

Regular School Board Meeting

Tuesday, September 20, 2022 5:45 PM

School District Media Center, 131 Hickory Street North, Lester Prairie, MN 55354

I. Call to Order

II. Pledge of Allegiance

III. Approval of Agenda

III.A. Motion to approve agenda.

IV. Recognition of Communications Since Last Meeting

V. Open Dialogue

VI. Approval of Consent Agenda

VI.A. Motion to approve the Consent Agenda.

VII. Reports

VII.A. Dashir Report

VIII. New Business

VIII.A. Action to approve the Senior Class Trip for the 2022-23 school year.

IX. Old Business

IX.A. None.

X. School Finance

X.A. Action to approve the Baseball Paint the Town fundraiser.

X.B. Set the annual Truth in Taxation meeting date (later than 6:00pm and prior to December 28th).

X.C. Action to approve certifying proposed 2022 Payable 2023 Property Tax Levy Limitations at the maximum amount. Final amount to be given at December School Board Meeting.

XI. Policy Administration

XI.A. Move to approve the following policies:

- 410 Family & Medical Leave (Recommendations: Updated care of parent; FMLA language as per statute)
- 413 Harassment & Violence (No changes recommended)
- 413 Form (No changes recommended)
- 414 Mandated Reporting of Child Neglect or Physical or Sexual Abuse (No changes recommended)

- 415 Mandated Reporting of Maltreatment of Vulnerable Adults (Recommendations: updated definitions)
- 506 Student Discipline (No changes recommended)
- 514 Bullying Prohibition Policy (No changes recommended)
- 522 Student Sex Nondiscrimination (No changes recommended)
- 522 Form (No changes recommended)
- 616 School District System Accountability (No changes recommended)
- 806 Crisis Management Policy (Recommendations: Updated references)
- 201 Legal Status of the School Board (Recommendations: Page #s & legal references)
- 202 School Board Officers (Recommendations: page #s & legal references; principal evaluation)
- 203 Operation of the School Board (Recommendations: page #s)
- 209 Code of Ethics (Recommendations: page#s; language consistent with MSBA such as "attend mtg, prepared, opinions, voting, support bd decisions, work through & delegate to Superintendent, chain of command, conflict of interest, and confidential info)
- 418 Drug Free Work Drug Free School (Recommendations: update regarding use and possession)
- 418.1 Form (Recommendations: put on letterhead and in hiring paperwork)
- 419 Tobacco Free Environment (No changes recommended)

XI.B. Action to approve rescinding Policy 400.1
General Staff Policies

XII. Personnel

XII.A. Contracts and lane change.

XIII. Other Items for the Board

XIV. Adjourn the Regular Board Meeting



Lester Prairie Schools

District Office
131 Hickory St. N
Lester Prairie, MN 55354

Phone: 320-395-2521
Fax: 320-395-4202
Website: www.lp.k12.mn.us/

REGULAR BOARD MEETING AGENDA
DATE: TUESDAY, September 20, 2022
LOCATION: School Media Center
TIME: 5:45 PM

I. Call to Order

- A. Board Chair Hentges to open the Lester Prairie School District Regular Board meeting at 5:45 pm.
- B. Welcome to public and guests

II. Pledge of Allegiance

III. Approval of Agenda

Motion by _____ and seconded by _____ to approve agenda.

Voting was ____ for and ____ against

IV. Recognition of Communications Since the Last Meeting

- A. Communications received by Board Members
 - o Good News Section:
 1. _____
- B. Open Dialogue. (Each person in the audience will be given three (3) minutes - total time - 15 minutes.)

V. Approval of Consent Agenda

A. Approve Previous Minutes

- o Regular Board Meeting: July 18, 2022
- o Spec. Mtg. Work Session: July 18, 2022
- o Regular Board Meeting: August 15, 2022

B. Approve Bills - Bills reviewed by M.Otto & B.Heimerl

- o Board Bills: \$119,948.94
- o Building Project Bills: \$111,742.89
- o Student Activity Bills: \$1,854.29

Motion by _____ and seconded by _____ to approve consent agenda, board minutes, & payment of bills presented.

Voting was ____ for and ____ against

VI. Administrative Reports

A. Principal - Mike Lee

- o Julie Malady - District Data Presentation

- B. **Activities Director - Jenna Wolff**
- C. **Superintendent - Melissa Radeke**

VII. School Board Committee Reports

- A. Community Ed - Hentges, R.Heimerl
- B. PTO - Stifter-Knoll, R. Heimerl
- C. Facilities/Maintenance - Ziermann, Hentges, B.Heimerl
- D. Tech/Media - Ziermann, Stifter-Knoll
- E. Activities - Hentges, Ziermann, B.Heimerl
- F. Negotiations:
 - Certified - Ziermann, Otto, Hentges
 - Non-Certified - Otto, R.Heimerl, B.Heimerl
 - Administration - Ziermann, R.Heimerl, Stifter-Knoll
- G. Meet and Confer - Otto, Stifter-Knoll
- H. Policy - Otto, Stifter-Knoll, Hentges
- I. Legislative - Ziermann
- J. City Council - B.Heimerl, R.Heimerl

VIII. New Business

- A. Action to approve the Senior Class Trip for the 2022-23 school year.

Motion by _____ and seconded by _____ to approve Senior Class Trip as presented.

Voting was _____ for and _____ against.

IX. Old Business

- A. None

X. School Finance

- A. Action to approve the following fundraiser for the 2022-23 school year:
 - o Baseball: Paint the Town

Motion by _____ and seconded by _____ to approve fundraiser as presented.

Voting was _____ for and _____ against.

- B. Set annual Truth in Taxation meeting date (later than 6:00pm and prior to December 28th).

o Truth in Taxation meeting is set for _____ at _____ pm.

- C. Action to approve certifying proposed 2022 Payable 2023 Property Tax Levy Limitations at the maximum amount. Final amount to be given at December School Board meeting.

Motion by _____ and seconded by _____ to approve certification of proposed Payable 2023 Property Tax Levy at the maximum amount.

Voting was _____ for and _____ against.
Roll call vote:

CH _____ SZ _____ MS-K _____
BH _____ RH _____ MO _____

Voting was _____ for and _____ against.

XI. Policy Administration

A. Action to approve the following policies:

- **410 Family & Medical Leave Policy** - updated care of parent and FMLA language.
- **413 Harassment and Violence** - no changes
- **413A Form** - no changes
- **414 Mandated Reporting of Child Neglect or Physical or Sexual Abuse** - no changes
- **415 Mandated Reporting of Maltreatment of Vulnerable Adults** - updated definitions
- **506 Student Discipline** - no changes
- **514 Bullying Prohibition Policy** - no changes
- **522 Student Sex Nondiscrimination** - no changes
- **522A Form** - no changes
- **616 School District System Accountability** - no changes
- **806 Crisis Management Policy** - Updated references
- **201 Legal Status of the School Board** - page #s & legal references
- **202 School Board Officers** - page #s, legal references, and principal evaluation
- **203 Operation of the School Board - Governing Rules** - page #s
- **209 Code of Ethics** - page #s; language consistent with MSBA such as attend mtgs, prepared, opinions, voting, support bd decisions, work through and delegate to superintendent, chain of command, conflict of interest, and confidential info.
- **418 Drug Free Work Drug Free School** - updated language regarding use and possession of edibles
- **418.1 Form** - put on letterhead and in hiring paperwork
- **419 Tobacco Free Environment** - no changes

Motion by _____ and seconded by _____ to approve policies as presented.

Voting was _____ for and _____ against.

B. Action to rescind policy **400.1 General Staff Policies.**

Motion by _____ and seconded by _____ to rescind policy 400.1 General Staff Policies as presented.

Voting was _____ for and _____ against.

XII. Personnel

A. Action to approve the following contracts:

- o **David Rue** - Elem. Choir Performance
- o **David Rue** - High School Choir Performance
- o **Troy Feltman** - Media Coordinator
- o **Jay Rogotzke** - Assistant Girls Basketball Coach
- o **Alyssa Ebert** - Kids Depot Worker with assigned duties
- o **Mark Detlefsen** - Bus Riding Paraprofessional with assigned duties

Motion by _____ and seconded by _____ to approve contracts as presented.

Voting was _____ for and _____ against.

B. Action to approve Business Manager Contract for **Alice Daak.**

Motion by _____ and seconded by _____ to approve contract as presented.

Voting was _____ for and _____ against.

C. Action to approve resignation of **Shannon Alsleben** as JH Volleyball Coach due to lack of numbers.

Motion by _____ and seconded by _____ to rescind contract as presented.

Voting was _____ for and _____ against.

D. Action to rescind contract of **Jacob Heimerl** as C-Squad Boys Basketball Coach.

Motion by _____ and seconded by _____ to approve resignation as presented.

Voting was _____ for and _____ against.

E. Action to approve Lane Change request **Jonathan Koehler** from step 3 MA+10 to step 3 MA+20.

Motion by _____ and seconded by _____ to approve lane change as presented.

Voting was _____ for and _____ against.

XIII. Other Items for the Board

A. Meeting to Canvas Votes - Discussion

- o Special Mtg between Nov 11th and Nov 18th
- o Or move Regular Meeting from Nov 21st to Nov 14th

B. Action to set meeting date:

Motion by _____ and seconded by _____ to

Voting was _____ for and _____ against.

XIV. Adjourn the Regular Board meeting at _____

UPCOMING DATES and NOTES:

- A. October 2-4 - MASA Fall Conference
- B. October 10th - Regular School Board Meeting 5:45pm
- C. October 11th and 17th - Parent Teacher Conferences 3:30-7pm
- D. October 20 & 21 - MEA Education MN - No School

**REGULAR MEETING of the SCHOOL BOARD of EDUCATION
Lester Prairie Public Schools
Monday July 18th, 2022 5:45 pm
Lester Prairie School Media Center**

Roll call was taken and the following board members were present: Corbey Hentges, Steve Ziermann, Mary Otto, Brian Heimerl, Rebecca Heimerl and Megan Stifter. Administration present: Dr. Melissa Radeke, Mike Lee **Guests:** Sean Tritabaugh, Fred Holasek and Austin Neaton from Herald Journal.

Pledge of Allegiance was led by Steve Ziermann.

Agenda

- Motion by R. Heimerl second by Sifter-Knoll to approve the Agenda as presented and or modified

Vote: 6 for, 0 against

Recognition of Communications since Last Meeting:

- Communication - Report:
 - a. Addison Hoof selected to All Area Track Team
- Open dialogue - none

Minutes and Bills

- Motion by Stifter-Knoll and second by B. Heimerl to approve the meeting minutes of the Regular Board meeting on 6/20/22, and pay the bills in the amount of \$472,077.06. Building Project bills of \$630 and student activity fees of \$0

Vote: 6 for, 0 against

Administrative Reports

Mr. Lee K-12 Principal Report: - highlights

Mr. Lee is on vacation - no report

Jenna Wolff AD Report: - highlights

- One 7th grade student participating in Boys Soccer which will be a COOP called East Central. Practices in Gaylord. Sibley East hired coaches.
- No girls requesting to participate in Soccer this year. Sibley has requested Lester Prairie drop from the coop to continue participation single A level competition.
- Registration for activities opens August 1st.
- Fall Sports practices starts Aug 15th.
- Volleyball
 - o Uniform for libero uniform requested for Gray which holds up better

Dr. Melissa Radeke Superintendent Report: - highlights

- Dashir Report
 - Conduct OSHA training on back and lifting
 - Cleaning rooftop units
 - Ramp in South gym to be repaired
 - AHU #1 to be replaced with ESSER funds and placed on roof
 - Summer cleaning going very well
- Gave tours during Prairie Days to school class reunions
- Auditor to meet with board in October Bergen KBB
- State Legislature approved on July 1st - Maximum for School Board pay increased from \$8,000 to \$20,000
- 11 month kitchen walk through. Kitchen Dishwasher biggest issue
 - The rest of the walk through will take place in August
- Playground has water and design issues
 - Equipment is rusting
 - Not ADA compliant
 - Quotes for new equipment given
 - Start next summer for replacement
 - Need to update from mulch to fiber surface
- LTFM - application form renewed every year
 - LP amount allocated has changed with the new addition being added
 - Analyze throughout the year

School Board Reports

- **Community Ed.** - reviewed the community flyer, process with Kids Depot
- **PTO** - none
- **Facilities/Maintenance**- Shed completed, Security access waiting on electrical outlet. Meter added for watering practice field. Processes being established. Jenna Wolf has a degree in Turf management. Electronic Sign starting in September.
- **Tech/Media:** Granite Electronics to start install for ERRCS.
- **Activities Committee** -
 - a. Meeting to be scheduled
- **Negotiations** -
 - a. **Certified** - none
 - b. **Non certified** - meeting next week
 - c. **Administration** - none
- **Meet and Confer** - none
- **Policy** - None
- **Legislative** - Senate passed a Bipartisan Bill.
- **City Council** - Met last Tuesday. Negotiating contract for Field use Agreement.

New Business

- Discussion: City - School District Proposal
 - Original proposal presented to City Council from Park Board and School District- O\$ fee, 50% maintenance costs for 10 years. Anything over \$5,000 would be brought to board for discussion
 - City Council turned down the proposal.
 - School previously paid \$5,385 - included Snack shack rental

- o School also contributes \$1,228.50 for chalk, diamond dry and mound clay
 - o School also pays extra to have the Football field lines mowed.
 - o City declined a two year contract.
 - o Further discussion on other city costs for electricity and water
 - o City wants to charge some fee for field use. No explanation for charge
 - o Last 20years the School District has paid approximately \$78,495 for use of the football field and \$6,244.50 for the snack shack rental
 - o Continuing to work with the city
- Motion by Ziermann and 2nd by R. Heimerl to approve the Chromebook/Chrome Tablet Handbook and Policy Manual for the 2022-23 school year.

Vote: 6 for, 0 against

- Motion by Ziermann and 2nd by Stifter-Knoll to approve MSHSL Application for the Dissolution of Cooperative Sponsorship for Girls Soccer.

Vote: 6 for, 0 against

- Motion by B. Heimerl and 2nd by Ziermann to approve MSHSL Application for Cooperative Sponsorship for Boys Soccer as presented

Vote: 6 for, 0 against

- Motion by B. Heimerl and 2nd by R. Heimerl to approve the Flagship estimate for school playground equipment with Gaga Ball pit addition as presented.

Vote: 6 for, 0 against

Old Business - none

School Finance

- Motion by Ziermann and 2nd by R. Heimerl to approve Resolution Adopting ISD #424 FY 24 Long-Term Facilities Plan.

Vote: 6 for, 0 against

- Motion by B. Heimerl and 2nd by Stifter-Knoll to approve the Volleyball Fundraiser "Sponsor a Player" for the 2022-23 school year.

Vote: 6 for, 0 against

Policy Administration - none

Personnel

- Motion by R. Heimerl and 2nd by Sifter-Knoll to approve the following contracts:

- o Ashley Alerts - Kids Depot worker
- o Kim Schauer - Kids Depot worker
- o Taylor Bayerl - Kids Depot worker
- o Peyton Ruzicka - Kids Depot worker

Vote: 6 for, 0 against

- Motion by Stifter-Knoll and 2nd by B. Heimerl to approve Moran Hughes as Elementary Teacher with assigned duties for the 2022-2023 school year:

Vote: 6 for, 0 against

- Motion by R. Heimerl and 2nd by Sifter-Knoll to approve the revised contract for Cheryl Bayerl as Data and Systems Coordinator.

Vote: 6 for, 0 against

- Motion by R. Heimerl and 2nd by B. Heimerl to approve Cristy Medina Mendoza as Bi-lingual Paraprofessional with assigned duties for the 2022-23 school year.


Vote: 6 for, 0 against

- Motion by B. Heimerl and 2nd by Ziermann to approve the contract for Mary Otto as B-Squad Volleyball Coach for the 2022-23 school year.

Vote: 5 for, 0 against 1 Abstain

Other Items for the Board

Meeting was adjourned at 7:07PM

A handwritten signature in black ink, appearing to read "Steven D. Ziermann". The signature is somewhat stylized and scribbled.

Steven D. Ziermann, Clerk ISD #424

**SPECIAL MEETING of the SCHOOL BOARD of EDUCATION
Lester Prairie Public Schools
Monday July 18th, 2022 7:15 pm
Lester Prairie School Media Center**

Roll call was taken and the following board members were present: Steve Ziermann, Brian Heimerl, Meganne Stifter-Knoll, Rebecca Heimerl, Mary Otto, and Corbey Hentges. Administration present: Dr. Melissa Radeke. Guest: Austin Neaton with the Herald Journal

- Motion by B. Heimerl, 2nd by R. Heimerl to approve the Consent Agenda as presented.

Vote: 6 for, 0 against.

Review Strategic Plan

- Dr. Radeke reviewed the District Strategic Plan with the Board
 - o 13 Goals set, short term and long term.

New Business

Discussion took place for Superintendent End of Year Performance Review.

- Board Chair Hentges read the scores for the Six Evaluation questions
- Highlights:
 - o HR
 - Communication with Staff and students
 - Uses technology to communicate
 - o Community
 - part of the Lions group
 - Very approachable and always has a smile
 - o Financials
 - Maintains budget
 - Meets with Business Manager - applying for grants
 - o Leadership
 - Timely Reviews
 - School Board Updates

Board Book Practice

- Board members used chrome books to review new Board Book app for meetings

Other items for the Board - none

Meeting was adjourned at 8:11PM



Steven D. Ziermann, Clerk ISD #424

Lester Prairie Public Schools Payment Reg by Bank and Check

| Bank | Batch | Pmt No | Check No | Pay Type | Grp Code | Rcd | Vendor | Tax Class | Print | Recon | Void | Date | Amount |
|---------------|-------|--------|----------|----------|----------|-----|-------------------|-----------|-------|-------|------|------------|--------|
| SA | | 38657 | 21842 | Check | 1245 | | Amazon.com | | Yes | No | No | 09/19/2022 | 672.70 |
| SA | | 38658 | 21843 | Check | 1656 | | Bjork, Michael | | Yes | No | No | 09/19/2022 | 142.91 |
| SA | | 38661 | 21844 | Check | 2885 | | Glenn's Supervalu | | Yes | No | No | 09/19/2022 | 83.18 |
| SA | | 38660 | 21845 | Check | 2527 | | Gold Medal | | Yes | No | No | 09/19/2022 | 570.50 |
| SA | | 38659 | 21846 | Check | 2055 | | Unhinged Pizza | | Yes | No | No | 09/19/2022 | 385.00 |
| Bank Total: | | | | | | | | | | | | \$1,854.29 | |
| Report Total: | | | | | | | | | | | | \$1,854.29 | |

Lester Prairie Public Schools Payment Reg by Bank and Check

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|------|-------|--------|----------|----------|----------|-----|--------------------------------------|---------------------|-------|-------|------|---------------|-----------|
| 100 | | 38650 | 51279 | Check | 2269 | | Advanced Health, Safety and Security | | Yes | No | No | 09/19/2022 | 9,551.66 |
| 100 | | 38652 | 51280 | Check | 3054 | | Culhnx | | Yes | No | No | 09/19/2022 | 19,556.35 |
| 100 | | 38654 | 51281 | Check | 3184 | | DIY Project Junkie | Ind/Sole Proprietor | Yes | No | No | 09/19/2022 | 135.00 |
| 100 | | 38656 | 51282 | Check | 3258 | | Flagship Recreation | | Yes | No | No | 09/19/2022 | 10,714.68 |
| 100 | | 38653 | 51283 | Check | 3079 | | Graham Mowing | | Yes | No | No | 09/19/2022 | 535.00 |
| 100 | | 38655 | 51284 | Check | 3257 | | Granite Electronics | | Yes | No | No | 09/19/2022 | 40,015.21 |
| 100 | | 38649 | 51285 | Check | 1134 | | Innovative Office Solutions | | Yes | No | No | 09/19/2022 | 1,845.71 |
| 100 | | 38651 | 51286 | Check | 3010 | | Widmer Construction | | Yes | No | No | 09/19/2022 | 29,389.28 |

Bank Total: \$111,742.89

Report Total: \$111,742.89

Lester Prairie Public Schools Payment Reg by Bank and Check

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|------|-------|--------|----------|----------|----------|------|--|-----------|-------|-------|------|---------------|----------|
| 100 | | 38609 | 51247 | Check | 1897 | | Lester Prairie Sportsman's Club | | Yes | No | No | 09/19/2022 | 3,720.00 |
| 100 | | 38642 | 51248 | Check | 3256 | | Loesch Sheet Metal & Piping Specialists In | | Yes | No | No | 09/19/2022 | 7,780.00 |
| 100 | | 38617 | 51249 | Check | 2475 | | Marco Technologies LLC | | Yes | No | No | 09/19/2022 | 2,635.64 |
| 100 | | 38586 | 51250 | Check | 00535 | | Manards-Hutchinson | | Yes | No | No | 09/19/2022 | 816.27 |
| 100 | | 38583 | 51251 | Check | 00306 | | MN STATE HIGH SCHOOL LEAGUE | | Yes | No | No | 09/19/2022 | 3,153.00 |
| 100 | | 38608 | 51252 | Check | 1579 | | Music Mart | | Yes | No | No | 09/19/2022 | 590.47 |
| 100 | | 38625 | 51253 | Check | 2634 | | ND Center for Distance Education | | Yes | No | No | 09/19/2022 | 855.00 |
| 100 | | 38594 | 51254 | Check | 01711 | | Omni Cheer | | Yes | No | No | 09/19/2022 | 359.64 |
| 100 | | 38599 | 51255 | Check | 03390 | | PAN-O-GOLD BAKING CO | | Yes | No | No | 09/19/2022 | 161.50 |
| 100 | | 38595 | 51256 | Check | 01974 | | Performance Foodservice | | Yes | No | No | 09/19/2022 | 2,762.67 |
| 100 | | 38643 | 51257 | Check | 3266 | | Portallie | | Yes | No | No | 09/19/2022 | 1,996.00 |
| 100 | | 38631 | 51258 | Check | 2916 | | Really Great Reading | | Yes | No | No | 09/19/2022 | 724.04 |
| 100 | | 38606 | 51259 | Check | 1460 | | Rochester Telecom Systems Inc | | Yes | No | No | 09/19/2022 | 33.80 |
| 100 | | 38592 | 51260 | Check | 01283 | | SCHOOL SPECIALTY INC | | Yes | No | No | 09/19/2022 | 79.40 |
| 100 | | 38622 | 51261 | Check | 2620 | | Schoofix Catalog | | Yes | No | No | 09/19/2022 | 47.95 |
| 100 | | 38647 | 51262 | Check | 3275 | | Southeast Service Cooperative | | Yes | No | No | 09/19/2022 | 4,100.00 |
| 100 | | 38611 | 51263 | Check | 2058 | | Summit Companies | | Yes | No | No | 09/19/2022 | 1,749.25 |
| 100 | | 38627 | 51264 | Check | 2756 | | Superior Cheer | | Yes | No | No | 09/19/2022 | 198.25 |
| 100 | | 38582 | 51265 | Check | 00272 | | SW/WC SERVICE COOPERATIVES | | Yes | No | No | 09/19/2022 | 4,357.51 |
| 100 | | 38613 | 51266 | Check | 2239 | | Sysco Western Minnesota | | Yes | No | No | 09/19/2022 | 2,348.81 |
| 100 | | 38616 | 51267 | Check | 2390 | | Teachers Pay teachers.com | | Yes | No | No | 09/19/2022 | 54.74 |
| 100 | | 38620 | 51268 | Check | 2533 | | Teaching Strategies LLC | | Yes | No | No | 09/19/2022 | 361.35 |
| 100 | | 38640 | 51269 | Check | 3241 | | Top 20 training | | Yes | No | No | 09/19/2022 | 4,595.00 |
| 100 | | 38602 | 51270 | Check | 1137 | | Tri-Dem Filter Corp. | | Yes | No | No | 09/19/2022 | 2,823.54 |
| 100 | | 38596 | 51271 | Check | 03200 | | TWO-WAY COMMUNICATIONS Inc. | | Yes | No | No | 09/19/2022 | 313.50 |
| 100 | | 38598 | 51272 | Check | 03902 | | Universal Athletic Service | | Yes | No | No | 09/19/2022 | 1,342.39 |
| 100 | | 38644 | 51273 | Check | 3267 | | Varmint Guard | | Yes | No | No | 09/19/2022 | 105.23 |
| 100 | | 38589 | 51274 | Check | 01150 | | Verified Credentials | | Yes | No | No | 09/19/2022 | 66.50 |
| 100 | | 38597 | 51275 | Check | 03218 | | WAL-MART Community | | Yes | No | No | 09/19/2022 | 138.93 |
| 100 | | 38585 | 51276 | Check | 00524 | | Waste Management-TC West | | Yes | No | No | 09/19/2022 | 401.12 |
| 100 | | 38628 | 51277 | Check | 2786 | | Xcel Energy Solutions | | Yes | No | No | 09/19/2022 | 3,479.06 |
| 100 | | 38648 | 51278 | Check | 03302 | | Universal Athletic Service | | Yes | No | No | 09/19/2022 | 2,366.00 |

Bank Total: \$119,948.94

Report Total: \$119,948.94

Lester Prairie Public Schools Payment Reg by Bank and Check

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|------|-------|--------|----------|----------|----------|-------|--------------------------------------|-----------|-------|-------|------|---------------|-----------|
| 100 | | 38614 | 51208 | Check | 1 | 2269 | Advanced Health, Safety and Security | | Yes | No | No | 09/19/2022 | 805.00 |
| 100 | | 38605 | 51209 | Check | 1 | 1245 | Amazon.com | | Yes | No | No | 09/19/2022 | 2,089.51 |
| 100 | | 38624 | 51210 | Check | 1 | 2633 | American Express | | Yes | No | No | 09/19/2022 | 2,929.04 |
| 100 | | 38639 | 51211 | Check | 1 | 3226 | Ampion PBC C/o Department 850 | | Yes | No | No | 09/19/2022 | 16.54 |
| 100 | | 38612 | 51212 | Check | 1 | 2225 | Andy's Lawn & Snow LLC | | Yes | No | No | 09/19/2022 | 1,390.25 |
| 100 | | 38588 | 51213 | Check | 1 | 01072 | APPLE COMPUTER INC | | Yes | No | No | 09/19/2022 | 179.00 |
| 100 | | 38630 | 51214 | Check | 1 | 2912 | Baker Tilly Virchow Krause LLP | | Yes | No | No | 09/19/2022 | 2,275.00 |
| 100 | | 38646 | 51215 | Check | 1 | 3274 | BerganKDV | | Yes | No | No | 09/19/2022 | 5,200.00 |
| 100 | | 38584 | 51216 | Check | 1 | 00343 | Big Don's Cathedral | | Yes | No | No | 09/19/2022 | 222.83 |
| 100 | | 38641 | 51217 | Check | 1 | 3254 | Blum of Minnesota, LLC | | Yes | No | No | 09/19/2022 | 1,288.00 |
| 100 | | 38645 | 51218 | Check | 1 | 3273 | Bumps Family Restaurant | | Yes | No | No | 09/19/2022 | 667.88 |
| 100 | | 38580 | 51219 | Check | 1 | 00126 | CenterPoint Energy | | Yes | No | No | 09/19/2022 | 487.71 |
| 100 | | 38626 | 51220 | Check | 1 | 2654 | Cintas | | Yes | No | No | 09/19/2022 | 148.28 |
| 100 | | 38578 | 51221 | Check | 1 | 00061 | CITY OF LESTER PRAIRIE | | Yes | No | No | 09/19/2022 | 4,400.00 |
| 100 | | 38579 | 51222 | Check | 1 | 00061 | CITY OF LESTER PRAIRIE | | Yes | No | No | 09/19/2022 | 870.40 |
| 100 | | 38619 | 51223 | Check | 1 | 2505 | Corner Stone Hardware & Mercantile | | Yes | No | No | 09/19/2022 | 155.01 |
| 100 | | 38623 | 51224 | Check | 1 | 2624 | Dalco | | Yes | No | No | 09/19/2022 | 1,799.60 |
| 100 | | 38621 | 51225 | Check | 1 | 2573 | Dashir Management Services Inc | | Yes | No | No | 09/19/2022 | 23,241.85 |
| 100 | | 38636 | 51226 | Check | 1 | 3154 | David Behning Contracting LLC | | Yes | No | No | 09/19/2022 | 1,455.00 |
| 100 | | 38603 | 51227 | Check | 1 | 1147 | Dell Marketing LP | | Yes | No | No | 09/19/2022 | 624.00 |
| 100 | | 38581 | 51228 | Check | 1 | 00225 | DEMCO EDUCATIONAL CORP | | Yes | No | No | 09/19/2022 | 152.84 |
| 100 | | 38604 | 51229 | Check | 1 | 1218 | EAI Education | | Yes | No | No | 09/19/2022 | 105.00 |
| 100 | | 38610 | 51230 | Check | 1 | 1948 | Educational and Community Supports | | Yes | No | No | 09/19/2022 | 350.00 |
| 100 | | 38593 | 51231 | Check | 1 | 01469 | Educators Benefit Consultants | | Yes | No | No | 09/19/2022 | 59.36 |
| 100 | | 38632 | 51232 | Check | 1 | 3085 | Emergency Medical Training Inst | | Yes | No | No | 09/19/2022 | 200.00 |
| 100 | | 38629 | 51233 | Check | 1 | 2799 | Greater Minnesota Family Services | | Yes | No | No | 09/19/2022 | 2,813.78 |
| 00 | | 38618 | 51234 | Check | 1 | 2463 | Greater MN Communications | | Yes | No | No | 09/19/2022 | 208.00 |
| 00 | | 38590 | 51235 | Check | 1 | 01202 | Hillyard/Hutchinson | | Yes | No | No | 09/19/2022 | 257.00 |
| 00 | | 38635 | 51236 | Check | 1 | 3143 | HLS Outdoor | | Yes | No | No | 09/19/2022 | 384.44 |
| 00 | | 38638 | 51237 | Check | 1 | 3216 | Holton Electric Contractors | | Yes | No | No | 09/19/2022 | 773.34 |
| 00 | | 38601 | 51238 | Check | 1 | 1134 | Innovative Office Solutions | | Yes | No | No | 09/19/2022 | 718.36 |
| 00 | | 38637 | 51239 | Check | 1 | 3163 | Intrado Interactive Services Corp | | Yes | No | No | 09/19/2022 | 1,250.00 |
| 00 | | 38587 | 51240 | Check | 1 | 00568 | ISD #424 Lester Prairie School | | Yes | No | No | 09/19/2022 | 246.74 |
| 00 | | 38615 | 51241 | Check | 1 | 2350 | IXL Subscriptions Department | | Yes | No | No | 09/19/2022 | 2,700.00 |
| 00 | | 38633 | 51242 | Check | 1 | 3114 | Johnson Control Fire Protection | | Yes | No | No | 09/19/2022 | 798.72 |
| 00 | | 38607 | 51243 | Check | 1 | 1479 | Kemps | | Yes | No | No | 09/19/2022 | 1,114.55 |
| 00 | | 38634 | 51244 | Check | 1 | 3123 | Lady J Design | | Yes | No | No | 09/19/2022 | 1,779.00 |
| 00 | | 38591 | 51245 | Check | 1 | 01273 | Lakeshore Learning Materials | | Yes | No | No | 09/19/2022 | 217.35 |
| 00 | | 38600 | 51246 | Check | 1 | 1118 | Learning A - Z | | Yes | No | No | 09/19/2022 | 1,059.00 |

Dashir Management Services, Inc.

E8723A County Road H ~ Wisconsin Dells, WI 53965
Phone (608) 253-2000 Fax (608) 253-2000
www.dashirmanagement.com

Lester Prairie School District

September 2022

Custodial / Maintenance Report

Personnel Information

We are currently fully staffed.

Inspections

Custodial audits were conducted and results were shared with each individual custodian.

Training Conducted

The OSHA required safety training on Hazard Communication Basic was conducted on August 11, 2022.

Progress on Projects

- All rooftop and air handler filters have been changed for the school year.
- New chairs and desks for the elementary classrooms have been cleaned and divided into classrooms.
- Old desks either torn apart and thrown out or taken to the scrap yard.
- Field prep was performed for the football season.
- Elementary hallways have been completely painted.
- Tractor will be going in for a tune up for the winter season.
- We are going through and replacing broken ceiling tiles in hallways.

Comment

Open house this year had a very good turn out, and went very well. Football season and volleyball season have started. The first couple days of school are off to a good start. We are answering emails and requests as they come in, and taking care of them as quickly as possible.

