Carrier Corporation	900707-1	AP Merch	1,793.00
10/28/2025	497397	Check	Cengage Learning	903622-1	AP Merch	2,754.13
10/28/2025	497399	Check	CESO Communications LLC	930130	AP Merch	5,791.50
10/28/2025	497400	Check	CESO Transportation LLC	930220	AP Merch	16,177.08
10/28/2025	497401	Check	City of Burnsville	900673	AP Merch	350.00
10/28/2025	497402	Check	City of Eagan	901049-1	AP Merch	125.00

AP Check Register

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AP Run: 20251028 AP — Post Date: 2025-10-28 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/28/2025	497403	Check	Community Education Prior Lake-Savage Area Schools	921458-2	AP Merch	135.00
10/28/2025	497404	Check	Conference Technologies Inc	931339	AP Merch	37,667.06
10/28/2025	497405	Check	Cub Foods	900645	AP Merch	277.84
10/28/2025	497406	Check	Dakota Electric Association	900809	AP Merch	106,504.64
10/28/2025	497407	Check	DASH Sports LLC	930957	AP Merch	1,490.00
10/28/2025	497408	Check	Day, Jon	928071	AP Merch	92.00
10/28/2025	497409	Check	Dewald, Rina C	920524	AP Merch	525.00
10/28/2025	497410	Check	Digital Insurance, LLC	929385	AP Merch	6,437.50
10/28/2025	497411	Check	Dore, Abdiwali Hashi	929581	AP Merch	60.00
10/28/2025	497412	Check	Earl F Andersen	901064-2	AP Merch	454.35
10/28/2025	497413	Check	EcoElsa LLC	930458	AP Merch	1,624.00
10/28/2025	497414	Check	Ehlers	920802-1	AP Merch	650.00
10/28/2025	497415	Check	Fager, Steve	928585	AP Merch	130.00
10/28/2025	497416	Check	Ford & Harrison LLP	931097	AP Merch	4,060.39
10/28/2025	497417	Check	FS.COM INC	931248	AP Merch	2,131.00
10/28/2025	497418	Check	Gamayunov, Margarita	501255	AP Merch	265.96
10/28/2025	497419	Check	Grafton School Inc	931257	AP Merch	2,468.55
10/28/2025	497420	Check	Graphic Source	902858-2	AP Merch	6,575.00
10/28/2025	497421	Check	Graybar Electric Company Inc	901478-1	AP Merch	592.74

AP Check Register

AP Run: 20251028 AP — Post Date: 2025-10-28 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/28/2025	497422	Check	Great Minds PBC	931490	AP Merch	3,900.00
10/28/2025	497423	Check	GreatAmerica Financial Services	929729	AP Merch	621.00
10/28/2025	497424	Check	Hammer Sports LLC	930735	AP Merch	2,915.00
10/28/2025	497425	Check	Harris, Paul	922421	AP Merch	130.00
10/28/2025	497426	Check	High Point Networks LLC	929536	AP Merch	5,880.00
10/28/2025	497427	Check	Hillstead, Charles	930759	AP Merch	92.00
10/28/2025	497428	Check	Hubstar Productions	931204	AP Merch	1,275.00
10/28/2025	497429	Check	Hyvee	929410	AP Merch	866.98
10/28/2025	497430	Check	Imperial Dade	904186-1	AP Merch	8,454.65
10/28/2025	497431	Check	Ind School Dist 196-Community Education	930679	AP Merch	250.00
10/28/2025	497432	Check	Infinite Health Collaborative, PA	930472	AP Merch	2,575.00
10/28/2025	497433	Check	JFK Ladies Lacrosse	931518	AP Merch	1,818.88
10/28/2025	497434	Check	John A Dalsin & Son Inc	905816	AP Merch	3,907.19
10/28/2025	497435	Check	John's Sewer And Drain Cleaning Inc	928929	AP Merch	280.00
10/28/2025	497436	Check	Kennedy and Graven Chartered	908356	AP Merch	927.50
10/28/2025	497437	Check	Knepper, Moira	930853	AP Merch	70.00
10/28/2025	497438	Check	Lakeville North High School	902673-2	AP Merch	48.00
10/28/2025	497439	Check	Lakeville Trophy	908857	AP Merch	441.00
10/28/2025	497440	Check	Link Interpret	929933	AP Merch	417.80

AP Check Register

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AP Run: 20251028 AP — Post Date: 2025-10-28 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/28/2025	497441	Check	Ludowese, David	929991	AP Merch	130.00
10/28/2025	497442	Check	MAWSECO 938	906064	AP Merch	810.45
10/28/2025	497443	Check	MEI Total Elevator Solutions	908999-1	AP Merch	1,580.00
10/28/2025	497444	Check	Minneapolis Community & Technical College	920470	AP Merch	435.42
10/28/2025	497445	Check	Minnesota Energy Resources	903029	AP Merch	261.09
10/28/2025	497446	Check	MN DECA	927788-1	AP Merch	420.00
10/28/2025	497447	Check	Mohamed Hussein, Faduma	930998	AP Merch	360.00
10/28/2025	497448	Check	MP Nexlevel LLC	931368	AP Merch	132,319.50
10/28/2025	497449	Check	MRI Software LLC	929957	AP Merch	379.45
10/28/2025	497450	Check	Newfield, Arielle	931519	AP Merch	70.00
10/28/2025	497451	Check	Novak, Janice S	902467	AP Merch	90.00
10/28/2025	497452	Check	Office of MNIT Services	906477	AP Merch	2,135.70
10/28/2025	497453	Check	Office Systems And Design	926881	AP Merch	6,680.00
10/28/2025	497454	Check	Olson Madaus, Kirsten	930631	AP Merch	18.00
10/28/2025	497455	Check	OVR Performance LLC	931516	AP Merch	3,735.00
10/28/2025	497456	Check	Park Nicollet Foundation	931037	AP Merch	1,247.50
10/28/2025	497457	Check	Patel, Naiya	931520	AP Merch	70.00
10/28/2025	497458	Check	Pekarna, Martin	930488	AP Merch	92.00
10/28/2025	497459	Check	Perez, Melissa M	924879	AP Merch	1,692.00

AP Check Register

AP Run: 20251028 AP — Post Date: 2025-10-28 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/28/2025	497460	Check	Playpower LT Farmington Inc	925589	AP Merch	1,210.00
10/28/2025	497461	Check	Print Lab	931062	AP Merch	400.00
10/28/2025	497462	Check	Professional Beverage Systems	924473	AP Merch	263.88
10/28/2025	497463	Check	ProTraxx	929852	AP Merch	38,730.85
10/28/2025	497464	Check	Punyko, Kelly	930836	AP Merch	84.00
10/28/2025	497465	Check	QBS LLC	930033	AP Merch	882.00
10/28/2025	497466	Check	Red Wing Business Advantage Account	921851-1	AP Merch	309.84
10/28/2025	497467	Check	Regents of The University of Minnesota	908798-12	AP Merch	1,944.00
10/28/2025	497468	Check	Renaissance Learning, Inc.	903744	AP Merch	3,250.00
10/28/2025	497469	Check	Screenflex Portable Partitions	930084	AP Merch	7,055.00
10/28/2025	497470	Check	Second Harvest Heartland	928183	AP Merch	341.37
10/28/2025	497471	Check	Seifert, Jake	929347	AP Merch	92.00
10/28/2025	497472	Check	Soto, Nestor David	926857	AP Merch	60.00
10/28/2025	497473	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	5,019.15
10/28/2025	497474	Check	Summit 360	930892	AP Merch	2,276.70
10/28/2025	497475	Check	Sunbelt Staffing LLC	930586	AP Merch	12,036.40
10/28/2025	497476	Check	The Boelter Companies Inc	931345	AP Merch	208.72
10/28/2025	497477	Check	The Formidable Genealogist, LLC	930975	AP Merch	60.00
10/28/2025	497478	Check	The University of Colorado Denver School of Ed & Human Dev	929286-2	AP Merch	2,500.00

AP Check Register

AP Run: 20251028 AP — Post Date: 2025-10-28 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/28/2025	497479	Check	Thomsen Systems Inc	927274	AP Merch	110.00
10/28/2025	497480	Check	Tischendorf, Mike	923741	AP Merch	130.00
10/28/2025	497481	Check	Total Filtration Services Inc	922123-1	AP Merch	802.22
10/28/2025	497482	Check	Tschida, Brian	930309	AP Merch	84.00
10/28/2025	497483	Check	Upper Lakes Foods Inc	929826	AP Merch	50,566.94
10/28/2025	497484	Check	Washburn Center for Children	931077	AP Merch	52,333.33
Total:						\$628,564.58

20251028 AP Summary

Type	Count	Amount
Regular	101	628,564.58
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	101	\$628,564.58

AP Check Register

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Fund	Total
01 - General	2,537,382.38
02 - Food Service	311,295.33
03 - Transportation	1,237,362.44
04 - Community Service	48,882.40
16 - Facility Rental	410.41
50 - Student Activity Fund	2,187.40
	\$4,137,520.36

AP Check Register

AP Run: 20251007 VACH — Post Date: 2025-10-07 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/07/2025	9000007960	ACH	Association Of Clerical Employees	904895	AP Merch	296.00
10/07/2025	9000007961	ACH	Burnsville Association of Educational Assistants	909991	AP Merch	846.00
10/07/2025	9000007962	ACH	Carlson, Gerri	929243	AP Merch	817.05
10/07/2025	9000007963	ACH	Casperson, Julie	928973	AP Merch	457.50
10/07/2025	9000007964	ACH	CST MN	929862	AP Merch	26,781.72
10/07/2025	9000007965	ACH	Delshad, Shilan	930153	AP Merch	318.50
10/07/2025	9000007966	ACH	Johnson Controls Fire Protection LP	903587	AP Merch	4,509.81
10/07/2025	9000007967	ACH	Jolt Software, Inc.	931460	AP Merch	713.85
10/07/2025	9000007968	ACH	Kelly Services Inc	927633	AP Merch	30,078.23
10/07/2025	9000007969	ACH	Khunisorn, Ploy	931304	AP Merch	50.00
10/07/2025	9000007970	ACH	Nelson, Jared	931190	AP Merch	120.00
10/07/2025	9000007971	ACH	Sachs, Alice	925562	AP Merch	254.00
10/07/2025	9000007972	ACH	Solutran, LLC	928660	AP Merch	5,137.77
Total:						\$70,380.43

20251007 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	13	70,380.43
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	13	\$70,380.43

AP Check Register

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AP Run: 20251007 EACH — Post Date: 2025-10-07 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/07/2025	9000007973	ACH	Accola, Joanna	021622	AP Merch	35.70
10/07/2025	9000007974	ACH	Albersheim-Carter, Marcina	018646	AP Merch	31.92
10/07/2025	9000007975	ACH	Anderson, Rachel L	021495	AP Merch	224.21
10/07/2025	9000007976	ACH	Baig, Samaa S	021321	AP Merch	13.02
10/07/2025	9000007977	ACH	Broge, Dawndra S	020951	AP Merch	25.83
10/07/2025	9000007978	ACH	Christen, Lisa K.	009755	AP Merch	11.48
10/07/2025	9000007979	ACH	Coddington, Bronwyn M	021393	AP Merch	84.84
10/07/2025	9000007980	ACH	DeMain, Julia A	021640	AP Merch	24.78
10/07/2025	9000007981	ACH	Discher, Tracy L	016311	AP Merch	62.16
10/07/2025	9000007982	ACH	Erbes, Sarah L	017283	AP Merch	154.21
10/07/2025	9000007983	ACH	Funston, Kathy L	017175	AP Merch	87.36
10/07/2025	9000007984	ACH	Hall, Tony J	021254	AP Merch	31.78
10/07/2025	9000007985	ACH	Harrold, Stacey L	011361	AP Merch	66.01
10/07/2025	9000007986	ACH	Huber, Erin	012343	AP Merch	13.02
10/07/2025	9000007987	ACH	Lake, David	017436	AP Merch	214.20
10/07/2025	9000007988	ACH	McDowell, Morgan	018635	AP Merch	17.78
10/07/2025	9000007989	ACH	Middendorf, Jennifer L	019196	AP Merch	47.88
10/07/2025	9000007990	ACH	O'Brien, Daniel N	020522	AP Merch	75.11
10/07/2025	9000007991	ACH	O'Laughlin, John M	020956	AP Merch	90.79
10/07/2025	9000007992	ACH	Puckett, Nathan	021372	AP Merch	27.51

AP Check Register

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AP Run: 20251007 EACH — Post Date: 2025-10-07 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/07/2025	9000007993	ACH	Rischer, Bryeny B	013693	AP Merch	44.03
10/07/2025	9000007994	ACH	Robran, Kimberly J	020836	AP Merch	32.62
10/07/2025	9000007995	ACH	Schmitz, Emily A	021086	AP Merch	47.95
10/07/2025	9000007996	ACH	Schut, Jennie A	021071	AP Merch	44.80
10/07/2025	9000007997	ACH	Smith, Brittney M	019790	AP Merch	37.94
10/07/2025	9000007998	ACH	Tarnofsky, John J	020438	AP Merch	41.86
10/07/2025	9000007999	ACH	Theis, Nicole I	017745	AP Merch	30.52
10/07/2025	9000008000	ACH	Voigt, Pamela M	017183	AP Merch	32.55
10/07/2025	9000008001	ACH	Wesley, Janet M	018000	AP Merch	14.00
10/07/2025	9000008002	ACH	Whiteaker-Smith, Eamon	021663	AP Merch	30.80
10/07/2025	9000008003	ACH	Yeliseyeva, Lucy P	021644	AP Merch	10.50
Total:						\$1,707.16

20251007 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	31	1,707.16
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	31	\$1,707.16

AP Check Register

AP Run: 20251014 VACH — Post Date: 2025-10-14 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/14/2025	9000008004	ACH	AQ Designs LLC	931508	AP Merch	480.00
10/14/2025	9000008005	ACH	Ecolab	908846-2	AP Merch	2,615.90
10/14/2025	9000008006	ACH	Johnson Controls Fire Protection LP	903587	AP Merch	2,834.12
10/14/2025	9000008007	ACH	Jolt Software, Inc.	931460	AP Merch	3,907.95
10/14/2025	9000008008	ACH	Kelly Services Inc	927633	AP Merch	57,600.77
10/14/2025	9000008009	ACH	Reyes, Gissela	931494	AP Merch	400.00
10/14/2025	9000008010	ACH	Richert Speech Therapy LLC	931202	AP Merch	1,610.00
10/14/2025	9000008011	ACH	WeePaints Events Cooperative LLC	931476	AP Merch	150.00
Total:						\$69,598.74

20251014 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	8	69,598.74
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	8	\$69,598.74

AP Check Register

AP Run: 20251014 EACH — Post Date: 2025-10-14 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/14/2025	900008012	ACH	Ahmed, Dulmar Y	021212	AP Merch	190.00
10/14/2025	900008013	ACH	Anderson, Bjorn Rs	015982	AP Merch	9.87
10/14/2025	900008014	ACH	Becker, Cynthia M	021112	AP Merch	190.00
10/14/2025	900008015	ACH	Beerling, Lorie A	011213	AP Merch	190.00
10/14/2025	900008016	ACH	Bernal, Reginne Ma Aubrey Esguerra	021147	AP Merch	190.00
10/14/2025	900008017	ACH	Burns, Pollyanna M	010851	AP Merch	190.00
10/14/2025	900008018	ACH	Butler, Amra	019486	AP Merch	190.00
10/14/2025	900008019	ACH	Cantolla, Kaitlin M	019617	AP Merch	1,000.00
10/14/2025	900008020	ACH	Cloutier, Dana	016633	AP Merch	113.26
10/14/2025	900008021	ACH	Contreras, Kodi C	018537	AP Merch	190.00
10/14/2025	900008022	ACH	Czapar, Kelly N	017322	AP Merch	104.16
10/14/2025	900008023	ACH	Dale, Maricela	018971	AP Merch	39.90
10/14/2025	900008024	ACH	Davila, Rosa N	018717	AP Merch	190.00
10/14/2025	900008025	ACH	DeDomines, Jennifer L	016499	AP Merch	31.15
10/14/2025	900008026	ACH	DeGrood, Elizabeth M	019918	AP Merch	190.00
10/14/2025	900008027	ACH	Doege Sackman, Lynn	021120	AP Merch	190.00
10/14/2025	900008028	ACH	Elbeiali, Rosenda	020877	AP Merch	190.00
10/14/2025	900008029	ACH	Encalada Inamagua, Rosario	020851	AP Merch	190.00
10/14/2025	900008030	ACH	Engel, Julia H	021567	AP Merch	55.44
10/14/2025	900008031	ACH	Flesche, Jennifer B	021549	AP Merch	171.57

AP Check Register

AP Run: 20251014 EACH — Post Date: 2025-10-14 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/14/2025	9000008032	ACH	Gilpin, Ashley	017611	AP Merch	190.00
10/14/2025	9000008033	ACH	Gonzalez, Briseida	020509	AP Merch	190.00
10/14/2025	9000008034	ACH	Granda, Erika	021536	AP Merch	190.00
10/14/2025	9000008035	ACH	Gutama, Nadia J	021431	AP Merch	190.00
10/14/2025	9000008036	ACH	Hagen, Aimee E	016614	AP Merch	12.11
10/14/2025	9000008037	ACH	Hamann, Pamela J	020773	AP Merch	190.00
10/14/2025	9000008038	ACH	Harper, Shonita L	021076	AP Merch	89.81
10/14/2025	9000008039	ACH	Harsted, Tiffany K	021413	AP Merch	103.46
10/14/2025	9000008040	ACH	Hartog, Karra L	014710	AP Merch	190.00
10/14/2025	9000008041	ACH	Haslock, Christine	019025	AP Merch	190.00
10/14/2025	9000008042	ACH	Henderson, Sean M	017644	AP Merch	54.11
10/14/2025	9000008043	ACH	Impola, Donna	020489	AP Merch	190.00
10/14/2025	9000008044	ACH	Janey, Karen A	021241	AP Merch	3.50
10/14/2025	9000008045	ACH	Johnson, Rebecca M	021146	AP Merch	190.00
10/14/2025	9000008046	ACH	Jordan, Joanna	014624	AP Merch	17.36
10/14/2025	9000008047	ACH	Kaahanui, Jessica L	020578	AP Merch	190.00
10/14/2025	9000008048	ACH	Kirchner, Amy	014600	AP Merch	29.54
10/14/2025	9000008049	ACH	Larson, Constance R	021167	AP Merch	190.00
10/14/2025	9000008050	ACH	Lopez Mantuano, Sonia P	021449	AP Merch	190.00
10/14/2025	9000008051	ACH	Lorincz, Kristen L	018602	AP Merch	64.33

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AP Run: 20251014 EACH — Post Date: 2025-10-14 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/14/2025	9000008052	ACH	Marco, Gina M	021699	AP Merch	43.47
10/14/2025	9000008053	ACH	Martin, Joan M	014860	AP Merch	190.00
10/14/2025	9000008054	ACH	Mauser, Courtney	012243	AP Merch	190.00
10/14/2025	9000008055	ACH	Mayer, Lucia Jane	016712	AP Merch	190.00
10/14/2025	9000008056	ACH	McDonald, Patricia A	017146	AP Merch	190.00
10/14/2025	9000008057	ACH	McKinney, Madison	021229	AP Merch	50.54
10/14/2025	9000008058	ACH	Meade, Sara	019493	AP Merch	190.00
10/14/2025	9000008059	ACH	Meyer, Tanya L	012306	AP Merch	22.40
10/14/2025	9000008060	ACH	Miller, Lori A	017691	AP Merch	190.00
10/14/2025	9000008061	ACH	Molina Alejandro, Lisbeth O	021272	AP Merch	190.00
10/14/2025	9000008062	ACH	Moryn, Jessica	021578	AP Merch	177.40
10/14/2025	9000008063	ACH	Naef, Nathan A	016896	AP Merch	14.42
10/14/2025	9000008064	ACH	Neher, Tamala Sue	014292	AP Merch	190.00
10/14/2025	9000008065	ACH	Neily, Catherine L	020632	AP Merch	190.00
10/14/2025	9000008066	ACH	Neisen, Luann M	014675	AP Merch	190.00
10/14/2025	9000008067	ACH	Nelson, Katherine J	018844	AP Merch	129.01
10/14/2025	9000008068	ACH	Nelson, Katie L	015010	AP Merch	140.00
10/14/2025	9000008069	ACH	Ness, Katie L	018356	AP Merch	100.31
10/14/2025	9000008070	ACH	Niemiec, Alicia	013692	AP Merch	210.00
10/14/2025	9000008071	ACH	Niesen, Elizabeth A	015962	AP Merch	67.20

AP Check Register

AP Run: 20251014 EACH — Post Date: 2025-10-14 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/14/2025	9000008072	ACH	Niffenegger, Kamala N	018055	AP Merch	27.86
10/14/2025	9000008073	ACH	Nochez, Joanna B	021258	AP Merch	190.00
10/14/2025	9000008074	ACH	O'Daniel, Rebecca L	020586	AP Merch	190.00
10/14/2025	9000008075	ACH	Pederson, Janell R	020502	AP Merch	190.00
10/14/2025	9000008076	ACH	Perera, Nadeeka M	019791	AP Merch	190.00
10/14/2025	9000008077	ACH	Perez Sanchez, Jeny	021253	AP Merch	190.00
10/14/2025	9000008078	ACH	Petersen, Holly M	018849	AP Merch	31.92
10/14/2025	9000008079	ACH	Rathsabandith, Tanya	019368	AP Merch	190.00
10/14/2025	9000008080	ACH	Retzlaff, Billie Jean	020995	AP Merch	33.11
10/14/2025	9000008081	ACH	Riggs, Jeanine L	015803	AP Merch	21.84
10/14/2025	9000008082	ACH	Risteau, Joseph S	007763	AP Merch	11.55
10/14/2025	9000008083	ACH	Schut, Jennie A	021071	AP Merch	180.60
10/14/2025	9000008084	ACH	Sellers, Jason A	019217	AP Merch	51.45
10/14/2025	9000008085	ACH	Simmons, Sean D	017795	AP Merch	70.49
10/14/2025	9000008086	ACH	Simpson, Shannon	020740	AP Merch	190.00
10/14/2025	9000008087	ACH	Solomon, Desiree M	021494	AP Merch	190.00
10/14/2025	9000008088	ACH	Spaulding, Sheila J	018536	AP Merch	91.70
10/14/2025	9000008089	ACH	Szymanski, Hannah J	021217	AP Merch	190.00
10/14/2025	9000008090	ACH	Tadevich Saunders, Naomi S	020533	AP Merch	190.00
10/14/2025	9000008091	ACH	Teal, Darla L	017155	AP Merch	190.00

AP Check Register

AP Run: 20251014 EACH — Post Date: 2025-10-14 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/14/2025	9000008092	ACH	Thompson, Malachi D	021129	AP Merch	190.00
10/14/2025	9000008093	ACH	True, Dixie A	018188	AP Merch	190.00
10/14/2025	9000008094	ACH	Vodnick, Sarah A	016023	AP Merch	39.76
10/14/2025	9000008095	ACH	Wahedi, Arizo	019367	AP Merch	190.00
10/14/2025	9000008096	ACH	Wahidi, Zarghona	017649	AP Merch	190.00
10/14/2025	9000008097	ACH	Wakal, Kimberly B	020416	AP Merch	38.22
10/14/2025	9000008098	ACH	Warmka, Cheri R	007858	AP Merch	50.82
10/14/2025	9000008099	ACH	Williamson, Jennifer	018193	AP Merch	190.00
10/14/2025	9000008100	ACH	Xie, Wanyi	021169	AP Merch	190.00
10/14/2025	9000008101	ACH	Zambrano, Cinthya	020649	AP Merch	190.00
10/14/2025	9000008102	ACH	Zavala, Melissa I	021134	AP Merch	190.00
10/14/2025	9000008103	ACH	Zyskowski, Karly M	021041	AP Merch	153.23
Total:						\$13,726.87

20251014 EACH Summary		
Type	Count	Amount
Regular	0	0.00
ACH Checks:	92	13,726.87
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	92	\$13,726.87

AP Check Register

AP Run: 20251023 VACH — Post Date: 2025-10-23 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/23/2025	9000008104	ACH	Association Of Clerical Employees	904895	AP Merch	304.00
10/23/2025	9000008105	ACH	Burnsville Association of Educational Assistants	909991	AP Merch	864.00
10/23/2025	9000008106	ACH	Burnsville Cultural Family Liaison Association	931510	AP Merch	458.70
10/23/2025	9000008107	ACH	Campbell, Elizabeth	931439	AP Merch	225.00
10/23/2025	9000008108	ACH	CST MN	929862	AP Merch	25,557.93
10/23/2025	9000008109	ACH	FaxSIPit Services Inc.	930948	AP Merch	238.00
10/23/2025	9000008110	ACH	Johnson Controls Fire Protection LP	903587	AP Merch	4,029.79
10/23/2025	9000008111	ACH	Kelly Services Inc	927633	AP Merch	57,192.24
Total:						\$88,869.66

20251023 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	8	88,869.66
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	8	\$88,869.66

AP Check Register

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AP Run: 20251024 Void — Post Date: 2025-10-24 — AP Run Type: V

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/24/2025	9000008013	ACH	Anderson, Bjorn Rs	015982	AP Merch	-9.87
Total:						-\$9.87

20251024 Void Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	1	-9.87
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	-\$9.87

AP Check Register

AP Run: 20251030 EACH — Post Date: 2025-10-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/30/2025	9000008112	ACH	Abrahamson, Jonathan	017819	AP Merch	8.68
10/30/2025	9000008113	ACH	Anderson, Bjorn Rs	015982	AP Merch	9.87
10/30/2025	9000008114	ACH	Anderson, Jennifer E	021736	AP Merch	9.80
10/30/2025	9000008115	ACH	Bellmont, Chris	014183	AP Merch	200.00
10/30/2025	9000008116	ACH	Bergman, Anna T	017126	AP Merch	70.00
10/30/2025	9000008117	ACH	Blair, Frances M.	009748	AP Merch	4.50
10/30/2025	9000008118	ACH	Bocklund, Timothy	015540	AP Merch	14.30
10/30/2025	9000008119	ACH	Buck, Rebecca L	017742	AP Merch	15.96
10/30/2025	9000008120	ACH	Burns, Pollyanna M	010851	AP Merch	17.64
10/30/2025	9000008121	ACH	Cantu, Maria E	021571	AP Merch	190.00
10/30/2025	9000008122	ACH	Coleman, Colleen M	013413	AP Merch	33.74
10/30/2025	9000008123	ACH	Daniels, Latanya R	021700	AP Merch	500.00
10/30/2025	9000008124	ACH	Datres, Susan	016553	AP Merch	16.44
10/30/2025	9000008125	ACH	Dehne, Tyler	020322	AP Merch	200.00
10/30/2025	9000008126	ACH	DeJong, Lindsay L	021394	AP Merch	17.71
10/30/2025	9000008127	ACH	Deutsch, Matt R	014970	AP Merch	332.48
10/30/2025	9000008128	ACH	Dudley, Martha Viczian	007878	AP Merch	1.20
10/30/2025	9000008129	ACH	Elaraby, Amany	021556	AP Merch	53.62
10/30/2025	9000008130	ACH	Erickson, Kayla M	020006	AP Merch	254.66
10/30/2025	9000008131	ACH	Gorton, Rachel	016735	AP Merch	200.00

AP Check Register

AP Run: 20251030 EACH — Post Date: 2025-10-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/30/2025	9000008132	ACH	Gries, Brenda J	014219	AP Merch	4.29
10/30/2025	9000008133	ACH	Heim, Bill V	015977	AP Merch	13.00
10/30/2025	9000008134	ACH	Hill, Kari L	008255	AP Merch	6.00
10/30/2025	9000008135	ACH	Himrich, Joanne	012139	AP Merch	12.81
10/30/2025	9000008136	ACH	Holden, Matt J	009267	AP Merch	157.71
10/30/2025	9000008137	ACH	Howe, Jaimie K	020412	AP Merch	27.65
10/30/2025	9000008138	ACH	Johnson, Brian J	018190	AP Merch	5.07
10/30/2025	9000008139	ACH	Kacmarynski, Krissi	017804	AP Merch	213.36
10/30/2025	9000008140	ACH	Kleeberger, Alexis S	021235	AP Merch	17.22
10/30/2025	9000008141	ACH	Kleiner, Kevin T	020910	AP Merch	72.59
10/30/2025	9000008142	ACH	Lorig, Diane	008955	AP Merch	3.38
10/30/2025	9000008143	ACH	Mackey, Gale M	010140	AP Merch	3.96
10/30/2025	9000008144	ACH	Martinson, Joni	019101	AP Merch	1.56
10/30/2025	9000008145	ACH	Mayer, Lucia Jane	016712	AP Merch	14.98
10/30/2025	9000008146	ACH	McCue, Michelle	012901	AP Merch	1.98
10/30/2025	9000008147	ACH	Mosser, Dawn M	015815	AP Merch	6.00
10/30/2025	9000008148	ACH	O'Hara, Erin E	017850	AP Merch	199.70
10/30/2025	9000008149	ACH	Olson, Ariel R	020377	AP Merch	9.94
10/30/2025	9000008150	ACH	Omodt, Jane	008791	AP Merch	3.00
10/30/2025	9000008151	ACH	Oscarson Wanzek, Kristi R	012479	AP Merch	73.43

AP Check Register

AP Run: 20251030 EACH — Post Date: 2025-10-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/30/2025	9000008152	ACH	Pope, Kristina	019295	AP Merch	85.26
10/30/2025	9000008153	ACH	Ritchie, Jacki Rae	006090	AP Merch	6.00
10/30/2025	9000008154	ACH	Shelden, Jon	010820	AP Merch	6.65
10/30/2025	9000008155	ACH	Sovine, Stacey	017487	AP Merch	200.00
10/30/2025	9000008156	ACH	Sweeney, Michael J	016376	AP Merch	135.38
10/30/2025	9000008157	ACH	Tinklenberg, Aaron D	017462	AP Merch	200.00
10/30/2025	9000008158	ACH	Toeller, John F.	011220	AP Merch	3.90
10/30/2025	9000008159	ACH	Weightman, Elizabeth C	010299	AP Merch	3.00
10/30/2025	9000008160	ACH	Woodcock, Katie M	020222	AP Merch	10.50
10/30/2025	9000008161	ACH	Zondag-Hamer, Kimberly	014127	AP Merch	130.55
Total:						\$3,779.47

20251030 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	50	3,779.47
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	50	\$3,779.47

AP Check Register

Fund	Total
01 - General	173,190.94
02 - Food Service	12,908.52
03 - Transportation	52,339.65
04 - Community Service	4,475.58
22 - Internal Service - Health Insurance	5,137.77
	<hr/>
	\$248,052.46

AP Check Register

AP Run: 20251008 CB — Post Date: 2025-10-08 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/08/2025	6000002317		Barnes & Noble Inc	900386	AP Merch	384.00
10/08/2025	6000002318		BrainPOP LLC	927006-1	AP Merch	3,654.15
10/08/2025	6000002319		BSN Sports Inc	903299-1	AP Merch	865.54
10/08/2025	6000002320		CDW Government Inc	920289-1	AP Merch	20,962.40
10/08/2025	6000002321		Game One	928417	AP Merch	3,172.60
10/08/2025	6000002322		General Parts LLC	901541-1	AP Merch	1,479.57
10/08/2025	6000002323		Grainger	904387-1	AP Merch	3,949.91
10/08/2025	6000002324		Groth Music Company	900575	AP Merch	134.66
10/08/2025	6000002325		Kully Supply Inc	901434	AP Merch	1,147.76
10/08/2025	6000002326		MobyMax LLC	930226	AP Merch	4,865.00
10/08/2025	6000002327		Occupational Health of MN, PC	929919	AP Merch	406.00
10/08/2025	6000002328		Professional Wireless Communications	924681	AP Merch	484.13
10/08/2025	6000002329		Savvas Learning Company, LLC	930447	AP Merch	534.60
10/08/2025	6000002330		Schmitt Music	903532	AP Merch	2,270.00
10/08/2025	6000002331		State Supply Co Inc	903689	AP Merch	121.25
10/08/2025	6000002332		The Language Banc	924523	AP Merch	1,035.00
10/08/2025	6000002333		Trio Supply	903802	AP Merch	5,845.27
Total:						\$51,311.84

AP Check Register

200

AP Run: 20251008 CB — Post Date: 2025-10-08 — AP Run Type: R

<u>Check Date</u>	<u>Check Number</u>	<u>Payment Type</u>	<u>Name</u>	<u>Vendor Number</u>	<u>Bank Account Code</u>	<u>Check Amount</u>
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20251008 CB Summary

<u>Type</u>	<u>Count</u>	<u>Amount</u>
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	17	51,311.84
Total:	17	\$51,311.84

AP Check Register

AP Run: 20251022 CB — Post Date: 2025-10-22 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/22/2025	6000002334		Advanced Imaging Solutions	928551	AP Merch	6,233.32
10/22/2025	6000002335		Aramark Refreshment Services	900428	AP Merch	170.35
10/22/2025	6000002336		Automated Logic Contracting Services	925449	AP Merch	980.00
10/22/2025	6000002337		Barnes & Noble Inc	900386	AP Merch	1,573.10
10/22/2025	6000002338		BSN Sports Inc	903299-1	AP Merch	4,138.17
10/22/2025	6000002339		CDW Government Inc	920289-1	AP Merch	3,010.19
10/22/2025	6000002340		Continental Clay Company	903866	AP Merch	382.72
10/22/2025	6000002341		Cornerstone Copy Center	900502	AP Merch	4,208.04
10/22/2025	6000002342		Dicks Sanitation Service Inc	900641	AP Merch	11,717.09
10/22/2025	6000002343		ECM Publishers Inc	909272	AP Merch	178.20
10/22/2025	6000002344		Flinn Scientific Inc	901231-1	AP Merch	317.80
10/22/2025	6000002345		Grainger	904387-1	AP Merch	1,842.11
10/22/2025	6000002346		Horizon Commercial Pool Supply	904818	AP Merch	2,140.13
10/22/2025	6000002347		Jones & Bartlett Learning, LLC	930729	AP Merch	3,217.99
10/22/2025	6000002348		Kelleher Helmrich and Associates Inc	908955	AP Merch	523.00
10/22/2025	6000002349		Kully Supply Inc	901434	AP Merch	245.69
10/22/2025	6000002350		Occupational Health of MN, PC	929919	AP Merch	203.00
10/22/2025	6000002351		ODP Business Solutions LLC	902489	AP Merch	110.94
10/22/2025	6000002352		Per Mar Security Services	930354	AP Merch	584.36

AP Check Register

AP Run: 20251022 CB — Post Date: 2025-10-22 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/22/2025	6000002353		Professional Wireless Communications	924681	AP Merch	763.56
10/22/2025	6000002354		Savvas Learning Company, LLC	930447	AP Merch	3,500.00
10/22/2025	6000002355		Schmitt Music	903532	AP Merch	1,050.00
10/22/2025	6000002356		Sherwin-Williams	903745-2	AP Merch	99.36
10/22/2025	6000002357		Trane US Inc	904045	AP Merch	15,009.00
10/22/2025	6000002358		Trio Supply	903802	AP Merch	14,682.81
Total:						\$76,880.93

20251022 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	25	76,880.93
Total:	25	\$76,880.93

AP Check Register

AP Run: 20251030 CB — Post Date: 2025-10-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/30/2025	6000002359		Advanced Imaging Solutions	928551	AP Merch	8,170.10
10/30/2025	6000002360		Barnes & Noble Inc	900386	AP Merch	1,346.34
10/30/2025	6000002361		BSN Sports Inc	903299-1	AP Merch	2,110.01
10/30/2025	6000002362		CDW Government Inc	920289-1	AP Merch	36,048.50
10/30/2025	6000002363		Cintas Corp	903681	AP Merch	599.35
10/30/2025	6000002364		Deca Inc.	927788	AP Merch	689.00
10/30/2025	6000002365		Discovery Education Inc	905154-1	AP Merch	35,880.00
10/30/2025	6000002366		Grainger	904387-1	AP Merch	1,943.65
10/30/2025	6000002367		Kully Supply Inc	901434	AP Merch	477.65
10/30/2025	6000002368		Meca Sportswear	924921	AP Merch	245.50
10/30/2025	6000002369		Trio Supply	903802	AP Merch	4,478.07
Total:						\$91,988.17

20251030 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	11	91,988.17
Total:	11	\$91,988.17

AP Check Register

204

Fund	Total
01 - General	181,052.79
02 - Food Service	27,111.89
04 - Community Service	10,339.71
16 - Facility Rental	536.31
50 - Student Activity Fund	1,140.24
	<hr/>
	\$220,180.94

Monthly Void/Wire Report

205

AP Run: 20251015 Wires PR — Post Date: 2025-10-15 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
10/15/2025	8000001395	Wire Transfer	Commissioner Of Revenue	145,300.74
10/15/2025	8000001396	Wire Transfer	Educators Benefit Consultants	180,334.68
10/15/2025	8000001397	Wire Transfer	Internal Revenue Service	853,478.81
10/15/2025	8000001398	Wire Transfer	ISD 191 Flex Account	48,318.57
10/15/2025	8000001399	Wire Transfer	ISD 191 Self Insurance Account	1,132,583.80
10/15/2025	8000001400	Wire Transfer	MN Child Support	3,247.80
10/15/2025	8000001401	Wire Transfer	MN Dept of Revenue	500.36
10/15/2025	8000001402	Wire Transfer	Mn Teachers Retirement Assoc	515,097.73
10/15/2025	8000001403	Wire Transfer	PERA	126,441.55
10/15/2025	8000001404	Wire Transfer	Teachers Federal Credit Union	35,916.42
Total:				\$3,041,220.46

20251015 Wires PR Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	10	3,041,220.46
Epayables:	0	0.00
Total:	10	\$3,041,220.46

Monthly Void/Wire Report

206

AP Run: 20251031 Wires PR — Post Date: 2025-10-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
10/31/2025	8000001408	Wire Transfer	Commissioner Of Revenue	138,367.31
10/31/2025	8000001409	Wire Transfer	Educators Benefit Consultants	178,754.11
10/31/2025	8000001410	Wire Transfer	Internal Revenue Service	819,069.59
10/31/2025	8000001411	Wire Transfer	ISD 191 Flex Account	48,308.07
10/31/2025	8000001412	Wire Transfer	ISD 191 Self Insurance Account	1,129,765.67
10/31/2025	8000001413	Wire Transfer	MN Child Support	3,247.80
10/31/2025	8000001414	Wire Transfer	MN Dept of Revenue	946.52
10/31/2025	8000001415	Wire Transfer	Mn Teachers Retirement Assoc	490,495.60
10/31/2025	8000001416	Wire Transfer	PERA	125,228.07
10/31/2025	8000001417	Wire Transfer	Teachers Federal Credit Union	36,037.64
Total:				\$2,970,220.38

20251031 Wires PR Summary		
Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	10	2,970,220.38
Epayables:	0	0.00
Total:	10	\$2,970,220.38

Monthly Void/Wire Report

207

AP Run: 20251031 Wires 20 S.Ins — Post Date: 2025-10-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
10/31/2025	250	Wire Transfer	Blue Cross Blue Shield Of MN	2,219,115.60
10/31/2025	251	Wire Transfer	Further	1,519.22
10/31/2025	252	Wire Transfer	HealthEquity Inc	183,101.66
10/31/2025	253	Wire Transfer	UMR, Inc	261,710.20
Total:				\$2,665,446.68

20251031 Wires 20 S.Ins Summary		
Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	4	2,665,446.68
Epayables:	0	0.00
Total:	4	\$2,665,446.68

Monthly Void/Wire Report

208

AP Run: 20251031 Wires 8 Flex — Post Date: 2025-10-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
10/31/2025	87	Wire Transfer	Further	2,424.18
10/31/2025	88	Wire Transfer	HealthEquity Inc	101,684.93
Total:				\$104,109.11

20251031 Wires 8 Flex Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	2	104,109.11
Epayables:	0	0.00
Total:	2	\$104,109.11

Monthly Void/Wire Report

209

AP Run: 20251031 Wires Main — Post Date: 2025-10-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
10/31/2025	8000001428	Wire Transfer	Delta Dental Plan Of Minnesota	74,586.89
10/31/2025	8000001429	Wire Transfer	FP Mailing Solutions	500.00
10/31/2025	8000001430	Wire Transfer	GreatAmerica Postage	5,000.00
10/31/2025	8000001431	Wire Transfer	MN Dept of Revenue-Sales Tax	958.00
Total:				\$81,044.89

20251031 Wires Main Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	4	81,044.89
Epayables:	0	0.00
Total:	4	\$81,044.89

Monthly Void/Wire Report

210

Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
01 - General	5,755,941.78
02 - Food Service	111,872.19
04 - Community Service	244,818.50
16 - Facility Rental	9,375.48
20 - Internal Service - Dental	74,586.89
22 - Internal Service - Health Insurance	2,665,446.68
	\$8,862,041.52

4. Accept the Budget Analysis

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team.



**Agenda V.A.4
December 11, 2025**

To: Board of Education
Dr. Chris Bellmont, Assistant Superintendent

From: Tyler Dehne, Director of Finance

Date: December 2, 2025

Re: Budget Analysis for the Month Ending October 31, 2025

Recommendation: That the Board accepts the Budget Analysis for the month ending October 31, 2025.

The October Budget Reports are presented for Board information and review. The reports indicate the following:

	<u>Year-to-Date Revenue</u>	<u>% of Adopted Budget</u>	<u>Year-to-Date Expenditures</u>	<u>% of Adopted Budget</u>
All Funds	\$ 51,837,641	24.01%	\$ 57,986,268	25.45%
General Fund	\$ 34,941,183	22.03%	\$ 41,859,242	24.69%

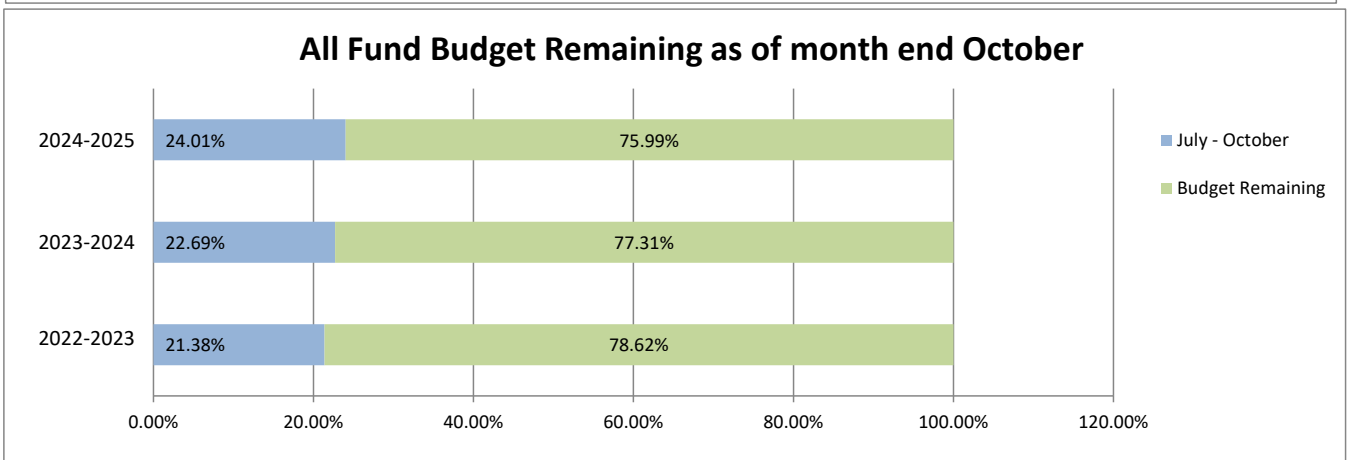
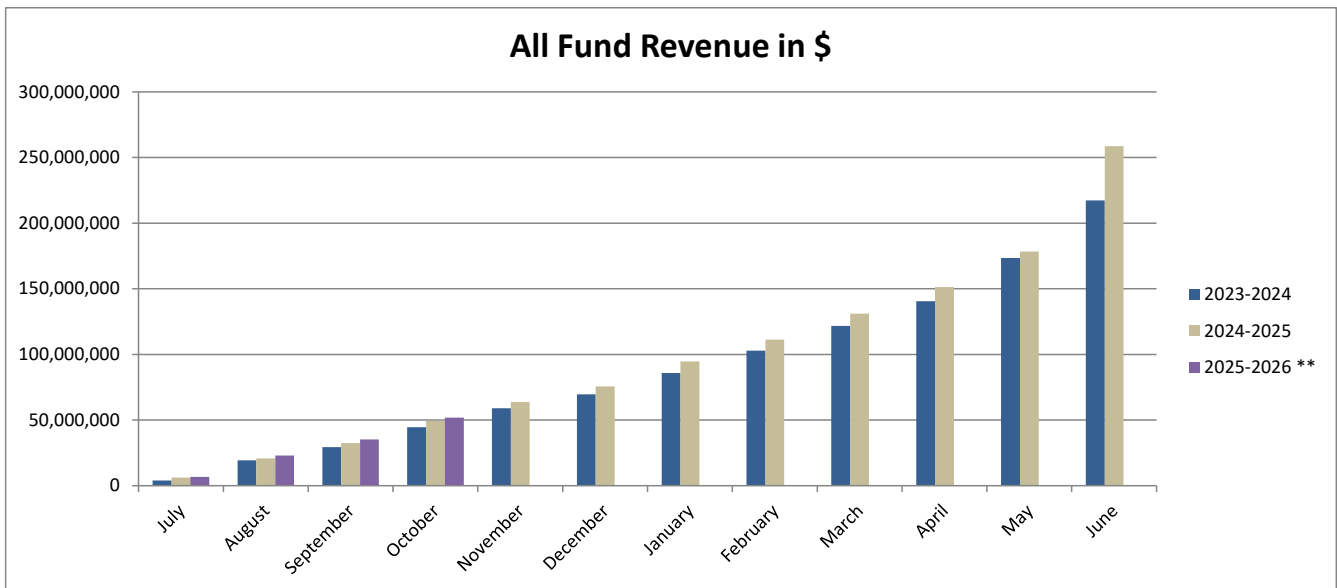
To assist the Board in monitoring monthly financial activity and to help identify budget-to-actual deviations, the following graphs have been developed for all funds and the general fund:

Revenues Year-to-Date for Last two years and Current year
Expenditures Year-to-Date for Last two years and Current year

All of the reports and graphs show last year’s actual figures, this year’s budget and this year’s activity to date. Additional detail is available upon request.

