



**ROCK RIDGE PUBLIC SCHOOLS  
1405 PROGRESS PARKWAY  
VIRGINIA MN 55792**

**Regular Meeting  
Monday, September 23, 2024 at 6:00 PM  
Rock Ridge Administration Building, 1405 Progress Parkway,  
Virginia, MN 55792**

## AGENDA

1. Call to order.
2. Approval of agenda.
3. Recognition of visitors and visitor input.
4. Consent Agenda:
  1. Approval of September 9, 2024 regular meeting minutes. 4
  2. Approval of additional duties for the 2024-2025 school year (NSE) for the following staff: Don Galloway (Morning Supervisor \$3,026), Kim Plesha (Morning Supervisor \$3,026), Amanda Morley (Yearbook Advisor \$1,765).
  3. Approval of additional assignment of Homebound Instructor for Wendy Larsen at a rate of \$42.00/hour effective September 11, 2024 through May 30, 2025.
  4. Approval of hire of Apriliza Zakula for the Paraprofessional position at a rate of \$19.97/hour effective September 10, 2024.
  5. Approval of hire of Sherry Salo for the Wolverine Care Staff position at a rate of \$14.00/hour effective September 16, 2024.
  6. Approval of hire of Jordan Orbeck-Stevens for the Paraprofessional position at a rate of \$19.97/hour effective September 17, 2024.
  7. Approval of hire of Taryn Greiner for the 1.0 FTE Secondary Physical Education/Health Education Teacher position with a salary of \$50,163 (Step B - BA) effective September 6, 2024. 8
  8. Approval of hire of Chris Westin for the JV Boys Hockey Coach position with a salary of \$6,135.33 for the 2024-2025 school year.

9. Approval of transfer of Drew Aho from the LTS 3rd Grade position to the LTS 0.6 FTE STEAM/0.4 FTE Interventionist position with a salary of \$50,163 (Step B - BA) effective September 3, 2024 through May 31, 2025.	10
10. Approval of 0.1 FTE overloads for the 2024-2025 school year: Dawn Savela (Geometry - 1st Semester \$7,341.10 Step J - BA), James Eichholz (STEAM - 1st Semester \$8,640.40 Step J - MA), Troy Caddy (STEAM - 1st Semester \$8,640.40 Step J - MA), and Greg Foster (STEAM - 1st Semester \$9,042.00 Step J - MA+18).	
11. Approval of volunteer coach for the 2024-2025 school year: Josh Nevala (Football).	
12. Approval of revised stipend for Boys Hockey Coaches: Evan Friedlieb (JV from \$5,295 to \$6,135.33) and Cooper McLean (Assistant Varsity from \$5,295 to \$6,135.33).	
13. Acceptance of resignation of Steve Begich from the Paraprofessional position effective September 3, 2024.	
14. Acceptance of resignation of Maria Begich (Joubert) from the Paraprofessional position effective September 16, 2024.	
15. Acceptance of resignation of Ashley Prout from the Morning Aide position effective September 23, 2024.	
16. Acceptance of resignation of Holly Ayster from the Paraprofessional position effective September 27, 2024.	
17. Approval of lane for Caley Hujanen from MA to MA+10 effective September 10, 2024.	
18. Approval of lane change for Cody Baker from BA to BA+30/MA effective September 19, 2024.	
19. Acceptance and appreciation of an annual donation from the Virginia Community Foundation - Rock Ridge Education Fund in the amount of \$7,277.00.	
20. Acceptance and appreciation of a donation from Brian and Julie Hill in the amount of \$100 for the #RockRidgeRising Campaign - In Memory of Mr. Wayne Christiansen.	
21. Acceptance and appreciation of a donation from Seppi Brothers Concrete in the amount of \$34,000 to the #RockRidgeRising Campaign as the final payment for naming rights on the Varsity softball field at RRHS.	
22. Acceptance and appreciation of a donation from United Way of Northeastern MN in the amount of \$10,000 for the #RockRidgeRising Campaign - Career Academy Development.	
5. Reports:	
1. City of Virginia facilities agreement.	11
2. Minnesota State High School League proposed constitutional amendments.	28
3. Student Representative Report.	
4. North Star Elementary Principal's Report.	
5. Superintendent.	
1. Draft: Superintendent Goals 2024-25.	36
6. Treasurer's Report.	38
6. Administration Items:	
1. Consider approval of the Preliminary 2024 Payable 2025 Levy at	50

Maximum.

2. Consider approval of Amendment to Agreement between ISD 2909 and Quad Cities ATV Club. 90

7. Meeting Announcements:

*1.* The next regular meeting is Monday, October 14, 2024 at 6:00 PM at the Rock Ridge Administration Building, 1405 Progress Pkwy, Virginia.

8. Adjournment.

**OFFICE OF THE SCHOOL BOARD  
INDEPENDENT SCHOOL DISTRICT NO. 2909  
MONDAY, SEPTEMBER 9, 2024, 6:00 P.M.**

**ROCK RIDGE ADMINISTRATION BUILDING, 1405 PROGRESS PARKWAY, VIRGINIA, MN 55792  
MINUTES OF THE REGULAR SCHOOL BOARD MEETING**

**Members Present:**

Bill Addy                      Polly Sorcan  
Nicole Culbert-Dahl      John Uhan  
  
Brandi Lautigar              Lisa Westby (arrived at 6:01 P.M.)

**Members Absent:**

Tim Riordan

**Other Staff Present:**

Dr. Noel Schmidt, Superintendent  
Willie Spelts, Director of School to Work  
Engagement & Fundraising Coordinator  
Sheena Stefanich, Parkview Elementary Principal  
Scott Manni, North Star Elementary Principal  
Angie Williams, Laurentian Elementary Principal  
Mark Winter, RRHS Principal

**Student Representative:**

Cora Eilola-Zallar (left at 7:53 P.M.)

- I. Chair ADDY called the regular meeting to order at 6:00 P.M.
  
- II. **APPROVE AGENDA:**
  - A. Motion to **approve the agenda** made by LAUTIGAR, seconded by ADDY.
    1. LAUTIGAR added *Discussion of student school board reps* to Reports 5.7.
    2. ADDY added *Approval of leave of absence for Beth Bittmann for the 2024-25 school year* (Consent Agenda 4.38), *Approval of 0.16 FTE 2nd Grade PE overload for Robert Hinrichs with a salary of \$10,575.68 for the 2024-25 school year* (Consent Agenda 4.39), and made note that Evan Friedlieb’s correct resume for the Dean of Students position was being added at the table.
    3. SORCAN added *Discussion of the Facilities Use Agreement with the City of Virginia* to Reports 5.8 and asked for *updated enrollment numbers* during the Superintendent’s Report.
    4. Agenda approved unanimously.
  
- III. **RECOGNITION OF VISITORS AND VISITOR INPUT:** Irene Henderson – Centegix CrisisAlert system as an additional safety option to have at Rock Ridge.
  
- IV. **CONSENT AGENDA:**
  - A. Motion to **approve the Consent Agenda** made by UHAN, seconded by CULBERT-DAHL.
    1. SORCAN asked for clarification on what “transfers” meant.
    2. Motion passed unanimously.
      - a. Approval of August 26, 2024 regular meeting minutes.
      - b. Approval of hire of Nikki Sundt for the Morning Student Supervision (PES) position at a rate of \$19.97/hour effective September 3, 2024.
      - c. Approval of hire of Katie Hunter for the 3rd Grade Long-Term Substitute Teacher (NSE) position with a salary of \$16,923.52 (Step A - BA) effective August 27, 2024 through December 1, 2024.
      - d. Approval of hire of Amber Berg for the Paraprofessional position at a rate of \$19.97/hour effective September 3, 2024.
      - e. Approval of hire of Tricia Reidberger for the Paraprofessional position at a rate of \$19.97/hour effective September 3, 2024.
      - f. Approval of hire of Melodi Haugen for the Paraprofessional position at a rate of \$19.97/hour effective September 3, 2024.
      - g. Approval of hire of Lori Perushek for the Before School Supervisor position at a rate of \$19.97/hour effective September 3, 2024.
      - h. Approval of hire of Natasha Clemmer for the Paraprofessional position at a rate of \$19.97/hour effective September 3, 2024.

- i. Approval of hire of Bruce Erjavec for the Lunchroom/Playground Aide position at a rate of \$14.00/hour effective September 3, 2024.
- j. Approval of hire of Kristine Miller for the Before School Supervisor position at a rate of \$19.97/hour effective September 3, 2024.
- k. Approval of hire of Ashley Prout for the Wolverine Care Staff position at a rate of \$14.00/hour effective September 3, 2024.
- l. Approval of hire of Alexandria Larson for the Paraprofessional (Temporary) position at a rate of \$19.97/hour effective September 3, 2024 through December 1, 2024.
- m. Approval of hire of Michael Hauber for the Playground Aide (LES) position at a rate of \$14.00/hour effective September 4, 2024.
- n. Approval of hire of Sarah Randall for the Morning Student Supervision (PES) at a rate of \$19.97/hour effective September 5, 2024.
- o. Approval of hire of Julie Syversrud for the Morning Student Supervision (PES) at a rate of \$19.97/hour effective September 6, 2024.
- p. Approval of hire of Katie Anderson for the Morning Student Supervision (PES) at a rate of \$19.97/hour effective September 6, 2024.
- q. Approval of hire of Kayla Finke for the Paraprofessional position at a rate of \$19.97/hour effective September 18, 2024.
- r. Approval of additional duty of After School Supervisor position for Kristy Hill and Nikki Young (LES) (duty to be split \$1,513/each) for the 2024-2025 school year.
- s. Approval of the following duties for the 2024-2025 school year at Parkview Elementary:  
Morning Aide (13.75 hours): Carrie Andrick  
Lunch/Playground Aide (13.75 hours): Amanda Schugg, Shaylin Peliska, Colleen Larson, Margaret Phillips.  
Elementary Yearbook Advisor (\$1,765): Matraca Streier  
“I Love to Read Month” Coordinator (\$252.50/each): Matraca Streier/Hannah Davidson-Teff - splitting the position.  
AVID Coordinator (\$1,000): Anita Tyminski  
Morning Cafeteria (\$3,026): Beth Spelts, Anita Tyminski.  
Morning Playground (\$3,026): Crystal Scuffy, Deron Davidson.
- t. Approval of a temporary transfer of Lindsay Engel from the STEAM Teacher to the Elementary Teacher (NSE Gr. 6) position for the 2024-2025 school year.
- u. Approval of transfer of Shawn Johnson from the Custodian/General Maintenance/Grounds/Driver position to the Secondary Special Education Teacher position with a salary of \$47,598 (Step A - BA) effective August 27, 2024.
- v. Approval of transfer of Jeff Ramponi to the Lead Custodian position (RRHS) at a rate of \$26.00/hour effective August 30, 2024.
- w. Approval of transfer of Amelia Sandnas from the Playground Aide position to the Wolverine Care Staff position at a rate of \$14.00/hour effective September 3, 2024.
- x. Approval of transfer of Cindi Nelson from the Summer Day Camp Staff to the After School Staff position at a rate of \$14.00/hour effective September 3, 2024.
- y. Approval of hire of April Stupca for the Wolverine Care Staff position at a rate of \$14.00/hour effective September 3, 2024.
- z. Approval of reduction of hours of Deb Koski, Paraprofessional, from 31.25 hours to 30.25 hours for the 2024-2025 school year.
- aa. Approval of removal of additional duty of Before School Supervisor for Shelley Schriber for the 2024-2025 school year.
- bb. Acceptance of resignation of Kevin Nettleton from the Dean of Students position effective August 26, 2024.
- cc. Acceptance of resignation of Kerri Haas from the PreK Teacher Assistant position effective August 26, 2024.
- dd. Acceptance of resignation of Melissa Rickman from the Paraprofessional position effective August 26, 2024.

- ee. Acceptance of resignation of Kyle Lawrence from the Yearbook Advisor (NSE) position effective September 5, 2024.
- ff. Approval of out-of-state travel for Robert Kreegier, Amanda Lambert, and Michele Keyport to attend the Powerschool Conference in Middleton, WI, November 11 - November 13, 2024.
- gg. Acceptance and appreciation of a donation of \$14,280 from the Rock Ridge Hoops Club to be used as matching funds to purchase four hoop height adjusters, six backboards, six hoops, and six nets, including installation, for use by teachers and the Activities Department at the North Star gymnasium.
- hh. Acceptance and appreciation of a donation of school supplies from McDonalds to Laurentian Elementary School.
- ii. Acceptance and appreciation of donations from McDonalds (school supplies), Oxygen Services Inc. of Virginia (school supplies), and Carol Stavnes (clothing donation for the nurses' office) to Parkview Elementary.
- jj. Acceptance and appreciation of a donation from Short Stop and Daktronics in the amount of \$500 given to Laurentian Elementary School.
- kk. Approval of stipend of \$326.50 for Samantha Pappenfuss-Krage which is the remaining amount she should have received for fulfilling the 2023-2024 Student Council Advisor position for 1/2 of the school year.
- ll. Approval of leave of absence for Beth Bittmann, Elementary Teacher, for the 2024-25 school year.
- mm. Approval of 0.16 FTE 2nd Grade PE overload for Robert Hinrichs with a salary of \$10,575.68 for the 2024-25 school year.

V. **REPORTS:**

- A. Willie Spelts provided a School to Work Engagement and Fundraising update.
- B. The principals of each building provided updates of building staffing changes, reassignments, and enrollment.
- C. Principal Mark Winter provided some information about Homecoming Week after meeting with the Student Council – the Student Council would like to have a Homecoming Royal Court for Gr. 9-12. Each grade (Gr. 9-11) would vote for two representatives from their class to be a part of the Court and Gr. 12 would vote for 8-12 students for the Court. Then all students (Gr. 9-12) would have the opportunity to vote for a senior King and senior Queen. Homecoming Week is the week of September 30<sup>th</sup>. Mr. Winter furthered discussed the happenings of the first few days of school and the upcoming visit by the Minnesota Supreme Court on Oct. 2-3.
- D. Supt. Schmidt provided an update on enrollment numbers (more accurate numbers will be given at the next regular meeting); ATV/Snowmobile Club will be meeting with teachers regarding the school forest; discussion was had regarding MNDoT and the new intersection/road that will affect Bourgin Road and possibly the JV baseball field fencing, turf, and scoreboard. The board agreed to send MNDoT a letter stressing that the school district does not want the fence, field, and scoreboard impacted by the work on the road; 1404 Building – cost estimates will be coming to the board showing various scenarios for how that building could be utilized; a rough draft of Superintendent goals will be brought to the next meeting so board members can discuss and make changes; school safety was a discussion topic at a Personnel Committee meeting. Supt. Schmidt will be meeting with the police chiefs of Virginia, Eveleth, and Gilbert to discuss alternatives to having a School Resource Officer. An SRO is not available currently.
- E. Motion to **approve the payment of the bills** made by UHAN, seconded by LAUTIGAR. Motion passed unanimously.
- F. The board welcomed back Senior Student School Board Rep Cora Eilola-Zallar. The board also discussed how to proceed with finding a Junior Student School Board Rep.
- G. The Facilities Use Agreement approved by the school board and the City of Virginia was revisited. To help clarify specific components of the contract, Park & Recreation Director Brian Silber and Activities Director Josh Lamppa will be invited to attend the next regular meeting.

VI. **ADMINISTRATION ITEMS:**

- A. Motion to **approve the Maintenance Agreement quote from Daikin Applied Americas, Inc. for chilled water units at Rock Ridge High School** made by UHAN, seconded by CULBERT-DAHL. Motion passed unanimously.
- B. Motion to **approve the hire of Evan Friedlieb for the Dean of Students position with a salary of (\$73,411 Step J - BA)** made by UHAN, seconded by CULBERT-DAHL. Motion passed 5-1 with SORCAN voting NO.
- C. Motion to approve the **MOU between ISD 2909 and Arrowhead Head Start (AEOA) for July 1, 2024 through June 30, 2025** made by LAUTIGAR, seconded by ADDY. Motion passed unanimously.
- D. Motion to approve the **request from the Virginia Area Historical Society to acquire a letter written to the Virginia School District in the early 1900s and signed by Theodore Roosevelt.** made by CULBERT-DAHL, seconded by WESTBY. Motion passed unanimously.

VII. **MEETING ANNOUNCEMENTS** were made.

VIII. **ADJOURNMENT:** Meeting adjourned at 8:10 P.M.

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CHAIR – BILL ADDY

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CLERK – BRANDI LAUTIGAR

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# Taryn Greiner

## SKILLS

Over the 2022-2023 school year I proved that I was a valuable member of the North Star team through my positive attitude, ability to adapt, willingness to help and handling of conflict resolution. Through my eight years working with various City of Gilbert departments, I have shown excellent customer service and ingenuity for solving problems. Faced with stressful situations I responded with grace, tact and respect. I enjoy and thrive working on a team and engaging in an environment that is evolving and requires the need to prioritize tasks and duties. One of my strengths is researching and implementing creative solutions. I enjoy learning new skills and systems and have a reputation of being a leader and also coachable.

## EXPERIENCE

### **ISD 2909, -Paraprofessional** AUGUST 2022- PRESENT

- Effectively employ various conflict resolution/management solutions.
- Utilize problem-solving strategies on a daily basis based on what my students need and what will benefit my team members.
- Exhibit effective communication skills between team members, including: fellow paraprofessionals, special education teachers, general education teachers and administration.
- Create meaningful relationships with students and the North Star 6th grade team.
- Anticipate the needs of teachers, administration and students and provide solutions and help as needed.

### **Teachers On Call, - Substitute Teacher** JANUARY 2022- AUGUST 2022

- Ability to adapt to a daily changing schedule that included age range from preschool through senior high students.
- Exhibit successful classroom management skills for all ages.
- Follow lesson plans provided by the classroom teacher and leave detailed notes to assist the teacher when they return.
- Awareness of when to adapt the lesson plans to best serve the students at that time.

### **City of Gilbert, Gilbert, MN - Utility Billing Clerk/Administrative Assistant** MARCH 2020 - DECEMBER 2021

- Provide exceptional customer service to citizens, staff and contractors. Utilize extensive knowledge of City policies, ordinances and processes to handle questions and then direct to the proper resource.
- Created new and innovative ways and processes to complete tasks and routines.
- Provide leadership and direction to newly hired staff, coaching them through learning City ordinances, policies and processes such as cash control and customer service.
- Help update and improve the City of Gilbert website and update the door access system.

### **City of Gilbert, Gilbert, MN - Special Projects/Administrative Assistant** DECEMBER 2018 - MARCH 2020

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- Coordinated with City police, fire, first responder and library departments to put on the first Gilbert Fun Day. Created an event timeline, organized all activities and food offered during the event, kept the team on task and oversaw the efficient flow of events.
  - Secretary for the Planning & Zoning Commission. Assisted the Zoning Administrator with creating the agenda and packet for the meetings and with follow up.
  - Local overseer of the safety program under the guidance of regional trainer provided by MMUA. Created an efficient, easy to understand and organized system.
  - Assisted City Clerk with numerous projects that often included extensive research.

**Gilbert Public Library, Gilbert, MN - Youth Services and Circulation Specialist**

JUNE 2013 - DECEMBER 2018

- Performed the tasks of copy and original cataloging. As well as adding barcodes and proper identifying labels on the materials.
- Plan, organize and advertise for events. Order and set up all supplies needed.
- Maintain a strong working knowledge of policies and procedures, both at the local and system wide level. Maintain strict policy of patrons' private information.
- Establish and maintain a monthly routine to create Library needed calendars, orders, reports and records.
- Performed numerous routine library functions.
- Responsible for ordering media of differing varieties for the library and followed a budget. Increased circulation of materials by studying and researching trends in movies, books and magazines. Part of the ALS team who ordered ebooks and audiobooks for OverDrive.

**EDUCATION**

**The College of St. Scholastica, Duluth, MN - Bachelor of Science in Elementary/Middle Education**

SEPTEMBER 2006 - MAY 2010

Cumulative GPA=3.73/4.00

English minor

# Drew Aho

## EDUCATION

<i>Bemidji State University</i>	Bemidji, MN	Dec. 2022
Bachelor of Science Degree		
• Major: <b>Elementary Education</b> Licensure: <b>K-6</b>		
<i>Mesabi Range Community College</i>	Virginia, MN	Spring 2019
Associate of Arts Degree		
<i>Virginia High School</i>	Virginia, MN	May 2017
High School Diploma		

## EXPERIENCE RELATED TO TEACHING

<b>Long Term Substitute Teacher</b> , Rock Ridge District-North Star	2023-2024
<b>Substitute Teacher</b> , Various Schools in Rock Ridge District	2023-2024
<b>Student Teaching</b> , North Star Elementary, Eveleth, MN	2022
<b>Field Experience in Classrooms Teaching</b> , Roosevelt Elementary School, Virginia, MN	2020-2022
<b>Junior Varsity Basketball Coach</b> , Virginia High School, Virginia, MN	2020-Present
<b>Elementary Basketball Camp Instructor</b> , Roosevelt Elementary Virginia, MN	2020-Present
<b>Volunteer Basketball Coach</b> , Virginia High School, Virginia, MN	2018-2019

## OTHER WORK EXPERIENCE

<b>Dockhand</b> , Lake Vermilion Houseboats, Tower, MN	2021- Present
<b>Football/Basketball Official</b> , Rock Ridge School District, Virginia, MN	2018-Present
<b>Busser</b> , Grandma's Saloon & Grill, Duluth, MN	Summer 2019
<b>Basketball Official</b> , Lake Superior Official Association, Duluth, MN	2019-2020

## ACTIVITIES AND RECOGNITION

<b>College:</b>	Junior College Basketball	<b>High School:</b>	Student Council
			Varsity Baseball
			Varsity Football
			Varsity Basketball
			Football Captain
			Male Athlete of Year

**Interests** Hunting, fishing, sports, traveling, and spending time with family and friends

**FACILITIES USE AGREEMENT**

**BETWEEN**

**THE CITY OF VIRGINIA**

**OWNER**

**AND**

**INDEPENDENT SCHOOL DISTRICT NO. 2909,**

**ROCK RIDGE PUBLIC SCHOOLS**

**USER**

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FACILITIES USE AGREEMENT

THIS AGREEMENT is made and entered into this 26<sup>th</sup> day of August, 2024, between The City of Virginia, Minnesota, a municipal corporation, ("Owner") and INDEPENDENT SCHOOL DISTRICT NO. 2909, a Minnesota nonprofit corporation and 501(c) organization recognized by the Internal Revenue Service ("User").

Article 1  
DATA SHEET AND DEFINITIONS

Certain terms in this Agreement are as defined below:

A. Annual Rental Rates

As per Exhibit B

B. Commencement Date: August 26, 2024

C. Owner's Mailing Address for Notices and Address for Rent Payments:

327 1<sup>st</sup> Street South  
Virginia, MN 55792  
Attn: Britt See-Benes, City Administrator

D. Premises: Portions of that certain building known as the Iron Trail Motors Event Center Building having a street address of 919 West 6<sup>th</sup> Street South, Virginia, Minnesota 55792 (the "Building"). The portions of the building that are utilized by User are limited to the arena, the lobby, and the locker rooms. User's occupancy of the Premises shall not be exclusive. The timing and nature of User's occupancy shall be agreed upon by User's Scheduling Coordinator communicating with Owner's Director of Parks and Recreation.

E. Term: Three Year

F. Renewal Term None.

G. User's Mailing Address for Notices: 1405 Progress Parkway  
Virginia, MN 55792

H. Security Deposit: None.

I. Owner's Statutory Authority: Minnesota Statutes Chapter, 412 and  
City Charter for City of Virginia

J. Statutory Citation for Governmental Program Owner operates a governmental program of youth hockey programming in cooperation with User, a nonprofit organization, pursuant to Minnesota Statutes, sections 471.15, 471.16, and 412.221, subd 32. This Agreement is being executed to carry out the Owner's program of youth hockey programming.

**Article 2**  
**GRANT OF USE**

In consideration of the mutual, dependent covenants and agreements hereinafter set forth, Owner does hereby demise and agree to allow User to use facility and User hereby agrees to usage as prescribed from Owner the Premises for the Term set forth below. This Agreement does not grant the right to operate any concessions on the Premises, which rights are reserved to Owner.

**Article 3**  
**TERM**

**Commencement Date and Term.** The Term of this Agreement shall begin on the Commencement Date and shall end on March 31, 2027. Notwithstanding any other term of this Agreement, Owner shall be entitled to immediately terminate this Agreement if: 1) Owner no longer operates hockey programming at the Premises; 2) a change occurs to hockey programming or otherwise that no longer allows Owner to continue to own and operate the Premises for hockey programming; or 3) User fails to comply with the requirements of Article 4(B).

**Article 4**  
**PERMITTED USE; TAX EXEMPT STATUS; COMPLIANCE WITH LAWS**

A. **Permitted Use.** City allows and permits School District to use and access the portions of the Iron Trail Motors Event Center that are Agreement to User, specifically limited to the following:

- Designated Boys Varsity Locker Room - 6 months
- Designated Boys JV Locker Room - 6 months
- Designated Girls Varsity Locker Room - 6 months
- Designated Girls JV Locker Room - 6 months
- Shared Trainer Room - 6 months
- Two Designated Coaches Office/Locker Rooms - 12 months
- Ice time between October to March designated for High School Hockey. Dates will coincide with MSHSL Activity Calendars for all corresponding years.

B. User's occupancy of the Premises shall not be exclusive and it is understood between the parties that the School District shall be able to regulate access and control over the playing surface and locker room facilities. However, all common areas, lobbies, hallways, and spectator seating areas shall retain their public character and be controlled by City policies, restriction, and regulation including specifically the City's COVID-19 safety plan. The timing and nature of User's occupancy shall be agreed upon by User's

C. **Purpose.** The express purpose of this Agreement is to allow and permit School District the use and access to the aforementioned land, facilities and equipment for purposes of conducting Minnesota State High School League sanctioned interscholastic programs, physical education, recreational, athletic, extracurricular and curricular programs, and such other programs and uses which are within the educational purpose and mission of School District.

D. **Compliance with Laws.** User shall in no event use the Premises or any portion thereof in such a manner as to violate any applicable law, rule, ordinance or regulation of any governmental body.

## Article 5

### RENT

A. **Date Rent Begins.** All Gross Rent shall begin to accrue on the Commencement Date.

B. **Gross Rent Amount.** User hereby covenants and agrees to pay to Owner, for the use and occupancy of the Premises, at the times and in the manner hereinafter provided, the Gross Annual Rent for usage of Locker Rooms, Trainer Rooms and Coaches Office as set forth in Article 1A. The Gross Monthly Rent for Arena Ice Rental shall be paid monthly in an amount as set forth in Article 1A., to be paid in U.S. dollars, by invoice from Owner, on the eighth day of each and every calendar month during the Term hereof, commencing upon the Commencement Date and ending upon the expiration date of this Agreement.

C. **When Payments Are Due.** All payments of Gross Rent Amount shall be paid or mailed to Owner's mailing address found in Article 1C or to such other payee or address as Owner may designate in writing to User. This Agreement shall be construed as though the covenants herein between Owner and User are independent, and not dependent. Every installment of Gross Rent shall be payable without notice or demand, and without setoff or deduction except as expressly set forth herein. If any Rent is unpaid more than 15 days after it is due, Owner may charge User a late fee of 5% of the overdue amount (unless such a fee is not permitted by law), plus interest on the unpaid amount from the due date until paid, at 6% per year.

## Article 6

### TAXES

The Premises is exempt from real estate taxes.

## Article 7

### REPAIRS AND MAINTENANCE

A. **User's Maintenance.** User shall clean and remove all garbage from the players boxes after all hockey games and practices sponsored by User or involving members or participants in User's organization. User shall also repair and/or pay for all repairs to the Premises necessitated by actions of User, its members, its participants, or its invitees.

B. **Owner Maintenance.** All other repairs and maintenance of the Premises shall be the responsibility of Owner.

**Article 8**  
**ENVIRONMENTAL MATTERS**

A. **Definition.** As used herein, the term "**Hazardous Substances**" means, without limitation, any substance that is biologically or chemically active or any hazardous, toxic, or dangerous waste or substance, or any substance known to cause cancer or reproductive toxicity or mold (including lead-based paint, asbestos or petroleum derivative substances), or material defined as such in (or for purposes of) (i) any state, federal or local environmental laws, interpretive letters, regulations, decrees or ordinances, (ii) the Comprehensive Environmental Response, Compensation and Liability Act, as amended, (iii) the Resource Conservation and Recovery Act, as amended (iv) any of the so-called state or local "**Super Fund**", "**Super Lien**" or "**Cleanup Lien**" laws or (v) any other federal, state or local statute, law, ordinance, code, rule, interpretive letter, regulation, order or decree regulating, relating to or imposing liability or standards of conduct concerning any such substances or materials or any amendments or successor statutes with respect to any of the foregoing.