Respectfully Submitted,
Lisa Hins
Facility Manager

LS TOURS



Corey Salter
Group Travel Coordinator
LS Tours

660-342-9816
corey@lsgrouptours.com
<http://lsgrouptours.com>



Lester Prairie Class of 2023 Midwest Adventure Trip

Day 1



Early this Morning, The Motor Coach Arrives at Lester Prairie High School 20 minutes prior to departure



Depart on the Motor Coach



Stop for Breakfast, Lunch & Dinner on Your Own



Arrive in St. Louis and Check-In to Your Hotel

Day 2



Breakfast in the Hotel



Check-Out of the Hotel



Depart on the Motor Coach



Meet your STL Tour Guide

City Overview Tour which will include sites such as:

- St. Trinity Lutheran Church
- Cathedral Basilica
- Old Courthouse
- Gateway Arch National Park
- and Much More!



Gateway Arch Journey to the Top by Tram

The highlight of a visit to Jefferson National Expansion Memorial is a ride to the top of the 630-foot Gateway Arch, for a panoramic view of the surrounding area. The trams are a one-of-a-kind invention, conceived in just two short weeks by an amazing man who never received a college degree.



Busch Stadium Tour

Busch Stadium tours provide a unique look at the home of the Cardinals. Explore areas of the ballpark that may not be regularly accessible during gameday operations and learn more about the history of the stadium from one of our experienced guides. ALL tour tickets include admission to the Cardinals Hall of Fame and Museum at Cardinals Nation!



Lunch in a Local Restaurant



City Museum

No trip to St. Louis is complete without an experience at the City Museum. This museum is not your traditional museum....instead, it's a hundred-year-old warehouse in downtown St. Louis in which artists have repurposed the pieces of old cities to build miles of tunnels, slides, climbers, bridges, and castles. There are secret passages and grand galleries. Playgrounds and ball pits. A circus and a train. Expect the unexpected each and every time you explore the City Museum.



Depart on the Coach for Nashville



Stop along the Route for a Quick Dinner on Your Own



Check-In to Your Hotel

Day 3



Breakfast in the Hotel this Morning



Depart on the Motor Coach



Meet Your Tour Guide



The Parthenon

Nashville boasts the world's only full-scale reproduction of the famous Greek temple! The Parthenon stands in Centennial Park and features the city's art museum and Athena Parthenos — the tallest indoor sculpture in the Western world at 42-feet. The Parthenon has continued to host changing art exhibits since the 1930s, preserving the legacy of the ancient Greeks and their impact on American civilization.



Music City Walk of Fame

The Music City Walk of Fame is located across the street from the Country Music Hall of Fame and Museum. Nashville's Music Mile is a landmark tribute to all genres of music and the individuals who have contributed to the world through song or industry collaborations. The Music City Walk of Fame celebrates music celebrities who lived, worked and played in Nashville, commemorated with sidewalk stars.

Star-studded pavement honoring Nashville music legends alongside the Nashville Music Garden.

You can see the stars in Walk of Fame Park on Demonbreun Street between Third and Fourth Avenues located at the base of the Music Mile in downtown Nashville. The stars lie in the Walk across the street from the Country Music Hall of Fame and Museum, between the Schermerhorn Symphony Center and Bridgestone Arena.



Wild Horse Saloon Lunch & Line Dancing Lessons

At the Wildhorse Saloon, our vision is to be THE Nashville experience. We are a true-to-our roots restaurant with downtown's largest dance floor and an unparalleled stage for live entertainment. We are Nashville's most iconic destination, providing all the city has to offer in one place.

We offer complimentary line dance lessons on the largest dance floor in Nashville whenever we are open (currently Wednesday – Saturday). No reservations are needed, just join us on the dance floor! With decades of experience, our instructors can tailor dances to any age and ability.

The dance floor is fully open and we welcome dancing at any time, including during the band sets. Here, we don't walk the line, we dance it!



Country Music Hall Of Fame And Museum

The Country Music Hall of Fame and Museum has been home to America's country music since 1967. It is dedicated to preserving the cultural significance of music and the achievements of its members.

The Museum illustrates country music throughout two centuries with historic video clips, recorded music, dynamic exhibits, state-of-the-art designs, live performances, public programs, the Museum Store, onsite dining and fabulous public spaces.



Evening Dinner in a Local Restaurant



Grand Ole Opry

The Grand Ole Opry is known worldwide as "The Show That Made Country Music Famous." This weekly country music stage concert first took place in 1925 with a one-hour radio "barn dance" on WSM. Now, it is the longest-running radio broadcast in US history.

Come experience a piece of Nashville music history with a mix of country greats, from new stars to superstars and legends. Among the Opry's current members are Dierks Bentley, Charlie Daniels, Jimmy Dickens, Vince Gill, Martina McBride, Brad Paisley, Carrie Underwood and Keith Urban.



Depart to Return to Your Hotel

Day 4



Breakfast in the Hotel



Check-Out of the Hotel



Depart on the Motor Coach



Fort Negley

The Fort Negley Visitors Center is a historical education and outdoor recreation center of the Nashville Metropolitan Board of Parks and Recreation. Fort Negley is a place where people and history come together. It is a place to learn that we are a part of history and not apart from it. The visitors center is a resource for exploring the delicate relationship between Nashville and the Federal Government during the Civil War and for learning about the site's relevance in the 20th century and beyond.



The Hermitage — Home of President Andrew Jackson

President Andrew Jackson's Hermitage first opened to the public in 1889. It has since welcomed over 15 million guests! Located only minutes from downtown Nashville, the National Historic Site comprises 1120-acres of legendary grounds and pure history. Explore Hermitage Mansion, the first Hermitage, gardens, museum, enslaved memorials and so much more.



Lunch on Your Own



Belle Meade Plantation

Belle Meade is a mansion and surrounding grounds dating to the 1840s, with a winery, museum, event spaces, an onsite restaurant and some of the most beautiful grounds in Nashville. It's located just west of downtown.

The estate became famous for raising the nation's finest thoroughbred race horses. Through its history, Belle Meade hosted celebrities, presidents, generals, and a wealth of revered Turfmen. These days, you can take a mansion tour, explore the arboretum and the grounds.

The Journey to Jubilee Tour invites discussion and explores the stories of the enslaved African-Americans who were brought to, and born at, Belle Meade from 1807 through the years following Emancipation.



Depart on the Motor Coach for Home



Stop for Dinner on Your Own

Day 5



Meals on Your Own while Traveling Home



Arrive back at Lester Prairie this late Morning or early Afternoon

Information & Documents



INCLUDED within this package

- Round Trip Motor Coach Transportation from Start to Finish
- Licensed Tour Guides for 2 Days (1 Day in STL & 1 Day in Nashville)
- Hotel Accommodations for 3 Nights
- All Gratuities for the Coach Drivers, Tour Guides & Restaurants
- All Admission Fees where applicable
- 3 Breakfasts, 2 Lunches and 31 Evening Dinner
- Free Trips for Two Chaperones (Single Room Occupancy)



Optional Activities & Services that can be Included Per Request

- Additional Travel Days and Nights in a Hotel
- Any Additional Activities, Tickets or Passes not listed as included
- Night Security (Evening Hall Monitor) in the Hotel each Evening
- Extra Meals that are currently not listed as Included
- Travel Protection (Cancellation, Medical, Trip Interruption and or Cancel for Any Reason Coverage)



Trip Package Price

25 Students and 2 Free Adult Chaperones -- \$1226 Per Student

Student pricing is based on students sharing a room with two or three other students in the group.

The Free Trips for the Teacher Chaperones includes two rooms, one for each Chaperone.



Melissa Radeke <radeke@lp.k12.mn.us>

Baseball Fundraiser

1 message

Ben Machemehl <bmachemehl@lp.k12.mn.us>
To: Melissa Radeke <radeke@lp.k12.mn.us>

Mon, Sep 12, 2022 at 3:00 PM

The baseball team would like to do a "Paint the Town," fundraiser. We will paint the Bulldog logo on people's driveway for a small fee. Attached is what Chaska does. We will look to do something very similar.

Sincerely,
Ben Machemehl

--

BEN MACHEMEHL | Social Studies Teacher
Lester Prairie Schools | bmachemehl@lp.k12.mn.us
131 Hickory St. N. | Lester Prairie, MN | 55354
School Phone: (320)-395-2521
www.lp.k12.mn.us | Facebook | Twitter

LESTER PRAIRIE**BULLDOGS**

Confidentiality Notice: *The contents of this email and any attachments are confidential. They are intended for the named recipient(s) only. If you have received this email by mistake, please notify the sender immediately and do not disclose the contents to anyone or make copies thereof.*

 **Chaska+Paint+the+town+2016-17.pdf**
54K

“Paint the Town” Fundraiser

By the Bulldog Baseball Team



Show your Bulldog pride with a painted Bulldog Logo on your driveway or other area!!!

Home Owner Name: _____

Home Address: _____

Phone Number: _____

Cost \$30- Cash or Check (checks payable to Lester Prairie Baseball)

Desired Location of Bulldog Logo: (circle one)

Driveway Lower Left

Driveway Lower Middle

Driveway Lower Right

Other: Please Specify or Show a Drawing below if necessary

Thank you so much for your participation in “Paint the Town!”

Please drop off this completed form and your payment to the Lester Prairie Schools Main Office

Contact Ben Machemehl if you have any questions: bmachemehl@lp.k12.mn.us (320)-224-0554



| ***LEVY LIMITATION AND*** CERTIFICATION REPORT OUTLINE | | | ***PROPERTY VALUATION DATA*** | | | ***PUPIL DATA*** | | |
|---|-------------------|-----------------|--------------------------------|-------------|----|-----------------------|--------|--|
| | PAGE | MARKET VALUE | | | | | | |
| I. GENERAL INPUT DATA | | | | | | | | |
| A. PROPERTY VALUATION | 1 | 1 | 2017 MARKET VALUE | 312,503,600 | | | | |
| B. PUPIL DATA | 1 | 2 | 2018 MARKET VALUE | 327,629,000 | | | | |
| | | 3 | 2019 MARKET VALUE | 346,245,800 | | | | |
| II. INITIAL COMPUTATIONS BY FUND | | 4 | 2020 MARKET VALUE | 364,431,300 | | | | |
| A. GENERAL | 2 | 5 | 2021 MARKET VALUE | 381,756,100 | | | | |
| B. COMMUNITY SERVICE | 12 | | | | | | | |
| C. GENERAL DEBT | 13 | | REFERENDUM MARKET VALUE (RMV) | | 36 | 2019-20 RES ADM (ACT) | 544.78 | |
| D. OPEB/PENSION DEBT | 15 | | | | 37 | 2020-21 RES ADM (ACT) | 529.53 | |
| | | 6 | 2017 RMV | 206,113,400 | 38 | 2021-22 RES ADM (PRE) | 538.66 | |
| III. ADJUSTMENTS BY FUND | | 7 | 2018 RMV | 231,784,500 | 39 | 2022-23 RES ADM (EST) | 492.00 | |
| A. GENERAL | 16 | 8 | 2019 RMV | 242,791,900 | 40 | 2023-24 RES ADM (EST) | 487.00 | |
| B. COMMUNITY SERVICE | 23 | 9 | 2020 RMV | 259,090,400 | 41 | 2024-25 RES ADM (EST) | 454.00 | |
| C. GENERAL DEBT | 23 | 10 | 2021 RMV | 275,816,025 | | | | |
| D. OPEB/PENSION DEBT | 24 | | | | | | | |
| IV. ABATEMENT ADJUSTMENTS | 24 | | NET TAX CAPACITY (NTC) | | | | | |
| V. OFFSET ADJUSTMENTS | 26 | 11 | 2017 NTC | 2,837,537 | 42 | 2019-20 RES PU (ACT) | 593.82 | |
| | | 12 | 2018 NTC | 3,070,608 | 43 | 2020-21 RES PU (ACT) | 580.14 | |
| VI. TACONITE ADJUSTMENTS | 27 | 13 | 2019 NTC | 3,238,764 | 44 | 2021-22 RES PU (PRE) | 588.16 | |
| | | 14 | 2020 NTC | 3,413,766 | 45 | 2022-23 RES PU (EST) | 540.00 | |
| VII. LEVY AND AID SUMMARY | 29 | 15 | 2021 NTC | 3,589,070 | 46 | 2023-24 RES PU (EST) | 536.80 | |
| VIII. TOTAL LEVY LIMITATION | 30 | | SALES RATIO | | | | | |
| | | 16 | 2017 SALES RATIO | 99.0% | 47 | 2019-20 ADJ ADM (ACT) | 477.85 | |
| SCHOOL YEAR | FORMULA ALLOWANCE | TAX RATE | 2018 SALES RATIO | 97.3% | 48 | 2020-21 ADJ ADM (ACT) | 485.13 | |
| 2012-13 | 5,224 | 0.0000 | 2019 SALES RATIO | 92.0% | 49 | 2021-22 ADJ ADM (PRE) | 482.39 | |
| 2013-14 | 5,302 | 0.0000 | 2020 SALES RATIO | 95.0% | 50 | 2022-23 ADJ ADM (EST) | 492.00 | |
| 2014-15 | 5,831 | 0.0035 | 2021 SALES RATIO | 95.1% | 51 | 2023-24 ADJ ADM (EST) | 487.00 | |
| 2015-16 | 5,948 | 0.0033 | | | 52 | 2024-25 ADJ ADM (EST) | 454.00 | |
| 2016-17 | 6,067 | 0.0030 | UNLIMITED ADJUSTED NTC (UANTC) | | | | | |
| 2017-18 | 6,188 | 0.0014 | 2017 UANTC=(11)/(16)= | 2,865,202 | 53 | 2019-20 ADJ PU (ACT) | 524.96 | |
| 2018-19 | 6,312 | 0.0000 | 2018 UANTC=(12)/(17)= | 3,157,375 | 54 | 2020-21 ADJ PU (ACT) | 534.76 | |
| 2019-20 | 6,438 | 0.0000 | 2019 UANTC=(13)/(18)= | 3,522,295 | 55 | 2021-22 ADJ PU (PRE) | 529.45 | |
| 2020-21 | 6,567 | 0.0000 | 2020 UANTC=(14)/(19)= | 3,594,651 | 56 | 2022-23 ADJ PU (EST) | 540.00 | |
| 2021-22 | 6,728 | 0.0000 | 2021 UANTC=(15)/(20)= | 3,771,078 | 57 | 2023-24 ADJ PU (EST) | 536.80 | |
| 2022-23 | 6,863 | 0.0000 | ADJUSTED NTC (ANTC) | | | | | |
| 2023-24 | 6,863 | 0.0000 | 2017 ANTC | 2,865,202 | 58 | 2019-20 ADJ VPK ADM | | |
| NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR. | | | 2018 ANTC | 3,157,375 | 59 | 2020-21 ADJ VPK ADM | | |
| | | | 2019 ANTC | 3,522,295 | 60 | 2021-22 ADJ VPK ADM | | |
| WEIGHTS FOR PUPIL UNITS | FY 2008-FY 2014 | FY 2015 & LATER | 2020 ANTC | 3,594,651 | 61 | 2022-23 ADJ VPK ADM | | |
| PRE-KGN HCP: | 1.250 | 1.000 | 2021 ANTC | 3,771,078 | 62 | 2023-24 ADJ VPK ADM | | |
| HCP-KGN: | 1.000 | 1.000 | AG MODIFIED ANTC FOR LTFM | | | | | |
| REG-KGN PART: | 0.612 | 0.550 | 31 2017 AG MODIFIED ANTC | 2,443,933 | 63 | 2019-20 ADJ VPK PU | | |
| REG-KGN ALL: | 0.612 | 1.000 | 32 2018 AG MODIFIED ANTC | 2,702,198 | 64 | 2020-21 ADJ VPK PU | | |
| GRADES 1-3: | 1.115 | 1.000 | 33 2019 AG MODIFIED ANTC | 2,986,111 | 65 | 2021-22 ADJ VPK PU | | |
| GRADES 4-6: | 1.060 | 1.000 | 34 2020 AG MODIFIED ANTC | 3,058,039 | 66 | 2022-23 ADJ VPK PU | | |
| GRADES 7-12: | 1.300 | 1.200 | 35 2021 AG MODIFIED ANTC | 3,252,272 | 67 | 2023-24 ADJ VPK PU | | |

PUPIL DATA (CONT)

GENERAL ED REVENUE (CONT)

COMPENSATORY REVENUE (CONT)

SCHOOL READINESS PLUS ADJUSTED ADM 103

68 2019-20 ADJ SRP ADM
 69 2020-21 ADJ SRP ADM
 70 2021-22 ADJ SRP ADM
 71 2022-23 ADJ SRP ADM
 72 2023-24 ADJ SRP ADM

SCHOOL READINESS PLUS PUPIL UNITS

73 2019-20 ADJ SRP PU
 74 2020-21 ADJ SRP PU
 75 2021-22 ADJ SRP PU
 76 2022-23 ADJ SRP PU
 77 2023-24 ADJ SRP PU

(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46) (47-52), AND (53-57)

EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2

78 2019-20 EXT ADM (ACT) .09
 79 2020-21 EXT ADM (ACT)
 80 2021-22 EXT ADM (PREL) .08
 81 2022-23 EXT ADM (EST)
 82 2023-24 EXT ADM (EST)
 83 2024-25 EXT ADM (EST)

EXTENDED TIME PU

84 2019-20 EXT TIME PU .10
 85 2020-21 EXT TIME PU
 86 2021-22 EXT TIME PU .08
 87 2022-23 EXT TIME PU
 88 2023-24 EXT TIME PU

GENERAL EDUCATION REVENUE

BASIC REVENUE

101 FY 2024 FORMULA ALLOW 6,863
 57 2023-24 ADJ PU (EST) 536.80

102 BASIC REVENUE = (57) X (101) = 3,684,058.40

DECLINING ENROLLMENT REV

56 2022-23 ADJ PU (EST) 540.00
 57 2023-24 ADJ PU (EST) 536.80

DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56) - (57) 3.20

104 DECLINING ENROLL ALLOW = 0.28 X (101) = 1,921.64

105 DECLINING ENROLL REV = (103) X (104) = 6,149.25

PENSION ADJUSTMENT REVENUE

106 PENSION ADJUST ALLOWANCE (FY 2023 GEN ED REV REPORT, LINE 50)

107 INITIAL PENSION ADJ REV = (57) X (106) =

108 FY 2023 RETIRE SALARY 2,214,126.46

109 PENSION ADJUST RATE .0125

110 RETIRE PENSION ADJUST = (108) X (109) = 27,676.58

111 TOTAL PENSION ADJ REV = (107)+(110) = 27,676.58

GIFTED & TALENTED REVENUE

112 GIFTED & TALENTED REV = (57) X \$13.00 = 6,978.40

EXTENDED TIME REVENUE

88 2023-24 EXT PU (EST)
 113 EXTENDED TIME REVENUE = (88) X \$5,117 =

COMPENSATORY REVENUE

114 FY 2023 COMPENSATORY REVENUE (FROM FY 2023 GEN ED REV REPORT, LINES 60 AND 61) 61,685.76

115 EST FY 2024 COMPENSATORY REVENUE = (114) X (6,863-839)/(6,863-839) X [(50)/(49)] = 62,914.64

116 COMPENSATORY PILOT

117 TOTAL COMPENSATORY REV = (115)+(116) = 62,914.64

ENGLISH LEARNER (EL)

118 2023-24 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 50.00

119 IF(118)=0, ZERO; ELSE GTR OF 20, (118) = 50.00

120 EL REVENUE = (119) X \$704 = 35,200.00

121 2023-24 ADM SRV (EST) 477.47

122 EL CONCENTRATION RATIO = (118)/(121) = .10471862

123 EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 = .91059670

124 EL PUPIL UNITS = (118) X (123) = 45.53

125 EL CONCENTRATION REV = (124) X \$250 = 11,382.50

126 DISTRICT EL REV + EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) = (120)+(125) = 46,582.50

127 BASIC SKILLS REVENUE = (117)+(126) = 109,497.14

SPARSITY REVENUE

128 ATTENDANCE AREA FOR SPARSITY 41.59
 129 DIST TO NEAREST HS 12.0

130 ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) = 16.8

131 ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN= 0 AND MAX= 1.5

132 2023-24 ADM SRV, 7-12 245.36

| ***SPARSITY REVENUE (CONT)*** | | ***TRANS SPARSITY (CONT)*** | | ***TRANS SPARSITY (CONT)*** | |
|-------------------------------|---|-----------------------------|---|-----------------------------|--|
| 133 | SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] = .23961820 | 147 | PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) = 456.68 | 160 | TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) = |
| 134 | SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO: | 148 | TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] = 136.86 | 161 | PUPIL TRANSP ADJ IF (160)=0, THEN (161)=0 ELSE (160) X 0.182 = |
| 135 | ELEM SPARSITY REVENUE (SEE WEBSITE) | 149 | INITIAL TRANSPORTATION SPARSITY REVENUE (57) X (148) = 73,466.45 | 162 | TOTAL TRANSPORTATION SPARSITY REVENUE = (149)+(161) = 73,466.45 |
| 136 | PRELIM SPARSITY REVENUE = (134)+(135) = | 150 | FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST) 157,815.89 | | INITIAL GENERAL ED REVENUE |
| 137 | FY 2023 SPARSITY REV (FY 2023 GEN ED REV REPORT, LINE 98) | 151 | FY 2022 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST) | 102 | BASIC 3,684,058.40 |
| 138 | ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO | 152 | FY 2022 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 = | 105 | DECLINING ENROLL 6,149.25 |
| 139 | SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136) | 153 | ADJUSTED TRANSP COST = LSR OF (150) OR (152) = | 111 | PENSION ADJUSTMENT 27,676.58 |
| | SMALL SCHOOLS REVENUE | | | 112 | GIFTED & TALENTED 6,978.40 |
| 57 | 2023-24 ADJ PU (EST) 536.80 | 154 | FY 2023 BASIC REVENUE (2022-23 GEN ED REV REPORT LINE 46) 3,706,020.00 | 113 | EXTENDED TIME |
| 140 | SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .44083333 | 155 | TRANSPORTATION PORTION OF FY 2023 BASIC REVENUE = (154) X .0466 = 172,700.53 | 127 | BASIC SKILLS 109,497.14 |
| 141 | SMALL SCHOOLS ALLOWANCE = (140) X \$544 = 239.81 | 156 | FY 2023 TRANSP SPARSITY REV(2022-23 GEN ED REV REPORT, LINE 118) 73,693.80 | 139 | SPARSITY |
| 142 | SMALL SCHOOLS REVENUE = (57) X (141) = 128,730.01 | 157 | FY 2023 CHARTER TRANSP ADJ REV(2022-23 GEN ED REV REPORT, LINE 297) | 142 | SMALL SCHOOLS 128,730.01 |
| | TRANSPORTATION SPARSITY | 158 | REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS | 162 | TRANSPORT SPARSITY 73,466.45 |
| 143 | ATTENDANCE AREA 41.59 | 159 | FY 2023 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) = 246,394.33 | 163 | INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) = 4,036,556.23 |
| 144 | SQUARE MILES PER RES PU = (143)/(46) = .0775 | | | | OPERATING CAPITAL |
| 145 | SPARSITY INDEX = GTR OF (144) OR 0.2 = .2000 | | | 164 | AVE BUILDING AGE (EST) (NOT > 50 YEARS) 29.42 |
| 146 | DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .0775 | | | 165 | FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.2942 |
| | | | | 166 | OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 220.07 |
| | | | | 167 | YEAR ROUND PU SERVED |
| | | | | 168 | OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 118,133.58 |
| | | | | | LOCAL OPTIONAL REVENUE |
| | | | | 169 | MAXIMUM LOCAL OPTIONAL ALLOWANCE 724 |
| | | | | 170 | FY 2024 ACTUAL LOCAL OPTIONAL ALLOWANCE 724.00 |

| ***LOCAL OPTIONAL REV (CONT)*** | | | ***REFERENDUM ALLOWANCES (CONT)*** | | | ***REFERENDUM CAPS*** | | |
|---------------------------------|---|------------|------------------------------------|---|--------|-----------------------|--|------------|
| 57 | 2023-24 ADJ PU (EST) | 536.80 | 185 | FY 2024 ANNUAL INFLATION FACTOR | 1.0238 | 197 | INFLATION FACTOR AS SET IN STATUTE | 1.1594 |
| 171 | LOCAL OPTIONAL REVENUE = (170) X (57) = | 388,643.20 | 186 | FY 2024 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) = | | 198 | STANDARD CAP = [2079.50X(197)]-300= | 2,110.97 |
| 172 | TIER 1 LOR CAP/APU | 300 | 187 | PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI | | 199 | FY 2024 ALT CAP STARTING POINT (FY 2021 GENED REV REPORT, LINE137)+\$300 | 625.52 |
| 173 | TIER 2 LOR CAP/APU | 724 | 188 | CPI APPLIED TO PERMANENT SUBTRACTION = (187) X [(185)-1] = | | 200 | FY 2024 ALTERNATE CAP = [(199)*(197)]-300 = | 425.23 |
| 174 | TIER 1 LOR = LSR OF = (170) OR (172) | 300.00 | 189 | ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY | | 139 | SPARSITY REVENUE | |
| 175 | TIER 2 LOR = [LSR OF (170) OR (173)]-(174) | 424.00 | 190 | FY 2024 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) = | | 201 | CAP ON AUTHORITY PER APU: IF (139)>0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200) | 2,110.97 |
| 176 | TOTAL, TIER 1 = (57) X (174) = | 161,040.00 | 191 | FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) = | 693.87 | 202 | FY 2024 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) = | 693.87 |
| 177 | TOTAL, TIER 2 = (57) X (175) = | 227,603.20 | | | | 57 | 2023-24 ADJ PU (EST) | 536.80 |
| | REFERENDUM ALLOWANCES | | | NEW ELECTIONS WITHOUT INFLATION | | 203 | FY 2024 REFER REVENUE = (57) X (202) = | 372,469.42 |
| | EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION | | 178 | FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 135) | 693.87 | | TRANSITION REVENUE | |
| | REF AUTH W/O INFLATION | | 179 | PHASEOUT OF LINE (178) | | 204 | TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174) | |
| | | | 180 | ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY | | 205 | TRANSITION REVENUE = (57) X (204) = | |
| | | | 181 | FY 2024 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) = | 693.87 | | EQUITY REVENUE | |
| | | | | REF AUTH WITH INFLATION | | 206 | METRO 5TH PERCENTILE | 7,173.96 |
| | | | 182 | FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 141+142) | | 207 | METRO 95TH PERCENTILE | 9,307.69 |
| | | | | | | 208 | METRO GAP = (207)-(206) = | 2,133.73 |
| | | | 183 | PHASEOUT OF LINE (182) | | 209 | RURAL 5TH PERCENTILE | 7,163.00 |
| | | | | | | 210 | RURAL 95TH PERCENTILE | 9,153.22 |
| | | | 184 | FY 2024 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) = | | 211 | RURAL GAP = (210)-(209) = | 1,990.22 |
| | | | | | | 212 | DISTRICT'S REGION: METRO=MET; RURAL=RUR | RUR |

| ***EQUITY REVENUE (CONT)*** | | **OPERATING CAPITAL AIDS & LEVIES** | | ***EQUITY AIDS & LEVIES*** | |
|-----------------------------|--|-------------------------------------|--|----------------------------|---|
| 213 | DIST'S REGION'S EQUITY GAP = (208) OR (211) = 1,990.22 | 168 | OPERATING CAP REVENUE 118,133.58 | 228 | EQUITY REVENUE 71,199.81 |
| 214 | DIST'S REGION'S 95TH PCT = (207) OR (210) = 9,153.22 | 30 | 2021 ANTC 3,771,078 | 240 | EQUITY LIMIT = (228) X (235) = 71,199.81 |
| 215 | DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(203)+(205)+((172)*(57))]/(57) = 7,856.87 | 57 | 2023-24 ADJ PU (EST) 536.80 | 241 | EQUITY AID = (228)-(240) = |
| 216 | DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) = 1,296.35 | 229 | FY 2024 ANTC/ADJ PU = (30)/(57) = 7,025.11 | | |
| 217 | EQUITY INDEX = (216)/(213) = .65136015 | 230 | LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (229)/\$22,912 = .30661269 | | TRANSITION AIDS & LEVIES |
| 218 | = \$80 X (217) = 52.11 | 231 | OPERATING CAP LIMIT = (168) X (230) = 36,221.25 | 205 | TRANSITION REVENUE |
| 219 | INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218) 66.11 | 232 | OPERATING CAP AID = (168)-(231) = 81,912.33 | 242 | TRANSITION LIMIT = (205) X (235) = |
| 57 | 2023-24 ADJ PU (EST) 536.80 | | | 243 | TRANSITION AID = (205)-(242) = |
| 220 | = (57) X (219) = 35,487.85 | | LOCAL OPTIONAL AIDS & LEVIES | | REFERENDUM AIDS & LEVIES |
| 221 | FY 2024 STATE AVERAGE REF REV & TIER 1 LOR 1,173.95 | 176 | TOTAL, TIER 1 = (57) X (174) = 161,040.00 | 202 | REFER \$/APU ALL AUTHORITIES 693.87 |
| 222 | = .10 X [(221)] = 117.40 | 177 | TOTAL, TIER 2 = (57) X (175) = 227,603.20 | 244 | TIER 1 CAP/APU 46 |
| 202 | FY 2024 DISTRICT REFERENDUM REV/ADJ PU 693.87 | 46 | 2021 RMV 275,816,025 | 245 | TIER 2 CAP/APU = 0.25 X (101)-\$300 = 1,415.75 |
| 172 | TIER 1 LOR CAP/APU 300 | 233 | 2023-24 RES PU (EST) 536.80 | 139 | SPARSITY REVENUE |
| 223 | = GTR OF ZERO OR [(222)-(202)-(172)] = | 234 | FY 2024 RMV/RES PU = (10)/(46) = 513,815.25 | 246 | TIER 2 CAP/APU IF (139) > ZERO THEN (246) = 9,999.99 ELSE (246) = (245) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES 1,415.75 |
| 57 | 2023-24 ADJ PU (EST) 536.80 | 235 | LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (233)/\$510,000 = 1.00000000 | 247 | TIER 1 = LSR OF (202) OR (244) = 460.00 |
| 224 | = LSR OF \$100,000 OR [(57) X (223)] = | 236 | TIER 1 LOR LEVY = (176) X (234) = 94,028.19 | 248 | TIER 2 = [LSR OF (202) OR (246)]-(247) = 233.87 |
| 225 | = (220)+(224) = 35,487.85 | 237 | TIER 2 LOR LEVY = (177) X (235) = 227,603.20 | 249 | UNEQUALIZED = (202)-(247) - (248) = |
| 226 | BOTH RUR AND MET = 0.25 X (225) 8,871.96 | 238 | TIER 1 LOR AID = (176) - (236) = 67,011.81 | | BREAKDOWN OF REFERENDUM REVENUES |
| 57 | 2023-24 ADJ PU (EST) 536.80 | 239 | TIER 2 LOR AID = (177) - (237) = | 203 | REFERENDUM REVENUE ALL AUTHORITIES 372,469.42 |
| 227 | = \$50.00 X (57) = 26,840.00 | | | 250 | TOTAL, TIER 1 = (57) X (247) = 246,928.00 |
| 228 | EQUITY REVENUE = (225)+(226)+(227) = 71,199.81 | | | | |

| **BREAKDOWN OF REF REVENUES (CONT)** | | ***REFERENDUM LEVY WITH AID LIMIT*** | | ***APPLYING THESE REDUCTIONS: *** | |
|--------------------------------------|---|--------------------------------------|--|-----------------------------------|---|
| 251 | TOTAL, TIER 2 = (57) X (248) = 125,541.42 | 263 | TIER 1 LEVY = (255)+(262) = 223,766.09 | 272 | TAX BASE REPLACE AID |
| 252 | TOTAL, UNEQUALIZED = (203)-(250)-(251) = | 256 | TIER 2 LEVY = (256) = 125,541.42 | 280 | TIER 1 REF AID = (265)-(274) = 23,161.91 |
| | REFERENDUM LEVY PORTIONS | 252 | UNEQUALIZED LEVY | 281 | TIER 2 REF AID = (259)-(273) = |
| 233 | FY 2024 RMV/RES PU 513,815.25 | 264 | TOTAL = (263) + (256)+(252) = 349,307.51 | 282 | TIER 1 LOR AID = (238) - (275) 67,011.81 |
| 253 | TIER 1 = LSR OF 1 OR (233)/\$567,000 = .90619974 | | REFERENDUM AID WITH AID LIMIT | 283 | TIER 1 LOR LEVY = (236) - (276) 94,028.19 |
| 254 | TIER 2 = LSR OF 1 OR (233)/\$290,000 = 1.00000000 | 265 | TIER 1 AID = (258)-(262) = 23,161.91 | 284 | TIER 1 REF LEVY = (263)-(277) = 223,766.09 |
| | INITIAL REFERENDUM LEVY | 259 | TIER 2 AID = (259) = | 285 | TIER 2 REF LEVY = (256)-(278) = 125,541.42 |
| 255 | TIER 1 LEVY = (250) X (253) = 223,766.09 | 266 | TOTAL AID = (265)+(259) = 23,161.91 | 286 | UNEQL REF LEVY = (252)-(279) = |
| 256 | TIER 2 LEVY = (251) X (254) = 125,541.42 | | TAX BASE REPLACEMENT AID (TBRA) | 287 | REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (272)+(280) + (281)+(282) = 90,173.72 |
| 252 | UNEQUALIZED LEVY | 267 | ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11) | 288 | REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (283) + (284) + (285) + (286) = 443,335.70 |
| 257 | TOTAL = (255) + (256)+(252) = 349,307.51 | 268 | CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254) 1.00 | | REFERENDUM AID GUARANTEE |
| | INITIAL REFERENDUM AID | 269 | UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 993.87 | 289 | FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276) |
| 258 | TIER 1 AID = (250)-(255) = 23,161.91 | 270 | PRORATED TBRA = LSR OF (267) OR [(267)X(269)/(268)] = | 290 | FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 297,196.04 |
| 259 | TIER 2 AID = (251)-(256) = | 271 | REF AND LOR REV = (176) + (203) = 533,509.42 | 291 | FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198) 193,339.76 |
| 260 | TOTAL AID = (258)+(259) = 23,161.91 | 272 | CAPPED TBRA = LSR OF (270) OR (271) = | 292 | FY 2015 COMBINED REVENUE = (290)+(291) = 490,535.80 |
| | EQUALIZATION AID LIMIT | | INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER: | 293 | FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 147,075.41 |
| 101 | FY 2024 FORMULA ALLOW 6,863 | 273 | TIER 2 REF AID | 294 | FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197) 72,243.33 |
| 57 | ADJ PU (EST) 536.80 | 274 | TIER 1 REF AID | | |
| 261 | REFERENDUM EQUALIZATION AID LIMIT = [[0.25 X (101)] -\$300]X(57) 759,974.60 | 275 | TIER 1 LOR AID | | |
| 262 | REFERENDUM EQUALIZATION AID CAP = GRT OF (260)-(261) OR 0 = | 276 | TIER 1 LOR LEVY | | |
| | | 277 | TIER 1 REF LEVY | | |
| | | 278 | TIER 2 REF LEVY | | |
| | | 279 | UNEQL REF LEVY | | |