**REVENUE COMPARISON
ALL FUNDS**

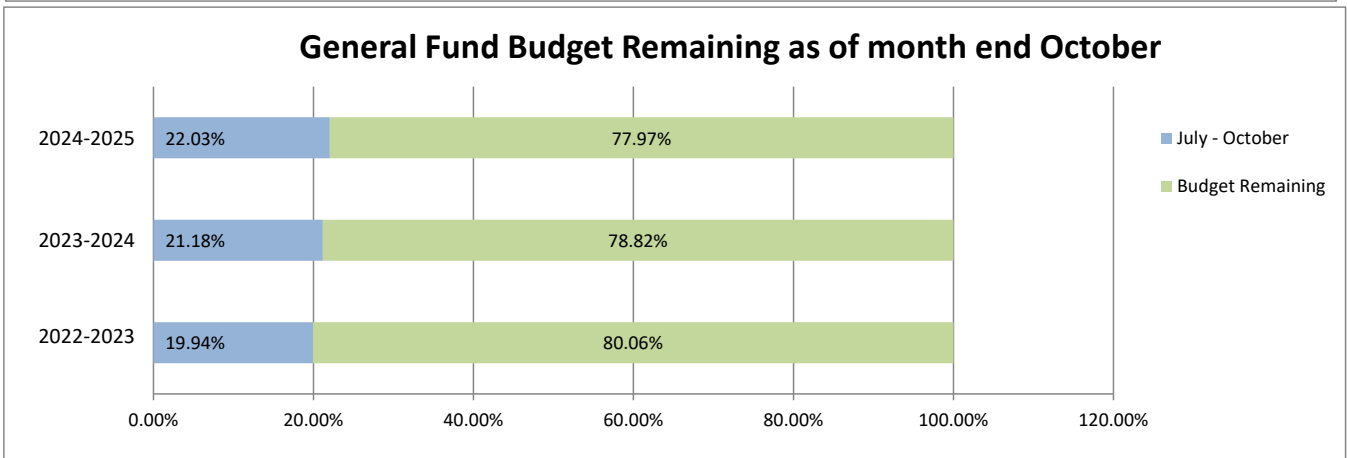
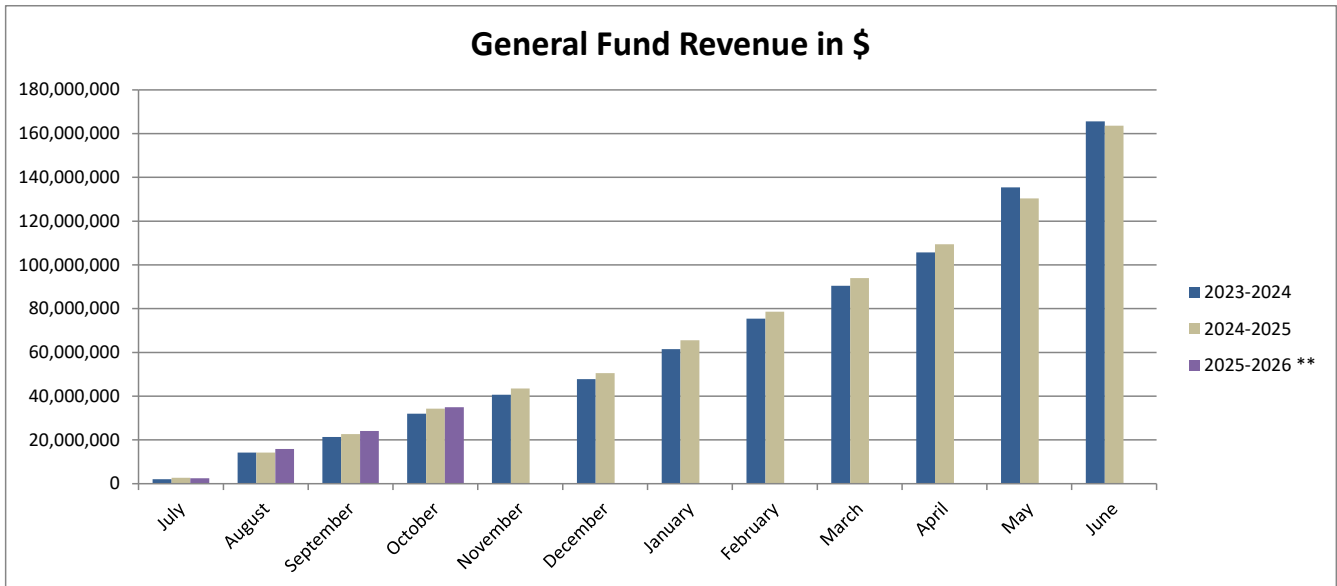
	2023-2024		2024-2025		2025-2026 **	
	\$	%	\$	%	\$	%
July	3,923,767	1.88%	6,225,705	2.86%	6,743,537	3.12%
August	19,367,531	9.29%	20,740,144	9.53%	22,905,480	10.61%
September	29,426,322	14.11%	32,399,332	14.89%	35,148,271	16.28%
October	44,587,953	21.38%	49,364,366	22.69%	51,837,641	24.01%
November	58,912,738	28.25%	63,757,139	29.31%	0	0.00%
December	69,535,132	33.34%	75,701,192	34.80%	0	0.00%
January	85,949,535	41.22%	94,669,296	43.52%	0	0.00%
February	102,919,054	49.35%	111,229,079	51.14%	0	0.00%
March	121,657,811	58.34%	130,998,157	60.22%	0	0.00%
April	140,495,577	67.37%	151,325,262	69.57%	0	0.00%
May	173,364,073	83.13%	178,458,872	82.04%	0	0.00%
June	217,399,399	104.26%	258,623,477	118.90%	0	0.00%
BUDGET	208,539,165	100.00%	217,519,765	100.00%	215,872,026	100.00%



** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

**REVENUE COMPARISON
GENERAL FUND**

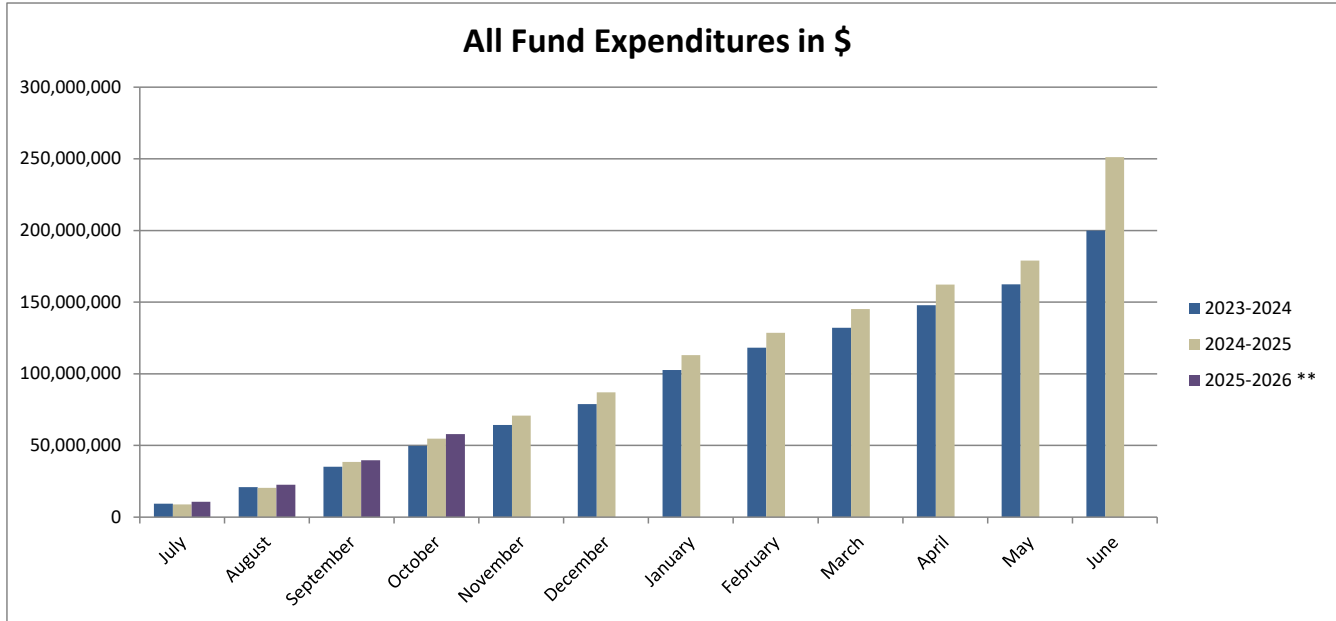
	2023-2024		2024-2025		2025-2026 **	
	\$	%	\$	%	\$	%
July	2,054,035	1.28%	2,730,267	1.69%	2,517,803	1.59%
August	14,217,775	8.88%	14,246,069	8.79%	15,835,141	9.98%
September	21,337,010	13.32%	22,663,634	13.99%	24,076,087	15.18%
October	31,945,444	19.94%	34,311,930	21.18%	34,941,183	22.03%
November	40,706,009	25.41%	43,485,919	26.85%	0	0.00%
December	47,800,679	29.84%	50,561,608	31.21%	0	0.00%
January	61,461,736	38.37%	65,590,521	40.49%	0	0.00%
February	75,447,748	47.10%	78,601,059	48.52%	0	0.00%
March	90,432,887	56.45%	93,933,536	57.99%	0	0.00%
April	105,750,808	66.02%	109,446,939	67.57%	0	0.00%
May	135,431,731	84.55%	130,416,738	80.51%	0	0.00%
June	165,587,981	104.32%	163,655,781	101.03%	0	0.00%
BUDGET	160,186,251	100.00%	161,980,777	100.00%	158,590,425	100.00%



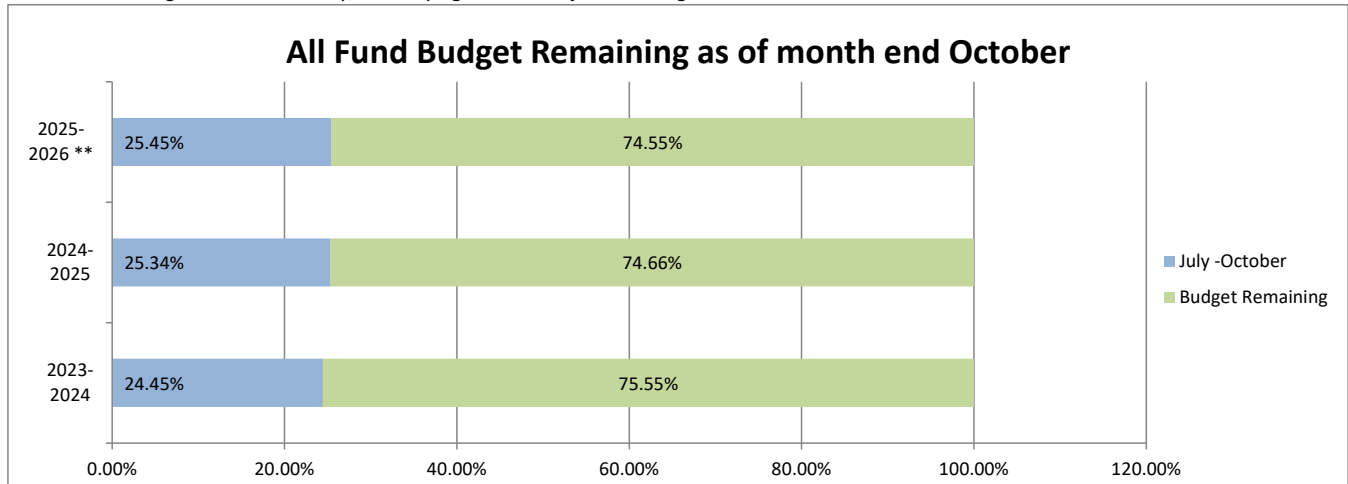
** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

**EXPENDITURE COMPARISON
ALL FUNDS**

	2023-2024		2024-2025		2025-2026 **	
	\$	%	\$	%	\$	%
July	9,311,625	4.58%	8,925,532	4.13%	10,715,479	4.70%
August	20,942,388	10.30%	20,436,074	9.47%	22,644,161	9.94%
September	35,122,008	17.27%	38,557,636	17.86%	39,717,598	17.43%
October	49,720,835	24.45%	54,696,951	25.34%	57,986,268	25.45%
November	64,276,579	31.61%	70,880,340	32.84%	0	0.00%
December	78,945,654	38.82%	87,062,371	40.33%	0	0.00%
January	102,672,354	50.49%	112,978,978	52.34%	0	0.00%
February	118,252,837	58.15%	128,683,130	59.61%	0	0.00%
March	132,146,998	64.98%	145,245,541	67.29%	0	0.00%
April	147,830,013	72.69%	162,196,959	75.14%	0	0.00%
May	162,388,218	79.85%	179,077,820	82.96%	0	0.00%
June	200,012,729	97.47%	251,222,680	116.38%	0	0.00%
BUDGET	203,361,619	100.00%	215,865,457	100.00%	227,825,535	100.00%

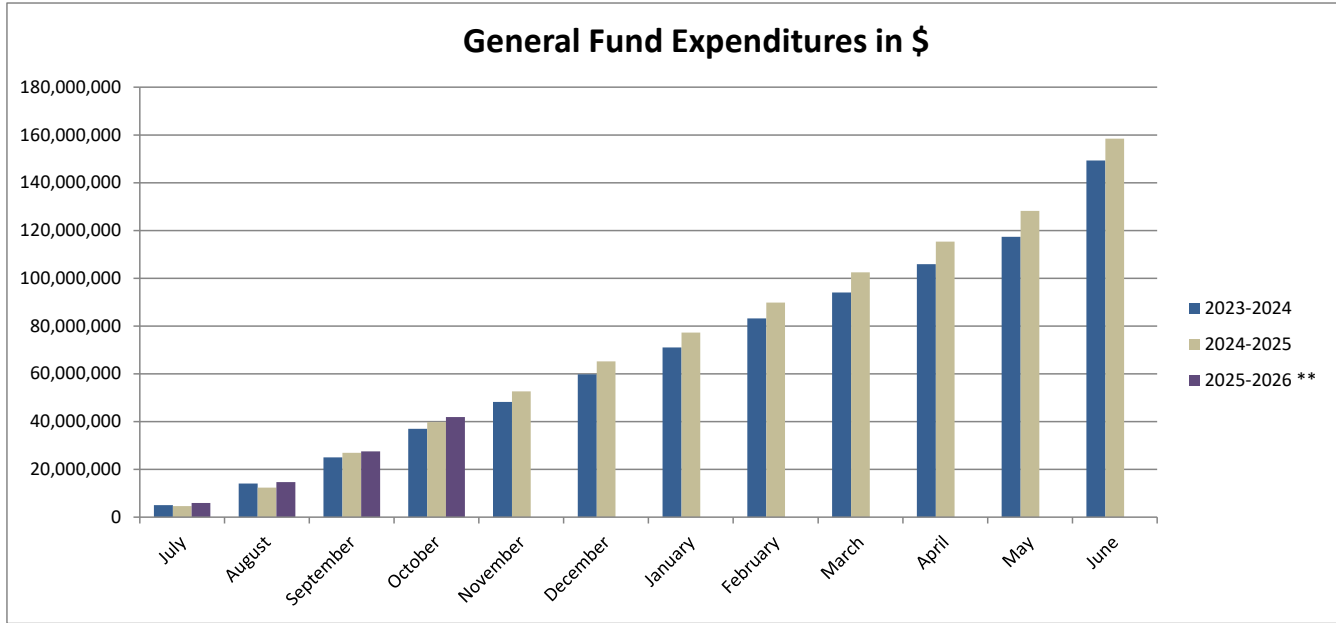


**based on timing of financial activity, monthly figures are subject to change

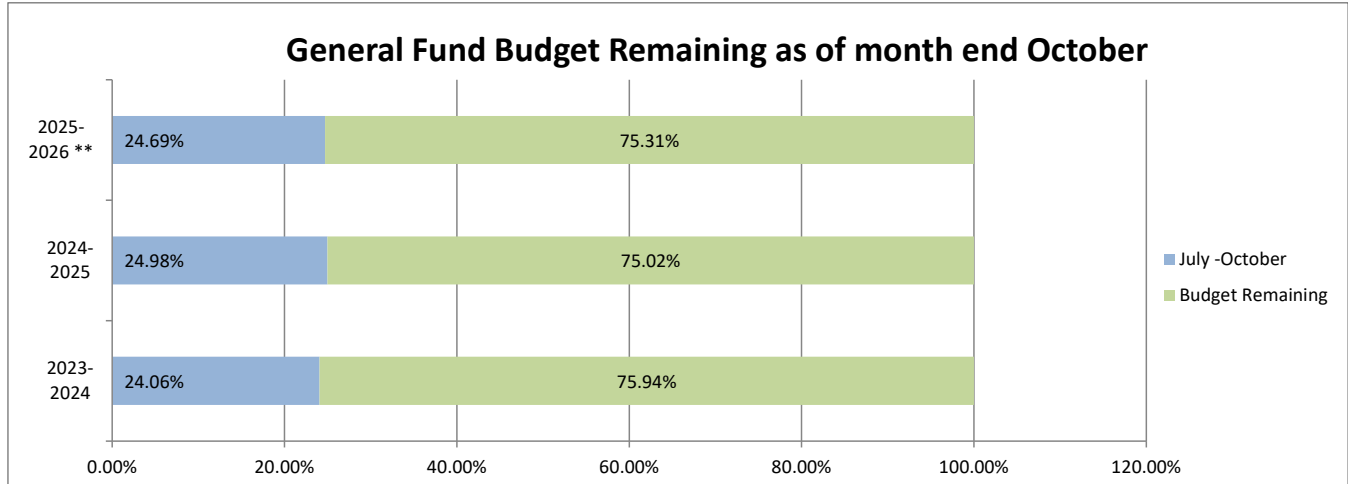


**EXPENDITURE COMPARISON
GENERAL FUND**

	2023-2024		2024-2025		2025-2026 **	
	\$	%	\$	%	\$	%
July	5,034,065	3.28%	4,587,428	2.88%	5,897,305	3.48%
August	14,041,027	9.14%	12,396,981	7.77%	14,655,381	8.64%
September	24,985,208	16.27%	26,951,894	16.90%	27,560,384	16.26%
October	36,953,232	24.06%	39,837,090	24.98%	41,859,242	24.69%
November	48,220,445	31.40%	52,681,856	33.04%	0	0.00%
December	59,804,086	38.94%	65,257,054	40.92%	0	0.00%
January	70,996,511	46.23%	77,227,031	48.43%	0	0.00%
February	83,195,216	54.17%	89,828,083	56.33%	0	0.00%
March	94,048,702	61.24%	102,534,170	64.30%	0	0.00%
April	105,915,624	68.96%	115,390,145	72.36%	0	0.00%
May	117,328,149	76.39%	128,180,103	80.38%	0	0.00%
June	149,279,289	96.75%	158,403,398	99.34%	0	0.00%
BUDGET	153,581,253	100.00%	159,461,338	100.00%	169,547,066	100.00%



**based on timing of financial activity, monthly figures are subject to change



5. Receive a Report about the Listening Session

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team.



**Agenda V.A.5.
December 11, 2025**

To: Board of Education
From: Dr. Chris Bellmont, assistant superintendent
Date: December 11, 2025
Re: Report about the Listening Session

Recommendation: Receive a report about the listening session scheduled on November 20, 2025.

There were no speakers who signed up to speak at the listening session on November 20, 2025.

6. Final Approval for the Burnsville Baseball Team's Trip to Scottsdale,
Arizona



**Agenda V.A.6.
December 11, 2025**

To: Board of Education

From: Dr. Chris Bellmont, assistant superintendent

Date: December 1, 2025

Re: Final Approval for the Burnsville Baseball Team's Trip to Scottsdale, Arizona

Recommendation: That the Board of Education approve the final application for an extended field trip for the Burnsville Baseball Team's Trip to Scottsdale, Arizona.

Date: March 22-27, 2026

Destination: Scottsdale, Arizona

Name of sponsoring staff: Justin Banitt, teacher and coach

Name of sponsoring Activity/Program: BHS Baseball Booster Club

Preliminary School Board Approval: Received October 23, 2025

Description of Proposed Program and Educational Objectives:

1. Come together as a team
2. Serve others
3. Build young men through the game of baseball
4. Learn the game
5. Create and build lifelong relationships with coaches and teammates
6. Build trust
7. Learn the expectations of being a student athlete
8. Learn, grow and improve
9. Have FUN as a TEAM

Rules of Conduct for Students and Chaperones: All students and chaperones will be informed of the District Rules of Conduct prior to leaving on the trip.

Transportation Information: The team will be flying with Sun Country Airlines and using rental vans for ground transportation. The final itinerary will be provided at the conclusion of tryouts.

Lodging: The team will be staying in a nationally recognized, mid-priced hotel chain.

Final Number of Students: The team is planning for 28 athletes to attend the trip. The final roster of students will not be available until after the conclusion of tryouts on March 16-20th, however a preliminary list of all possible attendees will be given to school administration prior to this time.

Number of Chaperones: Currently 4-6 coaches are planning to attend the trip (coaches are the same gender as the students on the trip).

Emergency Planning: The team will provide administrative staff a roster of all students and chaperones attending. The information will include their name, grade, home phone number and emergency contacts. The roster will also include any required special medical accommodations that will need to be made. Copies of all student emergency and health forms will also be provided to the district prior to departure.

Chaperone Expenses: All chaperone expenses are covered by the BHS Baseball Booster Club.

Will a travel agency be used: No

Actual Share of Group Expense (please list any expenses that will be incorporated into the cost of students): \$775 with recommendation for athletes to bring \$100 for personal expenses – food, incidentals and spending money.

Administrative Approval: Principal Sandoval, Dr. Latanya Daniels and Dr. Bellmont have approved this trip.

Burnsville Blaze Baseball
Academic Plan
Spring 2026

Phase 1 (Pre-Trip)

- Once registration and tryouts have been completed, Coach Justin Banitt and Coach Ryan King will complete a grade check for all students. This will serve as a baseline for all players. This [grade check form](#), similar to the form used in Advisory and AVID, will be used by the coaching staff.
- Players will be required to notify their teachers of the potential absence and request any work that can be provided ahead of time. The coaching staff will provide players with an email template to use when notifying teachers.

Phase 2 (During the Trip)

- Each day, students will have at least one and a half hours of mandatory study time.
- Students will be instructed to begin by checking Schoology for resources and assignments posted by their teachers. They will complete this [form](#) each day, which will list any assignments for the day and a space to mark assignments as completed. This form will be checked off with a member of the coaching staff.

Phase 3 (Post-Trip)

- Coaches and players will complete an additional grade check using the grade check form. If a student's grades are no longer passing or if they drop significantly while on the trip, they will be ineligible to compete in games until their grades have improved to pre-trip status.
- Students will also be provided with additional time in an after-school study hall to complete coursework, make up assessments, or work with their teachers. This will be required for any students who are ineligible to compete.
- Additional grade checks will be completed for students who are ineligible to compete until they become eligible.

	Grade check 1	Grade check 2	Grade check 3	Grade check 4	Grade check 5	Grade check 6	Grade check 7	Grade check 8								
	March 9		March 16		March 23		Mar 30		Apr 6		Apr 13		Apr 20		Apr 27	
	My Grade	My %	My Grade	My %	My Grade	My %	My Grade	My %	My Grade	My %	My Grade	My %	My Grade	My %	My Grade	My %
1st hour class																
2nd hour class																
3rd hour class																
4th hour class																
5th hour class																
6th hour class																
7th hour class																
AVID Form	# of classes with grades this week	0	# of classes with grades this week	0	# of classes with grades this week	0	# of classes with grades this week	0	# of classes with grades this week	0	# of classes with grades this week	0	# of classes with grades this week	0	# of classes with grades this week	0
	Any missing?		Any missing?		Any missing?		Any missing?		Any missing?		Any missing?		Any missing?		Any missing?	
GPA by WEEK	#DIV/O!		#DIV/O!		#DIV/O!		#DIV/O!		#DIV/O!		#DIV/O!		#DIV/O!		#DIV/O!	

Burnsville Baseball Study Session # _____

Player _____

Coach _____

Period	Class Name	Assignment/Activity	Mark as Complete
1			<input type="checkbox"/>
2			<input type="checkbox"/>
3			<input type="checkbox"/>
4			<input type="checkbox"/>
5			<input type="checkbox"/>
6			<input type="checkbox"/>
7			<input type="checkbox"/>

7. Approve, on a First and Final Reading, No Changes to Policy 520:
Student Surveys

226

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team.



**Agenda V.A.7.
December 11, 2025**

To: Board of Education

From: Imina Oftedahl, director of curriculum, instruction and assessment

Date: December 11, 2025

Re: Approve, on a First and Final Reading, No Changes to Policy 520: *Student Surveys*

Recommendation: That the Board of Education approve, on a first and final reading, no changes to Policy 520: *Student Surveys*

Notes:

This policy was reviewed by the Policy Review Committee on November 18, 2025 as part a regular review process. No recommended changes were made at this time.

Adopted: 10/22/2015

Burnsville-Eagan-Savage School District Policy 520

Reviewed: ~~PRC 11/18/25-10/13/2022~~

Revised: 10/27/2022

Rescinds:

520 STUDENT SURVEYS

I. PURPOSE

Occasionally the school district utilizes surveys to obtain student opinions and information about students. The purpose of this policy is to establish the parameters of information that may be sought in student surveys.

II. GENERAL STATEMENT OF POLICY

Student surveys may be conducted as determined necessary by the school district. Surveys, analyses and evaluations conducted as part of any program funded through the U.S. Department of Education must comply with 20 United States Code section 1232h.

III. DEFINITIONS

- A. “Parent” means a legal guardian or other person acting *in loco parentis* (in place of a parent), such as a grandparent or stepparent with whom the child lives, or a person who is legally responsible for the welfare of the child.
- B. “Instructional material” means instructional content that is provided to a student, regardless of format, including printed or representational materials, audio-visual materials, and materials in electronic or digital formats (i.e., materials accessible through the Internet). The term does not include academic tests or academic assessments.
- C. “Personal information” means individually identifiable information including a student or parent’s first and last name; a home or other physical address (including street name and the name of the city or town); a telephone number; or a Social Security identification number.
- D. “Invasive physical examination” means any medical examination that involves the exposure of private body parts, or act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision, or dental screening.

IV. STUDENT SURVEYS IN GENERAL

- A. Student surveys will be conducted anonymously and in an indiscernible fashion.

No mechanism will be used for identifying the participating student in any way. No attempt will be made in any way to identify a student survey participant. There will be no requirement that the student return the survey, and no record of the student returning a survey will be maintained.

- B. The superintendent or designee may choose not to approve any survey that seeks probing personal and/or sensitive information that could result in identifying the survey participant, or is discriminatory in nature based on race, color, creed, religion, national origin, sex, marital status, parental status, status with regard to public assistance, disability, sexual orientation, gender identity and expression, or age.
- C. Surveys containing questions pertaining to the student's or the student's parent(s) or guardian(s) personal beliefs or practices in sex, family life, morality and religion will not be administered to any student unless the parent or guardian of the student is notified in writing that such survey is to be administered and the parent or guardian of the student has the opportunity to opt out of the survey. Any and all documents containing the written permission of a parent for a student to opt out of a survey will be maintained by the school district in a file separate from the survey responses.
- D. Although the survey is conducted anonymously, potential exists for personally identifiable information to be provided in response thereto. To the extent that personally identifiable information of a student is contained in their responses to a survey, the school district will take appropriate steps to ensure the data is protected in accordance with Minnesota Statutes chapter 13 (Minnesota Government Data Practices Act), 20 United States Code s 1232g (Family Educational Rights and Privacy Act) and 34 Code of Federal Regulations Part 99.
- E. The school district must not impose an academic or other penalty on a student who opts out of participating in a student survey.

V. STUDENT SURVEYS CONDUCTED AS PART OF DEPARTMENT OF EDUCATION PROGRAM

- A. All instructional materials, including teacher's manuals, films, tapes, or other supplementary material which will be used in connection with any survey, analysis, or evaluation as part of any program funded in whole or in part by the U.S. Department of Education, shall be available for inspection by the parents or guardians of the students.
- B. No student shall be required, as part of any program funded in whole or in part by the U.S. Department of Education, without the prior consent of the student (if the student is an adult or emancipated minor), or in the case of an unemancipated minor, without the prior written consent of the parent, to submit to a survey that reveals information concerning:

1. political affiliations or beliefs of the student or the student's parent;
 2. mental and psychological problems of the student or the student's family;
 3. sex behavior or attitudes;
 4. illegal, antisocial, self-incriminating, or demeaning behavior;
 5. critical appraisals of other individuals with whom respondents have close family relationships;
 6. legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers;
 7. religious practices, affiliations, or beliefs of the student or the student's parent; or
 8. income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program).
 9. gender identity and expression
- C. A school district that receives funds under any program funded by the U.S. Department of Education shall develop local policies consistent with Sections IV.A. and IV.B., above, concerning student privacy, parental access to information, and administration of certain physical examinations to minors.
1. The following policies are to be adopted in consultation with parents:
 - a. The right of a parent to inspect, on request, a survey, including an evaluation, created by a third party before the survey is administered or distributed by a school to a student, including procedures for granting a parent's request for reasonable access to such survey within a reasonable period of time after the request is received.
 - b. Arrangements to protect student privacy in the event of the administration or distribution of a survey, including an evaluation, to a student which contains one or more of the items listed in Section IV.B., above, including the right of a parent of a student to inspect, on request, any such survey.
 - c. The right of a parent of a student to inspect, on request, any instructional material used as part of the educational curriculum for

the student and procedures for granting a request by a parent for such access within a reasonable period of time after the request is received.

- d. The administration of physical examinations or screenings that the school district may administer to a student. This provision does not apply to a survey administered to a student in accordance with the Individuals with Disabilities Education Act (20 United States Code section 1400, *et seq.*).
- e. The collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information (or otherwise providing the information to others for that purpose), including arrangements to protect student privacy that are provided by the school district in the event of such collection, disclosure, or use.
 - (1) This provision does not apply to the collection, disclosure, or use of personal information collected from students for the exclusive purpose of developing, evaluating, or providing educational products or services for, or to, students or educational institutions, such as:
 - (a) college or other post-secondary education recruitment or military;
 - (b) book clubs, magazines, and programs providing access to low cost literary products;
 - (c) curriculum and instructional materials used by elementary and secondary schools;
 - (d) tests and assessments used by elementary schools and secondary schools to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students, or to generate other statistically useful data for the purpose of securing such tests and assessments and the subsequent analysis and public release of the aggregate data from such tests and assessments;
 - (e) the sale by students of products or services to raise funds for school-related or education-related activities; and
 - (f) student recognition programs.

- (2) The right of a parent to inspect, on request, any instrument used in the collection of information, as described in Section IV.C.1., Subparagraph e., above, before the instrument is administered or distributed to a student and procedures for granting a request by a parent for reasonable access to such an instrument within a reasonable period of time after the request is received.
2. The policies adopted under Section IV.C., Subparagraph 1., above, shall provide for reasonable notice of the adoption or continued use of such policies directly to parents of students enrolled in or served by the school district.
 - a. The notice will be provided at least annually, at the beginning of the school year, and within a reasonable period of time after any substantive change in a policy.
 - b. The notice will provide parents with an opportunity to opt out of participation in the following activities:
 - (1) Activities involving the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information, or otherwise providing that information to others for that purpose.
 - (2) The administration of any third-party survey (non-Department of Education funded) containing one or more of the items contained in Section IV.B., above.
 - (3) Any nonemergency, invasive physical examination or screening that is required as a condition of attendance, administered by the school and scheduled by the school in advance, and not necessary to protect the immediate health and safety of the student or other students.
 - c. The notice will advise students of the specific or approximate dates during the school year when the activities in Section IV.C.2., Subparagraph b., above, are scheduled, or expected to be scheduled.
 - d. The notice provisions shall not be construed to preempt applicable provisions of state law that require parental notification and do not apply to any physical examination or screening that is permitted or required by applicable state law, including physical examinations

or screenings that are permitted without parental notification.

VI. NOTICE

- A. The school district must give parents and students notice of this policy at the beginning of each school year and after making substantive changes to this policy.
- B. The school district must inform parents at the beginning of the school year if the district or school has identified specific or approximate dates for administering surveys and give parents reasonable notice of planned surveys scheduled after the start of the school year. The school district must give parents direct, timely notice when their students are scheduled to participate in a student survey by United States mail, e-mail, or another direct form of communication.
- C. The school district must give parents the opportunity to review the survey and to opt their students out of participating in the survey.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
 Minn. Stat. § 121A.065 (District Surveys to Collect Student Information;
 Parent Notice and Opportunity for Opting Out)
 20 U.S.C. 1232g (Family Educational Rights and Privacy Act)
 20 U.S.C. 1232h (Protection of Pupil Rights)
 34 C.F.R. Part 99 (Family Educational Rights and Privacy Act
 Regulations)
Gonzaga University v. Doe, 536 U.S. 273
C.N. v. Ridgewood Bd. of Educ., 430 F.3d. 159 (3rd Cir. 2005)
Fields v. Palmdale School Dist., 427 F.3d. 1197 (9th Cir. 2005)

Cross References: Burnsville-Eagan-Savage School District Policy 102 (Equal Educational
 Opportunity)
 Burnsville-Eagan-Savage School District Policy 515 (Protection and
 Privacy of Pupil Records)
 Burnsville-Eagan-Savage School District Policy 521 (Student Disability
 Nondiscrimination)
 Burnsville-Eagan-Savage School District Policy 522 (Title IX Sex
 Nondiscrimination, Grievance Procedure and Process)

8. Approve Scheduling a Board Retreat on January 12, 2025

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team.



**Agenda V.A.8.
December 11, 2025**

To: Board of Education

From: Anna Werb, board chair

Date: December 11, 2025

Re: Approve Scheduling Board Retreat on January 12, 2025

Recommendation: That the Board of Education approve scheduling a Board Retreat at 6:00 p.m. on January 12, 2025.

B. New Business

1. Approve Final Certification of Property Tax Levy Payable in the Next Year 236

Speaker(s): Stacey Sovine, Executive Director of Administrative Services



**Agenda V.B.1.
December 11, 2025**

To: Board of Education
Dr. Chris Bellmont, assistant superintendent

From: Stacey Sovine, executive director of administrative services

Date: December 4, 2025

Re: Certification of Final Property Tax Levy Payable 2026

Recommendation: That the Board of Education certify the final property tax levy for taxes payable in 2026 of \$52,433,831.11 as presented.

General - RMV, Voter Approved	\$ 17,658,140.72
General - RMV, Other	6,393,087.41
General - NTC, Voter Approved	4,677,770.14
General - NTC, Other	9,232,481.39
Community Service	1,578,138.66
General Debt Service, Voter Approved	5,805,026.82
General Debt Service, Other	5,731,251.58
OPEB/ Pension, Other	<u>1,357,934.39</u>
Total	<u>\$ 52,433,831.11</u>

The final levy recommended for approval this evening is in the amount of \$52,433,831.11. This represents the District's maximum levy authority and reflects a 7.41% increase from the payable 2025 property tax levy. This certified levy funds the fiscal year of 2026-2027.

I recommend approval of the final levy for taxes payable in 2026 of \$52,433,831.11.

Attachment: Final Levy Comparison Payable 2025 and 2026

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE			***PROPERTY VALUATION DATA***				***PUPIL DATA***		
	PAGE		**MARKET VALUE**		RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.				
I. GENERAL INPUT DATA									
A. PROPERTY VALUATION	1	1	2020 MARKET VALUE	8,510,241,379					
B. PUPIL DATA	1	2	2021 MARKET VALUE	9,019,198,895					
		3	2022 MARKET VALUE	10,525,363,360					
II. INITIAL COMPUTATIONS BY FUND		4	2023 MARKET VALUE	11,255,414,508					
A. GENERAL	2	5	2024 MARKET VALUE	11,156,752,760					
B. COMMUNITY SERVICE	12								
C. GENERAL DEBT	13								
D. OPEB/PENSION DEBT	16								
		6	**REFERENDUM MARKET VALUE (RMV)**						
III. ADJUSTMENTS BY FUND		7	2020 RMV	8,717,978,500	36	2022-23 RES ADM (ACT)	10,239.00		
A. GENERAL	17	8	2021 RMV	9,194,198,826	37	2023-24 RES ADM (ACT)	10,194.07		
B. COMMUNITY SERVICE	24	9	2022 RMV	10,538,888,317	38	2024-25 RES ADM (PRE)	10,257.27		
C. GENERAL DEBT	24	10	2023 RMV	11,199,933,135	39	2025-26 RES ADM (EST)	10,843.00		
D. OPEB/PENSION DEBT	24		2024 RMV	11,291,782,826	40	2026-27 RES ADM (EST)	11,068.00		
					41	2027-28 RES ADM (EST)	11,118.00		
IV. ABATEMENT ADJUSTMENTS	24		**NET TAX CAPACITY (NTC)**		**RESIDENT PUPIL UNITS**				
V. OFFSET ADJUSTMENTS	26	11	2020 NTC	99,679,654	42	2022-23 RES PU (ACT)	11,175.74		
VI. TACONITE ADJUSTMENTS	27	12	2021 NTC	104,449,054	43	2023-24 RES PU (ACT)	11,095.70		
		13	2022 NTC	119,806,563	44	2024-25 RES PU (PRE)	11,153.71		
VII. LEVY AND AID SUMMARY	29	14	2023 NTC	129,121,465	45	2025-26 RES PU (EST)	11,672.60		
		15	2024 NTC	128,793,231	46	2026-27 RES PU (EST)	11,916.40		
VIII. TOTAL LEVY LIMITATION	30		**SALES RATIO**		**ADJUSTED ADM**				
		16	2020 SALES RATIO	94.7%	47	2022-23 ADJ ADM (ACT)	7,695.93		
		17	2021 SALES RATIO	95.5%	48	2023-24 ADJ ADM (ACT)	7,467.36		
SCHOOL YEAR	FORMULA	18	2022 SALES RATIO	92.5%	49	2024-25 ADJ ADM (PRE)	7,469.02		
		19	2023 SALES RATIO	92.8%	50	2025-26 ADJ ADM (EST)	7,303.00		
		20	2024 SALES RATIO	93.4%	51	2026-27 ADJ ADM (EST)	7,229.00		
2020-21	6,567				52	2027-28 ADJ ADM (EST)	6,948.00		
2021-22	6,728		**UNLIMITED ADJUSTED NTC (UANTC)**		**ADJUSTED PUPIL UNITS**				
2022-23	6,863								
2023-24	7,138	21	2020 UANTC=(11)/(16)=	105,098,560					
2024-25	7,281	22	2021 UANTC=(12)/(17)=	109,285,030	53	2022-23 ADJ PU (ACT)	8,409.64		
2025-26	7,481	23	2022 UANTC=(13)/(18)=	129,484,463	54	2023-24 ADJ PU (ACT)	8,146.49		
2026-27*	7,705	24	2023 UANTC=(14)/(19)=	139,145,849	55	2024-25 ADJ PU (PRE)	8,143.66		
		25	2024 UANTC=(15)/(20)=	137,774,923	56	2025-26 ADJ PU (EST)	7,956.60		
*FORECAST ESTIMATES, SUBJECT TO CHANGE					57	2026-27 ADJ PU (EST)	7,878.20		
			ADJUSTED NTC (ANTC)		**VOLUNTARY PRE-K ADJUSTED ADM**				
WEIGHTS FOR PUPIL UNITS	FY 2025 & LATER	26	2020 ANTC	105,098,560					
		27	2021 ANTC	109,285,030	58	2022-23 ADJ VPK ADM	195.00		
		28	2022 ANTC	129,484,463	59	2023-24 ADJ VPK ADM	195.00		
PRE-KGN HCP:	1.000	29	2023 ANTC	139,145,849	60	2024-25 ADJ VPK ADM	234.00		
HCP-KGN:	1.000	30	2024 ANTC	137,774,923	61	2025-26 ADJ VPK ADM	234.00		
REG-KGN PART:	0.550				62	2026-27 ADJ VPK ADM	234.00		
REG-KGN ALL:	1.000		**AG MODIFIED ANTC FOR LTFM**		**VOL PRE-K ADJUSTED PUPIL UNITS**				
GRADES 1-3:	1.000	31	2020 AG MODIFIED ANTC	105,098,316	63	2022-23 ADJ VPK PU	195.00		
GRADES 4-6:	1.000	32	2021 AG MODIFIED ANTC	109,284,791	64	2023-24 ADJ VPK PU	195.00		
GRADES 7-12:	1.200	33	2022 AG MODIFIED ANTC	129,468,105	65	2024-25 ADJ VPK PU	234.00		
		34	2023 AG MODIFIED ANTC	139,145,849	66	2025-26 ADJ VPK PU	234.00		
		35	2024 AG MODIFIED ANTC	137,774,923	67	2026-27 ADJ VPK PU	234.00		

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) = 78.40	116	2026-27 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 1,500.00
68	2022-23 ADJ SRP ADM				
69	2023-24 ADJ SRP ADM				
70	2024-25 ADJ SRP ADM	103	DECLINING ENROLL ALLOW = (100)X0.28 = 2,157.40	117	IF(116) = 0, ZERO; ELSE GTR OF 20, (116) = 1,500.00
71	2025-26 ADJ SRP ADM				
72	2026-27 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNIT		104	DECLINING ENROLL REV = (102)X(103) = 169,140.16	118	EL REVENUE = (117)X\$1,775 = 2,662,500.00
73	2022-23 ADJ SRP PU			119	2026-27 ADM SRV (EST) 7,005.55
74	2023-24 ADJ SRP PU				
75	2024-25 ADJ SRP PU				
76	2025-26 ADJ SRP PU	105	**PENSION ADJUSTMENT REVENUE** PENSION ADJUST ALLOWANCE (FY2026 GEN ED REV REPORT, LINE 43)	120	EL CONCENTRATION RATIO = (116)/(119) = .21411595
77	2026-27 ADJ SRP PU			121	EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 = 1.00000000
(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) =	122	EL PUPIL UNITS = (116)X(121) = 1,500.00
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		107	FY2026 RETIRE SALARY 62,336,435.41	123	EL CONCENTRATION REV = (122)X\$630 = 945,000.00
78	2022-23 EXT ADM (ACT) 253.56	108	PENSION ADJUST RATE .0231	123.5	EL CROSS SUBSIDY (FEB 25 FORECAST EST. SUBJECT TO CHANGE) = 704,298.23
79	2023-24 EXT ADM (ACT) 246.90	109	RETIRE PENSION ADJUST = (107)X(108) = 1,439,971.65	124	DISTRICT EL REV+EL CONCEN REV+ EL CROSS-SUB = (118)+ (123)+(123.5) = 4,311,798.23
80	2024-25 EXT ADM (PRE) 261.40	110	TOTAL PENSION ADJ REV = (106)+(109) = 1,439,971.65	125	BASIC SKILLS REVENUE = (115)+(124) = 18,289,499.54
81	2025-26 EXT ADM (EST) 225.00				
82	2026-27 EXT ADM (EST) 225.00				
83	2027-28 EXT ADM (EST) 225.00				
EXTENDED TIME PU					
84	2022-23 EXT TIME PU 271.60				
85	2023-24 EXT TIME PU 268.67	111	**GIFTED & TALENTED REVENUE** GIFTED & TALENTED REV = (57)X\$13.00 = 102,416.60	126	ATTENDANCE AREA FOR SPARSITY 36.45
86	2024-25 EXT TIME PU 282.30			127	DIST TO NEAREST HS 4.3
87	2025-26 EXT TIME PU 243.20				
88	2026-27 EXT TIME PU 243.20				
GENERAL EDUCATION REVENUE		88	2026-27 EXT PU (EST) 243.20	128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) = 8.8
BASIC REVENUE		112	EXTENDED TIME REVENUE = (88)X\$5,117 = 1,244,454.40	129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5
100	FY2027 FORMULA ALLOW 7,705			130	2026-27 ADM SRV, 7-12 2,638.33
57	2026-27 ADJ PU (EST) 7,878.20				
101	BASIC REVENUE = (57)X(100) = 60,701,531.00	113	**COMPENSATORY REVENUE** FY2027 COMPENSATORY (FEB 25 FORECAST EST. SUBJECT TO CHANGE)= 13,977,701.31		
DECLINING ENROLLMENT REV		114	COMPENSATORY PILOT		
56	2025-26 ADJ PU (EST) 7,956.60	115	TOTAL COMPENSATORY REV = (113)+(114) = 13,977,701.31		
57	2026-27 ADJ PU (EST) 7,878.20				

