

Dawson-Boyd School Board
Monday, September 8, 2025 Regular Meeting Time - 6:00 p.m.
Dawson-Boyd Board Room
Monthly Board Meeting
Google Meet joining info:

Meeting Agenda

1. Call to order - 6:00 p.m.
 - Pledge of Allegiance
2. Adopt/Amend Agenda
3. Public Comments
4. Consent Agenda: THE FOLLOWING ITEMS ARE SUBMITTED FOR CONSENT APPROVAL
 - a. Approval of Meeting Minutes
Regular Meetings:
July 14, 2025
August 11, 2025

Special Meetings:
August 11, 2025
August 25, 2025
August 27, 2025
 - b. Approval of Financial Report and Monthly Claims and Accounts
 - c. Approval of Staffing Matters/Personnel
Resignations:
Miranda Palmer - effective 09/08/2025
Trishana Maharaj - effective - 07/03/2025
Brooklyn Lee - effective - 08/13/2025

Hiring:
Madison Peterson - daycare sub - effective 08/11/2025
Brooklen Bendickson - daycare - effective 08/22/2025
Mitchell Myers - para sub - effective 09/02/2025
Val Tuff - long term sub - effective 09/02/2025
Brooke Rossow - paraprofessional - effective 09/08/2025
5. Information Items:
 - a. Construction Estimates and Priorities
Chris Ziemer
ICS Facilities Update - Construction Estimates and Priorities
At last month's meeting, Chris Ziemer from ICS provided an overview of Dawson-Boyd's facility needs. This month, he will return to share updated estimates of construction costs and to outline suggested priorities for the district to consider moving forward.
The presentation will include:
 - A summary of facility needs identified in earlier assessments

- Cost estimates for proposed projects, including immediate and long-term items
- Recommended priorities to help the board focus on the most pressing needs
- Next steps for planning and decision-making

The goal of this discussion is to equip the board with clear information on estimated costs and priorities so that future planning and budgeting decisions can be made with confidence.

b. Student Achievement Report – Reading and Math (2021–2025)

This report shares Dawson-Boyd student performance on the Minnesota Comprehensive Assessments (MCA) in Reading and Math, comparing district results to statewide averages and examining outcomes for key student groups (Free/Reduced Meals, Multilingual Learners, and Special Education)

Key Findings

- **Reading:** Dawson-Boyd students continue to score above the state average, though proficiency has declined from 58% in 2021 to 53% in 2025. The statewide average for 2025 was 49.6%.
- **Math:** Performance has fluctuated. Dawson-Boyd matched the state average in 2024 but dropped in 2025 to 40.3%, below the state average of 45.2%.
- **Student Groups:**
 - FRP students score 5-15 points lower than non-FRP students.
 - Multilingual Learners show very low proficiency overall, though 2025 saw improvement.
 - Special Education students continue to face persistent challenges in both reading and math.

Conclusion

Dawson-Boyd remains ahead of the state in reading and has shown capacity to meet statewide averages in math, but achievement gaps remain steady for key student groups. The district is committed to continued investment in strong teaching and learning, with a focus on reading, math, and ensuring all students have the support needed to reach their full potential.

- c. Board Member Reports
- d. Principal Reports
- e. Director of Activities, Transportation, and Community Education Coordinator Report
- f. Finance Director Report
- g. Superintendent Report

6. Discussion/Approval Items:

a. Recognition of Tenure Status

We are proud to recognize three Dawson-Boyd educators who have reached the important milestone of achieving tenure. This recognition reflects their commitment to students, their professional growth, and their dedication to our school community.

The following teachers are being recommended for tenure:

- Alicia Croatt
- Alyssa Croatt
- Shelby Monahan

Each of these educators has demonstrated excellence in the classroom and a strong commitment to the success of Dawson-Boyd students. Granting tenure affirms their professional contributions and secures their continued role as valued members of our teaching staff.

The board is asked to formally acknowledge and celebrate their achievement of tenured status.

7. Action Items:

- a. Approval of DBEA 2025-2027 Master Agreement

Approval of 2025-2027 Dawson-Boyd Education Association (DBEA) Master Agreement

The School Board and the Dawson-Boyd Education Association (DBEA) have reached agreement on the 2025-27 Master Agreement. This settlement reflects a shared commitment to valuing and investing in our teaching staff while maintaining the district’s long-term financial stability.

Highlights of Changes

- **Salary Schedule:** Updated base salaries with step and lane adjustments to remain competitive and support teacher retention.
- **Leaves of Absence:** Alignment with new state requirements, including Earned Sick and Safe Time (ESST) and Minnesota Paid Leave beginning January 1, 2026, with the cost of premiums shared equally (50/50) by the district and staff. The agreement also adds one additional personal day for teachers with 16+ years of service.
- **403(b) Matching Contributions:** An additional \$200 per year at all tenured tiers of the district’s 403(b) match.

This agreement represents an investment in our teaching staff. Competitive wages, stronger benefits, and workload supports demonstrate the district’s commitment to attracting and retaining high-quality educators.

We are grateful for the professionalism and collaborative spirit shown by DBEA throughout the negotiations process. Together, the School Board and DBEA have crafted an agreement that supports our teachers, honors their dedication, and positions Dawson-Boyd Public Schools to continue delivering "Small School, Big Opportunities."

Dawson-Boyd Public Schools	Cost to District		
	9/8/2025	2024-2025	2025-2026
TOTALS		4,617,581	4,829,176

TV

Recommendation:

Administration recommends approval of the 2025-27 Master Agreement between Independent School District No. 378 and the Dawson-Boyd Education Association.

b. Levy Certification

Each year, school districts are required to certify their levy to the county auditor as part of the annual budgeting process. At this stage, the board is asked to certify the maximum levy amount. Certifying the maximum does not mean the district will go out for an operating levy referendum. Rather, it preserves the option for the district to adjust the levy amount later in the fall once final figures are determined by the Minnesota Department of Education. By certifying the maximum, Dawson-Boyd ensures flexibility and accuracy in the budgeting process while meeting statutory requirements. This is a standard annual procedure followed by school districts across the state.

Recommendation:

Administration recommends the board certify the maximum levy for the 2025-26 school year.

c. IRS Legal Name Correction

The legal name associated with Dawson-Boyd Public Schools does not match the district name currently on file with the Internal Revenue Service. The IRS records list the district as *Lac Qui Parle County Ind School Dist N 378* while the district's official legal and operating name is *Dawson-Boyd Public Schools*. This creates confusion with some agencies as we are receiving grant funds.

This discrepancy requires formal board action to authorize updating the IRS Employer Identification Number to reflect the district's correct legal name. Supporting documentation from the Minnesota Department of Education confirms that Dawson-Boyd Public School District 0378-01 is the valid and active district name in the state system.

Recommendation:

Administration recommends the board approve the resolution authorizing the update of the IRS Employer Identification Number (EIN 41-6001874) from *Lac Qui Parle County Ind School Dist N 378* to *Dawson-Boyd Public Schools*.

[FAQ: IRS Legal Name Correction](#)

Q: Is Dawson-Boyd Public Schools changing its name?

No. Dawson-Boyd Public Schools remains the district's legal and operating name. This action is only to correct outdated information with the IRS.

Q: Why is the IRS involved?

Every school district is assigned an Employer Identification Number (EIN) for tax reporting purposes. Our EIN (41-6001874) is still tied to an old name, *Lac Qui Parle County Ind School Dist N 378*, which no longer reflects our official name.

Q: What is the purpose of this board action?

The board resolution authorizes the Superintendent to notify the IRS and update their records so that the EIN correctly matches our official name, *Dawson-Boyd Public Schools*.

Q: Will this affect district operations or finances?

No. This is purely an administrative correction. It ensures consistency across all state and federal systems but does not impact funding, programming, or district services.

Q: Why now?

This correction is being made now to align district records with the IRS and ensure accuracy moving forward. State and local records already show *Dawson-Boyd Public Schools* as the valid and active district name.

d. Policies

Policy Addition: 609 - Religion and Religious and Cultural Observances

Administration presents Policy 609 for board consideration as a new addition to the Dawson-Boyd School District policy manual. This policy outlines how the district will approach religion and cultural observances within its programs and curriculum to ensure compliance with state and federal law.

The policy affirms that Dawson-Boyd Schools will neither promote nor disparage any religious belief or nonbelief. Instead, it encourages appreciation and tolerance of diverse views while recognizing the influence of religion in history, culture, and the arts.

Key provisions include:

- Religious themes in music, art, drama, and literature may be included if presented objectively, with educational value, and without sectarian indoctrination.
- Instruction may explain the origins and significance of religions, holidays, customs, and beliefs in a nonsectarian and unbiased manner.
- Activities must serve a secular purpose, neither advance nor inhibit religion, and avoid excessive entanglement with religion.
- Reasonable efforts will be made to accommodate students who request to be excused from curricular activities for religious observances or American Indian cultural practices. Annual notice of this option will be provided to parents.

The superintendent is charged with ensuring implementation of this policy and may present further guidelines for board approval.

Recommendation:

Administration recommends the board approve Policy 609: Religion and Religious and Cultural Observances at this meeting on its first reading.

e. Resolution-District Donations

f. Approval of School Fundraisers

Each year, Dawson-Boyd student groups and activity programs seek approval to conduct fundraisers in support of their work. Fundraisers provide important opportunities for students to offset costs, support team and club needs, and engage the community in positive ways. The administration has received applications for upcoming fundraisers from a variety of student organizations and activity groups. These applications have been reviewed to ensure alignment with district policy and guidelines.

Recommendation:

Administration recommends approval of the fundraiser applications as presented. Approval will allow student and booster groups to move forward with their planned efforts to support Dawson-Boyd activities.

g. Accept Grants

Dawson-Boyd Public Schools has received two SHIP grant awards administered through Countryside Public Health. These grants provide targeted support for student health, well-being, and learning.

- **Hydroponic Garden Grant - \$2,999** Funding will be used to establish a hydroponic garden to grow fresh lettuce for the Dawson-Boyd lunchroom. This project connects students with agriculture and healthy eating while providing a sustainable source of fresh produce for meals.
- **Be Good People Curriculum Support - \$3,000** Funding will be used to purchase additional classroom supplies that strengthen implementation of the *Be Good People* social-emotional learning curriculum. This will enhance classroom activities that promote positive behavior, empathy, and responsible decision-making.
- **REAP Grant - \$51,260** The **Rural Energy for America Program (REAP)** grant provides support for renewable energy systems and energy efficiency improvements. This funding will assist the district in advancing its energy efficiency goals, lowering operating costs, and modeling environmental stewardship for students and the community.

Recommendation:

Administration recommends acceptance of the two SHIP grants through Countryside Public Health totaling \$5,999.

8. Adjournment

Dawson-Boyd Independent School District No. 378
Special August Board Meeting
August 11, 2025

The special August meeting of the Board of Education was held on August 6, 2025, in the Dawson-Boyd Blackjack Den (board room). Members present were Bothun, Schindler, Schacherer, Marotzke, Lynch and Kelly. Jurgenson was absent. Chair Kelly called the meeting to order at 8:00 pm. The meeting agenda was approved as presented (Schacherer/Marotke).

The meeting discussed negotiations of a 2025-2027 contract for Dawson-Boyd Education Association. The meeting included 2 caucus sessions for DBEA and the school board to hold closed negotiation strategy sessions. The first caucus was from 8:05 p.m. to 8:44 p.m. The second caucus was from 9:27 p.m. to 9:46 p.m. During both caucus sessions the board closed and moved into the district office, returning to the board room after the caucus for further discussion.

With no further business, Chair Kelly adjourned the meeting at 10:13 pm (Schacherer/Marotzke).

Clint Schindler, School Board Clerk

Dawson-Boyd Independent School District No. 378
Special August Board Meeting
August 25, 2025

A special meeting of the Board of Education was held on August 25, 2025, in the Dawson-Boyd Blackjack Den (board room). Members present were Kelly, Marotzke, Jurgenson, Schacherer, Schindler, Bothun, and Lynch. Chair Kelly called the board meeting to order at 6:00 pm. The agenda was approved as presented (Schacherer/Marotzke).

The meeting was closed to discuss negotiation strategies of a 2025-2027 contract for Dawson-Boyd Education Association.

With no further business, Chair Kelly adjourned the meeting at 7:30 pm (Schacherer/Marotzke).

Clint Schindler, School Board Secretary

Dawson-Boyd Independent School District No. 378
Special August Board Meeting
August 27, 2025

A special meeting of the Board of Education was held on August 27, 2025, in the Dawson-Boyd Blackjack Den (board room). Members present were Kelly, Marotzke, Schacherer, Schindler, Bothun, and Lynch. Chair Kelly called the board meeting to order at 6:00 pm. The agenda was approved as presented (Jurgenson/Schacherer).

The board waited until 6:50pm when members of DBEA entered the room to begin discussing negotiation of a 2025-2027 contract for Dawson-Boyd Education Association. The meeting included 3 caucus sessions for DBEA and the school board to hold closed negotiation strategy sessions. The first caucus was from 6:51pm to 7:25pm. The second caucus was from 8:00pm to 8:34pm. The third caucus session 9:30pm - 9:34pm. During all three caucus sessions the board closed and moved into the district office, returning to the board room after the caucus for further discussion.

The DBEA and DB School Board reached a tentative agreement with the following terms:

- 2% salary increase year 1
- 2% salary increase year 2
- Increase in 403(b) contributions of \$200
 - Non-Tenured = \$0
 - First Tenured Year to 10 years = \$800
 - 11 to 17 = \$1,100
 - 18 or more years = \$1,200
- \$50/month additional contribution to single health policy
- \$150/month additional contribution to family health policy
- DBEA members and District to split Paid Family Medical Leave premium 50/50
- Addition of work from home/school language for due process days for special ed teachers
- Addition of work from home/school language for licensed school social workers and licensed school nurses to complete third party billing.
- Addition of 1/8 work from home time for speech language pathologists with a 3C credential
- Adjustment of contract wording placement to clarify severance pay

With no further business, Chair Kelly adjourned the meeting at 9:42 pm (Schacherer/Marotzke).

Clint Schindler, School Board Secretary

Dawson-Boyd Independent School District No. 378
Regular July Board Meeting
July 14, 2025

The regular July meeting of the Board of Education was held on July 14, 2025 in the Dawson-Boyd Blackjack Den (board room). Members present Marotzke, Schindler, Bothun, Jurgenson, Lynch, Schacherer and Kelly as well as administrative staff. Principal Stotesbery was absent. Chair Kelly called the meeting to order at 6:00 p.m and the Pledge of Allegiance was recited. The agenda was approved as presented (Marotzke/Schacherer). Public comments were heard by Elsie Nelson and Caitlin Gilley.

Regular claims and accounts totaling \$899,219.04, \$10.00 for student activities and \$0.00 for the building project were approved as presented (Schacherer/Bothun). The Board reviewed electronic transfers and state tax payments made in June. **Minutes from the June 9th, 2025 regular meeting, and the June 23rd, 2025 special meeting were approved (Marotzke/Schindler).**

In district staffing matters, the Board approved the resignation of Erin Johnson-Crosby as substitute school nurse, effective June 10, 2025; hiring Paige Diekmann as a Junior High Girls Basketball coach and C squad Volleyball coach-effective July 15, 2025; hiring Loral Webster as the FCCLA Advisor- effective July 15, 2025; hiring Childcare Program Coordinators Karoline Dahl, Angela Forsberg and Samantha Peterson-effective July 15, 2025; hiring Bryar Kallhoff for District Administration and Support and Payroll, effective August 4, 2025 (Lynch/Jurgenson). School fundraisers were approved for the sale of Blackjack Football discount cards, Afterglow Raffle Tickets, 2 different Afterglow Burger feeds and Childcare-Family Fun Night (Jurgenson/Lynch).

RESOLUTION #R1-89A NOW THEREFORE BE IT RESOLVED BY THE DAWSON-BOYD SCHOOL DISTRICT OF DAWSON, MINNESOTA, that the gift of \$12,000 from Minnwest Bank be accepted by the district. BE IT FURTHER RESOLVED that the gift will be used by the Backpack for Jacks program. Members voting in favor of the resolution were Marotzke, Schindler, Jurgenson, Kelly, Bothun, Schacherer and Lynch. There were no dissenting or abstaining votes. **RESOLUTION #R1-89B NOW THEREFORE BE IT RESOLVED BY THE DAWSON-BOYD SCHOOL DISTRICT OF DAWSON, MINNESOTA**, that the gift of \$1,300 from Greater Community Credit Union be accepted by the district. BE IT FURTHER RESOLVED that the gift will be used by the Band program to purchase a Tympani set. Members voting in favor of the resolution were Marotzke, Schindler, Jurgenson, Kelly, Bothun, Schacherer and Lynch. There were no dissenting or abstaining votes. **RESOLUTION #R1-89C NOW THEREFORE BE IT RESOLVED BY THE DAWSON-BOYD SCHOOL DISTRICT OF DAWSON, MINNESOTA**, that the gift of \$600 from Farm Credit Services-Jordan Croatt be accepted by the district. BE IT FURTHER RESOLVED that the gift will be used to purchase playground equipment for the Daycare Program. Members voting in favor of the resolution were Marotzke, Schindler, Jurgenson, Kelly, Bothun, Schacherer and Lynch. There were no dissenting or abstaining votes. **RESOLUTION #R1-89D NOW THEREFORE BE IT RESOLVED BY THE DAWSON-BOYD SCHOOL DISTRICT OF DAWSON, MINNESOTA**, that the gift of \$500 from the Clarkfield Fire Department be accepted by the district. BE IT FURTHER RESOLVED that the gift will be used by the Backpack for Jacks program. Members voting in favor of the resolution were Marotzke, Schindler, Jurgenson, Kelly, Bothun, Schacherer and Lynch. There were no dissenting or abstaining votes.

In the communication/information section of the agenda, Superintendent Ward honored Special Education teacher Ronda Krosch, who passed away July 6th. The school community will miss her dedication to education. Chair Kelly

made a statement on behalf of the school board concerning how they are being approached about issues at the school. Board member Lynch gave the personnel report which included three coordinators approved for hiring for the Daycare and the evaluation of ACA compliance. Board member Marotzke reviewed the Policy Committee report including the board's approval of the 1st reading of eight policies. Chair Kelly gave a summary of the Superintendent Evaluation. Principal Hiedeman gave a recap of summer school and thanked Christina Wolner, Janelle Stender Jeri Popma, and the transportation drivers for their help in making it successful. Other items mentioned are the success in the Summer Food Program, Summer Musical, submitting the Local Literacy plan to the MDE. This includes implementation of Fast Bridge as the screening tool for K-12, LETRS training for teachers and administration to align literacy practices with the science of reading, the use of Functional Phonics and Morphology for K-6 curriculum, continued development of a Multi-Tiered System of Supports (MTSS) Personal Learning Plans for students not reading at grade level and planned use of the READ Act Literacy Aid for professional learning. Both High School and Elementary handbooks have been updated. Carrie Kleven, Director of Activities, Transportation Director and Coordinator of Community Education reported on several items; the daycare receiving a 4 star rating which qualifies for more grant dollars, waxing the gym floors, upcoming Fall Community Ed flyer, bus inspection and Jim's Clothing and DC Signs have been working on new signage for State athletic team accomplishments.