REF AID GUARANTEE (CONT)

295 FY 2015 COMBINED AID FOR GUARANTEE
 = (293)+(294) = 219,318.74

296 FY 2024 COMBINED REVENUE
 = (171)+(203) = 761,112.62

297 FY 2024 COMBINED INITIAL AID
 = (287)+(239) = 90,173.72

298 REVENUE RATIO = LESSER OF 1 OR [(296)/(292)] = 1.00000000

299 2012 RMV 165,699,700
 10 2021 RMV 275,816,025

300 RMV RATIO = LESSER OF 1 OR [(299)/(10)] = .60076169

301 FY 2024 MINIMUM COMBINED AID
 = (295)X(298)X(300) = 131,758.30

302 FY 2024 REFERENDUM HOLD HARMLESS AID INCREASE
 IF (289)=0 THEN 0, ELSE GREATER OF 0 OR [(301)-(297)] =

INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:

303 TIER 1 LOR LEVY
 304 TIER 1 REF LEVY
 305 TIER 2 REF LEVY
 306 UNEQL REF LEVY

REF AID & LEVY SUMMARY
 AFTER REF AID GUARANTEE

310 TIER 1 REF LEVY = (284) - (304) = 223,766.09

311 TIER 2 REF LEVY = (285) - (305) = 125,541.42

312 UNEQL LEVY = (286) - (306) =

313 TOTAL REFERENDUM LEVY = (310)+ (311) +(312)= 349,307.51

314 TOTAL REFERENDUM EQUALIZATION AID = (272) + (280) + (281) + (304)+ (305)+ (306) - (275) - (276) = 23,161.91

ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)

147 TRANSPORT ALLOWANCE 456.68

315 ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT

316 EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT

317 CHARTER ALT ATTENDANCE ADJUST = (147) X (315) + \$223 X (316) =

318 2023-24 RES PU ATTENDING MN STATE ACADEMIES

319 MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (318) =

320 ALT ATTEND ADJUST TO AID = (317)+(319) =

GEN ED REV SUMMARY (CONT)

203 REFERENDUM 372,469.42

205 TRANSITION

228 EQUITY REVENUE 71,199.81

320 ALT ATTENDANCE ADJ

321 TOTAL GENERAL REVENUE = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) + (168)+(171)+(203) + (205)+(228)+(320) = 4,987,002.24

GENERAL AIDS & LEVIES

231 OPERATING CAP LEVY 36,221.25

240 EQUITY LEVY 71,199.81

242 TRANSITION LEVY

308 LOCAL OPTIONAL 321,631.39

313 TOTAL REFERENDUM LEVY 349,307.51

322 TOTAL GENERAL ED LEVY = (231)+(240)+(242) + (308)+(313) = 778,359.96

323 TOTAL GENERAL ED AID = (321)-(322)= 4,208,642.28

ALTERNATIVE TEACHER COMP REV

324 ENROLLMENT AS OF OCT 1, 2021 AT PARTICIPATING SITES (FY 2023 GENERAL EDUC RPT, LINE 313)

325 EST ENROLLMENT AS OF OCTOBER 1, 2022 AT PARTICIPATING SITES = (324)X[(50)/(49)] =

326 ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (325) =

LOCAL OPT AID & LEVY SUMMARY
 AFTER REF AID GUARANTEE

307 TIER 1 LOR LEVY = (283) - (303) = 94,028.19

237 TIER 2 LOR LEVY = (237) 227,603.20

308 LOCAL OPTIONAL LEVY LIMIT = (307) + (237) = 321,631.39

309 LOCAL OPTIONAL AID = (282)+ (239)+ (303)= (275)+ (276)= 67,011.81

GENERAL ED REVENUE SUMMARY

102 BASIC 3,684,058.40

105 DECLINING ENROLL 6,149.25

111 PENSION ADJUSTMENT 27,676.58

112 GIFTED & TALENTED 6,978.40

113 EXTENDED TIME

127 BASIC SKILLS 109,497.14

139 SPARSITY

142 SMALL SCHOOLS 128,730.01

162 TRANSPORT SPARSITY 73,466.45

168 OPERATING CAPITAL 118,133.58

171 LOCAL OPTIONAL 388,643.20

ALT TEACHER COMP AIDS & LEVIES

326 ALT COMP REVENUE

327 ALT COMP BASIC AID = 0.65 X (326) =

328 BASIC AID PRORATION .98779065

329 PRORATED BASIC AID = (327)X(328) =

| **ALT TEACH COMP AIDS/LEVY (CONT)** | | ***ACHIEVEMENT AND INTEG (CONT)*** | | ***REEMPLOYMENT INSURANCE LEVY** | |
|-------------------------------------|---|------------------------------------|--|----------------------------------|--|
| 330 | PRO BASIC AID TO LEVY = (327) - (329) = | 344 | FY 2024 EST INCENTIVE BUDGET | 359 | EST FY 2023 EXPEND 5,000.00 |
| 331 | ALT COMP LEVY REVENUE =(326)-(327) + (330)= | 345 | FY 2024 ADJ INITIAL BUDGET = (343) X 1.003 = | 360 | INITIAL REEMPLOYMENT LEVY = 100% OF (359)= 5,000.00 |
| 229 | FY 2024 ANTC/ADJ PU 7,025.11 | 346 | OCT 1, 2021 ENROLL OF PROTECTED STUDENTS | | SAFE SCHOOLS LEVY |
| 332 | ALT COMP LEVY RATIO = LESSER OF 1 OR [(229)/\$6,100] = 1.00000000 | 347 | EST OCT 1, 2022 ENROLL OF PROTECTED STUDENTS = (346) = | 361 | SAFE SCH LVY REQUEST? YES |
| 333 | ALT TEACHER COMP LEVY = (331) X (332) = | 348 | OCT 1, 2021 TOTAL ENROLLMENT | 57 | 2023-24 ADJ PU (EST) 536.80 |
| 334 | ALT COMP EQUALIZATION AID = (326)-(329)-(333) = | 349 | EST OCT 1, 2022 TOTAL ENROLLMENT = (348) = | 362 | SAFE SCH LEVY LIMIT = \$36 X (57) = 19,324.80 |
| | MISCELLANEOUS AIDS | 350 | PROTECTED ENROLLMENT RATIO =(347)/(349)= | | SAFE SCHOOLS INTERMEDIATE LEVY |
| | ESTIMATES OF FY 2023 MISC AIDS SHOWN BELOW ARE BASED ON END OF SESSION 2022 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE. | 351 | INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (343) > 0 = \$350 X (57) X (350) = | 363 | SAFE SCH INTERMEDIATE LEVY REQUEST? NO |
| 335 | SPEC ED REGULAR BEFORE TUITION ADJ 222,510.57 | 352 | INTEG HOLD HARMLESS (FROM FY 2023 INTEG REV RPT, LINE 11) | 364 | INTERMEDIATE LEVY ALLOWANCE <= \$15 |
| 336 | NET TUITION ADJUST 75,311.92- | 353 | INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] = | 365 | SAFE SCH INTERMEDIATE LIMIT = (57) X (364) = |
| 337 | EXCESS COST AID 19,681.21 | 354 | INCENTIVE REV =LSR OF (344) OR [(57) X \$10] = | | JUDGMENT LEVY |
| 338 | HOLD HARM/GROWTH LMT 99,928.74 | 355 | ACHIEVE & INTEG REVENUE = (353) + (354) = | 366 | DISTRICT JUDGMENTS |
| 339 | CROSS SUB REDUC AID 13,307.34 | 356 | ACHIEVE & INTEG LEVY = (355) X .30 | 367 | INTERMED JUDGMENTS |
| 340 | TOTAL SPECIAL EDUC AID = (335) TO (339) = 280,115.94 | 357 | TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003 | 368 | JUDGMENT LIMIT =(366)+(367) = |
| 341 | FY 2024 NON-PUBLIC TRANSPORTATION AID 33,220.16 | 358 | ACHIEVE & INTEG AID =(355)-(356)-(357)= | | ICE ARENA LEVY |
| 342 | FY EL CROSS SUBSIDY REDUCTION AID 1,379.44 | | | 369 | FY 2022 NET OPR COSTS |
| | ACHIEVEMENT AND INTEGRATION REVENUE | | | 370 | ICE ARENA LEVY LIMIT = 100% OF (369) = |
| 57 | 2023-24 ADJ PU (EST) 536.80 | | | | FY 2023 CAREER & TECHNICAL |
| 343 | FY 2024 EST INITIAL BUDGET | | | 371 | SHARE OF FY 2023 EST COOPERATIVE BUDGET |
| | | | | 372 | FY 2023 ESTIMATED DISTRICT BUDGET 59,911.00 |
| | | | | 373 | FY 2023 EST BUDGET = (371) + (372) = 59,911.00 |
| | | | | 374 | PRELIMINARY REVENUE = .35 X (373) = 20,968.85 |

| ***LTFM REVENUE*** | | **LTFM TOTAL AIDS & LEVIES (CONT)** | | ***GEN FUND PORTION OF LTFM REV*** | |
|--------------------|--|-------------------------------------|--|--|--|
| 418 | LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 403,694.00 | 433 | TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423) - (432) = 96,853.77 | 422 | TOTAL LTFM REVENUE 403,694.00 |
| 419 | DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM) | 434 | TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) = 199,710.00 | 441 | TOTAL GENERAL FUND LTFM REVENUE = (422) - (770) = 203,984.00 |
| 420 | DISTRICT LTFM REVENUE = (418) - (419) = 403,694.00 | 435 | TOTAL LTFM LEVY = (433) + (434) = 296,563.77 | 442 | LTFM GEN FUND EQUAL REV = (423) - (436) = 4,274.00 |
| 421 | DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS | DEBT SERVICE PORTION OF LTFM REV | | 443 | LTFM GEN FUND EQUAL AID = (432) - (438) = 2,244.66 |
| 422 | TOTAL LTFM REVENUE = (420) + (421) = 403,694.00 | 765 | NET ALT FAC REG DEBT | 444 | GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (442) - (443) = 2,029.34 |
| | LTFM TOTAL AIDS & LEVIES | 766 | NET ALT FAC/H&S DEBT 199,710.00 | 445 | GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (441)-(443)-(444) = 199,710.00 |
| 57 | 2023-24 ADJ PU (EST) 536.80 | 767 | NET LTFM REQ DEBT FOR ELIG H&S>\$100K | 446 | TOTAL GEN FUND LTFM LEVY = (444) + (445) = 201,739.34 |
| 423 | LTFM EQUALIZED REVENUE = LSR OF (418), (420) OR \$380 X (57) = 203,984.00 | 768 | NET LTFM REQ DEBT SERVICE FOR VPK | DISABLED ACCESS LIMIT | |
| 35 | 2021 AG MODIFIED ANTC FOR LTFM REVENUE 3,252,272 | 769 | NET LTFM REQ DEBT FOR ALL OTHER PROJECTS | 447 | FY 1992-FY 2024 APPROV DIS ACC COSTS 54,628.00 |
| 54 | 2020-21 ADJ PU (ACT) 534.76 | 770 | TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) + (768)+(769) = 199,710.00 | 448 | MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX X 150,000) OR 300,000 = 300,000.00 |
| 424 | FY 2021 ANTC PER APU = (35) / (54) = 6,081.74 | 436 | LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (770) = 199,710.00 | 449 | LSR OF (447) OR (448) 54,628.00 |
| 425 | STATEWIDE ANTC/APU 10,413.63 | 428 | LTFM AID RATIO .52518938 | 450 | FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1993 |
| 426 | LTFM EQUAL FACTOR = 123% OF (425) = 12,808.77 | 437 | LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 104,885.57 | 451 | LAST YEAR TO CERTIFY = (450) + 7 YEARS = 2000 |
| 427 | LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .47481062 | 438 | LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (770) = 104,885.57 | 452 | TOTAL CUM CERT LEVY (PAY 93 TO PAY 21) 54,628.00 |
| 428 | LTFM AID RATIO = 1 - (427) = .52518938 | 439 | LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436) - (438) = 94,824.43 | 453 | CERT LEVY PAY 2022 |
| 429 | LTFM INITIAL EQUAL AID = (423) X (428) = 107,130.23 | 440 | LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(438)-(439) = | 454 | TOTAL CERTIFIED LEVY = (452)+(453) = 54,628.00 |
| 430 | LTFM INITIAL EQUALIZED LEVY = (423) - (429) = 96,853.77 | | | 455 | DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)= |
| 431 | 2015 TOTAL ALT FAC GRANDFATHER AID | | | LEASE LEVY LIMITATION | |
| 432 | TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 107,130.23 | | | DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTX 287, 288, 916 AND 917 | |

| ***APPROVED INTERMED OPERATING*** | | ***APPROVED REG OP LEASES (CONT)*** | | ***INITIAL CAPITAL RELATED LEVIES*** | |
|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|------------------------------|
| 456 | ADMINISTRATIVE SPACE | | INSTRUCTIONAL/STORAGE | 231 | OPERATING CAPITAL |
| 457 | FY 2023 JOINT | | | 446 | LT FAC MAINTENANCE |
| | FY 2024 JOINT | 476 | FY 2023 NONJOINT | 455 | DISABLED ACCESS |
| | | 477 | FY 2024 NONJOINT | 499 | LEASE LEVY |
| 458 | INSTRUCTIONAL/STORAGE | 478 | FY 2023 JOINT | 500 | COOP BLDG REPAIR |
| 459 | FY 2023 JOINT | 479 | FY 2024 JOINT | 501 | OTHER CAPITAL (MEMO) |
| | FY 2024 JOINT | 480 | REG OPERATING LEASES | 502 | CAP PROJECTS REFER |
| 460 | TOT INTERMED OPERATING | | = (472) TO (479) = | 503 | CAPITAL RELATED LIMITS |
| | = (456) TO (459) = | | 8,557.00 | | = (231)+(446)+(455) |
| | | | | | + (499)+(500)+(501) |
| | | | | | + (502) = |
| | | | | | 250,719.59 |
| | APPROV INTERMED CAPITALIZED | | APPROVED REGULAR CAPITALIZED LEASES | | |
| | | | ADMINISTRATIVE SPACE | | OTHER INITIAL GENERAL LEVIES |
| 461 | ADMINISTRATIVE SPACE | 481 | FY 2023 NONJOINT | | |
| 462 | FY 2023 JOINT | 482 | FY 2024 NONJOINT | 504 | CONSOLIDATION/ |
| | FY 2024 JOINT | 483 | FY 2023 JOINT | 505 | TRANSITION |
| | | 484 | FY 2024 JOINT | | REORGANIZATION |
| | | | | 506 | OPERATING DEBT |
| 463 | INSTRUCTIONAL/STORAGE | | INSTRUCTIONAL/STORAGE | 507 | HEALTH BENEFITS |
| 464 | FY 2023 JOINT | | | 508 | ADDL RETIREMENT |
| | FY 2024 JOINT | | | 509 | (MPLS AND STP) |
| | | | | 510 | SEVERANCE |
| 465 | EXCESS FUNDS CAP LEASE | 485 | FY 2023 NONJOINT | 511 | ADMIN DISTRICT |
| 466 | FY 2023 JOINT | 486 | FY 2024 NONJOINT | 512 | SWIMMING POOL |
| | FY 2024 JOINT | 487 | FY 2023 JOINT | 513 | TREE GROWTH |
| | | 488 | FY 2024 JOINT | 514 | CONSOLIDATION/ |
| 467 | TOT INTERMED CAPITALIZED | | EXCESS FUNDS CAP LEASE | | RETIREMENT |
| | = SUM[(461) TO (464)] | | | 515 | ECON DEVELOP ABATE |
| | - (465) - (466) = | | | | OTHER GENERAL (MEMO) |
| 468 | TOT INTERMED LEASE COSTS | 489 | FY 2023 NONJOINT | | |
| | = (460) + (467) = | 490 | FY 2024 NONJOINT | | |
| | | 491 | FY 2023 JOINT | | |
| 57 | 2023-24 ADJ PU (EST) | 492 | FY 2024 JOINT | | |
| 469 | INTERMED PUPIL UNIT MAX | | REG CAPITALIZED LEASES | | |
| | LIMIT = \$65 X (57) = | | = (481) TO (488) - | | |
| | | | (489) TO (492) = | | |
| 470 | INTERMED LEASE LIMIT | | 4,202.00 | | |
| | =LSR (468) OR (469) = | 494 | TOTAL APPROVED REGULAR | | INITIAL GENERAL FUND LEVY |
| 471 | INTERMED CARRYOVER (INCL | | LEASE COST & CARRYOVER | 516 | GENERAL RMV VOTER |
| | IN REGULAR LEASE LIMIT) | | =(471)+(480)+(493)= | | APPROVED JOBZ EXEMPT |
| | = (468) - (470) = | 57 | 12,759.00 | | =(313) = |
| | | 495 | 2023-24 ADJ PU (EST) | | 349,307.51 |
| | | | 536.80 | | |
| | | | REG PUPIL UNIT MAXIMUM | 517 | GENERAL RMV OTHER |
| | | | LIMIT = \$212 X (57) = | | JOBZ EXEMPT |
| | | | 113,801.60 | | = (308)+(240) |
| | | 496 | COMM APPROVED LIMIT | | + (242) = |
| | | | | | 392,831.20 |
| | APPROVED REGULAR OPERATING LEASES | 497 | REGULAR MAX LIMIT | 518 | GENERAL NTC |
| | | | =GTR (495) OR (496)= | | VOTER APPROVED |
| 472 | ADMINISTRATIVE SPACE | | 113,801.60 | | JOBZ EXEMPT |
| 473 | FY 2023 NONJOINT | 498 | REGULAR LEASE LIMIT | | = (502) |
| 474 | FY 2024 NONJOINT | | =LSR (494) OR (497)= | | |
| 475 | FY 2023 JOINT | | 12,759.00 | | |
| | FY 2024 JOINT | 499 | TOTAL LEASE LEVY LIMIT | | |
| | | | = (470) + (498) = | | |
| | | | 12,759.00 | | |

| ***INITIAL GEN FUND LEVY (CONT)*** | | ***EARLY CHILD FAMILY EDUCATION*** | | ***DISABLED ADULTS*** | |
|------------------------------------|--|------------------------------------|---|-----------------------|---|
| 519 | GENERAL NTC OTHER JOBZ =(333)+(356)+(360) +(362)+(365)+(368) +(370)+(382)+(386) +(503)-(502)+(515) = | | | 627 | DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES |
| | 293,381.83 | | | | |
| 520 | TOTAL INITIAL GENERAL LEVY LIMITATION =(516)+(517)+(518) + (519) = | 612 | DIST PLANS TO LEVY FOR FY 2024 ECFE REVENUE? YES | 628 | SCHOOL-AGE CARE FY 2024 SCH-AGE CARE REV (FY 2024 EST COST) 5,381.00 |
| | 1,035,520.54 | 613 | ECFE ANNUAL REPORT SUBMITTED? YES | 30 | 2021 ANTC 3,771,078 |
| | | 614 | POPULATION UNDER FIVE YEARS OF AGE 120 | 46 | 2023-24 RES PU (EST) 536.80 |
| | COMMUNITY SERVICE | 615 | GTR OF 150 OR (614) = 150 | 629 | ANTC/RES PU = (30)/(46) = 7,025.11 |
| | BASIC COMMUNITY EDUCATION | 616 | ECFE ALLOWANCE 0.023 X (101) = 157.85 | 630 | LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000 |
| 601 | POPULATION (YR 2020) 3,093 | 617 | FY 2024 EARLY CHILD FAMILY REVENUE | 631 | FY 2024 SCH-AGE CARE LIM = (628) X (630) = 5,381.00 |
| 602 | GTR OF (601) OR 1,335 3,093 | | IF (612) = YES = (615)X(616), IF ANNUAL REPT = YES 23,677.50 | 632 | FY 2024 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) = |
| 603 | YOUTH SERVICE PROG? NO | 30 | 2021 ANTC 3,771,078 | | |
| 604 | AFTER SCHOOL ENRICHMENT? NO | 618 | ECFE TAX RATE .00246993 | | |
| 605 | FY 2024 GENERAL REVENUE = \$5.42 X (602) = 16,764.06 | 619 | = (618) X (30) = 9,314.30 | | |
| 606 | FY 2024 YOUTH SERVICE REV = \$1.00 X (602) = | 620 | EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 9,314.30 | | COMMUNITY SERVICE SUMMARY |
| 607 | FY 2024 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000 | 621 | EST FY 2024 EARLY CHILD AID = (617)-(620) = 14,363.20 | 633 | OTHER COMM ED (MEMO) |
| 608 | FY 2024 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 16,764.06 | | HOME VISITING LIMIT | 634 | TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 31,605.97 |
| 30 | 2021 ANTC 3,771,078 | 622 | DIST PLANS TO LEVY FOR FY 2024 HOME VISIT? YES | | GENERAL DEBT SERVICE (FUND 7) |
| 609 | STANDARD COMM ED LEVY = .00940 X (30) = 35,448.13 | 623 | HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 360.00 | | REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2024 PRINCIPAL AND INTEREST PAYMENTS) |
| 610 | COMM ED LEVY LIMIT LSR (608) OR (609) = 16,764.06 | 229 | FY 2024 ANTC/ADJ PU 7,025.11 | | REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV |
| 611 | FY 2024 EST GROSS COMM ED AID = (608)-(610) = | 624 | HOME VISIT LEVY RATIO = LESSER OF 1 OR (229)/\$17,250 = .40725275 | 701 | ALT FAC REGULAR REQ DEBT SERV LEVY |
| | | 625 | FY 2024 HOME VISIT LIMIT =(623) * (624) 146.61 | 702 | ALT FAC/H&S REQ DEBT SERV LEVY 199,710.00 |
| | | 626 | FY 2024 EST HOME VISIT AID =(623)-(625) 213.39 | 703 | NEW LTFM REQ DEBT FOR ELIG H&S>\$100K |

| ***REQ DEBT ELIG FOR LTFM (CONT)*** | | ***REQ DEBT FOR BONDS ELIG (CONT)*** | | *NON-VOTE APPR INELIG BONDS (CONT)* | |
|-------------------------------------|--|--------------------------------------|--|-------------------------------------|---|
| 704 | NEW LTFM REQ DEBT SERVICE FOR VPK | 717 | NON-VOTER BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID | 735 | BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY |
| 705 | NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS | 718 | SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) = | 736 | FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY |
| 706 | TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 199,710.00 | | OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID | | FUND 7 DEBT BALANCE |
| | REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535) | 719 | VOTER APPR BONDS INELG FOR DEBT EQUAL AID | 737 | JUNE 2021 FUND 7-425 BAL FOR BOND REFUND 2,485,000.00 |
| 707 | NATURAL DISASTER REQ DEBT SERV LEVY | | NON-VOTER APPR INELIG BONDS | 738 | JUNE 2021 FUND 7-451 BAL FOR QZAB & QSCB |
| | REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53) | 720 | FACIL BOND-MS 123B.62 90,615.00 | 739 | JUNE 2021 FUND 7-460 BALANCE NONSPENDABLE |
| 708 | TACONITE BONDS REQ DEBT SERV LEVY | 721 | EQUIP BOND-MS 123B.61 | 740 | JUNE 2021 FUND 7-463 BALANCE UNASSIGN NEG 2,718,933.40- |
| 709 | TAC FUNDING FOR BONDS (NOT IRRRB) | 722 | REORG OPER DEBT | 741 | JUNE 2021 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) |
| 710 | TAC ADJ TO REQ = (709) OR [(709) X 1.05] = | 723 | ECON DEV ABATEMENT | 742 | PAY 21 DEBT EXCESS LEVY REDUCTION |
| 711 | NET REQ DEBT SERV LEVY TACONITE=(708)-(710)= | 724 | JUDGMENT | 743 | PAY 22 DEBT EXCESS LEVY REDUCTION |
| 712 | VOTER APPR ELIG BONDS SOLD BY JULY 1, 2022 935,688.00 | 725 | OTHER NON-VOTER | 744 | 5% OF PAY 23 REQ DEBT SERV LEVY=(729) X 5%= 61,300.65 |
| 713 | NON-VOTER ELIG BONDS SOLD BY JULY 1, 2022 | 726 | INELG LEASE PURCHASE | 745 | FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) - (742) - (743) - (744)] = |
| 714 | VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2022 | 727 | SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS =(720) THRU (726)= 90,615.00 | 746 | RETAIN FOR CAPITAL LOAN REPAYMENT |
| 715 | TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID =(711)+(712) + (713)+(714)= 935,688.00 | 728 | REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 90,615.00 | 747 | APPROVED DEBT EXCESS TO BE RETAINED |
| | REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID | 729 | GDS REQ DEBT SERV LEVY =(706)+(707)+(715) + (718)+(719)+(728) = 1,226,013.00 | 748 | DISTRICT REQUESTED ADDITIONAL EXCESS |
| 716 | VOTER APPR BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID | 730 | GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) + (714)+(716)+(719) = 935,688.00 | 749 | CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) - (746) - (747) + (748) = |
| | | 30 | 2021 ANTC 3,771,078 | 750 | EXCESS USED TO RETIRE FAC & EQUIP BONDS |
| | | 731 | MAXIMUM EFFORT DEBT SERVICE TAX RATE % | | |
| | | 732 | MAX EFFORT DEBT SERV LEVY = (30) X (731) = | | |
| | | 734 | DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(715) - (732)] = 935,688.00 | | |

| ***FUND 7 DEBT BALANCE (CONT)*** | | ***NET DEBT EXCESS SUMMARY (CONT)*** | | ***NAT DISASTER DEBT EQ (CONT)*** | |
|----------------------------------|--|--------------------------------------|---|-----------------------------------|---|
| 751 | ADJUSTED DEBT EXCESS = (749)-(750) = | 764 | NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = | 775 | STATEWIDE AVE ANTC INCL JOBZ PER APU 11,033.47 |
| | BREAKDOWN OF NET DEBT EXCESS | | LONG TERM FACILITIES MAINTENANCE AID | 776 | DISASTER EQUAL FACTOR = 300% OF (775) = 33,100.41 |
| 752 | BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)= 1,226,013.00 | 765 | NET ALT FAC REG DEBT = (701)-(755) = | 777 | NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .21304600 |
| 753 | DEBT EXCESS RATIO = LSR 1 OR (751)/(752) = | 766 | NET ALT FAC/H&S DEBT = (702)-(756) = 199,710.00 | 778 | DISASTER AID RATIO = = 1 - (777) = .78695400 |
| 754 | NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) = | 767 | NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) = | 779 | DISASTER DEBT EQUAL AID = (773) X (778) = |
| 755 | EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (753) = | 768 | NET LTFM REQ DEBT FOR ELIG VPK = (704)-(758) = | 780 | DISASTER LEVY LIMIT = (707) - (779) = |
| 756 | EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (753) = | 769 | NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) = | | DEBT EQUALIZATION AID |
| 757 | EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (703) X (753) = | 770 | NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) = 199,710.00 | 734 | DEBT EQUAL BASE 935,688.00 |
| 758 | EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) = | 436 | LTFM DEBT EQUAL REV 199,710.00 | 754 | DEBT EXCESS FOR ELIG REQUIRED DEBT |
| 759 | EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) = | 438 | LTFM DEBT EQUAL AID 104,885.57 | 781 | FY 2024 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO) |
| 760 | GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(720)-(721)-(750) = 90,615.00- | 439 | LTFM DEBT EQUAL LEVY 94,824.43 | 782 | FY 2024 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) = 935,688.00 |
| 761 | UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] = | 440 | LTFM DEBT UNEQUAL LVY | 30 | 2021 ANTC 3,771,078 |
| | NET DEBT EXCESS SUMMARY | 771 | LTFM DEBT LEVY LIMIT = (439) + (440) + (755) + (756) + (757)+(758)+(759) = 94,824.43 | 783 | = .1050 X (30) = 395,963.19 |
| 762 | DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) = | | NATURAL DISASTER DEBT EQUALIZATION | 784 | MAX UNEQ LOCAL EFFORT = .1574 X (30) = 593,567.68 |
| 763 | DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) = | 30 | 2021 ANTC 3,771,078 | 785 | FY 2024 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] = 342,120.32 |
| | | 772 | TEN PERCENT ANTC = 0.10 * (30) = 377,107 | 786 | PRELIM TIER 1 EQU REV =LSR (785) OR (783)= 342,120.32 |
| | | 707 | REQ DEBT LEVY FOR NATURAL DISASTER DEBT | 787 | PRELIM TIER 2 EQU REV = (785)-(786) = |
| | | 773 | FY 2024 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (772)] = | 732 | MAXIMUM EFFORT DEBT SERVICE LEVY |
| | | 54 | 2020-21 ADJ PU (ACT) 534.76 | 788 | MAX EFFORT TIER 1 REV |
| | | 774 | FY 2021 ANTC PER APU = (30) / (54) = 7,051.91 | | |