SPARSITY REVENUE CONT		***TRANSPORTATION SPARSITY CONT***		***TRANSPORTATION SPARSITY CONT***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(129)] /[400+(129)] =	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X[(144) RAISED TO 0.13 POWER] X0.141X(100) = 359.03	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) = 198,446.79
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(128)X(129)X(131) OR MEMO =	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] =	159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 = 36,117.32
133	ELEM SPARSITY REVENUE (SEE WEBSITE)	147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) =	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 36,117.32
134	PRELIM SPARSITY REVENUE = (132)+(133) =	148	FY2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 3,057,690.13	**INITIAL GEN ED REVENUE**	
135	FY2026 SPARSITY REV (FY2026 GEN ED REV REPORT, LINE 88)	149	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 3,020,703.14	101	BASIC 60,701,531.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2025 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 3,171,738.30	104	DECLINING ENROLL 169,140.16
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 3,057,690.13	110	PENSION ADJUSTMENT 1,439,971.65
SMALL SCHOOLS REVENUE				111	GIFTED & TALENTED 102,416.60
57	2026-27 ADJ PU (EST) 7,878.20	152	FY2026 BASIC REVENUE (2025-26 GEN ED REV REPORT LINE 39) 59,523,324.60	112	EXTENDED TIME 1,244,454.40
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	153	TRANSPORTATION PORTION OF FY2026 BASIC REVENUE = (152)X.0466 = 2,773,786.93	124	BASIC SKILLS 18,289,499.54
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 =	154	FY2026 TRANSP SPARSITY REV(2025-26 GEN ED REV REPORT, LINE 109) 85,456.41	137	SPARSITY
140	SMALL SCHOOLS REVENUE = (57)X(139) =	155	FY2026 CHARTER TRANSP ADJ REV (2025-26 GEN ED REV REPORT, LINE 301)	140	SMALL SCHOOLS
TRANSPORTATION SPARSITY		156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	160	TRANSPORT SPARSITY 36,117.32
141	ATTENDANCE AREA 36.45	157	FY2026 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) = 2,859,243.34	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(124) +(137)+(140)+(160) = 81,983,130.67
142	SQUARE MILES PER RES PU = (141)/(46) = .0031			162	**OPERATING CAPITAL**
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .2000			163	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 43.27
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .0050			164	MAINTENANCE COST INDEX = 1+[.01X(162)] = 1.4327
				165	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 235.16
				166	MENSTRUAL PRODUCTS/OPIATE ANTAGONISTS ALLOWANCE = \$2 = 2.00
				167	YEAR ROUND PU SERVED 438.35
				168	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 = 1,881,982.76
					UNEQUALIZED REVENUE = (57)X(165) = 15,756.40

LOCAL OPTIONAL REVENUE		***REF AUTH WITH INFLATION***		***NEW ELECTIONS*** WITH INFLATION	
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	182	FY2026 AUTHORITY WITH INFLATION (FY2026 GEN ED REV REPORT, LINE 142)	2,356.74
170	FY2027 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)	
57	2026-27 ADJ PU (EST)	7,878.20	184	FY2027 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	2,356.74
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	5,703,816.80	185	FY2027 ANNUAL INFLATION FACTOR	1.0237
172	TIER 1 LOR CAP/APU	300	186	FY2027 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =	2,412.59
173	TIER 2 LOR CAP/APU	724	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	
174	TIER 1 LOR = LSR OF = (170) OR (172) =	300.00	188	CPI APPLIED TO PERMANENT SUBTRACTION = (187)X[(185)-1] =	
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174) =	424.00	189	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY	
176	TOTAL, TIER 1 = (57)X(174) =	2,363,460.00	190	FY2027 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	2,412.59
177	TOTAL, TIER 2 = (57)X(175) =	3,340,356.80	191	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	2,412.59
REFERENDUM ALLOWANCES			**NEW ELECTIONS** WITHOUT INFLATION		
EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION			192	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025	
REF AUTH W/O INFLATION			193	FY2027 \$/APU ADDED BY ELECTIONS HELD IN CY 2025	
178	FY2026 AUTHORITY (FY2026 GEN ED REV REPORT, LINE 132)		194	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025	
179	PHASEOUT OF LINE (178)		195	FY2027 \$/APU ADDED BY ELECTIONS HELD IN CY 2025	
180	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY		196	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =	2,412.59
181	FY2027 W/O INFLATION RESULTS BEFORE ELECTIONS		197	INFLATION FACTOR AS SET IN STATUTE	1.2699
			198	STANDARD CAP = [2079.50X(197)] - \$300 =	2,340.76
			199	FY2027 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+\$300 =	1,936.57
			200	FY2027 ALT CAP =[(199)X(197)] -\$300 =	2,159.25
			137	SPARSITY REVENUE	
			201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200) =	2,340.76
			202	FY2027 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	2,340.76
			57	2026-27 ADJ PU (EST)	7,878.20
			203	FY2027 REFER REVENUE = (57)X(202) =	18,440,975.43

TRANSITION REVENUE		***EQUITY REVENUE CONT***		***LOCAL OPTIONAL AIDS & LEVIES***	
204	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186) 33.72	202	FY2027 DISTRICT REFERENDUM REV/ADJ PU 2,340.76	176	TOTAL, TIER 1 = (57)X(174) = 2,363,460.00
205	TRANSITION REVENUE = (57)X(204) = 265,652.90	172	TIER 1 LOR CAP/APU 300.00	177	TOTAL, TIER 2 = (57)X(175) = 3,340,356.80
		223	= GTR OF ZERO OR [(222)-(202)-(172)] =	10	2024 RMV 11,291,782,826
				46	2026-27 RES PU (EST) 11,916.40
		57	2026-27 ADJ PU (EST) 7,878.20	234	FY2027 RMV/RES PU = (10)/(46) = 947,583.40
206	METRO 5TH PERCENTILE 8,015.96	224	= LSR OF \$100,000 OR	235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1
207	METRO 95TH PERCENTILE 10,379.48		[(57)X(223)] =		= LESSER OF 1 OR
208	METRO GAP = (207)-(206) = 2,363.52	225	= (220)+(224) =		(234)/\$880,000 = 1.00000000
209	RURAL 5TH PERCENTILE 8,005.00	226	BOTH RUR AND MET = 0.25X(225) =	236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2,
210	RURAL 95TH PERCENTILE 10,418.80				EQUITY, TRANSITION
211	RURAL GAP = (210)-(209) = 2,413.80	57	2026-27 ADJ PU (EST) 7,878.20		= LESSER OF 1 OR
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR MET	227	= \$50.00X(57) = 393,910.00		(234)/\$671,345 = 1.00000000
213	DIST'S REGION'S EQUITY GAP = (208) OR (211) = 2,363.52	228	EQUITY REVENUE = (225)+(226)+(227) = 393,910.00	237	TIER 1 LOR LEVY = (176)X(235) = 2,363,460.00
214	DIST'S REGION'S 95TH PCT = (207) OR (210)= 10,379.48			238	TIER 2 LOR LEVY = (177)X(236) = 3,340,356.80
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(101)+(203)+(205)+ [(172)X(57)]/(57) = 10,379.48	167	OPERATING CAP REVENUE 1,881,982.76	239	TIER 1 LOR AID = (176)-(237) =
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	168	UNEQUALIZED REVENUE = (57)X(165) = 15,756.40	240	TIER 2 LOR AID = (177)-(238) =
217	EQUITY INDEX = (216)/(213) =	229	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION = (167)-(168) = 1,866,226.36		
218	= \$80X(217) =	30	2024 ANTC 137,774,923		
219	INITIAL EQUITY ALLOW IF (216) = 0 THEN (219) = 0 ELSE (219) = \$14+(218)	57	2026-27 ADJ PU (EST) 7,878.20		***EQUITY AIDS & LEVIES***
57	2026-27 ADJ PU (EST) 7,878.20	230	FY2027 ANTC/ADJ PU = (30)/(57) = 17,488.12	228	EQUITY REVENUE 393,910.00
220	= (57)X(219) =	231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 = .76327339	241	LEVY RATIO FOR EQUITY = (234)/\$510,000 = 1.00000000
221	FY2027 STATE AVERAGE REF REV & TIER 1 LOR 1,484.69	232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) = 1,424,440.92	242	EQUITY LIMIT = (228)X(241) = 393,910.00
222	= 0.10X[(221)] = 148.47	233	OPERATING CAP AID = (167)-(232) = 457,541.84	243	EQUITY AID = (228)-(242) =
					TRANSITION AIDS & LEVIES
				205	TRANSITION REVENUE 265,652.90
				244	LEVY RATIO FOR TRANSITION = LSR OF 1 OR (234)/\$510,000 = 1.00000000

TRANSITION AIDS & LEVIES CONT		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
245	TRANSITION LIMIT = (205)X(244) = 265,652.90	234	FY2027 RMV/RES PU 947,583.40	268	TIER 1 AID = (261)-(265) =
246	TRANSITION AID = (205)-(245) =	256	TIER 1 = LSR OF 1	262	TIER 2 AID =
		257	OR (234)/\$567,000 = 1.00000000	269	TOTAL AID = (268)+(262) =
			TIER 2 = LSR OF 1		
			OR (234)/\$290,000 = 1.00000000		
REFERENDUM AIDS & LEVIES		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT**	
202	REFER \$/APU ALL AUTHORITIES 2,340.76	258	TIER 1 LEVY = (253)X(256) = 3,623,972.00	270	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11) 3,391.59
247	TIER 1 CAP/APU 460	259	TIER 2 LEVY = (254)X(257) = 9,187,950.75	271	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254) 646.35
248	TIER 2 CAP/APU = 0.25X(100)-\$300 = 1,626.25	255	UNEQUALIZED LEVY 5,629,052.68	272	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 2,712.59
137	SPARSITY REVENUE	260	TOTAL = (258) +(259)+(255) = 18,440,975.43	273	PRORATED TBRA = LSR OF (270) OR [(270)X(272)/(271)] = 3,391.59
249	TIER 2 CAP/APU IF (137) > ZERO THEN (249) = 9,999.99 ELSE (249) = (248) 1,626.25	**INITIAL REFERENDUM AID**		274	REF AND LOR REV = (176)+(203) = 20,804,435.43
	BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES	261	TIER 1 AID = (253)-(258) =	275	CAPPED TBRA = LSR OF (273) OR (274) = 3,391.59
250	TIER 1 = LSR OF (202) OR (247) = 460.00	262	TIER 2 AID = (254)-(259) =	**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
251	TIER 2 = [LSR OF (202) OR (249)]-(250) = 1,166.25	263	TOTAL AID = (261)+(262) =	276	TIER 2 REF AID
252	UNEQUALIZED = (202)-(250) -(251) = 714.51	**EQUALIZATION AID LIMIT**		277	TIER 1 REF AID
	BREAKDOWN OF REFERENDUM REVENUES	100	FY2027 FORMULA ALLOW 7,705	278	TIER 1 LOR AID
		57	ADJ PU (EST) 7,878.20	279	TIER 1 LOR LEVY 3,391.59
203	REFERENDUM REVENUE ALL AUTHORITIES 18,440,975.43	264	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) = 12,811,922.75	280	TIER 1 REF LEVY
253	TOTAL, TIER 1 = (57)X(250) = 3,623,972.00	265	REFERENDUM EQUALIZATION AID CAP = GRT OF (263)-(264) OR 0 =	281	TIER 2 REF LEVY
254	TOTAL, TIER 2 = (57)X(251) = 9,187,950.75	**REFERENDUM LEVY WITH AID LIMIT**		282	UNEQL REF LEVY
255	TOTAL, UNEQUALIZED = (203)-(253)-(254) = 5,629,052.68	266	TIER 1 LEVY = (258)+(265) = 3,623,972.00		
		259	TIER 2 LEVY = 9,187,950.75		
		255	UNEQUALIZED LEVY = 5,629,052.68		
		267	TOTAL = (266) +(259)+(255) = 18,440,975.43		

APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT		***OPT AID & LEVY SUMMARY CONT***	
275	TAX BASE REPLACE AID	3,391.59	297	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	261,483.89
283	TIER 1 REF AID = (268)-(277) =		298	FY 2015 COMBINED AID FOR GUARANTEE = (296)+(297) =	1,927,487.27
284	TIER 2 REF AID = (262)-(276) =		299	FY2027 COMBINED REVENUE = (171)+(203) =	24,144,792.23
285	TIER 1 LOR AID = (239)-(278) =		300	FY2027 COMBINED INITIAL AID = (240)+(290) =	3,391.59
286	TIER 1 LOR LEVY = (237)-(279) =	2,360,068.41	301	REVENUE RATIO = LESSER OF 1 OR [(299)/(295)] =	1.00000000
287	TIER 1 REF LEVY = (266)-(280) =	3,623,972.00	302	2012 RMV	5,545,160,150
288	TIER 2 REF LEVY = (259)-(281) =	9,187,950.75	10	2024 RMV	11,291,782,826
289	UNEQL REF LEVY = (255)-(282) =	5,629,052.68	303	RMV RATIO = LESSER OF 1 OR [(302)/(10)] =	.49107924
290	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (275)+(283) + (284)+(285) =	3,391.59	304	FY2027 MINIMUM COMBINED AID = (298)X(301)X(303) =	946,548.98
291	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (286)+(287) + (288)+(289) =	20,801,043.84	305	FY2027 REFERENDUM HOLD HARMLESS AID INCREASE IF (292) = 0 THEN 0, ELSE GREATER OF 0 OR [(304)-(300)] =	
	REFERENDUM AID GUARANTEE			**ALTERNATIVE ATTENDANCE ADJUST** (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)	
292	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)		145	TRANSPORT ALLOWANCE	359.03
293	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289)	13,670,592.81	318	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	
294	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)	4,297,558.00	319	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	
295	FY 2015 COMBINED REVENUE = (293)+(294) =	17,968,150.81	320	CHARTER ALT ATTENDANCE ADJUST = (145)X(318) + \$223X(319) =	
296	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287)	1,666,003.38	321	2026-27 RES PU ATTENDING MN STATE ACADEMIES	2.27
			322	MN STATE ACADEMIES ALT ATTENDANCE ADJ = -(100)X(321) =	17,490.35-
			323	ALT ATTEND ADJUST TO AID = (320)+(322) =	17,490.35-
			310	TIER 1 LOR LEVY = (286)-(306) =	2,360,068.41
			238	TIER 2 LOR LEVY = (238) =	3,340,356.80

REEMPLOYMENT INSURANCE LEVY		***FY2026 CAREER & TECH CONT***		***CAPITAL RELATED LEVY LIMITS***	
362	EST FY2026 EXPEND	125,000.00	378	LAST YEAR REVENUE (FY2025 CTE AID REPORT, LINE 11)	364,194.71
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362) =	125,000.00	379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	364,194.71
SAFE SCHOOLS LEVY			380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	364,194.71
364	SAFE SCH LVY REQUEST?	YES	57	2026-27 ADJ PU (EST)	7,878.20
57	2026-27 ADJ PU (EST)	7,878.20	401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	51.15
365	SAFE SCH LEVY LIMIT = \$36X(57) =	283,615.20	381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	
SAFE SCHOOLS INTERMEDIATE LEVY			402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	1.00000000
366	SAFE SCH INTERMEDIATE LEVY REQUEST?	YES	382	CAREER TECH REVENUE = (380)+(381) =	364,194.71
367	INTERMEDIATE LEVY ALLOWANCE <= \$15	15.00	29	2023 ANTC	139,145,849
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =	118,173.00	56	2025-26 ADJ PU (EST)	7,956.60
JUDGMENT LEVY			383	FY2026 ANTC/ADJ PU = (29)/(56) =	17,488.10
369	DISTRICT JUDGMENTS		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	1.00000000
370	INTERMED JUDGMENTS		385	CAREER TECH LEVY LIMIT = (382)X(384) =	364,194.71
371	JUDGMENT LIMIT = (369)+(370) =		386	EST CAREER TECH AID = (382)-(385) =	
ICE ARENA LEVY			**ANNUAL OTHER POSTEMPLOYMENT**		
372	FY2025 NET OPR COSTS		BENEFITS (OPEB)		
373	ICE ARENA LEVY LIMIT = 100% OF (372) =		387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2025 EXPENSES PAID	
FY2026 CAREER & TECHNICAL			388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	
374	SHARE OF FY2026 EST COOPERATIVE BUDGET	52,336.27	389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	
375	FY2026 ESTIMATED DISTRICT BUDGET	888,641.86	407	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405)+(766) +(767)+(770)+(406) =	
376	FY2026 EST BUDGET = (374)+(375) =	940,978.13			
377	PRELIMINARY REVENUE = .35X(376) =	329,342.35			

ADDITIONAL LTFM REVENUE FOR FOR QUALIFIED VOLUNTARY PRE-K	***OLD LAW H&S CONT***	***LTFM TOTAL AIDS & LEVIES CONT***
768 NET LTFM REQ DEBT SERVICE FOR VPK	408 NEW PAYGO LTFM LEVY FOR VPK	54 2023-24 ADJ PU (ACT) 8,146.49
408 NEW PAYGO LTFM LEVY FOR VPK	415 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (408)+(413)+(414)+(765)+ (766)+(767)	425 FY2024 ANTC PER APU = (35)/(54) = 16,912.18
409 TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(407) + (408)+(768) = 2,993,716.00	+ (768)+(406)+(770) = 10,071,648.32	426 STATEWIDE ANTC/APU 13,658.23
OLD LAW HEALTH & SAFETY (H&S)	**OLD LAW DEFERRED MAINTENANCE**	427 LTFM EQUAL FACTOR = 125.5% OF (426) = 17,141.08
410 OLD LAW HEALTH & SAFETY REVENUE = FY2027 ESTIMATED H&S COST = 600,000.00	416 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? NO	428 LTFM LEVY RATIO = LSR OF 1 OR (425)/(427) = .98664612
411 REG ALT FAC PAYGO REVENUE APPROVED FOR FY2027 4,300,000.00	417 OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 =	429 LTFM AID RATIO = 1-(428) = .01335388
412 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	418 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (410)+(415)+(417) = 10,671,648.32	430 LTFM INITIAL EQUAL AID = (424)X(429) = 39,977.72
413 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (411)+(412) = 4,300,000.00	**LTFM REVENUE**	431 LTFM INITIAL EQUALIZED LEVY = (424)-(430) = 2,953,738.28
406 NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K	419 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (409) OR (418) = 10,671,648.32	432 2015 TOTAL ALT FAC GRANDFATHER AID
765 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A 5,771,648.32	420 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433 TOTAL LTFM EQUAL AID = GREATER OF (430) OR (432) = 39,977.72
766 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	421 DISTRICT LTFM REVENUE = (419)-(420) = 10,671,648.32	434 TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (424)-(433) = 2,953,738.28
767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K	422 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS 64,089.80	435 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) = 7,742,022.12
414 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (416) = NO THEN (769), ELSE 0 =	423 TOTAL LTFM REVENUE = (421)+(422) = 10,735,738.12	436 TOTAL LTFM LEVY = (434)+(435) = 10,695,760.40
768 NET LTFM REQ DEBT SERVICE FOR VPK	**LTFM TOTAL AIDS & LEVIES**	**DEBT SERV PORTION OF LTFM REV**
770 NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K	57 2026-27 ADJ PU (EST) 7,878.20	765 NET ALT FAC REG DEBT 5,771,648.32
	424 LTFM EQUALIZED REVENUE = LSR OF (419), (421), OR \$380X(57) = 2,993,716.00	766 NET ALT FAC/H&S DEBT
	35 2024 AG MODIFIED ANTC FOR LTFM REVENUE 137,774,923	767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K
		768 NET LTFM REQ DEBT SERVICE FOR VPK
		769 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS

DEBT SERV PORT LTFM REV CONT		***DISABLED ACCESS LIMIT***		***APPROVED INTERMED CAPITALIZED***	
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	448	FY 1992 - FY2027 APPROV DIS ACC COSTS 300,000.00	462	**ADMINISTRATIVE SPACE** FY2026 JOINT
771	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) + (768)+(769)+(770) = 5,771,648.32	449	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00	463	FY2027 JOINT
437	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (424) OR (771) = 2,993,716.00	450	LSR OF (448) OR (449) 300,000.00	464	**INSTRUCTIONAL/STORAGE** FY2026 JOINT 74,386.50
429	LTFM AID RATIO .01335388	451	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992	465	FY2027 JOINT
438	LTFM DEBT INITIAL EQUAL AID = (437)X(429) = 39,977.72	452	LAST YEAR TO CERTIFY = (451)+7 YEARS = 1999	466	**EXCESS FUNDS CAP LEASE** FY2026 JOINT
439	LTFM DEBT EQUAL AID = GREATER OF (432) OR (438) BUT NOT MORE THAN (771) = 39,977.72	453	TOTAL CUM CERT LEVY (PAY 93 TO PAY 24) 300,000.00	467	FY2027 JOINT
440	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437)-(439) = 2,953,738.28	454	CERT LEVY PAY 2025	468	TOT INTERMEDIATE CAPITALIZED = SUM[(462) TO (465)] - (466)-(467) = 74,386.50
441	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (771)-(439)-(440) = 2,777,932.32	455	TOTAL CERTIFIED LEVY = (453)+(454) = 300,000.00	469	TOT INTERMEDIATE LEASE COSTS = (461)+(468) = 312,798.66
	GEN FUND PORTION OF LTFM REV	456	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455) =	57	2026-27 ADJ PU (EST) 7,878.20
423	TOTAL LTFM REVENUE 10,735,738.12		**LEASE LEVY LIMITATION**	470	INTERMEDIATE PUPIL UNIT MAX LIMIT = \$65X(57) = 512,083.00
442	TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) = 4,964,089.80		DISTRICT'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTRICTS 287, 288, 916 AND 917	471	INTERMEDIATE LEASE LIMIT = LSR (469) OR (470) = 312,798.66
443	LTFM GEN FUND EQUAL REV = (424)-(437) =			472	INTERMEDIATE CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469)-(471) =
444	LTFM GEN FUND EQUAL AID = (433)-(439) =	457	**ADMINISTRATIVE SPACE**		**APPROVED REG OPERATING LEASES**
445	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) =	458	FY2026 JOINT	473	**ADMINISTRATIVE SPACE** FY2026 NONJOINT
446	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) = 4,964,089.80	459	FY2027 JOINT	474	FY2027 NONJOINT
447	TOTAL GEN FUND LTFM LEVY = (445)+(446) = 4,964,089.80	460	FY2026 JOINT 238,412.16	475	**INSTRUCTIONAL/STORAGE** FY2026 NONJOINT
		461	FY2027 JOINT	476	FY2027 NONJOINT 25,000.00
			TOT INTERMEDIATE OPERATING = (457) TO (460) = 238,412.16	477	REG OPERATING LEASES = SUM (473) TO (476)= 25,000.00

APPROVED REGULAR CAPITALIZED LEASES		***OTHER INITIAL GENERAL LEVIES***		***COMMUNITY SERVICE***	
ADMINISTRATIVE SPACE		495	CONSOLIDATION/ TRANSITION	**BASIC COMMUNITY EDUCATION**	
478	FY2026 NONJOINT	496	REORGANIZATION	600	POPULATION (YR 2020) 73,389
479	FY2027 NONJOINT	497	OPERATING DEBT	601	GTR OF (600) OR 1,335 73,389
INSTRUCTIONAL/STORAGE		498	HEALTH BENEFITS	602	YOUTH SERVICE PROG? YES
		499	ADDL RETIREMENT (MPLS AND STP)	603	AFTER SCHOOL ENRICHMENT? YES
480	FY2026 NONJOINT	500	SEVERANCE	604	FY2027 GENERAL REVENUE
481	FY2027 NONJOINT	501	ADMIN DISTRICT	= \$6.35X(601) = 466,020.15	
EXCESS FUNDS CAP LEASE		502	SWIMMING POOL	605	FY2027 YOUTH SERVICE
482	FY2026 NONJOINT	503	TREE GROWTH	REV = \$1.00X(601) = 73,389.00	
483	FY2027 NONJOINT	504	CONSOLIDATION/ RETIREMENT	606	FY2027 AFTER SCHOOL REVENUE = \$1.85X(601)
484	REG CAPITALIZED LEASES = [SUM (478) TO (481)] -[(482)+(483)] =	505	ECON DEVELOP ABATE	NOT TO EXCEED 10,000 AND \$0.43XPOPULATION IN EXCESS OF 10,000 = 45,757.27	
485	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (472)+(477)+(484) = 25,000.00	506	OTHER GENERAL (MEMO)	607	FY2027 COMMUNITY EDUCATION REVENUE = (604)+(605)+(606) = 585,166.42
57	2026-27 ADJ PU (EST) 7,878.20	**INITIAL GENERAL FUND LEVY**		30	2024 ANTC 137,774,923
486	REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 1,670,178.40	507	SUBTOTAL, OTHER INITIAL GENERAL LEVIES = (495) TO (505) =	608	STANDARD COMM ED LEVY = 0.003128X(30) = 430,959.96
487	COMM APPROVED LIMIT	508	GENERAL RMV VOTER APPROVED = (316) = 18,440,975.43	609	COMM ED LEVY LIMIT = LSR (607) OR (608) = 430,959.96
488	REGULAR MAX LIMIT = GTR OF (486) OR (487) = 1,670,178.40	509	GENERAL RMV OTHER = (311)+(242) +(245) = 6,359,988.11	610	FY2027 EST GROSS COMM ED AID = (607)-(609) = 154,206.46
489	REGULAR LEASE LIMIT = LSR OF (485) OR (488) = 25,000.00	510	GENERAL NTC VOTER APPROVED = (493) = 4,677,770.14	**EARLY CHILD FAMILY EDUCATION**	
490	TOTAL LEASE LEVY LIMIT = (471)+(489) = 337,798.66	511	GENERAL NTC OTHER = (337)+(359)+(363) +(365)+(368)+(371) +(373)+(385)+(389) +(494)-(493)+(506) = 8,888,215.24	FY2025 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY2027	
INITIAL CAPITAL RELATED LEVIES		TOTAL INITIAL GENERAL LEVY LIMITATION = (507)+(508)+(509) +(510) = 38,366,948.92		611	DIST PLANS TO LEVY FOR FY2027 ECFE REVENUE? YES
232	OPERATING CAPITAL 1,424,440.92			612	ECFE ANNUAL REPORT SUBMITTED? YES
447	LT FAC MAINTENANCE 4,964,089.80			613	POPULATION UNDER FIVE YEARS OF AGE 2,905
456	DISABLED ACCESS			614	GTR OF 150 OR (613) = 2,905
490	LEASE LEVY 337,798.66			615	ECFE ALLOWANCE = 0.023X(100) = 177.22
491	COOP BLDG REPAIR				
492	OTHER CAPITAL (MEMO)				
493	CAP PROJECTS REFER 4,677,770.14				
494	CAPITAL RELATED LIMITS = (232)+(447)+(456) +(490)+(491)+(492) +(493) = 11,404,099.52				

ECFE CONT		***ADULTS WITH DISABILITIES CONT***		***GENERAL DEBT SERVICE (FUND 7)***	
616	FY2027 EARLY CHILD FAMILY REVENUE IF (611) = YES = (614)X(615), IF ANNUAL REPT = YES	514,824.10	630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.005 = (30)X0.00005 =	6,888.74
30	2024 ANTC	137,774,923	631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	6,888.74
617	ECFE TAX RATE	.00177098	632	ADULTS WITH DISABILITIES AID = (629)-(631) =	18,063.52
618	= (617)X(30) =	243,996.63	**SCHOOL-AGE CARE**		
619	EARLY CHILD LEVY LIMIT = LESSER OF (616) OR (618) =	243,996.63	633	FY2027 SCHOOL-AGE CARE REVENUE (FY2027 EST COST)	900,000.00
620	EST FY2027 EARLY CHILD AID = (616)-(619) =	270,827.47	30	2024 ANTC	137,774,923
HOME VISITING LIMIT			46	2026-27 RES PU (EST)	11,916.40
621	DIST PLANS TO LEVY FOR FY2027 HOME VISIT?	YES	634	ANTC/RES PU = (30)/(46) =	11,561.79
622	HOME VISITING REVENUE IF (621) = YES AND (618) > \$0, = \$3.00X(613), ELSE = \$0	8,715.00	635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 =	1.00000000
230	FY2027 ANTC/ADJ PU	17,488.12	636	FY2027 SCHOOL-AGE CARE LIMIT = (633)X(635) =	900,000.00
623	HOME VISIT LEVY RATIO = LESSER OF 1 OR (230)/\$17,250 =	1.00000000	637	FY2027 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =	
624	FY2027 HOME VISIT LIMIT = (622)X(623) =	8,715.00	**COMMUNITY SERVICE SUMMARY**		
625	FY2027 EST HOME VISIT AID = (622)-(624) =		638	OTHER COMM ED (MEMO)	
ADULTS WITH DISABILITIES			639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	1,590,560.33
626	ADULTS WITH DISABILITIES REQUEST?	YES	639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	1,590,560.33
627	DISTRICT POPULATON TIMES = (600)X\$0.34 =	24,952.26	639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	1,590,560.33
628	FY 23 ADULTS WITH DISABILITIES REVENUE	7,769.06	639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	1,590,560.33
629	TOTAL REVENUE, = GREATER OF (627) OR (628) =	24,952.26	639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	1,590,560.33
			700	ALT FAC REGULAR REQ DEBT SERV LEVY	6,317,116.00
			701	ALT FAC/H&S REQ DEBT SERV LEVY	
			702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	
			703	NEW LTFM REQ DEBT SERVICE FOR VPK	
			704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	
			705	NEW LTFM REQ DEBT FOR ALL ROOF PROJECTS	
			706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704)+(705) =	6,317,116.00
			707	NATURAL DISASTER REQ DEBT SERV LEVY	
			707	NATURAL DISASTER REQ DEBT SERV LEVY	
			708	TACONITE BONDS REQ DEBT SERV LEVY	
			709	TAC FUNDING FOR BONDS (NOT IRRRB)	
			710	TAC ADJ TO REQ = (709) OR [(709)X1.05] =	
			711	NET REQUIRED DEBT SERVICE LEVY TACONITE = (708)-(710) =	
			712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2025	6,256,832.00

DEBT EQUAL AID CONT		***NON-VTR APPR INELIG BOND CONT***		***FUND 7 DEBT BALANCE CONT***	
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2025	729	GDS REQ DEBT SERV LEVY = (706)+(707)+(715) +(718)+(719)+(728) = 12,573,948.00	744	FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) -(741)-(742)-(743)] = 1,085,729.93
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2025	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 6,256,832.00	745	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 6,256,832.00	30	2024 ANTC 137,774,923	746	APPROVED DEBT EXCESS TO BE RETAINED
	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	747	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	732	MAX EFFORT DEBT SERV LEVY = (30)X(731) =	748	CERTIFIED DEBT EXCESS = GTR OF 0 OR (744) -(745)-(746)+(747) = 1,085,729.93
717	NON-VOTER BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	733	DEBT EQUAL REVENUE BASE = GTR OF ZERO OR [(715)-(732)] = 6,256,832.00	749	EXCESS USED TO RETIRE FAC & EQUIP BONDS
718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716)+(717) =	734	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	750	ADJUSTED DEBT EXCESS = (748)-(749) = 1,085,729.93
	OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID	735	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY		**BREAKDOWN OF NET DEBT EXCESS**
719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID		**FUND 7 DEBT BALANCE**	751	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718) = 12,573,948.00
	NON-VOTER APPR INELIG BONDS	736	JUNE 2024 FUND 7-425 BAL FOR BOND REFUND	752	DEBT EXCESS RATIO = LSR 1 OR (750)/(751) = .08634758
720	FACIL BOND-MS 123B.62	737	JUNE 2024 FUND 7-451 BAL FOR QZAB & QSCB	753	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715)X(752) = 540,262.30
721	EQUIP BOND-MS 123B.61	738	JUNE 2024 FUND 7-460 BALANCE NONSPENDABLE	754	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(752) = 545,467.68
722	REORG OPER DEBT	739	JUNE 2024 FUND 7-463 BALANCE UNASSIGN NEG	755	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(752) =
723	ECON DEV ABATEMENT	740	JUNE 2024 FUND 7-464 BALANCE RESTRICTED	756	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(752) =
724	JUDGMENT		(FOR DEBT EXCESS) 4,366,960.83	757	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(752) =
725	OTHER NON-VOTER	741	PAY 24 DEBT EXCESS LEVY REDUCTION 1,608,901.21	758	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) =
726	INELG LEASE PURCHASE	742	PAY 25 DEBT EXCESS LEVY REDUCTION 1,043,632.29		
727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) =	743	5% OF PAY 26 REQ DEBT SERV LEVY = (729)X5% = 628,697.40		
728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) =				

DEBT EQUALIZATION AID CONT		***ADJ TO GDS LIM FOR IRRRB ALLO***		***FUND 47 DEBT BALANCE***	
796	TIER 1 DEBT EQU AID RATIO = 1-(794) =	810	DEBT EQUAL AID ELIG, NON VOTER APPROVED	906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
797	TIER 2 DEBT EQU AID RATIO = 1-(795) =		=GTR OF [(713)-(801)-(808)] OR ZERO =	907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) = 1,471,830.00
798	TIER 1 DEBT AID = (791)X(796) =	811	DEBT EQUAL AID INELIG, VOTER APPROVED = (716)+(719) =	908	JUNE 2024 FUND 47-425 BAL FOR BOND REFUND
799	TIER 2 DEBT AID = (792)X(797) =	812	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717)+(727) =	909	JUNE 2024 FUND 47-460 BALANCE NONSPENDABLE
800	TOTAL DEBT EQ AID = (798)+(799) =			910	JUNE 2024 FUND 47-463 BALANCE UNASSIGN NEG
801	NON VOTER DEBT AID = (800)X(713)/(715) =	772	LTFM DEBT LEVY LIMIT NON VOTER APPROVED 6,277,138.28	911	JUNE 2024 FUND 47-464 BALANCE RESTRICTED 372,205.72
802	VOTER APPR DEBT AID = (800)-(801) =	781	DISASTER LEVY LIMIT VOTER APPROVED	912	JUNE 2024 FUND 47-464 BALANCE VOTER APPROV
				913	JUNE 2024 FUND 47-464 BAL NON-VOTER APPROV = (911)-(912) = 372,205.72
	MINIMUM EST MAX EFFORT PAYMENT		**INITIAL GENERAL DEBT SERVICE**		
732	MAX EFFORT DEBT LEVY	813	INITIAL GDS LEVY LIM VOTER APPROVED	914	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER 68,327.54
803	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(925)+(926)-(706) -(719)-(720)-(721) =		= (809)+(811)+(781) = 6,256,832.00	915	PAY 25 OPEB DEBT EXC REDUCTION NON-VOTER 101,505.68
		814	INITIAL GDS LEVY LIM NON VOTER APPROVED = (810)+(812)+(772) = 6,277,138.28	916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =
804	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	815	TOTAL INITIAL GDS LEVY LIMIT = (813)+(814) = 12,533,970.28	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% = 73,591.50
				918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER
	ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION		**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER
805	FY2027 IRRRB FUNDING FOR VOTER-APPR BONDS	900	LEVY BONDS IRREV TRUST VOTER APPROVED	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =
806	PAY 26 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((805)X1.05) =	901	LEVY BONDS REVOC TRUST VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] = 128,781.00
807	FY2027 IRRRB FUNDING FOR NON-VOTER BONDS	902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0
808	PAY 26 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((807)X1.05) =	903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED		
		904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED 1,471,830.00		
809	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(804)-(802)-(806)] = 6,256,832.00	905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904) = 1,471,830.00		

FUND 47 DEBT BALANCE CONT		***LOR TIER 1 LEVY ADJ CONT***		***FY2026 TRANSITION LEVY ADJUST***	
923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)	1020	FY2026 TRANSITION LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 213)
			3,391.59		268,296.55
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)	1021	24 PAY 25 LIMIT
				1022	24 PAY 25 LEVY
					263,508.31
925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	24 PAY 25 LIMIT	1023	FY2026 TRANSITION LEVY ADJUSTMENT = ((1020)-(1021)) =
		1008	24 PAY 25 LEVY		4,788.24
			2,340,988.41		
			2,340,988.41		
926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) = 1,343,049.00	1009	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1005) + (1006) + (1007) =		**FY2026 1ST TIER REFERENDUM** LEVY ADJUST
			2,344,380.00		
		1010	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1005) + (1006) + (1008) =	1024	FY2026 1ST TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 242)
			2,344,380.00		3,660,036.00
	LEVY LIMITATION ADJUSTMENTS	1011	FY2026 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1009)) =	1025	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 280)
	IN GENERAL, IF WE HAVE:		42,600.00		
A	FINAL LEVY AUTHORITY			1026	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 307)
B	PREVIOUSLY CALCULATED AUTHORITY				
C	CERTIFIED LEVY BASED ON (B)			1027	24 PAY 25 LIMIT
D	LEVY ADJUSTMENT, THEN:			1028	24 PAY 25 LEVY
	IF A>B, D=A-B	1012	FY2026 LOR TIER 2 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 202)		3,594,716.00
	IF A<C, D=A-C		3,373,598.40		3,594,716.00
	OTHERWISE D=ZERO				
	GENERAL FUND ADJUSTMENTS	1013	24 PAY 25 LIMIT	1029	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025) + (1026) + (1027) =
	FY2026 OPERATING	1014	24 PAY 25 LEVY		3,594,716.00
	CAPITAL LEVY ADJUSTMENT		3,313,390.40		
			3,313,390.40		
1000	FY2026 OPER CAP LEVY AUTH (FROM FY2026 GENERAL EDUC REV REPORT, LINE 197) 1,438,511.41	1015	FY2026 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1013))	1030	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025) + (1026) + (1028) =
			60,208.00		3,594,716.00
1001	24 PAY 25 LIMIT 1,436,149.33				
1002	24 PAY 25 LEVY 1,436,149.33				
1003	FY2026 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1001)) = 2,362.08	1016	FY2026 EQUITY LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 205)	1031	FY2026 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1029)) =
			397,830.00		65,320.00
		1017	24 PAY 25 LIMIT		
		1018	24 PAY 25 LEVY		
	FY2026 LOR TIER 1 LEVY ADJUST		390,730.00		
			390,730.00		
1004	FY2026 LOR TIER 1 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 185) 2,386,980.00	1019	FY2026 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) =		
			7,100.00		

FY2026 2ND TIER REF LEVY ADJ		***FY2026 UNEQUAL REF ADJ CONT***		***FY2026 REFERENDUM HOLD***	
1032	FY2026 2ND TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 244)	8,833,815.15	1046	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =	5,470,688.88
1033	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 281)		1047	FY2026 UNEQUALIZED REF LEVY ADJUSTMENT = ((1040)-(1045)) =	173,484.46
1034	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 308)		**FY2026 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES		
1035	24 PAY 25 LIMIT	8,644,901.25	**FY2026 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 257 TO 259)		
1036	24 PAY 25 LEVY	8,644,901.25	1048	TIER 1 LEVY	
1037	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	8,644,901.25	1049	TIER 2 LEVY	
1038	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	8,644,901.25	1050	UNEQL LEVY	
1039	FY2026 2ND TIER REF LEVY ADJUSTMENT = ((1032)-(1037)) =	188,913.90	1051	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =	
FY2026 UNEQUAL REF LEVY ADJ			1052	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1025)+(1033) +(1041) =	
1040	FY2026 UNEQUAL REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 246)	5,644,173.34	1053	FY2026 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =	
1041	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 282)		**FY2026 LOR TBRA ALLOCATION ADJ**		
1042	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 309)		1054	FY2026 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 256)	3,391.59
1043	24 PAY 25 LEVY	5,470,688.88	1055	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)	3,391.59
1044	24 PAY 25 LEVY	5,470,688.88	1056	FY2026 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 285 TO 287)	
1045	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =	5,470,688.88	1057	TIER 1 LEVY	
			1058	TIER 2 LEVY	
			1059	UNEQL LEVY	
			1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =	
			1061	TOTAL FY2026 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1026) +(1034)+(1042) =	
			1062	FY2026 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =	
			FY2026 REFERENDUM HOLD HARMLESS ADJUSTMENT TO TIER 1 LEVIES		
			1063	FY2026 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 284)	
			1064	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)	
			1064	FY2026 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	
			FY2026 INTEGRATION ADJUSTMENT		
			1065	FY2026 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 21)	614,642.63
			1066	24 PAY 25 LIMIT	602,392.48
			1067	24 PAY 25 LEVY	602,392.48
			1068	FY2026 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1066) =	12,250.15

FY2026 ALT TEACHER COMP ADJ		***FY2025 LTFM EQUAL LVY ADJ CONT***		***FY2024 LOR TIER 1 LEVY ADJ***	
1069	FY2026 ALT COMP LEVY AUTH (FROM FY2026 GEN ED REVENUE REPORT, LINE 338) 697,333.00	1083	23 PAY 24 LIMIT	1103	FY2024 LOC OPT TIER 1 AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 209) 2,301,273.82
		1084	23 PAY 24 LEVY		
1070	24 PAY 25 LIMIT 685,290.06	1085	TOTAL ADJUSTMENT		
1071	24 PAY 25 LEVY 685,290.06			1104	22 PAY 23 LIMIT 2,173,214.26
1072	FY2026 ALT TEACH COMP LEVY ADJUSTMENT = ((1069)-(1070)) = 12,042.94	1086	24 PAY 25 ADJ LIMIT	1105	22 PAY 23 LEVY 2,173,214.26
		1087	24 PAY 25 ADJ LEVY		
		1088	FY2025 LTFM EQUALIZED LEVY ADJUST	1106	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) = 128,059.56
FY26 & FY25 CAPITAL RELATED ADJ				1107	23 PAY 24 ADJ LIMIT 88,255.57
				1108	23 PAY 24 ADJ LEVY 88,255.57
FY2026 LTFM EQUAL LEVY ADJ		**FY2025 LTFM UNEQUAL LEVY ADJ**			
1073	FY2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 63)	1089	FY2025 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2025 WEBSITE REPORT, LINE 64) 2,544,611.80	1109	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) = 39,803.99
1074	24 PAY 25 LIMIT				
1075	24 PAY 25 LEVY	1090	23 PAY 24 LIMIT 2,560,960.80		
		1091	23 PAY 24 LEVY 2,560,960.80		
1076	FY2026 LTFM EQUALIZED LEVY ADJUST	1092	TOTAL ADJUSTMENT = (1089)-(1091) = 16,349.00-	1110	FY2024 LOC OPT LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 211) 3,454,111.76
		1093	24 PAY 25 ADJ LIMIT 16,349.00-		
		1094	24 PAY 25 ADJ LEVY 16,349.00-	1111	22 PAY 23 LIMIT 3,379,873.60
		1095	FY2025 LTFM UNEQUALIZED LEVY ADJUST	1112	22 PAY 23 LEVY 3,379,873.60
FY2026 LTFM UNEQUAL LEVY ADJ					
1077	FY2026 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 64) 4,920,844.75			1113	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1110) - (1111)) 74,238.16
1078	24 PAY 25 LIMIT 4,920,844.75			1114	23 PAY 24 ADJ LIMIT 175,620.80
1079	24 PAY 25 LEVY 4,920,844.75			1115	23 PAY 24 ADJ LEVY 175,620.80
		1096	FY2024 OPER CAP LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 190) 1,127,621.09	1116	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115)) 101,382.64-
		1097	22 PAY 23 LIMIT 1,124,026.40		
		1098	22 PAY 23 LEVY 1,124,026.40		
FY2026 HEALTH & SAFETY					
1081	FY2026 HEALTH AND SAFETY REBATES ADJUST	1099	TOTAL ADJUST TO PAY 23 OPER CAP LEVY AUTH = ((1096)-(1097)) = 3,594.69	1117	FY2024 EQUITY LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 214) 407,324.50
				1118	22 PAY 23 LIMIT 398,570.00
		1100	23 PAY 24 ADJ LIMIT 1,591.62	1119	22 PAY 23 LEVY 398,570.00
		1101	23 PAY 24 ADJ LEVY 1,591.62		
1082	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63)	1102	FY2024 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) = 2,003.07	1120	TOTAL ADJUST TO PAY 23 EQUITY LEVY AUTH = ((1117)-(1118)) = 8,754.50