In action items, the Board approved the 2025-2026 Extra Curricular, Athletic and gate admission fees. Athletic participation fees were set at \$55 for grades 7-8 and \$70-\$80 for grades 9-12 depending on the activity. A max annual fee of \$200 per student or \$350 per family was set. Gate prices are \$8 for adults and \$5 for students/seniors. Season gate passes are \$85 for adults, \$40 for students, \$55 for senior citizens and \$175 for a family pass (Lynch/Schacherer -Marotzke – yes, Jurgenson -yes, Bothun -yes, Schacherer -yes, Kelly -yes, Lynch -yes, Schindler-yes); DB Schools entered into a Purchase of Service Agreement with LqP County to support the transportation of children and youth placed in foster care (Jurgenson/Lynch – Marotzke – yes, Jurgenson -yes, Bothun -yes, Schacherer -yes, Kelly -yes, Lynch -yes, Schindler-yes); Formal PSEO contract with Ridgewater College to secure consistent tuition and rate fees (Schindler/Marotzke); approval of Language Access Plan (Bothun/Jurgenson - Marotzke – yes, Jurgenson -yes, Bothun -yes, Schacherer -yes, Kelly -yes, Lynch -yes, Schindler-yes); Updated signatories on district financial accounts to reflect current personnel (Schacherer/Marotzke); approve Youth Skills Training Grant of \$100,000 (2 year grant) awarded to the Dawson-Boyd Schools to launch a Precision Agriculture Program (Bothun/Schacherer); approval to apply for the Minnesota Air Ventilation Pilot Grant which could bring in \$50,000 to support the replacement of the remaining heat exchangers needed in the district (Jurgenson/Schindler); approval of High School and Elementary School handbooks (Jurgenson/Marotzke - Marotzke – yes, Jurgenson -yes, Bothun -yes, Schacherer -yes, Kelly -yes, Lynch -yes, Schindler-yes); First Readings of Policies included 414 – Mandated Reporting of Child Neglect or Physical or Sexual Abuse 418 – Drug-Free Workplace/Drug-Free School (updated to include tobacco in definitions) 501 – School Weapons Policy 503 – Student Attendance (note: Dawson-Boyd-specific language retained from prior revisions) 515 – Protection and Privacy of Pupil Records (revised per updated state law on directory and parent contact information) 516 – Student Medication and Telehealth 516.5 – Overdose Medication (new policy for Dawson-Boyd) 524 -Internet, Technology, and Cell Phone Acceptable Use and Safety (Bothun/Schacherer - Marotzke – yes, Jurgenson -yes, Bothun -yes, Schacherer -yes, Kelly -yes, Lynch -yes, Schindler-yes).

The board adjourned at 7:10 p.m. to close the meeting for the purpose of negotiation strategy (Marotzke/Schacherer). The board opened the meeting at 7:58 p.m. With no further business, Kelly adjourned the meeting at 7:58 pm (Bothun/Jurgenson).

Clint Schindler, School Board Clerk

Dawson-Boyd Independent School District No. 378

Regular August Board Meeting

August 11, 2025

The regular August meeting of the Board of Education was held on August 11, 2025, in the Dawson-Boyd board room. Members present were Bothun, Schindler, Schacherer, Marotzke, Lynch and Kelly as well as administrative staff. Jurgenson was absent. Chair Kelly called the meeting to order at 6:01 pm. There were no public comments. The meeting agenda was approved (Marotzke/Bothun).

Regular claims and accounts totaling \$377,918.74, \$290.77 for student activities, and \$735.00 for the building project were approved as presented (Schacherer/Lynch). The Board reviewed electronic transfers and state tax payments made in July. Minutes from the July Regular Board meeting were tabled until the September regular meeting and the August 6, 2025 Special Meeting were read and approved (Schindler/Marotzke).

RESOLUTION #R1-90 - NOW THEREFORE BE IT RESOLVED BY THE DAWSON-BOYD SCHOOL DISTRICT OF DAWSON, MINNESOTA, that the gift of summer rec t-shirts for \$1,524.90 from Farmer's Mutual Telephone Co., be accepted by the district. BE IT FURTHER RESOLVED, that the gift will be used by the school district in the summer program.

RESOLUTION #R1-90A - NOW THEREFORE BE IT RESOLVED BY THE DAWSON-BOYD SCHOOL DISTRICT OF DAWSON, MINNESOTA, that the gift of \$326.00, from Johnson Memorial Health Services, be accepted by the district. BE IT FURTHER RESOLVED, that the gift will be used to purchase a Spanish version on the new AED installed at the ball fields.

RESOLUTION #R1-90B - NOW THEREFORE BE IT RESOLVED BY THE DAWSON-BOYD SCHOOL DISTRICT OF DAWSON, MINNESOTA, that the gift of \$3,202.00, from the City of Dawson, be accepted by the district. BE IT FURTHER RESOLVED, that the gift will be used by the school district to help purchase a permanent AED and a traveling AED at the ball fields.

RESOLUTION #R1-90C - NOW THEREFORE BE IT RESOLVED BY THE DAWSON-BOYD SCHOOL DISTRICT OF DAWSON, MINNESOTA, that the gift of \$1,000.00 from Farmers' for Dawson, be accepted by the district. BE IT FURTHER RESOLVED, that the gift will be used by ECFE for supplies and family activities.

RESOLUTION #R1-90D - NOW THEREFORE BE IT RESOLVED BY THE DAWSON-BOYD SCHOOL DISTRICT OF DAWSON, MINNESOTA, that the gift of in-kind expenses and labor from Farmers' for Dawson, be accepted by the district. BE IT FURTHER RESOLVED, that the gift was used for repairs to the gaga pit on Steven's Elementary playground (Schindler/Schacherer).

In staffing matters, the board approved the resignation of paraprofessional Jill Erickson, effective August 6, 2025; route bus driver, Brad Benson, effective August 8, 2025; Childcare Aide, Trishana Maharaj, effective August 1, 2025; as well as the following hiring's: Brad Benson-substitute bus driver, effective August 8, 2025; Lisa Willgohs-Elementary paraprofessional, effective August 13, 2025; Angela Norton-Food Service & Custodial services, effective August 18, 2025; Jill Erickson- paraprofessional sub, effective August 21, 2025; Val Tuff-Long term sub in High School Special Ed, effective August 18, 2025; Madison Peterson-Childcare Aide, effective August 18, 2025 (Schacherer/Lynch). Fundraisers for the Volleyball team to enhance the Volleyball program and the District Office staff to raise funds towards new State Signs in Dawson and Boyd were approved (Marotzke/Lynch).

In Communications, Chris Ziemer of ICS updated the board on the facility projects including work on tuckpointing, need for roof repair, indoor air quality improvements and asphalt repairs or replacement. Michael Hart of PMA Financial updated the board on the district's remaining bond proceeds and outlined the potential options for use of the funds concerning bond requirements and district priorities. Tuckpointing bids came in with a cost of \$68,000. The district has \$275,000 available for projects such as sidewalks, parking lots and paving and an additional \$600,000 left from the 2019 bond outside of the LFTM funds. This was money that is available since the district stayed well under budget with the most recent building projects. There are restrictions on how the funds can be used. While the board agreed that roof areas would be the priority, they voted to table discussion on the funds/projects until the next meeting. They asked Ziemer to narrow down what needed to be done with costs so they can look at all their options. Tracy Hanson, DB Performing Arts Director and Patti Mork, Board of Directors, announced they received a highly competitive MN State Arts Board grant for \$20,000. They had an expert do an accessibility audit and are looking at improving handicap access in addition to proper signage and improvements for the hearing and vision impaired to enjoy the productions. Improvements would be from the grant and not a cost to the school district. Board member Marotzke reviewed the items discussed at the teacher negotiations meeting. Their next meeting will be on Wednesday, August 27th. Principals Heideman and Stotebery discussed upcoming enrollment numbers, training day on August 7th with St. Croix River Education District on Be Good People curriculum, READ Act new assessments, new student and 7th grade orientation, picture days, Homecoming the week of September 22-26 and upcoming teacher workdays and open house on August 19th. Carrie Kleven, Athletic/Transportation Director and Community Education Coordinator, updated the board she is working on bus routes, the community ed flyer and fall sports schedules. Superintendent Ward introduced new employee Bryar Kallhoff, who is providing administrative and payroll support at the district. She reported on the board retreat which allowed the board members and the superintendent to identify district goals. Other items discussed were testing scores release date, construction warranty work walk-through, roofing slope issues and parking lots concerning the warranty work, filling part time staffing vacancies in Spanish and Ag. The board approved a Countryside Public Health contracted service agreement for the 2025-2026 school year.

In action items, the board tabled to discuss whether to proceed with projects such as roofing, indoor air quality improvements, and asphalt work, and what priorities should guide these decisions (Marotzke/Bothun); approved 2025-2026 meal prices: adult breakfast - \$3.00, adult lunch- \$5.50, extra milk- \$0.50, extra breakfast entree- \$2.00, extra lunch entree- \$2.00, extra full lunch-\$5.50 (Bothun/Schindler), approved 2025-2026 Post Secondary Enrollment Options contracts with Minnesota West Community and Technical College and MNSCU (Schacherer/Marotzke); approved the 2025-2026 Blackjack Childcare Parent Handbook (Lynch/Schacherer). With no other comments, Chair Kelly adjourned the meeting at 7:40 pm (Schacherer/Schindler).

Clint Schindler, School Board Clerk

ISD 378 Dawson Boyd Public Schools Reconciliation Worksheet Report

08/31/2025

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1041	08/31/2025	0378	PMA	PMA/MNTrust PMA Bank

Statement Amount 2,026,510.79

Deposits in Transit 0.00

Outstanding Payments

Checks 0.00

Wires 0.00

SHR - Payments 0.00

SHR - Third Party 0.00

Cash 0.00

ACH 0.00

Adjustment Amount

Amount Per Bank 2,026,510.79

GL Account Balance 2,026,510.79

Difference 0.00

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

Ty
F

Adjustments
00/00/0000

ISD 378 Dawson Boyd Public Schools Reconciliation Worksheet Report

08/31/2025

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1050	08/31/2025	0378	BNK3	Greater Community Credit Union Student Activities

Statement Amount 68,075.20

Deposits in Transit 0.00

Outstanding Payments

Checks 0.00

Wires 0.00

SHR - Payments 0.00

SHR - Third Party 0.00

Cash 0.00

ACH 0.00

Adjustment Amount 0.00

Amount Per Bank 68,075.20

GL Account Balance 68,075.20

Difference 0.00

Co L Fd Org Pro Crs Fin O/S
0378 B 01 101 030

Ty
F

Adjustments

00/00/0000

ISD 378 Dawson Boyd Public Schools Reconciliation Worksheet Report

08/31/2025

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1042	08/31/2025	0378	BNK1	Greater Community Credit Union Finance Checking

Statement Amount 173,038.52

Deposits in Transit 0.00

Outstanding Payments

Checks 34,951.50

Wires 4,330.98

SHR - Payments 0.00

SHR - Third Party 0.00

Cash 0.00

ACH 0.00

Adjustment Amount 371.64

Amount Per Bank 134,127.68

GL Account Balance 134,127.68

Co	L	Fd	Org	Pro	Crs	Fin	O/S	Ty
0378	B	01	101	000				F

Difference 0.00

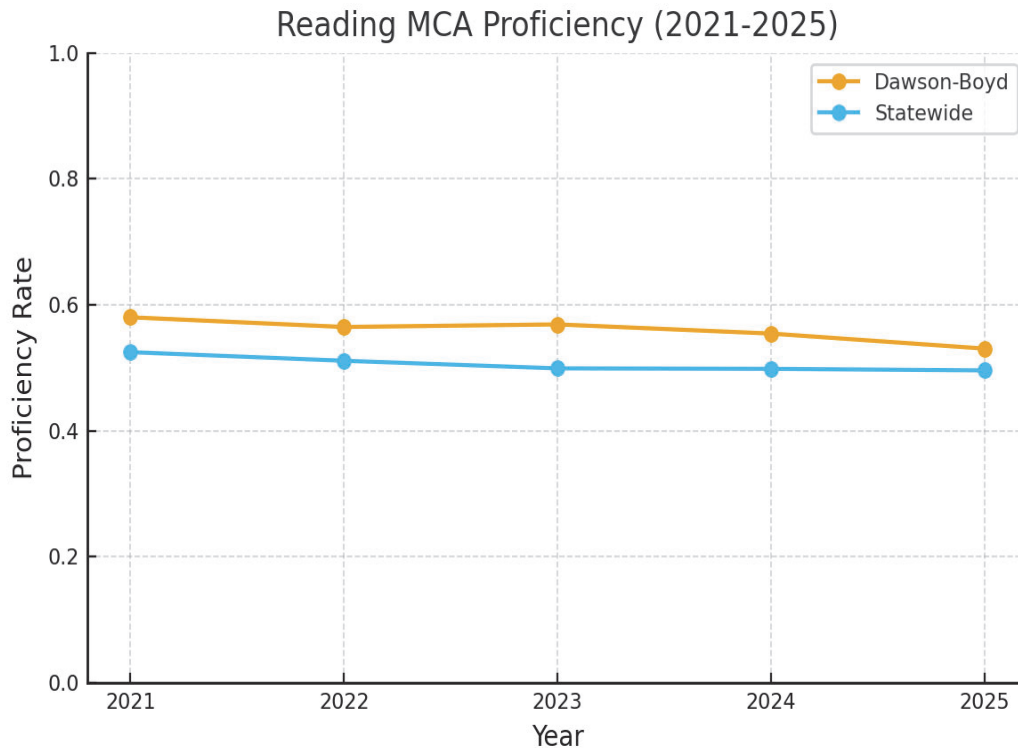
Adjustments

Manual	08/31/2025	1	Wire	150.00	pymt 3043 partial cleared			
Manual	08/31/2025	2	Fee	221.64	misc audit entry			

Dawson-Boyd Public Schools Board Report: Reading and Math Achievement Trends 2021–2025

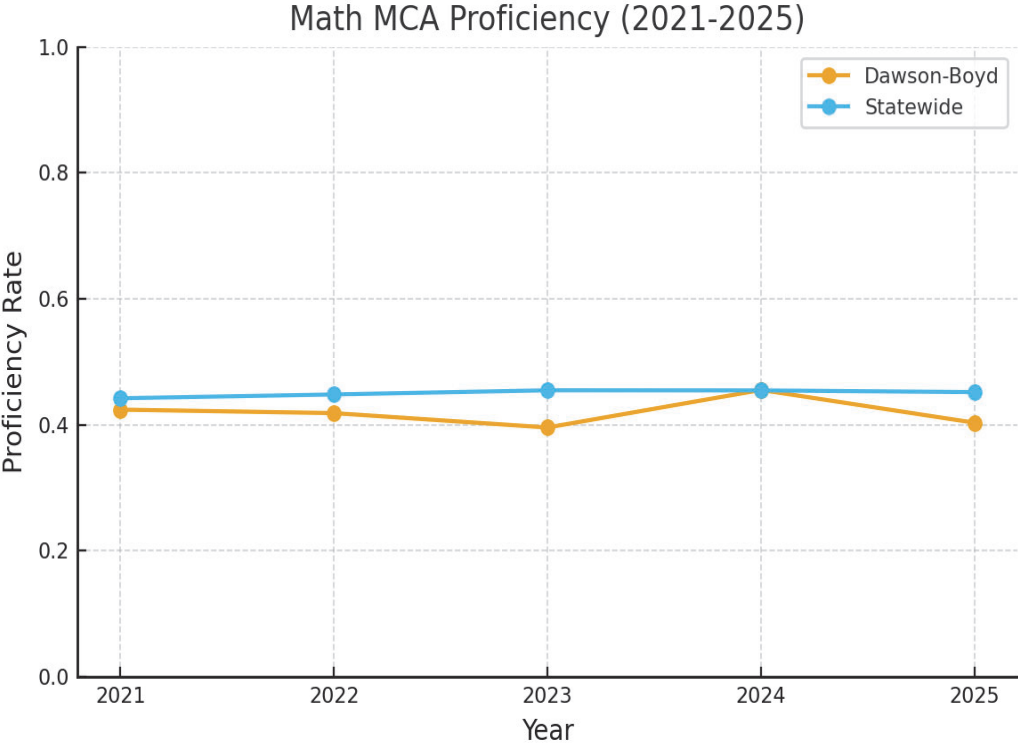
This report shares results from the Minnesota Comprehensive Assessments (**MCA**) in Reading and Math for Dawson-Boyd students. The MCA is the state’s standardized test that measures whether students are meeting grade-level expectations. Results are compared to statewide averages and include performance for key student groups: **FRP** (Free/Reduced-Price Meals, an indicator of family income), **ELL** (English Language Learners, also referred to as Multilingual Learners), and **Special Education** students. The goal is to provide a clear view of trends, strengths, and areas for growth.

Reading MCA Trends



Dawson-Boyd students consistently score higher than the statewide average in reading. However, the district's proficiency rate has slowly declined since 2021, dropping from 58% to 53% in 2025. The statewide average in 2025 was 49.6%. This means Dawson-Boyd is still ahead of the state but the gap has narrowed over time.

Math MCA Trends

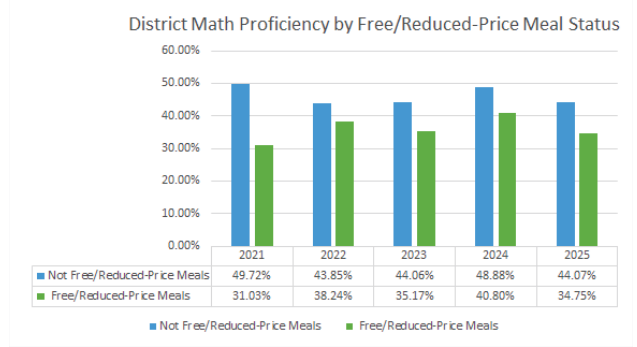
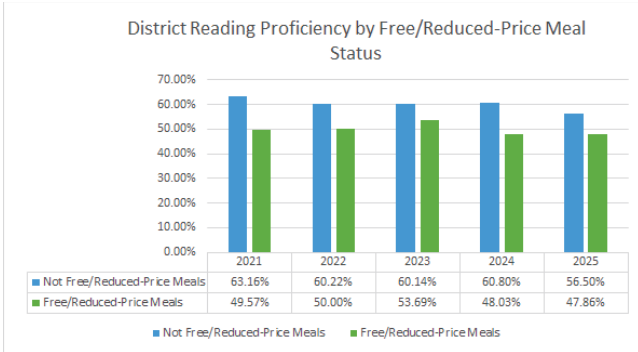


Math results have been more up and down. From 2021–2023, Dawson-Boyd lagged behind the state. In 2024, the district matched the statewide average, showing real progress. But in 2025, Dawson-Boyd dropped again to 40.3% while the statewide average held steady at 45.2%. This shows that improvement is possible but hasn't been consistent.