B. **User's Obligations.** User covenants and warrants that it shall not cause the release of Hazardous Substances in, on, from or under the Premises. User shall comply with all applicable laws, rules, regulations, ordinances with regard to such storage, use and handling of any Hazardous Substances.

C. **Indemnity.** If User in any way breaches the obligations stated in this Article 8, User shall indemnify, defend, protect and hold harmless Owner from any and all claims, sums paid in settlement of claims, judgments, damages, clean-up costs, penalties, fines, liabilities, losses or expenses which arise during or after the Term as a result of User's breach of such obligations.

**Article 9**  
**ALTERATIONS**

User shall not make any alterations to the Premises.

**Article 10**  
**FIXTURES AND PERSONAL PROPERTY**

All of User's equipment, furniture, and moveable trade fixtures, (collectively "**User's Property**") shall remain User's property. User may remove User's Property at any time within 5 days after expiration of the Term, provided that User repairs any damage to the Premises occasioned by removal.

**Article 11**  
**SIGNAGE**

User may not install any signage on the Premises.

**Article 12**  
**LIENS**

A. **Discharge of Liens.** User shall not permit to be created nor to remain undischarged any lien, encumbrance or charge arising out of any work or work claim of any contractor, mechanic or laborer of User or material supplied by a vendor to User which might be, or become, a lien or encumbrance or charge upon the Premises. If any such lien, notice of lien, encumbrance or charge is created or filed against the Premises, User, within 5 days after notice of the filing thereof, shall cause the same to be terminated and discharged of record.

**Article 13**  
**SERVICES**

A. **Owner Provides Utilities.** Owner shall not be liable to User in damages or otherwise if any utilities or services are interrupted or terminated because of repairs, installations, or improvements undertaken by a third party (not at Owner's request), or any other cause beyond the Owner's reasonable control; provided however, Owner shall use best efforts to assist User to cause such utilities or services to be reestablished as soon as possible

B. **Snow Removal and Lawn Maintenance.** Owner shall be solely responsible for and shall promptly pay all charges for reasonably required snow removal and lawn maintenance at the Premises.

**Article 14**  
**INSURANCE**

A. **Owner's Insurance.** Commencing on the Commencement Date and continuing throughout the Term, Owner shall carry and maintain insurance as required by the laws of the State of Minnesota.

B. **User's Insurance.** User agrees to carry (i) personal property insurance covering fire and extended coverage, vandalism and malicious mischief, and all other perils of direct physical loss or damage for the full replacement value of all of User's Property located on or within the Premises, and (ii) Commercial General Liability Insurance on the Premises during the Term hereof for the benefit of Owner and User, with a limit of not less than the limits set forth in Minn. Stat. § 466.04, as amended from time to time. User's insurance shall be issued by an insurance company of nationally recognized standing and authorized to do business in the State of Minnesota. User's insurance policies (other than any policy of workmen's compensation insurance) will name Owner as an additional insured. Certificates of insurance policies and, upon Owner's request, copies of such insurance policies (together with copies of the endorsements naming Owner as an additional insured) will be delivered to Owner prior to the Commencement Date and at any date the prior policy expires. User shall endeavor to provide Owner with 30 days prior written notice of any termination or amendment to User's insurance. All public liability, property damage, and general liability policies maintained by User shall be written as primary policies, not contributing with and not supplemental to coverage that Owner may carry. User may maintain the required liability and property insurance in the form of a blanket or umbrella policy covering other locations of User in addition to the Premises; provided, however, that User

shall provide Owner with a certificate of insurance for such coverages specifically naming the location of the Premises and naming Owner as required in this Article, and the limits of which coverages applicable to the Premises are to be in the amounts set forth in this Article. It is understood and agreed that Lessee's Insurance coverage only applies to persons registered with USA hockey and/or Minnesota hockey. Lessor's Insurance coverage will apply when Lessee's coverage does not.

#### **Article 15 INDEMNIFICATION**

A. **Indemnification.** User hereby indemnifies and holds Owner, Owner's officers, agents, employees, successors and assigns harmless from and against any and all claims, demands, liabilities, and expenses, including attorneys' fees and litigation expenses, arising from the negligent or willful acts or omissions of User or its agents, employees, members, participants, or contractors occurring on the Premises, except to the extent caused by Owner's negligence or willful misconduct. In the event any action or proceeding shall be brought against Owner by reason of any such claim, User shall defend the same at User's expense by counsel reasonably approved by Owner.

#### **Article 16 ASSIGNMENT AND SUBLETTING**

A. **User Assignment.** User may not assign its interest in this Agreement or any estate or interest herein, or sublet the Premises or any part thereof, or grant any license, concession or any other right of occupancy of any portion of the Premises without the prior written consent of the Owner, which consent shall not be unreasonably withheld.

B. **Owner Assignment.** No assignment or other transfer of the Agreement by Owner shall be binding on User unless the assignee or transferee shall assume and agree to be bound by the terms of the Agreement. Owner shall provide User with prior notice of any such assignment or transfer of the Agreement.

#### **Article 17 RULES AND REGULATIONS**

User agrees that all of its members, coaches, participants, and invitees will strictly adhere to the rules and regulations attached to this Agreement as **Exhibit A**. Any violation of any of these rules and regulations shall constitute a default and breach of this Agreement under Article 19 A. (ii).

#### **Article 18 ACCESS TO PREMISES**

Such User's use of the Premises is not exclusive. Owner shall have access to the Premises at all times, without any notice to User. Owner shall not, however, unreasonably interfere with any use of the Premises by User allowed under this Agreement.

**Article 19**  
**DEFAULTS BY USER**

A. **Definition of Defaults.** The occurrence of any of the following shall constitute a material default and breach of this Agreement by User:

(i) Any failure by User to pay Rent or make any other payment required to be made by User hereunder within 10 days after receipt of written notice from Owner that such payment is due.

(ii) A failure by User to observe and perform any other provision of this Agreement to be observed or performed by the User, where such failure continues for 30 days after written notice thereof by Owner to User.

(iii) The making by User of any general assignment for the benefit of creditors, the filing by or against User of a voluntary or involuntary petition in bankruptcy or a petition for reorganization or arrangement under any law relating to bankruptcy (unless, in the case of a petition filed against User, the same is dismissed within 60 days) the appointment of a trustee or receiver to take possession of the Premises or all of User's property located therein that is not restored to User within 60 days, or the attachment, execution or other judicial seizure that is not discharged within 60 days.

B. **Owner's Remedies.** In the event of any such default by User, Owner shall be entitled to exercise any one or more of the following remedies, as its sole and exclusive remedies:

(i) Terminate this Agreement by giving written notice of termination to User, in which event User shall immediately surrender the Premises to Owner. If User fails to so surrender the Premises, then Owner may, without prejudice to any other remedy it has for possession of the Premises and without prejudice to Owner's rights to any arrearage in Rent, payment of future Rent or other damages, re-enter and take possession of the Premises and expel or remove User and any other person occupying the Premises or any part thereof, in accordance with applicable law without being liable for prosecution or any claim of damages therefor, and User agrees to pay to Owner on demand the amount of all accrued financial liabilities of User hereunder through the date of surrender of the Premises only, plus all costs and expenses of Owner including reasonable attorneys' fees incurred in obtaining possession of the Premises; or

(ii) Without terminating the Agreement, Owner may re-enter and take possession of the Premises and expel or remove User and any other person occupying the Premises in accordance with applicable law without liability for prosecution of any claim or damages therefor. If Owner so re-enters and takes possession of the Premises as set forth above, Owner may relet the Premises at such rates and for such uses as Owner, in its sole discretion may determine, and receive the rent therefor; and User agrees to pay to Owner on demand any deficiency that may arise by reason of such reletting. No reletting by Owner is considered to be for Owner's own account unless Owner has notified User in writing that this Agreement has been terminated; or

(iii) Enter upon the Premises by process of law without being liable for prosecution or any claim for damages therefor, and do whatever User is obligated to do under the

terms of this Agreement, and User agrees to reimburse Owner on demand for any reasonable expenses which Owner may incur in effecting compliance with User's obligations under this Agreement; or

(iv) Restrain or enjoin any breach or threatened breach of any covenant, duty or obligation of User herein contained without the necessity of proving inadequacy of any legal remedy or irreparable harm.

No termination of this Agreement and no repossession of the Premises shall relieve User of its liabilities and obligations under this Agreement that exist as of the date of the termination, all of which shall survive any such termination or repossession. In the event of any repossession of the Premises, whether or not the Premises shall have been relet, User shall pay to Owner the Rent and other sums and charges to be paid by User up to the time of such repossession, and thereafter, until the end of what would have been the Term in the absence of such repossession, User shall pay to Owner, as and for liquidated and agreed current damages for User's default, the equivalent of the amount of the Rent and such other sums and charges which would be payable under this Agreement by User if the Premises had not been repossessed or if the Premises had not been relet, as the case may be, less the net proceeds, if any, of any reletting effected pursuant to the provisions of subparagraph (ii) above after deducting from said proceeds all of Owner's reasonable expenses in connection with such reletting, including, without limitation, all reasonable and customary repossession costs, brokerage and management commissions, operating expenses, attorneys' fees, alteration costs, and expenses of preparation for such reletting. User shall pay such current damages to Owner monthly on the days on which the Rent would have been payable under this Agreement if this Agreement were still in effect, and Owner shall be entitled to recover the same from User on each such day.

#### Article 20 DEFAULTS BY OWNER

A. Should Owner default in the performance of any of the covenants on the part of Owner to be kept or performed and such default shall continue for 30 days after receipt of written notice from User stating the nature and extent of the default, or should any warranty or representation made by Owner be untrue and remain untrue 30 days after receipt of written notice from User specifying such untruth, User shall, at its option, in addition to any other remedy available at law or in equity, have the rights and remedies hereinafter set forth.

User shall, upon written notice, have the right to terminate this Agreement, and User shall thereafter be released from all further obligations or liabilities under this Agreement.

#### Article 21 DAMAGE TO PREMISES

If at any time from and after the Commencement Date and continuing during the Term, the Premises is damaged or destroyed by fire or other casualty, Owner shall within 45 days from the date of said damage or destruction notify and inform User as to the amount of time required to restore the Premises to the condition existing prior to said damage or destruction (the "**Restoration Period**"). Within 20 days after receipt of said notice of the Restoration Period, User shall either:

(i) elect to terminate this Agreement, in which event the parties shall be released from all further obligations and liability hereunder; or (ii) elect to continue this Agreement and have Owner restore the Premises within the time period identified in the Restoration Period. In the event the repair or rebuilding of the Premises has not been completed within the Restoration Period, User may terminate this Agreement and the parties shall be released from all further obligations and liability hereunder. During any period that the damage or destruction is such as to render the use of the Premises impractical or impossible, as determined by User in its reasonable discretion, the Rent and other charges payable by User under this Agreement shall abate.

**Article 22**  
**EMINENT DOMAIN**

If any portion of or interest in the Premises shall be permanently or temporarily taken under any right of eminent domain or any transfer in lieu thereof, and such taking renders the Premises unsuitable, in the reasonable judgment of User, for User's use thereof, or in the reasonable judgment of User impairs the conduct of User's business in the Premises, User may terminate this Agreement by delivering notice to Owner within 30 days after such taking deprives User of possession of any portion of the Premises or of any other rights of User under this Agreement. Nothing contained herein shall prevent Owner and User from prosecuting claims in any condemnation proceedings for the values of their respective interests in the Premises and User shall have the exclusive right to claim any proceeds for the taking of User's trade fixtures, equipment or personal property and for relocation expenses. Owner acknowledges and agrees that any remediation of Hazardous Substances that interferes with User's use of the Premises shall be deemed to be a taking for purposes of this Article.

**Article 23**  
**NOTICES**

All notices, requests, claims, demands and other communications hereunder shall be in writing and shall be given (and shall be deemed to have been duly given upon receipt) by delivery in person, by any national overnight delivery service to each other party or by fax or email (with receipt confirmation and delivery of hard copy by one of the other methods of delivery specified in this Article 23) to the addresses shown in Article 1, or at such other address requested in writing by either party upon 10 days notice to the other party.

**Article 24**  
**COVENANT OF QUIET ENJOYMENT**

Owner represents and warrants that Owner is seized in fee simple title to the Premises, free, clear and unencumbered except as otherwise disclosed herein. Owner covenants that so long as User fulfills the conditions and covenants required of it to be performed, User will have non-exclusive peaceful and quiet possession of the Premises.

**Article 25**  
**HOLDING OVER**

If User remains in possession of the Premises or any part thereof after any termination or expiration of this Agreement, such holdover shall be treated as an automatic renewal of this Agreement for a month to month tenancy, subject to all the terms and conditions provided herein; except that User covenants to pay to Owner as Gross Monthly Rent during such tenancy 110% of the Gross Monthly Rent in effect immediately before expiration of the Term, in addition to all other Rent and other charges due hereunder. The provisions of this subparagraph shall survive the expiration or sooner termination of this Agreement.

**Article 26**  
**ESTOPPEL**

Within 10 days after a request therefor, User will execute, acknowledge and deliver an instrument, attaching a true and exact copy of this Agreement, stating, if the same is true, that (i) there are no amendments hereof (or stating what amendments there may be), (ii) that the Agreement is then in full force and effect, (iii) to the best of its knowledge, there are no offsets, defenses or counterclaims with respect to the payment of Rent reserved hereunder or in the performance of the other terms, covenants and conditions hereof on the part of User to be performed, (iv) that as of such date no default has been declared hereunder by either party or if a default has been declared, the nature of such default, and (v) such other information regarding this Agreement as reasonably requested.

**Article 27**  
**REPRESENTATIONS AND WARRANTIES**

**A. Representations and Warranties.**

(i) Litigation. Owner represents and warrants that Owner has received no notice of any claims, causes of action or other litigation or proceeding pending or, to the best of Owner's knowledge, threatened with respect to the ownership, operation or environmental condition of the Premises or any part thereof.

(ii) Zoning. Owner represents and warrants that the Premises is currently zoned to allow the use of the Premises for User's intended use.

(iii) Authority. Owner represents and warrants that Owner has full capacity, right, power and authority to execute, deliver and perform this Agreement and all documents to be executed by Owner pursuant hereto, and all required action and approvals therefor have been duly taken and obtained. The individual signing this Agreement and all other documents executed pursuant hereto on behalf of Owner is duly authorized. This Agreement and all documents to be executed pursuant hereto by Owner are binding upon and enforceable against Owner in accordance with their respective terms, and the transaction contemplated hereby will not result in a breach of, or constitute a default under, any indenture, mortgage, deed of trust, loan agreement, or other agreement to which Owner or the Premises is subject or by which Owner or the Premises is bound.

(iv) Utility Systems. All utility systems, up to and including connections to the Premises, including without limitation the plumbing, electrical, gas, water, sewer, heating, venting and air conditioning and mechanical systems, shall be upon the Commencement Date, and shall remain throughout the Term, in good condition and working order.

## Article 28 ENTIRE AGREEMENT

This Agreement contains all of the agreements of the parties hereto with respect to matters covered or mentioned in this Agreement and no prior agreement, letters, representations, warranties, promises, or understandings pertaining to any such matters shall be effective for any such purpose. Owner and User acknowledge that neither of them shall be bound by the representations, promises or preliminary negotiations with respect to the Premises made by their respective employees or agents. It is their intention that neither party be legally bound in any way until this Agreement has been fully executed by both Owner and User.

## Article 29 MISCELLANEOUS

A. Governing Law. This Agreement is governed by and construed and interpreted in accordance with the laws of the State of Minnesota.

B. Survival. The representations, warranties and indemnities contained in this Agreement shall survive the termination or expiration of this Agreement.

C. Interpretation. The parties hereto agree that it is their intention hereby to create only the relationship of Owner and User, and no provision hereof, or act of either party hereunder, shall ever be construed as creating the relationship of principal and agent, or a partnership, or a joint venture or enterprise between the parties hereto.

D. Severability. Any provision of this Agreement which shall prove to be invalid, void or illegal shall in no way affect, impair or invalidate any other provisions hereof and such other provisions shall remain in full force and effect.

E. Successors and Assigns. Except as provided in Article 16, all covenants, promises, conditions, representations and agreements herein contained shall be binding upon, apply and inure to the parties hereto and their respective heirs, executors, administrators, successors and assigns.

F. Amendment, Modification, and No Waiver. No amendment, modification, or waiver of any condition, provision, or term of this Agreement shall be valid or of any effect unless made in writing, signed by the party or parties to be bound or its duly authorized representative, and approved in writing by the Commissioner of Minnesota Management and Budget, and specifying with particularity the extent and nature of such amendment, modification, or waiver. Any waiver by any party of any default of another party shall not affect or impair any right arising from any subsequent default.

G. **Counterparts.** This Agreement may be executed in counterparts, and all such executed counterparts shall constitute the same agreement. This Agreement may be signed and delivered by email and said emailed pages shall constitute originally executed and delivered documents.

H. **Enforcement; Attorneys Fees.** In the event that any party hereto is required to commence any action or proceeding against the other in order to enforce or interpret the provisions hereof, the prevailing party in such action shall be awarded, in addition to any amounts or relief otherwise awarded, all reasonable costs incurred in connection therewith, including attorneys' fees.

I. **Commissioner of Minnesota Management and Budget – Required Provisions.**

(i) **Agreement Renewal Not Guaranteed.** Owner may, at its sole option and discretion, allow this Agreement to expire at the end of its original term, and thereafter directly operate hockey programming on the Premises, or contract with some other entity to operate hockey programming on the Premises.

(ii) **Oversight.** User agrees to submit to reasonable oversight by Owner to ensure that User is financially stable and using the Premises to further the development of hockey programming in the City of Virginia. To accomplish this, at a minimum: (1) User's designated representative shall meet weekly with Owner's Parks and Recreation Director to review User's financial condition and current activities; and (2) User shall furnish written reports of its current financial condition and current activities on a monthly basis, which reports shall be considered and reviewed at Owner's monthly Department of Parks and Recreation public meeting.

Remainder of this page is blank

The parties hereto have executed this Agreement on the date set forth in the introductory paragraph hereof.

**USER:**

By: W. Addy  
Name: Bill Addy  
Title: Chair

**OWNER:**

**THE CITY OF VIRGINIA**

By: Larry Cuffe Jr  
Name: LARRY CUFFE, JR  
Title: MAYOR

By: Britt See-Benes  
Name: BRITT SEE-BENES  
Title: CITY ADMINISTRATOR

## EXHIBIT A

### RULES AND REGULATIONS

1. User shall schedule and provide adult supervision for any and all hockey games or hockey practices involving User's coaches, members, participants, or invitees. User will provide an adult locker room attendant for each locker room that is being used. Adults shall be any person who is at least 21 years of age or older with designated authority to monitor, react, and correct any undesired behaviors by members, participants, or invitees,
2. All adult supervisors provided by User shall make and keep a written log of the names of all participants in any hockey game or hockey practice.
3. Arena will assign locker rooms for use by the User's teams. Changes will only be allowed with previous consent by Arena at least 72 hours in advance. All locker rooms used by User or its invitees shall be regularly kept clean and neat by User.
4. All adult supervisors provided by User shall ensure that all participants in any hockey game or hockey practice wear proper and approved safety equipment, comply with all of these rules, and comply with any rules posted within Iron Trail Motors Event Center.
5. The posted arena ice and locker room schedule is the official schedule and will be followed by the User. Changes will only be allowed with previous consent by Arena at least 72 hours in advance
6. If User obtains liability waivers from participants or their legal guardians, User agrees to provide copies of same to Owner upon request.
7. User shall keep a current written log with the names and addresses of all persons given keys to the Iron Trail Motors Event Center, which log shall be provided to Owner upon request.
8. No skate changing is allowed in the lobby area of Iron Trail Motors Event Center. All skate changes must be made in the locker rooms or in the aisles adjacent to the rink.
9. User will provide a requested game schedule to the arena no later than May 1st of each year for scheduling purposes. Any changes to the Users requested game schedule will be communicated to the arena promptly. Arena reserves the right to deny schedule changes if not given notice of 72 hours.
10. User will provide a requested practice schedule to the arena two weeks in advance for scheduling purposes. Any changes to the Users requested practice schedule will be communicated to the arena promptly. Arena reserves the right to deny schedule changes if not given notice of 72 hours.

**EXHIBIT B**

**ANNUAL RENTAL RATES**

**2024/25 Season**

Ice Rental Rate	
	Hourly Rate
Commitment of 350 Hours	\$ 144.00
Commitment of 375 Hours (All Home Games except 3 & Practices)	\$ 132.00
Full Commitment (All Home Games & Practices)	\$ 120.00

**Hockey Support Rooms**

Room	Months	Rate	Annual Amount
Dedicated Boys Varsity Locker Room	6	\$ 930.00	\$ 5,580.00
Dedicated Boys JV Locker Room	6	\$ 930.00	\$ 5,580.00
Dedicated Girls Varsity Locker Room	6	\$ 930.00	\$ 5,580.00
Dedicated Girls JV Locker Room	6	\$ 930.00	\$ 5,580.00
Dedicated Boys Coaches Office	12	\$ 360.00	\$ 4,320.00
Dedicated Girls Coaches Office	12	\$ 360.00	\$ 4,320.00
Shared Trainers Room	6	\$ 400.00	\$ 2,400.00

**2025/26 Season**

Ice Rental Rate	
	Hourly Rate
Commitment of 350 Hours	\$ 148.32
Commitment of 375 Hours (All Home Games except 3 & Practices)	\$ 135.96
Full Commitment (All Home Games & Practices)	\$ 123.60

**Hockey Support Rooms**

Room	Months	Rate	Annual Amount
Dedicated Boys Varsity Locker Room	6	\$ 930.00	\$ 5,580.00
Dedicated Boys JV Locker Room	6	\$ 930.00	\$ 5,580.00
Dedicated Girls Varsity Locker Room	6	\$ 930.00	\$ 5,580.00
Dedicated Girls JV Locker Room	6	\$ 930.00	\$ 5,580.00
Dedicated Boys Coaches Office	12	\$ 360.00	\$ 4,320.00
Dedicated Girls Coaches Office	12	\$ 360.00	\$ 4,320.00
Shared Trainers Room	6	\$ 400.00	\$ 2,400.00

**2026/27 Season**

Ice Rental Rate	
	Hourly Rate
Commitment of 350 Hours	\$ 152.77
Commitment of 375 Hours (All Home Games except 3 & Practices)	\$ 140.04
Full Commitment (All Home Games & Practices)	\$ 127.31

**Hockey Support Rooms**

Room	Months	Rate	Annual Amount
Dedicated Boys Varsity Locker Room	6	\$ 930.00	\$ 5,580.00
Dedicated Boys JV Locker Room	6	\$ 930.00	\$ 5,580.00
Dedicated Girls Varsity Locker Room	6	\$ 930.00	\$ 5,580.00
Dedicated Girls JV Locker Room	6	\$ 930.00	\$ 5,580.00
Dedicated Boys Coaches Office	12	\$ 360.00	\$ 4,320.00
Dedicated Girls Coaches Office	12	\$ 360.00	\$ 4,320.00
Shared Trainers Room	6	\$ 400.00	\$ 2,400.00



## Education and Leadership for a Lifetime

2100 Freeway Boulevard, Brooklyn Center, Minnesota 55430-1735 | (763) 560-2262, FAX (763) 569-0499 | [www.mshsl.org](http://www.mshsl.org)

September 17, 2024

Dear Superintendent/President/Head of School,

The Minnesota State High School League Board of Directors has unanimously resolved to bring two MSHSL Constitutional Amendments before all Member Schools. This vote by Member Schools, regarding the two Proposed Constitutional Amendments, is scheduled to be held electronically from Friday, October 4, 2024, through Friday, October 18, 2024. The Member School vote will be conducted online via the MSHSL website. Specific voting information, including the voting web link and ballot security code, will be mailed to Member Schools on Monday, September 30, 2024.

### Background

The Minnesota State High School League has long governed interscholastic athletic and fine arts programs for students in grades 10, 11 and 12, along with any students in grades 7, 8 and 9 who participate in these programs. In the past few years, the League has heard clearly from representatives of our Member Schools and the Board of Directors that it is time to transition our League to an organization that governs and includes all students in grade 9 in the same way, it serves students in grades 10, 11 and 12.

On Tuesday, June 4, 2024, the MSHSL Board of Directors unanimously approved the resolution, which supports a Member School vote this fall that would amend the Constitution to include all 9<sup>th</sup> graders in MSHSL athletic and fine arts programs in MSHSL Member Schools. This mailing includes a copy of the proposed amendment as an enclosure.

The Member School vote will also include a second constitutional amendment. This amendment includes changes and updates of outdated and inconsistent language within the Constitution. These changes are technical in nature and would not change intent or application. This mailing includes a copy of the proposed amendment as an enclosure.

Please review these amendments before the vote and reach out with any questions.

### Proposed Amendments

The MSHSL Board of Directors approved the following resolutions, which define the voting process for the Proposed Constitutional Amendments:

#### ***9<sup>th</sup> Grade Governance***

*The MSHSL staff is directed to conduct a mail (email) ballot vote on the proposed constitutional amendment that would redefine the Minnesota State High School League as a 9<sup>th</sup> through 12<sup>th</sup> grade organization. The Board finds that for purposes of the Constitution of the Minnesota State High School League, Section 214.00 and other sections of the Constitution, "mail" includes but is not limited to "email." Each Member School is entitled to one vote, which may be endorsed by one or both designated school representatives. The voting must take place electronically over a two-week period commencing October 4, 2024, and continuing through October 18, 2024. This period may be extended if in the judgment of the Executive Director and President of the Board of Directors, additional time is needed to ensure Member Schools have a reasonable opportunity to submit their votes.*

### **Technical Language Amendments**

*the MSHSL staff is directed to conduct a mail (email) ballot vote on the proposed technical constitutional amendment changes. MSHSL Staff is directed to prepare a list of technical changes to the Constitution for ratification by the membership. The changes will cover archaic, outdated, and inconsistent language. The President, Executive Director, and legal counsel will ensure and certify that the changes are technical in nature and do not constitute substantive changes. The voting must take place simultaneously with the 9<sup>th</sup> – 12<sup>th</sup> grade amendment vote. This period may be extended, in connection with the above listed vote, if in the judgment of the Executive Director and President of the Board of Directors, additional time is needed to ensure Member Schools have a reasonable opportunity to submit their votes.*

### **Process and Timeline for Member School Voting**

Tuesday, September 17, 2024 – Member School mailing and emails sent to Superintendent/President/Head of School informing Member Schools of the pending Member School vote, outlining the voting process and distributing the MSHSL Proposed Constitutional Amendments and sample ballot. Copies of the email will also be sent to the Activities Administrator at each Member School.

Monday, September 30, 2024 – Member School mailing sent to Superintendent/President/Head of School including the link for Member School voting, the school-specific ballot security code, a copy of the official ballot and voting directions.

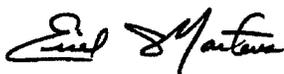
Friday, October 4, 2024—The voting portal opens at 8:00 a.m. CST for designated school representatives or their duly designated alternate to submit the Member School vote.

Friday, October 18, 2024—The voting portal will close at 5:00 p.m. CST unless the Executive Director and President of the Board of Directors extend the voting time period per the adopted resolution.

Please prepare for the initiation of this voting process. The MSHSL Board of Directors strongly encourages all Member Schools to take part in the vote on this proposed amendment. The MSHSL Constitution has a 75% quorum requirement, and as a result, every vote counts.

This notice provides you with the opportunity to inform and involve your school's governing board, administrative team members, or other primary decision-makers within your school or district.

Sincerely,



Erich Martens  
Executive Director, Minnesota State High School League

Enclosures: Proposed Constitutional Amendment – 9<sup>th</sup> Grade Governance  
Proposed Constitutional Amendment – Technical Language  
Sample Ballot

# SAMPLE BALLOT

## MSHSL Proposed Constitutional Amendments

### Member School Official Ballot

This official ballot must be authorized by the Member School's Designated School Representative or Designated School Board Representative.

Each MSHSL Member School is entitled to one vote. Districts with more than one Member School are entitled to one vote for each Member School.

After submitting this vote, the Superintendent/Head of School/President of the Member School will receive a confirmation email with a record of the Member School's vote.

Member School Name -- This field will autofill with your school's name as you begin typing the name of the school.\*

Email Address of Superintendent/Head of School/President -- The confirmation email will be sent to this address.

Email Address of Superintendent/Head of School/President -- The confirmation email will be sent to this address.\*

Confirm email\*

Ballot Security Code--Enter the Ballot Security Code that you received in the mail.\*

Name of Person Completing Ballot\*

MSHSL Designated School Representative and MSHSL Designated School Board Representative are authorized to vote. Please list those who authorized this vote. (At least one name is required.)\*

#### Vote Question 1: 9th Grade Governance\*

- Yes--Our Member School supports the amendment to the MSHSL Constitution
- No--Our Member School does not support the amendment to the MSHSL Constitution

#### Vote Question 2: Technical Language Amendments\*

- Yes--Our Member School supports the amendment to the MSHSL Constitution
- No--Our Member School does not support the amendment to the MSHSL Constitution

**SUBMIT**

# SAMPLE BALLOT

Below is the Proposed Amendment to the Constitution of the Minnesota State High School League to expand governance to grades 9-12 and the current language with strikethroughs and additions.