| ***DEBT EQUALIZATION AID (CONT)*** | | ***ADJUSTMENT TO GDS LIMIT*** FOR IRRRB ALLOCATION | | ***OTR POSTEMPLOY BENEFITS (OPEB)*** & PENSION DEBT SERVICE (FUND 47) | |
|------------------------------------|--|---|--|--|--|
| 789 | MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (782) - (732) = | 804 | FY 2024 IRRRB FUNDING FOR VOTER-APPR BONDS | 901 | LEVY BONDS IRREV TRUST VOTER APPROVED |
| 790 | TIER 2 EQUAL REV = GTR OF (787) OR (789) = | 805 | PAY 23 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((804) X 1.05) = | 902 | LEVY BONDS REVOC TRUST VOTER APPROVED |
| 791 | TIER 1 EQUAL REV = GTR OF (786) OR (788) = 342,120.32 | 806 | FY 2024 IRRRB FUNDING FOR NON-VOTER BONDS | 903 | REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) = |
| 54 | 2020-21 ADJ PU (ACT) 534.76 | 807 | PAY 23 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) = | 904 | LEVY BONDS IRREV TRUST NON-VOTER APPROVED |
| 792 | 2021 ANTC INCL JOBZ / ADJ PU = (30)/(54) = 7,051.91 | 808 | DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(803)-(801)-(805)] = 935,688.00 | 905 | LEVY BONDS REVOC TRUST NON-VOTER APPROVED |
| 793 | TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$4,430 OR 55.33% OF (775)] = 1.00000000 | 809 | DEBT EQUAL AID ELIG, NON VOTER APPROVED = GTR OF [(713)-(800)-(807)] OR ZERO = | 906 | REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) = |
| 794 | TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$8,000 OR 100% OF (775)] = .63913800 | 810 | DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) = | 907 | REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS) |
| 795 | TIER 1 DEBT EQU AID RATIO = 1-(793) = | 811 | DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) = 90,615.00 | 908 | REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) = |
| 796 | TIER 2 DEBT EQU AID RATIO = 1-(794) = .36086200 | 771 | LTFM DEBT LEVY LIMIT NON VOTER APPROVED 94,824.43 | 909 | JUNE 2021 FUND 47-425 BAL FOR BOND REFUND |
| 797 | TIER 1 DEBT AID = (791) X (795) = | 780 | DISASTER LEVY LIMIT VOTER APPROVED | 910 | JUNE 2021 FUND 47-460 BALANCE NONSPENDABLE |
| 798 | TIER 2 DEBT AID = (790) X (796) = | 812 | INITIAL GDS LEVY LIM VOTER APPROVED =(808)+(810)+(780) = 935,688.00 | 911 | JUNE 2021 FUND 47-463 BALANCE UNASSIGN NEG |
| 799 | TOTAL DEBT EQ AID = (797)+(798) = | 813 | INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(771) = 185,439.43 | 912 | JUNE 2021 FUND 47-464 BALANCE RESTRICTED |
| 800 | NON VOTER DEBT AID = (799)X(713)/(715) = | 814 | TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 1,121,127.43 | 913 | JUNE 2021 FUND 47-464 BALANCE VOTER APPROV |
| 801 | VOTER APPR DEBT AID = (799)-(800) = | | | 914 | JUNE 2021 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) = |
| | MINIMUM EST MAX EFFORT PAYMENT | | | 915 | PAY 21 OPEB DEBT EXC REDUCTION NON-VOTER |
| 732 | MAX EFFORT DEBT LEVY | | | 916 | PAY 22 OPEB DEBT EXC REDUCTION NON-VOTER |
| 802 | MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) = | | | 917 | 5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% = |
| 803 | MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) = | | | 918 | 5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% = |

| ***FUND 47 DEBT BALANCE (CONT)*** | | ***GENERAL FUND ADJUSTMENTS*** | | ***FY 2022 LOR TIER 2 (CONT)*** | |
|-----------------------------------|---|---|--|---|--|
| 919 | RETAIN FOR CAP LOAN REPAYMENT NON-VOTER | | FY 2023 OPERATING CAPITAL LEVY ADJUSTMENT | 1014 21 PAY 22 LIMIT 1015 21 PAY 22 LEVY | 200,156.57 200,156.57 |
| 920 | APPROV DEBT EXCESS TO BE RETAINED NON-VOTER | 1001 | FY 2023 OPER CAP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 179) | 1016 | FY 2023 LOR TIER 2 LEVY ADJUSTMENT = ((1113) - (1115)) |
| 921 | FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] = | | 34,526.65 | | |
| 922 | FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] = | 1002 21 PAY 22 LIMIT 1003 21 PAY 22 LEVY | 36,848.62 36,848.62 | 1017 | FY 2023 EQUITY LEVY ADJUSTMENT |
| 923 | CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) = ZERO, ELSE 0 | 1004 | FY 2023 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1102)) = | | 62,814.46 |
| 924 | ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED | | 2,321.97- | 1018 21 PAY 22 LIMIT 1019 21 PAY 22 LEVY 1020 | 61,528.07 61,528.07 |
| 925 | ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED | 1005 | FY 2023 LOR TIER 1 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 198) | | 1,286.39 |
| 926 | NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) = | 1006 | ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 275) | 1021 | FY 2023 TRANSITION LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 209) |
| 927 | NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) = | 1007 | ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 302) | 1022 21 PAY 22 LIMIT 1023 21 PAY 22 LEVY | |
| | LEVY LIMITATION ADJUSTMENTS | 1008 21 PAY 22 LIMIT 1009 21 PAY 22 LEVY | 88,326.27 88,326.27 | 1024 | FY 2023 TRANSITION LEVY ADJUSTMENT |
| | IN GENERAL, IF WE HAVE: | 1010 | PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008) | | FY 2023 1ST TIER REFERENDUM LEVY ADJUST |
| A | FINAL LEVY AUTHORITY | 1011 | PAY 22 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1006)+(1007)+(1009) | 1025 | FY 2023 1ST TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 238) |
| B | PREVIOUSLY CALCULATED AUTHORITY | 1012 | FY 2023 LOR TIER 1 LEVY ADJUSTMENT | | 210,196.80 |
| C | CERTIFIED LEVY BASED ON (B) | | | 1026 | ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 276) |
| D | LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO | | | 1027 | ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 303) |
| | | 1013 | FY 2023 LOR TIER 2 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 200) | 1028 21 PAY 22 LIMIT 1029 21 PAY 22 LEVY | 210,196.80 210,196.80 |
| | | | 200,156.57 | | |

| **FY 2023 1ST TIER REF ADJ (CONT)** | | ***FY 2023 UNEQUAL REF ADJ (CONT)*** | | **FY 2023 LOR TBRA ALLOCATION ADJ** | |
|-------------------------------------|--|--------------------------------------|--|-------------------------------------|--|
| 1030 | PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) + (1028) = 210,196.80 | 1042 | ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 278) | 1055 | FY 2023 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 252) |
| 1031 | PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) +(1029) = 210,196.80 | 1043 | ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 305) | 1006 | ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 285) |
| 1032 | FY 2023 1ST TIER VTR REF LEVY ADJUSTMENT | 1044 | 21 PAY 22 LEVY | 1056 | FY 2023 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) = |
| | FY 2023 2ND TIER REF LEVY ADJUST | 1045 | 21 PAY 22 LEVY | | FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES |
| 1033 | FY 2023 2ND TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 240) 126,289.80 | 1046 | PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1044) = | 1057 | FY 2023 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 281 TO 283) |
| 1034 | ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 277) | 1047 | PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1045) = | 1058 | TIER 1 LEVY |
| 1035 | ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 304) | 1048 | FY 2023 UNEQUALIZED REF LEVY ADJUSTMENT | 1059 | TIER 2 LEVY |
| 1036 | 21 PAY 22 LIMIT 118,852.73 | | FY 2023 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES | 1060 | UNEQL LEVY |
| 1037 | 21 PAY 22 LEVY 118,852.73 | | FY 2023 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 253 TO 255) | 1061 | TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1058) TO (1060) = |
| 1038 | PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1036) = 118,852.73 | 1049 | TIER 1 LEVY | 1062 | TOTAL FY 2023 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY = (1027)+(1035)+(1043) |
| 1039 | PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1037) = 118,852.73 | 1050 | TIER 2 LEVY | 1063 | FY 2023 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) = |
| 1040 | FY 2023 2ND TIER REF LEVY ADJUSTMENT = ((1142)-(1143)) = 7,437.07 | 1051 | UNEQL LEVY | | FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES |
| | FY 2023 UNEQUAL REF LEVY ADJ | 1052 | TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) = | 1064 | FY 2023 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 280) |
| 1041 | FY 2023 UNEQUAL REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 241) | 1053 | TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY = (1026)+(1034) +(1042) = | 1007 | ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY ALLOCATION OF TBRA |
| | | 1054 | FY 2023 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) = | | |

| ***FY 2023 HOLD HARM ADJ (CONT)*** | | *FY 23 & FY 22 CAPITAL RELATED ADJ* | | ***FY 2022 LTFM UNEQUAL LEVY ADJ*** | |
|------------------------------------|--|-------------------------------------|--|-------------------------------------|---|
| 1065 | FY 2023 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) = | 1077 | FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63) | 1092 | FY 2022 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2022 WEBSITE REPORT, LINE 64) |
| | | | 3,642.02 | | 198,208.00 |
| | FY 2023 INTEGRATION ADJUSTMENT | | | 1093 | 20 PAY 21 LIMIT |
| | | | | 1094 | 20 PAY 21 LEVY |
| 1066 | FY 2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) | 1078 | 21 PAY 22 LIMIT | 1095 | TOTAL ADJUSTMENT |
| | | 1079 | 21 PAY 22 LEVY | | = (1092)-(1093) = |
| | | | | | 6,612.00 |
| 1067 | 21 PAY 22 LIMIT | 1080 | FY 2023 LTFM EQUALIZED LEVY ADJUST | 1096 | 21 PAY 22 ADJ LIMIT |
| 1068 | 21 PAY 22 LEVY | | = (1077)-(1078) = | 1097 | 21 PAY 22 ADJ LEVY |
| | | | 3,642.02 | | 6,612.00 |
| 1069 | FY 2023 INTEGRATION ADJUSTMENT LIMIT | | | 1098 | FY 2022 LTFM UNEQUALIZED LEVY ADJUST |
| | | | | | |
| | | 1081 | FY 2023 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 64) | | 3 YEAR PRIOR ADJUSTMENTS |
| | FY 2021 CARRYOVER INTEGRATION ADJUSTMENT | | 197,820.00 | | FY 2021 OPERATING CAPITAL LEVY ADJ |
| 1070 | FY 2021 INTEGRATION LEVY AUTH CARRYOVER FINAL ADJUSTMENT (FROM FY 2021 INTEGRATION CARRYOVER AID REPORT, LINE 14) | 1082 | 21 PAY 22 LIMIT | 1099 | FY 2021 OPER CAP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 170) |
| | | 1083 | 21 PAY 22 LEVY | | 30,904.84 |
| | | | 193,116.00 | | |
| 1071 | FY 2021 INTEG LEVY AUTH CARRYOVER ADJ PAY 23 | 1084 | FY 2023 LTFM UNEQUALIZED LEVY ADJUST | 1100 | 19 PAY 20 LIMIT |
| | | | = (1081)-(1082) = | 1101 | 19 PAY 20 LEVY |
| | | | 4,704.00 | | 30,805.74 |
| 1072 | FY 2021 INTEG LEVY AUTH FINAL CARRYOVER ADJUSTMENT = (1070) - (1071) = | | | 1102 | TOTAL ADJUST TO PAY 20 OPER CAP LEVY AUTH = ((1100)-(1101)) = |
| | | 1085 | FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63) | | 99.10 |
| | FY 2023 ALT TEACHER COMP LEVY ADJ | | | 1103 | 20 PAY 21 ADJ LIMIT |
| | | | | 1104 | 20 PAY 21 ADJ LEVY |
| 1073 | FY 2023 ALT COMP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 326) | 1086 | 20 PAY 21 LIMIT | | 48.90 |
| | | 1087 | 20 PAY 21 LEVY | 1105 | FY 2021 OPER CAPITAL LEVY ADJUSTMENT = ((1103)-(1104)) = |
| | | | | | 50.20 |
| 1074 | 21 PAY 22 LIMIT | 1088 | TOTAL ADJUSTMENT | | |
| 1075 | 21 PAY 22 LEVY | | | | FY 2021 LOR TIER 1 LEVY ADJ |
| | | 1089 | 21 PAY 22 ADJ LIMIT | 1106 | FY 2021 LOC OPT TIER 1 AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 189) |
| 1076 | FY 2023 ALT TEACH COMP LEVY ADJUSTMENT | 1090 | 21 PAY 22 ADJ LEVY | | 72,836.50 |
| | | 1091 | FY 2022 LTFM EQUALIZED LEVY ADJUST | 1107 | 19 PAY 20 LIMIT |
| | | | | 1108 | 19 PAY 20 LEVY |
| | | | | | 79,017.44 |
| | | | | | 79,017.44 |
| | | | | 1109 | TOTAL ADJUST TO PAY 20 LOR OPTIONAL LEVY AUTH = ((1106)-(1108)) = |
| | | | | | 6,180.94- |

| ***FY 2021 TBRA ALLOCATION ADJ*** TO VOTER-APPROVED LEVIES | | ***FY 2021 REF HOLD HARM (CONT)*** | | ***FY 2021 INTEGRATION ADJ (CONT)*** | |
|---|---|------------------------------------|---|--------------------------------------|---|
| 1155 | FY 2021 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 244 TO 246) | 1168 | PAY 20 HOLD HARM ALLOC (FROM PAY 20 LEVY RPT, LINE 313 TO 315) | 1185 | FY 2021 INTEGRATION ADJUSTMENT LIMIT |
| 1156 | PAY 20 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 20 LEVY RPT, LINES 297 TO 300) | 1169 | FY 2021 HOLD HARM TOTAL = (1168)-(1167) = | | FY 2021 REEMPLOYMENT ADJUSTMENT |
| 1157 | FY 2021 TBRA ALLOCATION TOTAL ADJUSTMENT = (1156)-(1155) = | 1170 | 20 PAY 21 ADJ LIMIT | 1186 | FY 2021 EXPEND ACTUAL |
| 1158 | 20 PAY 21 ADJ LIMIT | 1171 | 20 PAY 21 ADJ LEVY | 1187 | REEMPLOY LEVY AUTH = 100% OF (1186) = |
| 1159 | 20 PAY 21 ADJ LEVY | 1172 | FY 2021 HOLD HARM ALLOC | 1188 | 20 PAY 21 LIMIT 15,000.00 |
| 1160 | FY 2021 TBRA ALLOC LEVY ADJUSTMENT | | | 1189 | 20 PAY 21 LEVY 15,000.00 |
| | FY 2021 LOR TBRA ADJUST | | FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT | 1190 | FY 2021 REEMPLOY ADJUST = ((1187)-(1188)) = 15,000.00- |
| 1161 | FY 2021 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL REVENUE REPORT, LINE 243) | 1173 | FY 2021 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 271) | | FY 2021 SAFE SCHOOLS ADJUST |
| 1162 | ALLOCATION OF TBRA (FROM PAY 20 LEVY RPT, LINE 296) | 1174 | PAY 20 TIER 1 HOLD HARMLESS LEVY (FROM PAY 21 LEVY RPT, LINES 312) | 1191 | SAFE SCH LVY REQUEST YES |
| 1163 | FY 2021 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1161)-(1162) = | 1175 | FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT = (1173)-(1174) = | 54 | 2020-21 ADJ PU (ACT) 534.76 |
| 1164 | 20 PAY 21 ADJ LIMIT | 1176 | 20 PAY 21 ADJ LIMIT | 1192 | FY 2021 SAFE SCHOOLS AUTH \$36 X (54) = 19,251.36 |
| 1165 | 20 PAY 21 ADJ LEVY | 1177 | 20 PAY 21 ADJ LEVY | 1193 | 19 PAY 20 LIMIT 19,144.80 |
| 1166 | FY 2021 LOR TIER 1 TBRA LEVY ADJUSTMENT | 1178 | FY 2020 TIER 1 HOLD HARM ADJUSTMENT =(1175)-(1176) = | 1194 | 19 PAY 20 LEVY 19,144.80 |
| | FY 2021 REFERENDUM HOLD HARM | | FY 2021 INTEGRATION ADJUSTMENT | 1195 | FY 2021 SAFE SCH ADJUST = ((1187)-(1188)) = 106.56 |
| 1167 | FY 2021 ALLOC OF HOLD HARM (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 272 TO 274) | 1179 | FY 2021 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) | | FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST |
| | | 1180 | 19 PAY 20 LIMIT | 1196 | SAFE SCH INTERMEDIATE LEVY ALLOW |
| | | 1181 | 19 PAY 20 LEVY | 54 | 2020-21 ADJ PU (ACT) 534.76 |
| | | 1182 | TOTAL ADJUSTMENT | 1197 | FY 2021 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1196) X (54) = |
| | | 1183 | 20 PAY 21 ADJ LIMIT | 1198 | 19 PAY 20 LIMIT |
| | | 1184 | 20 PAY 21 ADJ LEVY | 1199 | 19 PAY 20 LEVY |
| | | | | 1200 | FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST |

| *FY 2021 ALT TEACHER COMP LEVY ADJ* | **FY 2021 LTFM UNEQUAL ADJ (CONT)** | ***FY 2021 ANNUAL OPEB LEVY ADJ*** |
|--|--|--|
| 1201 FY 2021 ALT COMP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 317) | 1220 19 PAY 20 LIMIT 202,084.00 1221 19 PAY 20 LEVY 202,084.00 1222 TOTAL ADJUSTMENT = (1219)-(1220) = 1,124.80 | 1238 FY 2021 ACTUAL COST (FIN 797 + OBJ 291) 1239 PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000 |
| 1202 19 PAY 20 LIMIT | 1223 20 PAY 21 ADJ LIMIT 4,940.00- | 1240 PRORATED ANNUAL OPEB LEVY AUTH |
| 1203 19 PAY 20 LEVY | 1224 20 PAY 21 ADJ LEVY 4,940.00- | 1241 21 PAY 22 LIMIT |
| 1204 TOTAL ADJUST TO PAY 20 ALT COMP LEVY AUTH | 1225 21 PAY 22 ADJ LIMIT 8,588.00 1226 21 PAY 22 ADJ LEVY 8,588.00 | 1242 21 PAY 22 LEVY |
| 1205 20 PAY 21 ADJ LIMIT | 1227 FY 2021 UNEQUAL LIMIT ADJUST = (1223)+(1225) = 3,648.00 | 1243 FY 2021 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT) |
| 1206 20 PAY 21 ADJ LEVY | 1228 FY 2021 UNEQUAL LEVY ADJUST = (1224)+(1226) = 3,648.00 | PAY 20 LEASE LEVY ADJUST |
| 1207 FY 2021 ALT TEACH COMP LEVY ADJUST | 1229 FY 2021 LTFM UNEQUALIZED LEVY ADJUST = (1222)-(1228) = 2,523.20- | FY 2020 AND FY 2021 LEASE COST WITH A PAY 20 LEVY(PAY 21 LEASE LEVY FOR FY 2021 & 2022 LEASE COSTS WILL BE ADJUSTED NEXT YEAR) |
| FY 2021 LTFM EQUALIZED LEVY ADJ | FY 2021 CAREER TECHNICAL ADJ | FY 2020 PAY 19 NET LEASE COSTS |
| 1208 FY 2021 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 63) | 1230 FY 2021 CAREER TECH LEVY AUTHORITY (FY 2021 CTE AID REPORT LINE 21) 15,444.60 | 1301 PAY 19 OPER INTERMED 1302 PAY 19 CAP INTERMED 1303 PAY 19 TIES CAPITAL 1304 PAY 19 OPER JOINT 1305 PAY 19 OPER NON-J ADM 1306 PAY 19 OPER NON-J 1307 PAY 19 CAPITAL JOINT 1308 PAY 19 CAP NON-J ADM 1309 PAY 19 CAPITAL NON-J 1310 FY 2020 COSTS (PAY 19) SUM (1301) TO (1309)= |
| 1209 19 PAY 20 LIMIT | 1231 20 PAY 21 LIMIT 15,919.74 | |
| 1210 19 PAY 20 LEVY | 1232 20 PAY 21 LEVY 15,919.74 | |
| 1211 TOTAL ADJUSTMENT | 1233 FY 2021 CAREER TECH ADJUSTMENT = ((1230)-(1232)) = 475.14- | |
| 1212 20 PAY 21 ADJ LIMIT | | |
| 1213 20 PAY 21 ADJ LEVY | | |
| 1214 21 PAY 22 ADJ LIMIT | | |
| 1215 21 PAY 22 ADJ LEVY | | |
| 1216 FY 2021 EQUAL LIMIT ADJUST = (1212)+(1214) = | FY 2021 HEALTH BENEFIT LEVY ADJUST | FY 2020 PAY 20 NET LEASE COSTS |
| 1217 FY 2021 EQUAL LEVY ADJUST = (1213)+(1215) = | 1234 FY 2021 ACTUAL COST (LIMITED TO \$600,000) | 1311 PAY 20 OPER INTERMED 1312 PAY 20 CAP INTERMED 1313 PAY 20 OPER JOINT 1314 PAY 20 OPER NON-J ADM 1315 PAY 20 OPER NON-J OTH 9,768.00 1316 PAY 20 CAPITAL JOINT 1317 PAY 20 CAP NON-J ADM 1318 PAY 20 CAP NON-J OTH |
| 1218 FY 2021 LTFM EQUALIZED LEVY ADJUST | 1235 20 PAY 21 LIMIT 1236 20 PAY 21 LEVY | |
| | 1237 FY 2021 HEALTH BENEFITS ADJUST | |
| ***FY 2021 LTFM UNEQUAL LEVY ADJ*** | | |
| 1219 FY 2021 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2021 WEBSITE REPORT, LINE 64) 203,208.80 | | 1319 FY 2020 COSTS (PAY 20) SUM (1311) TO (1318)= 9,768.00 |

| ***FY 2021 PAY 20 NET LEASE COSTS*** | | ***FY 2021 PAY 21 NET LEASE COSTS*** | | ***FY 2021 NET LEASE COSTS*** | |
|--------------------------------------|-------------------------|--------------------------------------|-------------------------|-------------------------------|------------------------------|
| 1320 | PAY 20 OPER INTERMED | 1345 | TOTAL FY 2021 OPER | 1357 | REGULAR MAX AUTHORITY |
| 1321 | PAY 20 CAP INTERMED | | NON-J NET LEASE COSTS | | = GTR OF (1355) |
| 1322 | PAY 20 TIES CAPITAL | | FOR (PAY 20) | | OR (1356) = |
| 1323 | PAY 20 OPER JOINT | | = (1324) + (1325) = | | 113,369.12 |
| 1324 | PAY 20 OPER NON-J ADM | 1346 | ACTUAL FY 2021 UFARS | 1358 | TOTAL PAY 20 REGULAR |
| 1325 | PAY 20 OPER NON-J OTH | | LEASE COSTS | | LEASE LEVY AUTHORITY |
| 1326 | PAY 20 CAPITAL JOINT | | (FUND 1, OBJECT 370) | | = LSR OF (1354) |
| 1327 | PAY 20 CAP NON-J ADM | | 61,878.65 | | OR (1357) = |
| 1328 | PAY 20 CAP NON-J OTH | | | | 9,768.00 |
| 1329 | FY 2021 COSTS (PAY 20) | 1347 | PAY 20 OPER NON-J | 1359 | TOTAL PAY 20 REGULAR & |
| | SUM (1320) TO (1328)= | | LEASE COST LIMITED | | INTERM LEASE LEVY AUTH |
| | | | BY FY 2021 UFARS | | = (1352) + (1358) = |
| | | | =LSR(1345) OR (1346)= | | 9,768.00 |
| | | | | 1360 | 19 PAY 20 LIMIT |
| | | | | | 9,768.00 |
| | | | | 1361 | 19 PAY 20 LEVY |
| | | | | | 9,768.00 |
| | FY 2021 NET LEASE COSTS | | FY 2021 NET LEASE COSTS | | |
| 1330 | PAY 21 OPER INTERMED | 1348 | FY 2021 ADJUSTED COSTS | 1362 | PAY 20 LEASE LEVY |
| 1331 | PAY 21 CAP INTERMED | | (PAY 20) = (1329) - | | LIMITATION ADJUSTMENT |
| 1332 | PAY 21 OPER JOINT | | (1324)-(1325)+(1347)= | | (NO ADJUSTMENT) |
| 1333 | PAY 21 OPER NON-J ADM | | | | |
| 1334 | PAY 21 OPER NON-J OTH | 1349 | PAY 20 ADJUSTED NET | | CAPITAL RELATED ADJ SUMMARY |
| 1335 | PAY 21 CAPITAL JOINT | | LEASE COSTS | | |
| 1336 | PAY 21 CAP NON-J ADM | | = (1344) + (1348) = | 1004 | FY 2023 OPER CAP ADJ |
| 1337 | PAY 21 CAP NON-J OTH | | 9,768.00 | 1105 | FY 2021 OPER CAP ADJ |
| 1338 | FY 2021 COSTS (PAY 21) | 1350 | DIST'S SHARE OF PAY 20 | 1080 | FY 2023 LTFM EQ ADJ |
| | SUM (1330) TO (1337) | | LEASE COSTS FOR THE | 1084 | FY 2023 LTFM UNEQ ADJ |
| | 13,267.00 | | INTERMEDIATE DISTRICTS | 1091 | FY 2022 LTFM EQ ADJ |
| 1339 | TOTAL FY 2020 OPER | | = (1311) + (1312) | 1098 | FY 2022 LTFM UNEQ ADJ |
| | NON-J NET LEASE COSTS | | + (1320) + (1321) = | 1218 | FY 2021 LTFM EQ ADJ |
| | =(1306)+(1314)+(1315) | | | 1229 | FY 2021 LTFM UNEQ ADJ |
| | 9,768.00 | 54 | 2020-21 ADJ PU (ACT) | | 2,523.20- |
| 1340 | ACTUAL FY 2020 UFARS | 1351 | INTERM PUPIL UNIT | 1362 | PAY 20 LEASE LEVY ADJ |
| | LEASE COSTS | | AUTH = \$65 X (54) = | 1363 | LEASE LEVY ADJ (MEMO) |
| | (FUND 1, OBJECT 370) | | 34,759.40 | 1364 | OTHER CEX ADJ (MEMO) |
| | 58,214.90 | 1352 | INTERM LEASE AUTH = LSR | 1365 | TOTAL CAPITAL RELATED |
| 1341 | PAY 19 OPER NON-J | | OF (1350) OR (1351) = | | LEVY LIMIT ADJUSTMENT |
| | LEASE COST LIMITED | | | | =(1004)+(1105)+(1080) |
| | BY FY 2020 UFARS | 1353 | INTERM DIST CARRYOVER | | +(1084)+(1091)+(1098) |
| | LSR (1306) OR (1340)= | | TO REGULAR LEASE AUTH | | +(1218)+(1229)+(1362) |
| | | | = (1350) - (1352) = | | +(1363)+(1364) = |
| | | | | | 3,551.05 |
| 1342 | REMAIN FY 2020 UFARS | 1354 | PAY 20 LEASE COST | | OTHER GENERAL LIMITATION ADJ |
| | = GREATER OF ZERO OR | | UNDER REGULAR AUTH | 760 | GENERAL FUND LEVY ADJ |
| | [(1340) - (1341)] = | | = (1349) - (1352) = | | FOR FAC & EQUIP BONDS |
| | 58,214.90 | | 9,768.00 | | 90,615.00- |
| 1343 | PAY 20 OPER NON-J | 54 | 2020-21 ADJ PU (ACT) | 1366 | ECON DEV ABATE ADJUST |
| | LEASE COST LIMITED | | 534.76 | | (MEMO) |
| | BY FY 2020 UFARS | 1355 | PAY 20 PUPIL UNIT MAX | 1367 | DEBT SURPLUS TRANSFER |
| | = LSR [(1314)+(1315)] | | AUTH = \$212 X (54) = | | (MEMO) |
| | OR (1342) = | | 113,369.12 | 1368 | SCH TAX ADJUSTMENT |
| | 9,768.00 | 1356 | PAY 20 COMMISSIONER | | (FROM STR ADJUST |
| 1344 | FY 2020 ADJUSTED COSTS | | APPROVED LIMIT | | REPORT, LINE 9) |
| | (PAY 20) = (1319) - | | | | |
| | (1314)-(1315)+(1343)= | | | | |
| | 9,768.00 | | | | |

| **OTHER GEN LIMITATION ADJ (CONT)** | | ***GEN FUND ADJUST SUMMARY*** | | ***FY 2021 HOME VISITING ADJ*** | |
|-------------------------------------|--|-------------------------------|---|---------------------------------|---|
| 1369 | OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO) | 1383 | GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1032)+(1040)+(1048) +(1054)+(1063)+(1140) +(1147)+(1154)+(1160) +(1172)+(1370) = | 1405 | 19 PAY 20 LIMIT 128.04 |
| | | | | 1406 | 19 PAY 20 LEVY 128.04 |
| 1370 | TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1368)+(1369) = | | 3,539.63- | 1407 | FY 2021 HOME VISIT ADJUSTMENT = ((1404)-(1406)) = 46.92- |
| 1371 | MAINT PU VAR (MEMO) | 1384 | GENERAL RMV OTHER JOBZ EXEMPT =(1012)+ +(1016)+(1020)+(1024) +(1056)+(1065)+(1112) +(1119)+(1126)+(1133) +(1166)+(1178)+(1374) | | FY 2021 SCHOOL-AGE CARE |
| 1372 | SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14) | | 24,536.66- | 1408 | FY 2021 AUTHORITY (FROM UFARS EXPENDITURES) 6,676.00 |
| 1373 | OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO) | 1385 | GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1377) = | 1409 | 19 PAY 20 LIMIT 5,876.00 |
| | | | | 1410 | 19 PAY 20 LEVY 5,876.00 |
| 1374 | TOTAL OTHER ADJUST GEN OTHER RMV JOBZ EXEMPT= =(1371)+(1372)+(1373) | 1386 | GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1069)+(1076) +(1185)+(1190)+(1195) +(1200)+(1207)+(1233) +(1237)+(1243)+(1365) +(1366)+(1367)+(1382) | 1411 | SCH-AGE CARE ADJUSTMENT = ((1408)-(1409)) = 800.00 |
| 1375 | SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23) | | 102,432.53- | 1412 | ADULTS W/DISABILITIES ADJUST |
| 1376 | OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO) | 1387 | TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1383)+(1384) + (1385)+(1386) = | 1413 | SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33) |
| | | | 130,508.82- | 1414 | OTHER ADJUST (MEMO) |
| 1377 | TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1375)+(1376)= | | | 1415 | TOTAL OTHER ADJUST =(1413)+(1414)= |
| 1378 | TIF ADJUST (MEMO) | | | 1416 | TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) + (1412) + (1415) = 751.20 |
| 1379 | SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28) | 1400 | FY 2023 REVISED ECFE LEVY AUTH (FROM FY 2023 ECFE AID REPORT, LINE 1.7) 8,908.90 | | GENERAL DEBT SERVICE ADJUSTMENTS |
| 1380 | FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT | 1401 | 21 PAY 22 LIMIT 8,910.78 | 1701 | REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 = |
| | | 1402 | 21 PAY 22 LEVY 8,910.78 | | |
| 1381 | OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO) | 1403 | FY 2023 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) = 1.88- | 1702 | OTHER ADJUST (MEMO) VOTER APPROVED |
| | | | | 1703 | TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) = |
| 1382 | TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1378)+(1379) + (1380)+(1381) = | 1404 | FY 2021 HOME VISITING FINAL ADJUSTMENT (FROM FY 2021 HOME VISITING AID REPORT, LINE 8) 81.12 | 1704 | REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 = |