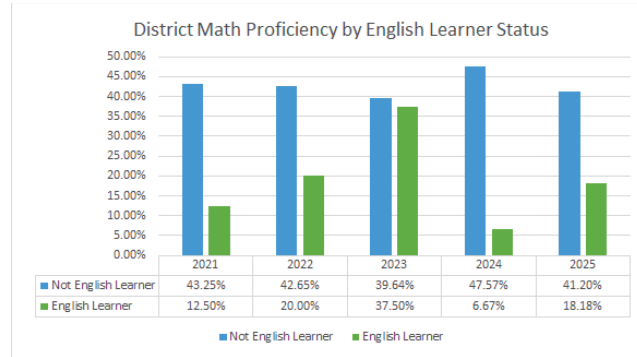
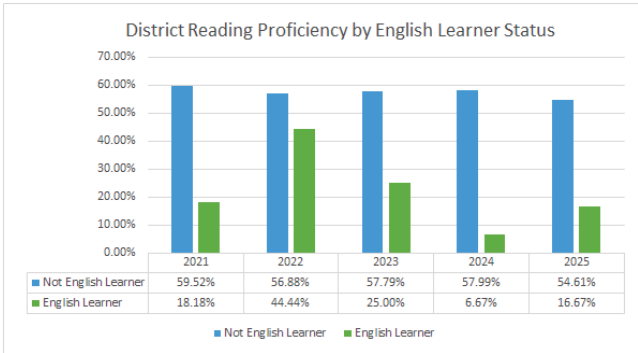
How Student Groups Are Doing

Looking more closely at student groups helps us see where support is most needed:

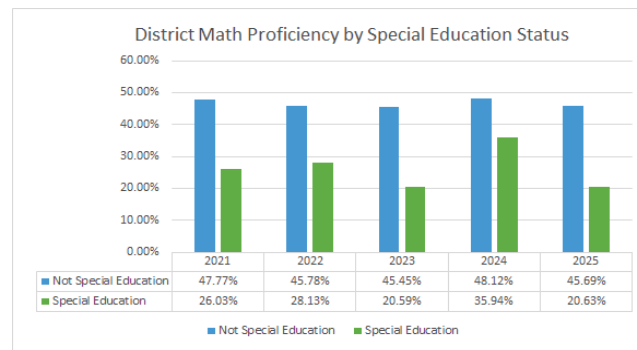
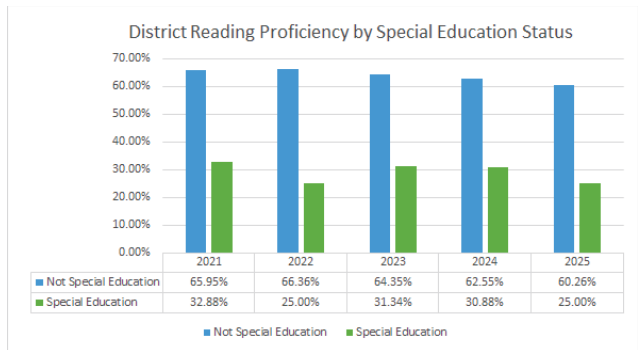
FRP (Free/Reduced Meals) Students: Consistently score lower than non-FRP students by 5–15 percentage points.



ELL (English Language Learners) face the greatest challenges in reading and math where proficiency rates are very low. 2025, however, showed rates of proficiency increasing in both areas.



Special Education Students face similarly low achievement in reading and math. These achievement gaps have stayed steady over the past five years.



Conclusion

Overall, Dawson-Boyd students perform above the state average in reading and have shown the ability to reach the state level in math. At the same time, the results for some student groups show persistent challenges. Moving forward, the district is committed to investing in high-quality teaching and learning, with a strong focus on reading, math, and ensuring that all students are supported to reach their full potential. This continued commitment to student achievement will help ensure that every child has the opportunity to succeed.

MASTER
AGREEMENT

2025-2026-2027

DAWSON-BOYD

ISD 378

TABLE OF CONTENTS

ARTICLE		PAGE
I	PURPOSE.....	3
II	RECOGNITION OF EXCLUSIVE REPRESENTATIVE	3
III	DEFINITIONS.....	3
IV	SCHOOL BOARD RIGHTS	4
V	ASSOCIATION SECURITY	5
VI	DEDUCTIONS – DAILY/HOURLY RATES OF PAY	6
VII	NEGOTIATIONS PROCEDURES	6
VIII	BASIC SCHEDULES AND RATES OF PAY	7
IX	ISSUANCE OF SALARY CHECKS	8
X	ITINERANT STAFF	9
XI	INTERACTIVE TELEVISION CLASSES (ITV)	9
XII	EXTRA COMPENSATION.....	9
XIII	ESTABLISHMENT OF VEBA WITH HEALTH REIMBURSEMENT ARRANGEMENT FOR ACTIVE EMPLOYEES.....	13
XIV	LEAVES OF ABSENCE.....	14
XV	HOURS OF SERVICE AND TEACHING LOAD	18
XVI	TEACHER DUTY DAYS	19
XVII	EARLY CHILDHOOD AND FAMILY EDUCATION (ECFE) TEACHERS	20
XVIII	EVALUATION.....	21
XIX	HIRING/REHIRING OF RETIRED TEACHER.....	21
XX	GRIEVANCE PROCEDURE.....	22
XXI	SENIORITY AND UNREQUESTED LEAVE OF ABSENCE	25
XXII	DURATION.....	29
APPENDIX A.....		31
APPENDIX B.....		33
APPENDIX C.....		35

ARTICLE I: PURPOSE

This Agreement, entered into between the School Board of Independent School District No. 378, hereinafter referred to as the School District, and the Dawson-Boyd Education Association, hereinafter referred to as the Association pursuant to and in compliance with the Public Employment Labor Relations Act, as amended, hereinafter referred to as the P.E.L.R.A., shall provide the terms and conditions of employment for teachers during its duration.

ARTICLE II: RECOGNITION OF EXCLUSIVE REPRESENTATIVE

Section 1. Recognition: In accordance with the P.E.L.R.A., the School District recognizes the Dawson-Boyd Education Association as the exclusive representative of teachers employed by the School district of Independent School District No. 378, which exclusive representative shall have those rights and duties as prescribed by the P.E.L.R.A., as most recently revised and as described in the provisions of this Agreement.

Section 2. Appropriate Unit: This exclusive representative shall represent all the teachers of the district as defined in this Agreement and in said Act.

ARTICLE III: DEFINITIONS

Section 1. "Terms and Conditions of Employment": "Terms and conditions of employment" means the hours of employment, the compensation therefore including fringe benefits except retirement contributions or benefits other than employer payment of or contributions to premiums for group insurance coverage for retired employees or severance pay, staffing ratios, and the employer's personnel policies affecting the working conditions of the employees. The term does not mean educational policies of a school district. In the case of school employees, "Terms and conditions of employment," includes adult-to-student ratios in classrooms, state testing, and student-to personnel ratios. The term "Terms and conditions of employment" is subject to the provisions of the P.E.L.R.A.

Section 2. "Teachers": "Teacher" shall mean all persons in the appropriate unit employed by the School District in a position for which the person must be licensed the Professional Educator Licensing and Standards Board (PELSB); or in a position creating and delivering instruction to children in a preschool, school readiness, school readiness plus, or prekindergarten program or other school district or charter school-based early education program. However, it; ~~but~~ shall not include superintendent and principals who devote more than 50% of their time to administrative or supervisory duties, confidential employees, supervisory employees, essential employees, and such other employees excluded by law.

Subd. 2a. Full-Time Teacher: The term "full-time teacher" means all regular teachers and substitute teachers who work at least thirty (30) hours per week in the School District as a teacher.

Subd. 2b. Part-time Teacher: The term “part-time teacher” means all regular and substitute teachers who work less than thirty (30) hours per week in the School District as a teacher.

Subd. 2c Substitute Teacher:

- (1). The term “long term substitute” means a teacher who is hired for a duration of time equal to or greater than one (1) school year to replace one regular teacher on a leave of absence or, when hired, is expected to work for a duration of time equal to or greater than at least thirty (30) days and meets the definition of a public employee pursuant to PELRA.
- (2). The term “short-call substitute” means a teacher who is hired to replace the same teacher of record or fill a vacancy of no more than 20 days and who meets the definition of public employee pursuant to PELRA.
- (3). A short-call substitute whose position transitions to a long-term substitute without interruption will receive any salary and benefits due a long-term substitute retro-active to the first day served in the position.

Section 3. "School District": For the purpose of administering this Agreement the term "School District" shall mean the School Board or its designated representative.

Section 4. Other Terms: Terms not defined in this Agreement shall have those meanings as defined by the P.E.L.R.A.

ARTICLE IV: SCHOOL BOARD RIGHTS

Section 1. Inherent Managerial Rights: The Association recognizes that the School District is not required to meet and negotiate on matters of inherent managerial policy which include, but are not limited to, such areas of discretion or policy as the functions and program of the employer, its overall budget, utilization of technology, the organizational structure and selection and direction of personnel.

Section 2. Management Responsibilities: The Association recognizes the right and obligation of the School Board to efficiently manage and conduct the operation of the school district within its legal limitations and with its primary obligation to provide educational opportunity for the students of the school district.

Section 3. Effect of Laws Rules and Regulations: The exclusive representative recognizes that all employees covered by this Agreement shall perform the teaching and customary non-teaching services in Independent School District No. 378 prescribed by the School Board and shall be governed by the laws of the State of Minnesota, and by School Board rules, regulations, directives and orders issued by properly designated officials of the school district. The exclusive representative also recognizes the right, obligation and duty of the School Board and its duly

designated officials to promulgate rules, regulations, directives and orders from time to time as deemed necessary by the School Board insofar as such rules, regulations, directives and orders are not inconsistent with the terms of this Agreement and recognizes that the School Board, all employees covered by this Agreement, and all provisions of this Agreement are subject to the laws of the State of Minnesota, Federal laws, rules and regulations of the State Board of Education, and valid rules, regulations and orders of State and Federal governmental agencies. Any provision of this Agreement found to be in violation of any such laws, rules, regulations, directives or orders shall be null and void and without force and effect.

Section 4. Reservation of Managerial Right: The foregoing enumeration of rights and duties shall not be deemed to exclude other inherent management rights and management functions not expressly reserved herein, and all management rights and management functions not expressly delegated in this Agreement are reserved to the School District.

ARTICLE V: ASSOCIATION SECURITY

Section 1. Right to Join: Pursuant to the Minnesota Public Employment Labor Relations Act, teachers shall have the right to form and join labor or employee organizations, and shall have the right not to form and join such organization. Teachers in an appropriate unit shall have the right by secret ballot to designate an exclusive representative for the purpose of negotiating grievance procedures and the terms and conditions of employment for such teachers with the School District of such unit.

Section 2. Right Under Law: Nothing contained herein shall be construed to deny or restrict to any teacher rights he may have under the Minnesota School Laws or other applicable laws and regulations. The rights granted to teachers hereunder shall be deemed to be in addition to those provided by law.

Section 3. Use of Buildings: The Association and its representatives shall have the right to use school buildings for meetings when school is not in session and when such meetings do not conflict with school activities. No charge shall be made for use of school rooms.

Section 4. Access to Files: In accordance with the PELRA, all evaluations and files generated within the school district relating to each individual teacher shall be available during regular school business hours to each individual teacher upon his/her request. The teacher shall have the right to reproduce any of the contents of the files at the teacher's expense and to submit for inclusion in the file written information in response to any material contained therein. The School District may destroy contents of such files as provided by law.

Section 5. Payroll Deduction, Authorization and Remittance: Pursuant to PELRA, teachers shall be allowed payroll deduction and the political fund associated with the exclusive representative and registered pursuant to Minnesota Statutes, section 10A.12. Upon notification by the exclusive representative, the Human Resources Coordinator will deduct from the teacher's paycheck the deductions that the teacher has agreed to pay in twenty-four (24) equal installments beginning within thirty (30) days of notice of authorization from the exclusive representative. The

Human Resources Coordinator will also remit the deductions to the exclusive representative within thirty (30) days of the deduction.

Subd. 5a. The teacher must request dues deduction on or before the nearest school day to the 7th of October. This report shall be given to the Human Resources Coordinator on or before the nearest school day of October 16th of each school year.

Subd. 5b. Once a Bargaining Unit member has authorized a dues deduction, such authorization shall continue in effect for that year and from year to year, and cannot be canceled except by written notice from the Union President. A member seeking cancellation must provide written notice to the Union President.

Section 6. Indemnification: The exclusive representative hereby warrants and covenants that it will defend, indemnify, and save the School District harmless from any and all actions, suits, claims, damages, judgments, and executions or other forms of liability, liquidated or unliquidated, including any reasonable attorney fees and litigation costs, that any person may have or claim to have, now or in the future, arising out of or by reason of the payroll deduction, authorization, and remittance specified by the exclusive representative as provided in the Agreement. Any dispute related to this Section shall not be subject to the grievance proceedings set forth in Article XX and must be resolved through unfair labor practice proceedings under PELRA.

ARTICLE VI: DEDUCTIONS - DAILY/HOURLY RATES OF PAY

Section 1. Calculations of Deductions: All deductions for absences will be made on the basis of the number of teacher duty days in the school year. The daily rate, for purposes of calculating deductions for this contract, would be 1/number of teacher duty days of the regular school year. A teacher's hourly rate is to be determined by dividing his/her annual regular salary by eight (8) times the number of teacher duty days in the school calendar.

ARTICLE VII: NEGOTIATIONS PROCEDURES

Section 1. Time of Negotiations: At least sixty (60) days prior to the expiration of this contract, the Board and the Association shall initiate negotiations for the purpose of entering into a successor agreement for the succeeding two (2) year period, provided that if the Association is not then the exclusive bargaining agent of the teachers of this district, then negotiations shall thereupon be undertaken between the District and the then duly authorized exclusive bargaining agent.

Section 2. Place of Negotiations: Meetings for negotiations shall be held at mutually agreeable locations or the school building.

Section 3. Choice of Representatives and Powers: Neither party in any negotiations shall have any control over the selection of the negotiating or bargaining representatives of the other party. The parties mutually pledge that their representatives will be clothed with all necessary power and authority to make proposals, consider proposals, and make concessions in the course of

negotiations. Final ratification of agreements shall be subject to approval of the Association and the School District.

Section 4. Negotiation Information: The School District agrees to furnish to the Association in response to reasonable requests all available information concerning the financial resources of the district, including but not limited to: annual financial reports and audits, register of licensed personnel, salaries paid thereto, and such other information the School District feels will assist the Association in developing intelligent, accurate, informed and constructive programs on behalf of the teachers and their students, together with information which may be necessary for the Association to process any grievance or complaint. Such information shall be requested through and released from the office of the Superintendent.

Section 5. Contract Distribution: There shall be three signed copies of the final Agreement for the purpose of record, one retained by the School Board, one by the Association, and one by the Superintendent.

Section 6. Reviewing Administration of Contract: Representatives of the District and the Association's bargaining committee may meet for the purposes of reviewing the administration of the contract, and to resolve problems that may arise. These meetings are not intended to bypass the grievance procedure. Should such a meeting result in a mutually acceptable resolution of the problem, a "Memorandum of Understanding" shall be drafted and approved by the School District and the Association. The "Memorandum of Understanding" will become part of the succeeding Master Agreement. Any individual contract between the Board and an individual teacher shall be subject to and consistent with the terms of the conditions of this contract. If an individual contract contains any language inconsistent with this contract, this contract, during its duration, shall be controlling.

ARTICLE VIII: BASIC SCHEDULES AND RATES OF PAY

Section 1. Salary Schedules: The wages and salaries reflected in Appendix A, attached hereto, shall be a part of the Agreement for the 2025-2026 and 2026-2027 school years.

Section 2. Placement on Salary Schedule: The following rules shall be applicable in determining placement of a teacher on the appropriate step and lane of the salary schedule.

Subd. 2a. Germane: Credits to be considered for application on any lane of the salary schedule must be germane to the individual teacher's teaching assignment as determined by the Superintendent.

Subd. 2b. Prior Approval: All credits, in order to be considered for application on the salary schedule, must be approved by the Superintendent in writing prior to the taking of the course. All credits earned in a college or university-approved Masters program germane to the teaching assignment shall apply to the salary schedule, providing that a copy of the official approved program is furnished to the School District.

Subd. 2c. Effective Date A teacher who provides a transcript of qualified credits or an official grade slip reflecting the amount of credits necessary to advance to a different lane on the pay schedule to the Superintendent's office prior to September 1st will have the lane change reflected beginning on the September 15th pay period. To change lanes at the midpoint of the school year, a teacher must provide a transcript of qualified credits or an official grade slip reflecting the amount of credits necessary to advance to a different lane on the pay schedule to the Superintendent's office prior to February 28th. Mid-year lane changes will have the lane change reflected beginning on the March 15th pay period. Mid-year lane changes will reflect a total of 50% of the lane change distributed over 12 pay periods.

Subd. 2d. Advanced Degree Program: A teacher shall be paid on the Masters degree lane or higher lane only if the degree program is germane to the teaching assignment as approved by the Superintendent.

Subd. 2e. Salary Step Placement: A teacher new to the District shall be placed on such step of the salary schedule as agreed between the School District and the teacher.

Subd. 2f. Salary Step Advancement: A teacher must be employed by the start of the second quarter of a school year to qualify for salary step advancement for the following school year.

Subd. 2g. Career Increments: Teachers shall be paid increments based on the number of full years employed with the School District and scheduled in Appendix A.

ARTICLE IX: ISSUANCE OF SALARY CHECKS

Section 1. Pay Periods: Teachers' salary checks will be paid on the 15th and 30th of each month. Part time teachers may elect to receive their salary in twenty (20) equal payments, beginning September 15 and ending June 30, provided they notify the bookkeeper on or before August 15 of each year. Teachers involved in voluntary extra duty assignments as set forth in Appendix C which is attached to and incorporated in this Agreement shall be compensated in accordance with the provisions of this Agreement without deviation. Teachers may elect to have their pay for extra duties averaged into their regular salary checks provided they notify the bookkeeper on or before August 15 of each year. This does not apply to substitute pay or other pay for which the total cannot be calculated in advance. Teachers may also elect to submit a form to the bookkeeper not later than one month prior to the normal pay period for extra duties, designating how much they wish to have deducted in Federal and State Income Taxes for that extra-duty pay. Forms for either plan shall be available in the High School Office. If a teacher chooses the averaging plan and for some reason does not perform all the duties for which he/she is being paid, the amount of overpayment shall be withheld from his/her final salary check/s of the contract year.

ARTICLE X: ITINERANT STAFF

Section 1. Travel: Schedules of teachers who are assigned to more than one school shall be arranged so that no such teacher shall be required to make more than one trip per day from his/her base school to another school. Such teachers shall be notified of any changes in their schedules as soon as practicable. Teachers who may be required to use their own automobiles in the performance of their duties and teachers who are assigned to more than one (1) school per day shall be reimbursed for all such travel at the rate per mile established by school district policy for all driving done in excess of twice the distance from the teacher's home to the base school.

ARTICLE XI: INTERACTIVE TELEVISION CLASSES (ITV)

Section 1. Mutual Consent: Any interactive television (ITV) assignment shall be made only with the mutual consent of the teacher involved.

Section 2. Inservice Education: Teachers of ITV classes shall be provided with initial and ongoing inservice education in using telecommunicating as an alternative educational delivery system at School District expense.

Section 3. Criterion for Local Class Offering: When making staff assignments the School District shall make every effort to use qualified staff members and offer courses locally.

ARTICLE XII: EXTRA COMPENSATION

Section 1. Extra Curricular Schedule: The wages and salaries reflected in Appendix B, attached hereto, shall be part of this agreement.

Section 2. Class Period Coverage: Pay for class period coverage in in Junior and Senior High School will be \$20.00 per class period. Pay for class period coverage for Elementary Teachers will be prorated at the same rate as for Secondary Teachers.

Section 3. Overloads and Other: Elementary Teachers with schedule overloads. Adult Education Teachers, and Homebound Instructors shall receive pay based on a teacher's hourly rate as explained in Article VI, Section 1.

Secondary Teachers who are assigned one (1) additional teaching period per day in excess of the normal teaching load as described in Article XIV, Section 4, shall receive additional compensation equal to ten percent (10%) of their normal instructional salary.