## MINNESOTA STATE HIGH SCHOOL LEAGUE 200.0

### Proposed Amendment

#### 204.00 MEMBERSHIP

##### 204.01 Regular Membership

The League governs athletics and fine arts activities in grades 9 through 12 per Minn. Stat. § 128C.01 subd. 1. A public school, nonpublic school, or registered home school that provides instruction in compliance with Minn. Stat. § 120A.24 and which offers senior high school coursework in grades 9 through 12, or a minimum of three (3) years of senior high school work in grades 10 through 12, may apply for membership with the MSHSL.

To be eligible for membership in the Minnesota State High School League, the governing board of each such school must pass a Resolution applying for membership for each of its high schools in which it agrees to adopt as its own, and abide by and enforce, the League's Articles of Incorporation, Constitution, Bylaws, Policies and Regulations. All memberships are subject to approval by the Board of Directors.

Membership shall continue subject to payment of the annual dues and the annual adoption by the governing board of each member school of the Resolution described above.

##### 204.02 Associate Membership

Associate membership may be granted to new schools doing accredited work for grade 9, grades 9 and 10, or grades 9-11, inclusive, provided they are otherwise eligible and have a strategic plan, approved by the MSHSL Board of Directors, to add a minimum of one grade each school year until the 12th grade is added, at which time they qualify for regular membership. Associate members shall enjoy all the rights and privileges of League membership and shall pay dues and fees as prescribed by its Constitution and Bylaws.

### Proposed Amendment with Strikethroughs

#### 204.03 MEMBERSHIP

##### 204.04 Regular Membership

The League governs athletics and fine arts activities in grades 9 through 12 per Minn. Stat. § 128C.01 subd. 1. A public school, nonpublic school, or registered home school that provides instruction in compliance with Minn. Stat. § 120A.24 and which offers senior high school coursework in grades 9 through 12, or a minimum of three (3) years of senior high school work in grades 10 through 12, may apply for membership with the MSHSL. ~~Membership is extended to each Minnesota high school as approved by its governing board, high schools associated with state supported universities or colleges, and state supported institutional high schools. Schools must be doing a minimum of (3) years of senior high school work in grades 10 through 12, which would include offering four years of senior high school work in grades 9-12 or (4) years of work for grades 9-12 accredited by the State Department of Education. Schools that have been members, however, may retain their membership when reclassified as a High School-Department.~~

To be eligible for membership in the Minnesota State High School League, the governing board of each such school must pass a Resolution applying for membership for each of its high schools in which it agrees to adopt as its own, and abide by and enforce, the League's Articles of Incorporation, Constitution, Bylaws, Policies and Regulations. All memberships are subject to approval by the Board of Directors.

Membership shall continue subject to payment of the annual dues and the annual adoption by the governing board of each member school of the Resolution described above.

##### 204.05 Associate Membership

Associate membership may be granted to new schools doing accredited work for either grade 9, grades 9 and 10, or grades 9-11, inclusive, ~~or grades 10 and 11~~, provided they are otherwise eligible and have a strategic plan, approved by the MSHSL Board of Directors, to add a minimum of one grade each school year until the 12th grade is added, at which time they qualify for regular membership. Associate members shall enjoy all the rights and privileges of League membership and shall pay dues and fees as prescribed by its Constitution and Bylaws.

Below is the Proposed Amendment to make technical language adjustments to the Constitution of the Minnesota State High School League with strikethroughs and additions.

## CONSTITUTION OF THE MINNESOTA STATE HIGH SCHOOL LEAGUE 200.00

### 201.00 NAME

The name of this voluntary, nonprofit, incorporated association (hereinafter sometimes referred to as the "League") is the Minnesota State High School League.

### 202.00 PURPOSE

In order that the League may assist and encourage the attainment of the overall objectives of secondary education in the State of Minnesota, the following purposes are established:

1. To provide, promote, extend, manage and administer a program of activities for youth of the schools of the state on ~~district~~, ~~section~~, region and state levels in the fields of athletics, speech, music and dramatics on a competitive basis, as well as such other curricular and extracurricular activities as may from time to time be sponsored by schools of Minnesota.
2. To establish uniform and equitable rules for youth in ~~interschool~~ interscholastic activities.
3. To elevate standards of sportsmanship and to encourage the growth of responsible citizenship among the students, member schools and their personnel.
4. To protect youth, member schools and their personnel from exploitation by special interest groups.
5. To provide mutual benefit and relief plans for the assistance of school students injured in League sponsored activities in meeting medical, dental and hospital expenses incurred by reason of such injuries.
6. To serve the best interests of member schools and their students by providing a medium of cooperation and coordination in educational fields of endeavor and a series of related activities on a statewide basis, which they individually could not achieve or accomplish for their students and which aid and assist the schools in maintaining a constantly improving program.
7. To regularly review and evaluate the effectiveness of its program.

### 203.00 CORPORATE BYLAWS

This Constitution shall be and does constitute the corporate "Bylaws" of the League as that term is used in the Articles of Incorporation.

### 204.00 MEMBERSHIP

#### 204.01 Regular Membership

Membership is extended to each Minnesota high school as approved by its governing board, high schools associated with state supported universities or colleges, and state supported institutional high schools. Schools must be doing a minimum of (3) years of senior high school work or (4) years of work for grades 9-12 accredited by the State Department of Education. Schools that have been members, however, may retain their membership when reclassified as a High School Department.

To be eligible for membership in the Minnesota State High School League, the governing board of each such school must pass a resolution applying for membership for each of its high schools in which it agrees to abide by and enforce the Articles of Incorporation, Constitution, Bylaws and ~~Regulations~~ Policies of the League.

Membership shall continue subject to payment of the annual dues and subject to the annual adoption by the governing board of each member school of a Resolution, in which it is agreed that such school will abide by and enforce the League's Articles of Incorporation, Constitution and Bylaws, and adopt as its own the League's bylaws, ~~and regulations~~ policies and rules governing interscholastic competition in League sponsored activities and agrees to enforce the same.

#### 204.02 Associate Membership

Associate membership may be granted to new schools doing accredited work for either grades 9 and 10, grade 10, grades 9-11, inclusive, or grades 10 and 11, provided they are otherwise eligible, pending the addition of a grade each school year until the 12th grade is added, at which time they qualify for regular membership. Associate members shall enjoy all the rights and privileges of League membership and shall pay dues and fees as prescribed by its Constitution and Bylaws.

### 205.00 DUES

The annual membership dues shall be established by the Board of Directors and shall be payable by October 1 of each year. Schools failing to pay dues for any year are not eligible to participate in League activities for that year.

### 206.00 REFUND OF SURPLUS

The Board of Directors shall review the finances of the League at the end of each fiscal year and any funds which exceed 50% of the average total disbursements for the three previous years shall be refunded to the respective member schools on a pro rata basis, using the same formula set out in 205.00 governing dues.

### 207.00 ANNUAL AUDIT

All Minnesota State High School League accounts shall be audited annually by the State Auditor. A copy of this annual audit shall be filed with the Commissioner of Education, State of Minnesota, and each member school.

**209.02 Powers and Duties of the Region Committee**

1. The Region Committee shall be responsible for the immediate and general supervision of the region events assigned by the Board of Directors. Power to determine eligibility, to interpret eligibility bylaws, to penalize schools for bylaw infractions, and/or to present a tournament different from the policy established by the Board of Directors is not and shall not be within the authority of the Region Committee.
2. The Region Committee shall:
  - A. elect its own officers and designate their responsibilities;
  - B. when appropriate for each identified tournament, assign schools to a subregion as determined by the schools in that activity.
  - C. keep complete minutes on all meetings and of the region committee;
  - D. furnish a full report of the proceedings of all region committee meetings to the schools of the region and to the League office;
  - E. select the tournament managers and tournament committee for each tournament assigned by the Board of Directors. Each subregion should have equal representation on the tournament committee. If only a Region or Section tournament is held, membership on the tournament committee shall come from a representative geographic area of the assigned tournament teams; receive all finances from subregion and region/section tournaments; pay all bills for subregion and region/section tournaments; determine and send proportionate share/expense claims to the Region Committee(s) from which teams are assigned for governance purposes; and, send a report to the League Office relative to the finances and the participation of teams assigned to the Region tournament.
  - F. maintain a financial balance in accordance with Board of Directors policies.
  - G. provide for an annual audit of region funds;
  - H. perform such other duties as may properly come before the committee.
3. The region may employ a non-voting executive secretary or an executive secretary-treasurer on an annual basis according to the League's fiscal year.

**209.03 Region Meetings**

Each member school is entitled to two votes.

1. Regions may conduct organizational meetings either in the spring or fall of the year.
  - A. To receive input from the schools assigned to the region and to develop general plans for the conduct of region events assigned by the Board of Directors.
  - B. To elect a designated school board representative from each region to serve in the Representative Assembly for a term of two years.
    - (1) Elections in even-numbered regions will be held in the even-numbered years and elections in odd-numbered regions will be held in the odd-numbered years.
    - (2) A delegate is limited to a maximum of two (2) consecutive full two-year terms. Delegates are not eligible for re-election or appointment to succeed themselves following the maximum term.
  - C. To fill vacancies on the region committee.
2. The names of region committee members shall be sent to the League office and posted on the Administrative Region's League Web page not later than August 1 of each school year.
3. Special meetings of the member schools of the Region may be called at the discretion of the Region Committee.

**210.00 REPRESENTATIVE ASSEMBLY****210.01 Function of the Representative Assembly**

The Representative Assembly is the legislative body of the Minnesota State High School League in making and changing bylaws. Its function is to consider all bylaw proposals set before it by the designated school representatives of member schools, region committees, the Board of Directors, and officers of the representative associations after recommendation by the League's Administrative Region Committees; to weigh the merit of such proposals in relation to the welfare of the League; and to accept or reject them as a part of the Activity Bylaws of the League or in the form of resolutions. It shall review reports of the League activities, finances and concerns.

**210.02 Organization**

1. Membership in the Representative Assembly shall consist of:
  - A. Three (3) designated school representatives from each of the League's sixteen (16) Administrative Regions.
    - (1) Each Administrative Region may elect designated school representatives from among the schools assigned to their Administrative Region, or
    - (2) the Region Committee may appoint members of the Committee to represent the wishes of the Region at the Representative Assembly.
  - B. The President of the Board of Directors.
  - C. Members of the Board of Directors shall act in an advisory capacity and shall not be eligible to vote.
2. Officers
 

The President of the Board of Directors and the Executive Director of the League shall be president and secretary, respectively, of the Assembly meetings. In case of a tie vote in the Assembly, the president shall cast the deciding ballot. The executive director does not have the right to vote.
3. Method of Election and Term of Office
  - A. Election and term of office for the members of the Representative Assembly shall be for a period of two (2) years.
  - B. During the 2005-2006 school year, members will be elected/appointed for two- (2) and three- (3) year terms. Members from Class "A" and Class "AA" Administrative Regions 2, 4, 6 and 8 will elect/appoint one member for a two- (2) year term and two members for a three- (3) year term. Members from Class "A" and Class "AA" Administrative Regions 1, 3, 5 and 7 will elect one member for a three- (3) year term and two members for a two-(2) year term.

## 3. Method of Election

## Region Directors

- (1) A director shall be elected every fourth year by the member schools of the area (combined regions assigned by the Board of Directors for governance and representation purposes). The election shall be conducted between March 1 and May 1. Every member school has two votes to be cast by the designated school representatives.
- (2) Each member school may nominate one candidate. The candidate shall be an individual who is eligible to be a designated school representative.
- (3) The region committees of the area (combined regions) shall establish an election committee, establish election procedures, and conduct the election.

## B. Activity Representatives

- (1) The Executive Board of each of the four activity associations shall select a slate of candidates, establish election procedures, and conduct the election. Only designated activity representatives of member schools are eligible for election. The Associations include:
    - (a) Boys Sports - combination of Minnesota State High School Coaches Association and Minnesota Interscholastic Activities Administrators Association;
    - (b) Girls Sports - Minnesota State High School Coaches Association for Girls Sports;
    - (c) Music - Minnesota Music Educators Association; and
    - (d) Speech - Speech Activities Association
  - (2) Elected by the designated activity representatives of the member schools in each activity area between March 1 and May 1 every fourth year as follows:
    - (a) Boys Sports and Music in 2023;
    - (b) Girls Sports and Speech in 2024.
4. In the event that a vacancy occurs during the term of a director from any of the areas (combination of regions), a successor shall be appointed by the combined region committees. The new director shall serve for the remainder of the unexpired term.  
In the event that a vacancy occurs during the term of an activity representative, a successor shall be appointed by the executive board of that activity association. The new representative shall serve for the remainder of the unexpired term.
  5. A director who has served one (1) full four-year term on the Board shall be ineligible for any subsequent election or appointment to the Board.
  6. The term of office of each member of the Board of Directors shall begin on August 1 following their appointment or election.
  7. Directors shall not hold any other office in the Minnesota State High School League.
  8. The appointments made by MASA and MASSP pursuant to paragraphs D and E above shall rotate between a representative from a "Class A" Region and a "Class AA Region".
  9. The initial terms of the MASA members commencing in 2021 shall be for 4 and 2 years respectively. Thereafter, each term shall be four years.

**211.02 Powers and Duties**

The Board of Directors shall have the following powers and duties:

1. It shall elect one (1) of its directors as president, one (1) as vice-president, and one (1) as treasurer; each to hold office for one (1) year.
2. The executive director shall serve as secretary. The Board may also elect an assistant to the Treasurer from among the League staff.
3. It shall elect an executive director for a term of three (3) years and determine the compensation. It may elect an associate(s) or assistant(s) to the executive director and determine their compensation.
4. It shall have general supervision over all interscholastic contests between members of the League and shall make arrangements for and have full charge of all state tournaments and state interscholastic meets. At least one (1) member of the Board of Directors shall be present at all state championship contests.
5. It shall interpret all bylaws and provisions set forth in this Constitution, the Activity Bylaws and other bylaws and regulations of the League. The Board may delegate this responsibility to the executive director for periods between meetings. Interpretations given by the executive director shall be subject to review by the Board of Directors at its next meeting.
6. Upon a showing of special and unusual circumstances that warrant an exception, the Board shall have discretion to **consider**, limit, modify or waive the application of the penalty for the violation of any bylaw. It shall also exercise authority over all eligibility **problems and** cases **which are** not specifically provided for.
7. It shall provide penalties for violation of the bylaws of the League when they are not specified in the Constitution and/or Activity Bylaws. It shall establish a due process procedure for a student, parent or guardian who wishes to contest a school's failure to certify the eligibility of a student.
8. When **charges-complaints** are made in writing against any school in the League, the Board of Directors, after giving ten (10) days' notice of time and place of hearing, shall consider the **charges-complaints**, assess penalties at its discretion and may, if it believes the offense merits such action, suspend the offending school for a period not exceeding one (1) year.
9. It shall divide the state into regions (sections), assign member schools to regions (section) for the purpose of carrying on League activities at those levels to determine who shall participate in state tournaments or contests.
10. It shall have control of all subregion, region and section contests, but each region committee is charged with their immediate management.
11. Directors on the Board of Directors shall attend meetings of their respective Region Committees in order to provide necessary liaison between the Board of Directors and the Region. Expenses shall be paid by the League.
12. It shall publish a complete summary of the proceedings of each Board meeting and each meeting of the Representative Assembly in the next issue of the Bulletin or in a special publication which will be sent to all memberschools.

**215.03 Sponsors of Proposals**

Proposed amendments and resolutions may be submitted:

1. By the designated school representatives of five (5) or more schools;
2. By any district or region committee;
3. By the Board of Directors;
4. By action of the Representative Assembly; or
5. By the officers of each activity association (Minnesota State High School Athletic Directors Association; Minnesota State High School Coaches Association; Minnesota State High School Coaches Association for Girls Sports; Minnesota Music Educators; Communication and Theater Association of Minnesota).

**215.04 Effective Date**

All amendments and resolutions approved by the Assembly become effective, unless otherwise specified, on August 1.

**215.05 Emergency Amendment Procedure**

~~In case of an emergency, the~~ The Board of Directors may, at its discretion, submit to the members of the Representative Assembly an amendment to the General Bylaws or the Activity Bylaws for approval by mail. A two-third (2/3) favorable vote, assuming a quorum, shall be required for passage of such an amendment. If passed, the amendment is effective immediately but only until the next regular meeting of said Assembly at which time the amendment shall be resubmitted for action by the Assembly.

## **ROUGH DRAFT: SUPERINTENDENT GOALS 2024-2025**

1. Starting in August of 2024, implement the student behavior recommendations submitted to the school board, so they are completed by the end of May 2025.
2. Starting in September of 2024, complete sale of Gilbert school property (excluding bus garage) to the City of Gilbert (or other entity if the City of Gilbert does not want the properties) by end of June 2025.
3. Starting in September of 2024, complete sale of Eveleth school property and buildings to the City of Eveleth by the end of May 2025.
4. Enable, starting in September of 2024, the process to evaluate building projects regarding special education, transportation, and activities, relating to the 1404 building, such that the school board has all the information they need to make a decisions by the end of June 2025.
5. Work with, starting in September of 2024, MnDOT and St. Louis County, to clear hurdles and obstacles, so that the highway 53 projects are successfully completed (as they relate to traffic entering and departing Rock Ridge properties) by the opening of the 2025-2026 school year.
6. Starting in September of 2024, make recommendations to the school board so that by June 2025, the school board has the information they need to pass a balanced budget.
7. Starting in October of 2024, provide monthly updates to the school board on progress made on the District Strategic Plan, such that by June 2025, all strategic plan areas have been updated to the school board.
8. Starting in September of 2024, visit the classrooms of three Rock Ridge teachers per week, so that by the end of May 2025, will have visited 102 classrooms.

9. Starting in September of 2024, complete Clifton StrengthsFinder Training by the end of May 2025. This includes all administrative positions, admin related staff, and school board members.
10. Starting in September of 2024, complete one video narration (per month) of Rock Ridge activities and events, to total nine by the end of June 2025.
11. Starting in October 2024, complete one Q and A (per month) of Rock Ridge questions and answers, published in the Mesabi Tribune and Hometown Focus, to a total of 8 by the end of June 2025.
12. Starting in September 2024, increase frequency of School Board Updates to school board to once a week, through June 2025.
13. Starting in September 2024, evaluate Special Education needs and have recommendations to school board by end of June 2025.

September 23, 2024

offered the following resolution and moved for its adoption.

RESOLVED, By the Board of Education of Independent School District #2909 that the following bills be allowed and the Chairperson and Clerk be and are hereby authorized to draw orders on the Treasurer for payment of same:

<u>CHECK NO.</u>	<u>VENDOR</u>	<u>UFARS CODE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
15485	AT & T MOBILITY	E 01 005 690 000 000 320	Comm Telephone	\$1,190.28
15485	AT & T MOBILITY	E 01 005 690 000 000 320	Comm Telephone	\$603.29
15485	AT & T MOBILITY	E 01 005 690 000 000 320	Comm Telephone	\$4,947.07
<b>15485 Total</b>				<b><u>\$6,740.64</u></b>
15486	CENTURY LINK	E 01 005 605 000 311 320	Communications Srv	\$106.20
15486	CENTURY LINK	E 01 005 605 000 311 320	Communications Srv	\$106.20
<b>15486 Total</b>				<b><u>\$212.40</u></b>
15487	EVELETH PUBLIC UTILITIES	E 01 302 810 000 000 330	Utilities	\$112.80
15487	EVELETH PUBLIC UTILITIES	E 01 119 810 000 000 333		\$9.63
15487	EVELETH PUBLIC UTILITIES	E 01 119 810 000 000 332		\$15.22
15487	EVELETH PUBLIC UTILITIES	E 03 005 760 000 720 330	Water & Sewer	\$130.20
15487	EVELETH PUBLIC UTILITIES	E 01 300 810 000 000 331	Electricity	\$157.80
15487	EVELETH PUBLIC UTILITIES	E 01 005 810 000 000 332	Water	\$94.00
15487	EVELETH PUBLIC UTILITIES	E 01 005 810 000 000 332		\$705.00
15487	EVELETH PUBLIC UTILITIES	E 01 101 810 000 000 330		\$2,042.75
15487	EVELETH PUBLIC UTILITIES	E 01 300 810 000 000 331		\$879.55
15487	EVELETH PUBLIC UTILITIES	E 01 005 810 000 000 332		\$1,645.00
15487	EVELETH PUBLIC UTILITIES	E 01 118 810 000 000 333		\$354.60
15487	EVELETH PUBLIC UTILITIES	E 01 118 810 000 000 332		\$281.25
15487	EVELETH PUBLIC UTILITIES	E 01 118 810 000 000 334		\$110.87
15487	EVELETH PUBLIC UTILITIES	E 01 302 810 000 000 330	Utilities	\$69.60
<b>15487 Total</b>				<b><u>\$6,608.27</u></b>
15488	GILBERT WATER & LIGHT DEPT	E 03 005 760 000 720 330		\$525.48
<b>15488 Total</b>				<b><u>\$525.48</u></b>
15489	MINNESOTA POWER	E 01 302 810 000 000 330	Utilities	\$3,836.78
<b>15489 Total</b>				<b><u>\$3,836.78</u></b>
15490	PETTY CASH - RIDGEWOOD MARKET	E 01 300 214 000 000 430	Instruct Supplies	\$500.00
<b>15490 Total</b>				<b><u>\$500.00</u></b>
15491	POWER SCHOOL GROUP LLC	E 01 005 606 000 000 305	Consulting Fees	\$998.54
<b>15491 Total</b>				<b><u>\$998.54</u></b>
15492	VIRGINIA PUBLIC UTILITITES	E 01 117 810 000 000 333		\$12.30
15492	VIRGINIA PUBLIC UTILITITES	E 01 117 810 000 000 331		\$2,546.75
15492	VIRGINIA PUBLIC UTILITITES	E 01 117 810 000 000 334		\$390.96
15492	VIRGINIA PUBLIC UTILITITES	E 01 117 810 000 000 332		\$30.22
15492	VIRGINIA PUBLIC UTILITITES	E 01 117 810 000 000 440		\$101.20
15492	VIRGINIA PUBLIC UTILITITES	E 01 005 810 000 000 332		\$68.47
15492	VIRGINIA PUBLIC UTILITITES	E 01 005 810 000 000 333		\$106.17
15492	VIRGINIA PUBLIC UTILITITES	E 01 005 810 000 000 334		\$16.26
15492	VIRGINIA PUBLIC UTILITITES	E 01 005 810 000 000 440		\$9.00
15492	VIRGINIA PUBLIC UTILITITES	E 01 005 810 000 000 331		\$340.28
15492	VIRGINIA PUBLIC UTILITITES	E 01 300 810 000 000 331		\$3,096.22
15492	VIRGINIA PUBLIC UTILITITES	E 01 300 810 000 000 440		\$148.62
15492	VIRGINIA PUBLIC UTILITITES	E 01 300 810 000 000 333		\$297.14
15492	VIRGINIA PUBLIC UTILITITES	E 01 300 810 000 000 332		\$183.22

15492	VIRGINIA PUBLIC UTILITITES	E	01	005	810	000	000	334		\$98.46
<b>15492 Total</b>										<b><u>\$7,445.27</u></b>
15493	ZOOM VIDEO COMMUNICATIONS INC	E	01	005	606	000	000	466	Instructional Technology	\$5,299.00
<b>15493 Total</b>										<b><u>\$5,299.00</u></b>
15494	A W KUETTEL & SONS INC	E	06	116	870	000	000	520	Bldg Improvements	\$27,940.34
15494	A W KUETTEL & SONS INC	E	06	116	870	000	000	520	Bldg Improvements	\$42,140.40
<b>15494 Total</b>										<b><u>\$70,080.74</u></b>
15495	A-1 SERVICES INC	E	01	300	810	000	000	350	Repairs Maint Serv	\$1,169.00
<b>15495 Total</b>										<b><u>\$1,169.00</u></b>
15496	ABSOLUTE FIRE PROTECTION INC	E	06	116	870	000	000	520	Bldg Improvements	\$1,874.39
<b>15496 Total</b>										<b><u>\$1,874.39</u></b>
15497	ADA BADMINTON & TENNIS	E	01	300	240	000	000	430	ADA KID SUPER SQUISH BALL™ #700 7 INCH	\$576.00
15497	ADA BADMINTON & TENNIS	E	01	300	240	000	000	430	ADA #90 SHUTTLECOCK CORK TIP- CAN OF 6	\$49.95
15497	ADA BADMINTON & TENNIS	E	01	300	240	000	000	430	ADA Fly Football	\$99.90
15497	ADA BADMINTON & TENNIS	E	01	300	240	000	000	430	ADA KID SUPER SQUISH BALL™ #600 6 INCH	\$66.00
15497	ADA BADMINTON & TENNIS	E	01	300	240	000	000	430	#CHAMP1STAR Table Tennis Balls	\$15.00
15497	ADA BADMINTON & TENNIS	E	01	300	240	000	000	430	Mikasa P1000K – 10” Diameter – Adult	\$48.00
15497	ADA BADMINTON & TENNIS	E	01	300	240	000	000	430	#PN9 CHAMP TABLE TENNIS PADDLE, 7PLY	\$60.00
15497	ADA BADMINTON & TENNIS	E	01	300	240	000	000	430	Freight	\$48.00
<b>15497 Total</b>										<b><u>\$962.85</u></b>
15498	ADJBOUNG GUTENBENG	E	01	300	294	703	000	305	Consult/Fees For Svc	\$180.00
15498	ADJBOUNG GUTENBENG	E	01	300	294	703	000	305	Consult/Fees For Svc	\$180.00
<b>15498 Total</b>										<b><u>\$360.00</u></b>
15499	AHO DREW EVAN	E	01	300	294	701	000	305	Consulting Fees	\$75.00
15499	AHO DREW EVAN	E	01	300	294	701	000	305	Consulting Fees	\$75.00
15499	AHO DREW EVAN	E	01	300	294	701	000	305	Consulting Fees	\$65.00
<b>15499 Total</b>										<b><u>\$215.00</u></b>
15500	ALBIN ACQUISITION CORP	E	01	005	110	000	000	314	Background Checks for August 2024	\$1,274.00
<b>15500 Total</b>										<b><u>\$1,274.00</u></b>
15501	AMAZON CAPITAL SERVICES INC	E	01	101	203	402	000	430	Instructional Supply	\$22.98
15501	AMAZON CAPITAL SERVICES INC	E	01	005	606	000	000	401	General Supplies	\$4,828.60
15501	AMAZON CAPITAL SERVICES INC	E	01	116	257	000	000	555	Technology Equip	\$217.76
15501	AMAZON CAPITAL SERVICES INC	E	01	116	203	403	000	430	Instruct Supplies	\$15.98
15501	AMAZON CAPITAL SERVICES INC	E	04	500	560	000	321	430	Instruct Supplies	\$377.88
15501	AMAZON CAPITAL SERVICES INC	E	01	101	203	403	000	430	Instructional Supply	\$80.39
15501	AMAZON CAPITAL SERVICES INC	E	06	116	870	000	000	530	Equipment	\$166.40
15501	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	General Supplies	\$245.41
15501	AMAZON CAPITAL SERVICES INC	E	01	116	203	000	000	401	General Supplies	\$511.55
15501	AMAZON CAPITAL SERVICES INC	E	01	116	203	406	000	430	Instruct Supplies	\$12.94
15501	AMAZON CAPITAL SERVICES INC	E	01	116	203	406	000	430	Instruct Supplies	\$98.31
15501	AMAZON CAPITAL SERVICES INC	E	01	101	203	404	000	430	Instructional Supply	\$131.17
15501	AMAZON CAPITAL SERVICES INC	E	01	300	256	000	000	430	Instruct Supplies	\$45.98
15501	AMAZON CAPITAL SERVICES INC	E	01	101	203	402	000	430	Instructional Supply	\$95.97
15501	AMAZON CAPITAL SERVICES INC	E	01	112	203	401	000	430	Instruct Supplies	\$124.11
15501	AMAZON CAPITAL SERVICES INC	E	01	116	203	404	000	430	Instruct Supplies	\$218.59
15501	AMAZON CAPITAL SERVICES INC	E	01	116	203	404	000	430	Instruct Supplies	\$36.17
15501	AMAZON CAPITAL SERVICES INC	E	01	116	203	405	000	430	Instruct Supplies	\$90.30
15501	AMAZON CAPITAL SERVICES INC	E	01	116	203	000	000	401	General Supplies	\$422.82
15501	AMAZON CAPITAL SERVICES INC	E	01	101	203	403	000	430	Instructional Supply	\$77.22
15501	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	General Supplies	\$28.97
15501	AMAZON CAPITAL SERVICES INC	E	01	112	203	401	000	430	Instruct Supplies	\$172.30
15501	AMAZON CAPITAL SERVICES INC	E	01	101	203	404	000	430	Instructional Supply	\$203.16
15501	AMAZON CAPITAL SERVICES INC	E	01	300	256	000	000	430	Instruct Supplies	\$53.98