| ***GENERAL DEBT SERVICE ADJUST*** | | *FY 2021 LTFM DEBT LEVY ADJ (CONT)* | | ***INITIAL ABATE LEVY ADJ (CONT)*** | |
|-----------------------------------|---|-------------------------------------|--|-------------------------------------|--|
| 1705 | OTHER ADJUST (MEMO) NON-VOTER APPROVED | 1724 | 21 PAY 22 ADJ LIMIT 4,073.48- | 2024 | FY 2023 ABATEMENT AID 256.85 |
| | | 1725 | 21 PAY 22 ADJ LEVY 4,073.48- | | |
| 1706 | TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728) = 1,374.89- | 1726 | FY 2021 DEBT LIMIT ADJUST = (1722)+(1724) = 1,730.33- | 2005 | INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = 1,492.19 |
| | | 1727 | FY 2021 DEBT LEVY ADJUST = (1723)+(1725) = 1,730.33- | | |
| | | 1728 | FY 2021 LTFM DEBT LEVY ADJ = (1721)-(1726) = 1,196.81 | | PAY 20 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND |
| | FY 2023 LTFM DEBT LEVY ADJ | | | 2006 | GENERAL 799,346.26 |
| 1707 | FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59) 97,623.86 | | OTH POSTEMPLOYMENT BENE (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS | 2007 | COMMUNITY SERVICE 39,542.65 |
| | | 1900 | REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 = | 2008 | GENERAL DEBT SERVICE 1,106,274.82 |
| 1708 | 21 PAY 22 LIMIT 100,195.56 | | | 2009 | OPEB DEBT SERVICE |
| 1709 | 21 PAY 22 LEVY 100,195.56 | | | 2010 | TOTAL 1,945,163.73 |
| 1710 | FY 2023 LTFM DEBT LEVY ADJ = (1707)-(1708) = 2,571.70- | 1901 | OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED | | CERTIFIED LEVY RATIO BY FUND |
| | | 1902 | TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) = | 2011 | GENERAL (2006)/(2010) .41094035 |
| | FY 2022 LTFM DEBT LEVY ADJUST | | | 2012 | COM SER (2007)/(2010) .02032870 |
| 1711 | FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59) 104,243.87 | 1903 | REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(925)] X -1 = | 2013 | GEN DBT (2008)/(2010) .56873095 |
| | | | | 2014 | OPEB DBT (2009)/(2010) |
| 1712 | 20 PAY 21 LIMIT 107,393.93 | 1904 | OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR | 2015 | TOTAL 1.00000000 |
| 1713 | 20 PAY 21 LEVY 107,393.93 | | | | ABATEMENT AID BY FUND (FROM PART III OF FY 2023 ABATEMENT AID REPORT) |
| 1714 | TOTAL ADJUSTMENT ADJ = (1711)-(1712) = 3,150.06- | 1905 | TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) = | 2016 | GENERAL 249.00 |
| | | | | 2017 | COMMUNITY SERVICE 7.85 |
| 1715 | 21 PAY 22 ADJ LIMIT 3,150.06- | | | 2018 | GENERAL DEBT SERVICE |
| 1716 | 21 PAY 22 ADJ LEVY 3,150.06- | | | 2019 | TOTAL 256.85 |
| 1717 | FY 2022 LTFM DEBT LEVY ADJ = (1714)-(1715) = | | ABATEMENT ADJUSTMENTS | 2020 | EST FY 2023 ABATEMENT AID PRORATION FACTOR 1.00000000 |
| | | | | | PRORATED ABATEMENT AID BY FUND |
| | FY 2021 LTFM DEBT LEVY ADJUST | | INITIAL ABATEMENT LEVY ADJUSTMENT | 2021 | GENERAL (2020)X(2016) 249.00 |
| 1718 | FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2021 RPT, LINE 59) 122,170.88 | 2001 | SCHOOL TAXES ABATED IN 2021 1,749.04- | 2022 | COM SER (2020)X(2017) 7.85 |
| | | 2002 | SCHOOL TAXES ADDED IN 2021 | 2023 | GEN DBT (2020)X(2018) |
| 1719 | 19 PAY 20 LIMIT 122,704.40 | 2003 | NET CHANGE IN SCHOOL TAXES | 2024 | TOTAL 256.85 |
| 1720 | 19 PAY 20 LEVY 122,704.40 | | = (2001)+(2002) = 1,749.04- | | INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND) |
| 1721 | TOTAL ADJUSTMENT ADJ = (1718)-(1719) = 533.52- | 2004 | ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] 1,749.04 | 2025 | GENERAL=(2004)-(2024)- (2026)-(2027)-(2028) = 469.75 |
| | | | | 2026 | COM SER [(2004)X (2012)]-(2022) = 27.71 |
| 1722 | 20 PAY 21 ADJ LIMIT 2,343.15 | | | 2027 | GDS DBT [(2004)X (2013)]-(2023) = 994.73 |
| 1723 | 20 PAY 21 ADJ LEVY 2,343.15 | | | 2028 | OPEB DBT [(2004)X (2014)] = |
| | | | | 2005 | TOTAL = (2004)-(2024) 1,492.19 |

| ***ABATEMENT INTEREST ADJUSTMENT*** | | ***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND) | | ***TOTAL INITIAL LEVY LIMITATION*** SUMMARY BEFORE OFFSETTING ADJUST | | | | | |
|-------------------------------------|--|--|--|---|--|---------|---|--|--------------|
| 2029 | ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2021 | 1.16 | | 2052 | GENERAL=(2044)-(2048) OR MEMO | 3001 | GENERAL FUND INITIAL LEVY SUMMARY | | |
| | ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND) | | | 2053 | COM SER=(2045)-(2049) OR MEMO | | GENERAL RMV VOTER APPROVED JOBZ EXEMPT | | |
| 2030 | GENERAL = (2029) - (2031) - (2032) - (2033) = | .48 | | 2054 | GEN DBT=(2046)-(2050) OR MEMO | | = (516)+(1383) = | 345,767.88 | |
| 2031 | COM SER (2029)X(2012) | .02 | | 2055 | OPEB DBT=(2047)-(2051) OR MEMO | 3002 | GENERAL RMV OTHER JOBZ EXEMPT | | |
| 2032 | GEN DBT (2029)X(2013) | .66 | | 2056 | TOTAL | | = (517)+(1384) = | 368,294.54 | |
| 2033 | OPEB DBT (2029)X(2014) | | | | | | | | |
| 2029 | TOTAL | 1.16 | | | ADVANCE ABATEMENT LEVY ADJUST | 3003 | GENERAL NTC VOTER APPROVED JOBZ EXEMPT | | |
| | FY 2021 ABATEMENT AID ADJUST (ZERO IF NO LEVY AUTHORITY IN FUND) | | | 2057 | SCHOOL TAXES ABATED IN 1ST 6 MO OF 2022 | | = (518)+(1385) = | | |
| | | | | 2058 | SCHOOL TAXES ADDED IN 1ST 6 MO OF 2022 | 3004 | GENERAL NTC OTHER JOBZ EXEMPT | | |
| 2034 | GENERAL | | | 2059 | NET CHANGE IN SCHOOL TAXES (2057)+(2058) | | + (519)+(1386)+(2039) + (2052)+(2070) = | 191,035.90 | |
| 2035 | COMMUNITY SERVICE | | | 2060 | TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)] | 3005 | TOTAL GENERAL FUND INITIAL LEVY LIMITATION | | |
| 2036 | GEN DEBT | | | | | | = (3001)+(3002) + (3003)+(3004) = | 905,098.32 | |
| 2037 | OPEB DEBT | | | | ADVANCE ABATEMENT AUTH BY FUND | | | | |
| 2038 | TOTAL | | | | | | | | |
| | TOTAL REGULAR ABATE LEVY ADJ | | | | | | | | |
| 2039 | GENERAL = (2025)+(2030)+(2034)= | 470.23 | | 2061 | GENERAL = (2060) -(2062)-(2063)-(2064) | | COMMUNITY SERV INIT LEVY SUMMARY | | |
| 2040 | COMMUNITY SERVICE = (2026)+(2031)+(2035)= | 27.73 | | 2062 | COM SER (2060)X(2012) | 3006 | TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION | | |
| 2041 | GEN DEBT SERVICE = (2027)+(2032)+(2036)= | 995.39 | | 2063 | GEN DBT (2060)X(2013) | | = (634)+(1416)+(2040) + (2053)+(2071) = | 32,367.34 | |
| 2042 | OPEB DEBT SERVICE = (2028)+(2033)+(2037)= | | | 2064 | OPEB DBT (2060)X(2014) | | | | |
| 2043 | TOTAL | 1,493.35 | | 2060 | TOTAL | | | | |
| | CARRY-OVER ABATE LEVY AUTHORITY | | | | PREVIOUS ADVANCE ABATE LEVY (PAY 21 PREVIOUS ADVANCE PLUS PAY 21 ADVANCE LEVY) | | GEN DEBT SERV INITIAL LEVY SUMMARY | | |
| | PAY 22 REGULAR ABATEMENT LIMIT | | | 2065 | GENERAL | 383.63 | 3007 | GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT | |
| 2044 | GENERAL | 164.37 | | 2066 | COMMUNITY SERVICE | 17.56 | | = (812)+(1703)+(2041) + (2054)+(2072) = | 936,573.45 |
| 2045 | COMMUNITY SERVICE | 18.72 | | 2067 | GENERAL DEBT SERVICE | 109.94 | | | |
| 2046 | GENERAL DEBT SERVICE | 156.53 | | 2068 | OPEB DEBT SERVICE | | | | |
| 2047 | OPEB DEBT SERVICE | | | 2069 | TOTAL | 511.13 | | | |
| | PAY 22 REGULAR ABATEMENT LEVY | | | | ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND) | | 3008 | GEN DEBT SERVICE OTHER JOBZ NONEXEMPT | |
| 2048 | GENERAL | 164.37 | | 2070 | GENERAL=(2060)-(2069)- (2071)-(2072)-(2073)= | 383.63- | | = (813)+(1706)+(2041) + (2054)+(2072) = | 184,064.54 |
| 2049 | COMMUNITY SERVICE | 18.72 | | 2071 | COM SER (2062)-(2066) | 17.56- | 3009 | TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION | |
| 2050 | GENERAL DEBT SERVICE | 156.53 | | 2072 | GEN DBT (2063)-(2067) | 109.94- | | = (3007)+(3008) = | 1,120,637.99 |
| 2051 | OPEB DEBT SERVICE | | | 2073 | OPEB DBT (2064)-(2068) | | | | |
| | | | | 2074 | TOTAL | 511.13- | | | |

| ***OPEB/PENSION DEBT SVC INITIAL*** LEVY SUMMARY | | ***POSITIVE OFFSETTING ADJ (CONT)*** | | ***POSITIVE OFFSETTING ADJ*** IN GENERAL DEBT SERV FUND | |
|---|---|--------------------------------------|---|--|---|
| 3010 | OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1900)+(2042) + (2055)+(2073) = | 3020 | COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)] | 3031 | GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)] |
| 3011 | OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT =(908)+(1903)+(2042) + (2055)+(2073) = | 3021 | GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET | 3032 | GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)] |
| 3012 | TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) = | 3022 | GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET | | COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND |
| | 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). | 3023 | GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET | 3033 | GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET |
| | OFFSET CARRIED FORWARD | 3024 | GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET | 3034 | GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET |
| 3013 | GENERAL | | NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV | 3035 | GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) = |
| 3014 | GENERAL DEBT SERVICE | | | 3036 | GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) = |
| 3015 | OPEB/PENSION DEBT SERVICE | 3026 | GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) = | 3037 | OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)] |
| 3016 | GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)] | 3027 | GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) = | | POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND |
| 3017 | GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)] | 3028 | GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) = | 3038 | OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)] |
| 3018 | GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)] | 3029 | GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) = | 3039 | OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET |
| 3019 | GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)] | 3030 | COM SERV NET OFFSET ADJ = (3020)+(3025) = | | |

| ***COLLECT NEGATIVE ADJUST*** | | ***MAXIMUM EFFORT LOAN AID*** | | ***FY 2024 TAC REG REF REV*** | |
|--------------------------------|--|-------------------------------|--|-------------------------------|--|
| IN OPEB/PENSION DEBT SERV FUND | | | | (PAY 01 REF LEVY REQ) | |
| 3040 | OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET | 3507 | ACT MAX EFF LOAN AID FOR FY 2018 - FY 2022 | 4006 | REG FRONT END FORMULA = (4003) X \$175 = |
| | | 3508 | Pay 18 - PAY 21 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) = | 4007 | TAC REG REF REV = GTR 0 OR [(4006)-(4005)]= |
| | NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND | 3509 | REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023 | | FY 2024 TAC ADD REF REV |
| 3041 | OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) = | 3510 | BAL AVAIL END FY 2023 (3507)-(3508) = | 4008 | FY 13 REF REV ALLOW |
| | | | | 4009 | TAC REF ADD ALLOWANCE = (4008)+\$415 = |
| 3042 | OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) = | | LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER | 4010 | ADD FRONT END FORMULA = (4002) X (4009) = |
| | NET NEGATIVE ADJ BALANCE TO BE CARRIED FORWARD | 3511 | GEN DEBT VOTER = | 4011 | TAC ADD BASE = GTR 0 OR [(4010)-(4005)] = |
| | | 3512 | GEN DEBT OTHER = | 4012 | TAC ADD REF REVENUE = (4011) X 22.5% = |
| 3043 | GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) = | 3513 | OPEB DEBT VOTER = | | FY 2024 TAC TOTAL REF REV (JULY 2022 PAYMENT) |
| | | 3514 | OPEB DEBT OTHER = | 4013 | TAC TOTAL REF REV = (4007)+(4012) = |
| 3044 | GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035)-(3036) | 3515 | GENERAL NTC VOTER = | 4014 | MAXIMUM EC RESERVE = (57) X \$25 = |
| | | 3516 | GENERAL NTC OTHER = | 4015 | RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)= |
| 3045 | OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3041)-(3042)= | 3517 | COMMUNITY SERVICE = | | FY 2022 TACONITE RECEIPTS (FEB 2022 & AUG 2022 PYMT) USED TO CALCULATE PAY 23 LEVY LIMITATION REDUCTION |
| | | 3518 | MAX EFF LEVY LIMIT ADJ = SUM (3511) TO (3517)= | | |
| 3046 | TOTAL ADJUST BALANCE FORWARD =(3043) +(3044)+(3045)= | 3519 | MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3510) - (3518) = | 4016 | TAC POT 13.72 CENTS PER TON (INITIAL AMT) |
| | LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS | 4001 | 1983-84 RESIDENT PU | 4017 | CITY/TWP REPLACEMENT NOT USED THIS YEAR |
| 3500 | GEN DEBT VOTER APPR 936,573.45 | 4002 | 2011-12 RESIDENT PU | | |
| 3501 | GEN DEBT OTHER 184,064.54 | 44 | 2021-22 RES PU (PRE) | 588.16 | |
| 3502 | OPEB DEBT VOTER APPR | 57 | 2023-24 ADJ PU (EST) | 536.80 | 4018 |
| 3503 | OPEB DEBT OTHER | | | | TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028) |
| 3504 | GENERAL NTC VOTER | 4003 | TACONITE REG REF PU =GTR (4001) OR (44)= | 4019 | TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET) |
| 3505 | GENERAL NTC OTHER 191,035.90 | 4004 | 2011 NET TAX CAPACITY | | |
| 3506 | COMMUNITY SERVICE 32,367.34 | 4005 | TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% = | 4020 | TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) = |
| | | | | 4021 | MINING 3.43 CENTS/TON |
| | | | | 4022 | TAC RAILR GRANDFATHER |

TACONITE RECEIPTS (CONT)

LEVY LIMIT SUBJECT TO
 TACONITE ADJUSTMENT (CONT)

LEVY LIMIT SUBJECT TO
 TACONITE ADJUSTMENT (CONT)

4023 DEER RVR GRANDFATHER
 4024 FY 2022 ELIGIBLE TAC
 RECEIPTS BASE AMOUNT
 =SUM(4020) TO (4023)=
 4025 MAX TAC REDUCT = 95%
 OF [(4024)+(4019)]
 4026 TOTAL PAY 21 TAC LEVY
 LIMIT ADJUST ON LEVY
 LIMIT & CERTIFICATION
 4027 FY 2022 ELIG DIST TAC
 REPL AMT PLUS PAY 21
 TAC LEVY ADJUSTMENT
 =(4024)+(4026)-(4019)
 4028 TAC POT ALLOCATED FROM
 OTHER TAC SCH DIST FOR
 PAY 21 LEVY REPLACEMENT
 [NOT INCL IN (4024)]
 4029 TAC PROP TAX RELIEF
 ACCOUNT TRANSFER FOR
 PAY 21 LEVY REPLACEMENT
 [NOT INCL IN (4024)]
 4030 FY 2022 ADDITIONAL TAC
 POT 11 CENTS/TON
 [NOT INCL IN (4024)]
 4031 FY 2022 TAC BLDG MAINT
 & REPAIR 4 CENTS/TON
 [NOT INCL IN (4024)]
 LEVY LIMIT SUBJECT TO
 TACONITE ADJUSTMENT
 4032 COMMUNITY SERVICE
 4033 OTHER GENERAL NTC
 4034 REDUCED OTHER NTC FOR
 LIMITED LTFM LEVY
 4035 OTHER GENERAL RMV
 4036 OP REFERENDUM (VOTER)
 4037 = 50% OF (4036) =
 4038 CAP PROJ LIMIT(VOTER)
 4039 = 50% OF (4038) =
 4040 NET OPEB DEBT SERV LEVY
 NON-VOTER APPR BONDS

4041 NET OPEB DEBT SERV LEVY
 FOR VOTER APPR BONDS
 4042 = 50% OF (4041) =
 4043 NET GEN DEBT SERV LEVY
 NON-VOTER APPR BONDS
 4044 NET GEN DEBT SERV LEVY
 FOR VOTER APPR BONDS
 4045 = 50% OF (4044) =
 4046 COM SERV = -1 X (LSR
 OF (4025) OR (4032))=
 4047 REMAINING REDUCTION
 = (4025)+(4046) =
 4048 GEN OTH NTC = -1 X (LSR
 OF (4034) OR (4047))=
 4049 REMAINING REDUCTION
 = (4047)+(4048) =
 4050 OPEB TACONITE ADJUST
 NON-VOTER = -1 X (LSR
 OF (4040) OR (4049))=
 4051 REMAINING REDUCTION
 = (4049)+(4050) =
 4052 GDS TACONITE ADJUST
 NON-VOTER = -1 X (LSR
 OF (4043) OR (4051))=
 4053 REMAINING REDUCTION
 = (4049)+(4052) =
 4054 GEN OTH RMV = -1 X (LSR
 OF (4035) OR (4053))=
 4055 REMAINING REDUCTION
 = (4053)+(4054) =
 4056 OPER REF = -1 X (LSR
 OF (4037) OR (4055))=
 4057 REMAINING REDUCTION
 = (4055)+(4056) =
 4058 CAP PROJ = -1 X (LSR
 OF (4039) OR (4057))=
 4059 REMAINING REDUCTION
 = (4057)+(4058) =
 4060 OPEB DEBT TAC ADJUST
 VOTER APPR= -1 X (LSR
 OF (4042) OR (4059))=
 4061 REMAINING REDUCTION
 = (4059)+(4060) =

4062 GDS TACONITE ADJUST
 VOTER APPR= -1 X (LSR
 OF (4045) OR (4061))=
 4063 TOTAL TACONITE LEVY
 LIMITATION ADJUST =
 (4046)+(4048)+(4050)+
 (4052)+(4054)+(4056)+
 (4058)+(4060)+(4062)=
 4064 CITY/TOWNSHIP DISTRIBUTION
 = (4025)+(4063) =
 FY 2024 LEVY, AID & REVENUE SUMMARY
 BY FUND CONTINUES ON PAGE 29

| **FY 2024 LEVY, AID & REV SUMMARY** BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION) | | ***COMMUNITY SERVICE FUND*** | | **OPEB/PENS DEBT SERV FUND (CONT)** | |
|---|--------------|------------------------------|---|-------------------------------------|---|
| GENERAL FUND | | 5012 | MAX EFFORT LOAN AID USED = -(3517) = | 5024 | TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5022)+(5023) = |
| 5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) = | 345,767.88 | 5013 | TACONITE RECEIPTS = -(4046) = | 5025 | MAX EFFORT LOAN AID USED = -(3513)-(3514) = |
| 5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) = | 368,294.54 | 5014 | TOTAL COMM SERV FUND REVENUE = (5010) +(5011)+(5012)+(5013) 46,951.78 | 5026 | TACONITE RECEIPTS = -(4050)-(4060) = |
| 5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3515)+(4058) = | | | GENERAL DEBT SERVICE FUND | 5027 | TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5024)+(5025)+(5026) |
| 5004 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3516)+(4048) = | 191,035.90 | 5015 | GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3511)+(4062) = 936,573.45 | | |
| 5005 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = | 905,098.32 | 5016 | GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3512)+(4052) = 184,064.54 | 5028 | TOTAL, ALL FUNDS TOTAL LEVY LIMIT = (5005)+(5010) + (5017)+(5024) = 2,058,103.65 |
| 5006 TOTAL GENERAL FUND AID = (323)+(329)+(334)+ (340)+(341)+(342)+(358) +(383)+(443)+(2021) = | 4,528,482.89 | 5017 | TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5015)+(5016) = 1,120,637.99 | 5029 | TOTAL AID = (5006)+(5011) + (5018) = 4,647,952.90 |
| 5007 MAX EFFORT LOAN AID USED = -(3515)-(3516) = | | 5018 | TOTAL DEBT SERVICE FUND AID = (438)+ (779)+(799)+(2023) = 104,885.57 | 5030 | TOTAL MAX EFFORT AID USED = (5007)+(5012) + (5019)+(5025) = |
| 5008 TACONITE RECEIPTS = -(4048)-(4054) -(4056)-(4058) = | | 5019 | MAX EFFORT LOAN AID USED = (3508)-(3511)-(3512) | 5031 | TOTAL TACONITE RECEIPTS = (5008)+(5013) + (5020)+(5026) = |
| 5009 TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)+(5008) = | 5,433,581.21 | 5020 | TACONITE RECEIPTS = -(4052)-(4062) = | 5032 | TOTAL REVENUE = (5009)+(5014) + (5021)+(5027) = 6,706,056.55 |
| | | 5021 | TOTAL DEBT SERVICE FUND REVENUE = (5017) +(5018)+(5019)+(5020) 1,225,523.56 | | |
| | | | OPEB/PENSION DEBT SERVICE FUND | | |
| COMMUNITY SERVICE FUND | | 5022 | OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3010)+ (3041)+(3513)+(4060) = | | |
| 5010 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3517)+(4046) = | 32,367.34 | 5023 | OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT = (3011)+ (3042)+(3514)+(4050) = | | |
| 5011 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) = | 14,584.44 | | | | |

I. COMPUTATION OF 2022 PAYABLE 2023 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 | 349,307.51 | 3,539.63- | N/A | | | 345,767.88 |
| GEN-RMV OTHER-EXEMP | 392,831.20 | 24,536.66- | N/A | | | 368,294.54 |
| 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 | 293,381.83 | 102,432.53- | 86.60 | | | 191,035.90 |
| TOTAL GENERAL | 1,035,520.54 | 130,508.82- | 86.60 | | | 905,098.32 |
| COM SERV-EXEMP | 31,605.97 | 751.20 | 10.17 | | | 32,367.34 |
| DEBT-VOTER-NONEXEMP | 935,688.00 | | 885.45 | | | 936,573.45 |
| DEBT-OTHER-NONEXEMP | 185,439.43 | 1,374.89- | | | | 184,064.54 |
| TOTAL DEBT SERV | 1,121,127.43 | 1,374.89- | 885.45 | | | 1,120,637.99 |
| OPEB-VOTER-NONEXEMP | | | | | | |
| OPEB-OTHER-NONEXEMP | | | | | | |
| TOTAL OPEB/PENSION | | | | | | |
| TOTAL | 2,188,253.94 | 131,132.51- | 982.22 | | | 2,058,103.65 |

II. COMPARISON OF 2021 PAYABLE 2022 LEVY LIMITATION WITH 2022 PAYABLE 2023 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

| FUND | 2021 PAY 2022 LIMITATION | 2022 PAY 2023 LIMITATION | INCREASE (DECREASE) | PERCENT CHANGE |
|----------------------|--------------------------|--------------------------|---------------------|----------------|
| GENERAL | 837,250.69 | 905,098.32 | 67,847.63 | 8.10 |
| COMMUNITY SERVICE | 43,555.41 | 32,367.34 | 11,188.07- | 25.69- |
| GENERAL DEBT SERVICE | 1,114,633.06 | 1,120,637.99 | 6,004.93 | .54 |
| OPEB DEBT SERVICE | | | | |
| TOTAL | 1,995,439.16 | 2,058,103.65 | 62,664.49 | 3.14 |

III. COMPARISON OF 2021 PAYABLE 2022 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2022 PAYABLE 2023 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

| FUND | 2021 PAY 2022 CERTIFIED LEVY + ADJUSTMENTS | 2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS | INCREASE (DECREASE) | PERCENT CHANGE |
|-------------------------|--|--|---------------------|----------------|
| GENERAL | 837,250.69 | | | |
| COMMUNITY SERVICE | 43,555.41 | | | |
| GENERAL DEBT SERVICE | 1,114,633.06 | | | |
| OPEB DEBT SERVICE | | | | |
| TOTAL AFTER ADJUSTMENTS | 1,995,439.16 | | | |

| LINE # | LIMITATION COMPONENTS | 2021 PAY 2022 LIMITATION | 2021 PAY 2022 CERTIFIED LEVY | 2022 PAY 2023 LIMITATION | 2022 PAY 2023 PROPOSED LEVY | 2022 PAY 2023 CERTIFIED LEVY NOTES |
|---|---------------------------------|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| SUBTOTALS BY LEVY CATEGORY | | | | | | |
| (5001) | GENERAL-RMV VOTER-JOBZ EXEMPT | 310,288.74 | 310,288.74 | 345,767.88 | | |
| (5002) | GENERAL-RMV OTHER-JOBZ EXEMPT | 316,193.24 | 316,193.24 | 368,294.54 | | |
| (5003) | GENERAL-NTC VOTER-JOBZ EXEMPT | | | | | |
| (5004) | GENERAL-NTC OTHER-JOBZ EXEMPT | 210,768.71 | 210,768.71 | 191,035.90 | | |
| (5010) | COMMUNITY SERV-NTC OTHER-EXEMPT | 43,555.41 | 43,555.41 | 32,367.34 | | |
| (5015) | GENL DEBT-NTC VOTER-NONEXEMPT | 933,724.56 | 933,724.56 | 936,573.45 | | |
| (5016) | GENL DEBT-NTC OTHER-NONEXEMPT | 180,908.50 | 180,908.50 | 184,064.54 | | *1 |
| (5022) | OPEB DEBT-NTC VOTER-NONEXEMPT | | | | | *1 |
| (5023) | OPEB DEBT-NTC OTHER-NONEXEMPT | | | | | |
| SUBTOTALS BY FUND | | | | | | |
| (5005) | GENERAL FUND | 837,250.69 | 837,250.69 | 905,098.32 | | |
| (5010) | COMMUNITY SERVICES FUND | 43,555.41 | 43,555.41 | 32,367.34 | | |
| (5017) | GENERAL DEBT SERVICE FUND | 1,114,633.06 | 1,114,633.06 | 1,120,637.99 | | |
| (5024) | OPEB/PENSION DEBT SERVICE FUND | | | | | |
| SUBTOTALS BY TAX BASE | | | | | | |
| | REFERENDUM MARKET VALUE | 626,481.98 | 626,481.98 | 714,062.42 | | |
| | NET TAX CAPACITY | 1,368,957.18 | 1,368,957.18 | 1,344,041.23 | | |
| SUBTOTALS BY TRUTH IN TAXATION CATEGORY | | | | | | |
| | VOTER APPROVED | 1,244,013.30 | 1,244,013.30 | 1,282,341.33 | | |
| | OTHER | 751,425.86 | 751,425.86 | 775,762.32 | | |
| TOTAL LEVY | | | | | | |
| | TOTAL LEVY | 1,995,439.16 | 1,995,439.16 | 2,058,103.65 | | |

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 | 2021 PAY 2022 LIMITATION | 2021 PAY 2022 CERTIFIED LEVY | 2022 PAY 2023 LIMITATION | 2022 PAY 2023 PROPOSED LEVY | 2022 PAY 2023 CERTIFIED LEVY | NOTES |
|--|---|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------|-------|
| GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT: | | | | | | | |
| (310) | 1ST TIER RMV REFER | 210,196.80 | 210,196.80 | 223,766.09 | | | *2 |
| (311) | 2ND TIER RMV REFER | 118,852.73 | 118,852.73 | 125,541.42 | | | *2 |
| (312) | UNEQUALIZED RMV REFER | | | | | | |
| (1032) | FY 2023 1ST TIER REF ADJUST | | | | | | *2 |
| (1040) | FY 2023 2ND TIER REF ADJUST | 4,069.34 | 4,069.34 | 7,437.07 | | | *2 |
| (1048) | FY 2023 UNEQUAL REF ADJUST | | | | | | |
| (1054) | FY 2023 TBRA ALLOC ADJUST | | | | | | *2 |
| (1063) | FY 2023 REF HOLD HARMLESS ADJ | | | | | | |
| (1140) | FY 2021 1ST TIER REF ADJUST | | | 14,709.26- | | | |
| (1147) | FY 2021 2ND TIER REF ADJUST | 21,557.88- | 21,557.88- | 3,732.56 | | | |
| (1154) | FY 2021 UNEQUAL REF ADJUST | | | | | | |
| (1160) | FY 2021 TBRA ALLOC ADJUST | | | | | | |
| (1172) | FY 2021 REF HOLD HARMLESS ADJ | | | | | | |
| (1369) | OTHER RMV REF ADJUST (MEMO) | | | | | | |
| (3026) | RMV REF NET OFFSET ADJUST | | | | | | |
| (4056) | REFERENDUM TACONITE ADJUST | | | | | | |
| (5001) | TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT | 310,288.74 | 310,288.74 | 345,767.88 | | | |
| GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT: | | | | | | | |
| (307) | 1ST TIER LOCAL OPTIONAL | 88,326.27 | 88,326.27 | 94,028.19 | | | *3 |
| (237) | 2ND TIER LOCAL OPTIONAL | 200,156.57 | 200,156.57 | 227,603.20 | | | *3 |
| (240) | EQUITY | 61,528.07 | 61,528.07 | 71,199.81 | | | *3 |
| (242) | TRANSITION | | | | | | *3 |
| (1012) | FY 2023 LOR TIER 1 ADJUST | | | | | | *3 |
| (1016) | FY 2023 LOR TIER 2 ADJUST | | | | | | *3 |
| (1020) | FY 2023 EQUITY ADJUST | 107.12 | 107.12 | 1,286.39 | | | *3 |
| (1024) | FY 2023 TRANSITION ADJUST | | | | | | *3 |
| (1056) | FY 2023 LOR TIER 1 TBRA ADJUST | | | | | | *2 |
| (1065) | FY 2023 LOR TIER 1 HOLD HARM AD | | | | | | |
| (1112) | FY 2021 LOR TIER 1 ADJUST | 19,870.74- | 19,870.74- | 6,180.94- | | | |
| (1119) | FY 2021 LOR TIER 2 ADJUST | N/A | N/A | 15,073.42- | | | |
| (1126) | FY 2021 EQUITY ADJUST | 5,905.94- | 5,905.94- | 4,568.69- | | | |
| (1133) | FY 2021 TRANSITION ADJUST | | | | | | |
| (1166) | FY 2021 LOR TIER 1 TBRA ADJUST | N/A | N/A | | | | |
| (1178) | FY 2021 LOR TIER 1 HOLD HARMLES | N/A | N/A | | | | |
| (1374) | OTHER ADJ, GEN OTHER RMV | | | | | | |
| (3027) | GENERAL OTH RMV NET OFFSET ADJ | | | | | | |
| (4054) | GENERAL OTH RMV TACONITE ADJUST | | | | | | |
| (5002) | TOTAL GENERAL - RMV OTHER JOBZ EXEMPT | 316,193.24 | 316,193.24 | 368,294.54 | | | |

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 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

| LINE # | LIMITATION COMPONENTS | 2021 PAY 2022 LIMITATION | 2021 PAY 2022 CERTIFIED LEVY | 2022 PAY 2023 LIMITATION | 2022 PAY 2023 PROPOSED LEVY | 2022 PAY 2023 CERTIFIED LEVY NOTES |
|--|---|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT: | | | | | | |
| (502) | CAPITAL PROJECT REFERENDUM | | | | | |
| (1377) | OTHER NTC VOTER ADJ | | | | | |
| (3028) | NTC VOTER NET OFFSET ADJ | | | | | |
| (3515) | NTC VOTER MAX EFFORT ADJ | | | | | |
| (4058) | CAPITAL PROJ TACONITE ADJ | | | | | |
| (5003) | TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT | | | | | |

| LINE # | LIMITATION COMPONENTS | 2021 PAY 2022 LIMITATION | 2021 PAY 2022 CERTIFIED LEVY | 2022 PAY 2023 LIMITATION | 2022 PAY 2023 PROPOSED LEVY | 2022 PAY 2023 CERTIFIED LEVY NOTES |
|---|--|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT: | | | | | | |
| INITIAL LEVIES: | | | | | | |
| (231) | OPERATING CAPITAL | 36,848.62 | 36,848.62 | 36,221.25 | | *3 |
| (333) | ALT TEACHER COMP (Q COMP) | | | | | *4 |
| (356) | ACHIEVEMENT & INTEGRATION | | | | | *5 |
| (360) | FY 2023 REEMPLOYMENT INS | 6,500.00 | 6,500.00 | 5,000.00 | | |
| (362) | SAFE SCHOOLS | 18,295.20 | 18,295.20 | 19,324.80 | | |
| (365) | SAFE SCHOOLS INTERMEDIATE | | | | | |
| (368) | JUDGMENT | | | | | *6 |
| (370) | ICE ARENA | | | | | |
| (382) | FY 2023 CAREER TECHNICAL | 17,664.37 | 17,664.37 | 18,337.44 | | |
| (386) | FY 2022 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB) | | | | | |
| (444) | LT FACILITIES EQUAL | | | 2,029.34 | | *4 |
| (445) | LT FACILITIES UNEQUAL | 193,116.00 | 193,116.00 | 199,710.00 | | |
| (455) | DISABLED ACCESS | | | | | |
| (499) | BUILDING/LAND LEASE | 8,556.00 | 8,556.00 | 12,759.00 | | |
| (500) | COOP BUILDING REPAIR | | | | | |
| (501) | OTHER CAPITAL (MEMO) | | | | | |
| (504) | CONSOL/TRANSITION | | | | | |
| (505) | REORG OPERATING DEBT | | | | | |
| (506) | FY 2023 HEALTH BENEFITS | | | | | |
| (507) | ADDITIONAL RETIREMENT | | | | | |
| (508) | SEVERANCE | | | | | |
| (509) | ADMINISTRATIVE DISTRICT | | | | | |
| (510) | SWIMMING POOL | | | | | |
| (511) | TREE GROWTH | | | | | |
| (512) | CONSOL/RETIREMENT | | | | | |
| (513) | ECON DEV ABATEMENT | | | | | |
| (514) | OTHER GENERAL (MEMO) | | | | | |
| (5005A) | SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT | 280,980.19 | 280,980.19 | 293,381.83 | | |