Secondary Teachers who are assigned additional study hall periods shall receive compensation equal to 8.33% (1/12) of their normal instructional salary for each study hall. Example: The FTE of a halftime Teacher with three instructional periods plus one study hall would be .5833.

Section 4. Curriculum Development: Pay for Curriculum Development work initiated by or approved by school administrators shall be at \$23.00 per hour.

Section 5. Staff Travel: A mileage allowance as established by school district policy shall be given for use of personal cars for field trips or other business of the district. The School District shall provide liability protection for teachers when their personal automobiles are used as provided in this Agreement.

Section 6a. Health Insurance: The School District shall contribute \$910.00 per month toward the plan premium for all full-time teachers employed by the School District. The School District shall contribute a proportionate amount of the premium for part-time teachers. For those that qualify for family coverage the School District shall contribute \$ 1,360.00 per month toward a family premium plan for all full-time teachers employed by the School District. The School District shall contribute a proportionate amount of the family premium for part-time teachers eligible for family coverage.

If a married couple are both members of the Dawson-Boyd Education Association, one will be eligible for full family coverage and the other shall have up to the equivalent of twice the District's contribution toward family coverage minus the amount of full coverage paid on the couple's behalf contributed monthly to an HSA or VEBA account of the individual that receives the contribution, not to exceed \$250.00 per year.

Part time teachers who do not qualify for family coverage shall receive a prorated portion of the monthly District contribution for family coverage applied to their single coverage premiums, with any surplus up to \$250 per year toward the premiums for Term Life Insurance.

Section 6b. Claims Against the School District: It is understood that the School District's only obligation is to purchase an insurance policy and pay such amounts as agreed to herein and no claim shall be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

Section 7. Payment of Excess Revenues: Should the School District receive a portion of the excess revenues distributed through participation in the health insurance pool's minimum premium plan, the savings shall be distributed as follows: The portion of the savings returned to participating members of the DBEA shall reflect the percentage of the total premiums paid by the members.

Section 8. Long-Term Disability Plan: The School District shall compensate Association members who qualify for and are enrolled in the School District's Group Long-Term Disability Plan in an amount equal to their individual annual premium. Qualified participating individuals agree to pay annual premiums through payroll deductions in order to maximize benefits should the individual become disabled under the terms of the Plan.

Section 9. Summer Employment: The weekly summer employment salary for instructors shall be 90% of the weekly salary of the regular 41 weeks of the current salary schedule. For example, if an instructor's salary is \$41,000.00 for the regular school year, then \$41,000.00 divided by 41 or \$1 ,000.00, is the regular weekly salary. For the summer weeks worked in this example, 90% of the \$1,000.00 \$900.00 per week in additional salary during the summer for that instructor.

Section 10. Severance Pay: Any teacher having completed ten (10) years of service, upon separation from service, will receive severance pay based on the lesser of three (3) days pay per year of service or 100% of their accumulated sick leave days. In no event may severance pay exceed seventy-five (75) days. The severance pay is available only to teachers with accumulated sick leave days at separation from service and shall not exceed \$22,000. Teachers hired after June 30, 2014, are not eligible for severance benefits provided for in this Section.

Subd. 10a. Contributions to the Plan: The school district shall pay 100% of the amount of Severance Pay the employee is entitled to under Article XII of the Master Agreement to an individual account for the employee under the VEBA or other trust for purposes of funding benefits under the Plan. The employee will not be entitled to receive this amount in the form of taxable cash compensation. Fees for administration and investment services shall be payable from the employee's accounts in the Plan.

Section 11. 403(b) Matching Contribution Plan:

Subd. 11a. Plan: Beginning July 1, 2014, teachers shall be eligible to participate in a 403(b) matching contribution plan pursuant to M.S. 356.24.

Subd. 11b. Eligibility: The School District will match eligible annual teacher contributions based on the following years of teaching experience within District 378:

<u>ISD 378</u> <u>Years of Service</u>	<u>Maximum Annual</u> <u>District Match</u>
Non-Tenured	\$0
First Tenured Year to 10 Years	\$800
11 to 17	\$1,100
18 or more years	\$1,400

Subd. 11c. Part-time Teachers: Teachers working less than full time shall be eligible for annual matching contributions on a pro-rated basis.

Subd. 11d. Participation: Any district contribution to the teacher's 403(b) plan will be deducted from the teacher's severance benefit payment. Teachers hired after June 30, 2014, will not be eligible for severance as described in Section 10.

Subd. 11e. Eligibility of Teacher on Leave of Absence: Teachers on unpaid leave of absence may not continue participation in the 403(b) matching contribution plan during the leave of absence.

Subd. 11f. Enrollment in Plan: Teacher's desiring to participate in the 403(b) matching contribution plan must submit a salary reduction authorization agreement to the business office prior to September 5 of each school year. Teachers that qualify with additional years of service for a high level of District Match, must

submit an updated salary reduction authorization agreement reflecting the new amounts and or withholdings to the business office prior to September 5th of that school year in which they qualify.

Subd. 11g. Maximum Lifetime District Contribution: The maximum lifetime 403(b) matching contribution made by the School District shall be \$25,000.

Subd. 11h. Retired Teacher Participation: Retired teachers or retired teachers who are reemployed by the School District are not eligible to participate in the 4030) plan.

Section 12. Insurance Contributions Upon Retirement: Teachers who qualify for the Rule of 90 shall be eligible to receive District contributions toward health insurance coverage as provided by the School District and in an amount equal the School District's contribution toward single coverage. The monthly contribution amount shall be equal to the District's contribution toward single coverage during the teacher's last year of service, not to exceed \$290 per month for qualifying teachers retiring prior to July 1, 2011. The monthly contribution amount shall not exceed \$325 for qualifying teachers retiring after June 30, 2011. Contributions will cease upon the teachers 65th birthday, by mutual consent of both the teacher and the School District, or upon the death of the teacher prior to his/her 65th birthday. Teachers hired after July 1, 2010, are not eligible for insurance benefits provided for in this Section.

Section 13. College in the schools (CIS):

Subd. 13a:A concurrent enrollment / College in the School (CIS) class is defined as a class where students earn a letter grade from a college or university, yet the class is taught by a DBHS instructor at the Dawson Boyd High School.

Subd. 13b: Regular classroom teachers who agree to teach a concurrent enrollment / College in the School (CIS) class will be eligible to receive compensation equal to \$250 per credit, per class, in addition to their regular salary (ex: a teacher teaching a class for 5 credits would receive \$ 1250 for that school year; a teacher teaching a class for 3 credits would receive \$750 for that school year). Determination of whether or not courses are offered, which courses are offered, when they are offered, and who teaches the courses will be at the discretion of the District. Teaching CIS courses will be voluntary — no teacher will be assigned CIS classes but administration will have input.

Subd. 13c: In the event that the college or university that partners with the Dawson Boyd School District to provide a CIS class adds additional licensure requirements or additional college classroom credits of the instructor in order for that instructor to teach the CIS class:

The instructor will pay for the cost of the additional credits required by the college for change in licensure or credits requirements, but the credits earned by that instructor can be applied to a lane change on the salary schedule. When the

instructor has finished earning the college's required licensure and/or credits the instructor will receive a \$500 stipend from Dawson Boyd Schools. Pursuing additional licensure or taking additional credits to teach a CIS class will be voluntary, no teachers will be required to participate as terms of employment.

ARTICLE XIII: ESTABLISHMENT OF VEBA WITH HEALTH REIMBURSEMENT ARRANGEMENT FOR ACTIVE EMPLOYEES

Section 1. Establishment of VEBA: Effective January 1, 2004, the School District shall adopt the Minnesota Service Cooperatives VEBA Plan and the Employee Benefits Trust Agreement for the benefit of for qualifying employees who are members of this Master Agreement. The School District and active Association employees assent to and ratify the appointment of the trustee and plan administrator in place on the adoption date of this agreement. It is intended that this arrangement constitute a voluntary employees' beneficiary association under Section 501 (c)(9) of the Internal Revenue Code.

Section 2. Benefits provided through the VEBA: The School District shall provide the following benefit arrangement through the VEBA Plan:

The Health Reimbursement Arrangement for Active Employees.

Section 3. Payment of Administrative Fee: Administrative fees allocable to individual accounts of active employees shall be paid from the account. Administrative fees allocable to the individual accounts of former employees, including retirees, shall be paid from individual accounts. Administrative fees shall be paid from individual accounts of all participants in the event the VEBA Plan is terminated.

Section 4. Employer Contributions to the Health Reimbursement Arrangement for Active Employees:

Subd. 4a. Contributions to the Active Employees' Plan: The School District will make a monthly contribution to individual accounts under the health reimbursement arrangement for active employees for qualifying employees who are members of this Master Agreement. Monthly VEBA contributions will be calculated for each qualified employee as follows:

Single VEBA Plans - District monthly contribution minus the quarterly health insurance premium = monthly VEBA account contribution.

Family VEBA Plans - District quarterly contribution minus the monthly health insurance premium = monthly VEBA account contribution.

Subd. 4b. Group Health Plan: School District shall make available VEBA health plans and HSA plans to the group.

Section 5. Alternative Group Health Plan: The School District shall also make available the group health. With respect to qualifying employees who are members of this Master Agreement, the School District shall contribute a monthly amount toward single coverage not to exceed \$910. The district will contribute monthly to qualifying employees to elect to take family coverage in the amount of \$1,360.

Qualifying employees who elect coverage in the group health plan described this Section 5 shall not be entitled to participate in the Health Reimbursement Arrangement for Active Employees. Thus, they will not become members of the voluntary employee's beneficiary association, unless otherwise enrolled under the Postretirement Health Care Savings Arrangement, and they will not receive contributions to individual accounts in the VEBA Plan.

Section 6. Postretirement Health Care Savings Plan: The School District will adopt a postretirement health care savings plan (Plan) as described in Minnesota Statutes Section 352.98. To that end, the School District will take whatever steps are necessary to establish or adopt a postretirement Voluntary Employees' Beneficiary Association (VEBA) or other trust permitted under the Internal Revenue Code.

ARTICLE XIV: LEAVES OF ABSENCE

Section 1. Sick and Safe Time (SST):

Subd. 1a. Earning: Full-time teachers shall be credited fifteen (15) days of SST each year of employment as a teacher by the School District.

Part-time teachers shall be eligible for SST proportional to the extent of their employment.

Annual SST hours will be available at the beginning of the year. For substitutes, SST shall be added at the end of each pay period based upon a rate figured by the hours works divided by thirty (30) hours.

SST may be used in 15 (fifteen) minute increments.

Subd. 1b. Accumulation: Total unused SST may accumulate to a maximum of one hundred thirty (130) days.

Subd. 1c. Use: SST with pay shall be allowed by the School District whenever a teacher's absence is due to their own illness or injury which prevents his or her attendance at school and performance of duties on that day or days.

SST leave may also be used to care for an ill or injured teacher's minor child, adult child, spouse, sibling, parent, mother-in-law, father-in-law, grandchild, grandparent or stepparent providing the illness is of a nature demanding the teacher's presence. A doctor's statement may be requested to verify an absence.

Fifteen (15) days of SST may be used for any reason included in the circumstances set forth in the Earned Sick and Safe Time Act (“ESST”) as defined in Minnesota Statutes, sections 181.9446-181.9448.

Subd. 1d. Documentation: When permissible, the School District may require a teacher to furnish documentation indicating any absence in excess of three (3) days was due to a qualifying event pursuant to ESST. The teacher will be advised when documentation is required.

Subd. 1e. Deduction: SST will be deducted from accumulated SST leave until the SST accumulation is exhausted.

Subd. 1f. Approval: Teachers shall provide the Building Principal with seven (7) days advance notice of the need for use of SST if the need for SST is foreseeable. If the need for SST is unforeseeable, notice shall be provided as soon as practicable. SST may be approved only upon the teacher’s submission of a request using the authorized SST request form available either electronically or in each building office.

Subd. 1g. Concurrent Usage: To the extent permissible by law and school district policy, all paid and unpaid leave (including SST) provided pursuant to this Master Agreement shall be used concurrently with any other paid or unpaid leave provided by law (i.e., FMLA leave, ADA leave, etc.). SST accrued and retained pursuant to Subd. 1. shall not be deemed to be paid leave provided in addition to ESST.

Subd. 1h. Separation: A teacher shall not be paid out unused accumulated SST upon termination, resignation, retirement, or other separation from employment except as defined in Article XII, Section 10. If a teacher is rehired within 180 days of separation from employment, only SST accrued after July 1, 2024, and unused at the time of said separation shall be reinstated upon rehire.

Section 2. Personal Leave:

Subd. 2a. Credit: At the beginning of every school year each teacher shall be credited based on years of service with days to be used for the teacher's personal business:

0 – 15 years = two (2) days

16+ year = three (3) days

Unused personal leave days may accumulate to five (5). A personal business day may be used for any purpose at the discretion of the teacher. A teacher planning to use a personal leave day or days shall notify their principal as early as possible, but in any event at least twenty-four (24) hours in advance, except in cases of emergency. No more than two elementary teachers and two secondary teachers may be granted personal business leave on the same day except in cases of emergency. No personal business days shall be granted on the days immediately preceding or following vacations, except in cases of emergency. The term "vacations" applies to

Labor Day, MEA, Thanksgiving, Christmas, President's Day, Easter, Memorial Day or any other legal holiday. No personal leave days may be used during the last five (5) student days of the school year except by specific consent of the building principal. In the event of a dispute or hardship, the Superintendent shall have final say on the use of personal leave.

Subd. 2b. Bereavement: Personal leave in the event of death in the immediate family or immediate family of spouse shall not be restricted to the conditions in Subd. 2a. Immediate family is defined as spouse, child, father, mother, brother, sister, grandparent or grandchild. If after five (5) days a teacher is unable to return to work, additional days may be allowed but will be deducted from sick leave. Situations not covered by the definition of immediate family shall be left to the discretion of the administration. However, two (2) days each year a teacher will be allowed to attend the funeral of a person outside the immediate family. These two days may be used by the teacher in increments of a minimum of two hour units, to attend local services.

Subd 2c. School Conference and Activities Leave: Pursuant to M.S. 181.9412, The school district must grant an employee leave of up to a total of 16 hours during any 12-month period to attend school conferences or school-related activities related to the employee's child, provided the conferences or school-related activities cannot be scheduled during non-work hours. The employee may use the leave time provided in this section to attend a conference or activity related to the employees child, or to observe and monitor the services or program, provided the conference, activity, or observation cannot be scheduled during non-work hours. When the leave cannot be scheduled during non-work hours and the need for the leave is foreseeable, the employee must provide reasonable prior notice of the leave and make a reasonable effort to schedule the leave so as not to disrupt unduly the operations of the employer.

Subd. 2d. No pay required substitute of paid leave: Nothing in this section requires that the leave be paid; except that an employee may substitute any accrued paid vacation leave or other appropriate paid leave for any part of the leave under this section.

Subd. 2e. Unpaid Leave: The maximum number of unpaid leave days a teacher may use in a 12-month period is two days. Unpaid leave may be used in conjunction with personal days and does not affect the accumulation of personal days. If you are planning personal leave, personal days must be used prior to use of any unpaid leave days. Approval of this leave is required prior to organizing your personal event and shall be decided by the Superintendent. Confirmation as to the approval or denial of unpaid leave will be made within one week of its request. This decision will not be grievable beyond the School Board level. In the case of additional emergency unpaid leave, approval will be made at the discretion of the Superintendent.

Section 3. Jury Duty:

Subd. 3a. Compensation: A teacher called for jury duty or to give testimony before any judicial or administrative tribunal, or in an arbitration, negotiation, mediation or fact finding proceeding shall do so at no loss of pay. Teachers so involved shall receive their regular teaching pay for any period of absence for such duty, but shall endorse over to the district any compensation, aside from mileage, received for such duty.

Section 4. Association and Negotiator Leave:

Subd. 4a. Credit Notification and Cost: At the beginning of every school year, the Association shall be credited with 3 total days, cumulative to 5 days, to be used by teachers who are officers or agents of the Association, such use to be at the discretion of the Association. The Association agrees to notify the School District no less than forty-eight (48) hours prior to the date for intended use of said leave. Not more than one teacher shall be absent at any time, unless approved by the administration. Actual cost for substitutes shall be paid to the School District by the Association.

Subd. 4b. Release From Duties: A teacher engaged during the school day in negotiation in behalf of the Association with any representative of the School District or participating in any professional grievance negotiation, including arbitration, shall be released from regular duties without loss of salary, if such meetings are requested during school hours by an arbitrator or the School Board of Independent School District No. 378.

Section 5. Child Care Leave:

Subd. 5a. Application and Provisions: A child care leave may be granted by the School District, subject to the provisions of this section, to one (1) parent-teacher of a natural or adopted infant child, provided such teacher-parent is caring for the child on a full-time basis.

1. A teacher making application for childcare leave shall inform the Human Resources Coordinator and Principal, in writing, of the request to take the leave at least three (3) calendar months before commencement of the intended leave.
2. Child care leave will commence at a date to be agreed upon between the School District and the teacher. The School District may require a statement from the teacher's physician for use in determining the date for initiating

leave and the duration of such leave.

3. The School District agrees to give the teacher up to six (6) months of child care leave. The teacher shall not be required to use SST for child care leave. The availability of a substitute teacher may be considered by the School Board in granting child care leave request for duration beyond six (6) months.
4. A teacher returning from child care leave shall be reinstated in a position that the teacher is licensed and qualified unless previously discharged or placed on unrequested leave of absence. The continuing contract shall remain in effect, and the teacher shall retain all seniority, salary, and fringe benefits which the teacher had accrued prior to taking child care leave.
5. A teacher on child care leave will be eligible to participate in the school district health insurance program in accordance with the provisions of the Family Medical Leave Act [FMLA].
6. A teacher may elect to take sick leave under the sick leave provision of this contract.

Section 6. Extended Leaves of Absence: Upon the request of a teacher and in accordance with Minnesota Statutes and the PELRA, the board may grant said teacher an extended leave of absence. The School District recognizes that denials shall not be arbitrary but must be reasonable and justifiable as defined in the statutes.

Section 7. Minnesota Paid Leave:

Subd. 1. Use: Effective January 1, 2026, Minnesota Paid Leave will provide partial wage replacement and job protections to eligible teachers, as prescribed in Minnesota Statutes, chapter 268B.

Subd. 2. Request: When this program is implemented, teachers shall follow the process prescribed by the State of Minnesota to request leave.

Subd. 3. Premiums: Upon implementation, as prescribed by statute, the School District will begin deducting the employee portion of the premiums from wages and submitting the wage deductions to the State of Minnesota. The default employee portion is fifty percent (50%) of the premium costs. Any subsequent changes in premium will be split with the employer paying fifty percent (50%) and the employee paying fifty percent (50%).

Subd. 4. Supplemental Benefits: Teachers may opt to use available leave to supplement the partial wage replacement benefits received from the Minnesota Paid Leave program. Total compensation received may not exceed the employee's regular wages.

ARTICLE XV: HOURS OF SERVICE AND TEACHING LOAD

Section 1. Basic Day: The basic full-time teacher's day shall be 8 hours. Whenever the School District is determining hourly/daily costs for a teacher, an 8-hour day will be used in all calculations. The basic day of teachers who are less than full time shall be equal to their FTE times 8 hours (i.e. a teacher with an FTE of .5 shall have a basic day equal to 4 hours). Should the School District require a part time teacher to attend in-service activities which extend beyond the basic day of the teacher, the School District shall compensate the teacher according to Article XII, Section V.