15501	AMAZON CAPITAL SERVICES INC	E	01	116	257	000	000	555	Technology Equip	\$87.60
15501	AMAZON CAPITAL SERVICES INC	E	01	116	212	000	000	430	Instruct Supplies	\$70.14
15501	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	General Supplies	\$125.69
15501	AMAZON CAPITAL SERVICES INC	E	01	005	640	000	316	366		\$518.75
15501	AMAZON CAPITAL SERVICES INC	E	06	116	870	000	000	530	Equipment	\$648.90
15501	AMAZON CAPITAL SERVICES INC	E	01	112	203	401	000	430	Instruct Supplies	\$153.47
<b>15501 Total</b>										<b><u>\$9,883.49</u></b>
15502	ANDRIE JADE	E	01	300	361	000	428	366	Travel	\$692.67
<b>15502 Total</b>										<b><u>\$692.67</u></b>
15503	APG MEDIA OF MN	E	01	005	010	000	000	380		\$3,163.78
15503	APG MEDIA OF MN	E	01	005	199	000	000	319		\$496.80
<b>15503 Total</b>										<b><u>\$3,660.58</u></b>
15504	APPLE INC	E	01	005	010	000	000	311	USB-C to Apple Pencil Adapter	\$9.00
<b>15504 Total</b>										<b><u>\$9.00</u></b>
15505	ARCHITECTURAL TESTING INC	E	06	116	870	000	000	311	Prof Tech Services	\$1,180.00
<b>15505 Total</b>										<b><u>\$1,180.00</u></b>
15506	ARROW AUTO GLASS & SUPPLY CO	E	03	005	760	000	720	420	Repair Supplies	\$237.23
<b>15506 Total</b>										<b><u>\$237.23</u></b>
15507	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	Repairs Maint Serv	\$58.62
15507	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	Repairs Maint Serv	\$42.92
15507	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	Repairs Maint Serv	\$864.12
15507	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	Repairs Maint Serv	\$414.52
15507	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	Repairs Maint Serv	\$668.41
15507	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	Repairs Maint Serv	\$3,087.57
15507	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	Repairs Maint Serv	\$240.10
15507	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	Repairs Maint Serv	\$616.11
<b>15507 Total</b>										<b><u>\$5,992.37</u></b>
15508	BANDHUIN CHRISTOPHER	E	01	300	294	701	000	305	Consulting Fees	\$135.00
15508	BANDHUIN CHRISTOPHER	E	01	300	294	701	000	305	Consulting Fees	\$65.00
<b>15508 Total</b>										<b><u>\$200.00</u></b>
15509	BARBER GRAPHICS INC	E	01	005	107	050	000	401	General Supplies	\$1,023.30
<b>15509 Total</b>										<b><u>\$1,023.30</u></b>
15510	BENNETT JAMES T	E	01	300	294	703	000	305	Consult/Fees For Svc	\$100.00
15510	BENNETT JAMES T	E	01	300	294	703	000	305	Consult/Fees For Svc	\$85.00
<b>15510 Total</b>										<b><u>\$185.00</u></b>
15511	BENNETT SUSAN A	E	01	300	294	703	000	305	Consult/Fees For Svc	\$95.00
<b>15511 Total</b>										<b><u>\$95.00</u></b>
15512	BIALKE ALYSON MARIE	E	04	701	590	000	350	311	Prof Tech Services	\$220.00
<b>15512 Total</b>										<b><u>\$220.00</u></b>
15513	BRYSON III BILL	E	01	005	606	000	000	401	General Supplies	\$223.00
<b>15513 Total</b>										<b><u>\$223.00</u></b>
15514	BSN SPORTS LLC	E	01	300	298	718	000	430	Instruct Supplies	\$1,160.00
<b>15514 Total</b>										<b><u>\$1,160.00</u></b>
15515	CADCA	E	01	005	107	050	000	820	Dues-Memberships-Lic-Fees	\$350.00
<b>15515 Total</b>										<b><u>\$350.00</u></b>
15516	CAREY BECKI	E	01	101	203	402	000	430	Instructional Supply	\$89.26
<b>15516 Total</b>										<b><u>\$89.26</u></b>
15517	CARLAND PAUL	E	01	300	294	703	000	305	Consult/Fees For Svc	\$36.00
15517	CARLAND PAUL	E	01	300	294	703	000	305	Consult/Fees For Svc	\$85.00
<b>15517 Total</b>										<b><u>\$121.00</u></b>
15518	CASEY JERRY S	E	01	300	296	706	000	305	Consulting Fees	\$110.00
15518	CASEY JERRY S	E	01	300	296	706	000	305	Consulting Fees	\$34.00
<b>15518 Total</b>										<b><u>\$144.00</u></b>

15519	CENGAGE LEARNING INC	E	01	005	030	000	000	460	AS PER ATTACHED	\$3,150.00
<b>15519 Total</b>										<b><u>\$3,150.00</u></b>
15520	CHRISTENSEN PARTS	E	03	005	760	000	720	420	Repair Supplies	\$26.31
15520	CHRISTENSEN PARTS	E	03	005	760	000	720	420	Repair Supplies	\$146.43
15520	CHRISTENSEN PARTS	E	03	005	760	000	720	420	Repair Supplies	\$146.43
15520	CHRISTENSEN PARTS	E	03	005	760	000	720	420	Repair Supplies	\$6.51
<b>15520 Total</b>										<b><u>\$325.68</u></b>
15521	COMMERCIAL REFRIGERATION SYSTEM	E	01	101	810	000	000	350	Controller/Control Board IT room	\$3,207.90
<b>15521 Total</b>										<b><u>\$3,207.90</u></b>
15522	CONSTRUCTION SUPPLY INC	E	06	116	870	000	000	520	Bldg Improvements	\$20,311.80
<b>15522 Total</b>										<b><u>\$20,311.80</u></b>
15523	COSTIN GROUP INC	E	01	005	010	000	000	311	Prof Tech Services	\$3,500.00
<b>15523 Total</b>										<b><u>\$3,500.00</u></b>
15524	CRISIS PREVENTION INSTITUTE	E	01	005	640	000	316	366	Travel	\$4,499.00
<b>15524 Total</b>										<b><u>\$4,499.00</u></b>
15525	CUNINGHAM GROUP ARCHITECTURE INC	E	06	116	870	000	000	311	Prof Tech Services	\$12,006.07
<b>15525 Total</b>										<b><u>\$12,006.07</u></b>
15526	DONAIS AARON	E	01	300	294	701	000	305	Consulting Fees	\$135.00
<b>15526 Total</b>										<b><u>\$135.00</u></b>
15527	DPS CLEANERS	E	06	116	870	000	000	520	Bldg Improvements	\$544.44
<b>15527 Total</b>										<b><u>\$544.44</u></b>
15528	ECOLAB	E	01	118	810	000	000	350	cockroach program Admin building	\$239.46
<b>15528 Total</b>										<b><u>\$239.46</u></b>
15529	EDUCATORS BENEFIT CONSULTANTS	E	01	005	110	000	000	311	Prof Tech Services	\$254.70
<b>15529 Total</b>										<b><u>\$254.70</u></b>
15530	EDWARDS OIL COMPANY	E	03	005	760	000	720	442	Vehicle Gas & Oil	\$2,062.95
<b>15530 Total</b>										<b><u>\$2,062.95</u></b>
15531	EMC INSURANCE COMPANIES	E	01	005	940	000	000	340		\$37,679.75
15531	EMC INSURANCE COMPANIES	E	01	005	940	000	000	341		\$2,680.56
15531	EMC INSURANCE COMPANIES	E	03	005	760	000	720	340		\$4,569.00
<b>15531 Total</b>										<b><u>\$44,929.31</u></b>
15532	EMPOWER CONSULTING INC	E	01	005	030	000	000	460	Textbooks/Workbooks	\$657.00
<b>15532 Total</b>										<b><u>\$657.00</u></b>
15533	ENDRESEN SOUND COMPANY	E	01	116	810	000	000	350	Year Long Fire alarm monitoring & cellular trar	\$678.00
<b>15533 Total</b>										<b><u>\$678.00</u></b>
15534	ESKO VOLLEYBALL	E	01	300	296	704	000	364	Entry Fees/Student Travel	\$150.00
<b>15534 Total</b>										<b><u>\$150.00</u></b>
15535	FIDELDY BRYAN	E	01	300	296	704	000	305	Consulting Fees	\$140.00
15535	FIDELDY BRYAN	E	01	300	296	704	000	305	Consulting Fees	\$89.00
<b>15535 Total</b>										<b><u>\$229.00</u></b>
15536	FRANKLIN COVEY CLIENT SALES INC	E	01	005	030	000	000	460	Textbooks/Workbooks	\$797.75
15536	FRANKLIN COVEY CLIENT SALES INC	E	01	005	640	000	316	366		\$3,975.33
15536	FRANKLIN COVEY CLIENT SALES INC	E	01	005	030	000	000	460		\$4,085.95
<b>15536 Total</b>										<b><u>\$8,859.03</u></b>
15537	GMEN	E	01	300	810	000	000	350	30 Yard Rolloff removal	\$637.65
15537	GMEN	E	01	116	810	000	000	350	30 yard rolloff exchange	\$563.00
15537	GMEN	E	01	116	810	000	000	350	30 yard rolloff dump & return	\$637.65
<b>15537 Total</b>										<b><u>\$1,838.30</u></b>
15538	GRANDE ACE HARDWARE	E	01	116	810	000	000	410	Custodial Supplies	\$11.69
15538	GRANDE ACE HARDWARE	E	03	005	760	000	720	420	Repair Supplies	\$18.14
15538	GRANDE ACE HARDWARE	E	01	112	810	000	000	350	Repairs Maint Serv	\$43.98
15538	GRANDE ACE HARDWARE	E	01	112	810	000	000	350	Repairs Maint Serv	\$53.10
15538	GRANDE ACE HARDWARE	E	01	101	810	000	000	410	Custodial Supplies	\$60.57

15538	GRANDE ACE HARDWARE	E	01	112	810	000	000	410	Custodial Supplies	\$23.19
15538	GRANDE ACE HARDWARE	E	01	005	810	000	000	350	Repairs Maint Serv	\$44.96
15538	GRANDE ACE HARDWARE	E	03	005	760	000	720	401	General Supplies	\$13.00
15538	GRANDE ACE HARDWARE	E	03	005	760	000	720	420	Repair Supplies	\$17.57
15538	GRANDE ACE HARDWARE	E	01	112	810	000	000	410		\$29.99
15538	GRANDE ACE HARDWARE	E	01	005	810	000	000	410		\$29.99
15538	GRANDE ACE HARDWARE	E	01	101	810	000	000	410	Custodial Supplies	\$99.64
15538	GRANDE ACE HARDWARE	E	01	101	810	000	000	410	Custodial Supplies	\$29.98
<b>15538 Total</b>										<b><u>\$475.80</u></b>
15539	GREAT LAKES ALARM	E	01	118	810	000	000	350	Renewal Central Station Monitoring 9/1/24-11	\$59.85
<b>15539 Total</b>										<b><u>\$59.85</u></b>
15540	GRIEPENTROG TODD	E	01	005	640	000	316	366	Travel	\$36.00
<b>15540 Total</b>										<b><u>\$36.00</u></b>
15541	GYNZY, INC	E	01	101	606	000	000	430	AS PER ATTACHED QUOTE NO. 2024082001	\$247.50
15541	GYNZY, INC	E	01	112	606	000	000	430	AS PER ATTACHED QUOTE NO. 2024082001	\$247.50
<b>15541 Total</b>										<b><u>\$495.00</u></b>
15542	HAFDAHL JIM	E	01	300	296	706	000	305	Consulting Fees	\$110.00
<b>15542 Total</b>										<b><u>\$110.00</u></b>
15543	HAINNEY CASSANDRA	E	01	005	107	050	000	401	General Supplies	\$53.31
15543	HAINNEY CASSANDRA	E	01	005	107	050	000	365	Transportation Chargeback	\$371.26
<b>15543 Total</b>										<b><u>\$424.57</u></b>
15544	HAZELTON CHAD	E	01	300	292	000	000	366	Travel	\$245.22
<b>15544 Total</b>										<b><u>\$245.22</u></b>
15545	HERMANTOWN HIGH SCHOOL	E	01	300	296	702	000	364		\$37.50
15545	HERMANTOWN HIGH SCHOOL	E	01	300	294	702	000	364		\$37.50
<b>15545 Total</b>										<b><u>\$75.00</u></b>
15546	HERO'S TIMING	E	01	300	296	702	000	430		\$729.25
15546	HERO'S TIMING	E	01	300	294	702	000	430		\$729.25
<b>15546 Total</b>										<b><u>\$1,458.50</u></b>
15547	HILLYARD / HUTCHINSON	E	01	112	810	000	000	410	Custodial Supplies	\$800.22
15547	HILLYARD / HUTCHINSON	E	01	300	810	000	000	410	Custodial Supplies	\$261.07
15547	HILLYARD / HUTCHINSON	E	01	300	810	000	000	410	Custodial Supplies	\$1,630.20
15547	HILLYARD / HUTCHINSON	E	01	116	810	000	000	410	Custodial Supplies	\$4,819.93
15547	HILLYARD / HUTCHINSON	E	01	300	810	000	000	350		\$132.00
15547	HILLYARD / HUTCHINSON	E	01	300	810	000	000	410		\$1,023.94
15547	HILLYARD / HUTCHINSON	E	01	300	810	000	000	350		\$198.00
15547	HILLYARD / HUTCHINSON	E	01	300	810	000	000	410		\$182.12
15547	HILLYARD / HUTCHINSON	E	01	116	810	000	000	350	Repairs Maint Serv	\$132.89
15547	HILLYARD / HUTCHINSON	E	01	300	810	000	000	410		\$151.96
15547	HILLYARD / HUTCHINSON	E	01	300	810	000	000	350		\$72.00
15547	HILLYARD / HUTCHINSON	E	01	112	810	000	000	410	Custodial Supplies	\$1,258.96
15547	HILLYARD / HUTCHINSON	E	01	116	810	000	000	410	Custodial Supplies	\$5,966.57
15547	HILLYARD / HUTCHINSON	E	01	300	810	000	000	410	Custodial Supplies	\$484.11
<b>15547 Total</b>										<b><u>\$17,113.97</u></b>
15548	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$61.50
15548	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$61.50
15548	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$369.00
15548	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$300.00
15548	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$102.50
15548	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$49.20
15548	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$369.00
<b>15548 Total</b>										<b><u>\$1,312.70</u></b>

15549	HUNT ELECTRIC CORPORATION	E	06	116	870	000	000	520	Bldg Improvements	\$183,239.81
<b>15549 Total</b>										<b><u>\$183,239.81</u></b>
15550	IMPERIAL DADE	E	01	112	810	000	000	410	Custodial Supplies	\$34.82
<b>15550 Total</b>										<b><u>\$34.82</u></b>
15551	INAC INC	E	02	005	770	000	701	495		\$3,406.47
15551	INAC INC	E	02	005	770	000	701	490		\$27,585.50
15551	INAC INC	E	02	005	770	000	701	401		\$3,047.32
15551	INAC INC	E	02	005	770	000	701	319		\$9,362.76
<b>15551 Total</b>										<b><u>\$43,402.05</u></b>
15552	ISD #138	E	01	300	296	704	000	364	Entry Fees/Student Travel	\$350.00
<b>15552 Total</b>										<b><u>\$350.00</u></b>
15553	ISD #318	E	01	300	294	701	000	364	Entry Fees/Student Travel	\$150.00
<b>15553 Total</b>										<b><u>\$150.00</u></b>
15554	ISD #696	E	01	300	296	702	000	364		\$72.50
15554	ISD #696	E	01	300	294	702	000	364		\$72.50
<b>15554 Total</b>										<b><u>\$145.00</u></b>
15555	ISMIL CHRIS	E	01	300	296	702	000	430		\$47.48
15555	ISMIL CHRIS	E	01	300	294	702	000	430		\$47.48
<b>15555 Total</b>										<b><u>\$94.96</u></b>
15556	ISMIL LORI	E	01	300	274	000	000	430	Instructional Supply	\$535.80
<b>15556 Total</b>										<b><u>\$535.80</u></b>
15557	JAY'S PAC-N-SHIP	E	01	005	110	000	000	329	Postage	\$25.00
<b>15557 Total</b>										<b><u>\$25.00</u></b>
15558	JOHNSON CONTROLS FIRE PROTECTION LP	E	01	112	810	000	000	350	Service call-repaired loose wire in smoke detec	\$1,213.39
<b>15558 Total</b>										<b><u>\$1,213.39</u></b>
15559	JOHNSON JEREMIAH L	E	01	300	294	701	000	305	Consulting Fees	\$65.00
<b>15559 Total</b>										<b><u>\$65.00</u></b>
15560	KARICH BRIAN	E	01	300	296	704	000	305	Consulting Fees	\$140.00
15560	KARICH BRIAN	E	01	300	296	704	000	305	Consulting Fees	\$35.00
15560	KARICH BRIAN	E	01	300	296	704	000	305	Consulting Fees	\$150.00
<b>15560 Total</b>										<b><u>\$325.00</u></b>
15561	KELLER FENCE COMPANY-NORTH INC	E	06	116	870	000	000	520	Bldg Improvements	\$34,781.40
<b>15561 Total</b>										<b><u>\$34,781.40</u></b>
15562	KEMEN KATHY	E	01	005	105	046	000	430	Instructional Supply	\$59.94
<b>15562 Total</b>										<b><u>\$59.94</u></b>
15563	KORTEKAAS JESSICA	E	01	300	718	000	342	430	Instructional Supply	\$189.82
<b>15563 Total</b>										<b><u>\$189.82</u></b>
15564	KOWALSKI TERRI	E	01	300	230	000	000	460		\$49.46
15564	KOWALSKI TERRI	E	01	300	230	000	000	430		\$58.52
15564	KOWALSKI TERRI	E	01	300	230	000	000	460	Textbooks Workbooks	\$147.99
<b>15564 Total</b>										<b><u>\$255.97</u></b>
15565	KUNNARI'S KITCHEN & COFFEE HOUSE	E	01	005	010	000	000	311	Prof Tech Services	\$1,074.26
15565	KUNNARI'S KITCHEN & COFFEE HOUSE	E	01	005	107	050	000	401	General Supplies	\$349.50
<b>15565 Total</b>										<b><u>\$1,423.76</u></b>
15566	KUSH-JEFFERY SHANON	E	01	005	105	048	000	430	Instructional Supply	\$374.70
<b>15566 Total</b>										<b><u>\$374.70</u></b>
15567	L & M SUPPLY INC	E	03	005	760	000	720	420	Repair Supplies	\$4.49
15567	L & M SUPPLY INC	E	03	005	760	000	720	420	Repair Supplies	\$177.52
15567	L & M SUPPLY INC	E	03	005	760	000	720	420	Repair Supplies	\$40.95
<b>15567 Total</b>										<b><u>\$222.96</u></b>
15568	LAMPPA KYLE	E	01	300	294	701	000	305	Consulting Fees	\$75.00
15568	LAMPPA KYLE	E	01	300	294	701	000	305	Consulting Fees	\$75.00
<b>15568 Total</b>										<b><u>\$150.00</u></b>

15569	LARSON ENGINEERING INC	E	06	116	870	000	000	311	Prof Tech Services	\$1,930.00
<b>15569 Total</b>										<b><u>\$1,930.00</u></b>
15570	LINDE GAS & EQUIPMENT INC	E	03	005	760	000	720	401	Tank rental 7/20/24-8/20/24 Eveleth Garage	\$93.34
<b>15570 Total</b>										<b><u>\$93.34</u></b>
15571	LITTLE DOMINIQUE	E	04	500	580	000	325	430	Instructional Supply	\$90.34
<b>15571 Total</b>										<b><u>\$90.34</u></b>
15572	LUTZKA STEPHANIE	E	01	300	270	000	000	430	Instruct Supplies	\$218.43
15572	LUTZKA STEPHANIE	E	01	300	270	000	000	430	Instruct Supplies	\$28.49
<b>15572 Total</b>										<b><u>\$246.92</u></b>
15573	MADDEN'S ON GULL LAKE	E	01	005	640	000	316	366	Travel	\$492.24
<b>15573 Total</b>										<b><u>\$492.24</u></b>
15574	MALOVRH SHANNON	E	01	300	361	000	428	366	Travel	\$1,225.90
<b>15574 Total</b>										<b><u>\$1,225.90</u></b>
15575	MANNI SCOTT	E	01	116	203	000	000	401	General Supplies	\$335.83
<b>15575 Total</b>										<b><u>\$335.83</u></b>
15576	MENARDS	E	05	300	850	052	302	520	Bldg Improvements	\$235.78
15576	MENARDS	E	05	300	850	052	302	520	Bldg Improvements	\$571.12
15576	MENARDS	E	05	300	850	052	302	520	Bldg Improvements	\$353.08
15576	MENARDS	E	05	300	850	052	302	520	Bldg Improvements	\$49.60
15576	MENARDS	E	05	300	850	052	302	520	Bldg Improvements	\$487.43
15576	MENARDS	E	05	300	850	052	302	520	Bldg Improvements	\$50.56
15576	MENARDS	E	05	300	850	052	302	520	Bldg Improvements	\$833.28
15576	MENARDS	E	05	300	850	052	302	520	Bldg Improvements	\$908.18
15576	MENARDS	E	05	300	850	052	302	520	Bldg Improvements	\$330.92
15576	MENARDS	E	05	300	850	052	302	520	Bldg Improvements	\$521.45
15576	MENARDS	E	05	300	850	052	302	520	Bldg Improvements	\$533.99
15576	MENARDS	E	05	300	850	052	302	520	Bldg Improvements	\$390.36
<b>15576 Total</b>										<b><u>\$5,265.75</u></b>
15577	MESABI SIGN CO INC	E	06	300	870	000	000	311	Prof Tech Services	\$875.00
15577	MESABI SIGN CO INC	E	01	300	292	000	000	401	General Supplies	\$375.00
15577	MESABI SIGN CO INC	E	01	112	203	000	000	401	General Supplies	\$636.96
15577	MESABI SIGN CO INC	E	01	005	810	000	000	401	General Supplies	\$1,078.50
<b>15577 Total</b>										<b><u>\$2,965.46</u></b>
15578	METRO SALES INC	E	05	005	850	000	302	335	Short Term Lease	\$604.58
<b>15578 Total</b>										<b><u>\$604.58</u></b>
15579	MIDWEST BUS PARTS INC	E	03	005	760	000	720	420	Repair Supplies	\$197.20
<b>15579 Total</b>										<b><u>\$197.20</u></b>
15580	MINER'S INC	E	01	005	107	050	000	401	General Supplies	\$37.32
15580	MINER'S INC	E	01	005	107	050	000	401	General Supplies	\$40.18
15580	MINER'S INC	E	01	005	107	050	000	401	General Supplies	\$18.84
15580	MINER'S INC	E	01	005	107	050	000	401	General Supplies	\$112.87
<b>15580 Total</b>										<b><u>\$209.21</u></b>
15581	MINNEAPOLIS OXYGEN COMPANY	E	01	300	255	000	000	430	Instruct Supplies	\$148.47
<b>15581 Total</b>										<b><u>\$148.47</u></b>
15582	MINNESOTA ENERGY RESOURCES	E	03	005	760	000	720	440	Fuel For Buildings	\$49.28
15582	MINNESOTA ENERGY RESOURCES	E	01	118	810	000	000	440	Fuel for Buildings	\$161.35
15582	MINNESOTA ENERGY RESOURCES	E	01	302	810	000	000	330	Utilities	\$111.21
15582	MINNESOTA ENERGY RESOURCES	E	01	302	810	000	000	440	Fuel For Bldgs	\$24.81
15582	MINNESOTA ENERGY RESOURCES	E	01	302	810	000	000	330	Utilities	\$19.33
15582	MINNESOTA ENERGY RESOURCES	E	01	101	810	000	000	330	Utilities	\$96.70
<b>15582 Total</b>										<b><u>\$462.68</u></b>
15583	MINNESOTA POWER	E	01	300	810	000	000	331	Electricity	\$604.90
<b>15583 Total</b>										<b><u>\$604.90</u></b>

15584	MINNESOTA TELECOMMUNICATIONS	E	01	005	020	000	000	320		\$77.10
15584	MINNESOTA TELECOMMUNICATIONS	E	03	005	760	000	720	320		\$175.00
15584	MINNESOTA TELECOMMUNICATIONS	E	01	101	203	000	000	320		\$554.00
15584	MINNESOTA TELECOMMUNICATIONS	E	04	500	505	000	321	320		\$77.10
15584	MINNESOTA TELECOMMUNICATIONS	E	03	005	760	000	720	320		\$488.30
15584	MINNESOTA TELECOMMUNICATIONS	E	02	005	770	000	701	320		\$77.10
15584	MINNESOTA TELECOMMUNICATIONS	E	01	302	810	000	000	320		\$77.10
15584	MINNESOTA TELECOMMUNICATIONS	E	01	300	211	000	000	320		\$154.20
15584	MINNESOTA TELECOMMUNICATIONS	E	01	117	810	000	000	320		\$77.10
15584	MINNESOTA TELECOMMUNICATIONS	E	01	112	203	000	000	320		\$77.10
15584	MINNESOTA TELECOMMUNICATIONS	E	01	005	810	000	000	320		\$1,182.20
15584	MINNESOTA TELECOMMUNICATIONS	E	01	005	606	000	000	320		\$282.70
15584	MINNESOTA TELECOMMUNICATIONS	R	01	005	000	000	000	099	Miscellaneous	-\$2,239.30
<b>15584 Total</b>										<b><u>\$1,059.70</u></b>
15585	MN DEPT OF LABOR & INDUSTRY	E	01	112	810	000	000	350	Pressure Vessel	\$10.00
<b>15585 Total</b>										<b><u>\$10.00</u></b>
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	292	000	000	430	Instruct Supplies	-\$4,729.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	292	000	000	430		\$1,539.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	298	000	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	720	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	710	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	298	000	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	714	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	707	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	708	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	715	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	702	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	711	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	704	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	714	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	705	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	705	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	706	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	706	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	716	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	298	000	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	292	000	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	292	000	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	707	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	708	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	710	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	715	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	701	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	702	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	296	709	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	709	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	294	713	000	430		\$160.00
15586	MN STATE HIGH SCHOOL LEAGUE	E	01	300	292	000	000	820		\$100.00
<b>15586 Total</b>										<b><u>\$1,550.00</u></b>
15587	MN STATE HIGH SCHOOL MATH LEAGUE	E	01	300	298	000	000	364	Entry Fees/Student Travel	\$600.00
<b>15587 Total</b>										<b><u>\$600.00</u></b>