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 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

| LINE # | LIMITATION COMPONENTS | 2021 PAY 2022 LIMITATION | 2021 PAY 2022 CERTIFIED LEVY | 2022 PAY 2023 LIMITATION | 2022 PAY 2023 PROPOSED LEVY | 2022 PAY 2023 CERTIFIED LEVY NOTES |
|---|----------------------------------|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T): | | | | | | |
| LEVY ADJUSTMENTS: | | | | | | |
| (1004) | FY 2023 OPER CAPITAL ADJUST | 1,520.17 | 1,520.17 | 2,321.97- | | *3 |
| (1105) | FY 2021 OPER CAPITAL ADJUST | 44.35 | 44.35 | 50.20 | | |
| (1076) | FY 2023 ALT TEACHER COMP ADJUST | | | | | *7 |
| (1207) | FY 2021 ALT TEACHER COMP ADJUST | | | | | |
| (1069) | FY 2023 ACHIEVE & INTEG ADJUST | | | | | *5 |
| (1185) | FY 2021 ACHIEVE & INTEG ADJUST | | | | | *5 |
| (1190) | FY 2021 REEMPLOYMENT ADJUST | 122.38 | 122.38 | 15,000.00- | | |
| (1195) | FY 2021 SAFE SCHOOLS ADJUST | 407.52 | 407.52 | 106.56 | | |
| (1200) | FY 2021 SAFE SCHOOLS INTERM ADJ | | | | | |
| (1233) | FY 2021 CAREER TECHNICAL ADJUST | 1,520.63 | 1,520.63 | 475.14- | | |
| (1237) | FY 2021 HEALTH BENEFITS ADJUST | | | | | |
| (1243) | FY 2021 ANNUAL OPEB ADJUST | | | | | |
| (1080) | FY 2023 LTFM EQUAL ADJUST | | | 3,642.02 | | |
| (1084) | FY 2023 LTFM UNEQUAL ADJUST | 6,612.00 | 6,612.00 | 4,704.00 | | |
| (1091) | FY 2022 LTFM EQUAL ADJUST | | | | | |
| (1098) | FY 2022 LTFM UNEQUAL ADJUST | 8,588.00 | 8,588.00 | | | |
| (1218) | FY 2021 LTFM EQUAL ADJUST | | | | | |
| (1229) | FY 2021 LTFM UNEQUAL ADJUST | 2,067.20- | 2,067.20- | 2,523.20- | 2,523.20- | |
| (5005B) | SUBTOTAL - ADJUSTMENTS-THIS PAGE | | | | | |
| | GENERAL NTC OTHER JOBZ EXEMPT | 16,747.85 | 16,747.85 | 11,817.53- | | |

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 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

| LINE # | LIMITATION COMPONENTS | 2021 PAY 2022 LIMITATION | 2021 PAY 2022 CERTIFIED LEVY | 2022 PAY 2023 LIMITATION | 2022 PAY 2023 PROPOSED LEVY | 2022 PAY 2023 CERTIFIED LEVY | NOTES |
|---|------------------------------------|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------|-------|
| GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T): | | | | | | | |
| LEVY ADJUSTMENTS: | | | | | | | |
| (1362) | PAY 20 LEASE ADJUST | | | | | | |
| (1363) | LEASE LEVY ADJ (MEMO) | | | | | | |
| (1364) | OTHER CAPITAL ADJUST (MEMO) | | | | | | |
| (760) | FY 2024 FAC & EQUIP BOND ADJUST | 86,940.00- | 86,940.00- | 90,615.00- | | | |
| (1366) | ECON DEV ABATE ADJUST | | | | | | |
| (1367) | DEBT SURPLUS ADJUST | | | | | | |
| (1382) | OTHER GENERAL ADJUST | | | | | | |
| (2039) | ABATEMENT ADJUSTMENT | 164.37 | 164.37 | 470.23 | | | *10 |
| (2052) | CARRY-OVER ABATEMENT ADJUST | | | | | | *11 |
| (2070) | ADVANCE ABATEMENT ADJUST | 183.70- | 183.70- | 383.63- | | | *12 |
| (3029) | GENERAL OTH NTC NET OFFSET ADJ | | | | | | |
| (3516) | GEN OTH NTC MAX EFFORT ADJ | | | | | | |
| (4048) | GENERAL OTH NTC TACONITE ADJUST | | | | | | |
| (5005C) | SUBTOTAL - ADJUSTMENTS- THIS PAGE | | | | | | |
| | GENERAL NTC OTHER JOBZ EXEMPT | 86,959.33- | 86,959.33- | 90,528.40- | | | |
| (5005A) | SUBTOTAL - INITIAL LEVIES- PAGE 35 | | | | | | |
| | GENERAL NTC OTHER JOBZ EXEMPT | 280,980.19 | 280,980.19 | 293,381.83 | | | |
| (5005B) | SUBTOTAL - ADJUSTMENTS- PAGE 36 | | | | | | |
| | GENERAL NTC OTHER JOBZ EXEMPT | 16,747.85 | 16,747.85 | 11,817.53- | | | |
| (5004) | TOTAL GENERAL - NTC | | | | | | |
| | OTHER JOBZ EXEMPT | 210,768.71 | 210,768.71 | 191,035.90 | | | |

FOOTNOTES:

*10 PAY 2024 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 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
*12 PAY 2024 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 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

| LINE # | LIMITATION COMPONENTS | 2021 PAY 2022 LIMITATION | 2021 PAY 2022 CERTIFIED LEVY | 2022 PAY 2023 LIMITATION | 2022 PAY 2023 PROPOSED LEVY | 2022 PAY 2023 CERTIFIED LEVY | NOTES |
|--------------------------------|--|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------|-------|
| COMMUNITY SERVICE JOBZ EXEMPT: | | | | | | | |
| (610) | BASIC COMMUNITY EDUC | 25,579.11 | 25,579.11 | 16,764.06 | | | *13 |
| (620) | EARLY CHILD FAMILY | 8,910.78 | 8,910.78 | 9,314.30 | | | *14 |
| (625) | HOME VISITING | 157.46 | 157.46 | 146.61 | | | |
| (627) | ADULTS W/ DISABILITIES | | | | | | |
| (631) | SCHOOL-AGE CARE | 8,882.00 | 8,882.00 | 5,381.00 | | | *14 |
| (633) | OTHER COMM ED (MEMO) | | | | | | |
| (1403) | FY 2023 EARLY CHILD FAMILY ADJ | 58.10 | 58.10 | 1.88- | | | |
| (1407) | FY 2021 HOME VISITING ADJUST | 37.84- | 37.84- | 46.92- | | | |
| (1411) | FY 2021 SCHOOL-AGE CARE ADJUST | | | 800.00 | | | |
| (1412) | ADULTS W/ DISABILITIES ADJUST | | | | | | |
| (1415) | OTHER ADJUST (MEMO) | | | | | | |
| (2040) | ABATEMENT ADJUSTMENT | 18.72 | 18.72 | 27.73 | | | *10 |
| (2053) | CARRY-OVER ABATEMENT ADJUST | | | | | | *11 |
| (2071) | ADVANCE ABATEMENT ADJUST | 12.92- | 12.92- | 17.56- | | | *12 |
| (3030) | COM SERV NET OFFSET ADJUST | | | | | | |
| (3517) | COM SERV MAX EFFORT ADJUST | | | | | | |
| (4046) | COM SERV TACONITE ADJUST | | | | | | |
| (5010) | TOTAL COMMUNITY SERVICE JOBZ EXEMPT | 43,555.41 | 43,555.41 | 32,367.34 | | | |

FOOTNOTES:

- *10 PAY 2024 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 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *12 PAY 2024 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 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

| LINE # | LIMITATION COMPONENTS | 2021 PAY 2022 LIMITATION | 2021 PAY 2022 CERTIFIED LEVY | 2022 PAY 2023 LIMITATION | 2022 PAY 2023 PROPOSED LEVY | 2022 PAY 2023 CERTIFIED LEVY | NOTES |
|---|---|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------|--------|
| DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT: | | | | | | | |
| (808) | DEBT SERVICE-AID ELIG | 933,588.00 | 933,588.00 | 935,688.00 | | | *15 |
| (810) | DEBT SERVICE-AID INELIG | | | | | | *15 |
| (780) | NATURAL DISASTER DEBT | | | | | | *15 |
| (1701) | REDUCTION FOR DEBT EXCESS | | | | | | |
| (1702) | OTHER ADJUST (MEMO) | | | | | | |
| (2041) | ABATEMENT ADJUSTMENT | 156.53 | 156.53 | 995.39 | | | *10,16 |
| (2054) | CARRY OVER ABATEMENT | | | | | | *11,16 |
| (2072) | ADVANCE ABATE ADJUST | 19.97- | 19.97- | 109.94- | | | *12,16 |
| (3035) | GDS VTR NET OFFSET ADJUST | | | | | | |
| (3511) | GDS VTR MAX EFFORT ADJ | | | | | | |
| (4062) | GDS VTR TACONITE ADJUST | | | | | | |
| (5015) | TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT | 933,724.56 | 933,724.56 | 936,573.45 | | | *1 |
| DEBT SERVICE OTHER JOBZ NONEXEMPT: | | | | | | | |
| (809) | DEBT SERVICE-AID ELIG | | | | | | *15 |
| (811) | DEBT SERVICE-AID INELIG | 86,940.00 | 86,940.00 | 90,615.00 | | | *15 |
| (771) | LT FACILITIES DEBT SERVICE | 100,195.56 | 100,195.56 | 94,824.43 | | | *15 |
| (1710) | FY 2023 LTFM DEBT SERV ADJ | 3,150.06- | 3,150.06- | 2,571.70- | | | |
| (1717) | FY 2022 LTFM DEBT SERV ADJ | 4,073.48- | 4,073.48- | | | | |
| (1728) | FY 2021 LTFM DEBT SERV ADJ | 996.48 | 996.48 | 1,196.81 | | | |
| (1704) | REDUCTION FOR DEBT EXCESS | | | | | | |
| (1705) | OTHER ADJUST (MEMO) | | | | | | |
| (2041) | ABATEMENT ADJUSTMENT | | | | | | *10,16 |
| (2054) | CARRY OVER ABATEMENT | | | | | | *11,16 |
| (2072) | ADVANCE ABATE ADJUST | | | | | | *12,16 |
| (3036) | GDS OTH NET OFFSET ADJUST | | | | | | |
| (3512) | GDS OTH MAX EFFORT ADJ | | | | | | |
| (4052) | GDS OTH TACONITE ADJUST | | | | | | |
| (5016) | TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT | 180,908.50 | 180,908.50 | 184,064.54 | | | *1 |

FOOTNOTES:

- *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- *10 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THE COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *11 PAY 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2024 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 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 812 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

| LINE # | LIMITATION COMPONENTS | 2021 PAY 2022 LIMITATION | 2021 PAY 2022 CERTIFIED LEVY | 2022 PAY 2023 LIMITATION | 2022 PAY 2023 PROPOSED LEVY | 2022 PAY 2023 CERTIFIED LEVY NOTES |
|--|---|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT: | | | | | | |
| (903) | REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS | | | | | *15 |
| (1900) | REDUCTION FOR DEBT EXCESS | | | | | |
| (1901) | OTHER ADJUST (MEMO) | | | | | |
| (2042) | ABATEMENT ADJUSTMENT | | | | | *10,17 |
| (2055) | CARRY OVER ABATEMENT | | | | | *11,17 |
| (2073) | ADVANCE ABATE ADJUST | | | | | *12,17 |
| (3041) | OPEB DEBT VTR NET OFFSET ADJUST | | | | | |
| (3513) | OPEB VTR MAX EFFORT ADJ | | | | | |
| (4060) | OPEB/PENSION DEBT TACONITE ADJUST | | | | | |
| (5022) | TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT | | | | | |
| OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT: | | | | | | |
| (908) | REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS | | | | | *15 |
| (1903) | REDUCTION FOR DEBT EXCESS | | | | | |
| (1904) | OTHER ADJUST (MEMO) | | | | | |
| (2042) | ABATEMENT ADJUSTMENT | | | | | *10,17 |
| (2055) | CARRY OVER ABATEMENT | | | | | *11,17 |
| (2073) | ADVANCE ABATE ADJUST | | | | | *12,17 |
| (3042) | OPEB DEBT OTH NET OFFSET ADJUST | | | | | |
| (3514) | OPEB OTH MAX EFFORT ADJ | | | | | |
| (4050) | OPEB/PENSION DEBT TACONITE ADJUST | | | | | |
| (5023) | TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT | | | | | |

FOOTNOTES:

- *10 PAY 2024 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 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2024 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 2042, 2055 AND 2073 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 903 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT

410 FAMILY AND MEDICAL LEAVE POLICY

[Note: School districts are required by statute to have a policy addressing these issues.]

I. PURPOSE

The purpose of this policy is to provide for family and medical leave to school district employees in accordance with the Family and Medical Leave Act of 1993 (FMLA) and also with parenting leave under state law.

II. GENERAL STATEMENT OF POLICY

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

III. DEFINITIONS

A. “Covered active duty” means:

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

B. “Covered servicemember” means:

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

C. “Eligible employee” means an employee who has been employed by the school district for a total of at least 12 months and who has been employed for at least 1,250 hours of service during the 12-month period immediately preceding the commencement of the leave. An employee returning from fulfilling his or her Uniformed Services Employment and Reemployment Rights Act (USERRA)-covered service obligation shall be credited with hours of service that would have been performed but for the period of absence from work due to or necessitated by USERRA-covered service. In determining whether the employee met the hours of service requirement, and to determine the hours that would have been worked

during the period of absence from work due to or necessitated by USERRA-covered service, the employee's preservice work schedule can generally be used for calculations. While the 12 months of employment need not be consecutive, employment periods prior to a break in service of seven years or more may not be counted unless the break is occasioned by the employee's fulfillment of his or her USERRA-covered service obligation or a written agreement, including a collective bargaining agreement, exists concerning the school district's intention to rehire the employee after the break in service.

- D. "Military caregiver leave" means leave taken to care for a covered servicemember with a serious injury or illness.
- E. "Next of kin of a covered servicemember" means the nearest blood relative other than the covered servicemember's spouse, parent, son, or daughter, in the following order of priority: blood relatives who have been granted legal custody of the covered servicemember by court decree or statutory provisions, brothers and sisters, grandparents, aunts and uncles, and first cousins, unless the covered servicemember has specifically designated in writing another blood relative as his or her nearest blood relative for purposes of military caregiver leave under the FMLA. When no such designation is made and there are multiple family members with the same level of relationship to the covered servicemember, all such family members shall be considered the covered servicemember's next of kin, and the employee may take FMLA leave to provide care to the covered servicemember, either consecutively or simultaneously. When such designation has been made, the designated individual shall be deemed to be the covered servicemember's only next of kin.
- F. "Outpatient status" means, with respect to a covered servicemember who is a current member of the Armed Forces, the status of a member of the Armed Forces assigned to:
 - 1. a military medical treatment facility as an outpatient; or
 - 2. a unit established for the purpose of providing command and control of members of the Armed Forces receiving care as outpatients.
- G. "Qualifying exigency" means a situation where the eligible employee seeks leave for one or more of the following reasons:
 - 1. to address any issues that arise from a short-notice deployment (seven calendar days or less) of a covered military member;
 - 2. to attend military events and related activities of a covered military member;
 - 3. to address issues related to childcare and school activities of a covered military member's child;
 - 4. to address financial and legal arrangements for a covered military member;
 - 5. to attend counseling provided by someone other than a health care provider for oneself, a covered military member, or his/her child;
 - 6. to spend up to 15 calendar days with a covered military member who is on short-term, temporary rest and recuperation leave during a period of

- deployment;
 - 7. to attend post-deployment activities related to a covered military member;
 - 8. to address care needs of a covered military member's parent who is incapable of self-care; and
 - 9. to address other events related to a covered military member that both the employee and school district agree is a qualifying exigency.
- H. "Serious health condition" means an illness, injury, impairment, or physical or mental condition that involves:
- 1. inpatient care in a hospital, hospice, or residential medical care facility; or
 - 2. continuing treatment by a health care provider.
- I. "Spouse" means a husband or wife. For purposes of this definition, husband or wife refers to the other person with whom an individual entered into marriage as defined or recognized under state law for purposes of marriage in the state in which the marriage was entered into or, in the case of a marriage entered into outside of any state, if the marriage is valid in the place where entered into and could have been entered into in at least one state. This definition includes an individual in a same-sex or common law marriage that either: (1) was entered into in a state that recognizes such marriages; or (2) if entered into outside of any state, is valid in the place where entered into and could have been entered into in at least one state.
- J. "Veteran" has the meaning given in 38 U.S.C. § 101.

IV. LEAVE ENTITLEMENT

A. Twelve-week Leave

- 1. Eligible employees are entitled to a total of 12 work weeks of unpaid family or medical leave during the applicable 12-month period as defined below, plus any additional leave as required by law. Leave may be taken for one or more of the following reasons in accordance with applicable law:
 - a. birth of the employee's child and to care for such child;
 - b. placement of an adopted or foster child with the employee;
 - c. to care for the employee's spouse, son, daughter, or parent with a serious health condition;
 - d. the employee's serious health condition makes the employee unable to perform the functions of the employee's job; and/or
 - e. any qualifying exigency arising from the employee's spouse, son, daughter, or parent being on covered active duty, or notified of an impending call or order to covered active duty in the Armed Forces.
- 2. For the purposes of this policy, "year" is defined as a rolling 12-month period measured backward from the date an employee's leave is to

commence.

3. An employee's entitlement to FMLA leave for the birth, adoption, or foster care of a child expires at the end of the 12-month period beginning on the date of the birth or placement.
4. A "serious health condition" typically requires either inpatient care or continuing treatment by or under the supervision of a health care provider, as defined by applicable law. Family and medical leave generally is not intended to cover short-term conditions for which treatment and recovery are very brief.
5. A "serious injury or illness," in the case of a member of the Armed Forces, including a member of the National Guard or Reserves, means:
 - a. injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces (or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces) and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating; and
 - b. in the case of a veteran who was a member of the Armed Forces, including a member of the National Guard or Reserves, at any time, during the period of five years preceding the date on which the veteran undergoes the medical treatment, recuperation, or therapy, means a qualifying injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces (or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty in the Armed Forces) and that manifested itself before or after the member became a veteran, and is:
 - (1) a continuation of a serious injury or illness that was incurred or aggravated when the covered veteran was a member of the Armed Forces and rendered the servicemember unable to perform the duties of the servicemember's office, grade, rank, or rating; or
 - (2) a physical or mental condition for which the covered veteran has received a U.S. Department of Veterans Affairs Service-Related Disability (VASRD) rating of 50 percent or greater and such VASRD rating is based, in whole or in part, on the condition precipitating the need for military caregiver leave; or
 - (3) a physical or mental condition that substantially impairs the covered veteran's ability to secure or follow a substantially gainful occupation by reason of a disability or disabilities related to military service, or would do so absent treatment; or
 - (4) an injury, including a psychological injury, on the basis of which the covered veteran has been enrolled in the Department of Veterans Affairs Program of Comprehensive Assistance for Family Caregivers.

6. Eligible spouses employed by the school district are limited to an aggregate of 12 weeks of leave during any 12-month period for the birth and care of a newborn child or adoption of a child, the placement of a child for foster care, or to care for a parent. This limitation for spouses employed by the school district does not apply to leave taken: by one spouse to care for the other spouse who is seriously ill; to care for a child with a serious health condition; because of the employee's own serious health condition; or pursuant to Paragraph IV.A.1.e. above.
7. Depending on the type of leave, intermittent or reduced schedule leave may be granted in the discretion of the school district or when medically necessary. However, part-time employees are only eligible for a pro-rata portion of leave to be used on an intermittent or reduced schedule basis, based on their average hours worked per week. Where an intermittent or reduced schedule leave is foreseeable based on planned medical treatment, the school district may transfer the employee temporarily to an available alternative position for which the employee is qualified and which better accommodates recurring periods of leave than does the employee's regular position, and which has equivalent pay and benefits.
8. If an employee requests a leave for the serious health condition of the employee or the employee's spouse, child, or parent, the employee will be required to submit sufficient medical certification. In such a case, the employee must submit the medical certification within 15 days from the date of the request or as soon as practicable under the circumstances.
9. If the school district has reason to doubt the validity of a health care provider's certification, it may require a second opinion at the school district's expense. If the opinions of the first and second health care providers differ, the school district may require certification from a third health care provider at the school district's expense. An employee may also be required to present a certification from a health care provider indicating that the employee is able to return to work.
10. Requests for leave shall be made to the school district. When leave relates to an employee's spouse, son, daughter, parent, or covered servicemember being on covered active duty, or notified of an impending call or order to covered active duty pursuant to Paragraph IV.A.1.e. above, and such leave is foreseeable, the employee shall provide reasonable and practical notice to the school district of the need for leave. For all other leaves, employees must give 30 days' written notice of a leave of absence where practicable. The failure to provide the required notice may result in a delay of the requested leave. Employees are expected to make a reasonable effort to schedule leaves resulting from planned medical treatment so as not to disrupt unduly the operations of the school district, subject to and in coordination with the health care provider.

11. The school district may require that a request for leave under Paragraph IV.A.1.e. above be supported by a copy of the covered military member's active duty orders or other documentation issued by the military indicating active duty or a call to active duty status and the dates of active duty service. In addition, the school district may require the employee to provide sufficient certification supporting the qualifying exigency for which leave is requested.
12. During the period of a leave permitted under this policy, the school district will provide health insurance under its group health plan under the same conditions coverage would have been provided had the employee not taken the leave. The employee will be responsible for payment of the employee contribution to continue group health insurance coverage during the leave. An employee's failure to make necessary and timely contributions may result in termination of coverage. An employee who does not return to work after the leave may be required, in some situations, to reimburse the school district for the cost of the health plan premiums paid by it.
13. The school district may request or require the employee to substitute accrued paid leave for any part of the 12-week period. Employees may be allowed to substitute paid leave for unpaid leave by meeting the requirements set out in the administrative directives and guidelines established for the implementation of this policy, if any. Employees eligible for leave must comply with the family and medical leave directives and guidelines prior to starting leave. The superintendent shall be responsible to develop directives and guidelines as necessary to implement this policy. Such directives and guidelines shall be submitted to the school board for annual review.

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

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

B. Twelve-week Leave under State Law ~~Six-week Leave~~

An employee who does not qualify for parenting leave under Paragraphs IV.A.1.a. or IV.A.1.b. above may qualify for a 12-week unpaid parenting leave which is available to a biological or adoptive parent in conjunction with the birth or adoption of a child, or to a female employee for prenatal care or incapacity due to pregnancy, childbirth, or related health conditions. The length of the leave shall be determined by the employee but must not exceed

12 weeks unless agreed by the employer. The employee may qualify if he or she has worked for the school district for at least 12 consecutive months and has worked an average number of hours per week equal to one-half of the full time equivalent during the 12-month period immediately preceding the leave. This leave is separate and exclusive of the family and medical leave described in the preceding paragraphs but may be reduced by any period of paid parental, disability, personal, or medical, or sick leave, or accrued vacation provided by the employer so that the total leave does not exceed 12 weeks, unless agreed by the employer, or leave taken for the same purpose under the FMLA. The leave taken under this section shall begin at a time requested by the employee. An employee who plans to take leave under this section must give the employer reasonable notice of the date the leave shall commence and the estimated duration of the leave. For leave taken by a biological or adoptive parent in conjunction with the birth or adoption of a child, the leave must begin within 12 months of the birth or adoption; except that, in the case where the child must remain in the hospital longer than the mother, the leave must begin within 12 months after the child leaves the hospital.

C. Twenty-six-week Servicemember Family Military Leave

1. An eligible employee who is the spouse, son, daughter, parent, or next of kin of a covered servicemember shall be entitled to a total of 26 work weeks of leave during a 12-month period to care for the servicemember. The leave described in this paragraph shall be available only during a single 12-month period. For purposes of this leave, the need to care for a servicemember includes both physical and psychological care.
2. During a single 12-month period, an employee shall be entitled to a combined total of 26 work weeks of leave under Paragraphs IV.A. and IV.C. above.
3. The 12-month period referred to in this section begins on the first day the eligible employee takes leave to care for a covered servicemember and ends 12 months after that date.
4. Eligible spouses employed by the school district are limited to an aggregate of 26 weeks of leave during any 12-month period if leave is taken for birth of the employee's child or to care for the child after birth; for placement of a child with the employee for adoption or foster care or to care for the child after placement; to care for the employee's parent with a serious health condition; or to care for a covered servicemember with a serious injury or illness.
5. The school district may request or require the employee to substitute accrued paid leave for any part of the 26-week period. Employees may be allowed to substitute paid leave for unpaid leave by meeting the

requirements set out in the administrative directives and guidelines established for the implementation of this policy, if any. Employees eligible for leave must comply with the family and medical leave directives and guidelines prior to starting leave.

6. An employee will be required to submit sufficient medical certification issued by the health care provider of the covered servicemember and other information in support of requested leave and eligibility for such leave under this section within 15 days from the date of the request or as soon as practicable under the circumstances.
7. The provisions of Paragraphs IV.A.7., IV.A.10., IV.A.12., IV.A.13., and IV.A.14. above shall apply to leaves under this section.

V. SPECIAL RULES FOR INSTRUCTIONAL EMPLOYEES

- A. An instructional employee is one whose principal function is to teach and instruct students in a class, a small group, or an individual setting. This includes, but is not limited to, teachers, coaches, driver's education instructors, and special education assistants.
- B. Instructional employees who request foreseeable medically necessary intermittent or reduced work schedule leave greater than 20 percent of the work days in the leave period may be required to:
 1. take leave for the entire period or periods of the planned medical treatment;
or
 2. move to an available alternative position for which the employee is qualified, and which provides equivalent pay and benefits, but not necessarily equivalent duties.
- C. Instructional employees who request continuous leave near the end of a semester may be required to extend the leave through the end of the semester. The number of weeks remaining before the end of a semester does not include scheduled school breaks, such as summer, winter, or spring break.
 1. If an instructional employee begins leave for any purpose more than five weeks before the end of a semester and it is likely the leave will last at least three weeks, the school district may require that the leave be continued until the end of the semester.
 2. If the employee begins leave for a purpose other than the employee's own serious health condition during the last five weeks of a semester, the school district may require that the leave be continued until the end of the semester if the leave will last more than two weeks or if the employee's return from leave would occur during the last two weeks of the semester.
 3. If the employee begins leave for a purpose other than the employee's own serious health condition during the last three weeks of the semester and the leave will last more than five working days, school district may require the employee to continue taking leave until the end of the semester.

4. If the school district requires an instructional employee to extend leave through the end of a semester as set forth in this paragraph, only the period of leave until the employee is ready and able to return to work shall be charged against the employee's FMLA leave entitlement. Any additional leave required by the school district to the end of the school term is not counted as FMLA leave but as an unpaid or paid leave, to the extent the instructional employee has accrued paid leave available and the school district shall maintain the employee's group health insurance and restore the employee to the same or equivalent job, including other benefits, at the conclusion of the leave.

~~D. The entire period of leave taken under the special rules will be counted as leave. The school district will continue to fulfill the school district's leave responsibilities and obligations, including the obligation to continue the employee's health insurance and other benefits, if an instructional employee's leave entitlement ends before the involuntary leave period expires.~~

VI. OTHER

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

VII. DISSEMINATION OF POLICY

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

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

Cross References: MSBA Service Manual, Chapter 13, School Law Bulletin "M" (Statutory

Provisions Which Grant Leaves to Licensed as well as Non-Licensed
School District Employees – Family and Medical Leave Act Summary)

415 MANDATED REPORTING OF MALTREATMENT OF VULNERABLE ADULTS

[Note: This policy reflects the mandatory law regarding reporting maltreatment of vulnerable adults and is not discretionary in nature.]

I. PURPOSE

The purpose of this policy is to make clear the statutory requirements of school personnel to report suspected maltreatment of vulnerable adults.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to fully comply with Minnesota Statutes section 626.557 requiring school personnel to report suspected maltreatment of vulnerable adults.
- B. A violation of this policy occurs when any school personnel fails to report suspected maltreatment of vulnerable adults when the school personnel has reason to believe that a vulnerable adult is being or has been maltreated, or has knowledge that a vulnerable adult has sustained a physical injury which is not reasonably explained.

III. DEFINITIONS

A. “Abuse” means:

1. An act against a vulnerable adult that constitutes a violation of, an attempt to violate, or aiding and abetting a violation of: (1) assault in the first through fifth degrees as defined in Minnesota Statutes sections 609.221 to 609.224; (2) the use of drugs to injure or facilitate crime as defined in Minnesota Statutes section 609.235; (3) the solicitation, inducement, and promotion of prostitution as defined in Minnesota Statutes section 609.322; and (4) criminal sexual conduct in the first through fifth degrees as defined in Minnesota Statutes sections 609.342 to 609.3451. A violation includes any action that meets the elements of the crime, regardless of whether there is a criminal proceeding or conviction.
2. Conduct which is not an accident or therapeutic conduct as defined in Minnesota Statutes section 626.5572 which produces or could reasonably be expected to produce physical pain or injury or emotional distress including, but not limited to, the following: (1) hitting, slapping, kicking, pinching, biting, or corporal punishment of a vulnerable adult; (2) use of repeated or malicious oral, written, or gestured language toward a vulnerable adult or the treatment of a

vulnerable adult which would be considered by a reasonable person to be disparaging, derogatory, humiliating, harassing, or threatening; (3) use of any aversive or deprivation procedure, unreasonable confinement, or involuntary seclusion, including the forced separation of the vulnerable adult from other persons against the will of the vulnerable adult or the legal representative of the vulnerable adult; and (4) use of any aversive or deprivation procedures for persons with developmental disabilities or related conditions not authorized under Minnesota Statutes section 245.825.

3. Any sexual contact or penetration as defined in Minn. Stat. § 609.341 between a facility staff person or a person providing services in the facility and a resident, patient, or client of that facility.
4. The act of forcing, compelling, coercing, or enticing a vulnerable adult against the vulnerable adult's will to perform services for the advantage of another.

Abuse does not include actions specifically excluded by Minnesota Statutes section 626.5572, Subd. 2.

- B. "Caregiver" means an individual or facility who has responsibility for the care of a vulnerable adult as a result of a family relationship, or who has assumed responsibility for all or a portion of the care of a vulnerable adult voluntarily, by contract, or by agreement.
- C. "Common entry point" means the entity responsible for receiving reports of alleged or suspected maltreatment of a vulnerable adult and designated by the Commissioner of the Minnesota Department of Human Services as the MN Adult Abuse Reporting Center (MAARC).
- D. "Financial Exploitation" means a breach of a fiduciary duty by an actor's unauthorized expenditure of funds entrusted to the actor for the benefit of the vulnerable adult or by an actor's failure to provide food, clothing, shelter, health care, therapeutic conduct or supervision, the failure of which results or is likely to result in detriment to the vulnerable adult. Financial exploitation also includes: the willful use, withholding or disposal of funds or property of a vulnerable adult; the obtaining of services for wrongful profit or advantage which results in detriment to the vulnerable adult; the acquisition of a vulnerable adult's funds or property through undue influence, harassment, duress, deception or fraud; and the use of force, coercion, or enticement to cause a vulnerable adult to perform services against the vulnerable adult's will for the profit or advantage of another.
- E. "Immediately" means as soon as possible, but no longer than 24 hours from the time initial knowledge that the incident occurred has been received.