FY2024 EQUITY LEVY ADJ CONT			***FY2024 2ND TIER REF LEVY ADJ***			***FY2024 TBRA ALLOCATION ADJ*** TO VOTER-APPROVED LEVIES		
1121	23 PAY 24 ADJ LIMIT	20,710.00	1138	FY2024 2ND TIER REF LEVY AUTH		1152	FY2024 ALLOC OF TBRA	
1122	23 PAY 24 ADJ LEVY	20,710.00		(FROM FY2024 GENERAL EDUC			TO VTR-APPR REF LEVIES	
				REV RPT, LINE 253)	8,346,079.01		(FROM FY2024 GENERAL	
1123	FY2024 EQUITY		1139	PAY 23 LIMIT BEFORE			EDUC REVENUE REPORT,	
	LEVY ADJUSTMENT			TBRA AND HOLD HARM ADJ			LINES 266 TO 268)	
	= ((1120)-(1122)) =	11,955.50-		(FROM PAY 24 LEVY				
				REPORT, LINE 1037)	7,618,665.55	1153	PAY 23 ALLOC OF TBRA	
							TO VOTER-APPR REF LEVY	
			1140	PAY 23 LEVY BEFORE			(FROM PAY 23 LEVY RPT,	
				TBRA AND HOLD HARM ADJ			LINES 277 TO 279)	
1124	FY2024 TRANSITION LEVY AUTH			(FROM PAY 24 LEVY		1154	FY2024 TBRA ALLOC TOT ADJ	
	(FROM FY2024 GENED			REPORT, LINE 1038)	7,618,665.55		= (1153)-(1152) =	
	REV RPT, LINE 222)	274,699.64						
1125	22 PAY 23 LIMIT	268,795.60	1141	TOTAL ADJUST TO PAY 23		1155	23 PAY 24 ADJ LIMIT	
1126	22 PAY 23 LEVY	268,795.60		2ND TIER REF LEVY AUTH		1156	23 PAY 24 ADJ LEVY	
				= ((1138)-(1139)) =	727,413.46			
1127	TOTAL ADJUST TO PAY 23		1142	23 PAY 24 ADJ LIMIT	972,381.65	1157	FY2024 TBRA ALLOC LVY ADJ	
	TRANSITION LEVY AUTH		1143	23 PAY 24 ADJ LEVY	972,381.65			
	= ((1124)-(1125)) =	5,904.04						
1128	23 PAY 24 ADJ LIMIT	13,966.83	1144	FY2024 2ND TIER REF				
1129	23 PAY 24 ADJ LEVY	13,966.83		LEVY ADJUSTMENT			**FY2024 LOR TBRA ADJUST**	
				= ((1141)-(1143)) =	244,968.19-	1158	FY2024 ALLOC OF TBRA TO LOR	
1130	FY2024 TRANSITION						TO LOR TIER 1 LEVY	
	LEVY ADJUSTMENT						(FROM FY2024 GENED	
	= ((1127)-(1129)) =	8,062.79-					REV RPT, LINE 265)	
				FY2024 UNEQUAL REF LEVY ADJ				
			1145	FY2024 UNEQUAL REF LEVY AUTH		1159	ALLOCATION OF TBRA	
	FY2024 1ST TIER VOTER			(FROM FY2024 GENERAL			(FROM PAY 23 LEVY RPT,	
	APPROVED REFER LEVY ADJUST			EDUC REVENUE REPORT,			LINE 276)	
				LINE 255)	5,391,510.01	1160	FY2024 ALLOCATION OF TBRA	
1131	FY2024 1ST TIER REF LEVY AUTH		1146	PAY 23 LIMIT BEFORE			LOR LEVY TIER 1 ADJUSTMENT	
	(FROM FY2024 GENED			TBRA AND HOLD HARM ADJ			= (1158)-(1159) =	
	REV RPT, LINE 254)	3,747,385.40		(FROM PAY 24 LEVY				
1132	PAY 23 LIMIT BEFORE		1147	REPORT, LINE 1045)	5,541,876.71	1161	23 PAY 24 ADJ LIMIT	
	TBRA AND HOLD HARM ADJ					1162	23 PAY 24 ADJ LEVY	
	(FROM PAY 24 LEVY							
	REPORT, LINE 1029)	3,666,844.00				1163	FY2024 LOR TIER 1 TBRA LVY ADJ	
1133	PAY 23 LEVY BEFORE		1148	TOTAL ADJUST TO PAY 23				
	TBRA AND HOLD HARM ADJ			UNEQUAL REF LEVY AUTH			**FY2024 REFERENDUM HOLD HARM**	
	(FROM PAY 24 LEVY			= ((1145)-(1147)) =	150,366.70-	1164	FY2024 ALLOC OF HOLD HARM	
	REPORT, LINE 1030)	3,666,844.00					(FROM FY2024 GENED REV RPT	
1134	TOTAL ADJUST TO PAY 23		1149	23 PAY 24 ADJ LIMIT	705,227.58		LINES 294 TO 296)	
	1ST TIER REF LEVY AUTH		1150	23 PAY 24 ADJ LEVY	705,227.58	1165	PAY 23 HOLD HARM ALLOC	
	= ((1131)-(1132)) =	80,541.40					(FROM PAY 23 LEVY RPT,	
1135	23 PAY 24 ADJ LIMIT	190,532.00	1151	FY2024 UNEQUAL REF			LINES 304 TO 306)	
1136	23 PAY 24 ADJ LEVY	190,532.00		LEVY ADJUSTMENT		1166	FY2024 HOLD HARM TOTAL	
				= ((1148)-(1150)) =	855,594.28-		= (1165)-(1164) =	
1137	FY2024 1ST TIER REF							
	LEVY ADJUSTMENT							
	= ((1134)-(1136)) =	109,990.60-						

FY2024 REF HOLD HARM CONT			***FY2024 REEMPLOYMENT ADJUSTMENT***			***FY2024 ALT TEACHER ADJ CONT***		
1167	23 PAY 24 ADJ LIMIT		1185	23 PAY 24 LIMIT	100,000.00	1202	23 PAY 24 ADJ LIMIT	1,747.51-
1168	23 PAY 24 ADJ LEVY		1186	23 PAY 24 LEVY	100,000.00	1203	23 PAY 24 ADJ LEVY	1,747.51-
1169	FY2024 HOLD HARM ALLOC		1187	FY2024 REEMPLOY ADJUST = ((1184)-(1186)) =	43,131.06-	1204	FY2024 ALT TEACH COMP LEVY ADJUST	
FY2024 LOR TIER 1 HOLD HARMLESS ADJUSTMENT			**FY2024 SAFE SCHOOLS ADJUST**			**FY2024 LTFM EQUALIZED LEVY ADJ**		
1170	FY2024 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2024 GENED REV RPT, LINES 293)		1188	SAFE SCH LEVY REQUEST	YES	1205	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63)	
1171	PAY 23 TIER 1 HOLD HARMLESS LEVY (FROM PAY 23 LEVY RPT, LINES 303)		54	2023-24 ADJ PU (ACT)	8,146.49	1206	22 PAY 23 LIMIT	
1172	FY2024 LOR TIER 1 HOLD HARM ADJ		1189	FY2024 SAFE SCHOOLS AUTH \$36X(54) =	293,273.64	1207	22 PAY 23 LEVY	
1173	23 PAY 24 ADJ LIMIT		1190	22 PAY 23 LIMIT	286,970.40	1208	TOTAL ADJUSTMENT	
1174	23 PAY 24 ADJ LEVY		1191	22 PAY 23 LEVY	286,970.40	1209	23 PAY 24 ADJ LIMIT	
1175	FY2023 TIER 1 HOLD HARM ADJUSTMENT		1192	FY2024 SAFE SCH ADJUST = ((1189)-(1190)) =	6,303.24	1210	23 PAY 24 ADJ LEVY	
1176	FY2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	612,278.11	**FY2024 SAFE SCHOOLS** INTERMEDIATE ADJUST			1211	24 PAY 25 ADJ LIMIT	
1177	22 PAY 23 LIMIT	596,076.30	1193	SAFE SCH INTERMEDIATE LEVY ALLOW	12.50	1212	24 PAY 25 ADJ LEVY	
1178	22 PAY 23 LEVY	596,076.30	54	2023-24 ADJ PU (ACT)	8,146.49	1213	FY2024 EQUAL LIMIT ADJUST = (1209)+(1211) =	
1179	TOTAL ADJUSTMENT = (1176)-(1177) =	16,201.81	1194	FY2024 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =	101,831.13	1214	FY2024 EQUAL LEVY ADJUST = (1210)+(1212) =	
1180	23 PAY 24 ADJ LIMIT	16,201.81	1195	22 PAY 23 LIMIT	99,642.50	1215	FY2024 LTFM EQUALIZED LEVY ADJUST	
1181	23 PAY 24 ADJ LEVY	16,201.81	1196	22 PAY 23 LEVY	99,642.50	**FY2024 LTFM UNEQUAL LEVY ADJ**		
1182	FY2024 INTEGRATION ADJUSTMENT LIMIT		1197	FY2024 SAFE SCHOOLS INTERMEDIATE ADJUST = ((1194)-(1195)) =	2,188.63	1216	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)	4,604,643.94
1183	FY2024 EXPEND ACTUAL	56,868.94	**FY2024 ALTERNATE TEACHER** COMPENSATION LEVY ADJUST			1217	22 PAY 23 LIMIT	4,578,725.02
1184	REEMPLOY LEVY AUTH = 100% OF (1183) =	56,868.94	1198	FY2024 ALT COMP LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 335)	711,802.00	1218	22 PAY 23 LEVY	4,578,725.02
			1199	22 PAY 23 LIMIT	713,549.51	1219	TOTAL ADJUSTMENT = (1216)-(1217) =	25,918.92
			1200	22 PAY 23 LEVY	713,549.51	1220	23 PAY 24 ADJ LIMIT	
			1201	TOTAL ADJUST TO PAY 23 ALT COMP LEVY AUTH = ((1198)-(1200)) =	1,747.51-	1221	23 PAY 24 ADJ LEVY	
						1222	24 PAY 25 ADJ LIMIT	25,918.92
						1223	24 PAY 25 ADJ LEVY	25,918.92

1224	FY2024 UNEQUAL LIMIT ADJUST = (1220)+(1222) =	25,918.92	1313	***INTERM DIST CARRYOVER*** TO REGULAR LEASE AUTH = (1310)-(1312) =	
1225	FY2024 UNEQUAL LEVY ADJUST = (1221)+(1223) =	25,918.92	1314	FY2023 NON-JOINT LEASE COSTS = (1301)+(1303)+ (1306)+(1308) =	126,749.40
1226	FY2024 LTFM UNEQUALIZED LEVY ADJUST		54	2023-24 ADJ PU (ACT)	8,146.49
			1315	PAY 23 PUPIL UNIT MAX AUTH = \$212X(54) =	1,727,055.88
	FY2024 CAREER TECHNICAL ADJ		1316	PAY 23 COMMISSIONER APPROVED LIMIT	
1227	FY2024 CAREER TECH LEVY AUTHORITY (FY2024 CTE AID RPT LINE 21)	364,194.71	1317	REGULAR MAX AUTHORITY = GTR OF (1315) OR (1316) =	1,727,055.88
1228	23 PAY 24 LIMIT	364,194.71	1318	TOTAL PAY 23 REGULAR LEASE LEVY AUTHORITY = LSR OF (1313)+(1314) OR (1317) =	126,749.40
1229	23 PAY 24 LEVY	364,194.71	1319	TOTAL PAY 23 REGULAR & INTERM LEASE LEVY AUTH = (1312)+(1318) =	371,981.56
1230	FY2024 CAREER TECH ADJ			**PAY 23 NET LEASE COSTS**	
	FY2024 HEALTH BENEFIT LEVY ADJ		1320	22 PAY 23 LIMIT	420,919.06
1231	FY2024 ACTUAL COST (LIMITED TO \$600,000)		1321	22 PAY 23 LEVY	420,919.06
1232	23 PAY 24 LIMIT		1322	PAY 23 LEASE LEVY LIMITATION ADJUSTMENT = (1319) - (1321) =	48,937.50-
1233	23 PAY 24 LEVY				
1234	FY2024 HEALTH BENEFITS ADJUST		1305	INTERMEDIATE	
	FY2024 ANNUAL OPEB LEVY ADJ		1306	NON-JOINT	41,062.50
1235	FY2024 ACTUAL COST (FIN 797+OBJ 291)			** CAPITALIZED LEASES **	
1236	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000	1307	INTERMEDIATE	
1237	PRORATED ANNUAL OPEB LEVY AUTH		1308	NON-JOINT	85,686.90
1238	24 PAY 25 LIMIT		1309	PAY 23 FY2024 TOTAL LEASE COSTS = (1305)+ (1306)+(1307)+(1308)=	126,749.40
1239	24 PAY 25 LEVY		1310	FY2023 INTERMEDIATE COSTS (1300)+(1302)+ (1305)+(1307) =	245,232.16
1240	FY2024 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)		54	2023-24 ADJ PU (ACT)	8,146.49
			1311	INTERM PUPIL UNIT AUTH = \$65X(54) =	529,521.85
			1312	INTERM LEASE AUTH = LSR OF (1310) OR (1311) =	245,232.16

CAPITAL RELATED ADJ SUMMARY		***OTHER GEN LIMITATION ADJ CONT***		***GEN FUND ADJUST SUMMARY CONT***		
1003	FY2026 OPER CAP ADJ	2,362.08	1334	TOTAL OTHER ADJUST	1346	TOTAL GENERAL LEVY
1102	FY2024 OPER CAP ADJ	2,003.07		GEN OTHER RMV = (1331)		LIMITATION ADJUSTMENT
1076	FY2026 LTFM EQ ADJ			+(1332)+(1333) =		= (1342)+(1343)
1080	FY2026 LTFM UNEQ ADJ					+(1344)+(1345) =
1081	FY2026 H&S REBATES		1335	SCH TAX ADJUSTMENT		804,653.86-
1088	FY2025 LTFM EQ ADJ			(FROM STR ADJUST		
1095	FY2025 LTFM UNEQ ADJ			REPORT, LINE 23)		**COMMUNITY SERVICE FUND ADJUST**
1215	FY2024 LTFM EQ ADJ					
1226	FY2024 LTFM UNEQ ADJ		1336	OTHER ADJUST, GEN NTC		**FY2026 EARLY CHILD FAMILY ADJ**
1322	PAY 23 LEASE LEVY ADJ	48,937.50-		VOTER APPROVED (MEMO)		
1323	LEASE LEVY ADJ (MEMO)				1400	FY2026 REVISED ECFE LEVY
1324	OTHER CEX ADJ (MEMO)					AUTH (FROM FY2026 ECFE AID
			1337	TOTAL OTHER ADJUST		REPORT, LINE 1.7)=
				GEN NTC VOTER APPR		250,594.30
				= (1335)+(1336) =		
1325	TOTAL CAPITAL RELATED		1338	TIF ADJUST (MEMO)	1401	24 PAY 25 LIMIT
	LEVY LIMIT ADJUSTMENT				1402	24 PAY 25 LEVY
	= (1003)+(1102)+(1076)+				1403	FY2026 EARLY CHILD
	(1080)+(1081)+(1088)+		1339	SCH TAX ADJUSTMENT		FAMILY ADJUST
	(1095)+(1215)+(1226)+			(FROM STR ADJUST		= ((1400)-(1402)) =
	(1322)+(1323)+(1324)=	44,572.35-		REPORT, LINE 28)		27,567.99-
						FY2024 HOME VISITING ADJ
	OTHER GENERAL LIMITATION ADJ		1340	OTHER ADJUST, GEN	1404	FY2024 HOME VISITING
				NTC OTHER (MEMO)		FINAL ADJUSTMENT
760	GENERAL FUND LEVY ADJ					(FROM FY2024 ECFE HOME VISITING
	FOR FAC & EQUIP BONDS		1341	TOTAL OTHER ADJUST,		AID REPORT, LINE 8)
				GEN NTC OTHER		7,290.75
1326	ECON DEV ABATE ADJUST			= (1338)+(1339)	1405	22 PAY 23 LIMIT
	(MEMO)			+(1340) =	1406	22 PAY 23 LEVY
						7,536.73
1327	DEBT SURPLUS TRANSFER					7,536.73
	(MEMO)				1407	FY2024 HOME VISIT
				GEN FUND ADJUST SUMMARY		ADJUSTMENT
1328	SCH TAX ADJUSTMENT		1342	GENERAL RMV VOTER APPROVED		= ((1404)-(1406)) =
	(FROM STR ADJUST			= (1031)+(1039)+(1047)		245.98-
	REPORT, LINE 9)			+(1053)+(1062)+(1137)		
				+(1144)+(1151)+(1157)		**FY2024 SCHOOL-AGE CARE**
1329	OTHER ADJUST, GEN RMV			+(1169)+(1330) =	782,834.71-	
	VOTER APPROVED (MEMO)					
1330	TOTAL OTHER ADJUST		1343	GENERAL RMV OTHER	1408	FY2024 AUTHORITY (FROM
	GEN RMV VOTER APPR			= (1011)+(1015)+(1019)		UFARS EXPENDITURES)
	= (1328)+(1329) =			+(1023)+(1055)+(1064)		825,000.00
				+(1109)+(1116)+(1123)	1409	22 PAY 23 LIMIT
				+(1130)+(1163)+(1175)	1410	22 PAY 23 LEVY
1331	MAINT PU VAR (MEMO)			+(1334) =		825,000.00
				33,099.30	1411	FY2024 SCH-AGE CARE
						ADJUSTMENT
	OTHER GENERAL LIMITATION ADJ		1344	GENERAL NTC VOTER		
				= (1337) =		
1332	SCH TAX ADJUSTMENT		1345	GENERAL NTC OTHER		
	(FROM STR ADJUST			= (760)+(1068)+(1072)+		
	REPORT, LINE 14)			(1182)+(1187)+(1192)+		
				(1197)+(1204)+(1230)+		
1333	OTHER ADJUST, GEN			(1234)+(1240)+(1325)+		
	RMV OTHER (MEMO)			(1326)+(1327)+(1341)=		
				54,918.45-		

COMMUNITY SERVICE ADJUST		***FY2025 LTFM DEBT LEVY ADJUST***		***OTH POSTEMPLOYMENT BENE (OPEB)*** & PENSION DEBT SERVICE ADJUSTMENTS	
1412	**ADULTS W/DISABILITIES** ADJUST	1709	FY2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2025 RPT, LINE 59)	6,383,003.00	1900 REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(920)OR(923)]X-1 =
1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)	1710	23 PAY 24 LIMIT	6,383,003.00	1901 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED
1414	OTHER ADJUST (MEMO)	1711	23 PAY 24 LEVY	6,383,003.00	
1415	TOTAL OTHER ADJUST = (1413)+(1414) =	1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710) =		1902 TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =
1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1403)+(1407)+(1411) +(1412)+(1415) =	1713	24 PAY 25 ADJ LIMIT		1903 REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(921)OR(924)]X-1 =
	27,813.97-	1714	24 PAY 25 ADJ LEVY		128,781.00-
		1715	FY2025 LTFM DEBT LEVY ADJ = (1712)-(1713) =		
GENERAL DEBT SERVICE ADJUST		**FY2024 LTFM DEBT LEVY ADJUST**		1904 OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR	
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762)X-1 =	1716	FY2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2024 RPT, LINE 59)	6,521,470.41	1905 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =
1701	OTHER ADJUST (MEMO) VOTER APPROVED	1717	22 PAY 23 LIMIT	6,521,482.76	128,781.00-
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	1718	22 PAY 23 LEVY	6,521,482.76	**ABATEMENT ADJUSTMENTS**
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763)X-1 =	1719	TOTAL ADJUSTMENT = (1716)-(1717) =	12.35-	**INITIAL ABATEMENT LEVY ADJUST**
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1720	23 PAY 24 ADJ LIMIT	302.85-	2000 SCHOOL TAXES ABATED IN 2024
	545,467.63-	1721	23 PAY 24 ADJ LEVY	302.85-	2001 SCHOOL TAXES ADDED IN 2024
		1722	24 PAY 25 ADJ LIMIT	190.50	2002 NET CHANGE IN SCHOOL TAXES
		1723	24 PAY 25 ADJ LEVY	190.50	= (2000)+(2001) =
		1724	FY2024 DEBT LIMIT ADJUST = (1720)+(1722) =	112.35-	306,142.09-
		1725	FY2024 DEBT LEVY ADJUST = (1721)+(1723) =	112.35-	2003 ABATEMENT RECOVERY REVENUE = [GTR OF ZERO OR -1X(2002)] =
1705	FY2026 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2026 RPT, LINE 59)	1726	FY2024 LTFM DEBT LEVY ADJ = (1719)-(1724) =	100.00	306,142.09
1706	24 PAY 25 LIMIT	1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726) =	545,886.70-	2023 FY2026 ABATEMENT AID
1707	24 PAY 25 LEVY				8,696.60
1708	FY2026 LTFM DEBT LEVY ADJ = (1705)-(1706) =				297,445.49
	519.07-				**PAY 23 CERTIFIED LEVY PLUS** AUDITOR ADJUSTMENT BY FUND
					2005 GENERAL
					37,590,705.49
					2006 COMMUNITY SERVICE
					1,617,454.29
					2007 GENERAL DEBT SERVICE
					8,462,755.09
					2008 OPEB DEBT SERVICE
					1,399,738.62
					2009 TOTAL
					49,070,653.49

CERTIFIED LEVY RATIO BY FUND		***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)			
2010	GENERAL = (2005)/(2009) =	.82310260	2029	GENERAL = (2028) -(2030) -(2031)-(2032) =	2051	GENERAL= (2043)-(2047) OR MEMO =	
2011	COMMUNITY SERVICE = (2006)/(2009) =	.03296174	2030	COMMUNITY SERVICE = (2028)X(2011) =	2052	COMMUNITY SERVICE = (2044)-(2048) OR MEMO =	
2012	GEN DEBT SERVICE = (2007)/(2009) =	.17246062	2031	GENERAL DEBT SERVICE = (2028)X(2012) =	2053	GENERAL DEBT SERVICE = (2045)-(2049) OR MEMO =	
2013	OPEB DEBT SERVICE = (2008)/(2009) =	.02852496	2032	OPEB DEBT SERVICE = (2028)X(2013) =	2054	OPEB DEBT SERVICE = (2046)-(2050) OR MEMO =	
2014	TOTAL	1.00000000	2028	TOTAL	21,405.98	2055	TOTAL
ABATEMENT AID BY FUND (FROM PART III OF FY2026 ABATE AID RPT)			**FY2024 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)			**ADVANCE ABATEMENT LEVY ADJUST**	
2015	GENERAL	7,012.58	2033	GENERAL		2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2025
2016	COMMUNITY SERVICE	1,684.02	2034	COMMUNITY SERVICE		2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2025
2017	GENERAL DEBT SERVICE		2035	GENERAL DEBT SERVICE		2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)
2018	TOTAL	8,696.60	2036	OPEB DEBT SERVICE		2059	TOTAL ADVANCE ABATE LEVY AUTHORITY = [GTR OF ZERO OR -1X(2058)] =
2019	EST FY2026 ABATEMENT AID PRORATION FACTOR	1.00000000	2037	TOTAL			248,132.51-
PRORATED ABATEMENT AID BY FUND			**TOTAL REGULAR ABATE LEVY ADJ**				248,132.51
2020	GENERAL = (2019)X(2015) =	7,012.58	2038	GENERAL = (2024) +(2029)+(2033) =	243,906.50	**ADVANCE ABATEMENT AUTH BY FUND**	
2021	COMMUNITY SERVICE = (2019)X(2016) =	1,684.02	2039	COMMUNITY SERVICE = (2025) +(2030)+(2034)=	9,112.54	2060	GENERAL = (2059)-(2061) -(2062)-(2063) =
2022	GENERAL DEBT SERVICE = (2019)X(2017) =		2040	GENERAL DEBT SERVICE = (2026) +(2031)+(2035)=	56,489.14	2061	COMMUNITY SERVICE = (2059)X(2011) =
2023	TOTAL	8,696.60	2041	OPEB DEBT SERVICE = (2027) +(2032)+(2036)=	9,343.29	2062	GENERAL DEBT SERVICE = (2059)X(2012) =
INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)			2042	TOTAL	318,851.47	2063	OPEB DEBT SERVICE = (2059)X(2013) =
2024	GENERAL= (2004)-(2023)- (2025)-(2026)-(2027)=	227,508.39	**CARRY-OVER ABATE LEVY AUTHORITY**			2059	TOTAL
2025	COMMUNITY SERVICE = [(2004)X (2011)]-(2021) =	8,406.96	**PAY 25 REGULAR ABATEMENT LIMIT**			**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 24 PREVIOUS ADVANCE PLUS PAY 25 ADVANCE LEVY)	
2026	GENERAL DEBT SERV DBT = [(2004)X (2012)]-(2022) =	52,797.45	2043	GENERAL	206,670.99	2064	GENERAL
2027	OPEB DEBT = [(2004)X (2013)] =	8,732.69	2044	COMMUNITY SERVICE	9,967.12	2065	COMMUNITY SERVICE
2004	TOTAL	297,445.49	2045	GENERAL DEBT SERVICE	66,469.13	2066	GENERAL DEBT SERVICE
ABATEMENT INTEREST ADJUSTMENT			2046	OPEB DEBT SERVICE	9,430.68	2067	OPEB DEBT SERVICE
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2024	21,405.98	2047	GENERAL	206,670.99	2068	TOTAL
			2048	COMMUNITY SERVICE	9,967.12		
			2049	GENERAL DEBT SERVICE	66,469.13		
			2050	OPEB DEBT SERVICE	9,430.68		

ADVANCE ABATE ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	***GEN DBT SERV INI SUMMARY CONT***	***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS
2069 GENERAL= (2059)-(2068)-(2070) -(2071)-(2072) = 155,278.10	3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 11,536,278.40	3020 GEN RMV VOTER NEGATIVE OFFSET
2070 COMMUNITY SERVICE = (2061)-(2065) = 6,279.76		3021 GEN RMV OTHER NEGATIVE OFFSET
2071 GENERAL DEBT SERVICE = (2062)-(2066) = 31,967.98	**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY	3022 GEN NTC VOTER NEGATIVE OFFSET
2072 OPEB DEBT SERVICE = (2063)-(2067) = 5,542.10	3009 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) +(2054)+(2072) =	3023 GEN NTC OTHER NEGATIVE OFFSET
2073 TOTAL 199,067.94		3024 COM SERV NEGATIVE OFFSET
TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST	3010 OPEB/PENSION DEBT SERVICE OTHER = (907)+(1903)+(2041) +(2054)+(2072) = 1,357,934.39	
GEN FUND INITIAL LEVY SUMMARY	3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) = 1,357,934.39	**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV
3000 GENERAL RMV VOTER APPROVED = (507)+(1342) = 17,658,140.72		3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3001 GENERAL RMV OTHER = (508)+(1343) = 6,393,087.41		3026 GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3002 GENERAL NTC VOTER APPROVED = (509)+(1344) = 4,677,770.14	**OFFSETTING ADJUSTMENTS** (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).	3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3003 GENERAL NTC OTHER = (510)+(1345)+(2038) +(2051)+(2069) = 9,232,481.39		3028 GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
3004 TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 37,961,479.66	**OFFSET CARRIED FORWARD**	3029 COM SERV NET OFFSET ADJ = (3019)+(3024) =
COM SERV INITIAL LEVY SUMMARY	**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND
3005 TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) +(2052)+(2070) = 1,578,138.66	3015 GEN RMV VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3000)] =	3030 GDS VTR POSITIVE OFFSET = GTR OF 0 OR [-(3006)] =
GEN DBT SERV INITIAL LEVY SUMMARY	3016 GEN RMV OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3001)] =	3031 GDS OTH POSITIVE OFFSET = GTR OF 0 OR [-(3007)] =
3006 GEN DEBT SERVICE VOTER APPROVED = (813)+(1702)+(2040) +(2053)+(2071) = 5,805,026.82	3017 GEN NTC VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3002)] =	
3007 GEN DEBT SERVICE OTHER = (814)+(1727)+(2040) +(2053)+(2071) = 5,731,251.58	3018 GEN NTC OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3003)] =	
	3019 COMM SRV POSITIVE OFFSET = GTR OF 0 OR [0-(3005)] =	

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD	***TACONITE REFERENDUM DATA*** INFORMATION ONLY	
3032	GDS VOTER NEGATIVE OFFSET	3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000 1983-84 RESIDENT PU 4001 2011-12 RESIDENT PU 44 2024-25 RES PU (PRE) 11,153.71 57 2026-27 ADJ PU (EST) 7,878.20
COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD = (3013) -(3034)-(3035) =	4002 TACONITE REG REF PU = GTR OF (4000) OR (44) =
3033	GDS OTHER NEGATIVE OFFSET	3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3040)-(3041) =	4003 2011 NET TAX CAPACITY
3034	GDS VOTER NET OFFSET ADJ = (3030)+(3032) =	3045	TOTAL ADJUST BALANCE FORWARD = (3042) +(3043)+(3044) =	4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =
3035	GDS OTH NET OFFSET ADJ = (3031)+(3033) =			**FY2027 TAC REG REF REV** (PAY 01 REF LEVY REQ)
3036	OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET = GTR OF 0 OR [-(3009)] =		**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005 REG FRONT END FORMULA = (4002)X\$175 =
POSITIVE OFFSETTING ADJUSTMENT IN OPEB/PENSION DEBT SERV FUND		3500	GEN DEBT VOTER APPR 5,805,026.82	4006 TAC REG REF REV = GTR OF 0 OR [(4005)-(4004)]
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET = GTR OF 0 OR [-(3010)] =	3501	GEN DEBT OTHER 5,731,251.58	**FY2027 TAC ADD REF REV**
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND		3502	ACT MAX EFF LOAN AID FOR FY2018 - FY2026	4007 FY 13 REF REV ALLOW
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3503	PAY 17 - PAY 25 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY2027	4009 ADD FRONT END FORMULA = (4001)X(4008) =
3039	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3505	BAL AVAIL END FY2027 = (3502)+(3503) =	4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND				4011 TAC ADD REF REVENUE = (4010)X22.5% =
3040	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =	3506	GEN DEBT VOTER =	**FY2027 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
3041	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3507	GEN DEBT OTHER =	4012 TAC TOTAL REF REV = (4006)+(4011) =
		3508	MAX EFF LEVY LIMIT ADJ = = (3506)+(3507) =	4013 MAXIMUM EC RESERVE = (57)X\$25 =
		3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3505)+(3508) =	4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013) =

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

5000	***FY2027 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)	***GENERAL DEBT SERVICE FUND***	***TOTAL, ALL FUNDS***
	GENERAL FUND	5013 GEN DEBT SERVICE VOTER APPROVED = (3006)+(3034) +(3506)+(4061) = 5,805,026.82	5025 TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) = 52,433,831.11
5001	GEN RMV VOTER APPROVED = (3000)+(3025) +(4055) = 17,658,140.72	5014 GEN DEBT SERV OTHER = (3007)+(3035) +(3507)+(4051) = 5,731,251.58	5026 TOTAL AID = (5006)+(5010) +(5016) = 112,830,789.95
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 6,393,087.41	5015 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 11,536,278.40	5027 TOTAL MAX EFFORT AID USED = (5017) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057) = 4,677,770.14	5016 TOTAL DEBT SERVICE FUND AID = (439)+ (780)+(800)+(2022) = 39,977.72	5028 TOTAL TACONITE RECEIPTS = (5007)+(5011) +(5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047) = 9,232,481.39	5017 MAX EFF LOAN AID USED = (3503) -(3506)-(3507) =	5029 TOTAL REVENUE = (5008)+(5012) +(5019)+(5024) = 165,264,621.06
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 37,961,479.66	5018 TACONITE RECEIPTS = -(4051)-(4061) =	
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(444)+(2020) =112,346,030.76	5019 TOTAL DEBT SERVICE FUND REVENUE = (5015)+(5016) 11,576,256.12 +(5017)+(5018) =	
		OPEB/PENSION DEBT SERVICE FUND	
5007	TACONITE RECEIPTS = -1X(4047)-(4053) - (4055)-(4057) =	5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (3009)+(3040) +(4059) =	
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007) = 150,307,510.42	5021 OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) +(4049) = 1,357,934.39	
	COMMUNITY SERVICE FUND		
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045) = 1,578,138.66	5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) = 1,357,934.39	
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 444,781.47	5023 TACONITE RECEIPTS = -(4049)-(4059) =	
5011	TACONITE RECEIPTS = -1X(4045) =	5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5022)+(5023) = 1,357,934.39	
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) = 2,022,920.13		

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

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	18,440,975.43	782,834.71-	N/A			17,658,140.72
GEN-RMV OTHER-EXEMP	6,359,988.11	33,099.30	N/A			6,393,087.41
GEN-NTC VOTER-EXEMP	4,677,770.14		N/A			4,677,770.14
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	8,888,215.24	54,918.45-	399,184.60			9,232,481.39
TOTAL GENERAL	38,366,948.92	804,653.86-	399,184.60			37,961,479.66
COM SERV-EXEMP	1,590,560.33	27,813.97-	15,392.30			1,578,138.66
DEBT-VOTER-NONEXEMP	6,256,832.00	540,262.30-	88,457.12			5,805,026.82
DEBT-OTHER-NONEXEMP	6,277,138.28	545,886.70-				5,731,251.58
TOTAL DEBT SERV	12,533,970.28	1,086,149.00-	88,457.12			11,536,278.40
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	1,471,830.00	128,781.00-	14,885.39			1,357,934.39
TOTAL OPEB/PENSION	1,471,830.00	128,781.00-	14,885.39			1,357,934.39
TOTAL	53,963,309.53	2,047,397.83-	517,919.41			52,433,831.11

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

FUND	2024 PAY 2025 LIMITATION	2025 PAY 2026 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	36,595,224.49	37,961,479.66	1,366,255.17	3.73
COMMUNITY SERVICE	1,590,369.61	1,578,138.66	12,230.95-	.77-
GENERAL DEBT SERVICE	9,255,620.49	11,536,278.40	2,280,657.91	24.64
OPEB DEBT SERVICE	1,374,042.19	1,357,934.39	16,107.80-	1.17-
TOTAL	48,815,256.78	52,433,831.11	3,618,574.33	7.41

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

FUND	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	36,595,224.49			
COMMUNITY SERVICE	1,590,369.61			
GENERAL DEBT SERVICE	9,255,620.49			
OPEB DEBT SERVICE	1,374,042.19			
TOTAL AFTER ADJUSTMENTS	48,815,256.78			

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	17,163,924.95	17,163,924.95	17,658,140.72	17,658,140.72	
(5002)	GENERAL-RMV OTHER	5,880,987.19	5,880,987.19	6,393,087.41	6,393,087.41	
(5003)	GENERAL-NTC VOTER	4,689,691.60	4,689,691.60	4,677,770.14	4,677,770.14	
(5004)	GENERAL-NTC OTHER	8,860,620.75	8,860,620.75	9,232,481.39	9,229,985.65	
(5009)	COMMUNITY SERV-NTC OTHER	1,590,369.61	1,590,369.61	1,578,138.66	1,578,138.66	
(5013)	GENL DEBT-NTC VOTER	3,545,425.80	3,545,425.80	5,805,026.82	8,769,851.76	*1
(5014)	GENL DEBT-NTC OTHER	5,710,194.69	5,710,194.69	5,731,251.58	2,768,922.38	*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER	1,374,042.19	1,374,042.19	1,357,934.39	1,357,934.39	
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	36,595,224.49	36,595,224.49	37,961,479.66	37,958,983.92	
(5009)	COMMUNITY SERVICES FUND	1,590,369.61	1,590,369.61	1,578,138.66	1,578,138.66	
(5015)	GENERAL DEBT SERVICE FUND	9,255,620.49	9,255,620.49	11,536,278.40	11,538,774.14	
(5022)	OPEB/PENSION DEBT SERVICE FUND	1,374,042.19	1,374,042.19	1,357,934.39	1,357,934.39	
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	23,044,912.14	23,044,912.14	24,051,228.13	24,051,228.13	
	NET TAX CAPACITY	25,770,344.64	25,770,344.64	28,382,602.98	28,382,602.98	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	25,399,042.35	25,399,042.35	28,140,937.68	31,105,762.62	
	OTHER	23,416,214.43	23,416,214.43	24,292,893.43	21,328,068.49	
TOTAL LEVY						
	TOTAL LEVY	48,815,256.78	48,815,256.78	52,433,831.11	52,433,831.11	

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

52,433,831.11

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.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(313)	1ST TIER RMV REFER	3,594,716.00	3,594,716.00	3,623,972.00	3,623,972.00	*2
(314)	2ND TIER RMV REFER	8,644,901.25	8,644,901.25	9,187,950.75	9,187,950.75	*2
(315)	UNEQUALIZED RMV REFER	5,470,688.88	5,470,688.88	5,629,052.68	5,629,052.68	
(1031)	FY2026 1ST TIER REF ADJUST	145,820.00-	145,820.00-	65,320.00	65,320.00	*2
(1039)	FY2026 2ND TIER REF ADJUST	336,099.25-	336,099.25-	188,913.90	188,913.90	*2
(1047)	FY2026 UNEQUAL REF ADJUST	196,529.67-	196,529.67-	173,484.46	173,484.46	
(1053)	FY2026 TBRA ALLOC ADJUST					*2
(1062)	FY2026 REF HOLD HARMLESS ADJ					
(1137)	FY2024 1ST TIER REF ADJUST	4,526.40	4,526.40	109,990.60-	109,990.60-	
(1144)	FY2024 2ND TIER REF ADJUST	9,404.58	9,404.58	244,968.19-	244,968.19-	
(1151)	FY2024 UNEQUAL REF ADJUST	118,136.76	118,136.76	855,594.28-	855,594.28-	
(1157)	FY2024 TBRA ALLOC ADJUST					
(1169)	FY2024 REF HOLD HARMLESS ADJ					
(1329)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	17,163,924.95	17,163,924.95	17,658,140.72	17,658,140.72	
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	2,340,988.41	2,340,988.41	2,360,068.41	2,360,068.41	2,360,068.41 *3
(238)	2ND TIER LOCAL OPTIONAL	3,313,390.40	3,313,390.40	3,340,356.80	3,340,356.80	3,340,356.80 *3
(242)	EQUITY	390,730.00	390,730.00	393,910.00	393,910.00	*3
(245)	TRANSITION	263,508.31	263,508.31	265,652.90	265,652.90	*3
(1011)	FY2026 LOR TIER 1 ADJUST	95,100.00-	95,100.00-	42,600.00	42,600.00	*3
(1015)	FY2026 LOR TIER 2 ADJUST	134,408.00-	134,408.00-	60,208.00	60,208.00	*3
(1019)	FY2026 EQUITY ADJUST	15,850.00-	15,850.00-	7,100.00	7,100.00	*3
(1023)	FY2026 TRANSITION ADJUST	10,689.23-	10,689.23-	4,788.24	4,788.24	*3
(1055)	FY2026 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY2026 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2024 LOR TIER 1 ADJUST	22,967.32-	22,967.32-	39,803.99	39,803.99	39,803.99
(1116)	FY2024 LOR TIER 2 ADJUST	4,172.16	4,172.16	101,382.64-	101,382.64-	101,382.64-
(1123)	FY2024 EQUITY ADJUST	153,119.34-	153,119.34-	11,955.50-	11,955.50-	
(1130)	FY2024 TRANSITION ADJUST	331.80	331.80	8,062.79-	8,062.79-	
(1163)	FY2024 LOR TIER 1 TBRA ADJUST					
(1175)	FY2024 LOR TIER 1 HOLD HARMLESS					
(1334)	OTHER ADJ, GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	5,880,987.19	5,880,987.19	6,393,087.41	6,393,087.41	

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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED:						
(493)	CAPITAL PROJECT REFERENDUM	4,689,691.60	4,689,691.60	4,677,770.14	4,677,770.14	
(1337)	OTHER NTC VOTER ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED	4,689,691.60	4,689,691.60	4,677,770.14	4,677,770.14	

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	1,436,149.33	1,436,149.33	1,424,440.92	1,424,440.92	*3
(337)	ALT TEACHER COMP (Q COMP)	685,290.06	685,290.06	681,832.06	681,832.06	*4
(359)	ACHIEVEMENT & INTEGRATION	602,392.48	602,392.48	589,070.89	589,070.89	*5
(363)	FY2026 REEMPLOYMENT INS	100,000.00	100,000.00	125,000.00	125,000.00	
(365)	SAFE SCHOOLS	281,325.60	281,325.60	283,615.20	283,615.20	
(368)	SAFE SCHOOLS INTERMEDIATE	117,219.00	117,219.00	118,173.00	118,173.00	
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2026 CAREER TECHNICAL	364,194.71	364,194.71	364,194.71	364,194.71	
(389)	FY2025 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(445)	LT FACILITIES EQUAL				184,396.88	*4
(446)	LT FACILITIES UNEQUAL	4,920,844.75	4,920,844.75	4,964,089.80	4,777,197.18	
(456)	DISABLED ACCESS					
(490)	BUILDING/LAND LEASE	291,421.10	291,421.10	337,798.66	337,798.66	
(491)	COOP BUILDING REPAIR					
(492)	OTHER CAPITAL (MEMO)					
(495)	CONSOL/TRANSITION					
(496)	REORG OPERATING DEBT					
(497)	FY2026 HEALTH BENEFITS					
(498)	ADDITIONAL RETIREMENT					
(499)	SEVERANCE					
(500)	ADMINISTRATIVE DISTRICT					
(501)	SWIMMING POOL					
(502)	TREE GROWTH					
(503)	CONSOL/RETIREMENT					
(504)	ECON DEV ABATEMENT					
(505)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	8,798,837.03	8,798,837.03	8,888,215.24	8,885,719.50	

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2026 OPER CAPITAL ADJUST	1,110.19-	1,110.19-	2,362.08	2,362.08	*3
(1102)	FY2024 OPER CAPITAL ADJUST	2,436.63	2,436.63	2,003.07	2,003.07	
(1072)	FY2026 ALT TEACHER COMP ADJUST	19,403.93-	19,403.93-	12,042.94	12,042.94	*7
(1204)	FY2024 ALT TEACHER COMP ADJUST	29,524.68-	29,524.68-			
(1068)	FY2026 ACHIEVE & INTEG ADJUST			12,250.15	12,250.15	*5
(1182)	FY2024 ACHIEVE & INTEG ADJUST	38,212.06	38,212.06			*5
(1187)	FY2024 REEMPLOYMENT ADJUST	78,545.19-	78,545.19-	43,131.06-	43,131.06-	
(1192)	FY2024 SAFE SCHOOLS ADJUST	20,643.84	20,643.84	6,303.24	6,303.24	
(1197)	FY2024 SAFE SCHOOLS INTERM ADJ	7,168.00	7,168.00	2,188.63	2,188.63	
(1230)	FY2024 CAREER TECHNICAL ADJUST					
(1234)	FY2024 HEALTH BENEFITS ADJUST					
(1240)	FY2024 ANNUAL OPEB ADJUST					
(1076)	FY2026 LTFM EQUAL ADJUST					
(1080)	FY2026 LTFM UNEQUAL ADJUST	16,349.00-	16,349.00-			
(1081)	FY2026 H&S REBATE ADJ					
(1088)	FY2025 LTFM EQUAL ADJUST					
(1095)	FY2025 LTFM UNEQUAL ADJUST	25,918.92	25,918.92			
(1215)	FY2024 LTFM EQUAL ADJUST					
(1226)	FY2024 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	50,553.54-	50,553.54-	5,980.95-	5,980.95-	