15588	MYERS MAGDALEN	E	01	005	107	050	000	365	Transportation Chargeback	\$1,416.00
15588	MYERS MAGDALEN	E	01	005	107	050	000	365	Transportation Chargeback	\$1,416.00
<b>15588 Total</b>										<b><u>\$2,832.00</u></b>
15589	NJIMEGNI ERIC	E	01	300	294	703	000	305	Consult/Fees For Svc	\$85.00
15589	NJIMEGNI ERIC	E	01	300	294	703	000	305	Consult/Fees For Svc	\$95.00
<b>15589 Total</b>										<b><u>\$180.00</u></b>
15590	NORTHERN DOOR & HARDWARE INC	E	06	116	870	000	000	520	Bldg Improvements	\$16,855.84
<b>15590 Total</b>										<b><u>\$16,855.84</u></b>
15591	NORTHLAND FIRE & SAFETY INC	E	01	101	810	000	000	350	Service, Maintenance & Re-certification of Fire	\$198.75
15591	NORTHLAND FIRE & SAFETY INC	E	01	300	810	000	000	350	Semi-Annual Maintenance & Recertification	\$1,948.75
15591	NORTHLAND FIRE & SAFETY INC	E	01	116	810	000	000	350	Service, Maintenance & Re-certification of Fire	\$221.25
15591	NORTHLAND FIRE & SAFETY INC	E	01	116	810	000	000	350	Misc	\$0.00
15591	NORTHLAND FIRE & SAFETY INC	E	01	112	810	000	000	350	Service, Maintenance & Re-certification of Fire	\$243.75
<b>15591 Total</b>										<b><u>\$2,612.50</u></b>
15592	NORTHLAND LAWN AND SPORT	E	01	005	810	000	000	350	Repairs Maint Serv	\$17.10
<b>15592 Total</b>										<b><u>\$17.10</u></b>
15593	NTS	E	06	116	870	000	000	311	Prof Tech Services	\$1,545.00
15593	NTS	E	05	005	865	000	380	311	Prof Tech Services	\$904.23
<b>15593 Total</b>										<b><u>\$2,449.23</u></b>
15594	OTSO ARTWORKS LLC	E	04	500	560	715	321	401	Adult Sized CE Volleyball Tops	\$675.58
15594	OTSO ARTWORKS LLC	E	04	500	560	715	321	401	Youth Sized CE Volleyball Tops	\$1,422.75
<b>15594 Total</b>										<b><u>\$2,098.33</u></b>
15595	OZDEMIR HAZI	E	01	300	294	703	000	305	Consult/Fees For Svc	\$100.00
15595	OZDEMIR HAZI	E	01	300	294	703	000	305	Consult/Fees For Svc	\$42.00
<b>15595 Total</b>										<b><u>\$142.00</u></b>
15596	PARALLEL TECHNOLOGIES INC	E	06	116	870	000	000	555	Technology Equip	\$996.77
<b>15596 Total</b>										<b><u>\$996.77</u></b>
15597	PAUL'S ITALIAN MARKET	E	01	005	640	000	316	366	Travel	\$1,874.77
<b>15597 Total</b>										<b><u>\$1,874.77</u></b>
15598	PER MAR SECURITY SERVICES	E	05	005	865	000	363	311	Prof Tech Services	\$48.00
15598	PER MAR SECURITY SERVICES	E	05	005	865	000	363	311	Prof Tech Services	\$68.53
15598	PER MAR SECURITY SERVICES	E	05	005	865	000	363	311	Prof Tech Services	\$68.04
<b>15598 Total</b>										<b><u>\$184.57</u></b>
15599	PERKIO NATHANIEL A	E	01	300	294	701	000	305	Consulting Fees	\$75.00
<b>15599 Total</b>										<b><u>\$75.00</u></b>
15600	PETERSON LINDA E	E	04	701	590	000	350	311	Prof Tech Services	\$450.00
<b>15600 Total</b>										<b><u>\$450.00</u></b>
15601	POHAKI LUMBER CO	E	05	300	850	052	302	520	Bldg Improvements	\$1,917.89
<b>15601 Total</b>										<b><u>\$1,917.89</u></b>
15602	POPE MICHAEL	E	01	300	294	701	000	305	Consulting Fees	\$135.00
15602	POPE MICHAEL	E	01	300	294	701	000	305	Consulting Fees	\$30.00
<b>15602 Total</b>										<b><u>\$165.00</u></b>
15603	PORTABLE JOHN	E	01	300	296	702	000	430		\$127.50
15603	PORTABLE JOHN	E	01	300	294	702	000	430		\$127.50
<b>15603 Total</b>										<b><u>\$255.00</u></b>
15604	QUADIENT FINANCE	E	01	005	105	000	000	329	7900 0446 5060 4626	\$1,999.72
<b>15604 Total</b>										<b><u>\$1,999.72</u></b>
15605	RACHEL CONTRACTING LLC	E	06	005	870	000	000	311	Prof Tech Services	\$293,900.55
<b>15605 Total</b>										<b><u>\$293,900.55</u></b>
15606	RANGE AUTO PARTS COMPANY	E	03	005	760	000	720	401	General Supplies	\$89.27
15606	RANGE AUTO PARTS COMPANY	E	03	005	760	000	720	442	Vehicle Gas & Oil	\$135.60
15606	RANGE AUTO PARTS COMPANY	E	03	005	760	000	720	350	Repairs Maint Serv	\$605.85
15606	RANGE AUTO PARTS COMPANY	E	03	005	760	000	720	401		\$34.59

15606	RANGE AUTO PARTS COMPANY	E	03	005	760	000	720	442		\$135.60
15606	RANGE AUTO PARTS COMPANY	E	03	005	760	000	720	350	Repairs Maint Serv	\$403.90
<b>15606 Total</b>										<b><u>\$1,404.81</u></b>
15607	RANGE COOPERATIVE INC	E	03	005	760	000	720	442	Vehicle Gas & Oil	\$499.96
<b>15607 Total</b>										<b><u>\$499.96</u></b>
15608	RANGE PAPER CORPORATION	E	01	116	810	000	000	410	Custodial Supplies	\$3,574.75
15608	RANGE PAPER CORPORATION	E	01	116	810	000	000	410	Custodial Supplies	\$673.51
15608	RANGE PAPER CORPORATION	E	01	112	810	000	000	410	Custodial Supplies	\$150.96
15608	RANGE PAPER CORPORATION	E	01	112	810	000	000	410	Custodial Supplies	\$65.26
15608	RANGE PAPER CORPORATION	E	01	300	810	000	000	401		\$1,557.20
15608	RANGE PAPER CORPORATION	E	01	300	810	000	000	410		\$126.74
<b>15608 Total</b>										<b><u>\$6,148.42</u></b>
15609	RED CEDAR STEEL ERECTORS INC	E	05	005	865	000	380	350	Repair & Maint Service	\$3,315.05
<b>15609 Total</b>										<b><u>\$3,315.05</u></b>
15610	RJ MECHANICAL INC	E	01	300	810	000	000	350	Repairs Maint Serv	\$2,394.48
<b>15610 Total</b>										<b><u>\$2,394.48</u></b>
15611	ROCK RIDGE SUMMER SOFTBALL	E	04	500	560	715	321	401	General Supplies	\$7,533.26
15611	ROCK RIDGE SUMMER SOFTBALL	E	04	500	560	715	321	401	General Supplies	\$5,080.00
<b>15611 Total</b>										<b><u>\$12,613.26</u></b>
15612	SCAIA TODD	E	01	300	296	704	000	305	Consulting Fees	\$140.00
<b>15612 Total</b>										<b><u>\$140.00</u></b>
15613	SCHILLER AUBREE	E	01	112	411	000	740	433	Sup/Mat Indiv Instr	\$120.06
<b>15613 Total</b>										<b><u>\$120.06</u></b>
15614	SCHMIDT NOEL	E	01	005	640	000	316	366	Travel	\$272.15
15614	SCHMIDT NOEL	E	01	005	640	000	316	366	Travel	\$3,000.00
<b>15614 Total</b>										<b><u>\$3,272.15</u></b>
15615	SCHMITT MUSIC CENTER	E	01	005	105	005	000	401	Kawai electronic Keyboard for Laurentian musi	\$4,701.18
<b>15615 Total</b>										<b><u>\$4,701.18</u></b>
15616	SCHOLASTIC INC	E	01	116	620	000	000	401	General Supplies	\$2,069.39
<b>15616 Total</b>										<b><u>\$2,069.39</u></b>
15617	SCHOOL NURSE SUPPLY	E	01	300	720	000	000	401	AS PER ATTACHED	\$2,817.94
<b>15617 Total</b>										<b><u>\$2,817.94</u></b>
15618	SCHOOL SPECIALTY LLC	E	01	300	211	047	000	401	General Supplies	\$286.43
15618	SCHOOL SPECIALTY LLC	E	01	112	203	000	000	401	General Supplies	\$800.00
15618	SCHOOL SPECIALTY LLC	E	01	116	203	406	000	430	Instruct Supplies	\$94.04
<b>15618 Total</b>										<b><u>\$1,180.47</u></b>
15619	SHERWIN WILLIAMS	E	05	300	850	052	302	520	Bldg Improvements	\$324.34
<b>15619 Total</b>										<b><u>\$324.34</u></b>
15620	SHRED-N-GO _ 446138	E	01	101	203	000	000	401		\$78.93
15620	SHRED-N-GO _ 446138	E	01	112	203	000	000	401		\$113.23
15620	SHRED-N-GO _ 446138	E	01	300	211	000	000	401		\$78.93
15620	SHRED-N-GO _ 446138	E	01	005	110	000	000	401		\$78.93
15620	SHRED-N-GO _ 446138	E	01	116	203	000	000	401		\$78.93
<b>15620 Total</b>										<b><u>\$428.95</u></b>
15621	SKOGLUND TAYLOR	E	01	300	294	701	000	305	Consulting Fees	\$65.00
<b>15621 Total</b>										<b><u>\$65.00</u></b>
15622	SOUTHGATE GARY	E	01	300	296	704	000	305	Consulting Fees	\$140.00
<b>15622 Total</b>										<b><u>\$140.00</u></b>
15623	SQUIRES, WALDSPURGER & MACE PA	E	01	005	150	000	000	311	Prof Tech Services	\$27.50
<b>15623 Total</b>										<b><u>\$27.50</u></b>
15624	STATE CHEMICAL SOLUTIONS	E	01	005	810	000	000	350	Weed killer	\$506.24
<b>15624 Total</b>										<b><u>\$506.24</u></b>

15625	STEFANICH SHEENA	E	01	112	203	000	000	401	General Supplies	\$192.96
15625	STEFANICH SHEENA	E	01	116	203	000	000	430	Instruct Supplies	\$36.95
15625	STEFANICH SHEENA	E	01	112	203	000	000	401	General Supplies	\$152.10
<b>15625 Total</b>										<b><u>\$382.01</u></b>
15626	SUGAR SHACK	E	01	005	010	000	000	380	Print-Publish	\$1,904.00
<b>15626 Total</b>										<b><u>\$1,904.00</u></b>
15627	SWANSON & YOUNGDALE INC	E	06	116	870	000	000	520	Bldg Improvements	\$20,086.80
<b>15627 Total</b>										<b><u>\$20,086.80</u></b>
15628	TACONITE TIRE SERVICE	E	03	005	760	000	720	350	Repairs Maint Serv	\$1,308.20
<b>15628 Total</b>										<b><u>\$1,308.20</u></b>
15629	TAUS DAVID	E	01	300	294	701	000	305	Consulting Fees	\$75.00
<b>15629 Total</b>										<b><u>\$75.00</u></b>
15630	TEACHERS ON CALL	E	01	116	420	000	740	307	North Star Paras	\$335.72
15630	TEACHERS ON CALL	E	01	300	420	000	740	307	Rock Ridge High School Para	\$1,330.89
<b>15630 Total</b>										<b><u>\$1,666.61</u></b>
15631	THE IMPROVE GROUP COOPERATIVE	E	01	005	107	050	000	401	General Supplies	\$1,600.00
<b>15631 Total</b>										<b><u>\$1,600.00</u></b>
15632	THE RETROFIT COMPANIES	E	06	005	870	000	000	311	Prof Tech Services	\$34,094.37
<b>15632 Total</b>										<b><u>\$34,094.37</u></b>
15633	THORNBLOOM NEAL F	E	01	300	296	702	000	305		\$50.00
15633	THORNBLOOM NEAL F	E	01	300	294	702	000	305		\$50.00
15633	THORNBLOOM NEAL F	E	01	300	296	702	000	305		\$12.00
15633	THORNBLOOM NEAL F	E	01	300	294	702	000	305		\$12.00
<b>15633 Total</b>										<b><u>\$124.00</u></b>
15634	TITAN ENVIRONMENTAL INC	E	06	005	870	000	000	311	Prof Tech Services	\$161,500.00
<b>15634 Total</b>										<b><u>\$161,500.00</u></b>
15635	TNT CONSTRUCTION GROUP LLC	E	06	116	870	000	000	520	Bldg Improvements	\$1,398.40
15635	TNT CONSTRUCTION GROUP LLC	E	06	116	870	000	000	520	Bldg Improvements	\$9,401.08
15635	TNT CONSTRUCTION GROUP LLC	E	06	116	870	000	000	520	Bldg Improvements	\$464,384.46
<b>15635 Total</b>										<b><u>\$475,183.94</u></b>
15636	TRACY STEVEN	E	01	300	296	704	000	305	Consulting Fees	\$30.00
15636	TRACY STEVEN	E	01	300	296	704	000	305	Consulting Fees	\$150.00
<b>15636 Total</b>										<b><u>\$180.00</u></b>
15637	UHL COMPANY INC	E	06	116	870	000	000	520	Bldg Improvements	\$154,592.13
<b>15637 Total</b>										<b><u>\$154,592.13</u></b>
15638	UNITED GLASS INC	E	06	116	870	000	000	520	Bldg Improvements	\$33,464.23
<b>15638 Total</b>										<b><u>\$33,464.23</u></b>
15639	VEIT & COMPANY INC	E	06	005	870	000	000	311	Prof Tech Services	\$65,426.50
<b>15639 Total</b>										<b><u>\$65,426.50</u></b>
15640	VIRGINIA LIONS CLUB	E	01	005	640	000	316	820	Dues-Memberships-Lic-Fees	\$85.00
<b>15640 Total</b>										<b><u>\$85.00</u></b>
15641	W A FISHER COMPANY	E	01	300	211	000	000	401	Misc	\$300.00
15641	W A FISHER COMPANY	E	01	005	010	000	000	380	Print-Publish	\$435.00
15641	W A FISHER COMPANY	E	01	005	010	000	000	380	Print-Publish	\$1,070.00
15641	W A FISHER COMPANY	E	01	005	010	000	000	380	Print-Publish	\$550.00
15641	W A FISHER COMPANY	E	01	005	010	000	000	380	Print-Publish	\$825.00
15641	W A FISHER COMPANY	E	01	005	010	000	000	380	Print-Publish	\$825.00
15641	W A FISHER COMPANY	E	01	005	010	000	000	380	Print-Publish	\$185.00
15641	W A FISHER COMPANY	E	01	005	010	000	000	380	Print-Publish	\$270.00
15641	W A FISHER COMPANY	E	01	005	010	000	000	380	Print-Publish	\$125.00
15641	W A FISHER COMPANY	E	01	005	010	000	000	380	Print-Publish	\$175.00
15641	W A FISHER COMPANY	E	01	005	010	000	000	380	Print-Publish	\$160.50
15641	W A FISHER COMPANY	E	01	005	010	000	000	380	Print-Publish	\$27.00

15641	W A FISHER COMPANY	E 01 005 010 000 000 380	Print-Publish	\$1,995.00
15641	W A FISHER COMPANY	E 01 005 010 000 000 380	Print-Publish	\$120.00
<b>15641 Total</b>				<b><u>\$7,062.50</u></b>
15642	WHITE WOLF CUSTOM APPAREL	E 01 005 107 050 000 401	General Supplies	\$844.20
<b>15642 Total</b>				<b><u>\$844.20</u></b>
15643	AYSTER HOLLY	R 01 005 000 000 000 099	PAYROLL	\$120.00
<b>15643 Total</b>				<b><u>\$120.00</u></b>
291140-291141	PAYROLL 09/13/24			\$777,008.61
	OASDI			\$46,151.29
	MEDICARE			\$10,797.73
	PERA			\$11,624.58
	TRA			\$53,555.83
	TSA MATCH			\$5,362.19
			<b>TOTAL DISBURSEMENTS &amp; PAYROLL</b>	<b><u>\$2,783,166.74</u></b>

Seconded by

that the above resolution be adopted.

Resolution adopted September 23, 2024.

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Clerk

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Chairperson

***LEVY LIMITATION AND*** CERTIFICATION REPORT OUTLINE		***PROPERTY VALUATION DATA***		***PUPIL DATA***	
	PAGE	**MARKET VALUE**		RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I.	GENERAL INPUT DATA				
A.	PROPERTY VALUATION	1	2019 MARKET VALUE	957,930,621	
B.	PUPIL DATA	1	2020 MARKET VALUE	961,875,187	
		3	2021 MARKET VALUE	1,019,115,840	
II.	INITIAL COMPUTATIONS BY FUND	4	2022 MARKET VALUE	1,171,487,997	
A.	GENERAL	2	2023 MARKET VALUE	1,311,232,089	
B.	COMMUNITY SERVICE	12			**RESIDENT AVERAGE DAILY**
C.	GENERAL DEBT	13			MEMBERSHIP (ADM)
D.	OPEB/PENSION DEBT	16			
		6	2019 RMV	994,094,884	36 2021-22 RES ADM (ACT)
III.	ADJUSTMENTS BY FUND	7	2020 RMV	996,064,682	37 2022-23 RES ADM (ACT)
A.	GENERAL	16	2021 RMV	1,045,964,595	38 2023-24 RES ADM (PRE)
B.	COMMUNITY SERVICE	23	2022 RMV	1,169,728,277	39 2024-25 RES ADM (EST)
C.	GENERAL DEBT	24	2023 RMV	1,294,910,294	40 2025-26 RES ADM (EST)
D.	OPEB/PENSION DEBT	24			41 2026-27 RES ADM (EST)
IV.	ABATEMENT ADJUSTMENTS	24			**RESIDENT PUPIL UNITS**
V.	OFFSET ADJUSTMENTS	26	**NET TAX CAPACITY (NTC)**		
VI.	TACONITE ADJUSTMENTS	27	11 2019 NTC	12,481,690	42 2021-22 RES PU (ACT)
VII.	LEVY AND AID SUMMARY	29	12 2020 NTC	12,278,545	43 2022-23 RES PU (ACT)
VIII.	TOTAL LEVY LIMITATION	30	13 2021 NTC	13,214,454	44 2023-24 RES PU (PRE)
			14 2022 NTC	14,361,137	45 2024-25 RES PU (EST)
			15 2023 NTC	16,466,837	46 2025-26 RES PU (EST)
			**SALES RATIO**		**ADJUSTED ADM**
SCHOOL	FORMULA	16	2019 SALES RATIO	96.3%	47 2021-22 ADJ ADM (ACT)
YEAR	ALLOWANCE	17	2020 SALES RATIO	92.7%	48 2022-23 ADJ ADM (ACT)
2019-20	6,438	18	2021 SALES RATIO	92.7%	49 2023-24 ADJ ADM (PRE)
2020-21	6,567	19	2022 SALES RATIO	87.9%	50 2024-25 ADJ ADM (EST)
2021-22	6,728	20	2023 SALES RATIO	87.6%	51 2025-26 ADJ ADM (EST)
2022-23	6,863				52 2026-27 ADJ ADM (EST)
2023-24	7,138				
2024-25	7,281				**ADJUSTED PUPIL UNITS**
2025-26*	7,465	21	2019 UANTC=(11)/(16)=	12,941,643	53 2021-22 ADJ PU (ACT)
2026-27*	7,614	22	2020 UANTC=(12)/(17)=	13,250,668	54 2022-23 ADJ PU (ACT)
		23	2021 UANTC=(13)/(18)=	14,252,096	55 2023-24 ADJ PU (PRE)
		24	2022 UANTC=(14)/(19)=	16,335,054	56 2024-25 ADJ PU (EST)
		25	2023 UANTC=(15)/(20)=	18,788,999	57 2025-26 ADJ PU (EST)
			**UNLIMITED ADJUSTED NTC (UANTC)**		**VOLUNTARY PRE-K ADJUSTED ADM**
*FORECAST ESTIMATES, SUBJECT TO CHANGE		26	2019 ANTC	12,941,643	58 2021-22 ADJ VPK ADM
WEIGHTS FOR	FY 2015	27	2020 ANTC	13,250,668	59 2022-23 ADJ VPK ADM
PUPIL UNITS	& LATER	28	2021 ANTC	14,252,096	60 2023-24 ADJ VPK ADM
PRE-KGN HCP:	1.000	29	2022 ANTC	16,335,054	61 2024-25 ADJ VPK ADM
HCP-KGN:	1.000	30	2023 ANTC	18,788,999	62 2025-26 ADJ VPK ADM
REG-KGN PART:	0.550				
REG-KGN ALL:	1.000		**AG MODIFIED ANTC FOR LTFM**		**VOL PRE-K ADJUSTED PUPIL UNITS**
GRADES 1-3:	1.000	31	2019 AG MODIFIED ANTC	12,904,083	63 2021-22 ADJ VPK PU
GRADES 4-6:	1.000	32	2020 AG MODIFIED ANTC	13,209,406	64 2022-23 ADJ VPK PU
GRADES 7-12:	1.200	33	2021 AG MODIFIED ANTC	14,215,129	65 2023-24 ADJ VPK PU
		34	2022 AG MODIFIED ANTC	16,277,264	66 2024-25 ADJ VPK PU
		35	2023 AG MODIFIED ANTC	18,728,315	67 2025-26 ADJ VPK PU

***PUPIL DATA CONT.***		***DECLINING ENROLLMENT REV CONT.***		**ENGLISH LEARNER (EL)**	
**SCHOOL READINESS PLUS ADJUST ADM**		102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57) 22.60	116	2025-26 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)
68	2021-22 ADJ SRP ADM				
69	2022-23 ADJ SRP ADM				
70	2023-24 ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28= 2,090.20	117	IF(116)=0, ZERO; ELSE GTR OF 20, (116) =
71	2024-25 ADJ SRP ADM				
72	2025-26 ADJ SRP ADM				
*SCHOOL READINESS PLUS PUPIL UNITS*		104	DECLINING ENROLL REV = (102)X(103) = 47,238.52	118	EL REVENUE = (117)X\$1,228 =
73	2021-22 ADJ SRP PU			119	2025-26 ADM SRV (EST) 2,241.23
74	2022-23 ADJ SRP PU				
75	2023-24 ADJ SRP PU				
76	2024-25 ADJ SRP PU	105	**PENSION ADJUSTMENT REVENUE** PENSION ADJUST ALLOWANCE (FY2025 GEN ED REV REPORT, LINE 50)	120	EL CONCENTRATION RATIO = (116)/(119) =
77	2025-26 ADJ SRP PU			121	EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 =
**(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) =
**EXTENDED TIME ADM** ADM >1.0 CAPPED AT 0.2		107	FY2025 RETIRE SALARY 14,605,250.16	123	EL CONCENTRATION REV = (122)X\$436 =
78	2021-22 EXT ADM (ACT) 19.80	108	PENSION ADJUST RATE .0200	124	DISTRICT EL REV+ EL CONCENTRATION REV =(119)+(123) =
79	2022-23 EXT ADM (ACT) 20.62	109	RETIRE PENSION ADJUST = (107)X(108) = 292,105.00	125	BASIC SKILLS REVENUE = (113)+(124) = 1,738,596.00
80	2023-24 EXT ADM (PREL) 11.60				
81	2024-25 EXT ADM (EST)				
82	2025-26 EXT ADM (EST)	110	TOTAL PENSION ADJ REV = (106)+(109) = 292,105.00		
83	2026-27 EXT ADM (EST)				
**EXTENDED TIME PU**					
84	2021-22 EXT TIME PU 21.87				
85	2022-23 EXT TIME PU 23.19	111	**GIFTED & TALENTED REVENUE** GIFTED & TALENTED REV = (57)X\$13.00 = 32,583.20	126	**SPARSITY REVENUE** ATTENDANCE AREA FOR SPARSITY 296.22 DIST TO NEAREST HS 7.9
86	2023-24 EXT TIME PU 12.88			127	
87	2024-25 EXT TIME PU				
88	2025-26 EXT TIME PU			128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) = 20.7
**GENERAL EDUCATION REVENUE**		88	2025-26 EXT PU (EST)	129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5
**BASIC REVENUE**		112	EXTENDED TIME REVENUE = (88)X\$5,117 =		
100	FY20226 FORMULA ALLOW 7,465.0				
57	2025-26 ADJ PU (EST) 2,506.40				
101	BASIC REVENUE = (57)X(100) = 18,710,276.00	113	**COMPENSATORY REVENUE** FY20226 COMPENSATORY (FEB 24 FORECAST EST. SUBJECT TO CHANGE)= 1,738,596.00	130	2025-26 ADM SRV, 7-12 1,065.29
**DECLINING ENROLLMENT REV**		114	COMPENSATORY PILOT		
56	2024-25 ADJ PU (EST) 2,529.00	115	TOTAL COMPENSATORY REV =(113)+(114)= 1,738,596.00		
57	2025-26 ADJ PU (EST) 2,506.40				

***SPARSITY REVENUE CONT.***		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(130)] /[400+(130)] =	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X [(144) RAISED TO 0.13 POWER] X0.141X(100) =	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) = 340,320.91
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(129)X(130)X(131) OR MEMO:	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] = 178.32	159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 = 61,938.41
133	ELEM SPARSITY REVENUE (SEE WEBSITE)	147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) = 446,941.25	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 508,879.66
134	PRELIM SPARSITY REVENUE = (132)+(133) =	148	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 1,810,040.09	**INITIAL GEN ED REVENUE**	
135	FY2025 SPARSITY REV (FY2025 GEN ED REV REPORT, LINE 100)	149	FY2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 1,780,159.07	101	BASIC 18,710,276.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2024 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 1,869,167.02	104	DECLINING ENROLL 47,238.52
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 1,810,040.09	110	PENSION ADJUSTMENT 292,105.00
**SMALL SCHOOLS REVENUE**		152	FY2025 BASIC REVENUE (2024-25 GEN ED REV REPORT LINE 46) 18,413,649.00	111	GIFTED & TALENTED 32,583.20
57	2025-26 ADJ PU (EST) 2,506.40	153	TRANSPORTATION PORTION OF FY2025 BASIC REVENUE = (152)X.0466 = 858,076.04	112	EXTENDED TIME
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	154	FY2025 TRANSP SPARSITY REV(2024-25 GEN ED REV REPORT, LINE 121) 611,643.14	125	BASIC SKILLS 1,738,596.00
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 =	155	FY2025 CHARTER TRANSP ADJ REV(2024-25 GEN ED REV REPORT, LINE 313)	137	SPARSITY
140	SMALL SCHOOLS REVENUE = (57)X(139) =	156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	140	SMALL SCHOOLS
**TRANSPORTATION SPARSITY**		157	FY2025 TRANSP REV SUBTOTAL =(153)+(154) +(155)-(156) = 1,469,719.18	160	TRANSPORT SPARSITY 508,879.66
141	ATTENDANCE AREA 296.22	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(125) +(137)+(140)+(160) = 21,329,678.38	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(125) +(137)+(140)+(160) = 21,329,678.38
142	SQUARE MILES PER RES PU =(141)/(46)= .1207	162	FY2025 BASIC REVENUE (2024-25 GEN ED REV REPORT LINE 46) 18,413,649.00	162	**OPERATING CAPITAL**
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .2000	163	TRANSPORTATION PORTION OF FY2025 BASIC REVENUE = (152)X.0466 = 858,076.04	163	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 23.82
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .1207	164	FY2025 TRANSP SPARSITY REV(2024-25 GEN ED REV REPORT, LINE 121) 611,643.14	164	MAINTENANCE COST INDEX = 1+ [.01X(162)] = 1.2382
		165	FY2025 CHARTER TRANSP ADJ REV(2024-25 GEN ED REV REPORT, LINE 313)	165	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 213.96
		166	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	166	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2= 2.
		167	FY2025 TRANSP REV SUBTOTAL =(153)+(154) +(155)-(156) = 1,469,719.18	167	YEAR ROUND PU SERVED
		168	UNEQUALIZED REVENUE =(57)X(165)= 5,012.80	168	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 = 541,282.14

**LOCAL OPTIONAL REVENUE**		***REF AUTH WITH INFLATION***		***NEW ELECTIONS*** WITH INFLATION			
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724.0	182	FY2025 AUTHORITY WITH INFLATION (FY2025 GEN ED REV REPORT, LINE 155)	194	FY20226 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024	
170	FY20226 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)	195	FY20226 \$/APU ADDED BY ELECTIONS HELD IN CY 2024	
57	2025-26 ADJ PU (EST)	2,506.40	184	FY20226 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	196	FY20226 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =	189.67
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	1,814,633.60	185	FY20226 ANNUAL INFLATION FACTOR			1.0243
172	TIER 1 LOR CAP/APU	300.0	186	FY20226 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =	**REFERENDUM CAPS**		
173	TIER 2 LOR CAP/APU	724.0	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	197	INFLATION FACTOR AS SET IN STATUTE	1.2341
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	188	CPI APPLIED TO PERMANENT SUBTRACTION (187) X [(185)-1] =	198	STANDARD CAP = [2079.50X(197)] - \$300=	2,266.31
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174)	424.00	189	ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY	199	FY20226 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+\$300	
176	TOTAL, TIER 1 = (57)X(174) =	751,920.00	190	FY20226 WITH INFLATION RESULTS BEFORE ELECTIONS =(186)+(188)+(189) =	200	FY20226 ALT CAP =[(199)X(197)] -\$300 =	300.00-
177	TOTAL, TIER 2 = (57)X(175) =	1,062,713.60	191	FY20226 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	137	SPARSITY REVENUE	
**REFERENDUM ALLOWANCES**			192	FY20226 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200)	2,266.31
**EXIST AUTHORITY AFTER** REFERENDUM SIMPLIFICATION			193	FY20226 \$/APU ADDED BY ELECTIONS HELD IN CY 2024	202	FY20226 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	189.67
**REF AUTH W/O INFLATION**			194	FY20226 \$/APU ADDED BY ELECTIONS HELD IN CY 2024	57	2025-26 ADJ PU (EST)	2,506.40
178	FY2025 AUTHORITY (FY2025 GEN ED REV REPORT, LINE 144)	189.67	195	FY20226 \$/APU ADDED BY ELECTIONS HELD IN CY 2024	203	FY20226 REFER REVENUE = (57)X(202) =	475,388.89
179	PHASEOUT OF LINE (178)		196	FY20226 \$/APU ADDED BY ELECTIONS HELD IN CY 2024			
180	ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY		197	FY20226 \$/APU ADDED BY ELECTIONS HELD IN CY 2024			
181	FY20226 W/O INFLATION RESULTS BEFORE ELECTIONS	189.67	198	FY20226 \$/APU ADDED BY ELECTIONS HELD IN CY 2024			