Section 2. Building Hours: The specific hours at any individual building may vary according to the needs of the educational program of the school district. The hours for each building as agreed to by the School Board and the Exclusive Representative are as follows:

Monday	7:50 a.m.	3:40 p.m.
Tuesday	7:30 a.m.	3:20 p.m.
Wednesday	7:30 a.m.	3:20 p.m.
Thursday	7:30 a.m.	3:20 p.m.
Friday	7:50 a.m.	After Duties

Section 3. Additional Activities: In addition to the basic school day, teachers shall be required to reasonably participate in school activities, such as staff meetings and open houses, beyond the basic teacher's day as is required by the School District.

Section 4. Normal Weekly Teaching Load: The normal weekly teaching load in the junior and senior high schools will be: Thirty (30) teaching periods, five (5) assigned supervision periods and five (5) unassigned preparation periods or: Twenty-five (25) teaching periods; ten assigned supervision periods and five unassigned preparation periods.

The School District shall, with possible exception as specified below, assign an average full-time teaching load in the elementary school not to exceed a weekly average of 300 minutes of pupil contact time per day.

Full time elementary teachers who are assigned more than the weekly average of 300 minutes per day, or who are assigned more than 325 minutes of pupil contact time on any given day, shall be paid for the greater of the following:

- (a) the average number of minutes in excess of 300 per day calculated on the normal 5 day teaching week, or
- (b) the number of minutes exceeding 325 minutes of pupil contact time on any given day of the week.

Teachers are encouraged to remain for a sufficient period after the close of the pupil's school day to attend to those matters which properly require attention at that time, including consultation with parents when scheduled directly with the teacher, except that on Fridays or on days preceding holidays or vacations, the teacher's day shall end at the close of the pupil's day.

Section 5. Special Education, Licensed School Social Work, and Licensed School

Nurse paperworktime: The School District recognizes the growing challenges for special education teachers, licensed school social workers, and licensed school nurses related to their increasing paperwork responsibilities. Special education (SPED) teachers assigned to teach, provide services, and case manage students with individualized education plans (IEP' s), licensed school social workers, and licensed school nurses shall receive four days, per regular school year to work on their paperwork obligations. The paperwork will take place during the normal student day.

During designated paperwork time as outlined above, special education teachers, licensed school social workers, and licensed school nurses may work from home or in the building and they will have no teaching responsibilities. Administration supports these paperwork days. As a standard matter of practice, SPED teachers, licensed school social workers, and licensed school nurses will not be called upon to sub or intervene with students during these paperwork days. In order to help administration secure substitute teachers for paperwork days, SPED teachers, licensed school social workers, and licensed school nurses must make their request and receive approval from their principal at least 3 working days prior to the day they are requesting. Unless highly unusual circumstances warrant, paperwork days will be limited to one teacher per building any given day. No more than two days per teacher, licensed school social worker, or licensed school nurse shall be used within a school calendar quarter. Under rare and unusual circumstances, Principals and the Superintendent may allow for an exception to the two day per quarter and the one teacher per building limits.

Internet and phone expenses incurred for work-from-home duties shall be the responsibility of the individual and will not be reimbursed by the District.

Section 6: Speech Language Pathologists (SLP) Work-from-Home Provision:

a. An SLP who has earned the Certificate of Clinical Competency in Speech Language Pathology (CCC-SLP) may work 1/5th of their contract time as preparation time from home.

b. If an SLP elects this option, all preparation time for the week will be completed from home on the same designated day and timeframe each week.

c. The SLP must remain available for meetings and parent contacts during this work-from-home period.

d. Internet and phone expenses incurred for work-from-home duties shall be the responsibility of the individual and will not be reimbursed by the District.

ARTICLE XVI: TEACHER DUTY DAYS

Section 1. Establishment of Duty Days and Calendar: The School District shall establish the number of school days and teacher duty days for each two-year Agreement prior to April 1 of the calendar year that the Agreement commences. Prior to April 1 of each year, the District shall meet with the Association so that the Association may have input as to the calendar for that year.

Section 2. Emergency Closings: In the event of a student day or teacher duty day lost for any emergency, the teacher shall perform duties on the other such day in lieu thereof as the School District shall determine if any, after consultation with a representative of the Association.

Section 3. Work Day Regulations: Teacher workdays at the end of the first, second, and third nine weeks periods of the school year shall be used for student evaluation and/or individual class preparation. A portion of the day, not to exceed one hundred twenty (120) minutes, may be used at the discretion of the administration, teacher input will be taken into consideration during the planning for professional development.

Section 4. Energy Emergency: In the event of an energy emergency requiring the school to be closed, no teacher covered by this contract shall suffer any loss of benefits, salary, compensation, tenure, seniority or status of employment.

Section 5. e-Learning: During designated e-learning days, teachers will work their contractual day hours performing duties as outlined in the district's e-learning plan.

ARTICLE XVII: EARLY CHILDHOOD AND FAMILY EDUCATION (ECFE) TEACHERS

Section 1. Recognition: The School District and the Exclusive Representative recognize that M.S. 122A.26 provides that a license which is required for an instructor in a community education program.

For the purposes of this agreement, the District and Exclusive Representative recognize that an ECFE (pre-school teacher) having met "highly qualified" licensure status with the Department of Education and fully licensed thereof shall be included under the definition of "Teacher" in Article 3, Section 2. (In introduction of said currently hired ECFE/Pre-School teacher to the salary schedule, they shall be brought in under SI/QI, or level to ensure the teacher does not go backwards financially, of their respective educational level ("educational level" refers to "lane")

Section 2. Rights/Compensation: Currently hired ECFE (date of this agreement) teachers shall have seniority only as an ECFE teacher and shall have a separate seniority list consisting only of ECFE teachers. An ECFE teacher shall not have any rights to any other teaching position in the School District. ECFE teachers shall be compensated pursuant to School District policy. (See Appendix A) ECFE teachers shall have access to the grievance procedure.

Section 3. ECFE/Pre-School Teacher Duty Days: It is understood that the "school year" concerning "teacher duty days" and "student contact days" may be different than that of a regularly licensed K-12 teacher. However, ECFE/Pre School teachers will be expected to fulfill the same number of teacher duty days as outlined in this agreement as a regularly licensed K- 12 teacher.;

Subd 3a.: In fulfilling the same number of "duty days", an ECFE/Pre-School teacher may (not inclusively, but as an example) have the following:

ECFE Parent Nights

Pre-School Screenings

Section 4. Final Determination of Qualification of "Duty Days" for ECFE/Pre-School Teachers: In fulfilling the "duty days", final decision on what shall satisfy a "duty day" will be made by the Superintendent.

ARTICLE XVIII EVALUATION

Section 1. Plan: Through joint agreement, the School District and the Exclusive Representative have developed a teacher development and evaluation plan and an implementation process for such plan, pursuant to requirements of Minn. Stat. 122A.40, Subd. 8 ("TDE Plan"). The TDE Plan is applicable to all members of the teacher bargaining unit represented by the Exclusive Representative.

Section 2. Plan Term: The teacher development and evaluation plan (TDE Plan) becomes effective for the 2014-2015 school year and will continue through the duration of this contract. In the event the Master Agreement expires, the TDE Plan in effect at the time of expiration will remain in effect, without unilateral modification by either party, until a successor Agreement is agreed to by the TDE Oversight Committee.

Section 3. TDE Plan Modifications: Any modifications to the TDE Plan will only be made through mutual agreement within the TDE plan Oversight Committee. The TDE plan Oversight Committee will consist of an equal number of School District representatives and Exclusive representative members. The School District representatives will be appointed by the School Board or its designee and the Exclusive representative members will be appointed by the Association president(s). Modifications to the plan may be proposed by either party at any time they may deem necessary during the duration of the contract. The TDE Plan in effect will remain in effect until proposed modifications have been adopted and ratified by the oversight committee.

ARTICLE XIX: HIRING/REHIRING OF RETIRED TEACHERS

Section 1. Licensure: Retired teachers who are hired/rehired by the School District must be appropriately licensed in the subject matter that they will be hired to teach.

Section 2. Probationary Period: The probationary period of retired teachers who are hired/rehired by the School District and who have retired from another school district or who have had a break in service since retiring from District 378 shall be a minimum of one (1) year of continuous service. During the probationary period, the School District shall have the unqualified right to suspend, discharge, or otherwise discipline a previously retired teacher, and the previously retired teacher shall have no recourse to the grievance procedure.

Section 3. Tenure Status: Teachers retiring from the School District who return to work as teachers in District 378 are probationary during their first year of service and gain tenure in the School District in year two if not non-renewed or if they are hired by the School District again.

Section 4. Seniority: Retirees returning to work in District 378 are considered to be "new teachers" for purposes of seniority. The seniority date for all rehired teachers will be the most recent employment date.

Section 5. Compensation: Retired teachers who are hired/rehired by the School District shall be compensated as the parties may agree.

Section 6. Benefits: Retired teachers who are hired/rehired by the School District shall be provided benefits and leaves as determined by the School District.

Section 7. Hours of Service, Duty Day, Duty Week, and Duty Year: Recognizing the unique nature of and relationship between the School District and retired teachers who are hired/rehired, the teachers' hours of service, duty day, duty week, and duty year shall be assigned by the School District and modified from time to time based upon the needs of the program.

ARTICLE XX: GRIEVANCE PROCEDURE

Section 1. Grievance Definition: A "grievance" shall mean a claim by a teacher or the Association that there has been a violation, misinterpretation or misapplication of any provision of this contract or any rule, order or regulation of the School District.

Section 2. Representation: The teacher, administrator and School Board may be represented during any step of the procedure by any person or agent designated by such party to act in his/her behalf.

Section 3. Definition and Interpretations:

Subd. 3a. Time Limits: The time limits provided in this Article shall be strictly observed but may be extended by written agreement of the parties. In the event a grievance is filed after May 15 of any year and strict adherence to the time limits may result in hardship to any party, the School Board and the grieved party shall use its best efforts to process such grievance prior to the end of the school term or as soon thereafter as possible.

Subd. 3b. Computation of Time: In computing any period of time prescribed or allowed by procedures herein, the date of the act, event, or default for which the designated period of time begins to run shall not be included. The last day of the period so computed shall be counted, unless it is a Saturday, a Sunday, or a legal holiday, in which event the period runs until the end of the next day which is not a Saturday, a Sunday or a legal holiday.

Subd. 3c. Filing and Postmark: The filing or service of any notice or document herein shall be timely if it bears a postmark of the United States Mail within the same period.

Section 4. Adjustment of Grievance:

Subd. 4a. Level I: In the event that a teacher believes there is a basis for a grievance, he/she shall first discuss the alleged grievance with his/her principal either personally or accompanied by his/her Association representative.

Subd. 4b. Level II: If as a result of the informal discussion with the building Principal, a grievance still exists, he/she may invoke the formal grievance procedure through the Association on the form set forth in annexed Appendix C, signed by the grievant and a representative of the Association which form shall be available from the Superintendent of Schools. A copy of the grievance form shall be delivered to the Principal and a copy to the School Superintendent. If the grievance involves more than one school building, it may be filed directly with the superintendent or a representative designated by him/her. If the grievance is not filed within twenty (20) calendar days of the date the event giving rise to the grievance occurred, the grievance shall be considered null and void. Within five (5) calendar days of receipt of the grievance, the principal shall meet with the teacher and/or his/her representative in an effort to resolve the grievance. The principal shall indicate his/her disposition of the grievance in writing within five (5) calendar days of such meeting, and shall furnish a copy thereof to the parties involved.

Subd. 4c. Level III: If the teacher or his/her representative is not satisfied with the disposition of the grievance, or if no disposition has been made within five (5) calendar days of such meeting (or ten (10) calendar days from the date of filing, whichever shall be later), the grievance shall be transmitted to the Superintendent. Within seven (7) calendar days, the superintendent or his/her designee shall meet with the teacher and/or representative on the grievance and shall indicate his/her disposition of the grievance in writing within five (5) calendar days of such meeting, and shall furnish a copy thereof to the parties involved.

Subd. 4d. Level IV: If the teacher or his/her representative is not satisfied with the disposition of the grievance by the superintendent or his/her designee or if no disposition has been made within five (5) calendar days of such meeting or ten (10) calendar days from the date of filing, whichever shall be later), the grievance shall be transmitted to the School Board by filing a written copy thereof with the secretary or other designee of the School Board, The School Board, no later than its next regular meeting or two (2) calendar weeks, whichever shall be later, shall meet with the teacher or his/her representative on the grievance. Disposition of the grievance in writing by the School Board shall be made no later than seven (7) calendar days thereafter. A copy of such disposition shall be furnished to the parties involved.

Section 5. School Board Review: The School Board reserves the right to review any decision issued under Level II or Level III of this procedure provided the School Board or its representative notify the parties of its intention to review within ten (10) days after the decision has been rendered. In the event the School Board reviews a grievance under this section, the School Board reserves the right to reverse or modify such decision.

Section 6. Denial of Grievance: Failure by the School Board or its representative to issue a decision within the time periods provided herein shall constitute a denial of the grievance and the teacher may appeal it to the next level.

Section 7. Mediation: In the event the parties are unable to resolve any grievance, the parties may jointly agree to participate in mediation for the purpose of compromising, settling, or resolving a dispute. A request to submit a grievance to mediation must be made in writing, signed by the grievant(s), or the School District, and delivered to the designee of the other party. The other party shall respond within five (5) working days to accept or deny the submission of the grievance to mediation with the Bureau of Mediation Services.

Section 8. Arbitration Procedures: In the event that the teacher and the School Board are unable to resolve any grievance, the grievance may be submitted to arbitration as defined herein:

Subd. 8a. Request: A request to submit a grievance to arbitration must be in writing signed by the aggrieved party, and such request must be filed in the office of the superintendent within ten days following the decision in Level IV of the grievance procedure.

Subd. 8b. Prior Procedure Required: No grievance shall be considered by the arbitrator who has not been first duly processed in accordance with the grievance procedure and appeal provisions.

Subd. 8c. Selection of Arbitrator: Upon the proper submission of a grievance under the terms of this procedure, the parties shall, within ten days after the request to arbitrate, attempt to agree upon the selection of an arbitrator. If no agreement of an arbitrator is reached, either party may request the BMS to appoint an arbitrator, pursuant to P.E.L.R.A., providing such request is made within twenty days (20) after request for arbitration. The request shall ask that the appointment be made within thirty days (30) after the receipt of said request, Failure to agree upon an arbitrator or the failure to request an arbitrator from the BMS within the time periods provided herein shall constitute a waiver of the grievance.

Subd. 8d. Hearing: The grievance shall be heard by a single arbitrator and both parties may be represented by such person or persons as they may choose and designate and the parties shall have the right to a hearing at which time both parties shall have the opportunity to submit evidence, offer testimony, and make oral or written arguments relating to the issues before the arbitrator. The proceeding before the arbitrator shall be a hearing denovo.

Subd. 8e. Decision: Decisions by the arbitrator in cases properly before him shall be final and binding upon the party.

Subd. 8f. Expenses: Each party shall bear its own expenses in connection with arbitration including expenses relating to the party's representative, witnesses, and

other expenses which the party incurs in connection with presenting its case in arbitration. The parties shall share equally fees and expenses of the arbitrator, the cost of the transcript or recording if requested by both parties and any other expenses which the parties mutually agree are necessary for the conduct of the arbitration.

Subd. 8g. Jurisdiction: The arbitrator shall have jurisdiction over disputes or disagreements relating to grievances properly before the arbitrator pursuant to the terms of this procedure. The jurisdiction of the arbitrator shall not extend to proposed changes in terms and conditions of employment as defined herein and contained in this written agreement; nor shall an arbitrator have jurisdiction over any grievance which has not been submitted to arbitration in compliance with the terms of the grievance and arbitration procedure as outlined herein; nor shall the jurisdiction of the arbitrator extend to matters of inherent managerial policy, which shall include but are not limited to such areas of discretion or policy as the functions and programs of the employer, its overall budget, utilization of technology, the organizational structure, and selection and direction and number of personnel. In considering any issue in dispute, in its order the arbitrator shall give due consideration to the statutory rights and obligations of a public school board to efficiently manage and conduct its operation within the legal limitations surrounding the financing of such operations.

ARTICLE XXI: SENIORITY AND UNREQUESTED LEAVE OF ABSENCE

Section 1. Purpose: The purpose of this policy is to implement the provision of M.S. 122A.40, Subd. 10, which policy when adopted shall constitute a plan for unrequested leave because of discontinuance of position, lack of pupils, financial limitations or merger of classes caused by consolidation of districts.

Section 2. Definitions: For purposes of this policy, the terms defined shall have the meanings respectively ascribed to them:

Subd. 2a. "Teacher": Teacher is defined in Article III, Section 2.

Subd. 2b. "Qualified": Qualified shall mean a teacher who, in addition to the state license, has a major in the subject matter or field taught, and has successfully had teaching experience of such subject matter within the past five years in the school district.

Subd. 2c. "Subject Matter or Field": This shall mean teacher in the following categories:

1. **Elementary Categories:** a) Teaching, grades kindergarten six.

2. **Secondary Categories:** a) agriculture; b) art; c) business education; d) foreign language; e) family & consumer science; f) industrial technology; g) English/language arts; h) mathematics; i) science; j) social studies.
3. **K-12 Categories:** a) special education; b) music, c) nurse; d) school psychologist; e) social worker; f) physical education; g) counselor.
4. **Early Childhood Family Educators:** Pre-School Teachers

Subd. 2d. "Seniority": This term applies to qualified full-time teachers under continuing contract commencing with the date of employment and shall exclude probationary teachers, part time teachers (as defined in Article III, Section 2.) and those teachers who are acting incumbents for teachers on authorized military or other similar leaves of absence. In determining the length of seniority, a teacher whose employment has been legally terminated by resignation, or terminated pursuant to M. S. 122A.40, but whose employment was subsequently reinstated by action of the School District with no interruption of the teacher's regular service, shall retain his/her original seniority date.

Subd. 2e. "School Board": School Board means the local governing board of the school district.

Section 3. Unrequested Leaves of Absence (ULA):

Subd. 3a. The School District may place on unrequested leave of absence for a period not exceeding five (5) calendar years from the time such leave is commenced, without pay or fringe benefits, such teachers as may be necessary because of discontinuance of position, lack of pupils, financial limitations, or merger of classes. Such leave shall be effective no later than the close of the school year or at such earlier time as mutually agreed upon between the teacher and the School District.

Subd. 3b. Teachers placed on such leave shall receive written notice by April 1 of the school year prior to the commencement of such leave with reasons therefore stated. A hearing shall be provided, if requested by the teacher within fourteen (14) days of receipt of notification of an unrequested leave of absence.

Subd. 3c. Teachers shall be placed on unrequested leave in inverse order of seniority in the field and subject matter employed, subject to the qualification requirements of Section 2, Subd. 2c. of this Article. No continuing contract teacher will be placed on ULA if a probationary teacher, Tier 1 or Tier 2 teacher with the same license is retained.

Subd. 3d. The provisions herein shall not apply if it will result in any violation of the District's affirmative action which shall include ethnic origins, race, color, or sex; and any person employed in an affirmative action program may be retained in

the same field or subject matter of a teacher with greater seniority if it is necessary to effectuate the purpose of such program.

Subd. 3e. In the event of a staff reduction, action affecting employees whose date of employment (date of signing of contract) is the same; the following tie breakers shall be used:

Step A: Years of service in teaching (all teaching experience as a licensed teacher,

Step B: Total credits beyond a bachelor's degree,

Step C: Total graduate credits beyond a bachelor's degree,

Step D: Teachers of CIS/CollegeNOW/Dual Enrollment or CTE/Articulated Courses,

Step E: Teachers on improvement plan,

Step F: The lowest file folder number on file with the teacher licensing board.