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1322)	PAY 23 LEASE ADJUST	53,346.54-	53,346.54-	48,937.50-	48,937.50-	
(1323)	LEASE LEVY ADJ (MEMO)					
(1324)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY2027 FAC & EQUIP BOND ADJUST					
(1326)	ECON DEV ABATE ADJUST					
(1327)	DEBT SURPLUS ADJUST					
(1341)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	206,670.99	206,670.99	243,906.50	243,906.50	*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	40,987.19-	40,987.19-	155,278.10	155,278.10	*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	112,337.26	112,337.26	350,247.10	350,247.10	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	8,798,837.03	8,798,837.03	8,888,215.24	8,885,719.50	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	50,553.54-	50,553.54-	5,980.95-	5,980.95-	
(5004)	TOTAL GENERAL - NTC OTHER	8,860,620.75	8,860,620.75	9,232,481.39	9,229,985.65	

FOOTNOTES:

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

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

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

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	458,903.01	458,903.01	430,959.96	430,959.96	*13
(619)	EARLY CHILD FAMILY	278,162.29	278,162.29	243,996.63	243,996.63	*14
(624)	HOME VISITING	9,105.00	9,105.00	8,715.00	8,715.00	
(631)	ADULTS W/ DISABILITIES	7,374.72	7,374.72	6,888.74	6,888.74	
(636)	SCHOOL-AGE CARE	830,000.00	830,000.00	900,000.00	900,000.00	*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2026 EARLY CHILD FAMILY ADJ	471.71-	471.71-	27,567.99-	27,567.99-	
(1407)	FY2024 HOME VISITING ADJUST	584.40-	584.40-	245.98-	245.98-	
(1411)	FY2024 SCHOOL-AGE CARE ADJUST					
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT	9,967.12	9,967.12	9,112.54	9,112.54	*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	2,086.42-	2,086.42-	6,279.76	6,279.76	*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	1,590,369.61	1,590,369.61	1,578,138.66	1,578,138.66	

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY	NOTES
DEBT SERVICE VOTER APPROVED:							
(809)	DEBT SERVICE-AID ELIG	3,888,164.00	3,888,164.00	6,256,832.00	9,501,857.00		*15
(811)	DEBT SERVICE-AID INELIG						*15
(781)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS	394,910.94-	394,910.94-	540,262.30-	820,462.36-		
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	66,469.13	66,469.13	56,489.14	56,489.14		*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST	14,296.39-	14,296.39-	31,967.98	31,967.98		*12,16
(3034)	GDS VTR NET OFFSET ADJUST						
(3506)	GDS VTR MAX EFFORT ADJ						
(4061)	GDS VTR TACONITE ADJUST						
(5013)	TOTAL DEBT SERVICE VOTER APPROVED	3,545,425.80	3,545,425.80	5,805,026.82	8,769,851.76		*1
DEBT SERVICE OTHER:							
(810)	DEBT SERVICE-AID ELIG						*15
(812)	DEBT SERVICE-AID INELIG						*15
(772)	LT FACILITIES DEBT SERVICE	6,359,323.08	6,359,323.08	6,277,138.28	3,034,609.02		*15
(1708)	FY2026 LTFM DEBT SERV ADJ			519.07-	519.07-	519.07-	
(1715)	FY2025 LTFM DEBT SERV ADJ		190.50				
(1726)	FY2024 LTFM DEBT SERV ADJ		597.54-	100.00	100.00	100.00	
(1703)	REDUCTION FOR DEBT EXCESS	648,721.35-	648,721.35-	545,467.63-	265,267.57-		
(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	5,710,194.69	5,710,194.69	5,731,251.58	2,768,922.38		*1

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED:						
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED					
OPEB/PENSION DEBT SERVICE OTHER:						
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS	1,466,832.00	1,466,832.00	1,471,830.00	1,471,830.00	*15
(1903)	REDUCTION FOR DEBT EXCESS	101,505.68-	101,505.68-	128,781.00-	128,781.00-	
(1904)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	9,430.68	9,430.68	9,343.29	9,343.29	*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST	714.81-	714.81-	5,542.10	5,542.10	*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST					
(4049)	OPEB/PENSION DEBT TACONITE ADJUST					
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER	1,374,042.19	1,374,042.19	1,357,934.39	1,357,934.39	

FOOTNOTES:

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

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT

Independent School District 191
 Levy Certification Summary
 2025 Payable 2026
 For the Fiscal Year 2026/2027

	2024 Payable 2025	2025 Payable 2026	Increase/ (Decrease)
	<u>2025</u>	<u>2026</u>	<u>(Decrease)</u>
General Levies:			
Referendum Levy	\$ 17,710,306	\$ 18,440,975	\$ 730,669
Location Optional Levy Tier 1	2,340,988	2,360,068	19,080
Location Optional Levy Tier 2	3,313,390	3,340,357	26,966
Equity Revenue Levy	390,730	393,910	3,180
Operating Capital Levy	1,436,149	1,424,441	(11,708)
Safe Schools	281,326	283,615	2,290
Safe Schools - District 917	117,219	118,173	954
Career & Technical Levy	364,195	364,195	0
Long Term Facilities Maintenance Levy	4,920,845	4,964,090	43,245
Economic Development Abatement	0	0	0
Transition Revenue Levy	263,508	265,653	2,145
Achievement & Integration Levy	602,392	589,071	(13,322)
Reemployment Insurance Levy	100,000	125,000	25,000
Lease Levy	291,421	337,799	46,378
Capital Project Referendum Levy	4,689,692	4,677,770	(11,921)
Alternative Compensation Levy	685,290	681,832	(3,458)
Total General Levies	37,507,452	38,366,949	859,497
Levy Adjustments	(912,227)	(405,469)	506,758
Net General Levies	\$ 36,595,224	\$ 37,961,480	\$ 1,366,255

Independent School District 191
 Levy Certification Summary
 2025 Payable 2026
 For the Fiscal Year 2026/2027

	2024 Payable 2025	2025 Payable 2026	Increase/ (Decrease)
	<u> </u>	<u> </u>	<u> </u>
Community Service Fund:			
General Community Education	\$ 458,903	\$ 430,960	\$ (27,943)
Early Childhood Family Education	278,162	243,997	(34,166)
Disabled Adults	7,375	6,889	(486)
School Age Care	830,000	900,000	70,000
Home Visiting	9,105	8,715	(390)
	<u> </u>	<u> </u>	<u> </u>
Total Levies	1,583,545	1,590,560	7,015
Levy Adjustments	<u> </u>	<u> </u>	<u> </u>
	6,825	(12,422)	(19,246)
	<u> </u>	<u> </u>	<u> </u>
Community Service Levies	\$ 1,590,370	\$ 1,578,139	\$ (12,231)
	<u> </u>	<u> </u>	<u> </u>

**Independent School District 191
 Levy Certification Summary
 2025 Payable 2026
 For the Fiscal Year 2026/2027**

	2024 Payable 2025	2025 Payable 2026	Increase/ (Decrease)
	<hr/>	<hr/>	<hr/>
General Debt Service Fund:			
Voter Approved Levy	\$ 3,888,164	\$ 6,256,832	\$ 2,368,668
LTFM Debt Service	6,359,323	6,277,138	(82,185)
	<hr/>	<hr/>	<hr/>
Total Levies	10,247,487	12,533,970	2,286,483
Levy Adjustments	(991,867)	(997,692)	(5,825)
	<hr/>	<hr/>	<hr/>
Debt Service Levy	\$ 9,255,620	\$ 11,536,278	\$ 2,280,658
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Independent School District 191
Levy Certification Summary
2025 Payable 2026
For the Fiscal Year 2026/2027

	2024 Payable 2025	2025 Payable 2026	Increase/ (Decrease)
	<u> </u>	<u> </u>	<u> </u>
OPEB Levy - Non-Voter Approved	\$ 1,466,832	\$ 1,471,830	\$ 4,998
Levy Adjustments	(92,790)	(113,896)	(21,106)
OPEB Levy	<u>\$ 1,374,042</u>	<u>\$ 1,357,934</u>	<u>\$ (16,108)</u>

**Independent School District 191
 Levy Certification Summary
 2025 Payable 2026
 For the Fiscal Year 2026/2027**

	2024 Payable 2025	2025 Payable 2026	Increase/ (Decrease)
	<u> </u>	<u> </u>	<u> </u>
Summary of All Levies:			
General Levy	\$ 36,595,224	\$ 37,961,480	\$ 1,366,255
Community Service Levy	1,590,370	1,578,139	(12,231)
General Debt Service Levy	9,255,620	11,536,278	2,280,658
OPEB Levy	1,374,042	1,357,934	(16,108)
	<u> </u>	<u> </u>	<u> </u>
Total - All Levies	\$ 48,815,257	\$ 52,433,831	\$ 3,618,575
	<u> </u>	<u> </u>	<u> </u>
Percentage Increase			7.41%

2. Approve, on a First Reading Basis, Changes to Policies 417: *Chemical Use and Abuse*, 709: *Student Transportation Safety Policy*, 712: *Video Surveillance Other Than On Buses*, 722: *Public Data Requests*, and 410: *Family and Medical Leave Policy*

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Speaker(s): Stacey Sovine, Executive Director of Administrative Services



**Agenda V.B.2.
December 11, 2025**

To: Board of Education
Dr. Chris Bellmont, assistant superintendent

From: Stacey Sovine, executive director of administrative services

Date: December 11, 2025

Re: Approve, on a First Reading Basis, Changes to Policies 417: *Chemical Use and Abuse*, 709: *Student Transportation Safety*, 712: *Video Surveillance Other Than on Buses*, 722: *Public Data Requests* and 410: *Family Medical Leave*

Recommendation: That the Board of Education approve, on a first reading basis, changes to policies 417: *Chemical Use and Abuse*, 709: *Student Transportation Safety*, 712: *Video Surveillance Other Than on Buses*, 722: *Public Data Requests* and 410: *Family Medical Leave*.

Notes:

The following policies were reviewed during the November 18, 2025 Policy Review Committee.

Below is a summary of changes:

- 417- Minnesota School Board Association (MSBA) recommended update: removes duplicative phrases in Art. IV.C.2
- 709 – MSBA recommended update: removes “handicapping condition” phrase in Art. VIII.C and D
- 712 - MSBA recommended update: changes “surveillance” to “recording” and clarifies video recording rule in Art. II.A.3
- 722 – MSBA recommended update: adds 2025 legislative update to MN Statutes 13.03 on data requests to Art. IV
- 410 – Annual Review: intermittent leave definition

Adopted: 6/89

Burnsville-Eagan-Savage School District Policy 417

Reviewed: ~~PRC 11/18/25+2/8/2022~~

Revised: 1/12/2023

Rescinds: GBCB-R, JFCH

417 CHEMICAL USE AND ABUSE

I. PURPOSE

The school board recognizes that chemical use and abuse constitutes a grave threat to the physical and mental well-being of students and employees and significantly impedes the learning process. Chemical use and abuse also creates significant problems for society in general. The school board believes that the Independent School District 191 has a role in education, intervention, and prevention of chemical use and abuse. The purpose of this policy is to assist the school district in its goal to prevent chemical use and abuse by providing procedures for education and intervention and to maintain a safe and healthful environment for students by prohibiting the use.

II. GENERAL STATEMENT OF POLICY

- A. Use or possession of controlled substances, toxic substance, medical cannabis, and alcohol before, during, or after school hours, at school or in any other school location, is prohibited in accordance with school district policies with respect to a Drug-Free Workplace/Drug-Free School.
- B. The school district shall develop, implement, and evaluate comprehensive programs and activities that foster safe, healthy, supportive, and drug-free environments that support student academic achievement..
- C. Every school that participates in a school district chemical abuse program shall establish a chemical abuse preassessment team. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases.
- D. The school district shall establish a drug-free awareness program for its employees.

III. DEFINITIONS

- A. "Chemical abuse," as it applies to students, means use of any psychoactive or mood-altering chemical substance, without compelling medical reason, in a manner that induces mental, emotional, or physical impairment and causes socially dysfunctional or socially disordering behavior, to the extent that the minor's or staff member's normal function in academic, school, or social activities is chronically impaired.

- B. “Controlled substances,” as applied to the chemical abuse assessment of students, means a drug, substance, or immediate precursor in Schedules I through V of Minnesota Statutes section 152.02 and “marijuana” as defined in Minnesota Statutes section 152.01, subdivision 9. but not distilled spirits, wine, malt beverages, intoxicating liquors or tobacco. As otherwise defined in this policy, “controlled substances” include narcotic drugs, hallucinogenic drugs, amphetamines, barbiturates, marijuana, anabolic steroids, or any other controlled substance as defined in Schedules I through V of the Controlled Substances Act, 21 United States Code section 812, including analogues and look-alike drugs.
- C. Drug prevention” means prevention, early intervention, rehabilitation referral, recovery support services, or education related to the illegal use of drugs, such as raising awareness about the consequences of drug use that are evidence based.
- D. “Teacher” means all persons employed in a public school or education district or by a service cooperative as members of the instructional, supervisory, and support staff including superintendents, principals, supervisors, secondary vocational and other classroom teachers, librarians, counselors, school psychologists, school nurses, school social workers, audio-visual directors and coordinators, recreation personnel, media generalists, media supervisors, and speech therapists.

IV. STUDENTS

A. Districtwide School Discipline Policy

Procedures for detecting and addressing chemical abuse problems of a student while on school premises are included in the districtwide school student discipline policy.

B. Programs and Activities

1. The school district shall develop, implement, and evaluate comprehensive programs and activities that foster safe, healthy, supportive, and drug-free environments that support student academic achievements. The programs and activities may include, among other programs and activities, drug prevention activities and programs that may be evidence based, including programs to educate students against the use of alcohol, tobacco, marijuana, smokeless tobacco products, and electronic cigarettes.
2. As part of its drug-free programs, the school district may implement the drug abuse resistance education program (DARE) that enables peace officers to undergo the training to teach a curriculum on drug abuse resistance in schools.

C. Reports of Use, Possession, or Transfer of Alcohol or a Controlled Substance

1. A teacher in a nonpublic school participating in a school district chemical use program, or a public school teacher, who knows or has reason to

believe that a student is using, possessing, or transferring alcohol or a controlled substance while on the school premises or involved in school-related activities, shall immediately notify the school's chemical abuse preassessment team, or staff member assigned duties similar to those of such a team, of this information.

[Note: School districts are not required to participate in a chemical abuse program or establish a chemical abuse preassessment team pursuant to state law. Schools are required to have procedures for detecting student chemical abuse and can obtain federal funding if they establish drug prevention, detection, intervention, and recovery support services. Thus, it is recommended that schools establish these programs and activities. For those schools that do not establish a chemical abuse preassessment team, those obligations could be assigned to a specified staff member such a school counselor or administrator.]

2. Students involved in the abuse, possession, transfer, distribution, or sale of chemicals may be suspended and proposed for expulsion in compliance with the student discipline policy and the Pupil Fair Dismissal Act, Minnesota Statutes section 121A.40-121A.56, ~~and proposed for expulsion.~~
3. Searches by school district officials in connection with the use, possession, or transfer of alcohol or a controlled substance will be conducted in accordance with school board policies related to search and seizure.
4. Nothing in paragraph IV.B.1. prevents a teacher or any other school employee from reporting to a law enforcement agency any violation of law occurring on school premises or at school sponsored events.

D. Preassessment Team

1. Every school that participates in a school district chemical abuse program shall establish a chemical abuse preassessment team designated by the superintendent or designee. The team must be composed of classroom teachers, administrators, and to the extent they exist in the school, school nurse, school counselor or psychologist, social worker, chemical abuse specialist, and other appropriate professional staff. For schools that do not have a chemical abuse program and team, the superintendent or designee will assign these duties to a designated school district employee.
2. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases.
3. Within forty-five (45) days after receiving an individual reported case, the team shall make a determination whether to provide the student and, in the case of a minor, the student's parents with information about school and community services in connection with chemical abuse.

E. Data Practices

1. Student data may be disclosed without consent in health and safety emergencies pursuant to Minnesota Statutes section 13.32 and applicable federal law and regulations.
2. Destruction of Records
 - a. If the preassessment team decides not to provide a student and, in the case of a minor, the student's parents with information about school or community services in connection with chemical abuse, records created or maintained by the team about the student shall be destroyed not later than six (6) months after the determination is made.
 - b. If the team decides to provide the student and, in the case of a minor or a dependent student, the student's parents with information about school or community services in connection with chemical abuse, records created or maintained by the team about the student shall be destroyed not later than six (6) months after the student is no longer enrolled in the district.
 - c. Destruction of records identifying individual students shall be governed by paragraph IV.E.2. notwithstanding Minnesota Statutes section 138.163 (Preservation and Disposal of Public Records).

F. Consent

Any minor may give effective consent for medical, mental, and other health services to determine the presence of or to treat conditions associated with alcohol and other drug abuse, and the consent of no other person is required.

V. EMPLOYEES

- A. The school district shall establish a drug-free awareness program to inform employees, about:
 1. The dangers of drug abuse in the workplace.
 2. The school district's policy of maintaining a drug-free workplace.
 3. Available drug counseling, and employee assistance programs.
 4. The penalties that may be imposed on employees for drug abuse violations.
- B. The school district shall notify any federal granting agency required to be notified under the Drug-Free Workplace Act within ten (10) days after receiving notice

from the employee or otherwise receiving actual notice of any criminal drug statute a conviction of an employee for a criminal drug statute violation occurring in the workplace.

- Legal References:**
- Minn. Stat. § 13.32 (Educational Data)
 - Minn. Stat. § 121A.25-121A.29 (Chemical Abuse)
 - Minn. Stat. § 121A.40-121A.56 (Pupil Fair Dismissal Act)
 - Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)
 - Minn. Stat. § 124D.695 (Approved Recovery Program Funding)
 - Minn. Stat. § 126C.44 (Safe Schools Levy)

 - Minn. Stat. § 138.163 (Preservation and Disposal of Public Records)
 - Minn. Stat. § 144.343 (Pregnancy, Venereal Disease, Alcohol or Drug Abuse, Abortion)
 - Minn. Stat. § 152.01 (Definitions)
 - Minn. Stat. § 152.02 (Schedules of Controlled Substances; Administration of Chapter)
 - Minn. Stat. § 152.22 (Definitions; Medical Cannabis)
 - Minn. Stat. § 152.23 (Limitations; Medical Cannabis))
 - Minn. Stat. § 299A.33 (DARE Program)
 - Minn. Stat. § 466.07, subd. 1 (Indemnification Required)
 - Minn. Stat. § 609.101, subd. 3(e) (Controlled Substance Offenses; Minimum Fines)
 - 20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
 - 20 U.S.C. §§ 7101-7165 (Student Support and Academic Enrichment Grants)
 - 20 U.S.C. § 5812 (National Education Goals)
 - 20 U.S.C. § 7175 (Local Activities)
 - 41 U.S.C. §§ 8101-8106 (Drug-Free Workplace Act)
 - 34 C.F.R. Part 84 (Government-wide Requirements for Drug-Free Workplace)

Cross References:

 - Burnsville-Eagan-Savage School District Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
 - Burnsville-Eagan-Savage School District Policy 416 (Drug, ~~and Alcohol,~~ and Cannabis-Testing)
 - Burnsville-Eagan-Savage School District Policy 418 (Drug-Free Workplace/Drug Free School)
 - Burnsville-Eagan-Savage School District Policy 419 (Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; Vaping Awareness and Prevention Instruction)
 - Burnsville-Eagan-Savage School District Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
 - Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)

Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)

Burnsville-Eagan-Savage School District Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)

Adopted: 12/03

Burnsville-Eagan-Savage School District Policy 709

Reviewed: PRC 11/18/2509/25/2025

Revised: 10/09/2025

Rescinds: EEAC

709 STUDENT TRANSPORTATION SAFETY POLICY

I. PURPOSE

The purpose of this policy is to provide safe transportation for students and to educate students on safety issues and the responsibilities of school bus ridership.

II. PLAN FOR STUDENT TRANSPORTATION SAFETY TRAINING

A. School Bus Safety Week

The school district may designate a school bus safety week. The National School Bus Safety Week is the third week in October.

B. Student School Bus Safety Training

1. The school district shall provide students enrolled in grades kindergarten (K) through 10 with age-appropriate school bus safety training of the following concepts:
 - a. transportation by school bus is a privilege, not a right;
 - b. school district policies for student conduct and school bus safety;
 - c. appropriate conduct while on the bus;
 - d. the danger zones surrounding a school bus;
 - e. procedures for safely boarding and leaving a school bus;
 - f. procedures for safe vehicle lane crossing; and
 - g. school bus evacuation and other emergency procedures.
2. All students in grades K through 6 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training by the end of the third week of school. All students in grades 7 through 10 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training or receive bus safety instruction materials by the end of the sixth week of school, if they have not previously received school bus

training. Students in grades K through 10 who enroll in a school after the second week of school, are transported by school bus, and have not received training in their previous school districts shall undergo school bus safety training or receive bus safety instructional materials within 4 weeks of their first day of attendance.

3. The school district and a nonpublic school with students transported by school bus at public expense must provide students enrolled in grades K through 3 school bus safety training twice during the school year.
4. Students taking driver's training instructional classes must receive training in the laws and proper procedures for operating a motor vehicle in the vicinity of a school bus as required by Minnesota Statutes section 169.446, subdivision 2.
5. The school district and a nonpublic school with students transported by school bus at public expense must conduct a school bus evacuation drill at least once during the school year.
6. The school district will make reasonable accommodations in training for students known to speak English as a second language and students with disabilities.
7. The school district may provide kindergarten students with school bus safety training before the first day of school.
8. The school district shall adopt and make available for public review a curriculum for transportation safety education.
9. Nonpublic school students transported by the school district will receive school bus safety training by their nonpublic school. The nonpublic schools may use the school district's school transportation safety education curriculum. Upon request by the school district superintendent, the nonpublic school must certify to the school district's school transportation safety director that all students enrolled in grades K through 10 have received the appropriate training.

C. Active Transportation Safety Training

1. Training required
 - a. The school district must provide public school pupils enrolled in kindergarten through grade 3 with age-appropriate active transportation safety training. At a minimum, the training must include pedestrian safety, including crossing roads.

- b. The school district must provide pupils enrolled in grades 4 through 8 with age-appropriate active transportation safety training. At a minimum, the training must include:
 - (1) pedestrian safety, including crossing roads safely using the searching left, right, left for vehicles in traffic technique;
 - (2) bicycle safety, including relevant traffic laws, use and proper fit of protective headgear, bicycle parts and safety features, and safe biking techniques; and
 - (3) electric-assisted bicycle safety, including that a person under the age of 15 is not allowed to operate an electric-assisted bicycle.

2. Instruction

- a. The school district may provide active transportation safety training through distance learning.
- b. The district and a nonpublic school must make reasonable accommodations for the active transportation safety training of pupils known to speak English as a second language and pupils with disabilities.

III. CONDUCT ON SCHOOL BUSES AND CONSEQUENCES FOR MISBEHAVIOR

- A. Riding the school bus is a privilege, not a right. The school district's general student behavior rules are in effect for all students on school buses, including nonpublic and charter school students.
- B. Consequences for school bus/bus stop misconduct will be imposed by the school district under adopted administrative discipline procedures. In addition, all school bus/bus stop misconduct will be reported to the school district's transportation safety director. Serious misconduct may be reported to local law enforcement.
 - 1. School Bus and Bus Stop Rules. The school district school bus safety rules are to be posted on every bus. If these rules are broken, the school district's discipline procedures are to be followed. In most circumstances, consequences are progressive and may include suspension of bus privileges. It is the school bus driver's responsibility to report unacceptable behavior to the school district's Transportation Office/School Office.
 - 2. Rules at the Bus Stop
 - a. Get to your bus stop 5 minutes before your scheduled pick up time.

The school bus driver will not wait for late students.

- b. Respect the property of others while waiting at your bus stop.
- c. Keep your arms, legs, and belongings to yourself.
- d. Use appropriate language.
- e. Stay away from the street, road, or highway when waiting for the bus.
- f. Wait until the bus stops before approaching the bus.
- g. After getting off the bus, move away from the bus.
- h. If you must cross the street, always cross in front of the bus where the driver can see you. Wait for the driver to signal to you before crossing the street.
- i. No fighting, harassment, intimidation, or horseplay.
- j. No use of alcohol, tobacco, or drugs.

3. Rules on the Bus

- a. Immediately follow the directions of the driver.
- b. Sit in your seat facing forward.
- c. Talk quietly and use appropriate language.
- d. Keep all parts of your body inside the bus.
- e. Keep your arms, legs, and belongings to yourself.
- f. No fighting, harassment, intimidation, or horseplay.
- g. Do not throw any object.
- h. No eating, drinking, or use of alcohol, tobacco, or drugs.
- i. Do not bring any weapons or dangerous objects on the school bus.
- j. Do not damage the school bus.

4. Consequences

- a. Consequences for school bus/bus stop misconduct will apply to all

regular and late routes. Decisions regarding a student's ability to ride the bus in connection with cocurricular and extracurricular events (for example, field trips or competitions) will be in the sole discretion of the school district. Parents or guardians will be notified of any suspension of bus privileges.

(1) Elementary (K-6)

1st offense – warning

2nd offense – 3 school-day suspension from riding the bus

3rd offense – 5 school-day suspension from riding the bus

4th offense – 10 school-day suspension from riding the bus/meeting with parent

Further offenses – individually considered. Students may be suspended for longer periods of time, including the remainder of the school year.

(2) Secondary (7-12)

1st offense – warning

2nd offense – 5 school-day suspension from riding the bus

3rd offense – 10 school-day suspension from riding the bus

4th offense – 20 school-day suspension from riding the bus/meeting with parent

5th offense – suspended from riding the bus for the remainder of the school year

[Note: When any student goes 60 transportation days without a report, the student's consequences may start over at the first offense.]

(3) Other Discipline

Based on the severity of a student's conduct, more serious consequences may be imposed at any time. Depending on the nature of the offense, consequences such as suspension or expulsion from school also may result from school bus/bus stop misconduct.

(4) Records

Records of school bus/bus stop misconduct will be forwarded to the individual school building and will be retained in the same manner as other student discipline records. Reports of student misbehavior on a school bus or in a bus-loading or unloading area that are reasonably believed to cause an immediate and substantial danger to the student or surrounding persons or property shall be provided by the school district to local law enforcement

and the Department of Public Safety in accordance with state and federal law.

(5) Vandalism/Bus Damage

Students damaging school buses will be responsible for the damages. Failure to pay such damages (or make arrangements to pay) within 2 weeks may result in the loss of bus privileges until damages are paid.

(6) Notice

School bus and bus stop rules and consequences for violations of these rules will be reviewed with students annually and copies of these rules will be made available to students. School bus rules are to be posted on each school bus.

(7) Criminal Conduct

In cases involving criminal conduct (for example, assault, weapons, drug possession, or vandalism), the appropriate school district personnel and local law enforcement officials will be informed.

IV. PARENT AND GUARDIAN INVOLVEMENT

A. Parent and Guardian Notification

The school district school bus and bus stop rules will be provided to each family. Parents and guardians are asked to review the rules with their children.

B. Parents/Guardians Responsibilities for Transportation Safety

Parents/Guardians are responsible to:

1. Become familiar with school district rules, policies, regulations, and the principles of school bus safety, and thoroughly review them with their children;
2. Support safe riding and walking practices, and recognize that students are responsible for their actions;
3. Communicate safety concerns to their school administrators;
4. Monitor bus stops, if possible;
5. Have their children to the bus stop 5 minutes before the bus arrives;

6. Have their children properly dressed for the weather; and
7. Have a plan in case the bus is late.

V. SCHOOL BUS DRIVER DUTIES AND RESPONSIBILITIES

- A. School bus drivers shall have a valid Class A, B, or C Minnesota driver's license with a school bus endorsement. A person possessing a valid driver's license, without a school bus endorsement, may drive a type III vehicle set forth in ~~Paragraphs Sections~~ VII.B. and VII.C., below. Drivers with a valid Class D driver's license, without a school bus endorsement, may operate a "type A-I" school bus as set forth in ~~Paragraph Section~~ VII.D., below.
- B. The school district shall conduct mandatory drug and alcohol testing of all school district bus drivers and bus driver applicants in accordance with state and federal law and school district policy.
- C. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver's license and who is convicted of a criminal offense, a serious traffic violation, or of violating any other state or local law relating to motor vehicle traffic control, other than a parking violation, in any type of motor vehicle in a state or jurisdiction other than Minnesota, shall notify the Minnesota Division of Driver and Vehicle Services (Division) of the conviction within 30 days of the conviction. For purposes of this paragraph, a "serious traffic violation" means a conviction of any of the following offenses:
 1. excessive speeding, involving any single offense for any speed of 15 miles per hour or more above the posted speed limit;
 2. reckless driving;
 3. improper or erratic traffic lane changes;
 4. following the vehicle ahead too closely;
 5. a violation of state or local law, relating to motor vehicle traffic control, arising in connection with a fatal accident;
 6. driving a commercial vehicle without obtaining a commercial driver's license or without having a commercial driver's license in the driver's possession.
 7. driving a commercial vehicle without the proper class of commercial driver's license and/or endorsements for the specific vehicle group being operated or for the passengers or type of cargo being transported;

8. a violation of a state or local law prohibiting texting while driving a commercial vehicle; and
 9. a violation of a state or local law prohibiting the use of a hand-held mobile telephone while driving a commercial vehicle.
- D. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver's license and who is convicted of violating, in any type of motor vehicle, a Minnesota state or local law relating to motor vehicle traffic control, other than a parking violation, shall notify the person's employer of the conviction within 30 days of conviction. The notification shall be in writing and shall contain all the information set forth in Attachment A accompanying this policy.
- E. A school bus driver, with the exception of a driver operating a type A-I school bus, who has a Minnesota commercial driver's license suspended, revoked, or cancelled by the state of Minnesota or any other state or jurisdiction and who loses the right to operate a commercial vehicle for any period or who is disqualified from operating a commercial motor vehicle for any period shall notify the person's employer of the suspension, revocation, cancellation, lost privilege, or disqualification. Such notification shall be made before the end of the business day following the day the employee received notice of the suspension, revocation, cancellation, lost privilege, or disqualification. The notification shall be in writing and shall contain all the information set forth in Attachment B accompanying this policy.
- F. A person who operates a type III vehicle and who sustains a conviction as described in ~~Section~~ Subparagraph VII.C.1.g. (i.e., driving while impaired offenses), VII.C.1.h. (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor), or VII.C.1.i. (multiple moving violations) while employed by the entity that owns, leases, or contracts for the school bus, shall report the conviction to the person's employer within 10 days of the date of the conviction. The notification shall be in writing and shall contain all the information set forth in Attachment C accompanying this policy.

VI. SCHOOL BUS DRIVER TRAINING

A. Training

1. All new school bus drivers shall be provided with pre-service training, including in-vehicle (actual driving) instruction, before transporting students and shall meet the competency testing specified in the Minnesota Department of Public Safety Model School Bus Driver Training Manual. All school bus drivers shall receive in-service training annually. For purposes of this section, "annually" means at least once every 380 days from the initial or previous evaluation and at least once every 380 days

from the initial or previous license verification. The school district shall retain on file an annual individual school bus driver “evaluation certification” form for each school district driver as contained in the Model School Bus Driver Training Manual.

2. All bus drivers operating a type III vehicle will be provided with annual training and certification as set forth in ~~Section~~ Subparagraph VII.C.1.b., below, by either the school district or the entity from whom such services are contracted by the school district.

B. Evaluation

School bus drivers with a Class D license will be evaluated annually and all other bus drivers will be assessed periodically for the following competencies:

1. Safely operate the type of school bus the driver will be driving;
2. Understand student behavior, including issues relating to students with disabilities;
3. Ensure orderly conduct of students on the bus and handling incidents of misconduct appropriately;
4. Know and understand relevant laws, rules of the road, and local school bus safety policies;
5. Handle emergency situations; and
6. Safely load and unload students.

The evaluation must include completion of an individual “school bus driver evaluation form” (road test evaluation) as contained in the Model School Bus Driver Training Manual.

VII. OPERATING RULES AND PROCEDURES

A. General Operating Rules

1. School buses shall be operated in accordance with state traffic and school bus safety laws and the procedures contained in the ~~Minnesota Department of Public Safety~~ *Model School Bus Driver Training Manual*.
2. Only students assigned to the school bus by the school district shall be transported. The number of students or other authorized passengers transported in a school bus shall not be more than the legal capacity for the bus. No person shall be allowed to stand when the bus is in motion.

3. The parent/guardian may designate, pursuant to school district policy, a day care facility, respite care facility, the residence of a relative, or the residence of a person chosen by the parent or guardian as the address of the student for transportation purposes. The address must be in the attendance area of the assigned school and meet all other eligibility requirements.
4. Bus drivers must minimize, to the extent practical, the idling of school bus engines and exposure of children to diesel exhaust fumes.
5. To the extent practical, the school district will designate school bus loading/unloading zones at a sufficient distance from school air-intake systems to avoid diesel fumes from being drawn into the systems.
6. A bus driver may not operate a school bus while communicating over, or otherwise operating, a cellular phone for personal reasons, whether hand-held or hands free, when the vehicle is in motion or a part of traffic. For purposes of this paragraph, "school bus" has the meaning given in Minnesota Statutes 169.011, subdivision 71. In addition, "school bus" also includes type III vehicles when driven by employees or agents of the school district. "Cellular phone" means a cellular, analog, wireless, or digital telephone capable of sending or receiving telephone or text messages without an access line for service.

B. Type III Vehicles

1. Type III vehicles are restricted to passenger cars, station wagons, vans, and buses having a maximum manufacturer's rated seating capacity of 10 or fewer people including the driver and a gross vehicle weight rating of 10,000 pounds or less. A van or bus converted to a seating capacity of 10 or fewer and placed in service on or after August 1, 1999, must have been originally manufactured to comply with the passenger safety standards.
2. Type III vehicles must be painted a color other than national school bus yellow.
3. Type III vehicles shall be state inspected in accordance with legal requirements.
4. Vehicles model year 2007 or older must not be used as type III vehicles to transport school children, except those vehicles that are manufactured to meet the structural requirements of federal motor vehicle safety standard 222, Code of Federal Regulations, title 49, part 571.
5. If a type III vehicle is school district owned, the school district name will be clearly marked on the side of the vehicle. The type III vehicle must not have the words "school bus" in any location on the exterior of the vehicle or in any interior location visible to a motorist.

6. A “type III vehicle” must not be outwardly equipped and identified as a type A, B, C, or D bus.
7. Eight-lamp warning systems and stop arms must not be installed or used on type III vehicles.
8. Type III vehicles must be equipped with mirrors as required by law.
9. Any type III vehicle may not stop traffic and may not load or unload before making a complete stop and disengaging gears by shifting into neutral or park. Any type III vehicle used to transport students must not load or unload so that a student has to cross the road, except where not possible or impractical, then the driver or assistant must escort a student across the road. If the driver escorts the student across the road, then the motor must be stopped, the ignition key removed, the brakes set, and the vehicle otherwise rendered immobile.
10. Any type III vehicle used to transport students must carry emergency equipment including:
 - a. Fire extinguisher. A minimum of one 10BC rated dry chemical type fire extinguisher is required. The extinguisher must be mounted in a bracket, and must be located in the driver’s compartment and be readily accessible to the driver and passengers. A pressure indicator is required and must be easily read without removing the extinguisher from its mounted position.
 - b. First aid kit and body fluids cleanup kit. A minimum of a 10-unit first aid kit and a body fluids cleanup kit is required. They must be contained in removable, moisture- and dust-proof containers mounted in an accessible place within the driver’s compartment and must be marked to indicate their identity and location.
 - c. Passenger cars and station wagons may carry a fire extinguisher, a first aid kit, and warning triangles in the trunk or trunk area of the vehicle if a label in the driver and front passenger area clearly indicates the location of these items.
11. Students will not be regularly transported in private vehicles that are not state inspected as type III vehicles. Only emergency, unscheduled transportation may be conducted in vehicles with a seating capacity of 10 or fewer without meeting the requirements for a type III vehicle. Also, parents may use a private vehicle to transport their own children under a contract with the district. The school district has no system of inspection for private vehicles.
12. All drivers of type III vehicles will be licensed drivers and will be familiar

with the use of required emergency equipment. The school district will not knowingly allow a person to operate a type III vehicle if the person has been convicted of an offense that disqualifies the person from operating a school bus.

13. Type III vehicles will be equipped with child passenger restraints, and child passenger restraints will be utilized to the extent required by law.

C. Type III Vehicle Driven by Employees with a Driver's License Without a School Bus Endorsement

1. The holder of a Class A, B, C, or D driver's license, without a school bus endorsement, may operate a type III vehicle, described above, under the following conditions:
 - a. The operator is an employee of the entity that owns, leases, or contracts for the school bus, which may include the school district.
 - b. The operator's employer, which may include the school district, has adopted and implemented a policy that provides for annual training and certification of the operator in:
 - (1) safe operation of a type III vehicle;
 - (2) understanding student behavior, including issues relating to students with disabilities;
 - (3) encouraging orderly conduct of students on the bus and handling incidents of misconduct appropriately;
 - (4) knowing and understanding relevant laws, rules of the road, and local school bus safety policies;
 - (5) handling emergency situations;
 - (6) proper use of seat belts and child safety restraints;
 - (7) performance of pretrip vehicle inspections;
 - (8) safe loading and unloading of students, including, but not limited to:
 - (a) utilizing a safe location for loading and unloading students at the curb, on the nontraffic side of the roadway, or at off-street loading areas, driveways, yards, and other areas to enable the student to avoid hazardous conditions;

- (b) refraining from loading and unloading students in a vehicular traffic lane, on the shoulder, in a designated turn lane, or a lane adjacent to a designated turn lane;
 - (c) avoiding a loading or unloading location that would require a student to cross a road, or ensuring that the driver or an aide personally escort the student across the road if it is not reasonably feasible to avoid such a location;
 - (d) placing the type III vehicle in “park” during loading and unloading;
 - (e) escorting a student across the road under clause (c) only after the motor is stopped, the ignition key is removed, the brakes are set, and the vehicle is otherwise rendered immobile; and
- (9) compliance with ~~P~~paragraph V.F. concerning reporting convictions to the employer within 10 days of the date of conviction.
- c. A background check or background investigation of the operator has been conducted that meets the requirements under Minnesota Statutes, section 122A.18, subdivision. 8, or Minnesota Statutes, section 123B.03 for school district employees; Minnesota Statutes, section 144.057 or Minnesota Statutes, Chapter 245C for day care employees; or Minnesota Statutes, section 171.321, subdivision 3, for all other persons operating a type III vehicle under this section.
 - d. Operators shall submit to a physical examination as required by Minnesota Statutes, section 171.321, subdivision 2.
 - e. The operator’s employer requires preemployment drug testing of applicants for operator positions. Current operators must comply with the employer’s policy under Minnesota Statutes, section 181.951, subdivisions 2, 4, and 5. Notwithstanding any law to the contrary, the operator’s employer may use a breathalyzer or similar device to fulfill random alcohol testing requirements.
 - f. The operator’s driver’s license is verified annually by the entity that owns, leases, or contracts for the type III vehicle as required by Minnesota Statutes, section 171.321, subdivision 5.
 - g. A person who sustains a conviction, as defined under Minnesota Statutes section 609.02, of violating Minnesota Statutes sections 169A.25, § 169A.26, § 169A.27 (driving while impaired offenses),

or 169A.31 (alcohol-related school bus driver offenses), or whose driver's license is revoked under Minnesota Statutes, sections 169A.50 to 169A.53 of the implied consent law, or who is convicted of violating or whose driver's license is revoked under a similar statute or ordinance of another state, is precluded from operating a type III vehicle for 5 years from the date of conviction.

- h. A person who has ever been convicted of a disqualifying offense as defined in Minnesota Statutes sections 171.3215, subdivision 1(c), (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor) may not operate a type III vehicle.
- i. A person who sustains a conviction, as defined under Minnesota Statutes section 609.02, of a moving offense in violation of Minnesota Statutes Chapter 169 within 3 years of the first of 3 other moving offenses is precluded from operating a type III vehicle for 1 year from the date of the last conviction.
- j. Students riding the type III vehicle must have training required under Minnesota Statutes section 123B.90, subdivision 2 (See [Section-Paragraph II.B.](#), above).
- k. Documentation of meeting the requirements listed in this section must be maintained under separate file at the business location for each type III vehicle operator. The school district or any other entity that owns, leases, or contracts for the type III vehicle operating under this section is responsible for maintaining these files for inspection.

- 2. The type III vehicle must bear a current certificate of inspection issued under Minnesota Statutes section 169.451.
- 3. An employee of the school district who is not employed for the sole purpose of operating a type III vehicle may, in the discretion of the school district, be exempt from paragraphs VII.C.1.d. (physical examination) and VII.C.1.e. (drug testing), above.

D. Type A-I "Activity" Buses Driven by Employees with a Driver's License Without a School Bus Endorsement

- 1. The holder of a Class D driver's license, without a school bus endorsement, may operate a type A-I school bus or a Multifunction School Activity Bus (MFSAB) under the following conditions:
 - a. The operator is an employee of the school district or an

independent contractor with whom the school district contracts for the school bus and is not solely hired to provide transportation services under this paragraph.

- b. The operator drives the school bus only from points of origin to points of destination, not including home-to-school trips to pick up or drop off students.
 - c. The operator is prohibited from using the 8-light system if the vehicle is so equipped.
 - d. The operator has submitted to a background check and physical examination as required by Minnesota Statutes section 171.321, subdivision 2.
 - e. The operator has a valid driver's license and has not sustained a conviction of a disqualifying offense as set forth in Minnesota Statutes section 171.02, subdivisions 2a(h) - 2a(j).
 - f. The operator has been trained in the proper use of child safety restraints as set forth in the National Highway Traffic Safety Administration's "Guideline for the Safe Transportation of Preschool Age Children in School Buses," if child safety restraints are used by passengers, in addition to the training required in Section VI., above.
 - g. The bus has a gross vehicle weight rating of 14,500 pounds or less and is designed to transport 15 or fewer passengers, including the driver.
2. The school district shall maintain annual certification of the requirements listed in this section for each Class D license operator.
 3. A school bus operated under this section must bear a current certificate of inspection.
 4. The word "School" on the front and rear of the bus must be covered by a sign that reads "Activities" when the bus is being operated under authority of this section.

VIII. SCHOOL DISTRICT EMERGENCY PROCEDURES

- A. If possible, school bus drivers or their supervisors shall call "911" or the local emergency phone number in the event of a serious emergency.
- B. School bus drivers shall meet the emergency training requirements contained in Unit III "Crash & Emergency Preparedness" of the ~~Minnesota Department of Public Safety~~ Model School Bus Driver Training Manual. This includes

procedures in the event of a crash (accident).

- C. School bus drivers and bus assistants for special education students requiring special transportation service because of ~~a disability their handicapping condition~~ shall be trained in basic first aid procedures, shall within 1 month after the effective date of assignment participate in a program of in-service training on the proper methods for dealing with the specific needs and problems of students with disabilities, assist students with disabilities on and off the bus when necessary for their safe ingress and egress from the bus; and ensure that protective safety devices are in use and fastened properly.
- D. Emergency Health Information shall be maintained on the school bus for students requiring special transportation service because of ~~a disability their handicapping condition~~. The information shall state:
 1. the student's name and address;
 2. the nature of the student's disabilities;
 3. emergency health care information; and
 4. the names and telephone numbers of the student's physician, parents, guardians, or custodians, and some person other than the student's parents or custodians who can be contacted in case of an emergency.

IX. SCHOOL DISTRICT VEHICLE MAINTENANCE STANDARDS

- A. All school vehicles shall be maintained in safe operating conditions through a systematic preventive maintenance and inspection program adopted or approved by the school district.
- B. All school vehicles shall be state inspected in accordance with legal requirements.
- C. A copy of the current daily pre-trip inspection report must be carried in the bus. Daily pre-trip inspections shall be maintained on file in accordance with the school district's record retention schedule. Prompt reports of defects to be immediately corrected will be submitted.
- D. Daily post-trip inspections shall be performed to check for any children or lost items remaining on the bus and for vandalism.