***TRANSITION REVENUE***		***EQUITY REVENUE CONT.***		***LOCAL OPTIONAL AIDS & LEVIES***	
204	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186)	202	FY20226 DISTRICT REFERENDUM REV/ADJ PU	176	TOTAL, TIER 1 = (57)X(174) =
	2.25		189.67		751,920.00
205	TRANSITION REVENUE = (57)X(204) =	172	TIER 1 LOR CAP/APU	177	TOTAL, TIER 2 = (57)X(175) =
	5,639.40		300.0		1,062,713.60
		223	= GTR OF ZERO OR [(222)-(202)-(172)] =	10	2023 RMV
				46	2025-26 RES PU (EST)
		57	2025-26 ADJ PU (EST)		1,294,910,294
		224	= LSR OF \$100,000 OR [(57)X(223)] =		2,455.20
206	METRO 5TH PERCENTILE		2,506.40	234	FY20226 RMV/RES PU = (10)/(46) =
207	METRO 95TH PERCENTILE				527,415.40
208	METRO GAP =(207)-(206) =	225	= (220)+(224) =	235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/\$880,000 =
	2,289.07		218,683.40		.59933568
209	RURAL 5TH PERCENTILE	226	BOTH RUR AND MET = = 0.25X(225)	236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/\$642,038=
210	RURAL 95TH PERCENTILE		54,670.85		.82147069
211	RURAL GAP =(210)-(209) =	57	2025-26 ADJ PU (EST)		
	2,273.13	227	= \$50.00X(57) =		
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	228	EQUITY REVENUE =(225)+(226)+(227)=	237	TIER 1 LOR LEVY = (176)X(235) =
	RUR		398,674.25		450,652.48
213	DIST'S REGION'S EQUITY GAP = (208) OR (211)=	**OPERATING CAPITAL AIDS & LEVIES**		238	TIER 2 LOR LEVY = (177)X(236) =
	2,273.13	167	OPERATING CAP REVENUE		872,988.07
214	DIST'S REGION'S 95TH PCT = (207) OR (210)=	168	UNEQUALIZED REVENUE =(57)X(165)=	239	TIER 1 LOR AID = (176)-(237) =
	10,038.13		5,012.80		301,267.52
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(101)+(203)+(205)+ [(172)X(57)]/(57) =	229	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION =(167)-(168)=	240	TIER 2 LOR AID = (177)-(238) =
	7,956.92		536,269.34		189,725.53
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	30	2023 ANTC	**EQUITY AIDS & LEVIES**	
	2,081.21	57	2025-26 ADJ PU (EST)	228	EQUITY REVENUE
217	EQUITY INDEX = (216)/(213) =		2,506.40		398,674.25
	.91557016	230	FY20226 ANTC/ADJ PU =(30)/(57)=	241	LEVY RATIO FOR EQUITY =(234)/\$510,000
218	= \$80X(217) =		7,496.41		1.00000000
	73.25	231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 =	242	EQUITY LIMIT = (228)*(241) =
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218)		.32718270		398,674.25
	87.25	232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) =	243	EQUITY AID = (228)-(242) =
57	2025-26 ADJ PU (EST)		175,458.05		
220	= (57)X(219) =	233	OPERATING CAP AID =(167)-(232)=	**TRANSITION AIDS & LEVIES**	
	218,683.40		365,824.09	205	TRANSITION REVENUE
221	FY20226 STATE AVERAGE REF REV & TIER 1 LOR				5,639.40
	1,347.01			244	LEVY RATIO FOR TRANSITION =(234)/\$510,000
222	=0.10X[(221)] =				1.00000000
	134.70				

***TRANSITION AIDS & LEVIES CONT.***		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
245	TRANSITION LIMIT = (205)X(244) = 5,639.40	234	FY20226 RMV/RES PU 527,415.40	268	TIER 1 AID = (261)-(265) = 33,188.85
246	TRANSITION AID =(205)-(245) =	256	TIER 1 = LSR OF 1 OR (234)/\$567,000 = .93018589	262	TIER 2 AID
		257	TIER 2 = LSR OF 1 OR (234)/\$290,000 = 1.00000000	269	TOTAL AID = (268)+(262) = 33,188.85
**REFERENDUM AIDS & LEVIES**		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT**	
202	REFER \$/APU ALL AUTHORITIES 189.67	258	TIER 1 LEVY = (253)X(256) = 442,200.04	270	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)
247	TIER 1 CAP/APU 460.0	259	TIER 2 LEVY = (254)X(257) =	271	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)
248	TIER 2 CAP/APU = 0.25X(100)-\$300 = 1,566.25	255	UNEQUALIZED LEVY	272	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 489.67
137	SPARSITY REVENUE	260	TOTAL = (258) +(259)+(255) = 442,200.04	273	PRORATED TBRA = LSR OF (270) OR [(270)X(272)/(271)] =
249	TIER 2 CAP/APU IF (137) > ZERO THEN (249) = 9,999.99 ELSE (249) = (248) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES 1,566.25		**INITIAL REFERENDUM AID**	274	REF AND LOR REV = (176)+(203) = 1,227,308.89
250	TIER 1 = LSR OF (202) OR (247) = 189.67	261	TIER 1 AID = (253)-(258) = 33,188.85	275	CAPPED TBRA = LSR OF (273) OR (274) =
251	TIER 2 = [LSR OF (202) OR (249)]-(250) =	262	TIER 2 AID = (254)-(259) =	**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
252	UNEQUALIZED = (202)-(250) -(251) =	263	TOTAL AID = (261)+(262) = 33,188.85	276	TIER 2 REF AID
		100	FY20226 FORMULA ALLOW 7,465.0	277	TIER 1 REF AID
		57	ADJ PU (EST) 2,506.40	278	TIER 1 LOR AID
		264	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) 3,925,649.00	279	TIER 1 LOR LEVY
	***BREAKDOWN OF REFERENDUM*** REVENUES	265	REFERENDUM EQUALIZATION AID CAP = GRT OF (263)-(264) OR 0 =	280	TIER 1 REF LEVY
203	REFERENDUM REVENUE ALL AUTHORITIES 475,388.89		**REFERENDUM LEVY WITH AID LIMIT**	281	TIER 2 REF LEVY
253	TOTAL, TIER 1 = (57)X(250) = 475,388.89	266	TIER 1 LEVY = (258)+(265) = 442,200.04	282	UNEQL REF LEVY
254	TOTAL, TIER 2 = (57)X(251) =	259	TIER 2 LEVY		
255	TOTAL, UNEQUALIZED = (203)-(253)-(254) =	255	UNEQUALIZED LEVY		
		267	TOTAL = (266) +(259)+(255) = 442,200.04		

\*\*\*APPLYING THESE REDUCTIONS: \*\*\*

\*\*\*REFERENDUM AID GUARANTEE CONT.\*\*\*

\*\*\*OPT AID & LEVY SUMMARY CONT.\*\*\*

275 TAX BASE REPLACE AID  
 283 TIER 1 REF AID  
 = (268)-(277) = 33,188.85  
 284 TIER 2 REF AID  
 = (262)-(276) =  
 285 TIER 1 LOR AID  
 = (239)-(278) 301,267.52  
 286 TIER 1 LOR LEVY  
 = (237)-(279) 450,652.48  
 287 TIER 1 REF LEVY  
 = (266)-(280) = 442,200.04  
 288 TIER 2 REF LEVY  
 = (259)-(281) =  
 289 UNEQL REF LEVY  
 = (255)-(282) =  
 290 REFER AND LOR TIER 1 EQUALIZATION  
 AID BEFORE AID GUARANTEE  
 = (275)+(283)  
 +(284)+(285) = 334,456.37  
 291 REFERENDUM AND LOR LEVY  
 BEFORE AID GUARANTEE  
 = (286)+(287)  
 +(288)+(289) = 892,852.52

297 FY 2015 LOCATION  
 EQUITY AID  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINE 197)  
 298 FY 2015 COMBINED AID  
 FOR GUARANTEE  
 = (296)+(297) =  
 299 FY20226 COMBINED REVENUE  
 = (171)+(203) = 2,290,022.49  
 300 FY20226 COMBINED  
 INITIAL AID  
 = (240)+(290) = 524,181.90  
 301 REVENUE RATIO =  
 LESSER OF 1 OR  
 [(299)/(295)] =  
 302 2012 RMV 860,698,991  
 10 2023 RMV 1,294,910,294  
 303 RMV RATIO =  
 LESSER OF 1 OR  
 [(302)/(10)] = .66467847  
 304 FY20226 MINIMUM  
 COMBINED AID  
 = (298)X(301)X(303) =  
 305 FY20226 REFERENDUM HOLD  
 HARMLESS AID INCREASE  
 IF (292)=0 THEN 0,  
 ELSE GREATER OF 0  
 OR [(304)-(300)] =

311 LOCAL OPTIONAL LEVY LIMIT  
 = (238)+(310) = 1,323,640.55  
 312 LOCAL OPTIONAL AID  
 = (240)+ (278)+ (279)=  
 = (285)+ (306)= 490,993.05  
 \*\*REF AID & LEVY SUMMARY\*\*  
 AFTER REF AID GUARANTEE  
 313 TIER 1 REF LEVY  
 = (287)-(307) = 442,200.04  
 314 TIER 2 REF LEVY  
 = (288)-(308) =  
 315 UNEQL LEVY  
 = (289)-(309) =  
 316 TOTAL REFERENDUM LEVY  
 = (313)+(314)+(315)= 442,200.04  
 317 TOTAL REFERENDUM  
 EQUALIZATION AID  
 = (275)+(283)+(284)  
 +(307)+(308)+(309)  
 -(278)-(279) = 33,188.85

\*\*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)  
 293 FY 2015 REFERENDUM REV  
 (FY 2015 GEN ED REV  
 REPORT, LINE 289)  
 294 FY 2015 LOCATION  
 EQUITY REVENUE  
 (FY 2015 GEN ED REV  
 REPORT LINE 198)  
 295 FY 2015 COMBINED REVENUE  
 = (293)+(294) =  
 296 FY 2015 REFERENDUM  
 EQUALIZATION PLUS  
 HOLD HARMLESS AID  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINES 276 & 287)

306 TIER 1 LOR LEVY  
 307 TIER 1 REF LEVY  
 308 TIER 2 REF LEVY  
 309 UNEQL REF LEVY  
 \*\*INITIAL LEVIES ARE REDUCED TO\*\*  
 MAKE THE REFER AID GUARANTEE  
 REVENUE-NEUTRAL. LEVY COMPONENTS  
 ARE REDUCED IN THE FOLLOWING ORDER:  
 \*\*LOCAL OPT AID & LEVY SUMMARY\*\*  
 AFTER REF AID GUARANTEE

145 TRANSPORT ALLOWANCE 526.19  
 318 ADJ PU OF CHARTER  
 SCHOOLS TRANSPORTED  
 BY DISTRICT  
 319 EXT TME PU OF CHARTER  
 SCHOOLS TRANSPORTED  
 BY DISTRICT  
 320 CHARTER ALT ATTENDANCE  
 ADJUST = (145)X(318)  
 +\$223X(319) =  
 321 2025-26 RES PU ATTENDING  
 MN STATE ACADEMIES  
 322 MN STATE ACADEMIES  
 ALT ATTENDANCE ADJ  
 =-(100)X(321) =  
 323 ALT ATTEND ADJUST  
 TO AID  
 = (320)+(322) =

310 TIER 1 LOR LEVY  
 = (286)-(306) = 450,652.48  
 238 TIER 2 LOR LEVY  
 = (238) 872,988.07



***REEMPLOYMENT INSURANCE LEVY***		***FY2025 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***	
362	EST FY2025 EXPEND	378	LAST YEAR REVENUE (FY2024 CTE AID REPORT, LINE 11)	57	2025-26 ADJ PU (EST)
				401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362)=		179,100.25		2,506.40
		379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 =
	**SAFE SCHOOLS LEVY**		179,100.25		1.00000000
364	SAFE SCH LVY REQUEST? YES	380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	403	INITIAL LTFM REVENUE = \$380X(57)X(402) =
57	2025-26 ADJ PU (EST) 2,506.40		179,100.25		952,432.00
365	SAFE SCH LEVY LIMIT = \$36X(57) = 90,230.40	381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000
		382	CAREER TECH REVENUE = (380)+(381) =	764	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B
	**SAFE SCHOOLS INTERMEDIATE LEVY**		179,100.25		
366	SAFE SCH INTERMEDIATE LEVY REQUEST? NO	29	2022 ANTC		
		56	2024-25 ADJ PU (EST)	404	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ
367	INTERMEDIATE LEVY ALLOWANCE <= \$15	383	FY2025 ANTC/ADJ PU = (29)/(56) =		6,459.10
		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =		.84854178		
	**JUDGMENT LEVY**	385	CAREER TECH LEVY LIMIT = (382)X(384) =	405	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K
369	DISTRICT JUDGMENTS		151,974.04		
370	INTERMED JUDGMENTS	386	EST CAREER TECH AID = (382)-(385) =	406	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405) +(764)+(765) =
371	JUDGMENT LIMIT =(369)+(370) =		27,126.21		
			**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)		
	**ICE ARENA LEVY**	387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2024 EXPENSES PAID		**ADDITIONAL LTFM REVENUE** FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN
372	FY2024 NET OPR COSTS				
373	ICE ARENA LEVY LIMIT = 100% OF (372) =	388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	766	NET LTFM REQ DEBT SERVICE FOR VPK
	**FY2025 CAREER & TECHNICAL**	389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	407	NEW PAYGO LTFM LEVY FOR VPK
374	SHARE OF FY2025 EST COOPERATIVE BUDGET			408	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) =
375	FY2025 ESTIMATED DISTRICT BUDGET 357,863.00		**CAPITAL RELATED LEVY LIMITATIONS**		952,432.00
			**LONG TERM FACILITIES MAINTENANCE** REVENUE (LTFM)		
376	FY2025 EST BUDGET = (374)+(375) = 357,863.00	400	LTFM PLAN APPROVAL STATUS APPROVED		
377	PRELIMINARY REVENUE = .35X(376) = 125,252.05				

***OLD LAW HEALTH & SAFETY (H&S)***		***LTFM REVENUE***		***LTFM TOTAL AIDS & LEVIES CONT.***	
409	OLD LAW HEALTH & SAFETY REVENUE = FY20226 ESTIMATED H&S COST =	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 952,432.00	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 544,382.01
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY20226	419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) = 408,049.99
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 952,432.00	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) =
412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =	421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	435	TOTAL LTFM LEVY = (433)+(434) = 408,049.99
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) = 952,432.00	**DEBT SERV PORTION OF LTFM REV**	
764	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	**LTFM TOTAL AIDS & LEVIES**		763	NET ALT FAC REG DEBT
765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	57	2025-26 ADJ PU (EST) 2,506.40	764	NET ALT FAC/H&S DEBT
413	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (767), ELSE 0	423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380X(57) = 952,432.00	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2023 AG MODIFIED ANTC FOR LTFM REVENUE 18,728,315	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2022-23 ADJ PU (ACT) 2,617.25	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) =	424	FY2023 ANTC PER APU = (35)/(54) = 7,155.72	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) =
	**OLD LAW DEFERRED MAINTENANCE**	425	STATEWIDE ANTC/APU 13,579.03	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) =
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	LTFM EQUAL FACTOR = 123% OF (425) = 16,702.21	428	LTFM AID RATIO .57157047
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 160,409.60	427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .42842953	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) =
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 160,409.60	428	LTFM AID RATIO = 1-(427) = .57157047	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) =
		429	LTFM INITIAL EQUAL AID = (423)X(428) = 544,382.01	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) =
		430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 408,049.99	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) =

***GEN FUND PORTION OF LTFM REV***		***APPROVED INTERMED OPERATING***		***APPROVED REG OP LEASES CONT.***		
422	TOTAL LTFM REVENUE	952,432.00				
			456	**ADMINISTRATIVE SPACE**		
441	TOTAL GENERAL FUND LTFM REVENUE		457	FY2025 JOINT		
	= (422)-(768) =	952,432.00		474	FY2025 NONJOINT 32,250.00	
				475	FY20226 NONJOINT	
442	LTFM GEN FUND EQUAL REV		458	**INSTRUCTIONAL/STORAGE**		
	= (423)-(436) =	952,432.00	459	FY2025 JOINT 27,648.00		
			460	FY20226 JOINT	476	REG OPERATING LEASES = SUM (472) TO (475)= 32,250.00
443	LTFM GEN FUND EQUAL AID			TOT INTERMED OPERATING = (456) TO (459) = 27,648.00		
	= (432)-(438) =	544,382.01			***APPROVED REGULAR** CAPITALIZED LEASES	
444	GEN FUND LTFM EQUAL LIMIT			**APPROVED INTERMED CAPITALIZED**		
	= GTR OF ZERO OR (442)-(443) =	408,049.99		477	FY2025 NONJOINT	
			461	478	FY20226 NONJOINT	
445	GEN FUND LTFM UNEQUAL LIMIT		462	FY2025 JOINT	**INSTRUCTIONAL/STORAGE**	
	= GTR OF ZERO OR (441)-(443)-(444) =			463	FY20226 JOINT	
				464	FY20226 JOINT	
446	TOTAL GEN FUND LTFM LEVY			***INSTRUCTIONAL/STORAGE***	479	FY2025 NONJOINT
	= (444)+(445) =	408,049.99		465	480	FY20226 NONJOINT
				466	**EXCESS FUNDS CAP LEASE**	
	**DISABLED ACCESS LIMIT**		465	FY2025 JOINT	481	FY2025 NONJOINT
			466	FY20226 JOINT	482	FY20226 NONJOINT
447	FY 1992-FY20226 APPROV DIS ACC COSTS	600,000.00	467	TOT INTERMED CAPITALIZED = SUM[(461) TO (464)] - (465)-(466) =	483	REG CAPITALIZED LEASES = [SUM (477) TO (480)] - [(481)+(482)] =
448	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DIST X 150,000) OR 300,000 =	300,000.00				
449	LSR OF (447) OR (448)	600,000.00	468	TOT INTERMED LEASE COSTS = (460)+(467) = 27,648.00	484	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (471)+(476)+(483)= 32,250.00
450	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED	1995	57	2025-26 ADJ PU (EST) 2,506.40	57	2025-26 ADJ PU (EST) 2,506.40
451	LAST YEAR TO CERTIFY = (450)+7 YEARS =	2002	469	INTERMED PUPIL UNIT MAX LIMIT = \$65X(57) = 162,916.00	485	REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 531,356.80
452	TOTAL CUM CERT LEVY (PAY 93 TO PAY 23)	600,000.00	470	INTERMED LEASE LIMIT =LSR (468) OR (469) = 27,648.00	486	COMM APPROVED LIMIT
453	CERT LEVY PAY 2024		471	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (468)-(470) =	487	REGULAR MAX LIMIT =GTR (485) OR (486)= 531,356.80
454	TOTAL CERTIFIED LEVY = (452)+(453) =	600,000.00			488	REGULAR LEASE LIMIT =LSR (484) OR (487)= 32,250.00
455	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)=			**APPROVED REG OPERATING LEASES**	489	TOTAL LEASE LEVY LIMIT = (470)+(488) = 59,898.00
				**ADMINISTRATIVE SPACE**		
	LEASE LEVY LIMITATION		472	FY2025 NONJOINT		
			473	FY20226 NONJOINT		
	DIST'S SHARE OF JOINT LEASE FOR INTERMED DIST	287, 288, 916 AND 917				



***ADULTS WITH DISABILITIES***		***GENERAL DEBT SERVICE (FUND 7)***	***DEBT EQUAL AID CONT.***
626	ADULTS WITH DISABILITIES REQUEST? YES	REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY20226 PRINCIPAL AND INTEREST PAYMENTS)	713 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2024
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 = 6,394.04	**REQ DEBT ELIGIBLE FOR LONG TERM** FACILITIES MAINTENANCE (LTFM) REV	714 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (710)+(711) + (712)+(713)= 13,102,321.00
628	FY2024 ADULTS WITH DISABILITIES REVENUE 700	ALT FAC REGULAR REQ DEBT SERV LEVY	
629	TOTAL REVENUE, = GREATER OF (627) OR (628)= 6,394.04	701 ALT FAC/H&S REQ DEBT SERV LEVY	**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID
630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.0053 = (30)X0.0053 = 995.81	702 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	715 VOTER APPR BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE AID
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) = 995.81	703 NEW LTFM REQ DEBT SERVICE FOR VPK	716 NON-VOTER BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE AID
632	ADULTS WITH DISABILITIES AID = (629)-(631) = 5,398.23	704 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	717 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (715)+(716) =
**SCHOOL-AGE CARE**		705 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) + (703)+(704) =	**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID
633	FY20226 SCH-AGE CARE REV (FY20226 EST COST)	**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	718 VOTER APPR BONDS INELG FOR DEBT EQUAL AID
30	2023 ANTC 18,788,999		
46	2025-26 RES PU (EST) 2,455.20	706 NATURAL DISASTER REQ DEBT SERV LEVY	**NON-VOTER APPR INELIG BONDS**
634	ANTC/RES PU = (30)/(46) = 7,652.74		
635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 = 1.00000000	**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	719 FACIL BOND-MS 123B.62 720 EQUIP BOND-MS 123B.61 721 REORG OPER DEBT 722 ECON DEV ABATEMENT 723 JUDGMENT 724 OTHER NON-VOTER 725 INELG LEASE PURCHASE
636	FY20226 SCH-AGE CARE LIM = (633)X(635) =	707 TACONITE BONDS REQ DEBT SERV LEVY	
637	FY20226 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =	708 TAC FUNDING FOR BONDS (NOT IRRRB)	726 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (719) THRU (725)=
**COMMUNITY SERVICE SUMMARY**		709 TAC ADJ TO REQ = (708) OR [(708)X1.05] =	727 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) =
638	OTHER COMM ED (MEMO)	710 NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=	
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) = 101,415.50	711 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2024 13,102,321.00	728 GDS REQ DEBT SERV LEVY = (705)+(706)+(714) +(717)+(718)+(727) = 13,102,321.00
		712 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2024	

***NON-VTR APPR INELIG BOND CONT.***		***FUND 7 DEBT BALANCE CONT.***		***NET DBT EXCESS BREAKDOWN CONT.***	
729	GDS REQ DEBT SERV LEVY VOTER APPR = (710)+(711) +(713)+(715)+(718) = 13,102,321.00	744	RETAIN FOR CAPITAL LOAN REPAYMENT	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = 0-(719)-(720)-(748) =
30	2023 ANTC 18,788,999	745	APPROVED DEBT EXCESS TO BE RETAINED	759	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(749)-(750)] =
730	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	746	DISTRICT REQUESTED ADDITIONAL EXCESS		
731	MAX EFFORT DEBT SERV LEVY = (30)X(730) =	747	CERTIFIED DEBT EXCESS = GTR OF 0 OR (743) -(744)-(745)+(746)= 214,134.51		***NET DEBT EXCESS SUMMARY***
732	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] = 13,102,321.00	748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(729)-(715)]X(751) = 214,134.51
733	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	749	ADJUSTED DEBT EXCESS = (747)-(748) = 214,134.51	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) =
			**BREAKDOWN OF NET DEBT EXCESS**	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) = 214,134.51
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 13,102,321.00		**LONG TERM FACILITIES MAINT AID**
	**FUND 7 DEBT BALANCE**			763	NET ALT FAC REG DEBT = (700)-(753) =
735	JUNE 2023 FUND 7-425 BAL FOR BOND REFUND	751	DEBT EXCESS RATIO = LSR 1 OR (749)/(750)= .01634325	764	NET ALT FAC/H&S DEBT = (701)-(754) =
736	JUNE 2023 FUND 7-451 BAL FOR QZAB & QSCB	752	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) = 214,134.51	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(755) =
737	JUNE 2023 FUND 7-460 BALANCE NONSPENDABLE	753	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(751) =	766	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(756) =
738	JUNE 2023 FUND 7-463 BALANCE UNASSIGN NEG	754	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(751) =	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) =
739	JUNE 2023 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 869,250.56	755	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) =	768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) =
740	PAY 23 DEBT EXCESS LEVY REDUCTION	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =	436	LTFM DEBT EQUAL REV
741	PAY 24 DEBT EXCESS LEVY REDUCTION	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) =	438	LTFM DEBT EQUAL AID
742	5% OF PAY 25 REQ DEBT SERV LEVY=(728)X5%= 655,116.05			439	LTFM DEBT EQUAL LEVY
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] = 214,134.51			440	LTFM DEBT UNEQUAL Lvy
				769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)=

***NATURAL DISASTER DEBT EQUAL***			***DEBT EQUALIZATION AID CONT.***			***MINIMUM EST MAX EFFORT PAYMENT***		
30	2023 ANTC	18,788,999	783	FY20226 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =	9,930,798.05	732	MAX EFFORT DEBT LEVY	
770	TEN PERCENT ANTC = 0.10X(30) =	1,878,899	784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	1,972,844.90	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(728)+(925)+(926)-(705) -(719)-(720)-(721) =	
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	PRELIM TIER 2 EQU REV = (783)-(784) =	7,957,953.15	801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	
771	FY20226 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		731	MAXIMUM EFFORT DEBT SERVICE LEVY				
54	2022-23 ADJ PU (ACT)	2,617.25	786	MAX EFFORT TIER 1 REV			**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION	
772	FY2023 ANTC PER APU = (30)/(54) =	7,178.91	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =		802	FY20226 IRRRB FUNDING FOR VOTER-APPR BONDS	4,900,000.00
773	STATEWIDE AVE ANTC INC PER APU	14,473.42	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	1,972,844.90	803	PAY 25 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =	5,145,000.00
774	DISASTER EQUAL FACTOR = 300% OF (773) =	43,420.27	789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =	7,957,953.15	804	FY20226 IRRRB FUNDING FOR NON-VOTER BONDS	
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.16533545	54	2022-23 ADJ PU (ACT)	2,617.25	805	PAY 25 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =	
776	DISASTER AID RATIO = = 1-(775) =	.83466455	790	2023 ANTC /ADJ APU = (30)/(54) =	7,178.91	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =	2,687,680.22
777	DISASTER DEBT EQUAL AID = (771)X(776) =		791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$4,430 OR 55.33% OF (773)] =	.89645124	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =	
778	DISASTER LEVY LIMIT = (706)-(777) =		792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$8,000 OR 100% OF (773)] =	.49600647	808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =	
	**DEBT EQUALIZATION AID**					809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =	
732	DEBT EQUAL BASE	13,102,321.00	793	TIER 1 DEBT EQU AID RATIO = 1-(791) =	.10354876	769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED	
752	DEBT EXCESS FOR ELIG REQUIRED DEBT	214,134.51	794	TIER 2 DEBT EQU AID RATIO = 1-(792) =	.50399353	778	DISASTER LEVY LIMIT VOTER APPROVED	
779	FY20226 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		795	TIER 1 DEBT AID = (788)X(793) =	204,285.64			
780	FY20226 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	12,888,186.49	796	TIER 2 DEBT AID = (789)X(794) =	5,269,640.78			
30	2023 ANTC	18,788,999	797	TOTAL DEBT EQ AID = (795)+(796) =	5,269,640.78			
781	= .1050X(30) =	1,972,844.90	798	NON VOTER DEBT AID = (797)X(712)/(714) =				
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	2,957,388.44	799	VOTER APPR DEBT AID = (797)-(798) =	5,269,640.78			

***INITIAL GEN DEBT SERVICE CONT.***		***FUND 47 DEBT BALANCE CONT.***		***LEVY LIMITATION ADJUSTMENTS***	
810	INITIAL GDS LEVY LIM VOTER APPROVED =(806)+(808)+(778) = 2,687,680.22		BAL NON-VOTER APPROV = (911)-(912) = 103,192.93	A	IN GENERAL, IF WE HAVE:
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) =	914	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER	B	FINAL LEVY AUTHORITY
812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) = 2,687,680.22	915	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER	C	PREVIOUSLY CALCULATED AUTHORITY
	**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)	916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =	D	CERTIFIED LEVY BASED ON (B)
900	LEVY BONDS IRREV TRUST VOTER APPROVED	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% = 28,469.20		LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO
901	LEVY BONDS REVOC TRUST VOTER APPROVED	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		**GENERAL FUND ADJUSTMENTS**
902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1000	**FY2025 OPERATING** CAPITAL LEVY ADJUSTMENT
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED 569,384.00	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =	1001	FY2025 OPER CAP LEVY AUTH (FROM FY2025 GENERAL EDUC REV REPORT, LINE 197) 151,052.39
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] = 74,723.73	1002	23 PAY 24 LIMIT 167,991.95 23 PAY 24 LEVY 167,991.95
905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904)= 569,384.00	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0	1003	FY2025 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1002)) = 16,939.56-
	**FUND 47 DEBT BALANCE**	923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED		**FY2025 LOR TIER 1 LEVY ADJUST**
906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1004	FY2025 LOR TIER 1 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 204) 400,131.67
907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) = 569,384.00	925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)
908	JUNE 2023 FUND 47-425 BAL FOR BOND REFUND	926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) = 494,660.27	1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 305)
909	JUNE 2023 FUND 47-460 BALANCE NONSPENDABLE			1007	23 PAY 24 LIMIT 403,201.09 23 PAY 24 LEVY 403,201.09
910	JUNE 2023 FUND 47-463 BALANCE UNASSIGN NEG			1008	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 403,201.09
911	JUNE 2023 FUND 47-464 BALANCE RESTRICTED 103,192.93			1009	PAY 24 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 403,201.09
912	JUNE 2023 FUND 47-464 BALANCE VOTER APPROV			1010	FY2025 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) = 3,069.42-
913	JUNE 2023 FUND 47-464				