- F. “Mandated Reporters” means ~~a professional or professional’s delegate while engaged in education. any school personnel who has reason to believe that a vulnerable adult is being or has been maltreated.~~
- G. “Maltreatment” means the neglect, abuse, or financial exploitation of a vulnerable adult.
- H. “Neglect” means the failure or omission by a caregiver to supply a vulnerable adult with care or services, including but not limited to, food, clothing, shelter, health care, or supervision which is: (1) reasonable and necessary to obtain or maintain the vulnerable adult’s physical or mental health or safety, considering the physical and mental capacity or dysfunction of the vulnerable adult; and (2) which is not the result of an accident or therapeutic conduct.
- I. Neglect also ~~means~~ ~~includes~~ the absence or likelihood of absence of care or services, including but not limited to, food, clothing, shelter, health care, or supervision necessary to maintain the physical and mental health of the vulnerable adult which a reasonable person would deem essential to obtain or maintain the vulnerable adult’s health, safety, or comfort considering the physical or mental capacity or dysfunction of the vulnerable adult. Neglect does not include actions specifically excluded by Minnesota Statutes section 626.5572, Subd. 17.
- J. ~~“School personnel” means professional employees or their delegates of the school district engaged in providing health, educational, social, psychological, law enforcement, or other caretaking services of vulnerable adults.~~
- K. “Vulnerable adult” means any person 18 years of age or older who: (1) is a resident or inpatient of a facility; (2) receives services required to be licensed under Minnesota Statutes Chapter 245A, except as excluded under Minnesota Statutes section 626.5572, Subd. 21(a)(2); (3) receives services from a licensed home care provider or person or organization that offers, provides, or arranges for personal care assistance services under the medical assistance program; or (4) regardless of residence or ~~whether any~~ type of service ~~is~~ received, possesses a physical or mental infirmity or other physical, mental, or emotional dysfunction that impairs the individual’s ability to adequately provide ~~adequately for the individual’s person’s~~ own care without assistance or supervision and, because of the dysfunction or infirmity and need for care or services, has an impaired ability to protect the individual’s self from maltreatment.

IV. REPORTING PROCEDURES

- A. A mandated reporter as defined herein shall immediately report the suspected maltreatment to the common entry point responsible for receiving reports.
- B. Whenever a mandated reporter, as defined herein, knows or has reason to believe

that an individual made an error in the provision of therapeutic conduct to a vulnerable adult which results in injury or harm, which reasonably requires the care of a physician, such information shall be reported immediately to the designated county agency. The mandated reporter also may report a belief that the error did not constitute neglect and why the error does not constitute neglect.

- C. The reporter shall to the extent possible identify the vulnerable adult, the caregiver, the nature and extent of the suspected maltreatment, any evidence of previous maltreatment, the name and address of the reporter, the time, date, and location of the incident, and any other information that the reporter believes might be helpful in investigating the suspected abuse or neglect. A mandated reporter may disclose *not public data* as defined under Minnesota Statutes section 13.02 to the extent necessary to comply with the above reporting requirements.
- D. A person mandated to report suspected maltreatment of a vulnerable adult who negligently or intentionally fails to report is liable for damages caused by the failure. A negligent or intentional failure to report may result in discipline. A mandatory reporter who intentionally fails to make a report, who knowingly provides false or misleading information in reporting, or who intentionally fails to provide all the material circumstances surrounding the reported incident may be guilty of a misdemeanor.
- E. Retaliation against a person who makes a good faith report under Minnesota law and this policy, or against vulnerable adult who is named in a report is prohibited.
- F. Any person who intentionally makes a false report under the provisions of applicable Minnesota law or this policy shall be liable in a civil suit for any actual damages suffered by the person or persons so reported and for any punitive damages set by the court or jury. The intentional making of a false report may result in discipline.

V. INVESTIGATION

The responsibility for investigating reports of suspected maltreatment of a vulnerable adult rests with the entity designated by the county for receiving reports.

VI. DISSEMINATION OF POLICY AND TRAINING

- A. This policy ~~should shall~~ appear in school personnel handbooks ~~as where~~ appropriate.
- B. The school district will develop a method of discussing this policy with employees ~~as where~~ appropriate.
- C. This policy ~~should shall~~ be reviewed at least annually for compliance with state law.

Legal References: Minn. Stat. § 13.02 (Government Data Practices; Definitions)
Minn. Stat. Ch. 245A (Human Services Licensing)

Minn. Stat. § 245.825 (Aversive and Deprivation Procedures; Licensed Facilities and Services)
Minn. Stat. §§ 609.221-609.224 (Assault)
Minn. Stat. § 609.234 (Crimes Against Vulnerable Adults; Definitions)
Minn. Stat. § 609.235 (Use of Drugs to Injure or Facilitate Crime)
Minn. Stat. § 609.322 (Solicitation, Inducement, and Promotion of Prostitution; Sex Trafficking)
Minn. Stat. § 609.341 (Definitions)
Minn. Stat. §§ 609.342-609.3451 (Criminal Sexual Conduct)
Minn. Stat. § 626.557 (Reporting of Maltreatment of Vulnerable Adults)
Minn. Stat. § 626.5572 (Definitions)
In re Kleven, 736 N.W.2d 707 (Minn. App. 2007)

Cross References: MSBA/MASA Model Policy 103 (Complaints – Students, Employees, Parents, Other Persons)
MSBA/MASA Model Policy 211 (Criminal or Civil Action Against School District, School Board Member, Employee, or Student)
MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

806 CRISIS MANAGEMENT POLICY

I. PURPOSE

The purpose of this Model Crisis Management Policy is to act as a guide for school district and building administrators, school employees, students, school board members, and community members to address a wide range of potential crisis situations in the school district. For purposes of this Policy, the term, “school districts,” shall include charter schools. The step-by-step procedures suggested by this Policy will provide guidance to each school building in drafting crisis management plans to coordinate protective actions prior to, during, and after any type of emergency or potential crisis situation. Each school district should develop tailored building-specific crisis management plans for each school building in the school district, and sections or procedures may be added or deleted in those crisis management plans based on building needs.

The school district will, to the extent possible, engage in ongoing emergency planning within the school district and with first responders and other relevant community organizations. The school district will ensure that relevant first responders in the community have access to their building-specific crisis management plans and will provide training to school district staff to enable them to act appropriately in the event of a crisis.

II. GENERAL INFORMATION

A. The Policy and Plans

The school district’s Crisis Management Policy has been created in consultation with local community response agencies and other appropriate individuals and groups that would likely be involved in the event of a school emergency. It is designed so that each building administrator can tailor a building-specific crisis management plan to meet that building’s specific situation and needs.

The school district’s administration and/or the administration of each building shall present tailored building-specific crisis management plans to the school board for review and approval. The building-specific crisis management plans will include general crisis procedures and crisis-specific procedures. Upon approval by the school board, such crisis management plans shall be an addendum to this Crisis Management Policy. This Policy and the plans will be maintained and updated on an annual basis.

B. Elements of the District Crisis Management Policy

1. General Crisis Procedures. The Crisis Management Policy includes general crisis procedures for securing buildings, classroom evacuation, building

evacuation, campus evacuation, and sheltering. The Policy designates the individual(s) who will determine when these actions will be taken. These district-wide procedures may be modified by building administrators when creating their building-specific crisis management plans. A communication system will be in place to enable the designated individual to be contacted at all times in the event of a potential crisis, setting forth the method to contact the designated individual, the provision of at least two designees when the contact person is unavailable, and the method to convey contact information to the appropriate staff persons. The alternative designees may include members of the emergency response team. A secondary method of communication should be included in the plan for use when the primary method of communication is inoperable. Each building in the school district will have access to a copy of the Emergency Planning and Procedures Guide for Schools to assist in the development of building-specific crisis management plans.

All general crisis procedures will address specific procedures for the safe evacuation of children and employees with special needs such as physical, sensory, motor, developmental, and mental health challenges.

- a. Lock-Down Procedures. Lock-down procedures will be used in situations where harm may result to persons inside the school building, such as a shooting, hostage incident, intruder, trespass, disturbance, or when determined to be necessary by the building administrator or his or her designee. The building administrator or designee will announce the lock-down over the public address system or other designated system. Code words will not be used. Provisions for emergency evacuation will be maintained even in the event of a lock-down. Each building administrator will submit lock-down procedures for their building as part of the building-specific crisis management plan.

[Note: State law requires a minimum of five school lock-down drills each school year. See Minnesota Statutes section 121A.035.]

- b. Evacuation Procedures. Evacuations of classrooms and buildings shall be implemented at the discretion of the building administrator or his or her designee. Each building's crisis management plan will include procedures for transporting students and staff a safe distance from harm to a designated safe area until released by the building administrator or designee. Safe areas may change based upon the specific emergency situation. The evacuation procedures should include specific procedures for children with special needs, including children with limited mobility (wheelchairs, braces, crutches, etc.), visual impairments, hearing impairments, and other sensory, developmental, or mental health needs. The evacuation

procedures should also address transporting necessary medications for students that take medications during the school day.

- c. Sheltering Procedures. Sheltering provides refuge for students, staff, and visitors within the school building during an emergency. Shelters are safe areas that maximize the safety of inhabitants. Safe areas may change based upon the specific emergency. The building administrator or his or her designee will announce the need for sheltering over the public address system or other designated system. Each building administrator will submit sheltering procedures for his or her building as part of the building-specific crisis management plan.

[Note: State law requires a minimum of five school fire drills, consistent with Minnesota Statutes section 299F.30, and one school tornado drill each school year. See Minnesota Statutes section 121A.035.]

2. Crisis-Specific Procedures. The Crisis Management Policy includes crisis-specific procedures for crisis situations that may occur during the school day or at school-sponsored events and functions. These district-wide procedures are designed to enable building administrators to tailor response procedures when creating building-specific crisis management plans.
3. School Emergency Response Teams
 - a. Composition. The building administrator in each school building will select a school emergency response team that will be trained to respond to emergency situations. All school emergency response team members will receive on-going training to carry out the building's crisis management plans and will have knowledge of procedures, evacuation routes, and safe areas. For purposes of student safety and accountability, to the extent possible, school emergency response team members will not have direct responsibility for the supervision of students. Team members must be willing to be actively involved in the resolution of crises and be available to assist in any crisis situation as deemed necessary by the building administrator. Each building will maintain a current list of school emergency response team members which will be updated annually. The building administrator, and his or her alternative designees, will know the location of that list in the event of a school emergency. A copy of the list will be kept on file in the school district office, or in a secondary location in single building school districts.

- b. Leaders. The building administrator or his or her designee will serve as the leader of the school emergency response team and will be the primary contact for emergency response officials. In the event the primary designee is unavailable, the designee list should include more than one alternative designee and may include members of the emergency response team. When emergency response officials are present, they may elect to take command and control of the crisis. It is critical in this situation that school officials assume a resource role and be available as necessary to emergency response officials.

III. PREPARATION BEFORE AN EMERGENCY

A. Communication

1. District Employees. Teachers generally have the most direct contact with students on a day-to-day basis. As a result, they must be aware of their role in responding to crisis situations. This also applies to non-teaching school personnel who have direct contact with students. All staff shall be aware of the school district's Crisis Management Policy and their own building's crisis management plan. Each school's building-specific crisis management plan shall include the method and dates of dissemination of the plan to its staff. Employees will receive a copy of the relevant building-specific crisis management plans and shall receive periodic training on plan implementation.
2. Students and Parents. Students and parents shall be made aware of the school district's Crisis Management Policy and relevant tailored crisis management plans for each school building. Each school district's building-specific crisis management plan shall set forth how students and parents are made aware of the district and school-specific plans. Students shall receive specific instruction on plan implementation and shall participate in a required number of drills and practice sessions throughout the school year.

B. Planning and Preparing for Fire

1. Designate a safe area at least 50 feet away from the building to enable students and staff to evacuate. The safe area should not interfere with emergency responders or responding vehicles and should not be in an area where evacuated persons are exposed to any products of combustion.
2. Each building's facility diagram and site plan shall be available in appropriate areas of the building and shall identify the most direct evacuation routes to the designated safe areas both inside and outside of the building. The facility diagram and site plan must identify the location of the fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots,

and utility shut offs.

3. Teachers and staff will receive training on the location of the primary emergency evacuation routes and alternate routes from various points in the building. During fire drills, students and staff will practice evacuations using primary evacuation routes and alternate routes.
4. Certain employees, such as those who work in hazardous areas in the building, will receive training on the locations and proper use of fire extinguishers and protective clothing and equipment.
5. Fire drills will be conducted periodically without warning at various times of the day and under different circumstances, e.g., lunchtime, recess, and during assemblies. State law requires a minimum of five fire drills each school year, consistent with Minnesota Statutes section 299F.30. See Minnesota Statutes section 121A.035.
6. A record of fire drills conducted at the building will be maintained in the building Main Office.
7. The school district will have prearranged sites for emergency sheltering and transportation as needed.
8. The school district will determine which staff will remain in the building to perform essential functions if safe to do so (e.g., switchboard, building engineer, etc.). The school district also will designate an administrator or his or her designee to meet local fire or law enforcement agents upon their arrival.

C. Facility Diagrams and Site Plans

All school buildings will have a facility diagram and site plan that includes the location of primary and secondary evacuation routes, exits, designated safe areas inside and outside of the building, and the location of fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs. All facility diagrams and site plans will be regularly updated and whenever a major change is made to a building. Facility diagrams and site plans will be available in the office of the building administrator and in other appropriate areas and will be easily accessible and on file in the school district office. Facility diagrams and site plans will be maintained by the building administrator and will be easily accessible and on file in the school district office. Facility diagrams and site plans will be provided to first responders, such as fire and law enforcement personnel.

D. Emergency Telephone Numbers

Each building will maintain a current list of emergency telephone numbers and the

names and addresses of local, county, and state personnel who may be involved in a crisis situation. The list will include telephone numbers for local police, fire, ambulance, hospital, the Poison Control Center, county and state emergency management agencies, local public works departments, local utility companies, the public health nurse, mental health/suicide hotlines, and the county welfare agency. A copy of this list will be kept on file in the school district office, or at a secondary location for single building school districts and **will be** updated annually.

School district employees will receive training on how to make emergency contacts, including 911 calls, when the school district's main telephone number and location is electronically conveyed to emergency personnel instead of the specific building in need of emergency services.

School district plans will set forth a process to internally communicate an emergency, using telephones in classrooms, intercom systems, or two-way radios, as well as the procedure to enable the staff to rapidly convey emergency information to a building designee. Each plan will identify a primary and secondary method of communication for both internal and secondary use. It is recommended that the plan include several methods of communication because computers, intercoms, telephones, and cell phones may not be operational or may be dangerous to use during an emergency.

E. Warning Systems

The school district shall maintain a warning system designed to inform students, staff, and visitors of a crisis or emergency. This system shall be maintained on a regular basis under the maintenance plan for all school buildings.

It shall be the responsibility of the building administrator to inform students and employees of the warning system and the means by which the system is used to identify a specific crisis or emergency situation. Each school's building-specific crisis management plan will include the method and frequency of dissemination of the warning system information to students and employees.

F. Early School Closure Procedures

The superintendent will make decisions about closing school or buildings as early in the day as possible. The early school closure procedures will set forth the criteria for early school closure (e.g., weather-related, utility failure, or a crisis situation), will specify how closure decisions will be communicated to staff, students, families, and the school community (designated broadcast media, local authorities, e-mail, or district or school building web sites), and will discuss the factors to be considered in closing and reopening a school or building.

Early school closure procedures also will include a reminder to parents and guardians to listen to designated local radio and TV stations for school closing

announcements, where possible.

G. Media Procedures

The superintendent has the authority and discretion to notify parents or guardians and the school community in the event of a crisis or early school closure. The superintendent will designate a spokesperson who will notify the media in the event of a crisis or early school closure. The spokesperson shall receive training to ensure that the district is in strict compliance with federal and state law relative to the release of private data when conveying information to the media.

H. Behavioral Health Crisis Intervention Procedures

Short-term behavioral health crisis intervention procedures will set forth the procedure for initiating behavioral health crisis intervention plans. The procedures will utilize available resources including the school psychologist, counselor, community behavioral health crisis intervention, or others in the community. Counseling procedures will be used whenever the superintendent or the building administrator determines it to be necessary, such as after an assault, a hostage situation, shooting, or suicide. The behavioral health crisis intervention procedures shall include the following steps:

1. Administrator will meet with relevant persons, including school psychologists and counselors, to determine the level of intervention needed for students and staff.
2. Designate specific rooms as private counseling areas.
3. Escort siblings and close friends of any victims as well as others in need of emotional support to the counseling areas.
4. Prohibit media from interviewing or questioning students or staff.
5. Provide follow-up services to students and staff who receive counseling.
6. Resume normal school routines as soon as possible.

I. Long-Term Recovery Intervention Procedures

Long-term recovery intervention procedures may involve both short-term and long-term recovery planning:

1. Physical/structural recovery.
2. Fiscal recovery.
3. Academic recovery.

4. Social/emotional recovery.

V. MISCELLANEOUS PROCEDURES

A. Chemical Accidents

Procedures for reporting chemical accidents shall be posted at key locations such as chemistry labs, art rooms, swimming pool areas, and janitorial closets.

[Note: School buildings must maintain Material Safety Data Sheets (M.S.D.S.) for all chemicals on campus. State law, federal law, and OSHA require that pertinent staff have access to M.S.D.S. in the event of a chemical accident.]

B. Visitors

The school district shall implement procedures mandating visitor sign in and visitors in school buildings. See MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites).

The school district shall implement procedures to minimize outside entry into school buildings except at designated check-in points and assure that all doors are locked prior to and after regular building hours.

C. Student Victims of Criminal Offenses at or on School Property

The school district shall establish procedures allowing student victims of criminal offenses on school property the opportunity to transfer to another school within the school district.

Legal References: Minn. Stat. Ch. 12 (Emergency Management)
Minn. Stat. Ch. 12A (Natural Disaster; State Assistance)
Minn. Stat. § 121A.035 (Crisis Management Policy)
Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)
Minn. Stat. § 299F.30 (Fire Drill in School; **Doors and Exits**)
Minn. Stat. § 326B.02, Subd. 6 (Powers)
Minn. Stat. § 326B.106 (General Powers of Commissioner of Labor and Industry)
Minn. Stat. § 609.605, Subd. 4 (Trespasses on School Property)
Minn. Rules Ch. 7511 (Fire **Code Safety**)
20 U.S.C. § 1681, *et seq.* (Title IX)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)
20 U.S.C. § 7912 (Unsafe School Choice Option)
42 U.S.C. § 5121 *et seq.* (Disaster Relief and Emergency Assistance)

Cross References: MSBA/MASA Model Policy 407 (Employee Right to Know – Exposure to Hazardous Substances)
MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 501 (School Weapons Policy)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 532 (Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds)
MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites)
<https://dps.mn.gov/divisions/sfm/documents/2011comprehensiveschoolsafetyguide.pdf>

201 LEGAL STATUS OF THE SCHOOL BOARD

I. PURPOSE

The care, management, and control of the schools is vested by statutory and constitutional authority in the school board. The school board shall carry out the mission of the school district with diligence, prudence, and dedication to the ideals of providing the finest public education. The purpose of this policy is to define the authority, duties, and powers of the school board in carrying out its mission.

II. GENERAL STATEMENT OF POLICY

- A. The school board is the governing body of the school district. As such, the school board has responsibility for the care, management, and control over public schools in the school district.
- B. Generally, elected members of the school board have binding authority only when acting as a school board legally in session, except where specific authority is provided to school board members or officers individually. Generally, the school board is not bound by an action or statement on the part of an individual school board member unless the action is specifically directed or authorized by the school board.

III. DEFINITION

“School board” means the governing body of the school district.

IV. ORGANIZATION AND MEMBERSHIP

- A. The membership of the school board consists of six elected directors. The term of office is four years.
- B. There may be other ex officio members of the school board as provided by law. The superintendent is an ex officio member.
- C. A majority of voting members constitutes a quorum. The act of the majority of a quorum is the act of the school board.

V. POWERS AND DUTIES

- A. The school board has powers and duties specified by statute. The school board’s authority includes implied powers in addition to specific powers granted by the legislature.

- B. The school board exercises administrative functions. It also has certain powers of a legislative character and other powers of a quasi-judicial character.
- C. The school board shall superintend and manage the schools of the school district; adopt rules for their organization, government, and instruction; prescribe textbooks and courses of study; and make and authorize contracts.
- D. The school board shall have the general charge of the business of the school district, its facilities and property, and of the interest of the schools.
- E. The school board, among other duties, shall perform the following in accordance with applicable law:
 - 1. provide by levy of tax, necessary funds for the conduct of schools, the payment of indebtedness, and all proper expenses of the school district;
 - 2. conduct the business of the schools and pay indebtedness and proper expenses;
 - 3. employ and contract with necessary qualified teachers and discharge the same for cause;
 - 4. provide services to promote the health of its pupils;
 - 5. provide school buildings and erect needed buildings;
 - 6. purchase, sell, and exchange school district property and equipment as deemed necessary by the school board for school purposes;
 - 7. provide for payment of claims against the school district, and prosecute and defend actions by or against the school district, in all proper cases;
 - 8. employ and discharge necessary employees and contract for other services;
 - 9. provide for transportation of pupils to and from school, as governed by statute; and
 - 10. procure insurance against liability of the school district, its officers, and employees.
- F. The school board, at its discretion, may perform the following:
 - 1. provide library facilities, public evening schools, adult and continuing education programs, summer school programs, and intersession classes of flexible school year programs;

2. furnish school lunches for pupils and teachers on such terms as the school board determines;
3. enter into agreements with one or more other independent school districts to provide for agreed upon educational services;
4. lease rooms or buildings for school purposes;
5. authorize the use of school facilities for community purposes that will not interfere with their use for school purposes;
6. authorize cocurricular and extracurricular activities;
7. receive, for the benefit of the school district, bequests, donations, or gifts for any proper purpose; and
8. perform other acts as the school board shall deem to be reasonably necessary or required for the governance of the schools.

Legal References: Minn. Stat. § 123A.22 (Cooperative Centers for Vocational Education)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.14 (Officers of Independent School Districts)
Minn. Stat. § 123B.23 (Liability Insurance; Officers and Employees)
Minn. Stat. § 123B.49 (Extracurricular Activities; Insurance)
Minn. Stat. § 123B.51 (Schoolhouses and Sites; Uses for School and Nonschool Purposes; Closings)
Minn. Stat. § 123B.85 (Definitions)
Jensen v. Indep. Consol. Sch. Dist. No. 85, 160 Minn. 233 (1924)

Cross References: MSBA/MASA Model Policy 101 (Legal Status of the School District)
MSBA/MASA Model Policy 202 (School Board Officers)
MSBA/MASA Model Policy 203 (Operation of the School Board - Governing Rules)
MSBA/MASA Model Policy 205 (Open Meetings and Closed Meetings)

202 SCHOOL BOARD OFFICERS

I. PURPOSE

School board officers are charged with the duty of carrying out the responsibilities entrusted to them for the care, management, and control of the public schools of the school district. The purpose of this policy is to delineate those responsibilities.

II. GENERAL STATEMENT OF POLICY

- A. The school board shall meet annually and organize by selecting a chair, a clerk, a treasurer, and such other officers as determined by the school board. At its option, the school board may appoint a vice-chair to serve in the temporary absence of the chair.
- B. The school board shall appoint a superintendent who shall be an ex officio, nonvoting member of the school board.

III. ORGANIZATION

The school board shall meet annually on the first Monday in January, or as soon thereafter as practicable, and organize by selecting a chair, a clerk, a treasurer, and such other officers as determined by the school board. These officers shall hold office for one year and until their successors are elected and qualify.

- A. The persons who perform the duties of clerk and treasurer need not be members of the school board.
- B. The school board by resolution may combine the duties of the offices of clerk and treasurer in a single person in the office of business affairs.

IV. OFFICER'S RESPONSIBILITIES

- A. Chair
 - 1. The chair when present shall preside at all meetings of the school board, countersign all orders upon the treasurer for claims allowed by the school board, represent the school district in all actions, and perform all duties a chair usually performs.
 - 2. In case of absence, inability, or refusal of the clerk to draw orders for the payment of money authorized by a vote of the majority of the school board to be paid, the chair may draw the orders, or the office of the clerk may be declared vacant by the chair and treasurer and filled by appointment.

B. Treasurer

1. The treasurer shall deposit the funds of the school district in the official depository.
2. The treasurer shall make all reports which may be called for by the school board and perform all duties a treasurer usually performs.
3. In the event there are insufficient funds on hand to pay valid orders presented to the treasurer, the treasurer shall receive, endorse, and process the orders in accordance with Minnesota Statutes section 123B.12.

C. Clerk

1. The clerk shall keep a record of all meetings in the books provided.
2. Within three days after an election, the clerk shall notify all persons elected of their election.
3. On or before September 15 of each year, the clerk shall:
 - a. file with the school board a report of the revenues, expenditures, and balances in each fund for the preceding fiscal year.
 - b. make and transmit to the commissioner certified reports, showing:
 - (1) revenues and expenditures in detail, and such other financial information required by law, rule, or as may be called for by the commissioner;
 - (2) length of school term and enrollment and attendance by grades; and
 - (3) other items of information as called for by the commissioner.
4. The clerk shall enter into the clerk's record book copies of all reports and of the teachers' term reports, and of the proceedings of any meeting, and keep an itemized account of all expenses of the school district.
5. The clerk shall furnish to the county auditor, on or before September 30 of each year, an attested copy of the clerk's record, showing the amount of proposed property tax voted by the school district or the school board for school purposes.
6. The clerk shall draw and sign all orders upon the treasurer for the payment of money for bills allowed by the school board for salaries of officers and for teachers' wages and all claims, to be countersigned by the chair.

7. The clerk shall perform such duties as required by the Minnesota Election Law or other applicable laws relating to the conduct of elections.
8. The clerk shall perform the duties of the chair in the event of the chair's and the vice-chair's temporary absences.

D. Vice-Chair [Optional]

The vice-chair shall perform the duties of the chair in the event of the chair's temporary absence.

E. Superintendent

1. The superintendent shall be an ex officio, nonvoting member of the school board.
2. The superintendent shall perform the following:
 - a. visit and supervise the schools in the school district, report and make recommendations about their condition when advisable or on request by the school board;
 - b. recommend to the school board employment and dismissal of teachers;
 - c. annually evaluate each school principal assigned responsibility for supervising a school building within the district;
 - d. superintend school grading practices and examinations for promotions;
 - e. make reports required by the commissioner; and
 - f. perform other duties prescribed by the school board.

Legal References: Minn. Stat. § 123B.12 (Insufficient Funds to Pay Orders)
Minn. Stat. § 123B.14 (Officers of Independent School Districts)
Minn. Stat. § 123B.143 (Superintendent)
Minn. Stat. § 126C.17 (Referendum Revenue)
Minn. Stat. Ch. 205A (School District Elections)

Cross References: MSBA/MASA Model Policy 101 (Legal Status of the School District)
MSBA/MASA Model Policy 201 (Legal Status of the School Board)
MSBA/MASA Model Policy 203 (Operation of the School Board – Governing Rules)

203 OPERATION OF THE SCHOOL BOARD – GOVERNING RULES

I. PURPOSE

The purpose of this policy is to provide governing rules for the conduct of meetings of the school board.

II. GENERAL STATEMENT OF POLICY

An orderly school board meeting allows school board members to participate in discussion and decision of school district issues. Rules of order allow school board members the opportunity to review school-related topics, discuss school business items, and bring matters to conclusion in a timely and consistent manner.

III. RULES OF ORDER

Rules of order for school board meetings shall be as follows:

- A. Minnesota statutes where specified;
- B. Specific rules of order as provided by the school board consistent with Minnesota statutes; and
- C. *Robert's Rules of Order, Revised* (latest edition) where not inconsistent with A. and B., above.

[Note: The editions of Robert's Rules of Order differ, so specifying the edition used is important.]

Legal References: Minn. Stat. Ch. 13D (Open Meeting Law)
Minn. Stat. § 123B.09, Subds. 6, 7, and 10 (School Board Matters)
Minn. Stat. § 123B.14 (Officers)

Cross References: none

209 CODE OF ETHICS

I. PURPOSE

The purpose of this policy is to assist school board members in ~~understanding his or her role as part of a school board recognizing the role of individual school board members~~ and in recognizing the contribution that each member must make to develop an effective and responsible school board.

II. GENERAL STATEMENT OF POLICY

Each school board member shall follow the code of ethics stated in this policy.

A. AS A MEMBER OF THE SCHOOL BOARD I WILL:

1. Attend school board meetings.
2. Come to the meetings prepared for discussion of the agenda items.
3. Listen to the opinions and views of others (including, but not limited to, other school board members, administration, staff, students, and community members).
4. Vote my conscience after informed discussion, unless I abstain because a conflict of interest exists.
5. Support the decision of the school board, even if my position concerning the issue was different.
4. Recognize the integrity of my predecessors and associates and appreciate their work.
5. ~~Appreciate the merit of their work.~~
6. Be primarily motivated only by a desire to provide ~~serve~~ the best possible education for the students ~~pupils~~ of my school district.
7. ~~Attempt to~~ inform myself on the proper duties and functions of a school board member.
8. ~~Recognize that it is my responsibility, together with other school board members, to see that the schools are properly run, not to run them myself.~~ MOVE THIS TO NEXT SECTION

~~9. Work through the administration employees of the school board not over or around them. MOVE THIS TO NEXT SECTION~~

10. Recognize that school business may be legally transacted only in an open meeting of the school board.

B. IN PERFORMING THE PROPER FUNCTIONS OF A SCHOOL BOARD MEMBER I WILL:

1. Focus on education policy as much as possible. ~~Perform under education policies unless necessity requires otherwise.~~

2. Remember my responsibility is to set policy – not to implement policy. ~~Function in meeting the legal responsibility that is mine as part of a policy-forming body – not as an administrative officer.~~

3. Consider myself a trustee of public education and do my best to protect, conserve, and advance its progress.

4. Recognize that my responsibility, exercised through the actions of the school board as a whole, is to see that schools are properly run – not to run them myself.

5. Work through the superintendent – not over or around the superintendent.

6. Delegate the implementation of school board decisions to the superintendent.

C. TO MAINTAIN RELATIONS WITH OTHER MEMBERS OF THE SCHOOL BOARD I WILL:

1. Respect the right of others to have and express opinions.

2. Recognize that authority rests with the school board in legal session – not with the individual members of the school board except as authorized by law.

3. Make no disparaging remarks, in or out of school board meetings, about other members of the school board or their opinions.

4. Keep an open mind about how I will vote on any proposition until the board has discussed the issue. ~~Recognize that to promise in advance of a meeting how I will vote on any proposition is to close my mind and agree not to think through other points of view which may be presented to the meeting.~~

5. Make decisions in school board meetings only after all sides of debatable questions have been presented.

~~6. Delegate details of school board action to administrative employees.~~

7. Insist that special committees be appointed to serve only in an advisory capacity to the school board.

D. IN MEETING MY RESPONSIBILITIES TO MY COMMUNITY I WILL:

1. Attempt to appraise **and plan for** both the present and future educational needs of the school district **and community**.
2. Attempt to obtain adequate financial support for the school **district's** programs.
3. **Strive to uphold my responsibilities and accountability to the taxpayers in my school district. Interpret the needs and attitudes of the community and do my best to translate them into the educational program of the school district.**
4. ~~Consider it an important responsibility to interpret the educational program of the school as it relates to the needs of the community.~~
5. Insist that business transactions of the school district be **on an ethical and open. and above board basis.**

E. IN WORKING WITH THE SUPERINTENDENT OF SCHOOLS AND STAFF I WILL:

1. Hold the superintendent responsible for the administration of the school district.
2. Give the superintendent authority commensurate with the responsibility.
3. Assure that the school district will be administered by the best professional personnel available.
4. Consider the recommendation of the superintendent in the **hiring appointment** of all employees.
5. Participate in school board action after considering the recommendation of the superintendent and only after the superintendent has furnished adequate information supporting the recommendation.
6. Expect the superintendent to keep the school board adequately informed at all times **through both oral and written reports.**
7. Spend adequate time in school board meetings on educational policies.
8. ~~Give Offer~~ the superintendent counsel and advice.
9. Recognize the status of the superintendent as **the chief executive officer and a non-voting, an-ex officio member of the school board.**

10. Refer all complaints to the proper administrative officer or insist that they be presented in writing to the whole school board **for proper referral according to the chain of command.**
11. Present any personal criticisms of employees to the superintendent.
12. Provide support for the superintendent and employees of the school district so they may perform their proper functions on a professional level.