Subd. 3f. If staff reduction based on seniority would result in the discontinuance of any extra or co-curricular program requiring licensure, the teacher employed therein shall not be placed on leave and the next senior person (limit of three years) shall be placed on such leave provided that the School District and the Association are unable to fill said position with some member of the remaining staff, even on a provisional basis.

Subd. 3g. Any teacher placed on such leave may engage in teaching or any other occupation during such period and may be eligible for unemployment compensation if otherwise eligible under that law for such compensation and such leave will not result in a loss of credit for years of service in the district earned prior to the commencement of such leave.

Subd 3h. A teacher currently teaching in a subject/licensure area may not purposely drop a licensure area in order to force placement in a different area of teaching.

Section 4. Reinstatement:

Subd. 4a. No new teacher shall be employed by the School District, in the same field and subject matter as teachers placed on unrequested leave of absence, while any qualified teacher is on unrequested leave of absence. Teachers placed on unrequested leave of absence shall be reinstated to the position from which they have been given leave, or any other available position in the School District in the fields in which they are qualified as such position in the School District becomes available. The order of reinstatement shall be in inverse order in which teachers were placed on unrequested leave.

Subd. 4b. When placed on unrequested leave, a teacher shall file his name and address with the School District personnel office to which any notice of

reinstatement or availability of position shall be mailed. It shall be the responsibility of any teacher on unrequested leave to provide for forwarding of mail or address change. Failure of notice to reach a teacher shall not be the responsibility of the School District if any notice has been mailed as provided herein.

Subd. 4c. If a position becomes available for a qualified teacher on unrequested leave, the School District shall mail the notice by registered mail to such teachers who shall have twenty (20) days from the date of receipt of such notice to accept the reemployment. Failure to reply in writing within such 20 days shall constitute waiver on the part of any teacher to any further rights of employment or reinstatement and the teacher shall forfeit any future reinstatement or employment rights.

Subd. 4d. Reinstatement rights shall automatically cease five (5) years from the date unrequested leave was commenced and no further rights to reinstatement shall exist unless extended by written mutual consent with each qualified teacher.

Section 5. Establishment of Seniority List:

Subd. 5a. On or before November 1st of each school year, the School Board shall cause a seniority list to be prepared from its records. This list shall then be posted in an official place in each school building of the District. The information contained in this list shall include:

Teacher's Full Professional Name
Date of Employment by the District
Qualifications and subject matters taught of each teacher
Licensure area by Tier (I, II, III, or IV)
ECFE/Preschool (unless sunset of current teachers has occurred)

Subd. 5b. Any person whose name appears on such list and who may disagree with the findings of the School District and the order of seniority in said list shall have ten (10) days from the date of posting to supply written documentation, proof and request for seniority change to the School District.

Subd. 5c. Within ten (10) teacher duty days thereafter, the School District shall evaluate and act upon all such written requests regarding the order of seniority contained in said list. A final seniority list shall thereupon be prepared by the School District. Each year thereafter the School District shall cause such seniority list to be updated to reflect any addition or deletion of personnel caused by retirement, death, resignation, or cessation of services, or new employment, or to correct any possible error in the previous year's list.

Section 6. Effect: This article shall be effective at the beginning date of this Agreement and shall be governed by its duration clause. This article shall govern all teachers as defined therein

and shall not be construed to limit the rights of any other certified employee not covered by the Agreement or other master contract affecting such certified employee.

Section 7. Posting of Vacancies: Whenever a teaching or extra/co-curricular position becomes available for assignment, the District shall post, for a minimum of two weeks, a notice of the position to certified and duly licensed employees of the Dawson-Boyd District. This posting shall occur in both paper postings and in electronic delivery. Additionally, the District shall post in a State-wide, Regional, and local publication. Except in cases of emergency, available positions shall not be filled during that time. Openings that do not need to be filled immediately or upon emergency shall not be filled until it has been posted for at least three (3) days.

Subd. 7a.: Date. Each posting shall indicate the date of notice posted and the expiring of the post.

Subd. 7b.: Application. Teachers may apply for transfer, assignment, or reassignment to an available position provided they:

- 1) Make a written application prior to the expiration date of the notice, and,
- 2) Possess a valid license to teach in the subject area or grade level that requires such licensure.

Subd. 7c.: Exceptions. Posting requirements shall not apply in cases where teachers on unrequested leave of absence have a right to positions that become vacant.

Note: Items in Section 7 does not guarantee the teacher will be hired for any position the District has posted. Section 7 is involved to ensure current employees are made aware of openings and may apply for them if they so wish.

ARTICLE XXII: DURATION

Section 1. Term and Reopening Negotiations: This agreement shall remain in full force and effect for a period commencing on July 1, 2025 through June 30, 2027, and thereafter until modifications are made pursuant to the P.E.L.R.A. If either party desires to modify or amend this Agreement commencing on July 1, 2027, it shall give written notice of such intent no later than April 1, 2027. If such modification or amending of this contract is not completed prior to July 1, 2027, the modifications and amendments will be fully retroactive to that date upon adoption of the new contract.

Section 2. Effect: This Agreement and Appendixes constitutes the full and complete agreement between the School District and the exclusive representative representing the teachers of the district. The provisions herein relating to terms and conditions of employment supersede any and all prior agreements, resolutions, practices, school district policies, rules or regulations concerning terms and conditions of employment inconsistent with these provisions.

Section 3. Finality: Any matters relating to the current contract term, not referred to in this Agreement, shall not be open for negotiation during the term of the Agreement, unless mutually agreed upon by the School District and the Association.

Section 4. Severability: The provisions of this Agreement shall be severable, and if any provision thereof or the application of any such provision under any circumstances is held invalid, it shall not affect any other provisions of this agreement or the application of any provision thereof.

Section 5. Meet and Confer Procedure: Teams for the District and the Association may meet during the months of October, January, April and June for the purposes of reviewing the policies of District No. 378, and to resolve problems of interpretation and administration of same that may arise. The meetings are intended to fulfill the requirements of Minnesota Statute 179.73 (Meet and Confer).

IN WITNESS THEREOF, the parties have executed this Agreement as follows:

FOR

FOR

Dawson-Boyd Education Association

Independent School District No. 378

President

Chairman

Secretary

Clerk

Chief Teacher Negotiator

Chief Board Negotiator

Dated this ___ Day of _____, 2025.

Dated this ___ Day of _____, 2025.

APPENDIX A

SALARY SCHEDULE 2025-2026

Quarter Semester	BA BA	BA15 BA10	BA30 BA20	BA45 BA30	BA60/MA BA40/MA	MA15 MA10	MA30 MA20
Step							
1	46,413	47,840	49,273	50,711	52,139	53,568	54,994
2	47,460	48,923	50,389	51,860	53,323	54,787	56,249
3	48,509	50,005	51,507	53,015	54,511	56,012	57,508
4	50,605	52,167	53,740	55,321	56,884	58,456	60,017
5	52,694	54,333	55,972	57,626	59,256	60,898	62,530
6	54,789	56,493	58,202	59,931	61,632	63,338	65,046
7	56,886	58,660	60,440	62,232	64,009	65,784	67,555
8	58,981	60,822	62,672	64,538	66,377	68,228	70,067
9	61,074	62,985	64,906	66,845	68,755	70,670	72,582
10	63,169	65,152	67,135	69,148	71,129	73,112	75,093
11	65,681	67,731	69,781	71,871	73,923	75,975	78,022

Career Increments of \$700 at year 16, year 21, and year 26

EXTRA DUTY BASE \$38,570

**SALARY SCHEDULE
2026-2027**

Quarter Semester	BA	BA15	BA30	BA45	BA60/MA	MA15	MA30
	BA	BA10	BA20	BA30	BA40/MA	MA10	MA20
Step							
1	47,341	48,797	50,258	51,725	53,182	54,639	56,094
2	48,410	49,901	51,397	52,897	54,389	55,883	57,374
3	49,479	51,005	52,537	54,075	55,601	57,132	58,658
4	51,617	53,210	54,814	56,427	58,022	59,625	61,217
5	53,748	55,419	57,092	58,778	60,441	62,116	63,780
6	55,885	57,623	59,366	61,129	62,864	64,605	66,347
7	58,024	59,834	61,649	63,477	65,289	67,100	68,907
8	60,160	62,039	63,925	65,829	67,705	69,593	71,469
9	62,295	64,245	66,204	68,182	70,130	72,083	74,034
10	64,433	66,455	68,478	70,531	72,551	74,574	76,595
11	66,995	69,085	71,176	73,309	75,401	77,495	79,583

Career Increments of \$700 at year 16, year 21, and year 26

EXTRA DUTY BASE \$38,570

APPENDIX B

2023-2024 and 2024-2025

EXTRA DUTY PAY SCHEDULE (% OF BASE PAY)

Base for 2023-2024 and 2024-2025 = \$38,570

	<u>Yr 1</u>	<u>Yr 2</u>	<u>Yr 3</u>	<u>Yr 4</u>	<u>Yr 5+</u>
Head Football	10.0%	11.0%	12.0%	13.0%	14.0%
Assistant Football	7.0%	8.0%	9.0%	10.0%	10.0%
7th & 8th Grade FB - 12 week	4.0%	5.5%	7.0%	7.0%	7.0%
7th & 8th Grade FB - 9 week	3.0%	4.5%	6.0%	6.0%	6.0%
Head Volleyball	10.0%	11.0%	12.0%	13.0%	14.0%
Assistant Volleyball	7.0%	8.0%	9.0%	10.0%	10.0%
Junior High Volleyball	3.0%	4.0%	5.0%	5.0%	5.0%
Head Basketball	10.0%	11.0%	12.0%	13.0%	14.0%
Assistant Basketball	7.0%	8.0%	9.0%	10.0%	10.0%
9th Grade Basketball	4.0%	5.5%	7.0%	7.0%	7.0%
7th & 8th Grade BB - 12 week	4.0%	5.5%	7.0%	7.0%	7.0%
7th & 8th Grade BB - 9 week	3.0%	4.5%	6.0%	6.0%	6.0%
Head Wrestling	10.0%	11.0%	12.0%	13.0%	14.0%
Assistant Wrestling	7.0%	8.0%	9.0%	10.0%	10.0%
7th & 8th Grade WR - 12 week	4.0%	5.5%	7.0%	7.0%	7.0%
7th & 8th Grade WR - 9 week	3.0%	4.5%	6.0%	6.0%	6.0%
Head Track	9.0%	10.0%	11.0%	12.0%	12.0%
Assistant Track	6.0%	7.0%	8.0%	8.0%	8.0%
Junior High Track	3.0%	4.0%	5.0%	5.0%	5.0%
Head Cross Country	8.0%	9.0%	10.0%	11.0%	11.0%
Assistant Cross Country	6.0%	7.0%	8.0%	8.0%	8.0%
Head Baseball/Softball	9.0%	10.0%	11.0%	12.0%	12.0%
Asst Baseball/Softball	6.0%	7.0%	8.0%	8.0%	8.0%
JH Baseball/Softball	3.0%	4.0%	5.0%	5.0%	5.0%
Head Golf	9.0%	10.0%	11.0%	12.0%	12.0%
Assistant Golf	6.0%	7.0%	8.0%	8.0%	8.0%
Junior High Golf	3.0%	4.0%	5.0%	5.0%	5.0%
Head Tennis	9.0%	10.0%	11.0%	12.0%	12.0%
Assistant Tennis	6.0%	7.0%	8.0%	8.0%	8.0%
Junior High Tennis	3.0%	4.0%	5.0%	5.0%	5.0%

	<u>Yr 1</u>	<u>Yr 2</u>	<u>Yr 3</u>	<u>Yr 4</u>	<u>Yr 5+</u>
Athletic Director	14.0%	15.0%	16.0%	17.0%	18.0%
Jazz Band	3.0%	4.0%	5.0%	5.0%	5.0%
Solos & Ensembles	2.0%	2.5%	3.0%	3.0%	3.0%
Head Speech	7.0%	8.0%	9.0%	9.0%	9.0%
Assistant Speech	3.0%	4.0%	5.0%	5.0%	5.0%
Head One Act Play	5.0%	6.0%	7.0%	7.0%	7.0%
Assistant One Act Play	3.0%	4.0%	5.0%	5.0%	5.0%
Head Musical	5.0%	6.0%	7.0%	8.0%	9.0%
Assistant Musical	3.0%	4.0%	5.0%	6.0%	6.0%
FFA	4.0%	5.0%	6.0%	6.0%	6.0%
FCCLA	5.0%	6.0%	7.0%	7.0%	7.0%
School Paper Annual / Yearbook ** if not currently part of a scheduled class.	2.5%	3.0%	3.5%	3.5%	3.5%
Student Council	3.0%	4.0%	5.0%	6.0%	7.0%
Honor Society	3.0%	4.0%	5.0%	5.0%	5.0%
Webmaster	3.0%	4.0%	5.0%	5.0%	5.0%
SADD Advisor	3.0%	4.0%	5.0%	5.0%	5.0%
Unit Leaders	3.0%	3.0%	3.0%	3.0%	3.0%
HS Lunchroom Duty	4.0%	4.0%	4.0%	4.0%	4.0%
Knowledge Bowl	5.0%	6.0%	7.0%	7.0%	7.0%
Sound Technician	1.0%	1.0%	1.0%	1.0%	1.0%
Prom Advisor	3.0%	3.0%	3.0%	3.0%	3.0%
Elementary Yearbook	3.0%	3.0%	3.0%	3.0%	3.0%
"Respect" Senate	4.0%	4.0%	4.0%	4.0%	4.0%
Head Robotics	5.0%	6.0%	7.0%	8.0%	9.0%
Assistant Robotics	3.0%	4.0%	5.0%	6.0%	6.0%
Weight Room	1.0%	1.0%	1.0%	1.0%	1.0%
Weight Room & Summer Strength	3.0%	3.0%	3.0%	3.0%	3.0%

APPENDIX C

Date: _____

Nature of Grievance:

Rule, order, regulation of School Board or portion of contract upon which this grievance is based:

Grievant

Representative of the Association

LEVY LIMITATION AND
 CERTIFICATION REPORT OUTLINE

I.	GENERAL INPUT DATA	PAGE
A.	PROPERTY VALUATION	1
B.	PUPIL DATA	1
II.	INITIAL COMPUTATIONS BY FUND	
A.	GENERAL	2
B.	COMMUNITY SERVICE	12
C.	GENERAL DEBT	13
D.	OPEB/PENSION DEBT	16
III.	ADJUSTMENTS BY FUND	
A.	GENERAL	17
B.	COMMUNITY SERVICE	24
C.	GENERAL DEBT	24
D.	OPEB/PENSION DEBT	24
IV.	ABATEMENT ADJUSTMENTS	24
V.	OFFSET ADJUSTMENTS	26
VI.	TACONITE ADJUSTMENTS	27
VII.	LEVY AND AID SUMMARY	29
VIII.	TOTAL LEVY LIMITATION	30

FORMULA	ALLOWANCE	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
SALES RATIO		102.7%	103.8%	90.3%	92.9%	104.0%						
UNLIMITED ADJUSTED NTC (UANTC)**		7,524,178	7,682,393	8,608,214	10,600,292	10,864,969						
SALES RATIO		102.7%	103.8%	90.3%	92.9%	104.0%						
UNLIMITED ADJUSTED NTC (UANTC)**		7,524,178	7,682,393	8,608,214	10,600,292	10,864,969						
ADJUSTED NTC (ANTC)**		7,328,777	7,401,181	8,807,405	10,480,812	10,441,122						
ADJUSTED NTC (ANTC)**		7,328,777	7,401,181	8,807,405	10,480,812	10,441,122						
AG MODIFIED ANTC		4,348,136	4,452,601	5,298,595	6,305,328	6,259,664						
AG MODIFIED ANTC		4,348,136	4,452,601	5,298,595	6,305,328	6,259,664						
AG MODIFIED ANTC		4,348,136	4,452,601	5,298,595	6,305,328	6,259,664						
AG MODIFIED ANTC		4,348,136	4,452,601	5,298,595	6,305,328	6,259,664						

WEIGHTS FOR PUPIL UNITS	FY 2025 & LATER	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
PRE-KGN HCP:	1.000	102.7%	103.8%	90.3%	92.9%	104.0%						
HCP-KGN:	1.000	102.7%	103.8%	90.3%	92.9%	104.0%						
REG-KGN PART:	0.550	102.7%	103.8%	90.3%	92.9%	104.0%						
REG-KGN ALL:	1.000	102.7%	103.8%	90.3%	92.9%	104.0%						
GRADES 1-3:	1.000	102.7%	103.8%	90.3%	92.9%	104.0%						
GRADES 4-6:	1.000	102.7%	103.8%	90.3%	92.9%	104.0%						
GRADES 7-12:	1.200	102.7%	103.8%	90.3%	92.9%	104.0%						

PROPERTY VALUATION DATA
 MARKET VALUE
 2020 MARKET VALUE 901,473,273
 2021 MARKET VALUE 914,269,395
 2022 MARKET VALUE 1,007,248,607
 2023 MARKET VALUE 1,232,141,533
 2024 MARKET VALUE 1,330,713,685
 REFERENDUM MARKET VALUE (RMV)
 2020 RMV 147,782,425
 2021 RMV 165,408,295
 2022 RMV 185,816,930
 2023 RMV 218,252,225
 2024 RMV 218,294,645
 NET TAX CAPACITY (NTC)
 2020 NTC 7,524,178
 2021 NTC 7,682,393
 2022 NTC 8,608,214
 2023 NTC 10,600,292
 2024 NTC 10,864,969
 SALES RATIO
 2020 SALES RATIO 102.7%
 2021 SALES RATIO 103.8%
 2022 SALES RATIO 90.3%
 2023 SALES RATIO 92.9%
 2024 SALES RATIO 104.0%
 UNLIMITED ADJUSTED NTC (UANTC)
 2020 UANTC=(11)/(16)= 7,328,777
 2021 UANTC=(12)/(17)= 7,401,181
 2022 UANTC=(13)/(18)= 9,530,023
 2023 UANTC=(14)/(19)= 11,403,305
 2024 UANTC=(15)/(20)= 10,441,122
 ADJUSTED NTC (ANTC)
 2020 ANTC 7,328,777
 2021 ANTC 7,401,181
 2022 ANTC 8,807,405
 2023 ANTC 10,480,812
 2024 ANTC 10,441,122
 AG MODIFIED ANTC FOR LTFM
 2020 AG MODIFIED ANTC 4,348,136
 2021 AG MODIFIED ANTC 4,452,601
 2022 AG MODIFIED ANTC 5,298,595
 2023 AG MODIFIED ANTC 6,305,328
 2024 AG MODIFIED ANTC 6,259,664