***FY2025 LOR TIER 2***		***FY2025 1ST TIER REF ADJ CONT.***		***FY2025 UNEQUAL REF LEVY ADJ***			
LEVY ADJUSTMENT							
1012	FY2025 LOR TIER 2 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 205)	794,408.33	1026	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 306)	1040	FY2025 UNEQUAL REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 258)	
1013	23 PAY 24 LIMIT	853,945.95	1027	23 PAY 24 LIMIT	395,638.64		
1014	23 PAY 24 LEVY	853,945.95	1028	23 PAY 24 LEVY	395,638.64	1041	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 283)
1015	FY2025 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1014))	59,537.62-	1029	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	395,638.64	1042	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 308)
**FY2025 EQUITY LEVY ADJUSTMENT**							
1016	FY2025 EQUITY LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 217)	364,888.70	1030	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	395,638.64	1043	23 PAY 24 LEVY
1017	23 PAY 24 LIMIT	367,368.89	1031	FY2025 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1030) =	3,011.85-	1044	23 PAY 24 LEVY
1018	23 PAY 24 LEVY	367,368.89	**FY2025 2ND TIER REF LEVY ADJUST**			1045	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1019	FY2025 EQUITY LEVY ADJUSTMENT = ((1016)-(1018)) =	2,480.19-	1032	FY2025 2ND TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 256)		1046	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
**FY2025 TRANSITION LEVY ADJUST**							
1020	FY2025 TRANSITION LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 225)	5,178.17	1033	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 280)		**FY2025 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES	
1021	23 PAY 24 LIMIT	5,217.90	1034	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 307)		**FY2025 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 269 TO 271)	
1022	23 PAY 24 LEVY	5,217.90	1035	23 PAY 24 LIMIT		1048	TIER 1 LEVY
1023	FY2025 TRANSITION LEVY ADJUSTMENT = ((1020)-(1022)) =	39.73-	1036	23 PAY 24 LEVY		1049	TIER 2 LEVY
**FY2025 1ST TIER REFERENDUM**						1050	UNEQL LEVY
LEVY ADJUST						1051	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
1024	FY2025 1ST TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 254)	392,626.79	1037	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =		1052	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY = (1025)+(1033) +(1041) =
1025	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 276)		1038	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =		1053	FY2025 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =
			1039	FY2025 2ND TIER REF LEVY ADJUSTMENT			

***FY2025 LOR TBRA ALLOCATION ADJ***		***FY2025 INTEGRATION ADJUSTMENT***		***FY2025 HEALTH & SAFETY***	
1054	FY2025 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 268)	1065	FY2025 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1081	FY2025 HEALTH AND SAFETY REBATES ADJUST
1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)	1066	23 PAY 24 LIMIT		**FY2024 LTFM EQUAL LEVY ADJUST**
		1067	23 PAY 24 LEVY	1082	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63) 386,933.25
1055	FY2025 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	1068	FY2025 INTEGRATION ADJUSTMENT LIMIT	1083	22 PAY 23 LIMIT 383,620.71
			**FY2025 ALT TEACHER COMP ADJ**	1084	22 PAY 23 LEVY 383,620.71
	**FY2025 REFERENDUM HOLD HARMLESS** ADJUST TO VOTER-APPROVED LEVIES	1069	FY2025 ALT COMP LEVY AUTH (FROM FY2025 GEN ED REVENUE REPORT, LINE 338)	1085	TOTAL ADJUSTMENT = (1082)-(1083) = 3,312.54
1056	FY2025 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 297 TO 299)	1070	23 PAY 24 LIMIT	1086	23 PAY 24 ADJ LIMIT 4,134.31
		1071	23 PAY 24 LEVY	1087	23 PAY 24 ADJ LEVY 4,134.31
1057	TIER 1 LEVY	1072	FY2025 ALT TEACH COMP LEVY ADJUSTMENT	1088	FY2024 LTFM EQUALIZED LEVY ADJUST = (1085)-(1087) = 821.77-
1058	TIER 2 LEVY		**FY 25 & FY 24 CAPITAL RELATED ADJ**		**FY2024 LTFM UNEQUAL LEVY ADJ**
1059	UNEQL LEVY		**FY2025 LTFM EQUAL LEVY ADJ**	1089	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =	1073	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63) 387,315.79	1090	22 PAY 23 LIMIT
1061	TOTAL FY2025 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY =(1026) +(1034)+(1042)=	1074	23 PAY 24 LIMIT 390,282.75	1091	22 PAY 23 LEVY
		1075	23 PAY 24 LEVY 390,282.75	1092	TOTAL ADJUSTMENT
1062	FY2025 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =	1076	FY2025 LTFM EQUALIZED LEVY ADJUST = (1073)-(1075) = 2,966.96-	1093	23 PAY 24 ADJ LIMIT
	**FY2025 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES		**FY2025 LTFM UNEQUAL LEVY ADJ***	1094	23 PAY 24 ADJ LEVY
1063	FY2025 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 296)	1077	FY2025 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 64)	1095	FY2024 LTFM UNEQUALIZED LEVY ADJUST
			**3 YEAR PRIOR ADJUSTMENTS***		**FY2023 OPERATING CAPITAL** LEVY ADJUSTMENT
1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY ALLOCATION OF TBRA	1078	23 PAY 24 LIMIT	1096	FY2023 OPER CAP LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 183) 136,271.58
		1079	23 PAY 24 LEVY		
1064	FY2025 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	1080	FY2025 LTFM UNEQUALIZED LEVY ADJUST	1097	21 PAY 22 LIMIT 137,023.45
				1098	21 PAY 22 LEVY 137,023.45

***FY2023 OPER CAP ADJ CONT.***			***FY2023 EQUITY LEVY ADJUSTMENT***			***FY2023 1ST TIER VTR APPROVED*** REFER LEVY ADJUST CONT.		
1099	TOTAL ADJUST TO PAY 22 OPER CAP LEVY AUTH = ((1096)-(1098)) =	751.87-	1117	FY2023 EQUITY LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 207)	301,946.85	1133	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1031)	340,097.93
1100	22 PAY 23 ADJ LIMIT	942.76-	1118	21 PAY 22 LIMIT	291,247.81	1134	TOTAL ADJUST TO PAY 22 1ST TIER REF LEVY AUTH = ((1131)-(1133)) =	14,118.30-
1101	22 PAY 23 ADJ LEVY	942.76-	1119	21 PAY 22 LEVY	291,247.81	1135	22 PAY 23 ADJ LIMIT	.06-
1102	FY2023 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	190.89	1120	TOTAL ADJUST TO PAY 22 EQUITY LEVY AUTH = ((1117)-(1118)) =	10,699.04	1136	22 PAY 23 ADJ LEVY	.06-
**FY2023 LOR TIER 1 LEVY ADJ**			1121	22 PAY 23 ADJ LIMIT	1,389.28	1137	FY2023 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1136)) =	14,118.24-
1103	FY2023 LOC OPT TIER 1 AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 198)	332,210.57	1122	22 PAY 23 ADJ LEVY	1,389.28	**FY2023 2ND TIER REF LEVY ADJ**		
1104	21 PAY 22 LIMIT	346,598.73	1123	FY2023 EQUITY LEVY ADJUSTMENT = ((1120)-(1121)) =	9,309.76	1138	FY2023 2ND TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REV RPT, LINE 242)	
1105	21 PAY 22 LEVY	346,598.74	**FY2023 TRANSITION LEVY ADJ**			1139	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1038)	
1106	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1103)-(1105)) =	14,388.17-	1124	FY2023 TRANSITION LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 215)	4,299.19	1140	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1039)	
1107	22 PAY 23 ADJ LIMIT	.05-	1125	21 PAY 22 LIMIT	4,167.96	1141	TOTAL ADJUST TO PAY 22 2ND TIER REF LEVY AUTH	
1108	22 PAY 23 ADJ LEVY	.05-	1126	21 PAY 22 LEVY	4,167.96	1142	22 PAY 23 ADJ LIMIT	
1109	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1108)) =	14,388.12-	1127	TOTAL ADJUST TO PAY 22 TRANSITION LEVY AUTH = ((1124)-(1125)) =	131.23	1143	22 PAY 23 ADJ LEVY	
**FY2023 LOR TIER 2 LEVY ADJUST**			1128	22 PAY 23 ADJ LIMIT		1144	FY2023 2ND TIER REF LEVY ADJUSTMENT	
1110	FY2023 LOC OPT LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 200)	752,823.89	1129	22 PAY 23 ADJ LEVY				
1111	21 PAY 22 LIMIT	785,428.98	1130	FY2023 TRANSITION LEVY ADJUSTMENT = ((1127)-(1128)) =	131.23			
1112	21 PAY 22 LEVY	785,428.98	***FY2023 1ST TIER VOTER*** APPROVED REFER LEVY ADJUST					
1113	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1110) - (1112))	32,605.09-	1131	FY2023 1ST TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 240)	325,979.63			
1114	22 PAY 23 ADJ LIMIT	.14-	1132	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1030)	340,097.93			
1115	22 PAY 23 ADJ LEVY	.14-						
1116	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115))	32,604.95-						

***FY2023 UNEQUAL REF LEVY ADJ***		***FY2023 LOR TBRA ADJUST***		***FY2023 LOR TIER 1 HOLD*** HARMLESS ADJUSTMENT CONT.	
1145	FY2023 UNEQUAL REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 244)	1158	FY2023 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY2023 GENERAL REVENUE REPORT, LINE 254)	1172	FY2023 LOR TIER 1 HOLD HARMLESS ADJUSTMENT
1146	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1046)	1159	ALLOCATION OF TBRA (FROM PAY 22 LEVY RPT, LINE 276)	1173	22 PAY 23 ADJ LIMIT
1147	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1047)	1160	FY2023 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	1174	22 PAY 23 ADJ LEVY
1148	TOTAL ADJUST TO PAY 22 UNEQUAL REF LEVY AUTH	1161	22 PAY 23 ADJ LIMIT	1175	FY2022 TIER 1 HOLD HARM ADJUSTMENT
1149	22 PAY 23 ADJ LIMIT	1162	22 PAY 23 ADJ LEVY	**FY2023 INTEGRATION ADJUSTMENT**	
1150	22 PAY 23 ADJ LEVY	1163	FY2023 LOR TIER 1 TBRA LEVY ADJUSTMENT	1176	FY2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)
1151	FY2023 UNEQUAL REF LEVY ADJUSTMENT	**FY2023 REFERENDUM HOLD HARM**		1177	21 PAY 22 LIMIT
**FY2023 TBRA ALLOCATION ADJ** TO VOTER-APPROVED LEVIES		1164	FY2023 ALLOC OF HOLD HARM (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)	1178	21 PAY 22 LEVY
1152	FY2023 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)	1165	PAY 22 HOLD HARM ALLOC (FROM PAY 22 LEVY RPT, LINE 304 TO 306)	1179	TOTAL ADJUSTMENT
1153	PAY 22 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 22 LEVY RPT, LINES 277 TO 279)	1166	FY2023 HOLD HARM TOTAL = (1165)-(1164) =	1180	22 PAY 23 ADJ LIMIT
1154	FY2023 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	22 PAY 23 ADJ LIMIT	1181	22 PAY 23 ADJ LEVY
1155	22 PAY 23 ADJ LIMIT	1168	22 PAY 23 ADJ LEVY	1182	FY2023 INTEGRATION ADJUSTMENT LIMIT
1156	22 PAY 23 ADJ LEVY	1169	FY2023 HOLD HARM ALLOC	**FY2023 REEMPLOYMENT ADJUSTMENT**	
1157	FY2023 TBRA ALLOC LEVY ADJUSTMENT	**FY2023 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT		1183	FY2023 EXPEND ACTUAL 34,477.35
		1170	FY2023 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 282)	1184	REEMPLOY LEVY AUTH = 100% OF (1183) = 34,477.35
		1171	PAY 22 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 303)	1185	22 PAY 23 LIMIT
				1186	22 PAY 23 LEVY
				1187	FY2023 REEMPLOY ADJUST = ((1184)-(1185)) = 34,477.35
				**FY2023 SAFE SCHOOLS ADJUST**	
				1188	SAFE SCH Lvy REQUEST YES
				54	2022-23 ADJ PU (ACT) 2,617.25
				1189	FY2023 SAFE SCHOOLS AUTH \$36X(54) = 94,221.00

***FY2023 SAFE SCHOOLS ADJ CONT.***		***FY2023 LTFM EQUAL ADJ CONT.***		***FY2023 CAREER TECHNICAL ADJ***				
1190	21 PAY 22 LIMIT	96,537.60	1206	21 PAY 22 LIMIT	394,830.26	1227	FY2023 CAREER TECH	
1191	21 PAY 22 LEVY	96,537.60	1207	21 PAY 22 LEVY	394,830.26		LEVY AUTHORITY	
							(FY2023 CTE AID REPORT	
1192	FY2023 SAFE SCH ADJUST		1208	TOTAL ADJUSTMENT			LINE 21)	42,649.14
	= ((1189)-(1191)) =	2,316.60-		= (1205)-(1207) =	6,872.04-			
			1209	22 PAY 23 ADJ LIMIT	12,983.61-	1228	22 PAY 23 LIMIT	86,091.24
	**FY2023 SAFE SCHOOLS**		1210	22 PAY 23 ADJ LEVY	12,983.61-	1229	22 PAY 23 LEVY	86,091.24
	INTERMEDIATE ADJUST							
1193	SAFE SCH INTERMEDIATE		1211	23 PAY 24 ADJ LIMIT	3,241.82-	1230	FY2023 CAREER TECH	
	LEVY ALLOW		1212	23 PAY 24 ADJ LEVY	3,241.82-		ADJUSTMENT	
							= ((1227)-(1229)) =	43,442.10-
54	2022-23 ADJ PU (ACT)	2,617.25	1213	FY2023 EQUAL LIMIT ADJUST				
				= (1209)+(1211) =	16,225.43-		**FY2023 HEALTH BENEFIT**	
1194	FY2023 SAFE SCHOOLS		1214	FY2023 EQUAL LEVY ADJUST			LEVY ADJUST	
	INTERMEDIATE AUTHORITY			= (1210)+(1212) =	16,225.43-	1231	FY2023 ACTUAL COST	
	= (1193)X(54) =		1215	FY2023 LTFM EQUALIZED			(LIMITED TO \$600,000)	
				LEVY ADJUST		1232	22 PAY 23 LIMIT	
1195	21 PAY 22 LIMIT			= (1208)-(1213) =	9,353.39	1233	22 PAY 23 LEVY	
1196	21 PAY 22 LEVY							
1197	FY2023 SAFE SCHOOLS			**FY2023 LTFM UNEQUAL LEVY ADJ**		1234	FY2023 HEALTH	
	INTERMEDIATE ADJUST						BENEFITS ADJUST	
			1216	FY2023 EST LTFM				
				UNEQUALIZED LEVY AUTH			**FY2023 ANNUAL OPEB LEVY ADJ**	
	**FY2023 ALTERNATE TEACHER**			(FROM FY2023 WEBSITE				
	COMPENSATION LEVY ADJUST			REPORT, LINE 64)		1235	FY2023 ACTUAL COST	
1198	FY2023 ALT COMP LEVY AUTH		1217	21 PAY 22 LIMIT			(FIN 797+OBJ 291)	
	(FROM FY2023 GENERAL		1218	21 PAY 22 LEVY		1236	PRORATION FACTOR TO	
	EDUC REVENUE REPORT,						REFLECT STATEWIDE CAP	1.00000000
	LINE 324)		1219	TOTAL ADJUSTMENT				
1199	21 PAY 22 LIMIT					1237	PRORATED ANNUAL	
1200	21 PAY 22 LEVY		1220	22 PAY 23 ADJ LIMIT			OPEB LEVY AUTH	
			1221	22 PAY 23 ADJ LEVY				
1201	TOTAL ADJUST TO PAY 22		1222	23 PAY 24 ADJ LIMIT		1238	23 PAY 24 LIMIT	
	ALT COMP LEVY AUTH		1223	23 PAY 24 ADJ LEVY		1239	23 PAY 24 LEVY	
1202	22 PAY 23 ADJ LIMIT		1224	FY2023 UNEQUAL LIMIT ADJUST		1240	FY2023 ANNUAL	
1203	22 PAY 23 ADJ LEVY			= (1220)+(1222) =			OPEB ADJUSTMENT	
							(NO ADJUSTMENT)	
1204	FY2023 ALT TEACH COMP LEVY ADJUST		1225	FY2023 UNEQUAL LEVY ADJUST				
				= (1221)+(1223) =				
			1226	FY2023 LTFM UNEQUALIZED				
	**FY2023 LTFM EQUALIZED LEVY ADJ**			LEVY ADJUST				
1205	FY2023 EST LTFM							
	EQUALIZED LEVY AUTHORITY							
	(FROM FY2023 WEBSITE							
	REPORT, LINE 63)	387,958.22						

***PAY 22 LEASE LEVY ADJUST***		1314	FY2022 NON-JOINT LEASE COSTS (1301)+(1303)+ (1306)+(1308)=	32,400.00	1003	FY2025 OPER CAP ADJ	16,939.56-
***FY2022 AND FY2023 LEASE COST WITH A PAY 22 LEVY (PAY 23 LEASE LEVY FOR FY2023 & 2024 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)***		54	2022-23 ADJ PU (ACT)	2,617.25	1102	FY2023 OPER CAP ADJ	190.89
**PAY 22 FY2022 LEASE COSTS LEASE COSTS		1315	PAY 22 PUPIL UNIT MAX AUTH = \$212X(54) =	554,857.00	1076	FY2025 LTFM EQ ADJ	2,966.96-
**REG OPERATING LEASES**		1316	PAY 22 COMMISSIONER APPROVED LIMIT		1080	FY2025 LTFM UNEQ ADJ	
1300	INTERMEDIATE			31,425.00	1081	FY2025 H&S REBATES	
1301	NON-JOINT			32,400.00	1088	FY2024 LTFM EQ ADJ	821.77-
** CAPITALIZED LEASES **					1095	FY2024 LTFM UNEQ ADJ	
1302	INTERMEDIATE				1215	FY2023 LTFM EQ ADJ	9,353.39
1303	NON-JOINT	1317	REGULAR MAX AUTHORITY = GTR OF (1315) OR (1316) =	554,857.00	1226	FY2023 LTFM UNEQ ADJ	
1304	PAY 22 FY2022 TOTAL LEASE COSTS = (1300)+(1301)+(1302)+(1303)=	1318	TOTAL PAY 22 REGULAR LEASE LEVY AUTHORITY = LSR OF (1313)+(1314) OR (1317) =	32,400.00	1322	PAY 22 LEASE LEVY ADJ	5,000.00-
**PAY 22 FY2023 LEASE COSTS**		1319	TOTAL PAY 22 REGULAR & INTERM LEASE LEVY AUTH = (1312)+(1318) =	63,825.00	1323	LEASE LEVY ADJ (MEMO)	
**REG OPERATING LEASES**					1324	OTHER CEX ADJ (MEMO)	
1305	INTERMEDIATE			68,825.00	1325	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT = (1003)+(1102)+(1076)+(1080)+(1081)+(1088)+(1095)+(1215)+(1226)+(1322)+(1323)+(1324) =	16,184.01-
1306	NON-JOINT			68,825.00	**OTHER GENERAL LIMITATION ADJ**		
** CAPITALIZED LEASES **					758	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS	
1307	INTERMEDIATE				1326	ECON DEV ABATE ADJUST (MEMO)	
1308	NON-JOINT				1327	DEBT SURPLUS TRANSFER (MEMO)	
1309	PAY 22 FY2023 TOTAL LEASE COSTS = (1305)+(1306)+(1307)+(1308)=	1322	PAY 22 LEASE LEVY LIMITATION ADJUSTMENT = (1319) - (1321) =	5,000.00-	1328	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)	
1310	FY2022 INTERMEDIATE COSTS (1300)+(1302)+(1305)+(1307)=			31,425.00	1329	OTHER ADJUST, GEN RMV VOTER APPROVED (MEMO)	
54	2022-23 ADJ PU (ACT)			2,617.25	1330	TOTAL OTHER ADJUST GEN RMV VOTER APPR = (1328)+(1329) =	
1311	INTERM PUPIL UNIT AUTH = \$65X(54) =			170,121.25	1331	MAINT PU VAR (MEMO)	
1312	INTERM LEASE AUTH = LSR OF (1310) OR (1311) =			31,425.00			
1313	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH						



<b>**FY2024 LTFM DEBT LEVY ADJ CONT.**</b>		<b>***OPEB &amp; PEN DBT SERV ADJ CONT.***</b>		<b>***CERTIFIED LEVY RATIO BY FUND***</b>	
1710	22 PAY 23 LIMIT	1902	TOTAL OPEB DEBT SERV	2010	GENERAL
1711	22 PAY 23 LEVY		ADJ VOTER APPROVED		=(2005)/(2009)=
1712	TOTAL ADJUSTMENT		= (1900)+(1901) =	2011	COMMUNITY SERVICE
	ADJ =(1709)-(1710)=				=(2006)/(2009)=
1713	23 PAY 24 ADJ LIMIT	1903	REDUCTION DEBT EXCESS,	2012	GEN DEBT SERVICE
1714	23 PAY 24 ADJ LEVY		NON-VOTER =GTR OF		=(2007)/(2009)=
			[(921)OR(924)]X-1 =	2013	OPEB DEBT SERVICE
			74,723.73-		=(2008)/(2009)=
1715	FY2024 LTFM DEBT LEVY	1904	OTHER OPEB DS ADJUST	2014	TOTAL
	ADJ =(1712)-(1713)=		(MEMO)NON-VOTER APPR		1.00000000
<b>**FY2023 LTFM DEBT LEVY ADJUST**</b>		1905	TOTAL ADJUSTMENT	<b>**ABATEMENT AID BY FUND (FROM**</b>	
1716	FY2023 EST LTFM		NON-VOTER APPROVED	<b>PART III OF FY2025 ABATE AID RPT)</b>	
	DEBT LEVY AUTHORITY		= (1903)+(1904) =	2015	GENERAL
	(FROM WEBSITE		74,723.73-	2016	COMMUNITY SERVICE
	FY2023 RPT, LINE 59)			2017	GENERAL DEBT SERVICE
1717	21 PAY 22 LIMIT		<b>**ABATEMENT ADJUSTMENTS**</b>	2018	TOTAL
1718	21 PAY 22 LEVY		<b>**INITIAL ABATEMENT LEVY ADJUST**</b>		715.83
1719	TOTAL ADJUSTMENT	2000	SCHOOL TAXES ABATED	2019	EST FY2025 ABATEMENT
	= (1716)-(1717) =		IN 2023		AID PRORATION FACTOR
			1,128.21-		1.00000000
1720	22 PAY 23 ADJ LIMIT	2001	SCHOOL TAXES ADDED	<b>**PRORATED ABATEMENT AID BY FUND**</b>	
1721	22 PAY 23 ADJ LEVY		IN 2023	2020	GENERAL
			1.16		=(2019)X(2015)=
1722	23 PAY 24 ADJ LIMIT	2002	NET CHANGE IN SCHOOL	2021	COMMUNITY SERVICE
1723	23 PAY 24 ADJ LEVY		TAXES		=(2019)X(2016)=
			= (2000)+(2001) =	2022	GENERAL DEBT SERVICE
1724	FY2023 DEBT LIMIT ADJUST	2003	ABATEMENT RECOVERY		=(2019)X(2017)=
	= (1720)+(1722) =		REVENUE [GTR OF ZERO	2023	TOTAL
1725	FY2023 DEBT LEVY ADJUST		OR -1X(2002)]		715.83
	= (1721)+(1723) =	2023	FY2025 ABATEMENT AID		715.83
1726	FY2023 LTFM DEBT LEVY	2004	INITIAL ABATEMENT LEVY	<b>**INITIAL ABATE LEVY ADJ BY FUND**</b>	
	ADJ =(1719)-(1724)=		ADJUSTMENT	<b>(ZERO IF NO LEVY AUTHORITY IN FUND)</b>	
1727	TOTAL DEBT SERV ADJUST		= (2003)-(2023) =	2024	GENERAL=(2003)-(2023)-
	NON-VOTER APPROVED		411.22		(2025)-(2026)-(2027)=
	= (1703)+(1704)+		<b>**PAY 22 CERTIFIED LEVY PLUS**</b>	2025	COMMUNITY SERVICE [(2003)X
	(1708)+(1715)+(1726)=		AUDITOR ADJUSTMENT BY FUND		(2011)]-(2021) =
		2005	GENERAL	2026	GENERAL DEBT SERV DBT [(2003)X
			1,992,767.36		(2012)]-(2022) =
		2006	COMMUNITY SERVICE	2027	OPEB DEBT [(2003)X
					(2013)] =
		2007	GENERAL DEBT SERVICE	2004	TOTAL = (2003)-(2023)
			1,504,812.97		411.22
		2008	OPEB DEBT SERVICE	<b>**ABATEMENT INTEREST ADJUSTMENT**</b>	
			709,695.09	2028	ABATEMENT INTEREST
		2009	TOTAL		DEDUCTED FROM TAX
			4,207,275.42		SETTLEMENTS IN 2023
1900	REDUCTION DEBT EXCESS,				
	VOTER APPROV = GTR OF				
	[(920)OR(923)] X-1 =				
1901	OTHER OPEB DS ADJUST				
	(MEMO) VOTER APPROVED				

***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***ADVANCE ABATE ADJUST BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)	
2029	GENERAL =(2028) -(2030) -(2031)-(2032)=	2051	GENERAL=(2043)-(2047) OR MEMO	2069	GENERAL=(2059)-(2068)- (2070)-(2071)-(2072)= 2,013.18
2030	COMMUNITY SERVICE =(2028)X(2011)=	2052	COMMUNITY SERVICE =(2044)-(2048) OR MEMO	2070	COMMUNITY SERVICE =(2061)-(2065)=
2031	GENERAL DEBT SERVICE =(2028)X(2012)=	2053	GENERAL DEBT SERVICE =(2045)-(2049) OR MEMO	2071	GENERAL DEBT SERVICE =(2062)-(2066)= 1,458.00
2032	OPEB DEBT SERVICE =(2028)X(2013)=	2054	OPEB DEBT SERVICE =(2046)-(2050) OR MEMO	2072	OPEB DEBT SERVICE =(2063)-(2067)= 720.22
2028	TOTAL	2055	TOTAL	2073	TOTAL 4,191.40
**FY2023 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**		**TOTAL INITIAL LEVY LIMITATION** SUMMARY BEFORE OFFSETTING ADJUST	
2033	GENERAL	2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2024 4,897.30-	**GEN FUND INITIAL LEVY SUMMARY**	
2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2024 .35	3000	GENERAL RMV VOTER APPROVED = (506)+(1342) = 425,069.95
2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057) 4,896.95-	3001	GENERAL RMV OTHER = (507)+(1343) = 1,625,275.16
2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)] 4,896.95	3002	GENERAL NTC VOTER APPROVED = (508)+(1344) =
2037	TOTAL	**ADVANCE ABATEMENT AUTH BY FUND**		3003	GENERAL NTC OTHER +(509)+(1345)+(2038) +(2051)+(2069) = 861,643.16
**TOTAL REGULAR ABATE LEVY ADJ**		2060	GENERAL = (2059) -(2061)-(2062)-(2063) 2,319.43	3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 2,911,988.27
2038	GENERAL = (2024)+(2029)+(2033)= 221.11	2061	COMMUNITY SERVICE =(2059)X(2011)=	**COM SERV INITIAL LEVY SUMMARY**	
2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)=	2062	GENERAL DEBT SERVICE =(2059)X(2012)= 1,751.49	3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) = 101,350.88
2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)=	2063	OPEB DEBT SERVICE =(2059)X(2013) 826.03	**GEN DBT SERV INITIAL LEVY SUMMARY*	
2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)= 190.11	2059	TOTAL 4,896.95	3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) = 2,475,003.71
2042	TOTAL 411.22	**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 23 PREVIOUS ADVANCE PLUS PAY 24 ADVANCE LEVY)		3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) =
**CARRY-OVER ABATE LEVY AUTHORITY**		2064	GENERAL 306.25		
**PAY 24 REGULAR ABATEMENT LIMIT**		2065	COMMUNITY SERVICE		
2043	GENERAL 140.32	2066	GENERAL DEBT SERVICE 293.49		
2044	COMMUNITY SERVICE	2067	OPEB DEBT SERVICE 105.81		
2045	GENERAL DEBT SERVICE	2068	TOTAL 705.55		
2046	OPEB DEBT SERVICE 162.64				
**PAY 24 REGULAR ABATEMENT LEVY**					
2047	GENERAL 140.32				
2048	COMMUNITY SERVICE				
2049	GENERAL DEBT SERVICE				
2050	OPEB DEBT SERVICE 162.64				