X. SCHOOL TRANSPORTATION SAFETY DIRECTOR

The school board has designated an individual to serve as the school district's school transportation safety director. The school transportation safety director shall have day-to-day responsibility for student transportation safety, including transportation of nonpublic school children when provided by the school district. The school transportation safety director will assure that this policy is periodically reviewed to ensure that it conforms to law. The school

transportation safety director shall certify annually to the school board that each school bus driver meets the school bus driver training competencies required by Minnesota Statutes section 171.321, subdivision 4. The transportation safety director also shall annually verify or ensure that the private contractor utilized by the school has verified the validity of the driver's license of each employee who regularly transports students for the school district in a type A, B, C, or D school bus, type III vehicle, or MFSAB with the National Driver Register or the Department of Public Safety. Upon request of the school district superintendent or the superintendent of the school district where nonpublic students are transported, the school transportation safety director also shall certify to the superintendent that students have received school bus safety training in accordance with state law. The name, address and telephone number of the school transportation safety director are on file in the school district office. Any questions regarding student transportation or this policy may be addressed to the school transportation safety director.

Legal References: Minn. Stat. § 122A.18, Subd. 8 (Board to Issue Licenses)
Minn. Stat. § 123B.03 (Background Check)
Minn. Stat. § 123B.42 (Textbooks; Individual Instructor or Cooperative Learning Material; Standard Tests)
Minn. Stat. § 123B.88 (Independent School Districts; Transportation)
Minn. Stat. § 123B.885 (Diesel School Buses; Operation of Engine; Parking)
Minn. Stat. § 123B.90 (School Bus Safety Training)
Minn. Stat. § 123B.91 (School District Bus Safety Responsibilities)
Minn. Stat. § 123B.935 (Active Transportation Safety Training)
Minn. Stat. § 144.057 (Background Studies on Licensees and Other Personnel)
Minn. Stat. Ch. 169 (Traffic Regulations)
Minn. Stat. § 169.011, Subds. 15, 16, and 71 (Definitions)
Minn. Stat. § 169.02 (Scope)
Minn. Stat. § 169.443 (Safety of School Children; Bus Driver's Duties)
Minn. Stat. § 169.446, Subd. 2 (Driver Training Programs)
Minn. Stat. § 169.451 (Inspecting School and Head Start Buses; Rules; Misdemeanor)
Minn. Stat. § 169.454 (Type III Vehicle Standards)
Minn. Stat. § 169.4582 (Reportable Offense on School Buses)
Minn. Stat. §§ 169A.25-169A.27 (Driving While Impaired)
Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)
Minn. Stat. §§ 169A.50-169A.53 (Implied Consent Law)
Minn. Stat. § 171.02, Subds. 2, 2a, and 2b (Licenses; Types, Endorsements, Restrictions)
Minn. Stat. § 171.168 (Notification of Conviction for Violation by a Commercial Driver)
Minn. Stat. § 171.169 (Notification of Suspension of License of Commercial Driver)
Minn. Stat. § 171.321 (Qualifications of School Bus Driver)
Minn. Stat. § 171.3215, Subd. 1(c) (Canceling Bus Endorsement for Certain Offenses)

Minn. Stat. §181.951 (Authorized Drug and Alcohol Testing)
 Minn. Stat. Ch. 245C (Human Services Background Studies)
 Minn. Stat. § 609.02 (Definitions)
 Minn. Rules Parts 7470.1000-7470.1700 (School Bus Inspection)
 49 C.F.R. § 383.31 (Notification of Convictions for Driver Violations)
 49 C.F.R. § 383.33 (Notification of Driver's License Suspensions)
 49 C.F.R. § 383.5 (Transportation Definitions)
 49 C.F.R. § 383.51 (Disqualification of Drivers)
 49 C.F.R. Part 571 (Federal Motor Vehicle Safety Standards)

Cross References: Burnsville-Eagan-Savage School District Policy 416 (Drug, ~~and~~ Alcohol and Cannabis Testing)
 Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
 Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)
 Burnsville-Eagan-Savage School District Policy 707 (Transportation of Public Students)
 Burnsville-Eagan-Savage School District Policy 708 (Transportation of Nonpublic Students)
 Burnsville-Eagan-Savage School District Policy 710 (Extracurricular Transportation)

Adopted: 4/14/2016

Burnsville-Eagan-Savage School District Policy 712

Reviewed: ~~PRC 11/18/25 2/9/2023~~

Revised: 2/27/2023

Rescinds:

712 VIDEO ~~RECORDINGS SURVEILLANCE~~ OTHER THAN ON BUSES

I. PURPOSE

Maintaining the health, welfare, and safety of students, staff, and visitors while on school district property and the protection of school district property are important functions of the school district. The behavior of individuals who come on to school property is a significant factor in maintaining order and discipline and protecting students, staff, visitors, and school district property. The school board recognizes the value of video/~~electronic surveillance recording~~ systems in monitoring activity on school property in furtherance of protecting the health, welfare, and safety of students, staff, visitors, and school district property.

II. GENERAL STATEMENT OF POLICY

A. Placement

1. School district buildings and grounds may be equipped with video cameras.
2. Video ~~recording surveillance~~ may occur in any school district building or on any school district property.
3. Video ~~recording surveillance~~ will normally not be used in bathrooms or locker rooms, although these areas may be monitored placed under surveillance by individuals of the same sex as the occupants of the bathrooms or locker rooms. ~~Video surveillance in bathrooms or locker rooms will only be utilized in extreme situations, with extraordinary controls, and only as expressly approved by the superintendent.~~

B. Use of Video Recordings

1. Video recordings will be viewed by authorized school district personnel on a random basis and/or when problems have been brought to the attention of the school district.
2. A video recording of the actions of students and/or employees may be used by the school district as evidence in any disciplinary action brought against any student or employee arising out of the student's or employee's conduct in school district buildings or on school grounds.
3. A video recording will be released only in conformance with the Minnesota

Government Data Practices Act, Minnesota Statutes Chapter 13, and the Family Educational Rights and Privacy Act, 20 United States Code section 1232g, and the rules and/or regulations promulgated thereunder.

C. Security and Maintenance

1. The school district shall establish appropriate security safeguards to ensure that video recordings are maintained and stored in conformance with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, and the Family Educational Rights and Privacy Act, 20 United States Code section 1232g, and the rules and/or regulations promulgated thereunder.
2. The school district shall ensure that video recordings are retained in accordance with the school district's records retention schedule.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
~~Minn. Stat. § 121A.585 (Notice of Recording Device)~~
 Minn. Stat. § 138.17 (Government Records; Administration)
 Minn. Stat. § 609.746 (Interference with Privacy)
 20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
 34 C.F.R. §§ 99.1-99.67 (Family Educational Rights and Privacy)

Cross References: Burnsville-Eagan-Savage School District Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
 Burnsville-Eagan-Savage School District Policy 406 (Public and Private Personnel Data)
 Burnsville-Eagan-Savage School District Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
 Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
 Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)
 Burnsville-Eagan-Savage School District Policy 709 (Student Transportation Safety Policy)
 Burnsville-Eagan-Savage School District Policy 711 (Video Recording on School Buses)

Resources [U.S. Department of Education: FAQs on Photos and Videos under FERPA \(Accessed 10/12/25\)](#)

Adopted: 1/10/2019

Burnsville-Eagan-Savage School District Policy 722

Reviewed: ~~10/10/2024~~ PRC 11/18/25

Revised: 8/24/2023

Rescinds

722 PUBLIC DATA REQUESTS

I. PURPOSE

The school district recognizes its responsibility relative to the collection, maintenance, and dissemination of public data as provided in state statutes.

II. GENERAL STATEMENT OF POLICY

The school district will comply with the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13 (MGDPA), and Minnesota Rules Parts 1205.0100-1205.2000 in responding to requests for public data.

III. DEFINITIONS

A. Confidential Data on Individuals

Data made not public by statute or federal law applicable to the data and are inaccessible to the individual subject of those data.

B. Data on Individuals

All government data in which an individual is or can be identified as the subject of that data, unless the appearance of the name or other identifying data can be clearly demonstrated to be only incidental to the data and the data are not accessed by the name or other identifying data of any individual.

C. Data Practices Compliance Officer

The data practices compliance official is the designated employee of the school district to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems. The responsible authority may be the data practices compliance officer.

D. Government Data

All data collected, created, received, maintained or disseminated by any government entity regardless of its physical form, storage media or conditions of use.

E. Individual

“Individual” means a natural person. In the case of a minor or an incapacitated person as defined in the Minnesota Statutes section 524.5-102, subdivision 6, “individual” includes a parent or guardian or an individual acting as a parent or guardian in the absence of a parent or guardian, except that the responsible authority shall withhold data from parents or guardians, or individuals acting as parents or guardians in the absence of parents or guardians, upon request by the minor if the responsible authority determines that withholding the data would be in the best interest of the minor.

F. Inspection

“Inspection” means the visual inspection of paper and similar types of government data. Inspection does not include printing copies by the school district, unless printing a copy is the only method to provide for inspection of the data. For data stored in electronic form and made available in electronic form on a remote access basis to the public by the school district, inspection includes remote access to the data by the public and the ability to print copies of or download the data on the public’s own computer equipment.

G. Not Public Data

Any government data classified by statute, federal law, or temporary classification as confidential, private, nonpublic, or protected nonpublic.

H. Nonpublic Data

Data not on individuals made by statute or federal law applicable to the data: (a.) not accessible to the public; and (b) accessible to the subject, if any, of the data.

I. Private Data on Individuals

Data made by statute or federal law applicable to the data: (a) not public; and (b) accessible to the individual subject of the data.

J. Protected Nonpublic Data

Data not on individuals made by statute or federal law applicable to the data (a) not public and (b) not accessible to the subject of the data.

K. Public Data

“Public data” means all government data collected, created, received, maintained, or disseminated by the school district, unless classified by statute,

temporary classification pursuant to statute, or federal law, as nonpublic or protected nonpublic; or, with respect to data on individuals, as private or confidential.

L. Public Data Not on Individuals

Data accessible to the public pursuant to Minnesota Statutes sections 13.03.

M. Public Data on Individuals

Data accessible to the public in accordance with the provisions of section 13.03.

N. Responsible Authority

“Responsible authority” means the individual designated by the school board as the individual responsible for the collection, use, and dissemination of any set of data on individuals, government data, or summary data, unless otherwise provided by state law. Until an individual is designated by the school board, the responsible authority is the superintendent.

O. Summary Data

“Summary data” means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify an individual is ascertainable. Unless classified pursuant to Minnesota Statutes section 13.06, another statute, or federal law, summary data is public.

IV. REQUESTS FOR PUBLIC DATA

A. All requests for public data must be made in writing directed to the responsible authority.

1. A request for public data must include the following information:

- a. Date the request is made;
- b. A clear description of the data requested;
- c. Identification of the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
- d. Method to contact the requestor (such as phone number, address, or email address).

2. Unless specifically authorized by statute, the school district may not require persons to identify themselves, state a reason for, or justify a request to gain access to public government data. A person may be asked to provide certain identifying or clarifying information for the sole purpose of facilitating access to the data.
 3. The identity of the requestor is public, if provided, but cannot be required by the government entity.
 4. The responsible authority may seek clarification from the requestor if the request is not clear before providing a response to the data request.
- B. The responsible authority will respond to a data request at reasonable times and places as follows:
1. The responsible authority will notify the requestor in writing as follows:
 - a. The requested data does not exist; or
 - b. The requested data does exist but either all or a portion of the data is not accessible to the requestor; or
 - (1) If the responsible authority determines that the requested data is classified so that access to the requestor is denied, the responsible authority will inform the requestor of the determination in writing, as soon thereafter as possible, and shall cite the specific statutory section, temporary classification, or specific provision of federal law on which the determination is based.
 - (2) Upon the request of a requestor who is denied access to data, the responsible authority shall certify in writing that the request has been denied and cite the specific statutory section, temporary classification, or specific provision of federal law upon which the denial was based.
 - c. The requested data does exist and provide arrangements for inspection of the data, identify when the data will be available for pick-up, or indicate that the data will be sent by mail. If the requestor does not appear at the time and place established for inspection of the data or the data is not picked up within ten (10) business days after the requestor is notified, the school district will conclude that the data is no longer wanted and will consider the request closed.

2. The school district's response time may be affected by the size and complexity of the particular request, including necessary redactions of the data, and also by the number of requests made within a particular period of time.
3. The school district will provide an explanation of technical terminology, abbreviations, or acronyms contained in the responsive data on request.
4. The school district is not required by the MGDPA to create or collect new data in response to a data request, or to provide responsive data in a specific form or arrangement if the school district does not keep the data in that form or arrangement.
5. The school district is not required to respond to questions that are not about a particular data request or requests for data in general.

C. If the school district notifies the requesting person that responsive data or copies are available for inspection or collection, and the requesting person does not inspect the data or collect the copies within five business days of the notification, the school district may suspend any further response to the request until the requesting person inspects the data that has been made available, or collects and pays for the copies that have been produced.

V. REQUEST FOR SUMMARY DATA

- A. A request for the preparation of summary data shall be made in writing directed to the responsible authority at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.
 1. A request for the preparation of summary data must include the following information:
 - a. Date the request is made;
 - b. A clear description of the data requested;
 - c. Identify the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
 - d. Method to contact requestor (phone number, address, or email address).

- B. The responsible authority will respond within ten (10) business days of the receipt of a request to prepare summary data and inform the requestor of the following:
1. The estimated costs of preparing the summary data, if any; and
 2. The summary data requested; or
 3. A written statement describing a time schedule for preparing the requested summary data, including reasons for any time delays; or
 4. A written statement describing the reasons why the responsible authority has determined that the requestor's access would compromise the private or confidential data.
- C. The school district may require the requestor to pre-pay all or a portion of the cost of creating the summary data before the school district begins to prepare the summary data.

VI. DATA BY AN INDIVIDUAL DATA SUBJECT

- A. Collection and storage of all data on individuals and the use and dissemination of private and confidential data on individuals shall be limited to that necessary for the administration and management of programs specifically authorized by the legislature or local governing body or mandated by the federal government.
- B. Private or confidential data on an individual shall not be collected, stored, used, or disseminated by the school district for any purposes other than those stated to the individual at the time of collection in accordance with Minnesota Statutes section 13.04, except as provided in Minnesota Statutes section 13.05, subdivision 4.
- C. Upon request to the responsible authority or designee, an individual shall be informed whether the individual is the subject of stored data on individuals, and whether it is classified as public, private or confidential. Upon further request, an individual who is the subject of stored private or public data on individuals shall be shown the data without any charge and, if desired, shall be informed of the content and meaning of that data.
- D. After an individual has been shown the private data and informed of its meaning, the data need not be disclosed to that individual for six (6) months

thereafter unless a dispute or action pursuant to this section is pending or additional data on the individual has been collected or created.

- E. The responsible authority or designee shall provide copies of the private or public data upon request by the individual subject of the data. The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies.
- F. The responsible authority or designee shall comply immediately, if possible, with any request made pursuant to this subdivision, or within ten (10) days of the date of the request, excluding Saturdays, Sundays and legal holidays, if immediate compliance is not possible.
- G. An individual subject of the data may contest the accuracy or completeness of public or private data. To exercise this right, an individual shall notify in writing the responsible authority describing the nature of the disagreement. The responsible authority shall within 30 days either: (1) correct the data found to be inaccurate or incomplete and attempt to notify past recipients of inaccurate or incomplete data, including recipients named by the individual; or (2) notify the individual that the authority believes the data to be correct. Data in dispute shall be disclosed only if the individual's statement of disagreement is included with the disclosed data.
- H. The determination of the responsible authority may be appealed by a data subject pursuant to the provisions of the Administrative Procedure Act relating to contested cases. Upon receipt of an appeal by an individual, the Commissioner of the Minnesota Department of Administration ("Commissioner") shall, before issuing the order and notice of a contested case hearing required by Minnesota Statutes, chapter 14, try to resolve the dispute through education, conference, conciliation, or persuasion. If the parties consent, the Commissioner may refer the matter to mediation. Following these efforts, the Commissioner shall dismiss the appeal or issue the order and notice of hearing.
- I. Data on individuals that have been successfully challenged by an individual must be completed, corrected, or destroyed by a government entity without regard to the requirements of Minnesota Statutes section 138.17.
- J. After completing, correcting, or destroying successfully challenged data, the school district may retain a copy of the Commissioner's of administration's order issued under Minnesota Statutes chapter 14 or, if no order were issued, a

summary of the dispute between the parties that does not contain any particulars of the successfully challenged data.

VII. REQUESTS FOR DATA BY AN INDIVIDUAL SUBJECT OF THE DATA

- A. All requests for individual subject data must be made in writing directed to the responsible authority.
- B. A request for individual subject data must include the following information:
 - 1. Statement that one is making a request as a data subject for data about the individual or about a student for whom the individual is the parent or guardian;
 - 2. Date the request is made;
 - 3. A clear description of the data requested;
 - 4. Proof that the individual is the data subject or the data subject's parent or guardian;
 - 5. Identification of the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
 - 6. Method to contact the requestor (such as phone number, address, or email address).
- C. The identity of the requestor of private data is private.
- D. The responsible authority may seek clarification from the requestor if the request is not clear before providing a response to the data request.
- E. Policy 515 (Protection and Privacy of Pupil Records) addresses requests of students or their parents for educational records and data.

VIII. COSTS

- A. Public Data
 - 1. The school district will charge for copies or an electronic data file provided as follows:
 - a. One hundred (100) or fewer pages of black and white, letter or legal sized paper copies will be charged at twenty-five (25)

cents for a one-sided copy or fifty (50) cents for a two-sided copy.

- b. More than one hundred (100) pages or copies on other materials are charged based upon the actual cost of searching for and retrieving the data and making the copies or electronically sending the data, unless the cost is specifically set by statute or rule.
 - (1) The actual cost of making copies includes employee time, the cost of the materials onto which the data is copied (paper, CD, DVD, etc.), and mailing costs (if any).
 - (2) Also, if the school district does not have the capacity to make the copies, e.g., photographs, the actual cost paid by the school district to an outside vendor will be charged.
- c. One-thousand (1,000) or fewer lines of electronic data will be charged at \$30.00. Each additional five hundred (500) lines of data will be charged at \$5.00.

2. All charges must be paid for in cash in advance of receiving the copies.

B. Summary Data

- 1. Any costs incurred in the preparation of summary data shall be paid by the requestor prior to preparing or supplying the summary data.
- 2. The school district may assess costs associated with the preparation of summary data as follows:
 - a. The cost of materials, including paper, the cost of the labor required to prepare the copies, any schedule of standard copying charges established by the school district, any special costs necessary to produce such copies from a machine-based record-keeping system, including computers and microfilm systems;
 - b. The school district may consider the reasonable value of the summary data prepared and, where appropriate, reduce the costs assessed to the requestor.

C. Data Belonging to an Individual Subject

1. The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies.

The responsible authority shall not charge the data subject any fee in those instances where the data subject only desires to view private data.

The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies. Based on the factors set forth in Minnesota Rule 1205.0300, subpart 4, the school district determines that a reasonable fee would be the charges set forth in section VIII.A of this policy that apply to requests for data by the public.

2. The school district may not charge a fee to search for or to retrieve educational records of a child with a disability by the child's parent or guardian or by the child upon the child reaching the age of majority.

IX. Annual Review and Posting

- A. The responsible authority shall prepare a written data access policy and a written policy for the rights of data subjects (including specific procedures the school district uses for access by the data subject to public or private data on individuals). The responsible authority shall update the policies each year, and at any other time as necessary to reflect changes in personnel, procedures, or other circumstances that impact the public's ability to access data.
- B. Copies of the policies shall be easily available to the public by distributing free copies to the public or by posting the policies in a conspicuous place within the school district that is easily accessible to the public or by posting them on the school district's website.

Data Practices Contacts

Responsible Authority:

Executive Director of Administrative Services
200 W Burnsville Parkway, Burnsville, MN 55337
952-707-2000

Data Practices Compliance Official:

Executive Director of Administrative Services
200 W Burnsville Parkway, Burnsville, MN 55337
952-707-2000

Data Practices Designee(s):

Executive Director of Administrative Services
 200 W Burnsville Parkway, Burnsville, MN 55337
 952-707-2000

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
 Minn. Stat. § 13.01 (Government Data)
 Minn. Stat. § 13.02 (Definitions)
 Minn. Stat. § 13.025 (Government Entity Obligation)
 Minn. Stat. § 13.03 (Access to Government Data)
 Minn. Stat. § 13.04 (Rights of Subjects to Data)
 Minn. Stat. § 13.05 (Duties of Responsible Authority)
 Minn. Stat. § 13.32 (Educational Data)
 Minn. Rules Part 1205.0300 (Access to Public Data)
 Minn. Rules Part 1205.0400 (Access to Private Data)

Cross References: Burnsville-Eagan-Savage School District Policy 406 (Public and Private Personnel Data)
 Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)

Resources: [MN Department of Administration: Actual Cost](#)
[MN Department of Administration: Copy Costs](#)
[MN Department of Administration: Education Data](#)

Adopted: 4/2001

Burnsville-Eagan-Savage School District Policy 410

Reviewed: ~~PRC 11/18/2510/10/2024~~

Revised: 11/17/2022

Rescinds: GBEAC

410 FAMILY AND MEDICAL LEAVE POLICY

I. PURPOSE

The purpose of this policy is to provide for family and medical leave to Independent School District 191 employees in accordance with the Family and Medical Leave Act of 1993 (FMLA) and also with parenting leave under Minnesota law.

II. GENERAL STATEMENT OF POLICY

The following procedures and policies regarding family and medical leave are adopted by the school district, pursuant to the requirements of the FMLA and consistent with the requirements of the Minnesota parenting leave laws.

III. DEFINITIONS

A. “Covered active duty” means:

1. in the case of a member of a regular component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country; and
2. in the case of a member of a reserve component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country under a call or order to active duty under a provision of law referred to in 10 United States Code section 101(a)(13)(B).

B. “Covered service member” means:

1. a member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or
2. a covered veteran who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness and who was a member of the Armed Forces, including a member of the National Guard or Reserves, and was discharged or released under conditions other than dishonorable, at any time during the period of five years preceding the first date the eligible employee takes FMLA leave to care for the covered veteran.

- C. “Eligible employee” means an employee who has been employed by the school district for a total of at least 12 months and who has been employed for at least 1,250 hours of service during the 12-month period immediately preceding the commencement of the leave. An employee returning from fulfilling their Uniformed Services Employment and Reemployment Rights Act (USERRA)-covered service obligation shall be credited with the hours of service that would have been performed but for the period of absence from work due to or necessitated by USERRA-covered service. In determining whether the employee met the hours of service requirement, and to determine the hours that would have been worked during the period of absence from work due to or necessitated by USERRA-covered service, the employee’s pre-service work schedule can generally be used for calculations. While the 12 months of employment need not be consecutive, employment periods prior to a break in service of seven years or more may not be counted unless: (1) the break is occasioned by the employee’s fulfillment of their USERRA-covered service obligation; or (2) a written agreement, including a collective bargaining agreement, exists concerning the school district’s intention to rehire the employee after the break in service.
- D. “Military caregiver leave” means leave taken to care for a covered servicemember with a serious injury or illness.
- E. “Next of kin of a covered servicemember” means the nearest blood relative other than the covered servicemember’s spouse, parent, child, in the following order of priority: blood relatives who have been granted legal custody of the covered servicemember by court decree or statutory provisions, brothers and sisters, grandparents, aunts and uncles, and first cousins, unless the covered servicemember has specifically designated in writing another blood relative as their nearest blood relative for purposes of military caregiver leave under the FMLA. When no such designation is made and there are multiple family members with the same level of relationship to the covered servicemember, all such family members shall be considered the covered servicemember’s next of kin, and the employee may take FMLA leave to provide care to the covered servicemember, either consecutively or simultaneously. When such designation has been made, the designated individual shall be deemed to be the covered servicemember’s only next of kin.
- F. “Outpatient status” means, with respect to a covered servicemember who is a current member of the Armed Forces, the status of a member of the Armed Forces assigned to:
1. a military medical treatment facility as an outpatient; or
 2. a unit established for the purpose of providing command and control of members of the Armed Forces receiving care as outpatients.
- G. “Qualifying exigency” means a situation where the eligible employee seeks leave for one or more of the following reasons:

1. to address any issues that arise from a short-notice deployment (seven calendar days or less) of a covered military member;
 2. to attend military events and related activities of a covered military member;
 3. to address issues related to childcare and school activities of a covered military member's child;
 4. to address financial and legal arrangements for a covered military member;
 5. to attend counseling provided by someone other than a health care provider for oneself, a covered military member, or their child;
 6. to spend up to 15 calendar days with a covered military member who is on short-term, temporary rest and recuperation leave during a period of deployment;
 7. to attend post-deployment activities related to a covered military member;
 8. to address care needs of a covered military member's parent who is incapable of self-care; and
 9. to address other events related to a covered military member that both the employee and school district agree is a qualifying exigency.
- H. "Serious health condition" means an illness, injury, impairment, or physical or mental condition that involves:
1. inpatient care in a hospital, hospice, or residential medical care facility; or
 2. continuing treatment by a health care provider.
- I. "Spouse" means a husband or wife. For purposes of this definition, husband or wife refers to the other person with whom an individual entered into marriage as defined or recognized under state law for purposes of marriage in the state in which the marriage was entered into or, in the case of a marriage entered into outside of any state, if the marriage is valid in the place where entered into and could have been entered into in at least one state. This definition includes an individual in a same-sex or common law marriage that either: (1) was entered into in a state that recognizes such marriages; or (2) if entered into outside of any state, is valid in the place where entered into and could have been entered into in at least one state.
- J. "Veteran" has the meaning given in 38 United States Code section section 101.

IV. LEAVE ENTITLEMENT

A. Twelve-week Leave under Federal Law

1. Eligible employees are entitled to a total of 12 work weeks of unpaid family or medical leave during the applicable 12-month period as defined below, plus any additional leave as required by law. Leave may be taken for one or more of the following reasons in accordance with applicable law:
 - a. birth of the employee's child and to care for such child;
 - b. placement of an adopted or foster child with the employee;
 - c. to care for the employee's spouse, child, or parent with a serious health condition;
 - d. the employee's serious health condition makes the employee unable to perform the functions of the employee's job; and/or
 - e. any qualifying exigency arising from the employee's spouse, child, or parent being on covered active duty, or notified of an impending call or order to covered active duty in the Armed Forces.
2. For the purposes of this policy, "year" is defined as a rolling 12-month period measured backward from the date an employee's leave is to commence.
3. An employee's entitlement to FMLA leave for the birth, adoption, or foster care of a child expires at the end of the 12-month period beginning on the date of the birth or placement.
4. A "serious health condition" typically requires either inpatient care or continuing treatment by or under the supervision of a health care provider, as defined by applicable law. Family and medical leave generally is not intended to cover short-term conditions for which treatment and recovery are very brief.
5. A "serious injury or illness," in the case of a member of the Armed Forces, including a member of the National Guard or Reserves, means:
 - a. injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating; and

- b. in the case of a covered veteran who was a member of the Armed Forces, including a member of the National Guard or Reserves, at any time, during the period of five years preceding the date on which the veteran undergoes the medical treatment, recuperation, or therapy, means a qualifying injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty in the Armed Forces and that manifested itself before or after the member became a veteran, and is:
- (i) a continuation of a serious injury or illness that was incurred or aggravated when the covered veteran was a member of the Armed Forces and rendered the servicemember unable to perform the duties of the servicemember's office, grade, rank, or rating; or
 - (ii) a physical or mental condition for which the covered veteran has received a U.S. Department of Veterans Affairs Service-Related Disability (VASRD) rating of 50 percent or greater and such VASRD rating is based, in whole or in part, on the condition precipitating the need for military caregiver leave; or
 - (iii) a physical or mental condition that substantially impairs the covered veteran's ability to secure or follow a substantially gainful occupation by reason of a disability or disabilities related to military service, or would do so absent treatment; or
 - (iv) an injury, including a psychological injury, on the basis of which the covered veteran has been enrolled in the Department of Veterans Affairs Program of Comprehensive Assistance for Family Caregivers.
6. Eligible spouses employed by the school district are limited to an aggregate of 12 weeks of leave during any 12-month period for the birth and care of a newborn child or adoption of a child, the placement of a child for foster care, or to care for a parent. This limitation for spouses employed by the school district does not apply to leave taken: by one spouse to care for the other spouse who is seriously ill; to care for a child with a serious health condition; because of the employee's own serious health condition; or pursuant to Paragraph IV.A.1.e. above.
7. Depending on the type of leave, intermittent or reduced schedule leave may be granted in the discretion of the school district or when medically necessary. However, part-time employees are only eligible for a pro-rata portion of leave to be used on an intermittent or reduced schedule basis,

based on their average hours worked per week. Where an intermittent or reduced schedule leave is foreseeable based on planned medical treatment, the school district may transfer the employee temporarily to an available alternative position for which the employee is qualified and which better accommodates recurring periods of leave than does the employee's regular position, and which has equivalent pay and benefits.

8. If an employee requests a leave for the serious health condition of the employee or the employee's spouse, child, or parent, the employee will be required to submit sufficient medical certification. In such a case, the employee must submit the medical certification within 15 days from the date of the request or as soon as practicable under the circumstances.
9. If the school district has reason to doubt the validity of a health care provider's certification, it may require a second opinion at the school district's expense. If the opinions of the first and second health care providers differ, the school district may require certification from a third health care provider at the school district's expense. An employee may also be required to present a certification from a health care provider indicating that the employee is able to return to work.
10. Requests for leave shall be made to the school district. When leave relates to an employee's spouse, child, parent, or covered servicemember being on covered active duty, or notified of an impending call or order to covered active duty pursuant to Paragraph IV.A.1.e. above, and such leave is foreseeable, the employee shall provide reasonable and practical notice to the school district of the need for leave. For all other leaves, employees must give 30 days' written notice of a leave of absence where practicable. The failure to provide the required notice may result in a delay of the requested leave. Employees are expected to make a reasonable effort to schedule leaves resulting from planned medical treatment so as not to disrupt unduly the operations of the school district, subject to and in coordination with the health care provider.
11. The school district may require that a request for leave under Paragraph IV.A.1.e. above be supported by a copy of the covered military member's active duty orders or other documentation issued by the military indicating active duty or a call to active duty status and the dates of active duty service. In addition, the school district may require the employee to provide sufficient certification supporting the qualifying exigency for which leave is requested.
12. During the period of a leave permitted under this policy, the school district will provide health insurance under its group health plan under the same conditions coverage would have been provided had the employee not taken the leave. The employee will be responsible for payment of the employee contribution to continue group health insurance coverage during the leave. An employee's failure to make necessary and timely

contributions may result in termination of coverage. An employee who does not return to work after the leave may be required, in some situations, to reimburse the school district for the cost of the health plan premiums paid by it.

13. The school district may request or require the employee to substitute accrued paid leave for any part of the 12-week period. Employees may be allowed to substitute paid leave for unpaid leave by meeting the requirements set out in the administrative directives and guidelines established for the implementation of this policy, if any. Employees eligible for leave must comply with the family and medical leave directives and guidelines prior to starting leave. The superintendent shall be responsible to develop directives and guidelines as necessary to implement this policy. Such directives and guidelines shall be submitted to the school board for annual review.

The school district shall comply with written notice requirements as set forth in federal regulations.

14. Employees returning from a leave permitted under this policy are eligible for reinstatement in the same or an equivalent position as provided by law. However, the employee has no greater right to reinstatement or to other benefits and conditions of employment than if the employee had been continuously employed during the leave.

B. Twelve-week Leave under State Law

An employee who does not qualify for parenting leave under Paragraphs IV.A.1.a. or IV.A.1.b. above may qualify for a 12-week unpaid leave which is available to a biological or adoptive parent in conjunction with the birth or adoption of a child, or to a female employee for prenatal care or incapacity due to pregnancy, childbirth, or related health conditions. The length of the leave shall be determined by the employee but must not exceed 12 weeks unless agreed to by the school district. This leave is separate and exclusive of the family and medical leave described in the preceding paragraphs but may be reduced by any period of paid parental, disability, personal, or medical, or sick leave, or accrued vacation provided by the school district so that the total leave does not exceed 12 weeks, unless agreed to by the school district, or leave taken for the same purpose under the FMLA. The leave taken under this section shall begin at a time requested by the school district. An employee who plans to take leave under this section must give the employer reasonable notice of the date the leave shall commence and the estimated duration of the leave. For leave taken by a biological or adoptive parent in conjunction with the birth or adoption of a child, the leave must begin within 12 months of the birth or adoption; except that, in the case where the child must remain in the hospital longer than the mother, the leave must begin within 12 months after the child leaves the hospital.

C. Twenty-six-week Servicemember Family Military Leave

1. An eligible employee who is the spouse, child, parent, or next of kin of a covered servicemember shall be entitled to a total of 26 work weeks of leave during a 12-month period to care for the servicemember. The leave described in this paragraph shall be available only during a single 12-month period. For purposes of this leave, the need to care for a servicemember includes both physical and psychological care.
2. During a single 12-month period, an employee shall be entitled to a combined total of 26 work weeks of leave under Paragraphs IV.A. and IV.C. above.
3. The 12-month period referred to in this section begins on the first day the eligible employee takes leave to care for a covered servicemember and ends 12 months after that date.
4. Eligible spouses employed by the school district are limited to an aggregate of 26 weeks of leave during any 12-month period if leave is taken for birth of the employee's child or to care for the child after birth; for placement of a child with the employee for adoption or foster care or to care for the child after placement; to care for the employee's parent with a serious health condition; or to care for a covered servicemember with a serious injury or illness.
5. The school district may request or require the employee to substitute accrued paid leave for any part of the 26-week period. Employees may be allowed to substitute paid leave for unpaid leave by meeting the requirements set out in the administrative directives and guidelines established for the implementation of this policy, if any. Employees eligible for leave must comply with the family and medical leave directives and guidelines prior to starting leave.
6. An employee will be required to submit sufficient medical certification issued by the health care provider of the covered servicemember and other information in support of requested leave and eligibility for such leave under this section within 15 days from the date of the request or as soon as practicable under the circumstances.
7. The provisions of Paragraphs IV.A.7., IV.A.10., IV.A.12., IV.A.13., and IV.A.14. above shall apply to leaves under this section.

V. SPECIAL RULES FOR INSTRUCTIONAL EMPLOYEES

- A. An instructional employee is one whose principal function is to teach and instruct students in a class, a small group, or an individual setting. This includes, but is not limited to, teachers, coaches, driver's education instructors, and special education assistants.

- B. Instructional employees who request foreseeable medically necessary intermittent or reduced work schedule leave greater than 20 percent of the work days in the leave period may be required to:
1. take leave for the entire period or periods of the planned medical treatment; or
 2. move to an available alternative position for which the employee is qualified, and which provides equivalent pay and benefits, but not necessarily equivalent duties.
- C. Instructional employees who request continuous leave near the end of a semester may be required to extend the leave through the end of the semester. The number of weeks remaining before the end of a semester does not include scheduled school breaks, such as summer, winter, or spring break.
1. If an instructional employee begins leave for any purpose more than five weeks before the end of a semester and it is likely the leave will last at least three weeks, the school district may require that the leave be continued until the end of the semester.
 2. If the instructional employee begins leave for a purpose other than the employee's own serious health condition during the last five weeks of a semester, the school district may require that the leave be continued until the end of the semester if the leave will last more than two weeks or if the employee's return from leave would occur during the last two weeks of the semester.
 3. If the instructional employee begins leave for a purpose other than the employee's own serious health condition during the last three weeks of the semester and the leave will last more than five working days, school district may require the employee to continue taking leave until the end of the semester.
 4. If the school district requires an instructional employee to extend leave through the end of a semester as set forth in this paragraph, only the period of leave until the employee is ready and able to return to work shall be charged against the employee's FMLA leave entitlement. Any additional leave required by the school district to the end of the school term is not counted as FMLA leave but as an unpaid or paid leave, to the extent the instructional employee has accrued paid leave available and the school district shall maintain the employee's group health insurance and restore the employee to the same or equivalent job, including other benefits, at the conclusion of the leave.

VI. OTHER

- A. The provisions of this policy are intended to comply with applicable law, including the FMLA and applicable regulations. Any terms used from the FMLA will have the same meaning as defined by the FMLA and/or applicable regulations. To the extent that this policy is ambiguous or contradicts applicable law, the language of the applicable law will prevail.
- B. The requirements stated in the collective bargaining agreement between employees in a certified collective bargaining unit and the school district regarding family and medical leaves (if any) shall be followed.
- C. Intermittent leave shall be awarded in 8-hour increments or the maximum hours in a daily shift.

VII. DISSEMINATION OF POLICY

- A. A poster prepared by the U.S. Department of Labor summarizing the major provisions of the Family and Medical Leave Act and informing employees how to file a complaint shall be conspicuously posted in each school district building in areas accessible to employees and applicants for employment.
- B. This policy will be reviewed at least annually for compliance with state and federal law.

Legal References: Minn. Stat. §§ 181.940-181.944 (Parenting Leave and Accommodations)
 10 U.S.C. § 101 *et seq.* (Armed Forces General Military Law)
 29 U.S.C. § 2601 *et seq.* (Family and Medical Leave Act)
 38 U.S.C. § 101 (Definitions)
 29 C.F.R. Part 825 (Family and Medical Leave Act)

Cross References:

3. Approve, on a First Reading Basis, Changes to Policies: 515:
Protection and Privacy of Public Records, 519: *Interview of Students by
Outside Agencies* and 306: *Administrator Code of Ethics*

331

Speaker(s): Dr. Chris Bellmont, Assistant Superintendent



**Agenda V.B.3.
December 11, 2025**

To: Board of Education

From: Dr. Chris Bellmont, assistant superintendent

Date: December 11, 2025

Re: Approve, on a First Reading Basis, Changes to Policies 515: *Protection and Privacy of Public Records*, 519: *Interview of Students by Outside Agencies and* 306: *Administrator Code of Ethics*

Recommendation: That the Board of Education approve, on a first reading basis, changes to policies 515: *Protection and Privacy of Public Records*, 519: *Interview of Students by Outside Agencies and* 306: *Administrator Code of Ethics*

Notes:

The following policies were reviewed during the November 18, 2025 Policy Review Committee.

Below is a summary of changes:

- 515 – Update to definition of “directory” information
- 519 – Minnesota School Board Association (MSBA) recommended update: Add a phrase from Minn. Stat. 260E.22, Subd. 2
- 306 – MSBA recommended update: Inserts Minnesota’s Code of Ethics for School Administrators and removes NAESP statement 1100.2 Statement of Ethics

Adopted: 1/86
 Reviewed: ~~PRC 11/18/2508/28/25~~
 Revised: 09/11/25
 Rescinds: JO

Burnsville-Eagan-Savage School District Policy 515

515 PROTECTION AND PRIVACY OF STUDENT RECORDS

I. PURPOSE

The school district recognizes its responsibility in regard to the collection, maintenance, and dissemination of student records and the protection of the privacy rights of students as provided in federal law and state statutes.

II. GENERAL STATEMENT OF POLICY

The following procedures and policies regarding the protection and privacy of parents and students are adopted by the school district, pursuant to the requirements of 20 United States Code section 1232g, et seq., (Family Educational Rights and Privacy Act (FERPA)) 34 Code of Federal Regulations Part 99 and consistent with the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes, chapter 13, and Minnesota Rules Parts 1205.0100-1205.2000.

III. DEFINITIONS

A. Authorized Representative

“Authorized representative” means any entity or individual designated by the school district, state, or an agency headed by an official of the Comptroller of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or state and local educational authorities to conduct, with respect to federal or state supported education programs, any audit or evaluation or any compliance or enforcement activity in connection with federal legal requirements that relate to these programs.

B. Biometric Record

“Biometric record,” as referred to in “Personally Identifiable,” means a record of one or more measurable biological or behavioral characteristics that can be used for automated recognition of an individual (e.g., fingerprints, retina and iris patterns, voice prints, DNA sequence, facial characteristics, and handwriting).

C. Dates of Attendance

“Dates of attendance,” as referred to in “Directory Information,” means the period of time during which a student attends or attended a school or schools in the school district, including attendance in person or by paper correspondence,

videoconference, satellite, internet or other electronic information and telecommunications technologies for students who are not in the classroom, and including the period during which a student is working under a work-study program. The term does not include specific daily records of a student's attendance at a school or schools in the school district.

D. Directory Information

1. ~~Under federal law,~~ "Directory information," means information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed. It includes, ~~but is not limited to:~~ the student's name; ~~address; telephone listing; electronic mail address;~~ photograph; ~~electronic image, film or video;~~ ~~date and place of birth;~~ major field of study; dates of attendance; grade level; enrollment status (i.e. full-time or part-time); participation in officially recognized activities and sports; weight and height of members of athletic teams; degrees, honors, and awards received and the most recent educational agency or institution attended. Data concerning parents is private data on individuals but may be treated as directory information if the same procedures that are used by a school district to designate student data as directory information are followed. ~~It also includes the name, address, and telephone number of the student's parent(s).~~ Directory information does not include:

- a. a student's social security number;
- b. a student's identification number (ID), user ID, or other unique personal identifier used by a student for purposes of accessing or communicating in electronic systems if the identifier may be used to access education records without use of one or more factors that authenticate the student's identity such as a personal identification number (PIN), password, or other factor known or possessed only by the authorized user;
- c. a student ID or other unique personal identifier that is displayed on a student ID badge if the identifier can be used to gain access to educational records when used in conjunction with one or more factors that authenticate the student's identity, such as a PIN, password, or other factor known or possessed only by the student;
- d. personally, identifiable data which references religion, race, color, social position, or nationality; or
- e. data collected from nonpublic school students, other than those who receive shared time educational services, unless written consent is given by the student's parent or guardian.

2. ~~Under Minnesota law, a school district may not designate a student's home~~

~~address, telephone number, email address, or other personal contact information as “directory information.” Minnesota law prohibits schools from designating student contact information as “directory information” despite the FERPA definition. Minnesota schools should comply with Minnesota law and should not include student contact information in their definition of “directory information.”~~

E. Education Records

1. What constitutes “education records.” Education records means those records that are: (1) directly related to a student; and (2) are maintained by the school district or by a party acting for the school district.
2. What does not constitute education records. The term, “education records,” does not include:
 - a. Records of instructional personnel that are:
 - (1) kept in the sole possession of the maker of the record;
 - (2) used only as a personal memory aid;
 - (3) not accessible or revealed to any other individual except a temporary substitute teacher; and
 - (4) destroyed at the end of the school year.
 - b. Records of a law enforcement unit of the school district, provided education records maintained by the school district are not disclosed to the unit, and the law enforcement records are:
 - (1) maintained separately from education records;
 - (2) maintained solely for law enforcement purposes; and
 - (3) disclosed only to law enforcement officials of the same jurisdiction.
 - c. Records relating to an individual, including a student, who is employed by the school district which:
 - (1) are made and maintained in the normal course of business;
 - (2) relate exclusively to the individual in that individual’s capacity as an employee; and
 - (3) are not available for use for any other purpose.

However, records relating to an individual in attendance at the school district who is employed as a result of their status as a student are education records.

- d. Records relating to an eligible student, or a student attending an institution of post-secondary education, that are:
 - (1) made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in their professional or paraprofessional capacity or assisting in that capacity;
 - (2) made, maintained, or used only in connection with the provision of treatment to the student; and
 - (3) disclosed only to individuals providing the treatment; provided that the records can be personally reviewed by a physician or other appropriate professional of the student's choice. For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are a part of the program of instruction within the school district.
- e. Records created or received by the school district after an individual is no longer a student at the school district and that are not directly related to the individual's attendance as a student.
- f. Grades on peer-related papers before the papers are collected and recorded by a teacher.

F. Education Support Services Data

"Education support services data" means data on individuals collected, created, maintained, used, or disseminated relating to programs administered by a government entity or entity under contract with a government entity designed to eliminate disparities and advance equities in educational achievement for youth by coordinating services available to participants, regardless of the youth's involvement with other government services. Education support services data does not include welfare data under Minnesota Statutes, section 13.46.

Unless otherwise provided by law, all education support services data are private data on individuals and must not be disclosed except according to Minnesota Statutes, section 13.05 or a court order.

G. Eligible Student

“Eligible student” means a student who has attained eighteen (18) years of age or is attending an institution of post-secondary education.

H. Juvenile Justice System

“Juvenile justice system” includes criminal justice agencies and the judiciary when involved in juvenile justice activities.

I. Legitimate Educational Interest

“Legitimate educational interest” includes an interest directly related to classroom instruction, teaching, student achievement and progress, discipline of a student, student health and welfare, and the ability to respond to a request for education data. It includes a person’s need to know in order to:

1. Perform an administrative task required in the school or employee’s contract or position description approved by the school board;
2. Perform a supervisory or instructional task directly related to the student’s education;
3. Perform a service or benefit for the student or the student’s family such as health care, counseling, student job placement, or student financial aid, or
4. Perform a task directly related to responding to a request for data.