PROPERTY VALUATION DATA	MEMBERSHIP (ADM)	RESIDENT COUNTS	ADJUSTED PUPIL UNITS
2022-23 RES ADM (ACT)	36	435.45	479.21
2023-24 RES ADM (ACT)	37	442.88	486.34
2024-25 RES ADM (PRE)	38	441.19	486.20
2025-26 RES ADM (EST)	39	418.00	456.00
2026-27 RES ADM (EST)	40	410.00	446.40
2027-28 RES ADM (EST)	41	407.00	
RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.			
RESIDENT AVERAGE DAILY MEMBERSHIP (ADM)			
2022-23 RES ADM (ACT)	36	435.45	479.21
2023-24 RES ADM (ACT)	37	442.88	486.34
2024-25 RES ADM (PRE)	38	441.19	486.20
2025-26 RES ADM (EST)	39	418.00	456.00
2026-27 RES ADM (EST)	40	410.00	446.40
2027-28 RES ADM (EST)	41	407.00	
RESIDENT PUPIL UNITS			
2022-23 RES PU (ACT)	42	479.21	551.59
2023-24 RES PU (ACT)	43	486.34	564.00
2024-25 RES PU (PRE)	44	486.20	554.84
2025-26 RES PU (EST)	45	456.00	555.00
2026-27 RES PU (EST)	46	446.40	541.00
2027-28 RES PU (EST)	46	446.40	536.00
ADJUSTED ADM			
2022-23 ADJ ADM (ACT)	47	551.59	603.90
2023-24 ADJ ADM (ACT)	48	564.00	617.02
2024-25 ADJ ADM (PRE)	49	554.84	607.95
2025-26 ADJ ADM (EST)	50	555.00	605.60
2026-27 ADJ ADM (EST)	51	541.00	591.00
2027-28 ADJ ADM (EST)	52	536.00	
ADJUSTED PUPIL UNITS			
2022-23 ADJ PU (ACT)	53	603.90	664.00
2023-24 ADJ PU (ACT)	54	617.02	675.00
2024-25 ADJ PU (PRE)	55	607.95	664.00
2025-26 ADJ PU (EST)	56	605.60	650.00
2026-27 ADJ PU (EST)	57	591.00	636.00
2027-28 ADJ PU (EST)	57	591.00	
VOLUNTARY PRE-K ADJUSTED ADM			
2022-23 ADJ VPK ADM	58	664.00	714.00
2023-24 ADJ VPK ADM	59	675.00	725.00
2024-25 ADJ VPK ADM	60	664.00	714.00
2025-26 ADJ VPK ADM	61	650.00	698.00
2026-27 ADJ VPK ADM	62	636.00	684.00
2027-28 ADJ VPK ADM	62	636.00	
VOL PRE-K ADJUSTED PUPIL UNITS			
2022-23 ADJ VPK PU	63	714.00	764.00
2023-24 ADJ VPK PU	64	725.00	775.00
2024-25 ADJ VPK PU	65	714.00	764.00
2025-26 ADJ VPK PU	66	698.00	748.00
2026-27 ADJ VPK PU	66	684.00	734.00
2027-28 ADJ VPK PU	67	684.00	

LINE	DESCRIPTION	AMOUNT	REMARKS
68	2022-23 ADJ SRP ADM		
69	2023-24 ADJ SRP ADM		
70	2024-25 ADJ SRP ADM		
71	2025-26 ADJ SRP ADM		
72	2026-27 ADJ SRP ADM		
73	2022-23 ADJ SRP PU		
74	2023-24 ADJ SRP PU		
75	2024-25 ADJ SRP PU		
76	2025-26 ADJ SRP PU		
77	2026-27 ADJ SRP PU		
78	2022-23 EXT ADM (ACT)		
79	2023-24 EXT ADM (ACT)		
80	2024-25 EXT ADM (PRE)		
81	2025-26 EXT ADM (EST)		
82	2026-27 EXT ADM (EST)		
83	2027-28 EXT ADM (EST)		
84	2022-23 EXT TIME PU		
85	2023-24 EXT TIME PU		
86	2024-25 EXT TIME PU		
87	2025-26 EXT TIME PU		
88	2026-27 EXT TIME PU		
89	2027-28 EXT TIME PU		
90	2022-23 EXT TIME PU		
91	2023-24 EXT TIME PU		
92	2024-25 EXT TIME PU		
93	2025-26 EXT TIME PU		
94	2026-27 EXT TIME PU		
95	2027-28 EXT TIME PU		
96	2022-23 EXT TIME PU		
97	2023-24 EXT TIME PU		
98	2024-25 EXT TIME PU		
99	2025-26 EXT TIME PU		
100	2026-27 EXT TIME PU		
101	BASIC REVENUE	4,553,655.00	
102	FORMULA ALLOW	7,705	
103	ADJ PU (EST)	591.00	
104	BASIC REVENUE	4,553,655.00	
105	ADJ PU (EST)	591.00	
106	BASIC REVENUE	4,553,655.00	
107	ADJ PU (EST)	591.00	
108	BASIC REVENUE	4,553,655.00	
109	ADJ PU (EST)	591.00	
110	BASIC REVENUE	4,553,655.00	
111	ADJ PU (EST)	591.00	
112	BASIC REVENUE	4,553,655.00	
113	ADJ PU (EST)	591.00	
114	BASIC REVENUE	4,553,655.00	
115	ADJ PU (EST)	591.00	
116	BASIC REVENUE	4,553,655.00	
117	ADJ PU (EST)	591.00	
118	BASIC REVENUE	4,553,655.00	
119	ADJ PU (EST)	591.00	
120	BASIC REVENUE	4,553,655.00	
121	ADJ PU (EST)	591.00	
122	BASIC REVENUE	4,553,655.00	
123	ADJ PU (EST)	591.00	
124	BASIC REVENUE	4,553,655.00	
125	ADJ PU (EST)	591.00	
126	BASIC REVENUE	4,553,655.00	
127	ADJ PU (EST)	591.00	
128	BASIC REVENUE	4,553,655.00	
129	ADJ PU (EST)	591.00	
130	BASIC REVENUE	4,553,655.00	
131	ADJ PU (EST)	591.00	
132	BASIC REVENUE	4,553,655.00	
133	ADJ PU (EST)	591.00	
134	BASIC REVENUE	4,553,655.00	
135	ADJ PU (EST)	591.00	
136	BASIC REVENUE	4,553,655.00	
137	ADJ PU (EST)	591.00	
138	BASIC REVENUE	4,553,655.00	
139	ADJ PU (EST)	591.00	
140	BASIC REVENUE	4,553,655.00	
141	ADJ PU (EST)	591.00	
142	BASIC REVENUE	4,553,655.00	
143	ADJ PU (EST)	591.00	
144	BASIC REVENUE	4,553,655.00	
145	ADJ PU (EST)	591.00	
146	BASIC REVENUE	4,553,655.00	
147	ADJ PU (EST)	591.00	
148	BASIC REVENUE	4,553,655.00	
149	ADJ PU (EST)	591.00	
150	BASIC REVENUE	4,553,655.00	
151	ADJ PU (EST)	591.00	
152	BASIC REVENUE	4,553,655.00	
153	ADJ PU (EST)	591.00	
154	BASIC REVENUE	4,553,655.00	
155	ADJ PU (EST)	591.00	
156	BASIC REVENUE	4,553,655.00	
157	ADJ PU (EST)	591.00	
158	BASIC REVENUE	4,553,655.00	
159	ADJ PU (EST)	591.00	
160	BASIC REVENUE	4,553,655.00	
161	ADJ PU (EST)	591.00	
162	BASIC REVENUE	4,553,655.00	
163	ADJ PU (EST)	591.00	
164	BASIC REVENUE	4,553,655.00	
165	ADJ PU (EST)	591.00	
166	BASIC REVENUE	4,553,655.00	
167	ADJ PU (EST)	591.00	
168	BASIC REVENUE	4,553,655.00	
169	ADJ PU (EST)	591.00	
170	BASIC REVENUE	4,553,655.00	
171	ADJ PU (EST)	591.00	
172	BASIC REVENUE	4,553,655.00	
173	ADJ PU (EST)	591.00	
174	BASIC REVENUE	4,553,655.00	
175	ADJ PU (EST)	591.00	
176	BASIC REVENUE	4,553,655.00	
177	ADJ PU (EST)	591.00	
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180	BASIC REVENUE	4,553,655.00	
181	ADJ PU (EST)	591.00	
182	BASIC REVENUE	4,553,655.00	
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187	ADJ PU (EST)	591.00	
188	BASIC REVENUE	4,553,655.00	
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190	BASIC REVENUE	4,553,655.00	
191	ADJ PU (EST)	591.00	
192	BASIC REVENUE	4,553,655.00	
193	ADJ PU (EST)	591.00	
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195	ADJ PU (EST)	591.00	
196	BASIC REVENUE	4,553,655.00	
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198	BASIC REVENUE	4,553,655.00	
199	ADJ PU (EST)	591.00	
200	BASIC REVENUE	4,553,655.00	
201	ADJ PU (EST)	591.00	
202	BASIC REVENUE	4,553,655.00	
203	ADJ PU (EST)	591.00	
204	BASIC REVENUE	4,553,655.00	
205	ADJ PU (EST)	591.00	
206	BASIC REVENUE	4,553,655.00	
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213	ADJ PU (EST)	591.00	
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230	BASIC REVENUE	4,553,655.00	
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232	BASIC REVENUE	4,553,655.00	
233	ADJ PU (EST)	591.00	
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253	ADJ PU (EST)	591.00	
254	BASIC REVENUE	4,553,655.00	
255	ADJ PU (EST)	591.00	
256	BASIC REVENUE	4,553,655.00	
257	ADJ PU (EST)	591.00	
258	BASIC REVENUE	4,553,655.00	
259	ADJ PU (EST)	591.00	
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261	ADJ PU (EST)	591.00	
262	BASIC REVENUE	4,553,655.00	
263	ADJ PU (EST)	591.00	
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268	BASIC REVENUE	4,553,655.00	
269	ADJ PU (EST)	591.00	
270	BASIC REVENUE	4,553,655.00	
271	ADJ PU (EST)	591.00	
272	BASIC REVENUE	4,553,655.00	
273	ADJ PU (EST)	591.00	
274	BASIC REVENUE	4,553,655.00	
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283	ADJ PU (EST)	591.00	
284	BASIC REVENUE	4,553,655.00	
285	ADJ PU (EST)	591.00	
286	BASIC REVENUE	4,553,655.00	
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293	ADJ PU (EST)	591.00	
294	BASIC REVENUE	4,553,655.00	
295	ADJ PU (EST)	591.00	
296	BASIC REVENUE	4,553,655.00	
297	ADJ PU (EST)	591.00	
298	BASIC REVENUE	4,553,655.00	
299	ADJ PU (EST)	591.00	
300	BASIC REVENUE	4,553,655.00	

PUPIL DATA CONTI
 SCHOOL READINESS PLUS ADJUST ADM
 2022-23 ADJ SRP ADM
 2023-24 ADJ SRP ADM
 2024-25 ADJ SRP ADM
 2025-26 ADJ SRP ADM
 2026-27 ADJ SRP ADM
 SCHOOL READINESS PLUS PUPIL UNIT
 2022-23 ADJ SRP PU
 2023-24 ADJ SRP PU
 2024-25 ADJ SRP PU
 2025-26 ADJ SRP PU
 2026-27 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
 2022-23 EXT ADM (ACT)
 2023-24 EXT ADM (ACT)
 2024-25 EXT ADM (PRE)
 2025-26 EXT ADM (EST)
 2026-27 EXT ADM (EST)
 2027-28 EXT ADM (EST)
 EXTENDED TIME PU
 2022-23 EXT TIME PU
 2023-24 EXT TIME PU
 2024-25 EXT TIME PU
 2025-26 EXT TIME PU
 2026-27 EXT TIME PU
 2027-28 EXT TIME PU
 GENERAL EDUCATION REVENUE
 BASIC REVENUE
 FY2027 FORMULA ALLOW 7,705
 2026-27 ADJ PU (EST) 591.00
 BASIC REVENUE 4,553,655.00
 = (57)X(100) =
 DECLINING ENROLLMENT REV
 2025-26 ADJ PU (EST) 605.60
 2026-27 ADJ PU (EST) 591.00

DECLINING ENROLLMENT REV CONTI
 102 DECLINING PUPIL UNITS
 = GREATER OF ZERO OR
 = (56)-(57) = 14.60
 103 DECLINING ENROLL ALLOW
 = (100)X0.28 = 2,157.40
 104 DECLINING ENROLL REV
 = (102)X(103) = 31,498.04
 PENSION ADJUSTMENT REVENUE
 105 PENSION ADJUST ALLOWANCE
 (FY2026 GEN ED REV
 REPORT, LINE 43)
 106 INITIAL PENSION ADJ REV
 = (57)X(105) =
 FY2026 RETIRE SALARY 4,031,948.65
 PENSION ADJUST RATE .0231
 RETIRE PENSION ADJUST
 = (107)X(108) = 93,138.01
 TOTAL PENSION ADJ REV
 = (106)+(109) = 93,138.01
 GIFTED & TALENTED REVENUE
 111 GIFTED & TALENTED REV
 = (57)X\$13.00 = 7,683.00
 EXTENDED TIME REVENUE
 88 2026-27 EXT PU (EST)
 112 EXTENDED TIME REVENUE
 = (88)X\$5,117 =
 COMPENSATORY REVENUE
 113 FY2027 COMPENSATORY
 (FEB 25 FORECAST EST.
 SUBJECT TO CHANGE) = 417,473.28
 114 COMPENSATORY PILOT
 115 TOTAL COMPENSATORY REV
 = (113)+(114) = 417,473.28

ENGLISH LEARNER (EL)
 116

131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(129)] /[400+(129)] =	.23659072	***TRANSPORTATION SPARSITY CONT***	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =		***TRANSPORTATION SPARSITY CONT***
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(128)X(129)X(131) OR MEMO =		145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X[(144) RAISED TO 0.13 POWER] X0.141X(100) =	755.85	159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 =
133	ELEM SPARSITY REVENUE (SEE WEBSITE)		146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] =	396.80	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) =
134	PRELIM SPARSITY REVENUE = (132)+(133) =		147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) =	234,508.80	161	INITIAL GEN ED REVENUE**
135	FY2026 SPARSITY REV (FY2026 GEN ED REV REPORT, LINE 88)		148	FY2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST)	414,115.35	101	BASIC
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT?	NO	149	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST)	404,149.57	104	DECLINING ENROLL
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)		150	FY2025 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 =	424,357.05	110	PENSION ADJUSTMENT
57	2026-27 ADJ PU (EST)	591.00	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) =	414,115.35	111	GIFTED & TALENTED
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	.38437500	152	FY2026 BASIC REVENUE (2025-26 GEN ED REV REPORT LINE 39)	4,530,493.60	112	EXTENDED TIME
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 =	209.10	153	TRANSPORTATION PORTION OF FY2026 BASIC REVENUE = (152)X.0466 =	211,121.00	124	BASIC SKILLS
140	SMALL SCHOOLS REVENUE = (57)X(139) =	123,578.10	154	FY2026 TRANSP SPARSITY REV(2025-26 GEN ED REV REPORT, LINE 109)	230,860.78	124	SPARSITY
141	ATTENDANCE AREA	247.29	155	FY2026 CHARTER TRANSP ADJ REV (2025-26 GEN ED REV REPORT, LINE 301)		140	SMALL SCHOOLS
142	SQUARE MILES PER RES PU = (141)/(46) =	.5540	156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS		160	TRANSPORT SPARSITY
143	SPARSITY INDEX = GTR OF (142) OR 0.2 =	.5540	157	FY2026 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) =	441,981.78	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(124) +(137)+(140)+(160) =
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 =	.2000	162	AVE BUILDING AGE (EST) (NOT > 50 YEARS)	37.74	163	MAINTENANCE COST INDEX = 1+ [.01X(162)] =
			163	OPERATING CAPITAL**		164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] =
			164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] =	229.14	165	MENSTRUAL PRODUCTS/OPIATE ANTAGONISTS ALLOWANCE = \$2 =
			165	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] =	229.14	166	YEAR ROUND PU SERVED
			166	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] =	229.14	167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 =
			167	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] =	229.14	168	UNEQUALIZED REVENUE = (57)X(165) =
			168	UNEQUALIZED REVENUE = (57)X(165) =	1,182.00		

204	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186)	34.32	202	FY2027 DISTRICT REFERENDUM REV/ADJ PU	460.00	176	TOTAL, TIER 1 = (57)X(174) =	177,300.00
205	TRANSITION REVENUE = (57)X(204) =	20,283.12	172	TIER 1 LOR CAP/APU	300.00	177	TOTAL, TIER 2 = (57)X(175) =	250,584.00
206	METRO 5TH PERCENTILE	8,015.96	223	= GTR OF ZERO OR [(222) - (202) - (172)] =	591.00	10	2024 RMV	218,294,645
207	METRO 95TH PERCENTILE	10,379.48	224	= LSR OF \$100,000 OR		46	2026-27 RES PU (EST)	446.40
208	METRO GAP = (207)-(206) =	2,363.52	225	[(57)X(223)] =		234	FY2027 RMV/RES PU = (10)/(46) =	489,011.30
209	RURAL 5TH PERCENTILE	8,005.00	226	= (220)+(224) =	45,873.42	235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/\$880,000 =	.55569466
210	RURAL 95TH PERCENTILE	10,418.80	227	BOTH RUR AND MET = 0.25X(225) =	11,468.35	236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/\$671,345 =	.72840537
211	RURAL GAP = (210)-(209) =	2,413.80	228	2026-27 ADJ PU (EST) = \$50.00X(57) =	29,550.00	237	TIER 1 LOR LEVY = (176)X(235) =	98,524.66
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR	229	EQUITY REVENUE = (225)+(226)+(227) =	86,891.77	238	TIER 2 LOR LEVY = (177)X(236) =	182,526.73
213	DIST'S REGION'S EQUITY GAP = (208) OR (211) =	2,413.80	230	**OPERATING CAPITAL AIDS & LEVIES** OPERATING CAP REVENUE	136,603.74	239	TIER 1 LOR AID = (176)-(237) =	78,775.34
214	DIST'S REGION'S 95TH PCT = (207) OR (210) =	10,418.80	231	UNEQUALIZED REVENUE = (57)X(165) =	1,182.00	240	TIER 2 LOR AID = (177)-(238) =	68,057.27
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(101)+(203)+(205) + [(172)X(57)]/(57) =	8,499.32	232	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION = (167)-(168) =	135,421.74	241	**EQUITY AIDS & LEVIES** EQUITY REVENUE	86,891.77
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	1,919.48	233	2024 ANTC 2026-27 ADJ PU (EST)	10,441,122 591.00	242	LEVY RATIO FOR EQUITY = (234)/\$510,000 =	.95884569
217	EQUITY INDEX = (216)/(213) =	.79521087	234	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 =	.77107498	243	EQUITY AID = (228)-(242) =	3,575.97
218	= \$80X(217) =	63.62	235	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) =	104,420.32	244	**TRANSITION AIDS & LEVIES** TRANSITION REVENUE	20,283.12
219	INITIAL EQUITY ALLOW IF (216) = 0 THEN (219) = 0 ELSE (219) = \$14+(218)	77.62	236	OPERATING CAP AID = (167)-(232) =	32,183.42	205	TRANSITION REVENUE	20,283.12
57	2026-27 ADJ PU (EST)	591.00	237			206	LEVY RATIO FOR TRANSITION = LSR OF 1 OR (234)/\$510,000 =	.95884569
220	= (57)X(219) =	45,873.42	238			207		
221	FY2027 STATE AVERAGE REF REV & TIER 1 LOR	1,484.69	239			208		
222	= 0.10X[(221)] =	148.47	240			209		