***GEN DBT SERV INI SUMMARY CONT.***	***COLLECT NEGATIVE ADJUSTMENTS***	***COLLECT NEGATIVE ADJUSTMENTS***
3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 2,475,003.71	3020 GEN RMV VOTER NEGATIVE OFFSET	3032 GDS VOTER NEGATIVE OFFSET
**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY***	3021 GEN RMV OTHER NEGATIVE OFFSET	**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND
3009 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) + (2054)+(2072) =	3022 GEN NTC VOTER NEGATIVE OFFSET	3033 GDS OTH NEGATIVE OFFSET
3010 OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041) + (2054)+(2072) = 495,570.60	3023 GEN NTC OTHER NEGATIVE OFFSET	3034 GDS VOTER NET OFFSET ADJ = (3030)+(3032) =
3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) = 495,570.60	3024 COM SERV NEGATIVE OFFSET	3035 GDS OTH NET OFFSET ADJ = (3031)+(3033) =
***OFFSETTING ADJUSTMENTS*** (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).	**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	3036 OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET GTR OF 0 OR [-(3009)]
**OFFSET CARRIED FORWARD**	3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =	**POSITIVE OFFSETTING ADJUSTMENT** IN OPEB/PENSION DEBT SERV FUND
3012 GENERAL	3026 GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =	3037 OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [-(3010)]
3013 GENERAL DEBT SERVICE 28,848.53-	3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =	3038 OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET
3014 OPEB/PENSION DEBT SERVICE	3028 GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =	**COLLECT NEGATIVE ADJUST** IN OPEB/PENSION DEBT SERV FUND
**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS	3029 COM SERV NET OFFSET ADJ = (3019)+(3024) =	3039 OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET
3015 GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND	**NET OFFSETTING ADJUSTMENTS** IN OPEB/PENSION DEBT SERV FUND
3016 GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]	3030 GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]	3040 OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =
3017 GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]	3031 GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]	3041 OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =
3018 GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]		
3019 COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]		

***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD		***TACONITE REFERENDUM DATA*** INFORMATION ONLY		***FY2024 TACONITE RECEIPTS*** (FEB 2024 & AUG 2024 PYMT) USED TO CALCULATE PAY 25 LEVY LIMITATION REDUCTION	
3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000	1983-84 RESIDENT PU 4,764.77		
		4001	2011-12 RESIDENT PU 2,927.98		
		44	2023-24 RES PU (PRE) 2,658.05	4015	TAC POT 13.72 CENTS PER TON (INITIAL AMT) 1,045,154.00
		57	2025-26 ADJ PU (EST) 2,506.40		
3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3013) -(3034)-(3035) = 28,848.53-	4002	TACONITE REG REF PU =GTR (4000) OR (44)= 4,764.77	4016	CITY/TWP REPLACEMENT NOT USED THIS YEAR
3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3040)-(3041)=	4003	2011 NET TAX CAPACITY 10,075,606	4017	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027) 8,693.00
3045	TOTAL ADJUST BALANCE FORWARD =(3042) +(3043)+(3044)= 28,848.53-	4004	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% = 181,360.91	4018	TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET) 66,602.00
	<b>**LEVY AFTER OFFSETS**</b> STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005	REG FRONT END FORMULA = (4002)X\$175 = 833,834.75	4019	TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) = 969,859.00
3500	GEN DEBT VOTER APPR 2,475,003.71	4006	TAC REG REF REV = GTR 0 OR [(4005)-(4004)]= 652,473.84	4020	MINING 3.43 CENTS/TON 186,895.00
3501	GEN DEBT OTHER		<b>**FY20226 TAC ADD REF REV**</b>	4021	TAC RAILR GRANDFATHER
	<b>**MAXIMUM EFFORT LOAN AID**</b>	4007	FY 13 REF REV ALLOW 415.00-	4022	DEER RVR GRANDFATHER
3502	ACT MAX EFF LOAN AID FOR FY2020 - FY2024	4008	TAC REF ADD ALLOWANCE = (4007)+\$415 =	4023	FY2024 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM (4019)TO(4022)= 1,156,754.00
3503	PAY 20 - PAY 23 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4009	ADD FRONT END FORMULA = (4001)X(4008) =	4024	MAX TAC REDUCT = 95% OF [(4023)+(4018)] 1,162,188.20
3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	4010	TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =	4025	TOTAL PAY 23 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION 1,156,753.25-
3505	BAL AVAIL END FY 2023 (3502)-(3503) =	4011	TAC ADD REF REVENUE = (4010)X22.5% =	4026	FY2024 ELIG DIST TAC REPL AMT PLUS PAY 23 TAC LEVY ADJUSTMENT =(4023) +(4025)-(4018)= 66,601.25-
	<b>**LEVY LIMITS ARE REDUCED**</b> IN THE FOLLOWING ORDER	4012	TAC TOTAL REF REV = (4006)+(4011) = 652,473.84	4027	TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 23 LEVY REPLACEMENT [NOT INCL IN (4023)]
3506	GEN DEBT VOTER =	4013	MAXIMUM EC RESERVE = (57)X\$25 = 62,660.00	4028	TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 23 LEVY REPLACEMENT [NOT INCL IN (4023)]
3507	GEN DEBT OTHER =	4014	RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013)= 62,660.00	4029	FY2024 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]
3508	MAX EFF LEVY LIMIT ADJ = (3506)+(3507)=				
3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3505)-(3508) =				

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

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

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

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

4031 COMMUNITY SERVICE 101,350.88  
4032 OTHER GENERAL NTC 861,643.16  
4033 REDUCED OTHER NTC FOR  
LIMITED LTFM LEVY 861,643.16  
4034 OTHER GENERAL RMV 1,625,275.16  
4035 OP REFERENDUM (VOTER) 425,069.95  
4036 = 50% OF (4035) = 212,534.98  
4037 CAP PROJ LIMIT(VOTER)  
4038 = 50% OF (4037) =  
4039 NET OPEB DEBT SERV LEVY  
NON-VOTER APPR BONDS 495,570.60  
4040 NET OPEB DEBT SERV LEVY  
FOR VOTER APPR BONDS  
4041 = 50% OF (4040) =  
4042 NET GEN DEBT SERV LEVY  
NON-VOTER APPR BONDS  
4043 NET GEN DEBT SERV LEVY  
FOR VOTER APPR BONDS 2,475,003.71  
4044 = 50% OF (4043) = 1,237,501.86  
4045 COM SERV = -1 X (LSR  
OF (4024) OR (4031))= 101,350.88-  
4046 REMAINING REDUCTION  
= (4024)+(4045) = 1,060,837.32  
4047 GEN OTH NTC = -1 X (LSR  
OF (4033) OR (4046))= 861,643.16-  
4048 REMAINING REDUCTION  
= (4046)+(4047) = 199,194.16  
4049 OPEB TACONITE ADJUST  
NON-VOTER = -1 X (LSR  
OF (4039) OR (4048))= 199,194.16-  
4050 REMAINING REDUCTION  
= (4048)+(4049) =  
4051 GDS TACONITE ADJUST  
NON-VOTER = -1 X (LSR  
OF (4042) OR (4050))=

4052 REMAINING REDUCTION  
= (4048)+(4051) =  
4053 GEN OTH RMV = -1 X (LSR  
OF (4034) OR (4052))=  
4054 REMAINING REDUCTION  
= (4052)+(4053) =  
4055 OPER REF = -1 X (LSR  
OF (4036) OR (4054))=  
4056 REMAINING REDUCTION  
= (4054)+(4055) =  
4057 CAP PROJ = -1 X (LSR  
OF (4038) OR (4056))=  
4058 REMAINING REDUCTION  
= (4056)+(4057) =  
4059 OPEB DEBT TAC ADJUST  
VOTER APPR= -1 X (LSR  
OF (4041) OR (4058))=  
4060 REMAINING REDUCTION  
= (4058)+(4059) =  
4061 GDS TACONITE ADJUST  
VOTER APPR= -1 X (LSR  
OF (4044) OR (4060))=  
4062 TOTAL TACONITE LEVY  
LIMITATION ADJUST =  
(4045)+(4047)+(4049)+  
(4051)+(4053)+(4055)+  
(4057)+(4059)+(4061)= 1,162,188.20-  
4063 CITY/TOWNSHIP DISTRIBUTION  
= (4024)+(4062) =

FY20226 LEVY, AID & REVENUE SUMMARY  
BY FUND CONTINUES ON PAGE 29

5000	***FY20226 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)	5013	GEN DEBT SERVICE VOTER APPROVED =(3006)+(3034) +(3506)+(4061)=	5025	TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) =
	**GENERAL FUND**		2,475,003.71		4,821,725.26
5001	GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)=	5014	GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)=	5026	TOTAL AID = (5006)+(5010) + (5016) =
	425,069.95				33,215,763.94
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) =	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) =	5027	TOTAL MAX EFFORT AID USED = (5017) =
	1,625,275.16		2,475,003.71	5028	TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057)=	5016	TOTAL DEBT SERVICE FUND AID = (438)+ (777)+(797)+(2022) =	5029	TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) =
			5,270,043.89		39,199,677.40
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047)=	5017	MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=		
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) =	5018	TACONITE RECEIPTS = -(4051)-(4061) =		
	2,050,345.11	5019	TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) +(5017)+(5018)=		
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(443)+(2020)=		7,745,047.60		
	27,763,465.73		**OPEB/PENSION DEBT SERVICE FUND**		
5007	TACONITE RECEIPTS = -1*(4047)-(4053) - (4055)-(4057) =	5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED =(3009)+(3040) +(4059)=		
	861,643.16				
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)=	5021	OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)=		
	30,675,454.00		296,376.44		
	**COMMUNITY SERVICE FUND**	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =		
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)=		296,376.44		
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) =	5023	TACONITE RECEIPTS = -(4049)-(4059) =		
	182,254.32		199,194.16		
5011	TACONITE RECEIPTS = -1*(4045) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023) =		
	101,350.88		495,570.60		
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011)				
	283,605.20				

I. COMPUTATION OF 2024 PAYABLE 2025 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	442,200.04	17,130.09-	N/A			425,069.95
GEN-RMV OTHER-EXEMP	1,727,954.20	102,679.04-	N/A			1,625,275.16
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	886,874.23	27,465.36-	2,234.29		861,643.16-	
TOTAL GENERAL	3,057,028.47	147,274.49-	2,234.29		861,643.16-	2,050,345.11
COM SERV-EXEMP	101,415.50	64.62-			101,350.88-	
DEBT-VOTER-NONEXEMP	2,687,680.22	214,134.51-	1,458.00			2,475,003.71
DEBT-OTHER-NONEXEMP						
TOTAL DEBT SERV	2,687,680.22	214,134.51-	1,458.00			2,475,003.71
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	569,384.00	74,723.73-	910.33		199,194.16-	296,376.44
TOTAL OPEB/PENSION	569,384.00	74,723.73-	910.33		199,194.16-	296,376.44
TOTAL	6,415,508.19	436,197.35-	4,602.62		1,162,188.20-	4,821,725.26

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

FUND	2023 PAY 2024 LIMITATION	2024 PAY 2025 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,783,389.02	2,050,345.11	266,956.09	14.97
COMMUNITY SERVICE				
GENERAL DEBT SERVICE	2,267,598.37	2,475,003.71	207,405.34	9.15
OPEB DEBT SERVICE	696,716.10	296,376.44	400,339.66-	57.46-
TOTAL	4,747,703.49	4,821,725.26	74,021.77	1.56

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

FUND	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,783,389.02			
COMMUNITY SERVICE				
GENERAL DEBT SERVICE	2,267,598.37			
OPEB DEBT SERVICE	696,716.10			
TOTAL AFTER ADJUSTMENTS	4,747,703.49			

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	350,881.77	350,881.77	425,069.95		
(5002)	GENERAL-RMV OTHER	1,432,507.25	1,432,507.25	1,625,275.16		
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	.01-				
(5009)	COMMUNITY SERV-NTC OTHER					
(5013)	GENL DEBT-NTC VOTER	2,267,598.37	2,267,598.37	2,475,003.71		*1
(5014)	GENL DEBT-NTC OTHER					*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER	696,716.10	696,716.10	296,376.44		
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	1,783,389.02	1,783,389.02	2,050,345.11		
(5009)	COMMUNITY SERVICES FUND					
(5015)	GENERAL DEBT SERVICE FUND	2,267,598.37	2,267,598.37	2,475,003.71		
(5022)	OPEB/PENSION DEBT SERVICE FUND	696,716.10	696,716.10	296,376.44		
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	1,783,389.02	1,783,389.02	2,050,345.11		
	NET TAX CAPACITY	2,964,314.47	2,964,314.47	2,771,380.15		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	2,618,480.14	2,618,480.14	2,900,073.66		
	OTHER	2,129,223.35	2,129,223.35	1,921,651.60		
TOTAL LEVY						
	TOTAL LEVY	4,747,703.49	4,747,703.49	4,821,725.26		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(313)	1ST TIER RMV REFER	395,638.64	395,638.64	442,200.04		*2
(314)	2ND TIER RMV REFER					*2
(315)	UNEQUALIZED RMV REFER					
(1031)	FY2025 1ST TIER REF ADJUST	42,621.26-	42,621.26-	3,011.85-		*2
(1039)	FY2025 2ND TIER REF ADJUST					*2
(1047)	FY2025 UNEQUAL REF ADJUST					
(1053)	FY2025 TBRA ALLOC ADJUST					*2
(1062)	FY2025 REF HOLD HARMLESS ADJ					
(1137)	FY2023 1ST TIER REF ADJUST	2,135.61-	2,135.61-	14,118.24-		
(1144)	FY2023 2ND TIER REF ADJUST					
(1151)	FY2023 UNEQUAL REF ADJUST					
(1157)	FY2023 TBRA ALLOC ADJUST					
(1169)	FY2023 REF HOLD HARMLESS ADJ					
(1334)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	350,881.77	350,881.77	425,069.95		
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	403,201.09	403,201.09	450,652.48		*3
(238)	2ND TIER LOCAL OPTIONAL	853,945.95	853,945.95	872,988.07		*3
(242)	EQUITY	367,368.89	367,368.89	398,674.25		*3
(245)	TRANSITION	5,217.90	5,217.90	5,639.40		*3
(1011)	FY2025 LOR TIER 1 ADJUST	43,435.94-	43,435.94-	3,069.42-		*3
(1015)	FY2025 LOR TIER 2 ADJUST	105,926.92-	105,926.92-	59,537.62-		*3
(1019)	FY2025 EQUITY ADJUST	38,634.68-	38,634.68-	2,480.19-		*3
(1023)	FY2025 TRANSITION ADJUST	562.11-	562.11-	39.73-		*3
(1055)	FY2025 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY2025 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2023 LOR TIER 1 ADJUST	2,176.45-	2,176.45-	14,388.12-		
(1116)	FY2023 LOR TIER 2 ADJUST	5,307.67-	5,307.67-	32,604.95-		
(1123)	FY2023 EQUITY ADJUST	1,154.65-	1,154.65-	9,309.76		
(1130)	FY2023 TRANSITION ADJUST	28.16-	28.16-	131.23		
(1163)	FY2023 LOR TIER 1 TBRA ADJUST					
(1175)	FY2023 LOR TIER 1 HOLD HARMLESS					
(1339)	OTHER ADJ, GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	1,432,507.25	1,432,507.25	1,625,275.16		

FOOTNOTES:

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

\*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	167,991.95	167,991.95	175,458.05		*3
(337)	ALT TEACHER COMP (Q COMP)					*4
(359)	ACHIEVEMENT & INTEGRATION					*5
(363)	FY2025 REEMPLOYMENT INS	20,000.00	20,000.00			
(365)	SAFE SCHOOLS	91,742.39	91,742.40	90,230.40		
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2025 CAREER TECHNICAL	131,606.21	131,606.21	151,974.04		
(389)	FY2024 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(444)	LT FACILITIES EQUAL	390,282.75	390,282.75	408,049.99		*4
(445)	LT FACILITIES UNEQUAL					
(455)	DISABLED ACCESS					
(489)	BUILDING/LAND LEASE	45,600.00	45,600.00	59,898.00		
(490)	COOP BUILDING REPAIR					
(491)	OTHER CAPITAL (MEMO)					
(494)	CONSOL/TRANSITION					
(495)	REORG OPERATING DEBT					
(496)	FY2025 HEALTH BENEFITS					
(497)	ADDITIONAL RETIREMENT					
(498)	SEVERANCE					
(499)	ADMINISTRATIVE DISTRICT					
(500)	SWIMMING POOL					
(501)	TREE GROWTH	1,263.75	1,263.75	1,263.75		
(502)	CONSOL/RETIREMENT					
(503)	ECON DEV ABATEMENT					
(504)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	848,487.05	848,487.06	886,874.23		

FOOTNOTES:

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

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2025 OPER CAPITAL ADJUST	205.38	205.38	16,939.56-		*3
(1102)	FY2023 OPER CAPITAL ADJUST	304.99-	304.99-	190.89		
(1072)	FY2025 ALT TEACHER COMP ADJUST					*7
(1204)	FY2023 ALT TEACHER COMP ADJUST					
(1068)	FY2025 ACHIEVE & INTEG ADJUST					*5
(1182)	FY2023 ACHIEVE & INTEG ADJUST					*5
(1187)	FY2023 REEMPLOYMENT ADJUST	96,068.64	96,068.64	34,477.35		
(1192)	FY2023 SAFE SCHOOLS ADJUST	1,424.88-	1,424.88-	2,316.60-		
(1197)	FY2023 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2023 CAREER TECHNICAL ADJUST	78,848.93-	78,848.93-	43,442.10-		
(1234)	FY2023 HEALTH BENEFITS ADJUST	4,725.46	4,725.46			
(1240)	FY2023 ANNUAL OPEB ADJUST					
(1076)	FY2025 LTFM EQUAL ADJUST	4,134.31	4,134.31	2,966.96-		
(1080)	FY2025 LTFM UNEQUAL ADJUST					
(1081)	FY2025 H&S REBATE ADJ					
(1088)	FY2024 LTFM EQUAL ADJUST	3,241.82-	3,241.82-	821.77-		
(1095)	FY2024 LTFM UNEQUAL ADJUST					
(1215)	FY2023 LTFM EQUAL ADJUST	1,619.40-	1,619.40-	9,353.39	9,353.39	
(1226)	FY2023 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	19,693.77	19,693.77	22,465.36-		

FOOTNOTES:

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

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1327)	PAY 22 LEASE ADJUST	2,800.00-	2,800.00-	5,000.00-		
(1328)	LEASE LEVY ADJ (MEMO)					
(1329)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY2026 FAC & EQUIP BOND ADJUST					
(1331)	ECON DEV ABATE ADJUST					
(1332)	DEBT SURPLUS ADJUST					
(1346)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	140.32	140.32	221.11		*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	15.92-	15.92-	2,013.18		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST	865,505.23-	865,505.23-	861,643.16-		
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	868,180.83-	868,180.83-	864,408.87-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	848,487.05	848,487.06	886,874.23		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	19,693.77	19,693.77	22,465.36-		
(5004)	TOTAL GENERAL - NTC OTHER	.01-				

FOOTNOTES:

- \*10 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
  - \*11 PAY 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	61,256.44	61,256.45	61,966.12		*13
(619)	EARLY CHILD FAMILY	32,714.54	32,714.54	37,560.52		*14
(624)	HOME VISITING	707.88	707.88	893.05		
(631)	ADULTS W/ DISABILITIES	980.10	980.10	995.81		
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2025 EARLY CHILD FAMILY ADJ	1,718.95-	1,718.95-	59.51-		
(1407)	FY2023 HOME VISITING ADJUST	111.70-	111.70-	5.11-		
(1411)	FY2023 SCHOOL-AGE CARE ADJUST					
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT					*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST					*12
(4045)	COM SERV TACONITE ADJUST	93,828.32-	93,828.32-	101,350.88-		
(5009)	TOTAL COMMUNITY SERVICE					

FOOTNOTES:

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  - \*11 PAY 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
  - \*13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
  - \*14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(806)	DEBT SERVICE-AID ELIG	1,865,405.83	1,865,405.83	2,687,680.22		*15
(808)	DEBT SERVICE-AID INELIG	402,244.50	402,244.50			*15
(778)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS			214,134.51-		
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST					*12,16
(3034)	GDS VTR NET OFFSET ADJUST	51.96-	51.96-	1,458.00		
(3506)	GDS VTR MAX EFFORT ADJ					
(4061)	GDS VTR TACONITE ADJUST					
(5013)	TOTAL DEBT SERVICE VOTER APPROVED	2,267,598.37	2,267,598.37	2,475,003.71		*1
DEBT SERVICE OTHER:						
(807)	DEBT SERVICE-AID ELIG					*15
(809)	DEBT SERVICE-AID INELIG					*15
(769)	LT FACILITIES DEBT SERVICE					*15
(1708)	FY2025 LTFM DEBT SERV ADJ					
(1715)	FY2024 LTFM DEBT SERV ADJ					
(1726)	FY2023 LTFM DEBT SERV ADJ					
(1703)	REDUCTION FOR DEBT EXCESS					
(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					*1

FOOTNOTES:

- \*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- \*10 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*11 PAY 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 810 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED:						
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED					
OPEB/PENSION DEBT SERVICE OTHER:						
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS	816,403.00	816,403.00	569,384.00		*15
(1903)	REDUCTION FOR DEBT EXCESS			74,723.73-		
(1904)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	162.64	162.64	190.11		*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST	35.34-	35.34-	720.22		*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST					
(4049)	OPEB/PENSION DEBT TACONITE ADJUST	119,814.20-	119,814.20-	199,194.16-		
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER	696,716.10	696,716.10	296,376.44		

FOOTNOTES:

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- \*12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 902 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT

**ROCK RIDGE PUBLIC SCHOOLS**  
 2024 Pay 2025 Analysis & Comparison  
 Based on levy date of 09/18/2024

	2023 PAY 2024			2024 PAY 2025			CHANGE		
	State Aid	Local Levy	Total	State Aid	Local Levy	Total	State Aid	Local Levy	Total
<b>LEVY CATEGORIES WHERE REVENUE IS SPLIT BETWEEN STATE AID AND LOCAL LEVY</b>									
Operating Referendum	\$675,611	\$1,451,182	\$2,126,793	\$524,182	\$1,641,345	\$2,165,527	(\$151,429)	\$190,163	\$38,734
Equity	\$36,329	\$327,580	\$363,909	\$0	\$405,504	\$405,504	(\$36,329)	\$77,924	\$41,595
Transition	\$516	\$4,628	\$5,144	\$0	\$5,731	\$5,731	(\$516)	\$1,103	\$587
Career Technical Education	\$47,494	\$52,757	\$100,251	\$27,126	\$108,532	\$135,658	(\$20,368)	\$55,775	\$35,407
Operating Capital	\$437,584	\$167,892	\$605,476	\$365,824	\$158,709	\$524,533	(\$71,760)	(\$9,183)	(\$80,943)
Long-Term Facilities Maint.	\$578,109	\$389,556	\$967,665	\$544,382	\$413,615	\$957,997	(\$33,727)	\$24,059	(\$9,668)
Debt Service	\$5,266,772	\$2,267,650	\$7,534,422	\$5,269,641	\$2,475,004	\$7,744,644	\$2,869	\$207,353	\$210,222
Community Education	\$99,254	\$61,256	\$160,510	\$103,943	\$62,962	\$166,905	\$4,689	\$1,706	\$6,395
ECFE & Home Visiting	\$74,820	\$32,572	\$107,392	\$78,312	\$38,389	\$116,700	\$3,492	\$5,817	\$9,309
	\$7,216,489	\$4,755,073	\$11,971,562	\$6,913,409	\$5,309,790	\$12,223,199	(\$303,080)	\$554,717	\$251,637
<b>2023 PAY 2024</b>									
<b>2024 PAY 2025</b>									
<b>CHANGE</b>									
State Aid		Local Levy	Total	State Aid	Local Levy	Total	State Aid	Local Levy	Total
<b>LEVY CATEGORIES WHERE REVENUE IS JUST FROM LOCAL LEVY</b>									
Reemployment Insurance	\$0	\$116,068	\$116,068	\$0	\$34,477	\$34,477	\$0	(\$81,591)	(\$81,591)
Safe Schools	\$0	\$90,317	\$90,317	\$0	\$87,914	\$87,914	\$0	(\$2,403)	(\$2,403)
Building / Land Lease	\$0	\$42,800	\$42,800	\$0	\$54,898	\$54,898	\$0	\$12,098	\$12,098
Health Benefits	\$0	\$4,725	\$4,725	\$0	\$0	\$0	\$0	(\$4,725)	(\$4,725)
OPEB Bond Levy	\$0	\$816,403	\$816,403	\$0	\$495,571	\$495,571	\$0	(\$320,832)	(\$320,832)
Judgement Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous	\$0	\$1,465	\$1,465	\$0	\$1,264	\$1,264	\$0	(\$201)	(\$201)
	\$0	\$1,071,778	\$1,071,778	\$0	\$674,124	\$674,124	\$0	(\$397,655)	(\$397,655)
<b>TACONITE ADJUSTMENTS</b>									
Taconite Production Credits	\$0	(\$1,079,148)	(\$1,079,148)	\$0	(\$1,162,188)	(\$1,162,188)	\$0	(\$83,040)	(\$83,040)
	\$0	(\$1,079,148)	(\$1,079,148)	\$0	(\$1,162,188)	(\$1,162,188)	\$0	(\$83,040)	(\$83,040)
Total	\$7,216,489	\$4,747,703	\$11,964,192	\$6,913,409	\$4,821,725	\$11,735,135	(\$303,080)	\$74,022	(\$229,058)
							-4.2%	1.6%	-1.9%

# Amendment to Agreement

This amendment (the "Amendment") is entered into by and between Rock Ridge Public School and Quad Cities ATV Club, parties to the agreement Landowner Permission Form dated 12/16/2019 (the "Agreement"). The parties make the following changes a part of the existing agreement.

- 1) The existing trail crosses School Forest land described as: SENW and NESW of Section 21, Township 59, Range 17.
- 2) A map showing the property and trail location is attached to the agreement.
- 3) Rock Ridge Public School is the successor to Virginia Public School.
- 4) Signage Requirements:
  - a) By Quad Cities ATV Club:
    - i. "No ATVs Allowed" shall be posted at the main entrance gate and on the south Pet Cemetery entrance
    - ii. "Stay on Trail" signs shall be posted on the west property boundary and the north property
  - b) By Rock Ridge Public School:
    - i. "20 MPH Speed Limit" signs shall be posted on the trail on the west and north property boundaries.
    - ii. "Slow Children" warning signs shall be posted at the same location as the speed limit signs
- 5) South Entrance: At the Pet Cemetery entrance (south entrance) to the Chris Holmes School Forest, the access shall be blocked by installing a temporary 8 foot, 6 bar gate by October 12th. A permanent gate similar to the main entrance gate shall be installed by the June 6, 2025. The two boulders shall be moved out of the way to allow access when the permanent gate is installed.
- 6) Other signage:
  - a) A flip-over "Classes in Session" sign (similar to a road construction sign) shall be installed and maintained by Rock Ridge.
  - b) Signage identifying the area as the Rock Ridge School Forest may be erected and maintained by Rock Ridge
- 7) Emergency Closure: Stipulation Number 4 on original contract will be amended

to "Landowner has the right to temporarily close trail in the event of an emergency at the school forest.

8) School Bus Accessibility: Rock Ridge School vehicles will continue to have unimpeded access to the school forest site on Old County Road 303.

9) Completion Deadline: All items listed in this Addendum must be completed no later than June 6, 2025 by both parties.

10) This agreement is for a three year term effective September 24, 2024 and can be renewed for additional 3 year terms.

Date: \_\_\_\_\_

Rock Ridge Public School Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address: 1405 Progress Parkway  
Virginia MN 55792

Quad Cities ATV Club: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Quad Cities ATV Club: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_