J. Parent

“Parent” means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent of the student in the absence of a parent or guardian. The school district may presume the parent has the authority to exercise the rights provided herein, unless it has been provided with evidence that there is a state law or court order governing such matters as marriage dissolution, separation or child custody, or a legally binding instrument which provides to the contrary.

K. Personally Identifiable

“Personally identifiable” means that the data or information includes, but is not limited to: (a) a student’s name; (b) the name of the student’s parent or other family member; (c) the address of the student or student’s family; (d) a personal identifier such as the student’s social security number or student number or biometric record; (e) other indirect identifiers, such as the student’s date of birth, place of birth, and mother’s maiden name; (f) other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty; or (g) information requested by a person who the school district reasonably believes knows the identity of the student to whom the education

record relates.

L. Record

“Record” means any information or data recorded in any way including, but not limited to, handwriting, print, computer media, video or audio tape, film, microfilm, and microfiche.

M. Responsible Authority

“Responsible authority” means the superintendent of schools or designee.

N. Student

“Student” includes any individual who is or has been in attendance, enrolled, or registered at the school district and regarding whom the school district maintains education records. Student also includes applicants for enrollment or registration at the school district and individuals who receive shared time educational services from the school district.

O. School Official

“School official” includes: (a) a person duly elected to the school board; (b) a person employed by the school board in an administrative, supervisory, instructional, or other professional position; (c) a person employed by the school board as a temporary substitute in a professional position for the period of their performance as a substitute; and (d) a person employed by, or under contract to, the school board to perform a special task such as a secretary, a clerk, a public information officer or data practices compliance official, an attorney, or an auditor for the period of their performance as an employee or contractor.

P. Summary Data

“Summary data” means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify the individual is ascertainable.

Q. Other Terms and Phrases

All other terms and phrases shall be defined in accordance with applicable state and federal law or ordinary customary usage.

IV. GENERAL CLASSIFICATION

State law provides that all data collected, created, received, or maintained by a school district are public unless classified by state or federal law as not public or private or confidential. State law classifies all data on individuals maintained by a school district

which relates to a student as private data on individuals. This data may not be disclosed to parties other than the parent or eligible student without consent, except pursuant to a valid court order, certain state statutes authorizing access, and the provisions of FERPA and the regulations promulgated thereunder.

V. STATEMENT OF RIGHTS

A. Rights of Parents and Eligible Students

Parents and eligible students have the following rights under this policy:

1. The right to inspect and review the student's education records;
2. The right to request the amendment of the student's education records to ensure that they are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights;
3. The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that such consent is not required for disclosure pursuant to this policy, state or federal law, or the regulations promulgated thereunder;
4. The right to refuse release of names, addresses, and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions;
5. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the school district to comply with the federal law and the regulations promulgated thereunder;
6. The right to be informed about rights under the federal law; and
7. The right to obtain a copy of this policy at the location set forth in Section XXI. of this policy.

B. Eligible Students

All rights and protections given to parents under this policy transfer to the student when they reach eighteen (18) years of age or enrolls in an institution of post-secondary education. The student then becomes an "eligible student." However, the parents of an eligible student who is also a "dependent student" are entitled to gain access to the education records of such student without first obtaining the consent of the student. In addition, parents of an eligible student may be given access to education records in connection with a health or safety emergency if the disclosure meets the conditions of any provision set forth in Code of Federal Regulations section 99.31(a).

C. Students with Disabilities

The school district shall follow 34 Code of Federal Regulations sections 300.610-300.617 with regard to the privacy, notice, access, record keeping and accuracy of information related to students with a disability.

VI. DISCLOSURE OF EDUCATION RECORDS

A. Consent Required for Disclosure

1. The school district shall obtain a signed and dated written informed consent of the parent of a student or the eligible student before disclosing personally identifiable information from the education records of the student, except as provided herein.
2. The written consent required by this subdivision must be signed and dated by the parent of the student or the eligible student giving the consent and shall include:
 - a. a specification of the records to be disclosed;
 - b. the purpose or purposes of the disclosure;
 - c. the party or class of parties to whom the disclosure may be made;
 - d. the consequences of giving informed consent; and
 - e. if appropriate, a termination date for the consent.
3. When a disclosure is made under this subdivision:
 - a. if the parent or eligible student so requests, the school district shall provide them with a copy of the records disclosed; and
 - b. if the parent of a student who is not an eligible student so requests, the school district shall provide the student with a copy of the records disclosed.
4. A signed and dated written consent may include a record and signature in electronic form that:
 - a. identifies and authenticates a particular person as the source of the electronic consent; and
 - b. indicates such person's approval of the information contained in the electronic consent.
5. If the responsible authority seeks an individual's informed consent to the release of private data to an insurer or the authorized representative of an

insurer, informed consent shall not be deemed to have been given unless the statement is:

- a. in plain language;
- b. dated;
- c. specific in designating the particular persons or agencies the data subject is authorizing to disclose information about the data subject;
- d. specific as to the nature of the information the subject is authorizing to be disclosed;
- e. specific as to the persons or agencies to whom the subject is authorizing information to be disclosed;
- f. specific as to the purpose or purposes for which the information may be used by any of the parties named in Clause e. above, both at the time of the disclosure and at any time in the future; and
- g. specific as to its expiration date which should be within a reasonable time, not to exceed one year except in the case of authorizations given in connection with applications for: (i) life insurance or noncancellable or guaranteed renewable health insurance and identified as such, two years after the date of the policy, or (ii) medical assistance under Minnesota Statutes, Chapter 256B or Minnesota Care under Minnesota Statutes, Chapter 256L, which shall be ongoing during all terms of eligibility, for individualized education program health-related services provided by a school district that are subject to third party reimbursement.

6. Eligible Student Consent

Whenever a student has attained eighteen (18) years of age or is attending an institution of post-secondary education, the rights accorded to and the consent required of the parent of the student shall thereafter only be accorded to and required of the eligible student, except as provided in Section V. of this policy.

B. Prior Consent for Disclosure Not Required

The school district may disclose personally identifiable information from the education records of a student without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

1. To other school officials, including teachers, within the school district whom the school district determines have a legitimate educational interest in such records;
2. To a contractor, consultant, volunteer, or other party to whom the school district has outsourced institutional services or functions provided that the outside party:
 - a. performs an institutional service or function for which the school district would otherwise use employees;
 - b. is under the direct control of the school district with respect to the use and maintenance of education records; and
 - c. will not disclose the information to any other party without the prior consent of the parent or eligible student and uses the information only for the purposes for which the disclosure was made,
3. To officials of other schools, school districts, or post-secondary educational institutions in which the student seeks or intends to enroll, or is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer. The records shall include information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon, and with proper annual notice (see Section XIX.), suspension and expulsion information pursuant to section 7917 of the federal Every Student Succeeds Act, 20 United States Code section 7917, Burnsville-Eagan-Savage School District Policy 529 and, if applicable, data regarding a student's history of violent behavior. The records also shall include a copy of any probable cause notice or any disposition or court order under Minnesota Statutes, section 260B.171, unless the data are required to be destroyed under Minnesota Statutes, section 120A.22, subdivision 7(c) or section 121A.75. On request, the school district will provide the parent or eligible student with a copy of the education records that have been transferred and provide an opportunity for a hearing to challenge the content of those records in accordance with Section XV. of this policy;
4. To authorized representatives of the Comptroller General of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or the Commissioner of the State Department of Education or their representative, subject to the conditions relative to such disclosure provided under federal law;
5. In connection with financial aid for which a student has applied or has received, if the information is necessary for such purposes as to:
 - a. determine eligibility for the aid;

- b. determine the amount of the aid;
- c. determine conditions for the aid; or
- d. enforce the terms and conditions of the aid.

“Financial aid” for purposes of this provision means a payment of funds provided to an individual or a payment in kind of tangible or intangible property to the individual that is conditioned on the individual’s attendance at an educational agency or institution;

- 6. To state and local officials or authorities to whom such information is specifically allowed to be reported or disclosed pursuant to state statute adopted:
 - a. before November 19, 1974, if the allowed reporting or disclosure concerns the juvenile justice system and such system’s ability to effectively serve the student whose records are released; or
 - b. after November 19, 1974, if the reporting or disclosure allowed by state statute concerns the juvenile justice system and the system’s ability to effectively serve, prior to adjudication, the student whose records are released, provided the officials and authorities to whom the records are disclosed certify in writing to the school district that the data will not be disclosed to any other party, except as provided by state law, without the prior written consent of the parent of the student. At a minimum, the school district shall disclose the following information to the juvenile justice system under this paragraph: a student’s full name, home address, telephone number, and date of birth; a student’s school schedule, attendance record, and photographs, if any; and parents’ names, home addresses, and telephone numbers.
- 7. To organizations conducting studies for or on behalf of educational agencies or institutions for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction; provided that the studies are conducted in a manner which does not permit the personal identification of parents or students by individuals other than representatives of the organization who have a legitimate interest in the information, the information is destroyed when no longer needed for the purposes for which the study was conducted, and the school district enters into a written agreement with the organization that: (a) specifies the purpose, scope, and duration of the study or studies and the information to be disclosed; (b) requires the organization to use personally identifiable information from education records only to meet the purpose or purposes of the study as stated in the written agreement; (c) requires the organization to conduct the study in a manner that does not

permit personal identification of parents and students by anyone other than representatives of the organization with legitimate interests; and (d) requires the organization to destroy all personally identifiable information when information is no longer needed for the purposes for which the study was conducted and specifies the time period in which the information must be destroyed. For purposes of this provision, the term, “organizations,” includes, but is not limited to, federal, state, and local agencies and independent organizations. In the event the Department of Education determines that a third party outside of the school district to whom information is disclosed violates this provision, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years;

8. To accrediting organizations in order to carry out their accrediting functions;
9. To parents of a student eighteen (18) years of age or older if the student is a dependent of the parents for income tax purposes;
10. To comply with a judicial order or lawfully issued subpoena, provided, however, that the school district makes a reasonable effort to notify the parent or eligible student of the order or subpoena in advance of compliance therewith so that the parent or eligible student may seek protective action, unless the disclosure is in compliance with a federal grand jury subpoena, or any other subpoena issued for law enforcement purposes, and the court or other issuing agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed, or the disclosure is in compliance with an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 United States Code section 2332b(g)(5)(B), an act of domestic or international terrorism as defined in 18 United States Code section 2331, or a parent is a party to a court proceeding involving child abuse and neglect or dependency matters, and the order is issued in the context of the proceeding. If the school district initiates legal action against a parent or student, it may disclose to the court, without a court order or subpoena, the education records of the student that are relevant for the school district to proceed with the legal action as plaintiff. Also, if a parent or eligible student initiates a legal action against the school district, the school district may disclose to the court, without a court order or subpoena, the student’s education records that are relevant for the school district to defend itself;
11. To appropriate parties, including parents of an eligible student, in connection with an emergency if knowledge of the information is necessary to protect the health, including the mental health, or safety of the student or other individuals. The decision is to be based upon information available at the time the threat occurs that indicates that there

is an articulable and significant threat to the health or safety of a student or other individuals. In making a determination whether to disclose information under this section, the school district may take into account the totality of the circumstances pertaining to a threat and may disclose information from education records to any person whose knowledge of the information is necessary to protect the health or safety of the student or other students. A record of this disclosure must be maintained pursuant to Section XIII.E. of this policy. In addition, an educational agency or institution may include in the education records of a student appropriate information concerning disciplinary action taken against the student for conduct that posed a significant risk to the safety or well-being of that student, other students, or other members of the school community. This information may be disclosed to teachers and school officials within the school district and/or teachers and school officials in other schools who have legitimate educational interests in the behavior of the student;

12. To the juvenile justice system if information about the behavior of a student who poses a risk of harm is reasonably necessary to protect the health or safety of the student or other individuals;
13. Information the school district has designated as “directory information” pursuant to Section VII. of this policy;
14. To military recruiting officers and post-secondary educational institutions pursuant to Section XI. of this policy;
15. To the parent of a student who is not an eligible student or to the student themselves;
16. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiologic investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted;
17. To volunteers who are determined to have a legitimate educational interest in the data and who are conducting activities and events sponsored by or endorsed by the educational agency or institution for students or former students;
18. To the juvenile justice system, on written request that certifies that the information will not be disclosed to any other person except as authorized by law without the written consent of the parent of the student:
 - a. the following information about a student must be disclosed: a student’s full name; home address; telephone number; date of birth; a student’s school schedule, daily attendance record, and photographs, if any; and any parents’ names, home addresses, and

telephone numbers;

- b. the existence of the following information about a student, not the actual data or other information contained in the student's education record, may be disclosed provided that a request for access must be submitted on the statutory form and it must contain an explanation of why access to the information is necessary to serve the student: (1) use of a controlled substance, alcohol, or tobacco; (2) assaultive or threatening conduct that could result in dismissal from school under the Pupil Fair Dismissal Act; (3) possession or use of weapons or look-alike weapons; (4) theft; or (5) vandalism or other damage to property. Prior to releasing this information, the principal or chief administrative officer of a school who receives such a request must, to the extent permitted by federal law, notify the student's parent or guardian by certified mail of the request to disclose information. If the student's parent or guardian notifies the school official of an objection to the disclosure within ten (10) days of receiving certified notice, the school official must not disclose the information and instead must inform the requesting member of the juvenile justice system of the objection. If no objection from the parent or guardian is received within fourteen (14) days, the school official must respond to the request for information.

The written requests of the juvenile justice system member(s), as well as a record of any release, must be maintained in the student's file;

19. To the principal where the student attends and to any counselor directly supervising or reporting on the behavior or progress of the student if it is information from a disposition order received by a superintendent under Minnesota Statutes, section 260B.171, subdivision 3. The principal must notify the counselor immediately and must place the disposition order in the student's permanent education record. The principal also must notify immediately any teacher or administrator who directly supervises or reports on the behavior or progress of the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other school district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student, outline the offense, and describe any conditions of probation about which the school must provide information if this information is provided in the disposition order. Disposition order information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The

information may not be further disseminated by the counselor, teacher, administrator, staff member, substitute, or volunteer except as necessary to serve the student, to protect students and staff, or as otherwise required by law, and only to the student or the student's parent or guardian;

20. To the principal where the student attends if it is information from a peace officer's record of children received by a superintendent under Minnesota Statutes, section 260B.171, subdivision 5. The principal must place the information in the student's education record. The principal also must notify immediately any teacher, counselor, or administrator directly supervising the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student and describe the alleged offense if this information is provided in the peace officer's notice. Peace officer's record information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information must not be further disseminated by the counselor, teacher administrator, staff member, substitute, or volunteer except to communicate with the student or the student's parent or guardian as necessary to serve the student, to protect students and staff, or as otherwise required by law.

The principal must delete the peace officer's record from the student's education record, destroy the data, and make reasonable efforts to notify any teacher, counselor, staff member, administrator, substitute, or volunteer who received information from the peace officer's record if the county attorney determines not to proceed with a petition or directs the student into a diversion or mediation program or if a juvenile court makes a decision on a petition and the county attorney or juvenile court notifies the superintendent of such action;

21. To the Secretary of Agriculture, or authorized representative from the Food and Nutrition Service or contractors acting on behalf of the Food and Nutrition Service, for the purposes of conducting program monitoring, evaluations, and performance measurements of state and local educational and other agencies and institutions receiving funding or providing benefits of one or more programs authorized under the National School Lunch Act or the Child Nutrition Act of 1966 for which the results will be reported in an aggregate form that does not identify any individual, on the conditions that: (a) any data collected shall be protected in a manner that will not permit the personal identification of students and their parents by other than the authorized representatives of the Secretary; and (b) any personally

identifiable data shall be destroyed when the data are no longer needed for program monitoring, evaluations, and performance measurements. or

22. To an agency caseworker or other representative of a State or local child welfare agency, or tribal organization (as defined in 25 United States Code section 5304), who has the right to access a student's case plan, as defined and determined by the State or tribal organization, when such agency or organization is legally responsible, in accordance with State or tribal law, for the care and protection of the student, provided that the education records, or the personally identifiable information contained in such records, of the student will not be disclosed by such agency or organization, except to an individual or entity engaged in addressing the student's education needs and authorized by such agency or organization to receive such disclosure and such disclosure is consistent with the State or tribal laws applicable to protecting the confidentiality of a student's education records.
23. When requested, and in accordance with requirements for parental consent in 34 Code of Federal Regulations, section 300.622(b)(2), and part 99, educational agencies or institutions may share personal student contact information and directory information for students served in special education with postsecondary transition planning and services under Minnesota Statutes, section 125A.08, paragraph (b), clause (1), whether public or private, with the Minnesota Department of Employment and Economic Development, as required for coordination of services to students with disabilities under Minnesota Statutes, sections 125A.08, paragraph (b), clause (1); 125A.023; and 125A.027.

C. Nonpublic School Students

The school district may disclose personally identifiable information from the education records of a nonpublic school student, other than a student who receives shared time educational services, without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

1. Pursuant to a valid court order;
2. Pursuant to a statute specifically authorizing access to the private data; or
3. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiological investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted.

VII. RELEASE OF DIRECTORY INFORMATION

A. Educational Data

1. Educational data designated as directory information is public data on individuals to the extent required under federal law. Directory information must be designated pursuant to the provisions of:
 - a. Minnesota Statutes, section 13.32, subdivision 5; and
 - b. 20 United States Code, section 1232g, and 34 Code of Federal Regulations, section 99.37, which were in effect on January 3, 2012.
2. The school district may not designate a student's home address, telephone number, email address, or other personal contact information as directory information under Minnesota Statutes, section 13.32.
3. A parent's personal contact information must be treated as private data on individuals regardless of whether that contact information was previously designated as or treated as directory information under Minnesota Statutes, section 13.32, subdivision 2.
4. When requested, the school district must share personal contact information and directory information, whether public or private, with the Minnesota Department of Education, as required for federal reporting purposes.

B. Former Students

Unless a former student validly opted out of the release of directory information while the student was in attendance and has not rescinded the opt out request at any time, the school district may disclose directory information from the education records generated by it regarding the former student without meeting the requirements of Paragraph C. of this section. In addition, under an explicit exclusion from the definition of an "education record," the school district may release records that only contain information about an individual obtained after they are no longer a student at the school district and that are not directly related to the individual's attendance as a student (e.g., a student's activities as an alumnus of the school district).

C. Present Students and Parents

The school district may disclose directory information from the education records of a student and information regarding parents without prior written consent of the parent of the student or eligible student, except as provided herein.

The school district may disclose directory information from the education records

of a student and information regarding parents without prior written consent of the parent of the student or eligible student, except as provided herein.

1. When conducting the directory information designation and notice process required by federal law, the school district shall give parents and students notice of the right to refuse to let the district designate specified data about the student as directory information.
2. The school district shall give annual notice by any means that are reasonably likely to inform the parents and eligible students of:
 - a. the types of personally identifiable information regarding students and/or parents that the school district has designated as directory information;
 - b. the parent's or eligible student's right to refuse to let the school district designate any or all of those types of information about the student and/or the parent as directory information; and
 - c. the period of time in which a parent or eligible student has to notify the school district in writing that they do not want any or all of those types of information about the student and/or the parent designated as directory information.
3. Allow a reasonable period of time after such notice has been given for a parent or eligible student to inform the school district in writing that any or all of the information so designated should not be disclosed without the parent's or eligible student's prior written consent, except as provided in Section VI. of this policy.
4. A parent or eligible student may not opt out of the directory information disclosures to:
 - a. prevent the school district from disclosing or requiring the student to disclose the student's name, ID, or school district e-mail address in a class in which the student is enrolled; or
 - b. prevent the school district from requiring a student to wear, to display publicly, or to disclose a student ID card or badge that exhibits information that may be designated as directory information and that has been properly designated by the school district as directory information.
5. The school district shall not disclose or confirm directory information without meeting the written consent requirements contained in Section VI.A. of this policy if a student's social security number or other non-directory information is used alone or in combination with other data

elements to identify or help identify the student or the student's records.

D. Procedure for Obtaining Nondisclosure of Directory Information

The parent's or eligible student's written notice shall be directed to the responsible authority and shall include the following:

1. Name of the student and/or parent, as appropriate;
2. Home address;
3. School presently attended by student;
4. Parent's legal relationship to student, if applicable; and
5. Specific categories of directory information to be made not public without the parent's or eligible student's prior written consent, which shall only be applicable for that school year.

E. Duration

The designation of any information as directory information about a student or parents will remain in effect for the remainder of the school year unless the parent or eligible student provides the written notifications provided herein.

VIII. DISCLOSURE OF PRIVATE RECORDS

A. Private Records

For the purposes herein, education records are records which are classified as private data on individuals by state law and which are accessible only to the student who is the subject of the data and the student's parent if the student is not an eligible student. The school district may not disclose private records or their contents except as summary data, or except as provided in Section VI. of this policy, without the prior written consent of the parent or the eligible student. The school district will use reasonable methods to identify and authenticate the identity of parents, students, school officials, and any other party to whom personally identifiable information from education records is disclosed.

B. Private Records Not Accessible to Parent

In certain cases, state law intends, and clearly provides, that certain information contained in the education records of the school district pertaining to a student be accessible to the student alone, and to the parent only under special circumstances, if at all.

1. The responsible authority may deny access to private data by a parent when a minor student who is the subject of that data requests that the

responsible authority deny such access. The minor student's request must be submitted in writing setting forth the reasons for denying access to the parent and must be signed by the minor. Upon receipt of such request the responsible authority shall determine if honoring the request to deny the parent access would be in the best interest of the minor data subject. In making this determination the responsible authority shall consider the following factors:

- a. whether the minor is of sufficient age and maturity to be able to explain the reasons for and understand the consequences of the request to deny access;
- b. whether the personal situation of the minor is such that denying parental access may protect the minor data subject from physical or emotional harm;
- c. whether there are grounds for believing that the minor data subject's reasons for precluding parental access are reasonably accurate;
- d. whether the data in question is of such a nature that disclosure of it to the parent may lead to physical or emotional harm to the minor data subject; and
- e. whether the data concerns medical, dental or other health services provided pursuant to Minnesota Statutes, sections 144.341-144.347, in which case the data may be released only if the failure to inform the parent would seriously jeopardize the health of the minor.

C. Private Records Not Accessible to Student

Students shall not be entitled to access to private data concerning financial records and statements of the student's parent or any information contained therein.

D. Military-Connected Youth Identifier

When a school district updates its enrollment forms in the ordinary course of business, the school district must include a box on the enrollment form to allow students to self-identify as a military-connected youth. For purposes of this section, a "military-connected youth" means having an immediate family member, including a parent or sibling, who is currently in the armed forces either as a reservist or on active duty or has recently retired from the armed forces. Data collected under this provision is private data on individuals, but summary data may be published by the Department of Education.

IX. DISCLOSURE OF CONFIDENTIAL RECORDS

A. Confidential Records

Confidential records are those records and data contained therein which are made not public by state or federal law, and which are inaccessible to the student and the student's parents or to an eligible student.

B. Reports Under the Maltreatment of Minors Reporting Act

Pursuant to Minnesota Statutes, Chapter 260E, written copies of reports pertaining to a neglected and/or physically and/or sexually abused child shall be accessible only to the appropriate welfare and law enforcement agencies. In respect to other parties, such data shall be confidential and will not be made available to the parent or the subject individual by the school district. The subject individual, however, may obtain a copy of the report from either the local welfare agency, county sheriff, or the local police department subject to the provisions of Minnesota Statutes, Chapter 260E.

Regardless of whether a written report is made under Minnesota Statutes, Chapter 260E,, as soon as practicable after a school receives information regarding an incident that may constitute maltreatment of a child in a school facility, the school shall inform the parent, legal guardian, or custodian of the child that an incident occurred that may constitute maltreatment of the child, when the incident occurred, and the nature of the conduct that may constitute maltreatment.

C. Investigative Data

Data collected by the school district as part of an active investigation undertaken for the purpose of the commencement or defense of pending civil legal action, or that are retained in anticipation of a pending civil legal action are classified as protected nonpublic data in the case of data not on individuals, and confidential data in the case of data on individuals.

1. The school district may make any data classified as protected non-public or confidential pursuant to this subdivision accessible to any person, agency, or the public if the school district determines that such access will aid the law enforcement process, promote public health or safety, or dispel widespread rumor or unrest.
2. A complainant has access to a statement they provided to the school district.
3. Parents or eligible students may have access to investigative data of which the student is the subject, but only to the extent the data is not inextricably intertwined with data about other school district students, school district employees, and/or attorney data as defined in Minnesota Statutes, section 13.393.
4. Once a civil investigation becomes inactive, civil investigative data

becomes public unless the release of the data would jeopardize another pending civil legal action, except for those portions of such data that are classified as not public data under state or federal law. Any civil investigative data presented as evidence in court or made part of a court record shall be public. For purposes of this provision, a civil investigation becomes inactive upon the occurrence of any of the following events:

- a. a decision by the school district, or by the chief attorney for the school district, not to pursue the civil legal action. However, such investigation may subsequently become active if the school district or its attorney decides to renew the civil legal action;
 - b. the expiration of the time to file a complaint under the statute of limitations or agreement applicable to the civil legal action; or
 - c. the exhaustion or expiration of rights of appeal by either party to the civil legal action.
5. A “pending civil legal action” for purposes of this subdivision is defined as including, but not limited to, judicial, administrative, or arbitration proceedings.

D. Chemical Abuse Records

To the extent the school district maintains records of the identity, diagnosis, prognosis, or treatment of any student which are maintained in connection with the performance of any drug abuse prevention function conducted, regulated, or directly or indirectly assisted by any department or agency of the United States, such records are classified as confidential and shall be disclosed only for the purposes and under the circumstances expressly authorized by law.

X. DISCLOSURE OF SCHOOL RECORDS PRIOR TO EXCLUSION OR EXPULSION HEARING

At a reasonable time prior to any exclusion or expulsion hearing, the student and the student’s parent or guardian or representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the action proposed by the school district may be based, pursuant to the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, section 121A.40, *et seq.*

XI. DISCLOSURE OF DATA TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS

- A. The school district will release the names, addresses, electronic mail address (which shall be the electronic mail addresses provided by the school district, if available, that may be released to military recruiting officers only), and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions within sixty (60) days after the date of

the request unless a parent or eligible student has refused in writing to release this data pursuant to Paragraph C. below.

- B. Data released to military recruiting officers under this provision:
1. may be used only for the purpose of providing information to students about military service, state and federal veterans' education benefits, and other career and educational opportunities provided by the military;
 2. cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces. And
 3. copying fees shall not be imposed.
- C. A parent or eligible student has the right to refuse the release of the name, address, electronic mail addresses (which shall be the electronic mail addresses provided by the school, if available, that may be released to military recruiting officers only) or home telephone number to military recruiting officers and post-secondary educational institutions. To refuse the release of the above information to military recruiting officers and post-secondary educational institutions, a parent or eligible student must notify the responsible authority, the superintendent of schools or designee in writing by September 15 each year. The written request must include the following information:
1. Name of student and parent, as appropriate;
 2. Home address;
 3. Student's grade level;
 4. School presently attended by student;
 5. Parent's legal relationship to student, if applicable;
 6. Specific category or categories of information which are not to be released to military recruiting officers and post-secondary educational institutions; and
 7. Specific category or categories of information which are not to be released to the public, including military recruiting officers and post-secondary educational institutions.
- D. Annually, the school district will provide public notice by any means that are reasonably likely to inform the parents and eligible students of their rights to refuse to release the names, addresses, and home phone numbers of students in grades 11 and 12 without prior consent.

- E. A parent or eligible student's refusal to release the above information to military recruiting officers and post-secondary educational institutions does not affect the school district's release of directory information to the rest of the public, which includes military recruiting officers and post-secondary educational institutions. In order to make any directory information about a student private, the procedures contained in Section VII. of this policy also must be followed. Accordingly, to the extent the school district has designated the name, address, home phone number, and grade level of students as directory information, absent a request from a parent or eligible student not to release such data, this information will be public data and accessible to members of the public, including military recruiting officers and post-secondary educational institutions.

XII. LIMITS ON REDISCLOSURE

A. Redisclosure

Consistent with the requirements herein, the school district may only disclose personally identifiable information from the education records of a student on the condition that the party to whom the information is to be disclosed will not disclose the information to any other party without the prior written consent of the parent of the student or the eligible student, except that the officers, employees, and agents of any party receiving personally identifiable information under this section may use the information, but only for the purposes for which the disclosure was made.

B. Redisclosure Not Prohibited

1. Subdivision A. of this section does not prevent the school district from disclosing personally identifiable information under Section VI. of this policy with the understanding that the party receiving the information may make further disclosures of the information on behalf of the school district provided:
 - a. The disclosures meet the requirements of Section VI. of this policy; and
 - b. The school district has complied with the record-keeping requirements of Section XIII. of this policy.
2. Subdivision A. of this section does not apply to disclosures made pursuant to court orders or lawfully issued subpoenas or litigation, to disclosures of directory information, to disclosures to a parent or student or to parents of dependent students, or to disclosures concerning sex offenders and other individuals required to register under 42 United States Code section 14071. However, the school district must provide the notification required in Section XII.D. of this policy if a redisclosure is made based upon a court order or lawfully issued subpoena.

C. Classification of Disclosed Data

The information disclosed shall retain the same classification in the hands of the party receiving it as it had in the hands of the school district.

D. Notification

The school district shall inform the party to whom a disclosure is made of the requirements set forth in this section, except for disclosures made pursuant to court orders or lawfully issued subpoenas, disclosure of directory information under Section VII. of this policy, disclosures to a parent or student, or disclosures to parents of a dependent student. In the event that the Family Policy Compliance Office determines that a state or local educational authority, a federal agency headed by an official listed in 34 Code of Federal Regulations section 99.31(a)(3), or an authorized representative of a state or local educational authority or a federal agency headed by an official listed in section 99.31(a)(3), or a third party outside of the school district improperly rediscloses personally identifiable information from education records or fails to provide notification required under this section of this policy, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years.

XIII. RESPONSIBLE AUTHORITY; RECORD SECURITY; AND RECORD KEEPING

A. Responsible Authority

The responsible authority shall be responsible for the maintenance and security of student records.

B. Record Security

The principal of each school, subject to the supervision and control of the responsible authority, shall be the records manager of the school and shall have the duty of maintaining and securing the privacy and/or confidentiality of student records.

C. Plan for Securing Student Records

The building principal shall submit to the responsible authority a written plan for securing student records by September 1 of each school year. The written plan shall contain the following information:

1. A description of records maintained;
2. Titles and addresses of person(s) responsible for the security of student records;
3. Location of student records, by category, in the buildings;

4. Means of securing student records; and

5. Procedures for access and disclosure.

D. Review of Written Plan for Securing Student Records

The responsible authority shall review the plans submitted pursuant to Paragraph C. of this section for compliance with the law, this policy, and the various administrative policies of the school district. The responsible authority shall then promulgate a chart incorporating the provisions of Paragraph C. which shall be attached to and become a part of this policy.

E. Record Keeping

1. The principal shall, for each request for and each disclosure of personally identifiable information from the education records of a student, maintain a record with the education records of the student that indicates:

- a. the parties who have requested or received personally identifiable information from the education records of the student;
- b. the legitimate interests these parties had in requesting or obtaining the information; and
- c. the names of the state and local educational authorities and federal officials and agencies listed in Section VI.B.4. of this policy that may make further disclosures of personally identifiable information from the student's education records without consent.

2. In the event the school district discloses personally identifiable information from an education record of a student pursuant to Section XII.B. of this policy, the record of disclosure required under this section shall also include:

- a. the names of the additional parties to which the receiving party may disclose the information on behalf of the school district;
- b. the legitimate interests under Section VI. of this policy which each of the additional parties has in requesting or obtaining the information; and
- c. a copy of the record of further disclosures maintained by a state or local educational authority or federal official or agency listed in Section VI.B.4. of this policy in accordance with 34 Code of Federal Regulations section 99.32 and to whom the school district disclosed information from an education record. The school district shall request a copy of the record of further disclosures

from a state or local educational authority or federal official or agency to whom education records were disclosed upon a request from a parent or eligible student to review the record of requests for disclosure.

3. Section XIII.E.1. does not apply to requests by or disclosure to a parent of a student or an eligible student, disclosures pursuant to the written consent of a parent of a student or an eligible student, requests by or disclosures to other school officials under Section VI.B.1. of this policy, to requests for disclosures of directory information under Section VII. of this policy, or to a party seeking or receiving the records as directed by a federal grand jury or other law enforcement subpoena and the issuing court or agency has ordered that the existence or the contents of the subpoena or the information provided in response to the subpoena not be disclosed or as directed by an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 United States Code section 2332b(g)(5)(B) or an act of domestic or international terrorism.
4. The record of requests of disclosures may be inspected by:
 - a. the parent of the student or the eligible student;
 - b. the school official or their assistants who are responsible for the custody of the records; and
 - c. the parties authorized by law to audit the record-keeping procedures of the school district.
5. The school district shall record the following information when it discloses personally identifiable information from education records under the health or safety emergency exception:
 - a. the articulable and significant threat to the health or safety of a student or other individual that formed the basis for the disclosure; and
 - b. the parties to whom the school district disclosed the information.
6. The record of requests and disclosures shall be maintained with the education records of the student as long as the school district maintains the student's education records.

XIV. RIGHT TO INSPECT AND REVIEW EDUCATION RECORDS

- A. Parent of a Student, an Eligible Student or the Parent of an Eligible Student Who is Also a Dependent Student

The school district shall permit the parent of a student, an eligible student, or the parent of an eligible student who is also a dependent student who is or has been in attendance in the school district to inspect or review the education records of the student, except those records which are made confidential by state or federal law or as otherwise provided in Section VIII. of this policy.

B. Response to Request for Access

The school district shall respond to any request pursuant to Subdivision A. of this section immediately, if possible, or within ten (10) days of the date of the request, excluding Saturdays, Sundays, and legal holidays.

C. Right to Inspect and Review

The right to inspect and review education records under Subdivision A. of this section includes:

1. The right to a response from the school district to reasonable requests for explanations and interpretations of records; and
2. If circumstances effectively prevent the parent or eligible student from exercising the right to inspect and review the education records, the school district shall provide the parent or eligible student with a copy of the records requested or make other arrangements for the parent or eligible student to inspect and review the requested records.
3. Nothing in this policy shall be construed as limiting the frequency of inspection of the education records of a student with a disability by the student's parent or guardian or by the student upon the student reaching the age of majority.

D. Form of Request

Parents or eligible students shall submit to the school district a written request to inspect education records which identify as precisely as possible the record or records they wish to inspect.

E. Collection of Student Records

If a student's education records are maintained in more than one location, the responsible authority may collect copies of the records or the records themselves from the various locations so they may be inspected at one site. However, if the parent or eligible student wishes to inspect these records where they are maintained, the school district shall attempt to accommodate those wishes. The parent or eligible student shall be notified of the time and place where the records may be inspected.

F. Records Containing Information on More Than One Student

If the education records of a student contain information on more than one student, the parent or eligible student may inspect and review or be informed of only the specific information which pertains to that student.

G. Authority to Inspect or Review

The school district may presume that either parent of the student has authority to inspect or review the education records of a student unless the school district has been provided with evidence that there is a legally binding instrument or a state law or court order governing such matters as marriage dissolution, separation, or custody which provides to the contrary.

H. Fees for Copies of Records

1. The school district shall charge a reasonable fee for providing photocopies or printed copies of records unless printing a copy is the only method to provide for the inspection of data. In determining the amount of the reasonable fee, the school district shall consider the following:
 - a. the cost of materials, including paper, used to provide the copies;
 - b. the cost of the labor required to prepare the copies;
 - c. any schedule of standard copying charges established by the school district in its normal course of operations;
 - d. any special costs necessary to produce such copies from machine based record-keeping systems, including but not limited to computers and microfilm systems; and
 - e. mailing costs.
2. If 100 or fewer pages of black and white, letter or legal size paper copies are requested, actual costs shall not be used, and, instead, the charge shall be no more than 25 cents for each page copied.
3. The cost of providing copies shall be borne by the parent or eligible student.
4. The responsible authority, however, may not impose a fee for a copy of an education record made for a parent or eligible student if doing so would effectively prevent or, in the case of a student with a disability, impair the parent or eligible student from exercising their right to inspect or review the student's education records.

XV. REQUEST TO AMEND RECORDS; PROCEDURES TO CHALLENGE DATA

A. Request to Amend Education Records

The parent of a student or an eligible student who believes that information contained in the education records of the student is inaccurate, misleading, or violates the privacy rights of the student may request that the school district amend those records.

1. The request shall be in writing, shall identify the item the requestor believes to be inaccurate, misleading, or in violation of the privacy or other rights of the student, shall state the reason for this belief, and shall specify the correction the requestor wishes the school district to make. The request shall be signed and dated by the requestor.
2. The school district shall decide whether to amend the education records of the student in accordance with the request within thirty (30) days after receiving the request.
3. If the school district decides to refuse to amend the education records of the student in accordance with the request, it shall inform the parent of the student or the eligible student of the refusal and advise the parent or eligible student of the right to a hearing under Subdivision B. of this section.

B. Right to a Hearing

If the school district refuses to amend the education records of a student, the school district, on request, shall provide an opportunity for a hearing in order to challenge the content of the student's education records to ensure that information in the education records of the student is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student. A hearing shall be conducted in accordance with Subdivision C. of this section.

1. If, as a result of the hearing, the school district decides that the information is inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall amend the education records of the student accordingly and so inform the parent of the student or the eligible student in writing.
2. If, as a result of the hearing, the school district decides that the information is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall inform the parent or eligible student of the right to place a statement in the record commenting on the contested information in the record or stating why they disagree with the decision of the school district, or both.
3. Any statement placed in the education records of the student under Subdivision B. of this section shall:

- a. be maintained by the school district as part of the education records of the student so long as the record or contested portion thereof is maintained by the school district; and
- b. if the education records of the student or the contested portion thereof is disclosed by the school district to any party, the explanation shall also be disclosed to that party.

C. Conduct of Hearing

- 1. The hearing shall be held within a reasonable period of time after the school district has received the request, and the parent of the student or the eligible student shall be given notice of the date, place, and time reasonably in advance of the hearing.
- 2. The hearing may be conducted by any individual, including an official of the school district who does not have a direct interest in the outcome of the hearing. The school board attorney shall be in attendance to present the school board's position and advise the designated hearing officer on legal and evidentiary matters.
- 3. The parent of the student or eligible student shall be afforded a full and fair opportunity for hearing to present evidence relative to the issues raised under Subdivisions A. and B. of this section and may be assisted or represented by individuals of their choice at their own expense, including an attorney.
- 4. The school district shall make a decision in writing within a reasonable period of time after the conclusion of the hearing. The decision shall be based solely on evidence presented at the hearing and shall include a summary of evidence and reasons for the decision.

D. Appeal

The final decision of the designated hearing officer may be appealed in accordance with the applicable provisions of Minnesota Statutes, Chapter 14 relating to contested cases.

XVI. PROBLEMS ACCESSING DATA

- A. The data practices compliance official is the designated employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.
- B. Data practices compliance official means superintendent of schools or designee.
- C. Any request by an individual with a disability for reasonable modifications of the

school district's policies or procedures for purposes of accessing records shall be made to the data practices compliance official.

XVII. COMPLAINTS FOR NONCOMPLIANCE WITH FERPA

A. Where to File Complaints

Complaints regarding alleged violations of rights accorded parents and eligible students by FERPA, and the rules promulgated thereunder, shall be submitted in writing to the U.S. Department of Education, Student Privacy Policy Office, 400 Maryland Avenue S.W., Washington, D.C. 20202-8520.

B. Content of Complaint

A complaint filed pursuant to this section must contain specific allegations of fact giving reasonable cause to believe that a violation of FERPA and the rules promulgated thereunder has occurred.

XVIII. WAIVER

A parent or eligible student may waive any of their rights provided herein pursuant to FERPA. A waiver shall not be valid unless in writing and signed by the parent or eligible student. The school district may not require such a waiver.

XIX. ANNUAL NOTIFICATION OF RIGHTS

A. Contents of Notice

The school district shall give parents of students currently in attendance and eligible students currently in attendance annual notice by such means as are reasonably likely to inform the parents and eligible students of the following:

1. That the parent or eligible student has a right to inspect and review the student's education records and the procedure for inspecting and reviewing education records;
2. That the parent or eligible student has a right to seek amendment of the student's education records to ensure that those records are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights and the procedure for requesting amendment of records;
3. That the parent or eligible student has a right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that federal and state law and the regulations promulgated thereunder authorize disclosure without consent;
4. That the parent or eligible student has a right to file a complaint with the U.S. Department of Education regarding an alleged failure by the school

district to comply with the requirements of FERPA and the rules promulgated thereunder;

5. The criteria for determining who constitutes a school official and what constitutes a legitimate educational interest for purposes of disclosing education records to other school officials whom the school district has determined to have legitimate educational interests; and
6. That the school district forwards education records on request to a school in which a student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment or transfer and that such records may include suspension and expulsion records pursuant to the federal Every Student Succeeds Act and, if applicable, a student's history of violent behavior.

B. Notification to Parents of Students Having a Primary Home Language Other Than English

The school district shall provide for the need to effectively notify parents of students identified as having a primary or home language other than English.

C. Notification to Parents or Eligible Students Who are Disabled

The school district shall provide for the need to effectively notify parents or eligible students identified as disabled.

XX. DESTRUCTION AND RETENTION OF RECORDS

Destruction and retention of records by the school district shall be controlled by state and federal law.

XXI. COPIES OF POLICY

Copies of this policy may be obtained by parents and eligible students online at the district's website or at the superintendent's office.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
 Minn. Stat. § 13.32, Subd. 5 (Directory Information)
 Minn. Stat. § 13.393 (Attorneys)
 Minn. Stat. Ch. 14 (Administrative Procedures Act)
 Minn. Stat. § 120A.22 (Compulsory Instruction)
 Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)
 Minn. Stat. § 121A.75 (Receipt of Records; Sharing)
 Minn. Stat. § 127A.852 (Military-Connected Youth Identifier)
 Minn. Stat. § 144.341-144.347 (Consent of Minors for Health Services)
 Minn. Stat. Ch. 256B (Medical Assistance for Needy Persons)
 Minn. Stat. Ch. 256L (MinnesotaCare)

Minn. Stat. § 260B.171, Subds. 3 and 5 (Records)
 Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
 Minn. Stat. § 363A.42 (Public Records; Accessibility)
 Minn. Stat. § 480.40 (Personal Information, Dissemination) Minn. Rules
 Parts 1205.0100-1205.2000 (Data Practices)
 10 U.S.C. § 503(b) and (c) (Enlistments: Recruiting Campaigns;
 Compilation of Directory Information)
 18 U.S.C. § 2331 (Definitions)
 18 U.S.C. § 2332b (Acts of Terrorism Transcending National Boundaries)
 20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy Act)
 20 U.S.C. § 6301 *et seq.* (Every Student Succeeds Act)
 20 U.S.C. § 7908 (Armed Forces Recruiting Information)
 20 U.S.C. § 7917 (Transfer of School Disciplinary Records)
 25 U.S.C. § 5304 (Definitions – Tribal Organization)
 26 U.S.C. §§ 151 and 152 (Internal Revenue Code)
 42 U.S.C. § 1711 *et seq.* (Child Nutrition Act)
 42 U.S.C. § 1751 *et seq.* (Richard B. Russell National School Lunch Act)
 34 C.F.R. §§ 99.1-99.67 (Family Educational Rights and Privacy)
 34 C.F.R. § 300.610-300.627 (Confidentiality of Information)
 42 C.F.R. § 2.1 *et seq.* (Confidentiality of Drug Abuse Patient Records)
Gonzaga University v. Doe, 536 U.S. 273 (2002)
 Dept. of Admin. Advisory Op. No. 21-008 (December 8, 2021)

Cross References: Burnsville-Eagan-Savage School District Policy 414 (Mandated Reporting
 of Child Neglect or Physical or Sexual Abuse)
 Burnsville-Eagan-Savage School District Policy 417 (Chemical Use and
 Abuse)
 Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
 Burnsville-Eagan-Savage School District Policy 519 (Interviews of
 Students by Outside Agencies)
 Burnsville-Eagan-Savage School District Policy 520 (Student Surveys)
 Burnsville-Eagan-Savage School District Policy 711 (Video Recording on
 School Buses)
 Burnsville-Eagan-Savage School District Policy 722 (Public Data
 Requests)
 Burnsville-Eagan-Savage School District Policy 906 (Community
 Notification of Predatory Offenders)
 MSBA School Law Bulletin “I” (School Records – Privacy – Access to
 Data)

Adopted: 2/1996
 Reviewed: PRC 11/18/253/27/2025
 Revised: 4/10/2025
 Rescinds: JIH

Burnsville-Eagan-Savage School District Policy 519

519 INTERVIEWS OF STUDENTS BY OUTSIDE AGENCIES

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. INTERVIEWS CONDUCTED UNDER THE MALTREATMENT OF MINORS ACT

- A. In the case of an investigation pursuant to the Report of Maltreatment of Minors Act, Minnesota Statutes Chapter 260E, a local welfare agency, the agency responsible for investigating the report, and a local law enforcement agency may interview, without parental consent, an alleged victim and any minors who currently reside with or who have resided with the alleged perpetrator. The interview may take place at school and during school hours or at any facility or other place where the alleged victim or other children might be found or the child may be transported to, and the interview may be conducted at a place appropriate for the interview of a child designated by the local welfare agency or law enforcement agency. –School district officials will work with the local welfare agency, the agency responsible for investigating the report, or law enforcement agency to select a place appropriate for the interview. When it is possible and the report alleges substantial child endangerment or sexual abuse, the interview may take place outside the presence of the alleged offender and may take place prior to any interviews of the alleged offender.