F. IN FULFILLING MY LEGAL OBLIGATIONS AS A SCHOOL BOARD MEMBER I WILL:

1. Comply with all federal, state and local laws relating to my function as a school board member.
2. Comply with all school district policies as adopted by the school board.
3. Abide by all rules and regulations as promulgated by the Minnesota Department of Education and other federal and state agencies with jurisdiction over school districts.
4. **Recognize that school district business may be legally transacted only in an open meeting of the school board.**
5. **Avoid conflicts of interest and refrain from using my school board position for personal gain.**
6. **Take no private action that will compromise the school board or administration.**
7. **Guard the confidentiality of information that is protected under applicable law.**

Legal References: Minn. Stat. § 123B.02, Subd. 1 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.143, Subd. 1 (Superintendent)

Cross References: None

418 DRUG-FREE WORKPLACE/DRUG-FREE SCHOOL

I. PURPOSE

The purpose of this policy is to maintain a safe and healthful environment for employees and students by prohibiting the use of alcohol, toxic substances, **medical cannabis, nonintoxicating cannabinoids (including edible cannabinoid products)**, and controlled substances without a physician's prescription.

II. GENERAL STATEMENT OF POLICY

- A. Use **or possessions of alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids (including edible cannabinoid products), and controlled substances, ~~toxic substances, and alcohol~~** before, during, or after school hours, at school or in any other school location, is prohibited as general policy. Paraphernalia associated with controlled substances is prohibited.
- B. **A violation of this policy occurs when ~~It shall be a violation of this policy for~~ any student, teacher, administrator, other school district personnel, or member of the public uses or possesses ~~to use~~ alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids (including edible cannabinoid products), or controlled substances in any school location.**
- C. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school personnel, or member of the public who violates this policy.

III. DEFINITIONS

- A. "Alcohol" includes any alcoholic beverage **containing more than one-half of one percent alcohol by volume. ~~, malt beverage, fortified wine, or other intoxicating liquor.~~**
- B. "Controlled substances" include narcotic drugs, hallucinogenic drugs, amphetamines, barbiturates, marijuana, anabolic steroids, or any other controlled substance as defined in Schedules I through V of the Controlled Substances Act, 21 United States Code section 812, including analogues and look-alike drugs.
- C. **"Edible cannabinoid product" means any product that is intended to be eaten or consumed as a beverage by humans, contains a cannabinoid in combination with food ingredients, and is not a drug.**
- D. **"Nonintoxicating cannabinoid" means substances extracted from certified hemp plants that do not produce intoxicating effects when consumed by any route of administration.**

- E. “Medical cannabis” means any species of the genus cannabis plan, or any mixture or preparation of them, including whole plant extracts and resins, and is delivered in the form of: (1) liquid, including, but not limited to, oil; (2) pill; (3) vaporized delivery method with use of liquid or oil but which does not require the use of dried leaves or plan form; (4) combustion with use of dried raw cannabis; or (5) any other method approved by the commissioner.

- F. “Toxic substances” includes (1) glue, cement, aerosol paint, containing toluene benzene, xylene, amyl nitrate, butyl nitrate, nitrous oxide, or containing other aromatic hydrocarbon solvents, but does not include glue, cement, or paint contained in a packaged kit for the construction of a model automobile, airplane, or similar item; (2) butane or a butane lighter; or (3) any similar substance declared to be toxic to the central nervous system and to have a potential for abuse, by a rule adopted by the commissioner of health.
~~or other substances used or possessed with the intent of inducing intoxication or excitement of the central nervous system.~~

- G. “Use” includes to sell, buy, manufacture, distribute, dispense, possess, use, or be under the influence of alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids (including edible cannabinoid products), and/or controlled substances, whether or not for the purpose of receiving remuneration or consideration.

- H. “Possess” means to have on one’s person, in one’s effects, or in an area subject to one’s control.

- I. “School location” includes any school building or on any school premises; in any school-owned vehicle or in any other school-approved vehicle used to transport students to and from school or school activities; off school property at any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district; or during any period of time such employee is supervising students on behalf of the school district or otherwise engaged in school district business.

IV. EXCEPTIONS

- A. ~~A violation of this policy does not occur when It shall not be a violation of this policy for~~ a person ~~to~~ brings onto a school location, for such person’s own use, a controlled substance, ~~except medical cannabis,~~ which has a currently accepted medical use in treatment in the United States and the person has a physician’s prescription for the substance. The person shall comply with the relevant procedures of this policy.

- B. ~~A violation of this policy does not occur when It shall not be a violation of this policy for~~ a person ~~to~~ possesses an alcoholic beverage in a school location when the possession is within the exceptions of Minnesota Statutes section 624.701, Subdivision 1a (experiments

in laboratories; pursuant to a temporary license to sell liquor issued under Minnesota laws or possession after the purchase from such a temporary license holder).

V. PROCEDURES

- A. Students who have a prescription from a physician for medical treatment with a controlled substance must comply with the school district's student medication policy.
- B. Employees who have a prescription from a physician for medical treatment with a controlled substance are permitted to possess such controlled substance and associated necessary paraphernalia, such as an inhaler or syringe. The employee must inform his or her supervisor. The employee may be required to provide a copy of the prescription.
- C. Each employee shall be provided with written notice of this Drug-Free Workplace/Drug-Free School policy and shall be required to acknowledge that he or she has received the policy.
- D. Employees are subject to the school district's drug and alcohol testing policies and procedures.
- E. Members of the public are not permitted to possess controlled substances in a school location except with the express permission of the superintendent.
- F. No person is permitted to possess or use medical cannabis on a school bus or van; or on the grounds of any preschool or primary or secondary school; or on the grounds of any child care facility. This prohibition includes (1) vaporizing or combusting medical cannabis on any form of public transportation where the vapor or smoke could be inhaled by a minor child or in any public place, including indoor or outdoor areas used by or open to the general public or place of employment; and (2) operating, navigating, or being in actual physical control of any motor vehicle or working on transportation property, equipment or facilities while under the influence of medical cannabis.
- G. Possession of alcohol on school grounds pursuant to the exceptions of Minnesota Statutes 624.701, Subdivision 1a, shall be by permission of the school board only. The applicant shall apply for permission in writing and shall follow the school board procedures for placing an item on the agenda.

VI. ENFORCEMENT

- A. Students
 - 1. Students may be required to participate in programs and activities that provide education against the use of alcohol, tobacco, marijuana, smokeless tobacco products, electronic cigarettes, and nonintoxicating cannabinoids (including edible cannabinoid products),

2. A student who violates the terms of this policy shall be subject to discipline in accordance with the school district's discipline policy. Such discipline may include suspension or expulsion from school.
3. Students may be referred to drug or alcohol assistance or rehabilitation programs; school based mental health services, mentoring and counseling, including early identification of mental health symptoms, drug use and violence and appropriate referral to direct individual or group counseling service, which may be provided by school based mental health service providers; and/or to law enforcement officials when appropriate.

B. Employees

1. As a condition of employment in any federal grant, each employee who is engaged either directly or indirectly in performance of a federal grant shall abide by the terms of this policy and shall notify his or her supervisor in writing of his or her conviction of any criminal drug statute for a violation occurring in any of the places listed above on which work on a school district federal grant is performed, no later than five (5) calendar days after such conviction.
2. An employee who violates the terms of this policy is subject to disciplinary action, including nonrenewal, suspension, termination, or discharge as deemed appropriate by the school board.
3. In addition, any employee who violates the terms of this policy may be required to satisfactorily participate in a drug and/or alcohol abuse assistance or rehabilitation program approved by the school district. Any employee who fails to satisfactorily participate in and complete such a program is subject to nonrenewal, suspension, or termination as deemed appropriate by the school board.
4. Sanctions against employees, including nonrenewal, suspension, termination, or discharge shall be pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, and school district policies.

C. The Public

A member of the public who violates this policy shall be informed of the policy and asked to leave. If necessary, law enforcement officials will be notified and asked to provide an escort.

Legal References: Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)
Minn. Stat. § 121A.40-§ 121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 151.72 (Sale of Certain Cannabinoid Products)
Minn. Stat. § 152.22, subd. 6 (Definitions; Medical Cannabis)

Minn. Stat. § 152.23 (Limitations; Medical Cannabis)
Minn. Stat. § 340A.101 (Definitions; Alcoholic Beverage)
Minn. Stat. § 340A.403 (3.2 Percent Malt Liquor Licenses)
Minn. Stat. § 340A.404 (Intoxicating Liquor; On-Sale Licenses)
Minn. Stat. § 609.684 (Abuse of Toxic Substances)
Minn. Stat. § 624.701 (Alcohol in Certain Buildings or Grounds)
20 U.S.C. § 7101-7122 (Student Support and Academic Enrichment Grants)
21 U.S.C. § 812 (Schedules of Controlled Substances)
41 U.S.C. §§ 8101-8106 (Drug-Free Workplace Act)
21 C.F.R. §§ 1308.11-1308.15 (Controlled Substances)
34 C.F.R. Part 84 (Government-Wide Requirements for Drug-Free Workplace)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 416 (Drug and Alcohol Testing)
MSBA/MASA Model Policy 417 (Chemical Use and Abuse)
MSBA/MASA Model Policy 419 (Tobacco-Free Environment; Possession and use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; Vaping Awareness and Prevention Instruction)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 516 (Student Medication)



Lester Prairie Schools

District Office
131 Hickory St. N
Lester Prairie, MN 55354

Phone: 320-395-2521
Fax: 320-395-4202
Website: www.lp.k12.mn.us/

— ACKNOWLEDGMENT —

DRUG-FREE WORKPLACE/DRUG-FREE SCHOOL POLICY

I have received a copy of the Drug-Free Workplace/Drug-Free School Policy of Independent School District No. 424, Lester Prairie, Minnesota.

Dated: _____

Signature of Employee

Typed or Printed Name

400.1 GENERAL STAFF POLICIES

I. PURPOSE

The purpose of this policy is to identify some **additional general staff policies.** ~~specific general policies that relate to the general staff.~~

II. POLICIES

A. Substitute Teachers:

1. Per day substitute pay shall be determined annually by the school board. ~~After the tenth day substituting in the District the rate will increase as determined by the board.~~
2. If qualified substitutes are not available in the secondary school, the principal may assign **certified regular members of the** staff to teach classes of the absent teacher. Staff members will be paid the rate determined annually by the board **as per the Master Agreement.**

B. Contracts:

1. All contracts must be approved by the board before taking effect.
2. Contracts may be terminated in the following manner:
 - i. By mutual consent of the teacher and school board.
 - ii. By written resignation of the teacher submitted to the Superintendent prior to the date set by current Minnesota Law.

C. Outside Employment:

Outside employment should not interfere with assigned work in school program.

D. Teacher Duties:

1. Supervision of teachers shall be under the direction of the principal. All monitoring or observation of the work performance of a teacher will be conducted openly and with the full knowledge of the teacher.
2. ~~Teachers will be given a copy of any class visit of evaluation report prepared by their superiors before a conference to discuss it and before being submitted to the superintendent or placed in a teacher's file.~~
3. Supervision by individual teachers of their groups at all times shall be required.
4. Any complaints regarding a teacher made to any member of the administration by any parent, student, or other person will follow the chain of command.

E. Summer School Teaching:

Opportunities for teaching summer classes may be available for teachers who are qualified for specific areas of concentration, and who wish to teach. Additional compensation via a contractual supplement will be issued to each person involved in the program. If one or more persons wish to teach the same subject and openings are limited, selection will be made on the basis of seniority, training, and general ability.

F. Homebound Instruction:

Any qualified teacher who has taken the responsibility to teach a homebound ~~student pupil~~ will be compensated on an hourly basis, as set by the ~~Master Agreement school district~~.

G. Secondary class load:

~~During a seven period day, each full time teacher is assigned five (5) class periods, one duty/supervision period, and one prep time period as per the Master Agreement.~~

~~Each secondary teacher is expected to have five (5) periods scheduled during the school day, plus one free period during a six-period day. Refer to the Master Agreement.~~

H. Teacher License:

A valid ~~teaching license~~ ~~teachers-certificate~~ must be on file with the ~~School District superintendent~~.

I. SCHOOL BOARD – TEACHER MEETINGS: It shall be the policy of the School Board to:

1. Recognize members of the teaching staff as professionals, trained to provide classroom instruction to the ~~students~~ ~~pupils~~ of the district and to implement the educational program as determined by the School Board.
2. Expect members of the ~~professional(?)~~ staff to recognize that the School Board has the full power to manage, control, and direct the operations of the school district.

2021 Minnesota Statutes

123B.09 BOARDS OF INDEPENDENT SCHOOL DISTRICTS.

§ Subdivision 1. **School board membership.** The care, management, and control of independent districts is vested in a board of directors, to be known as the school board. The term of office of a member shall be four years commencing on

3. Meet the teacher representatives at times mutually convenient to both parties on other matters relating to educational policies not requiring an effort to reach an agreement. ~~The time of the meeting is to be set by the Board.~~

Resignation

2 messages

Jacob <jacobheimerl@yahoo.com>
To: wolff@lp.k12.mn.us

Thu, Aug 11, 2022 at 9:14 AM

Good morning Jenna,

Per our conversation yesterday, I will be resigning from my position as C-squad boys basketball coach. I appreciate the great opportunity I was given with Lester Prairie Schools.

Thank you,
Jacob Heimerl

Jenna Wolff <wolff@lp.k12.mn.us>
To: Jacob <jacobheimerl@yahoo.com>

Tue, Aug 16, 2022 at 11:00 AM

Thanks Jacob. As mentioned in our conversation, we'd appreciate you still being involved if you're interested. We may have some games where we need help with the clock or official book.

Jenna Wolff
Activities Director
Dean of Students
Community Education Coordinator
Lester Prairie Schools
320-510-0315 (cell)
320-395-3005 (office)
Ext. 1184



[Quoted text hidden]

LESTER PRAIRIE PUBLIC SCHOOL
SCHOOL DISTRICT 424
131 North Hickory Street
Lester Prairie, MN 55354-0158
(320)395-2521 FAX (320)395-4204

EXTRA CURRICULAR CONTRACT
LESTER PRAIRIE ISD #424
2022-2023

DATE: 8/2/22

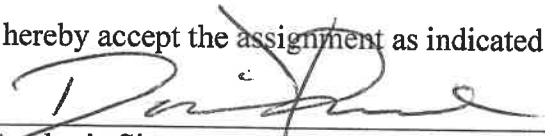
The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the ____ day of _____, 2022, enters into this agreement with **David Rue** for the following extra curricular assignment:

Elementary Choir Performance BA-19 (1.05% @ \$58,358.00)

For this assignment you will be paid a total of \$613.00. ***In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid 50% after the Holiday concert and 50% after the Spring Concert.

I hereby accept the assignment as indicated:


Teacher's Signature

8-15-22
Date

AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.

In Witness thereof, on behalf of the school district, we have subscribed our signatures this _____ day of _____, 2022. Ind. District No. 424

Chairperson's Signature

Clerk's Signature

LESTER PRAIRIE PUBLIC SCHOOL
SCHOOL DISTRICT 424
131 North Hickory Street
Lester Prairie, MN 55354-0158
(320)395-2521 FAX (320)395-4204

EXTRA CURRICULAR CONTRACT
LESTER PRAIRIE ISD #424
2022-2023

DATE: 8/2/22


The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the ____ day of _____, 2022, enters into this agreement with **David Rue** for the following extra curricular assignment:

High School Choir Performance BA-19 (1.95% @ \$58,358.00)

For this assignment you will be paid a total of \$1,138.00. ***In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid 50% after the Holiday concert and 50% after the Spring Concert.

I hereby accept the assignment as indicated:


Teacher's Signature

8-15-22
Date

AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.

In Witness thereof, on behalf of the school district, we have subscribed our signatures this _____ day of _____, 2022. Ind. District No. 424

Chairperson's Signature

Clerk's Signature

LESTER PRAIRIE PUBLIC SCHOOL
SCHOOL DISTRICT 424
131 North Hickory Street
Lester Prairie, MN 55354-0158
(320)395-2521 FAX (320)395-4204

EXTRA CURRICULAR CONTRACT
LESTER PRAIRIE ISD #424
2022-2023

DATE: 8/2/22

The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the ____ day of _____, 2022, enters into this agreement with **Troy Feltman** for the following extra curricular assignment:

Media Coordinator BA-21 (4% @ \$60,114.00)

For this assignment you will be paid a total of \$2,405.00. ***In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the school year (5/30/2023).

I hereby accept the assignment as indicated:

Troy Feltman
Coordinator's Signature

8/10/22
Date

AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.

In Witness thereof, on behalf of the school district, we have subscribed our signatures this _____ day of _____, 2022. Ind. District No. 424

Chairperson's Signature

Clerk's Signature

LESTER PRAIRIE PUBLIC SCHOOL
SCHOOL DISTRICT 424
131 North Hickory Street
Lester Prairie, MN 55354-0158
(320)395-2521 FAX (320)395-4204

EXTRA CURRICULAR CONTRACT
LESTER PRAIRIE ISD #424
2022-2023

DATE: 08/29/2022

The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the ____ day of _____, 2022, enters into this agreement with **Jay Rogotzke** for the following extra curricular assignment:

Assistant Girls Basketball Coach – BA-1 (7% @ \$41,866.00)

For this assignment you will be paid a total of \$2,931.00. ***In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the season after all equipment and student fees have been collected and the attached sheet has been signed and turned in to payroll by the Activities Director.

I hereby accept the assignment as indicated:



Coach's Signature

08-31-2022
Date

AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.

In Witness thereof, on behalf of the school district, we have subscribed our signatures this _____ day of _____, 2022. Ind. District No. 424

Chairperson's Signature

Clerk's Signature

WHITE – School Board's Copy
GREEN – Coach's Copy (to be returned after school board approval)

LESTER PRAIRIE PUBLIC SCHOOL
SCHOOL DISTRICT 424
131 Hickory Street N.
Lester Prairie, MN 55354-0158
(320)395-2521 FAX (320)395-4204

NOTICE OF ASSIGNMENT (NON-CERTIFIED less than 35 weeks)
LESTER PRAIRIE ISD #424

TO: Alvssa Ebert

DATE: 8/25/22

SUBJECT: NOTICE OF ASSIGNMENT

Notice of salary and assignment for the school year 2022-2023.

1) Your basic assignment for school year 2022-2023:

Kid's Depot Worker with assigned duties.

Level 4 Step 1

2) Your regular work hours are from: Hours assigned per Community Ed Coordinator. Hours to be paid only when students in attendance

3) Your salary effective on or about 9/1/22 will be \$15.04.

***In those years when negotiations have not been completed, salary amounts and benefits will be adjusted to reflect changes governed by the Master Agreement, if any. The school board reserves the right to make any modifications or adjustments in these assignments during the school year.**

THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN DAYS.

Alvssa Ebert

Employee Signature

Board Signature

8-31-22

Date

Date

White – Employee File

Green – Employee Copy

LESTER PRAIRIE PUBLIC SCHOOL
SCHOOL DISTRICT 424
131 Hickory Street N.
Lester Prairie, MN 55354-0158
(320)395-2521 FAX (320)395-4204

NOTICE OF ASSIGNMENT (NON-CERTIFIED less than 39 weeks)
LESTER PRAIRIE ISD #424

TO: Mark Detlefsen

DATE: September 8, 2022

SUBJECT: NOTICE OF ASSIGNMENT

Notice of salary and assignment for the 2022-2023 school year.

- 1) Your basic assignment for 2022-2023 will be:

Bus Riding Para Professional with assigned duties.

Level 4 Step 1

- 2) Your regular work hours are from: 3 hours per day.

- 3) Your salary effective on or about 09/09/22 will be \$15.04 per hour.

- 4) Extra notes and benefits:

1) 15 sick days per year Pro-rated

5) 3 Personal Days per year - Pro Rated

6) 7 Paid Holidays as per master agreement

***In those years when negotiations have not been completed, salary amounts and benefits will be adjusted to reflect changes governed by the Master Agreement, if any. The school board reserves the right to make any modifications or adjustments in these assignments during the school year.**

THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN DAYS.


Employee Signature

Board Signature

9-8-22
Date

Date

White – Employee File
Green – Employee Copy

LESTER PRAIRIE PUBLIC SCHOOL
SCHOOL DISTRICT 424
131 North Hickory Street
Lester Prairie, MN 55354-0158
(320)395-2521 FAX (320)395-4204

EXTRA CURRICULAR CONTRACT
LESTER PRAIRIE ISD #424
2022-2023

DATE: 4/29/22

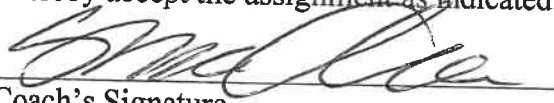
The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the 16 day of May, 2022, enters into this agreement with Shannon Alsleben for the following extra curricular assignment:

Jr. High (7th) Volleyball Coach BA-2 (5 % @ \$42,790.00)

For this assignment you will be paid a total of \$2,140.00. *In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.

This amount will be paid as follows: To be paid at the end of the season after all equipment and student fees have been collected and the activities Payroll Form has been signed and turned in to payroll by the Activities Director.

I hereby accept the assignment as indicated:


Coach's Signature

5-6-22
Date

AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE SIGNED AND RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.

*In those years when negotiations have not been completed, salary amounts and benefits will be adjusted to reflect changes governed by the Master Agreement, if any. The school board reserves the right to make any modifications or adjustments in these assignments during the school year.

In Witness thereof, on behalf of the school district, we have subscribed our signatures this

16 day of May, 2022. Ind. District No. 424


Chairperson's Signature


Clerk's Signature

Lester Prairie Public Schools ISD #424
131 Hickory Street North
Lester Prairie, MN 55354

BUSINESS MANAGER CONTRACT
2022-2023

The School Board of Independent School District No. 424, Lester Prairie, Minnesota, enters into this contract with **Alice Daak**, who agrees to perform the duties of Business Manager of the School District.

The School District and the Business Manager agree as follows:

I. Duration, Expiration, Termination and Mutual Consent:

A. Duration.

This contract is for a term commencing August 1, 2022, and ending June 30, 2023. It shall remain in full force and effect unless modified by mutual consent of the School Board and the Business Manager, or unless terminated as provided herein.

B. Subsequent Contract.

1. Notice by Business Manager. The Business Manager shall provide written notice to the Superintendent calling to the Superintendent's attention the notice requirements as contained in this section not less than 120 calendar days prior to the expiration date of this contract.

2. Upon receipt of such notice the Superintendent shall confer with the School Board and no later than 60 days prior to the expiration of this contract shall notify the Business Manager as to whether or not the School District intends to renew said contract.

3. If the Business Manager is notified that the School District does not intend to renew this contract, the contract shall end at the conclusion of its term as provided in Paragraph 1 hereof.

4. If the Superintendent notifies the Business Manager that the School District intends to renew the contract, the parties shall promptly meet and confer regarding the terms of a subsequent contract.

C. Expiration.

This contract shall expire at the end of the term specified in Section 1 hereof. At the conclusion of its term neither party shall have any further claim against the other and the School District's employment of the Business Manager shall cease, unless a subsequent contract is entered into by the parties. In the event the parties fail to follow the timelines as provided herein, the Business Manager's employment shall continue on a month-to-month basis until the School District either enters into a subsequent contract with the Business Manager or until the School District

provides 60 calendar days of written notice of the termination of the Business Manager's employment.

D. Termination During the Term.

The Business Manager's employment may be terminated during the term of this contract only for cause as defined in M.S. 122A.40, Subds. 9 or 13.

Except for purposes of describing grounds for discharge, the provisions of M.S. 122A.40 shall not be applicable. If the School Board proposes to terminate the Business Manager during the contract, term for cause as described in M.S. 122A.40, Subds. 9 or 13, it shall notify the Business Manager in writing of the proposed grounds for termination. The Business Manager shall be entitled to a hearing before an arbitrator provided the Business Manager makes such a request in writing within fifteen (15) calendar days after receipt of the written notice of the proposed termination. In such event, the parties shall jointly petition the Bureau of Mediation Services (BMS) for a list of five (5) arbitrators. The arbitrator shall be selected by the parties through the normal striking process as provided by BMS rules. The arbitrator shall conduct a hearing under normal arbitration procedure rules and issue a written decision. The decision of the arbitrator shall be final and binding upon the parties, subject to normal judicial review of arbitration decisions as provided by law. The Business Manager may be suspended with pay pending final determination by the arbitrator. If the Business Manager fails to request a hearing as provided herein within such fifteen (15) day calendar period, it shall be deemed acquiescence by the Business Manager to the School Board's proposed action and the proposed action shall become final on such date as determined by the School Board, and the Business Manager shall have no further claim or recourse.

E. Mutual Consent: This contract may be terminated at any time by the parties by mutual consent.

II. Duties:

The Business Manager shall serve as the Chief Business and Financial Officer of the School District and shall serve under the direction of the Superintendent. The Business Manager shall perform all duties incident to the position of Business Manager and such other duties as may be prescribed by the Superintendent and School Board from time to time. The Business Manager shall abide by the policies, regulations, rules and procedures established by the School Board and the Commissioner of the Department of Education and shall abide by all Minnesota laws relating to the operation of the School District. The Business Manager shall attend School Board and other meetings as directed by the Superintendent and shall provide recommendations to the Superintendent regarding the financial and business affairs of the School District.

III. Duty Year and Leaves:

A. Basic Work Year.

The Business Manager's duty year shall be for the entire 11-month contract year as provided herein and the Business Manager shall perform services on those legal holidays on which the School District is authorized to conduct school if the School Board so determines. The Business Manager shall be on duty during any emergency, natural or unnatural, unless otherwise excused in accordance with School Board administrative policy.

B. Vacation.

The Business Manager shall earn 20 working days of annual paid vacation each contract year. The Business Manager shall be entitled to payment for up to five (5) unused vacation days per year or (5) days of unused vacation may be carried over after the end of the contract year in which it is earned. Upon termination of employment, the Business Manager shall be entitled to payment for any unused days accrued and earned pursuant to the provisions of this paragraph.

C. Holidays.

The Business Manager shall be entitled to 10 paid holidays each contract year as designated by the School Board. The holidays are as follows: Independence Day, Labor Day, Thanksgiving Day, Day after Thanksgiving, Christmas Eve Day, Christmas Day, New Years Day, President's Day, Memorial Day, Good Friday. The Business Manager is also not required to work on the following days when students and staff are not required to attend: Martin Luther King Jr's Birthday, and the Monday after Easter with no reduction in pay.

D. Sick Leave.

The Business Manager shall earn paid sick leave at the rate of 1.25 day(s) for each working month, which may be accumulated to a maximum of 120 days. "Wellness Pay" will be given at end of year.

- 0-3 used days paid out at \$50/day.
- 4-11 used days paid out at \$25/day.
- 12-15 used days, no pay out.

E. Personal Leave.

The Business Manager shall have 3 personal days to be used during the course of the year, 1 of which can be carried over to the next year, for a maximum of 4 days.

F. Emergency Leave.

The Business Manager may be granted paid emergency leave during the contract year at the discretion of the Superintendent.

G. Bereavement Leave.

The Business Manager shall be granted bereavement leave for a death within the Business Manager's immediate or close family. The time utilized shall be in a reasonable amount and shall be determined after conferring with the Superintendent. Days utilized will not be deducted from sick leave.

H. Jury Duty Leave.

If the Business Manager is absent because of jury service, the Business Manager will receive regular salary from the School District during this period of service, provided that the pay received for this jury service, less any reimbursement for mileage and expenses, will be receipted to the School District.

IV. Insurance.

A. Health and Hospitalization and Dental.

The School District shall contribute for the Business Manager 100% of the premium for single health and hospitalization and 100% single dental insurance coverage for the Business Manager under the School District's group plans.

B. Life Insurance.

The School District shall provide a group term life insurance plan providing \$40,000 in 2021-2022 of coverage for the Business Manager, payable to the Business Manager's named beneficiary, at the expense of the School District.

C. Long Term Disability Insurance.

The School District shall provide, at the School District expense, long term disability coverage for the Business Manager in the School District's group plan.

D. Liability Insurance.

The School District shall provide, at School District expense, liability insurance naming the Business Manager as an insured, along with the School District, in an amount not less than that which is required by law for the School District.

E. Claims Against the School District.

The eligibility of the Business Manager, or the Business Manager's dependents or beneficiary, for insurance benefits shall be governed by the terms of the insurance policies purchased by the School District pursuant to this section. It is understood that the School District's only obligation is to purchase the insurance policies described herein, and no claim shall be made against the School District as a result of denial by an insurer of insurance benefits if the School District has purchased the policies and paid the premiums described herein.

V. Other Benefits:

A. Tax Sheltered Annuities.

The Business Manager will be eligible to participate in a tax sheltered annuity plan through payroll deduction established pursuant to Section 403(b) of the Internal Revenue Code of 1986, Minnesota Statutes, Section 123B.02, Subd. 15, and School District policy, and as otherwise provided by law. The School District shall contribute \$2200 to the Business Manager's annuity plan.

B. Conferences and Meetings.

The School District shall pay all legally valid expenses and fees for the Business Manager's attendance at professional conferences and meetings with other educational agencies when attendance thereof is required, directed, or permitted by the School Board. The Business Manager shall periodically report to the Superintendent relative to meetings and conferences attended. The Business Manager shall file itemized expense statements to be processed and approved as provided by law.

VI. Salary:

The Business Manager shall be paid an annual contract salary of \$71,946 for 2022-2023. The annual salary may be modified, but shall not be reduced, during the term of this contract. The salary shall be paid in equal installments during the contract year.

VII. Other Provisions.

A. Outside Activities.

While the Business Manager shall devote full time and due diligence to the affairs and the activities of the School District, the Business Manager may serve as a consultant to other School Districts or educational agencies, lecture, engage in writing and speaking activities, and engage in other activities if such activities do not impede the Business Manager's ability to perform the duties of the Business Manager's position as determined by the Superintendent. The Business Manager shall not engage in other employment, consultant service or other activity for which a salary, fee, or honorarium is paid without the prior approval of the Superintendent.

B. Indemnification and Provision of Counsel.

In the event that an action is brought or a claim is made against the Business Manager arising out of or in connection with the Business Manager's employment, and the Business Manager is acting within the scope of employment or official duties, the School District shall defend and indemnify to the extent permitted by law. Indemnification, as provided in this section, shall not apply in the case of malfeasance in office or willful or wanton neglect of duty, and the obligation of the School District herein shall be subject to the limitations as provided in Minnesota Statutes, Chapter 466.

C. Dues.

The Business Manager is encouraged to belong to and participate in appropriate professional educational and civic organizations where such membership will serve the best interests of the School District. Accordingly, the School District will pay such membership dues for organizations as are required, directed, or permitted, by the Superintendent and/or School Board. The Business Manager shall present appropriate statements for approval as provided by law.

VIII. Severability:

If any provision of this contract is held to be invalid by operation of law the remainder of the contract shall not be affected thereby and shall remain in full force and effect.

This contract shall be effective only upon signatures of the Business Manager and of the officers of the School Board after authorization for such signatures by the officers is given by the School Board in appropriate action in its minutes.

IN WITNESS WHEREOF, I have
subscribed my signature this _____
day of _____, 2022.

Business Manager

IN WITNESS WHEREOF, I have
subscribed my signature this _____
day of _____, 2022.

Chair

Lester Prairie Public Schools

LANE CHANGE REQUEST

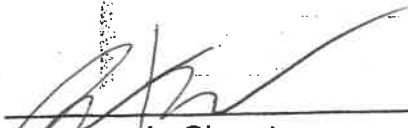
Must be submitted by September 1 (effective September 15) or January 1 (effective January 15).

I have completed the following courses which qualify me to be granted a lane change.

| <u>Name of Course</u> | <u>Credits</u> | <u>Year Completed</u> |
|-----------------------|----------------|-----------------------|
| KSP 660 | 8 | 2020 |
| KSP 674 | 1 | 2020 |
| KSP 600 | 2 | 2020 |
| KSP 609 | 3 | 2021 |
| KSP 610 | 3 | 2022 |
| | | |
| | | |
| | | |

I am currently on step 3 MA+10 at a salary of \$ 47,336.

This would place me on step 3 MA+20 at a salary of \$ 47,931.



Instructor's Signature Date

9/11/22



Approval Date

9/6/22