- B. If the interview took place or is to take place on school district property, an order of the juvenile court pursuant to Minnesota Statutes Chapter 260E may specify that school district officials may not disclose to the parent, legal custodian, or guardian the contents of the notification of intent to interview the child on school district property and/or any other related information regarding the interview that may be a part of the child's record. The school district official must receive a copy of the order from the local welfare or law enforcement agency.
- C. When the local welfare agency, local law enforcement agency, or agency responsible for assessing or investigating a report of maltreatment determines that an interview should take place on school district property, school district officials must receive written notification of intent to interview the child on school district property ~~before prior to~~ the interview. The notification shall include the name of the child to be interviewed, the purpose of the interview, and a reference to the statutory authority to conduct an interview on school district property. ~~Where the~~ For an interviews ~~are~~ conducted by the local welfare agency, the notification ~~shall~~ must be signed by the chair of the local social services agency or the chair's designee. The notification is private educational data on the student. School district officials may not disclose to the parent, legal custodian or guardian the contents of the notification or any other related information regarding the interview until notified in writing by the local welfare or law enforcement agency that the investigation or assessment has been concluded, unless a school employee or agent is alleged to have maltreated the child. Until school district officials receive said notification, all inquiries regarding the nature of the investigation or assessment should be directed to the local welfare or law enforcement agency or the agency responsible for assessing or investigating a report of maltreatment shall be solely responsible for any disclosure regarding the nature of the assessment or investigation.
- D. School district officials shall have discretion to reasonably schedule the time, place, and manner of an interview by a local welfare or local law enforcement agency on school district premises. However, where the alleged perpetrator is believed to be a school district official or employee, the local welfare or local law enforcement agency will have discretion to determine where the interview will be held. The interview must be conducted not more than twenty-four (24) hours after the receipt of the notification unless another time is considered necessary by agreement between the school district officials and the local welfare or law enforcement agency. However, school district officials must yield to the discretion of the local welfare or law enforcement agency concerning other persons in attendance at the interview. School district officials will make every effort to reduce the disruption to the educational program of the child, other students, or school staff when an interview is conducted on school district premises.
- E. Students shall not be taken from school district property without the consent of the principal and without proper warrant.

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

Cross References: Burnsville-Eagan-Savage School District Policy 103 (Complaints – Students, Employees, Parents, Other Persons)
Burnsville-Eagan-Savage School District Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
Burnsville-Eagan-Savage School District Policy 422 (Policies Incorporated by Reference)
Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)

Adopted: 5/28/2015

Burnsville-Eagan-Savage School District Policy 306

Reviewed: PRC 11/18/256/13/2024

Revised: 5/28/2015

Rescinds:

306 ADMINISTRATOR CODE OF ETHICS

I. PURPOSE

The purpose of this policy is to establish the requirements of the school board that administrators adhere to the standards of ethics and professional conduct in this policy and Minnesota law.

II. GENERAL STATEMENT OF POLICY

- A. ~~An administrator's professional behavior must conform to an ethical code. The code must be idealistic and at the same time practical, so that it can apply reasonably to all administrators. The administrator acknowledges that the schools belong to the public they serve for the purpose of providing educational opportunities to all. However, the administrator assumes responsibility for providing professional leadership in the school and community. This responsibility requires the administrator to maintain standards of exemplary professional conduct. It must be recognized that the administrator's actions will be viewed and appraised by the community, professional associates, and students. To these ends, the administrator must subscribe to the following standards.~~
- B. ~~The Administrator:~~
- ~~1. Makes the well-being of students the fundamental value of all decision-making and actions.~~
 - ~~2. Fulfills professional responsibilities with honesty and integrity.~~
 - ~~3. Supports the principle of due process and protects the civil and human rights of all individuals.~~
 - ~~4. Obeys local, state, and national laws and does not knowingly join or support organizations that advocate, directly or indirectly, the overthrow of the government.~~
 - ~~5. Implements the school board's policies.~~
 - ~~6. Pursues appropriate measures to correct those laws, policies, and regulations that are not consistent with sound educational goals.~~

- ~~7. — Avoids using positions for personal gain through political, social, religious, economic, or other influence.~~
- ~~8. — Accepts academic degrees or professional certification only from duly accredited institutions.~~
- ~~9. — Maintains the standards and seeks to improve the effectiveness of the profession through research and continuing professional development.~~
- ~~10. — Honors all contracts until fulfillment, release, or dissolution is mutually agreed upon by all parties to the contract.~~
- ~~11. — Adheres to the Code of Ethics for School Administrators in Minnesota Rule.~~

The standards of professional conduct are as follows:

- A. A school administrator must provide professional educational services in a nondiscriminatory manner.
- B. A school administrator must take reasonable action to protect students and staff from conditions harmful to health and safety.
- C. A school administrator must take reasonable action to provide an atmosphere conducive to learning.
- D. A school administrator must not use professional relationships with students, parents and caregivers, staff, or colleagues to private advantage.
- E. A school administrator must disclose confidential information about individuals only when a compelling professional purpose is served in accordance with state and federal laws and school district policies.
- F. A school administrator must not knowingly falsify or misrepresent records or facts relating to the administrator's qualifications or to the qualifications of other staff or personnel.
- G. A school administrator must not knowingly make false or malicious statements about students, students' families, staff, or colleagues.
- H. A school administrator must not accept gratuities, gifts, or favors that impair professional judgment, nor offer any favor, service, or item of value to obtain special advantage.
- I. A school administrator must only accept a contract for a position when licensed for the position or when a school district is issued a variance by the board.
- J. A school administrator, in filling positions requiring licensure, must employ, recommend for employment, and assign only appropriately licensed personnel, or

persons for whom the school district has been issued a variance by the appropriate state board or agency, unless, after making reasonable efforts to obtain a variance, an appropriately licensed person cannot be assigned and the position must be filled to meet a legitimate emergency educational need.

K. A school administrator must not engage in conduct involving dishonesty, fraud, or misrepresentation in the performance of professional duties.

Legal References: Minn. Stat. § 122A.14, Subd. 4 (Code of Ethics)
Minn. Rules Part 3512.5200 (Code of Ethics for School Administrators)

Cross References:

4. Approve, on a First Reading Basis, Changes to Regulation 602R:
Organization of the School Calendar

373

Speaker(s): Dr. Chris Bellmont, Assistant Superintendent



**Agenda V.B.4.
December 11, 2025**

To: Board of Education
From: Dr. Chris Belmont, assistant superintendent
Date: December 11, 2025
Re: Approve, on a First Reading Basis, Changes to Regulation 602R: *Organization of the School Calendar*

Recommendation: That the Board of Education approve, on a first reading basis, changes to Regulation 602R: *Organization of the School Calendar*.

Notes:

Regulation 602R was reviewed during the November 18, 2025 Policy Review Committee.

Below is a summary of changes:

- Removing outdated date references
- Updating preferences

Adopted: 3/11/2021
 Reviewed: PRC 11/18/2025
 Revised:
 Rescinds:

Burnsville-Eagan-Savage School District Regulation 602

602R ORGANIZATION OF SCHOOL CALENDAR AND SCHOOL DAY

I. STATEMENT OF PURPOSE

Burnsville-Eagan-Savage Policy 602 Organization of School Calendar and School day states, “The school calendar and schedule of the school day are important to parents, students, employees, and the general public for advance, effective planning of the school year.” The purpose of this document is to outline the procedures for developing the school calendar in accordance with Policy 602. As also noted in policy, “The calendar shall meet all provisions of Minnesota statutes pertaining to the minimum number of minutes and other provisions of law. The school calendar shall establish student days, workshop days for staff, provide for emergency closings and other information related to students, staff, and parents.”

It is the responsibility of the ISD 191 assistant superintendent to facilitate the process of developing the recommended school calendars to present to the School Board for consideration and approval.

II. PROCEDURES

A. Establish Calendar Parameters

Parameters are considered items that must be done per written expectations in policy, law or collective bargaining agreements. The calendar development process must be mindful to review possible changes in parameters by reviewing updates in District Policy and/or Minnesota law and by consulting with the Director of Human Resources about potential changes impacting employee contracts.

1. Parameters ~~as of Winter 2020~~:

- Teacher Work days
 - 184 Teacher work days
 - 187 Days for new teachers
 - Three (3) additional days prior to workshop
 - Four workshop days prior to first day
 - One end-of-year professional day after the last student day
- 170 Student days (Policy 602)
- Five non-student days for professional development and preparation
 - One must be after first semester
 - One must be placed in preparation for fall conferences
 - One must be placed in preparation for spring conferences
- Non Student Days (Policy 602)

- Labor Day
- Two days in October during the annual convention for Education Minnesota
- Thanksgiving and the Friday after Thanksgiving
- Martin Luther King, Jr., Day
- Memorial Day
- A winter break of at least seven days (excluding weekends)
- Must start after Labor Day (Minnesota Statute 120A.40)
- Kindergarten through Grade 12 (K-12) conference days scheduled for fall and spring

B. Establish Calendar Preferences

Calendar preferences, usually based on past practice, are items considered preferential in the calendars. Preferences are not formally required. Deviation from preferences should be noted when calendars are presented for approval so as to inform the Board and public and explain why.

Preferences ~~as of Winter 2020~~:

- Balance semesters with slightly longer second semester for spring standardized testing
- Non-student days as K-12
- Avoid student day on November general election day
- Schedule around days with predictably low attendance
- Graduation on Friday (last student day on Thursday)

C. Calendar Development Process

The school calendar can have a significant logistical and cultural impact on ISD 191 students, employees and families. As a result, the development process should include opportunities for various groups to offer feedback. While not all ideas and suggestions are possible, the opportunity to give input from various stakeholders is beneficial to all involved.

1. Development of Initial Drafts

- Meet with Superintendent's Executive Leadership Team (ELT)
 - Review parameters and preferences (noted above)
 - Review timeline for establishing options
- Meet with Systems Improvement and Student Achievement (SISA) Directors
 - Review assessment calendar
 - Review general placement of professional development days
- Draft calendar options with support from Burnsville Education Association (BEA) president
 - Review parameters and preferences
 - Review timeline for drafting options
- Share drafts with ELT and SISA team
 - Review initial calendar options and drafts to allow feedback

- Update drafts with BEA president as appropriate, return to ELT as needed

2. Stakeholder Feedback Loop

- Share with cultural liaisons for feedback
 - Meet with cultural liaisons to allow discussion and feedback (facilitation of meeting can occur with support from SISA Directors)
 - Allow time for cultural liaisons to review and offer feedback and collect feedback by specified deadline
 - Update drafts as needed
- Share draft calendar option(s) with bargaining unit representatives for feedback (list of representatives acquired from Director of Human Resources)
 - Share draft calendars with bargaining unit leadership (meeting and/or shared google doc for feedback)
 - Allow time for group leads to review and offer feedback and collect feedback by specified deadline
 - Update drafts as needed
- Share with principal leadership
 - Share drafts with principal leadership for feedback
 - Update drafts if needed

Note: The feedback loop should begin again when a calendar draft is changed so each group has an opportunity to offer perspectives on subsequent drafts. For example, if principal feedback results in a change after the cultural liaisons have already reviewed, the new draft should be shared with the cultural liaisons to give feedback on the impact of changes.

3. Confirm Proposed Calendar Drafts with ELT

- Share final drafts with ELT for review
- Highlight changes made during feedback process
- Confirm final counts on parameters (student days, staff days)
- Confirm rationale for preferences

D. Present Proposed Calendar(s) to School Board

By policy 602, the school calendar is presented to and approved by the ISD 191 School Board for the following school year no later than November of each year. Past and current practice has been to present the Board with calendars covering two school years at a time well in advance of this deadline.

5. Approve, on a First Reading Basis, Changes to Policies: 513: *Student Promotion, Retention and Program Design* and 606: *Textbooks, Instructional Resources, and Library Materials*

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Speaker(s): Imina Oftedahl, Director of Curriculum, Instruction, and Assessment



**Agenda V.B.5.
December 11, 2025**

To: Board of Education
Dr. Chris Bellmont, assistant superintendent

From: Imina Oftedahl, director of curriculum, instruction and assessment

Date: December 11, 2025

Re: Approve, on a First Reading Basis, Changes to Policies 513: *Student Promotion, Retention and Program Design* and 606: *Textbooks, Instructional Resources, and Library Materials*

Recommendation: That the Board of Education approve, on a first reading basis, changes to policies 513: *Student Promotion, Retention and Program Design* and 606: *Textbooks, Instructional Resources, and Library Materials*

Notes:

The following policies were reviewed during the November 18, 2025 Policy Review Committee.

Below is a summary of changes:

- 513 – Minnesota School Board Association (MSBA) recommended update: update to references
- 606 – MSBA recommended update: adds Art. V paragraph D which quotes 20 USC 1232h(a)

Adopted: 2/08

Burnsville-Eagan-Savage School District Policy 513

Reviewed: PRC 11/18/259/12/2024

Revised: 9/12/2024

Rescinds: IKE, JECA

513 STUDENT PROMOTION, RETENTION AND PROGRAM DESIGN

a. PURPOSE

The purpose of this policy is to provide guidance to professional staff, parents and students regarding student promotion, retention, acceleration, program design and grade placement.

b. GENERAL STATEMENT OF POLICY

The school board expects all students to achieve at an acceptable level of proficiency. Parental assistance, tutorial and remedial programs, counseling and other appropriate services shall be coordinated and utilized to the greatest extent possible to help students succeed in school.

A. Promotion

Students who achieve at levels deemed acceptable by local and state standards shall be promoted to the next grade level at the completion of each school year.

B. Retention

Retention of a student may be considered when professional staff and/or parents have evidence that it is in the best interest of the student. Physical development, maturity, and emotional factors shall be considered as well as scholastic achievement. The superintendent's decision shall be final.

C. Program Design

1. The superintendent and/or designees, with participation of the professional staff and parents, shall develop and implement programs and services to challenge students that are consistent with the needs of students at every level. A process to assess and evaluate students for program assignment shall be developed in coordination with such programs. Opportunities for special programs including placement outside of the school district shall also be developed as additional options. All programs will be aligned with creating comprehensive achievement and civic readiness and the District 191 Strategic Roadmap.
2. The school district may identify students, locally develop programs and services addressing instructional and affective needs, provide staff development, and evaluate programs to provide gifted and talented students with challenging and appropriate educational programs and services.

3. The school district must adopt guidelines for assessing and identifying students for participation in gifted and talented programs and services consistent with Minnesota Statutes, section 120B.11. The guidelines should include the use of:
 - a. multiple objective criteria; and
 - b. assessments and procedures that are valid and reliable, fair, and based on current theory and research. Assessments and procedures should be designed to eliminate disproportionality in identification and services sensitive to under-presented groups, including but not limited to, race, ethnicity, eligibility for economic assistance, twice exceptional, and English language proficiency.
4. The school district must adopt procedures for the academic acceleration of gifted and talented students. These procedures will include how the school district will:
 - a. assess a student's readiness and motivation for acceleration; and
 - b. match the level, complexity, and pace of the curriculum to a student to achieve the best type of academic acceleration for that student.
5. The school district must adopt procedures consistent with Minnesota Statutes, section 124D.02 for early admission to kindergarten or first grade of gifted or talented learners consistent with Minnesota Statutes, section 120B.11, subdivision 2, clause (2). The procedures must be sensitive to under-represented groups.

Legal References: [Minn. Stat § 120B.11 \(School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals: Striving for Comprehensive Achievement and Civic Readiness\)](#)

[Minn. Stat. § 120B.15 \(Gifted and Talented Program\)](#)

[Minn. Stat. § 123B.143, Subd. 1 \(Superintendents\)](#)

[Minn. Stat. § 124D.02 \(School Board Powers; Enrollment\)](#)

Cross References: Burnsville-Eagan-Savage School District Policy 613 (Graduation Requirements)
 Burnsville-Eagan-Savage School District Policy 614 (School District Assessment Program)
 Burnsville-Eagan-Savage School District Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
 Burnsville-Eagan-Savage School District Policy 620 (Credit for Learning)

Adopted: 5/1985 *Burnsville-Eagan-Savage School District Policy 606*
 Reviewed: ~~PRC 11/18/25~~09/12/2024
 Revised: 09/26/2024
 Rescinds: IIAA, IIAC, KLB, KLBA

606 TEXTBOOKS, INSTRUCTIONAL RESOURCES, AND LIBRARY MATERIALS

I. PURPOSE

The purpose of this policy is to provide direction for selection and reconsideration of instructional resources and library materials.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that selection of instructional resources is a vital component of the school district's curriculum, and acknowledges that library materials serve to enrich the breadth of the curriculum as a whole by meeting the needs and interests of all students.

III. DEFINITIONS

A. "Library" is the school district resource that holds the library collection that serves the information and independent reading needs of students and supports the curriculum needs of teachers and staff. The term "library" includes a school library media center. The term also includes access to electronic materials.

The term "library refers to the resources within a specific school building at the multiple sites of ISD 191.

In accordance with Minnesota Statutes, section 124D.901 the library or library media center provides equitable and free access to students, teachers, and administrators and that the school library or school library media center must have the following characteristics:

1. ensures every student has equitable access to resources and is able to locate, access, and use resources that are organized and cataloged;
2. has a collection development plan that includes but is not limited to materials selection and deselection, a challenged materials procedure, and an intellectual and academic freedom statement;
3. is housed in a central location that provides an environment for expanded learning and supports a variety of student interests;
4. has technology and Internet access; and
5. is served by a licensed school library media specialist or licensed school librarian.

B. “Library collection” consists of the library materials made available to students.

C. “Library materials” are the books, periodicals, newspapers, manuscripts, films, prints, documents, videotapes, subscription content, electronic and digital materials (including e-books, audiobooks, and databases), and related items made available to students in a school building or through access to electronic materials. This term does not include materials made available to students as part of the curriculum.

D. “Library media specialist” is under Minnesota Rules, part 8710.4550. A library media specialist is authorized under Minnesota Rules to provide to students in kindergarten through grade 12 instruction that is designed to provide information and technology literacy skills instruction, to lead, collaborate, and consult with other classroom teachers for the purpose of integrating information and technology literacy skills with content teaching, promote reading for pleasure, and to administer media center operations, programming, and resources.

IV. RESPONSIBILITY OF SELECTION

- A. The school board recognizes the expertise of the professional staff and the vital need of such staff to be primarily involved in the recommendation of instructional resources and library materials. Accordingly, the school board delegates to the superintendent or designee the responsibility to direct the professional staff in selections that meet school board criteria.
- B. Selection of instructional resources shall be consistent with the following criteria:
1. To consider the characteristics and philosophy of the District when selecting resources.
 2. To provide resources that will enrich and support the curriculum, taking into consideration the varied interests, abilities, and maturity levels of the individuals served.
 3. To provide resources that will stimulate growth in critical reading and thinking, factual knowledge, literary appreciation, aesthetic values and ethical standards.
 4. To provide a background of information which will enable individuals to make intelligent judgments in their daily lives.
 5. To foster respect and appreciation for cultural diversity and varied opinion.
 6. To provide resources representative of the many religious, ethnic, and cultural groups and their contributions to our American heritage.

7. To place principle above personal opinion and reason above prejudice in the selection of resources of the highest quality in order to assure a comprehensive collection appropriate for the users.
 8. To anticipate and meet needs through awareness of subjects of current interest.
 9. To permit grade-level instruction for students to read and study America's founding documents, including documents that contributed to the foundation or maintenance of America's representative form of limited government, the Bill of Rights, our free-market economic system, and patriotism; and
 10. Do not censor or restrain instruction in American or Minnesota state history or heritage based on religious references in original source documents, writings, speeches, proclamations, or records.
- C. While recommendations by administrators, faculty members, students, parents, and other community members may be considered, the final responsibility for selection of library materials shall rest with the library media specialist.
- D. The procedures for selection and reconsideration of library materials and collections set forth in this policy will be administered by:
1. A licensed library media specialist under Minnesota Rules, part 8710.4550;
 2. An individual with a master's degree in library science or library information Science; or
 3. A professional librarian or a person trained in library collection management.
- E. The library material selection process should result in a library collection that, when considered as a whole, is consistent with the following criteria:
1. Library materials shall support and be consistent with the general educational goals of the state and the district and the aims and objectives of individual schools and specific courses;
 2. Library materials shall be chosen to enrich and support the curriculum as well as to promote reading for pleasure by responding to the personal needs and interests of student users;
 3. Library materials shall not be excluded because of the race, color, creed, national origin, religion, sex, marital status, disability, sexual orientation, gender identity and expression, or political views of the writer;

4. Library materials shall be appropriate to and reflect the needs, ages, maturity level, emotional development, ability levels, learning styles, social development, background, cultural and linguistic diversity, and needs and interests of the students for whom the materials were selected;
5. Library materials shall meet high standards of quality in one or more of these categories (presented alphabetically):
 - a. Artistic quality and/or literary style;
 - b. Authenticity;
 - c. Critical thinking;
 - d. Educational significance;
 - e. Factual content;
 - f. High interest for intended audience; and
 - g. Readability.
6. The selection of library materials and collections shall conform to the constraints of the school district budget.
- F. The school board may decline to purchase, lend, or shelve or remove access to library materials and collections legitimately based on:
 1. Practical reasons, including but not limited to shelf space limitations, rare or antiquarian status, damage, or obsolescence;
 2. Legitimate pedagogical concerns, including but not limited to the appropriateness of potentially sensitive topics for the library's intended audience, the selection of the library materials for a curated collection, or the likelihood of causing a material and substantial disruption of the work and discipline of the school; or
 3. Compliance with state or federal law.
- G. The library media specialist shall consult sources and specialists experienced in library materials collections appropriate for the building's students and that are reputable, experienced, unbiased, and professionally trained in school library materials.
- H. Library materials that are outdated, inaccurate, no longer useful for curricular support or reading enrichment, or have not been utilized for an extended period of time may be removed.

Library materials that are in poor physical condition may be removed or replaced as determined by the library media specialist.

I. Materials offered for donation or gifted to a school library may be accepted if they comply with the library collection selection criteria and approved by the library media specialist. The school district libraries reserve the right to decline to accept materials that do not meet the criteria for selection. In addition, library financial donations to benefit a school district's libraries will be accepted with the understanding that funds will be used to purchase materials that are needed for the libraries based on the needs of individual school collections.

V. SELECTION OF INSTRUCTIONAL RESOURCES

The superintendent or designee shall be responsible for:

1. developing procedures and guidelines to establish an orderly process for the review and recommendation of instructional resources by the professional staff. Such procedures and guidelines shall provide opportunity for input and consideration of the views of students, parents, and other interested members of the school district community. This procedure shall be coordinated with the school district's curriculum development effort and may utilize advisory committees.

2. keeping the school board informed of progress on the part of staff and others involved in the instructional resource review and selection process.

VI. RECONSIDERATION OF INSTRUCTIONAL RESOURCES AND LIBRARY MATERIALS

A. The school board recognizes differences of opinion on the part of some members of the school district community relating to certain areas of the instructional program. A school district employee, student or parent or guardian of a school district student may request an opportunity to review materials and submit a request for reconsideration of the use of certain instructional resources or library materials on the basis of appropriateness.

B. A parent or guardian may request that access to specific instructional resources or library materials be restricted from their student. The school district shall take reasonable steps to fulfill this request. This type of request will not result in removal of specific instructional resources or library materials from the classroom or library media center or restrictions upon any other student accessing the instructional resource or library materials.

C. The superintendent or designee shall be responsible for the development of guidelines and procedures to identify the steps to be followed to seek reconsideration of instructional resources.

D. All instructional materials, including teacher's manuals, films, tapes, or other

supplementary material which will be used in connection with any survey, analysis, or evaluation as part of any applicable program shall be available for inspection by the parents or guardians of the students.

VII. PROCEDURE FOR HANDLING QUESTIONED MATERIALS

- A. Each concern shall be directed to the building principal who will:
1. Treat each concerned person(s) request with confidentiality.
 2. Provide and explain School Board Policy 606.
 3. Inform concerned person(s) that his/her child is not required to be exposed to the questioned material. See Alternative Instruction Request Form.
 4. Try to resolve the questions of the concerned person(s) during the initial contact using a Culturally Proficient School Systems (CPSS) lens.
 5. Provide and explain use of the form “Statement of Concern About Educational Materials.”
 6. Inform Assistant Superintendent or designee and appropriate staff member(s) when the above form is given to a concerned person.
 7. Access to the duly-selected instructional or library material in review shall not be restricted during the review process, unless the Assistant Superintendent or designee has determined the material is in violation of the selection criteria of Section IV.B of this policy
- B. Upon receipt of the signed “Statement of Concern About Educational Materials” form, the principal will:
1. Meet with the concerned person(s) and appropriate staff, including the library media specialist if related to library materials, to discuss the information on the completed form.
 2. Appoint a building committee to investigate the questioned materials. (The committee will have representation from the administration, teaching staff, including the library media specialist if related to library materials, and citizens and use appropriate Culturally Proficient School Systems rubrics as a part of their investigation.)
 3. Review the findings of the building committee.
 4. Inform the concerned person(s) and Assistant Superintendent or designee of the committee’s findings in writing.
- C. If the concerned person(s) is not satisfied with the findings of the building committee, the principal will forward the concern to the Assistant Superintendent or designee who will:
1. Convene a Questioned Materials Committee. This committee shall consist of at least five (5) persons including:
 - a. Staff from grade and/or subject area (including library media specialist if related to library materials)
 - b. Building Principal

- c. Assistant Superintendent or Designee
 - d. Citizen(s)
 - 2. Review the findings of the Questioned Materials Committee.
 - 3. Inform the concerned person(s) of the Questioned Materials Committee's findings.
- D. If the concerned person(s) is not satisfied with the Questioned Materials Committee's findings and the Assistant Superintendent or designee decision, they may appeal to the School Board.

Once reviewed, instruction resources and library materials will not be reviewed again within three years.

VIII. CHALLENGE REPORT

Upon the completion of a content challenge or reconsideration process in accordance with this policy, the school board must submit a report of the challenge to the Commissioner of the Minnesota Department of Education that includes:

- A. the title, author, and other relevant identifying information about the material being challenged or reconsidered;
- B. the date, time, and location of any public hearing held on the challenge in question, including minutes or transcripts
- C. the result of the challenge or reconsideration request; and
- D. accurate and timely information on who from the school district the Department of Education may contact with questions or follow up.

IX. PROHIBITION ON RETALIATION

The school district may not discriminate against or discipline an employee for complying with Minnesota Statutes, section 134.513.

Legal References: Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction)
Minn. Stat. § 120B.235 (American Heritage Education)
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09, Subd. 8 (School Board Responsibilities)
Minn. Stat. § 124D.59-124D.61 (Education for English Learners Act)
Minn Stat § 124D.901 (Public School Library and Media Centers)
Minn. Stat. § 127A.10 (State Officials and School Board Members to be Disinterested; Penalty)
[20 U.S.C. 1232h\(a\) \(Protection of Pupil Rights\)](#)

Minn. Stat. § 134.51 (access to Library Materials and Rights Protected)Minn. Rules part 8710.4550 (Library Media Specialists)
Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260 (1988)
Bd of Educ., Island Trees Union Free Sch. Dist. No 26 v. Pico, 457 US 853 (1982)
Pratt v. Independent Sch. Dist. No. 831, 670 F.2d 771 (8th Cir. 1982)
Virginia State Bd. Of Educ., v. Barnette, 319 U.S. 624, 642 (1943)

Cross References: Burnsville-Eagan-Savage School District Policy 603 (Curriculum Development)
 Burnsville-Eagan-Savage School District Policy 604 (Instructional Curriculum)
 Burnsville-Eagan-Savage School District Policy 706 (Acceptance of Gifts)

VI. Work Session - Initial Budget Discussion around Enrollment Projections

390

Speaker(s): Stacey Sovine, Executive Director of Administrative Services

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VI.
December 11, 2025

To: Board of Education
Dr. Chris Bellmont, assistant superintendent

From: Stacey Sovine, executive director of administrative services

Date: December 11, 2025

Re: Initial Budget Discussion around Enrollment Projections

References:
Report on 2026-2027 Budget Initial Planning and FY27 Preliminary Current Reality

2026-2027 Budget Initial Planning FY27 Preliminary Current Reality

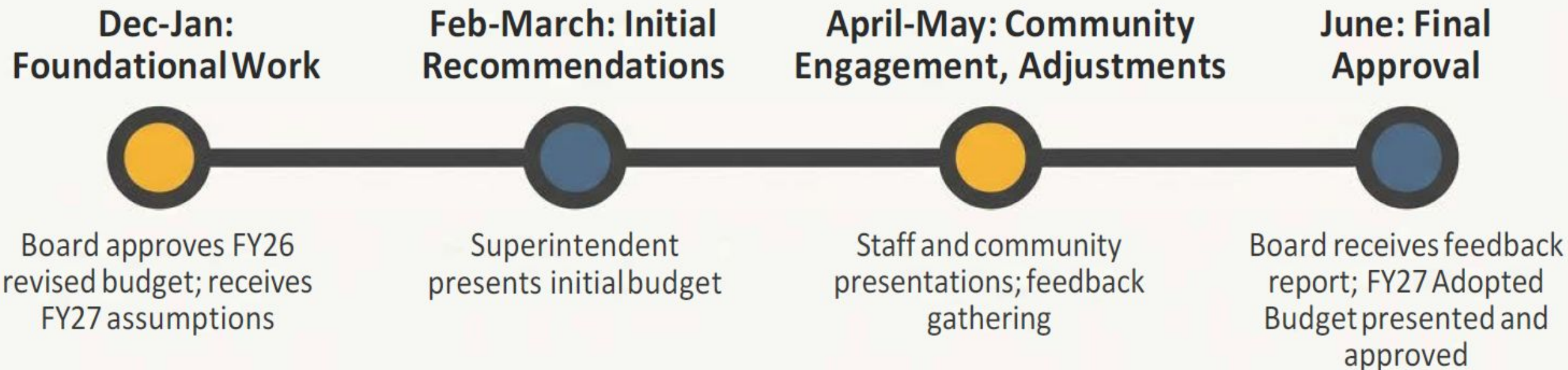
December 11, 2025

Stacey Sovine, executive director of administrative services

Agenda

- Timeline
- What's affecting our budget for 2026-2027
- Current reality
- Our approach (values/strategies)

Timeline



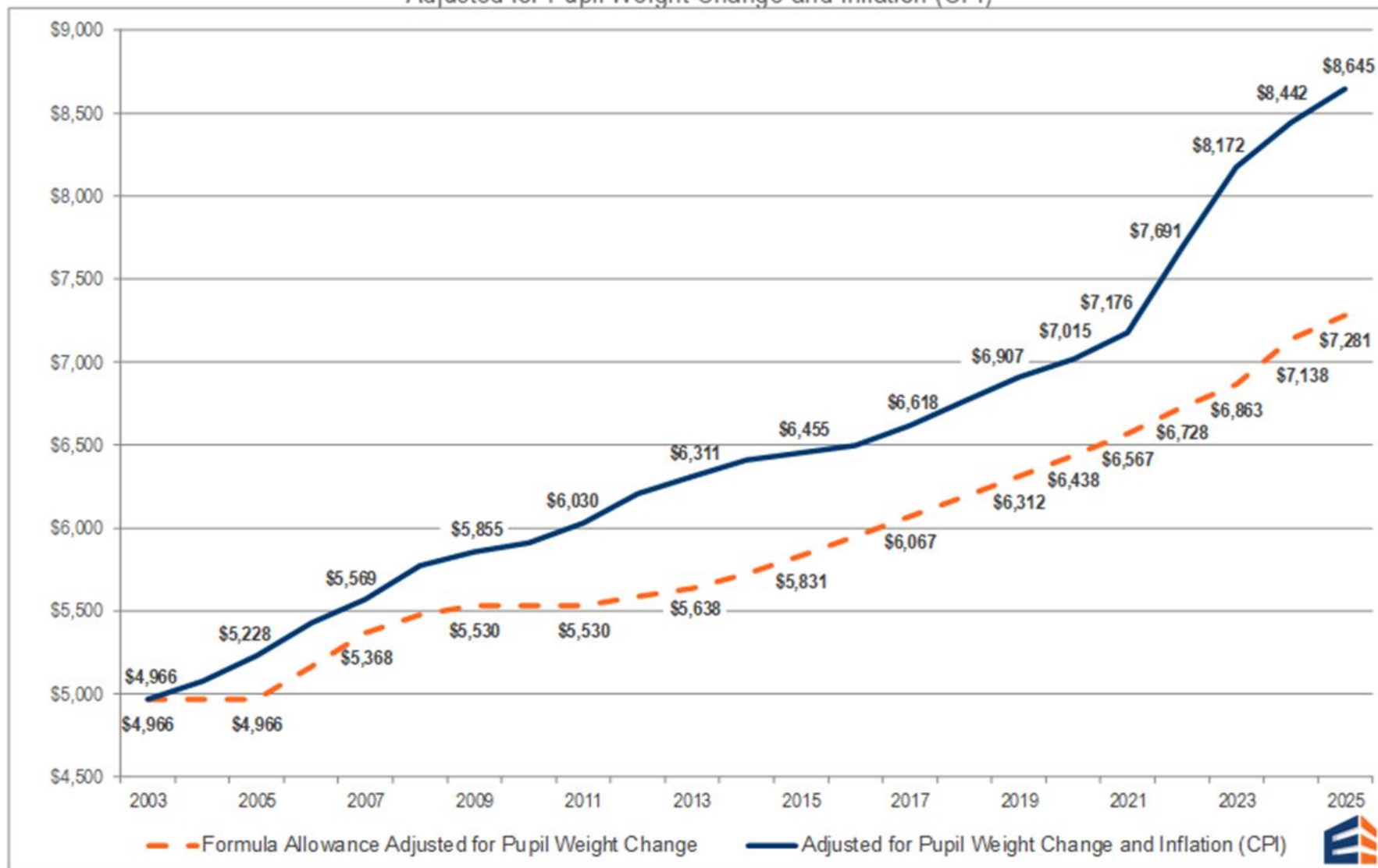
Key Takeaway

Our structured process ensures ample opportunity for review, feedback, and strategic alignment before final decisions are made.

Timeline

- **December - January**
 - Board approves FY26 revised budget
 - Board receives report on FY27 budget assumptions and Parameter Options
- **February - March**
 - Board receives report on FY27 budget assumptions and Parameter Options
 - Superintendent presents initial budget recommendations to the Board
- **April - May**
 - Staff and community presentations and feedback opportunities
 - Board report on feedback and board work session
- **June 12** - FY26 Adopted Budget presented
- **June 26** - FY26 Adopted Budget approved

Adjusted for Pupil Weight Change and Inflation (CPI)



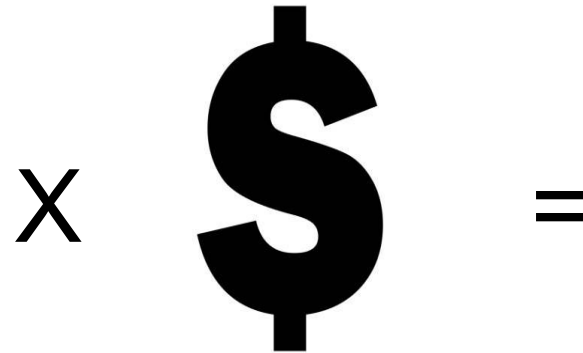
Source: MDE June 2024 Inflation Estimates and Minnesota Laws 2023



Revenue



Students we serve



State and local
tax dollars per
student served

Total revenue
used to pay
for programs
and services

Revenue Changes

Referendum Levy (for operations)

\$18,440,975

Projected for FY27, an increase of over \$730,000 from FY26.
Calculated based on students served.

Capital Projects Referendum Levy

\$4,677,770

Projected for FY27.



Renewed by voters in
November 2024 for
another 10 years.

Revenue Changes

English Learner (EL) Aid

+\$1.1 Million



Formula: Per pupil aid increasing from \$1,664 to **\$2,405**.



Students: Our EL population grew by 113 to **1,894** students.

Special Education (SpEd) Revenue

+\$1.0 Million



Projected FY27 Revenue: **\$28 Million**.



Student Growth: Our SpEd population grew by 39 to **1,231**.

Important Caveat: The future of Special Education funding remains unknown as the Blue Ribbon Commission on Special Education continues to review the funding formula.

Revenue Changes

Our FY27 revenue forecast includes substantial increases in state aid, particularly for our English Learner and Special Education populations, alongside stable local levy support.



+\$1.1 Million

English Learner Aid

(due to formula increase from \$1,664 to \$2,405 per pupil)



+\$1.0 Million

Special Education Aid

(projected increase to \$28M total)



+\$850,000

General Education Aid

(driven by a 2.5% per pupil funding increase)



+\$730,000

Referendum Levy

(increase from \$17.7M to \$18.4M)

Restricted Revenue



Technology Levy



Title Funds



Long Term Facility
Maintenance Funds

Revenue Changes

The FY27 budget must be developed while navigating considerable unknowns, most critically the state's pending decision on the Compensatory Revenue formula.



\$14.7 Million

Compensatory Revenue

FY26 amount is known, but the FY27 formula is under review by a State Task Force. Future funding is currently unknown.



-\$175,000

Federal Title Funding

Reflects planned spend-down of prior year carry-forward funds.



-\$20,686

Achievement and Integration Funding

Future Enrollment Concerns

Smaller incoming Kindergarten classes will impact future revenue streams.

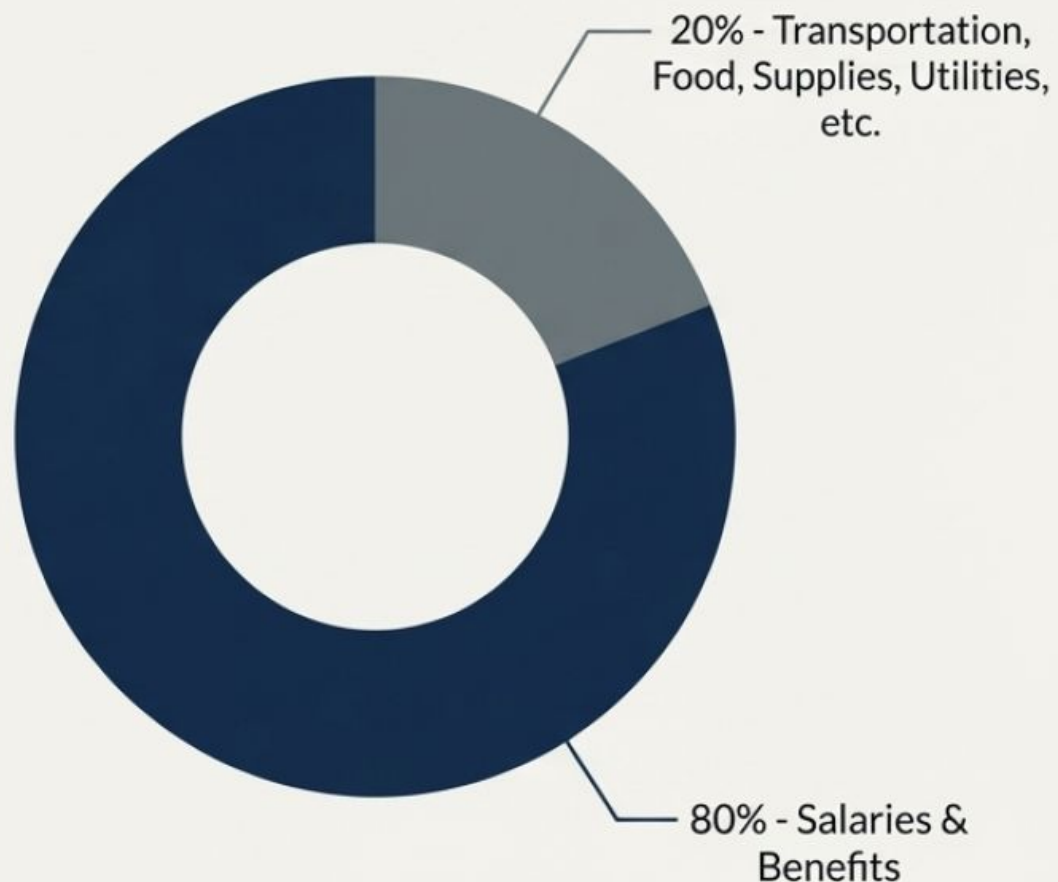
Expenses

Rising Costs and Unfunded Mandates Continue to Outpace Revenue Gains

We face persistent financial pressures from the high cost of staffing and the reality that state and federal aid for Special Education and Multilingual programs does not cover the full cost of providing these essential services.

State and federal funding for Special Education and Multilingual programs is not keeping pace with program costs, creating a structural strain on the general fund.

Majority of Costs are Salaries & Benefits



Expense Changes

After years of building reserves, including the use of one-time federal relief funds, the FY26 budget marks a strategic shift to deficit spending to meet student needs. This trend is projected to continue into FY27.

Actual 2024-25
Ending Fund Balance
\$59.0M



FY26 Budgeted
Variance (Deficit):
(\$11.0M)

Updated FY26
Projected Ending
Fund Balance
\$48.1M



Unassigned Fund Balance %

2024-25 Actual: 26.32%

2025-26 Updated Budget:
19.59%

Revenue and Expense Changes

General Fund Budget Comparative Summary

	Actual Results 2023-24	Actual Results 2024-25	Adopted Budget 2025-26	Updated Adopted Budget 2025-26
Total Beginning Fund Balance	\$ 37,483,214	\$ 53,791,906	\$ 56,311,345	\$ 59,044,289
Revenues	156,983,853	163,655,781	158,590,425	158,590,425
Federal Relief Revenues for current costs	4,736,812	-	-	-
Federal Relief Revenues for new costs	3,867,316	-	-	-
Expenditures	145,411,973	158,403,398	169,547,066	169,547,066
Federal Relief Expenditures for new costs	3,867,316	-	-	-
Variance (Revenues - Expenditures)	16,308,692	5,252,382	(10,956,641)	(10,956,641)
Total Ending Fund Balance	\$ 53,791,906	\$ 59,044,289	\$ 45,354,704	\$ 48,087,648
Breakdown of Fund Balance Categories				
Nonspendable	\$ 342,496	\$ 291,247	\$ 300,000	\$ 250,000
Restricted	15,547,817	15,207,377	12,765,031	12,661,666
Committed	1,207,116	1,605,982	1,550,000	1,455,508
Assigned	-	250,000	500,000	500,000
Unassigned	36,694,478	41,689,683	30,239,673	33,220,474
Total Ending Fund Balance	\$ 53,791,906	\$ 59,044,289	\$ 45,354,704	\$ 48,087,648
Unassigned Fund Balance %	24.58%	26.32%	17.84%	19.59%

Drivers for Structurally Sustainable Budget

The Driving Question

Given ISD 191's strategic roadmap requires that the district optimize resources for student learning; How will the budget for FY27 continue to support our mission and priorities, position the budget to leverage every funding source available, while aligning with the goals of advancing equitable student outcomes and the district's strategic directions?

Our Budgeting Goals



Stewardship: Be good stewards of taxpayer dollars.



Alignment: Align budget to strategic plan initiatives and equity goals.



Compliance: Comply with all statutory uses of funds.



Engagement: Include constituents' perspectives and input.



Transparency: Be transparent about finances, processes, and decision-making.



Collaboration: Continue cross-departmental collaboration.



Sustainability: Submit a structurally sustainable and effective budget.

Strategies for Structurally Sustainable Budget

- Maintain current class size parameters (Enrollment Rightsizing).
- Maintain balance in expenditures and revenue for restricted funds.
- Use of restricted funds before general undesignated funds.
- Understand ebb and flow of revenue streams and expenses.



Thank You.

VII. Adjourn

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