245	TRANSITION LIMIT = (205)X(244) =	19,448.38	234	FY2027 RMV/RES PU	489,011.30	268	TIER 1 AID = (261)-(265) =	37,393.31
246	TRANSITION AID = (205)-(245) =	834.74	256	TIER 1 = LSR OF 1 OR (234)/\$567,000 =	.86245379	262	TIER 2 AID =	
			257	TIER 2 = LSR OF 1 OR (234)/\$290,000 =	1.00000000	269	TOTAL AID = (268)+(262) =	37,393.31
REFERENDUM LEVY PORTIONS								
202	REFER \$/APU ALL AUTHORITIES	460.00	258	TIER 1 LEVY = (253)X(256) =	234,466.69	270	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)	
247	TIER 1 CAP/APU	460	259	TIER 2 LEVY = (254)X(257) =		271	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)	
248	TIER 2 CAP/APU = 0.25X(100)-\$300 =	1,626.25	255	UNEQUALIZED LEVY		272	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) =	760.00
137	SPARSITY REVENUE		260	TOTAL = (258) + (259) + (255) =	234,466.69	273	PRORATED TBRA = LSR OF (270) OR [(270)X(272)/(271)] =	
249	TIER 2 CAP/APU IF (137) > ZERO THEN (249) = 9,999.99 ELSE (249) = (248)	1,626.25	261	TIER 1 AID = (253)-(258) =	37,393.31	274	REF AND LOR REV = (176)+(203) =	449,160.00
250	TIER 1 = LSR OF (202) OR (247) =	460.00	262	TIER 2 AID = (254)-(259) =		275	CAPPED TBRA = LSR OF (273) OR (274) =	
251	TIER 2 = [LSR OF (202) OR (249)]-(250) =		263	TOTAL AID = (261)+(262) =	37,393.31	**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:		
252	UNEQUALIZED = (202) - (250) - (251) =		264	TOTAL = (258) + (259) + (255) =	234,466.69	276	TIER 2 REF AID	
			265	TIER 1 LEVY = (258)+(265) =	234,466.69	277	TIER 1 REF AID	
			266	TIER 2 LEVY =		278	TIER 1 LOR AID	
			267	UNEQUALIZED LEVY =		279	TIER 1 LOR LEVY	
			268	TOTAL = (266) + (259) + (255) =	234,466.69	280	TIER 1 REF LEVY	
			269	TOTAL, UNEQUALIZED = (203) - (253) - (254) =		281	TIER 2 REF LEVY	
			270	TOTAL, UNEQUALIZED LEVY WITH AID LIMIT**		282	UNEQL REF LEVY	
			271	TOTAL, TIER 1 = (57)X(250) =	271,860.00			
			272	TOTAL, TIER 2 = (57)X(251) =				
			273	TOTAL, UNEQUALIZED = (203) - (253) - (254) =				
			274	TOTAL, UNEQUALIZED LEVY WITH AID LIMIT**				
			275	TOTAL, UNEQUALIZED LEVY WITH AID LIMIT**				
			276	TOTAL, UNEQUALIZED LEVY WITH AID LIMIT**				
			277	TOTAL, UNEQUALIZED LEVY WITH AID LIMIT**				
			278	TOTAL, UNEQUALIZED LEVY WITH AID LIMIT**				
			279	TOTAL, UNEQUALIZED LEVY WITH AID LIMIT**				
			280	TOTAL, UNEQUALIZED LEVY WITH AID LIMIT**				
			281	TOTAL, UNEQUALIZED LEVY WITH AID LIMIT**				
			282	TOTAL, UNEQUALIZED LEVY WITH AID LIMIT**				

101	BASIC	4,553,655.00	330	ALT COMP REVENUE	57	2026-27 ADJ PU (EST)	591.00
104	DECLINING ENROLL	31,498.04	331	ALT COMP BASIC AID = 0.65X(330) =	346	FY2027 EST INITIAL BUDGET	58,747.46
110	PENSION ADJUSTMENT	93,138.01	332	BASIC AID PRORATION	347	FY2027 EST	5,910.00
111	GIFTED & TALENTED	7,683.00	333	PRORATED BASIC AID = (331)X(332) =	348	FY2027 ADJ INITIAL BUDGET = (346)X1.003 =	58,923.70
112	EXTENDED TIME	453,338.68	334	PRO BASIC AID TO LEVY = (331)-(333) =	349	OCT 1, 2024 ENROLL OF PROTECTED STUDENTS	97.00
124	BASIC SKILLS	123,578.10	335	ALT COMP LEVY REVENUE = (330)-(331)+(334) =	350	EST OCT 1, 2025 ENROLL OF PROTECTED STUDENTS = (349) =	97.00
137	SPARSITY	234,508.80	336	FY2027 ANTC/ADJ PU	351	OCT 1, 2024 TOTAL ENROLLMENT	566.00
140	SMALL SCHOOLS	136,603.74	337	ALT COMP LEVY RATIO = LESSER OF 1 OR [(230)/\$6,100] =	352	EST OCT 1, 2025 TOTAL ENROLLMENT = (351) =	566.00
160	TRANSPORT SPARSITY	427,884.00	338	ALT TEACHER COMP LEVY = (335)X(336) =	353	PROTECTED ENROLLMENT RATIO = (350)/(352) =	.17137809
167	OPERATING CAPITAL	271,860.00	339	ALT COMP EQUALIZATION AID = (330)-(333)-(337) =	354	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (348) FORMULA = IF (346) > 0 = \$350 X(57)X(353) =	35,449.56
171	LOCAL OPTIONAL	20,283.12	340	**MISCELLANEOUS AIDS**	355	INTEG HOLD HARMLESS (FROM FY2026 INTEG REV RPT, LINE 11)	23,297.90
203	REFERENDUM	86,891.77	341	ESTIMATES OF FY2027 MISC AIDS BELOW ARE BASED ON END OF SESSION 2025 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE.	356	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (348) OR [(354)+(355)] =	58,747.46
205	TRANSITION		342	NET TUITION ADJUST	357	INCENTIVE REV = LSR OF (347) OR [(57)X\$10] =	5,910.00
228	EQUITY REVENUE		343	EXCESS COST AID	358	ACHIEVE & INTEG REVENUE = (356)+(357) =	64,657.46
323	ALT ATTENDANCE ADJ		344	HOLD HARM/GROWTH LMT	359	ACHIEVE & INTEG LEVY = (358)X.30 =	19,397.24
324	TOTAL GENERAL REVENUE	6,440,922.26	345	CROSS SUB REDUC AID	360	TRANSFER TO MDE IF (356) = (348) THEN (360) = (348)-(346) ELSE (360) = (356)X.013 =	763.72
232	OPERATING CAP LEVY	104,420.32	346	TOTAL SPECIAL EDUC AID = (339) TO (343) =	361	ACHIEVE & INTEG AID = (358)-(359)-(360) =	44,496.50
242	EQUITY LEVY	83,315.80	347	FY 2027 NON-PUBLIC TRANSPORTATION AID			
245	TRANSITION LEVY	19,448.38	348				
311	LOCAL OPTIONAL	281,051.39	349				
316	TOTAL REFERENDUM LEVY	234,466.69	350				
325	TOTAL GENERAL ED LEVY	722,702.58	351				
326	TOTAL GENERAL ED AID	5,718,219.68	352				
327	ENROLLMENT AS OF OCT 1, 2024 AT PARTICIPATING SITES (FY2026 GENERAL EDUC RPT, LINE 317)		353				
328	EST ENROLLMENT AS OF OCTOBER 1, 2025 AT PARTICIPATING SITES = (327)X[(50)/(49)] =		354				
329	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00X(328) =		355				

GENERAL ED REVENUE SUMMARY

ALT TEACHER COMP AIDS & LEVIES

ACHIEVEMENT AND INTEGRATION

LINE NO	DESCRIPTION	AMOUNT	STATUS	REMARKS
362	EST FY2026 EXPEND	4,916.51		
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362) =	4,916.51		
364	SAFE SCH IVY REQUEST?	YES		
57	2026-27 ADJ PU (EST)	591.00		
365	SAFE SCH LEVY LIMIT = \$36X(57) =	21,276.00		
366	SAFE SCH INTERMEDIATE LEVY REQUEST?	NO		
367	INTERMEDIATE LEVY ALLOWANCE <= \$15			
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =			
369	DISTRICT JUDGMENTS			
370	INTERMED JUDGMENTS			
371	JUDGMENT LIMIT = (369)+(370) =			
372	ICE ARENA LEVY**			
373	FY2025 NET OPR COSTS ICE ARENA LEVY LIMIT = 100% OF (372) =			
374	SHARE OF FY2026 EST COOPERATIVE BUDGET			
375	FY2026 ESTIMATED DISTRICT BUDGET	202,642.00		
376	FY2026 EST BUDGET = (374)+(375) =	202,642.00		
377	PRELIMINARY REVENUE = .35X(376) =	70,924.70		
378	LAST YEAR REVENUE (FY2025 CTE AID REPORT, LINE 11)	65,888.48		
379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	65,888.48		
380	PRELIMINARY REVENUE OR (379) =	70,924.70		
381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5			
382	CAREER TECH REVENUE = (380)+(381) =	70,924.70		
29	2023 ANTC	10,480,812		
56	2025-26 ADJ PU (EST)	605.60		
383	FY2026 ANTC/ADJ PU = (29)/(56) =	17,306.49		
384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	1.00000000		
385	CAREER TECH LEVY LIMIT = (382)X(384) =	70,924.70		
386	EST CAREER TECH AID = (382)-(385) =			
387	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2025 EXPENSES PAID	3,900.00		
388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000		
389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	3,900.00		
400	LTFM PLAN APPROVAL STATUS MISSING			
401	2026-27 ADJ PU (EST) AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	591.00		
402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 =			
403	INITIAL LTFM REVENUE = \$380X(57)X(402) =			
404	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS IA FOR QUALIFIED H&S PROJ			
405	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K			
406	NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K			
407	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405)+(766) + (767)+(770)+(406) =	132,477.56		

REEMPLOYMENT INSURANCE LEVY
 FY2026 CAREER & TECH CONT
 CAPITAL RELATED LEVY LIMITS

768	NET LTFM REQ DEBT SERVICE FOR VPK	***ADDITIONAL LTFM REVENUE FOR*** FOR QUALIFIED VOLUNTARY PRE-K	408	NEW PAYGO LTFM LEVY FOR VPK	***OLD LAW H&S CONT***	54	2023-24 ADJ PU (ACT)	617.02
408	NEW PAYGO LTFM LEVY FOR VPK		415	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (408)+(413)+(414) + (765) + (766) + (767) + (768) + (406) + (770) =		425	FY2024 ANTC PER APU = (35)/(54) =	10,144.99
409	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(407) + (408) + (768) =		416	**OLD LAW DEFERRED MAINTENANCE**		426	STATEWIDE ANTC/APU	
410	OLD LAW HEALTH & SAFETY REVENUE = FY2027 ESTIMATED H&S COST =	**OLD LAW HEALTH & SAFETY (H&S)**	417	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 =		427	LTFM EQUAL FACTOR = 125.5% OF (426) =	
411	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2027		418	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (410)+(415)+(417) =		428	LTFM LEVY RATIO = LSR OF 1 OR (425)/(427) =	.59185244
412	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS		419	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = (409) OR (418) =	**LTFM REVENUE**	429	LTFM AID RATIO = 1-(428) =	.40814756
413	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (411)+(412) =		420	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)		430	LTFM INITIAL EQUAL AID = (424)X(429) =	
406	NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K		421	DISTRICT LTFM REVENUE = (419)-(420) =		431	LTFM INITIAL EQUALIZED LEVY = (424)-(430) =	
765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A		422	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS		432	2015 TOTAL ALT FAC GRANDFATHER AID	
766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B		423	TOTAL LTFM REVENUE = (421)+(422) =	**LTFM TOTAL AIDS & LEVIES**	433	TOTAL LTFM EQUAL AID = GREATER OF (430) OR (432) =	
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	132,477.56	424	LTFM EQUALIZED REVENUE = LSR OF (419), (421), OR \$380X(57) =		434	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (424)-(433) =	
414	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (416) = NO THEN (769), ELSE 0 =		425	**LTFM TOTAL AIDS & LEVIES**		435	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) =	
768	NET LTFM REQ DEBT SERVICE FOR VPK	591.00	57	2026-27 ADJ PU (EST)		436	TOTAL LTFM LEVY = (434)+(435) =	
770	NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K	6,259,664	424	LTFM EQUALIZED REVENUE = LSR OF (419), (421), OR \$380X(57) =		765	NET ALT FAC REG DEBT	
			35	2024 AG MODIFIED ANTC FOR LTFM REVENUE		766	NET ALT FAC/H&S DEBT	
						767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	132,477.56
						768	NET LTFM REQ DEBT SERVICE FOR VPK	
						769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	110,314.68

770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	448	FY 1992 - FY2027 APPROV DIS ACC COSTS	94,763.74	462	**ADMINISTRATIVE SPACE**
771	TOTAL DEBT SERVICE	449	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DIST X 150,000) OR 300,000 =	300,000.00	463	FY2026 JOINT
	= (765)+(766)+(767) + (768)+(769)+(770) =	450	LSR OF (448) OR (449)	94,763.74	464	FY2027 JOINT
437	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (424) OR (771) =	451	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED	1992	465	**INSTRUCTIONAL/STORAGE**
						FY2026 JOINT 16,592.00
						FY2027 JOINT
429	LTFM AID RATIO	452	LAST YEAR TO CERTIFY = (451)+7 YEARS =	1999	466	**EXCESS FUNDS CAP LEASE**
438	LTFM DEBT INITIAL EQUAL AID = (437)X(429) =	453	TOTAL CUM CERT LEVY (PAY 93 TO PAY 24)	94,763.74	467	FY2026 JOINT
439	LTFM DEBT EQUAL AID = GREATER OF (432) OR (438) BUT NOT MORE THAN (771) =	454	CERT LEVY PAY 2025		468	TOT INTERMEDIATE CAPITALIZED = SUM[(462) TO (465)] = - (466)-(467) = 16,592.00
440	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437)-(439) =	455	TOTAL CERTIFIED LEVY = (453)+(454) =	94,763.74	469	TOT INTERMEDIATE LEASE COSTS = (461)+(468) = 19,139.00
441	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (771)-(439)-(440) =	456	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455) =		57	2026-27 ADJ PU (EST) 591.00
					470	INTERMEDIATE PUPIL UNIT MAX LIMIT = \$65X(57) = 38,415.00
					471	INTERMEDIATE LEASE LIMIT = LSR (469) OR (470) = 19,139.00
					472	INTERMEDIATE CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469)-(471) =
423	TOTAL LTFM REVENUE		**LEASE LEVY LIMITATION**			**APPROVED REG OPERATING LEASES**
442	TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) =		DISTRICT'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTRICTS 287, 288, 916 AND 917			**ADMINISTRATIVE SPACE**
443	LTFM GEN FUND EQUAL REV = (424)-(437) =	457	**APPROVED INTERMEDIATE OPERATING**		473	FY2026 NONJOINT
444	LTFM GEN FUND EQUAL AID = (433)-(439) =	458	**ADMINISTRATIVE SPACE**		474	FY2027 NONJOINT
445	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) =	459	FY2026 JOINT			**INSTRUCTIONAL/STORAGE**
446	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) =	460	FY2027 JOINT		475	FY2026 NONJOINT
447	TOTAL GEN FUND LTFM LEVY = (445)+(446) =	461	TOT INTERMEDIATE OPERATING = (457) TO (460) =	2,547.00	476	FY2027 NONJOINT
					477	REG OPERATING LEASES = SUM (473) TO (476) =

DISABLED ACCESS LIMIT

DEBT SERV PORT LTFM REV CONT

APPROVED INTERMED CAPITALIZED

APPROVED REGULAR
 CAPITALIZED LEASES

ADMINISTRATIVE SPACE

478 FY2026 NONJOINT
 479 FY2027 NONJOINT

INSTRUCTIONAL/STORAGE

480 FY2026 NONJOINT
 481 FY2027 NONJOINT

EXCESS FUNDS CAP LEASE

482 FY2026 NONJOINT
 483 FY2027 NONJOINT

484 REG CAPITALIZED LEASES
 = [SUM (478) TO (481)]
 - [(482)+(483)] =

485 TOTAL APPROVED REGULAR
 LEASE COST & CARRYOVER
 = (472)+(477)+(484) =

57 2026-27 ADJ PU (EST) 591.00
 486 REG PUPIL UNIT MAXIMUM
 LIMIT = \$212X(57) = 125,292.00

487 COMM APPROVED LIMIT
 488 REGULAR MAX LIMIT
 = GTR OF (486) OR (487) = 125,292.00

489 REGULAR LEASE LIMIT
 = LSR OF (485) OR (488) =

490 TOTAL LEASE LEVY LIMIT
 = (471)+(489) = 19,139.00

INITIAL CAPITAL RELATED LEVIES

232 OPERATING CAPITAL 104,420.32
 447 LT FAC MAINTENANCE
 456 DISABLED ACCESS
 490 LEASE LEVY 19,139.00
 491 COOP BLDG REPAIR
 492 OTHER CAPITAL (MEMO)
 493 CAP PROJECTS REFER

494 CAPITAL RELATED LIMITS
 = (232)+(447)+(456)
 +(490)+(491)+(492)
 +(493) = 123,559.32

OTHER INITIAL GENERAL LEVIES

495 CONSOLIDATION/
 TRANSITION
 496 REORGANIZATION
 497 OPERATING DEBT
 498 HEALTH BENEFITS
 499 ADDL RETIREMENT
 (MPLS AND STP)
 500 SEVERANCE
 501 ADMIN DISTRICT
 502 SWIMMING POOL
 503 TREE GROWTH
 504 CONSOLIDATION/
 RETIREMENT
 505 ECON DEVELOP ABATE
 OTHER GENERAL (MEMO)

506 SUBTOTAL, OTHER INITIAL
 GENERAL LEVIES
 = (495) TO (505) =

INITIAL GENERAL FUND LEVY

507 GENERAL RMV VOTER APPROVED 234,466.69
 = (316) =

508 GENERAL RMV OTHER
 = (311)+(242)
 + (245) = 383,815.57

509 GENERAL NTC
 VOTER APPROVED
 = (493)
 510 GENERAL NTC OTHER
 = (337)+(359)+(363)
 + (365)+(368)+(371)
 + (373)+(385)+(389)
 + (494)-(493)+(506) = 243,973.77
 511 TOTAL INITIAL GENERAL
 LEVY LIMITATION
 = (507)+(508)+(509)
 + (510) = 862,256.03

COMMUNITY SERVICE

BASIC COMMUNITY EDUCATION

600 POPULATION (YR 2020) 2,838
 601 GTR OF (600) OR 1,335 2,838
 602 YOUTH SERVICE PROG? YES
 603 AFTER SCHOOL
 ENRICHMENT? YES
 604 FY2027 GENERAL REVENUE
 = \$6.35X(601) = 18,021.30
 605 FY2027 YOUTH SERVICE
 REV = \$1.00X(601) = 2,838.00
 606 FY2027 AFTER SCHOOL
 REVENUE = \$1.85X(601)
 NOT TO EXCEED 10,000
 AND \$0.43XPOPULATION
 IN EXCESS OF 10,000 = 5,250.30
 607 FY2027 COMMUNITY
 EDUCATION REVENUE
 = (604)+(605)+(606) = 26,109.60
 30 2024 ANTC 10,441,122
 608 STANDARD COMM ED LEVY
 = 0.003128X(30) = 32,659.83
 609 COMM ED LEVY LIMIT =
 LSR (607) OR (608) = 26,109.60
 610 FY2027 EST GROSS COMM ED
 AID = (607) - (609) =

EARLY CHILD FAMILY EDUCATION

FY2025 ECFE ANNUAL REPORT
 MUST BE SUBMITTED TO CERTIFY
 EARLY CHILDHOOD FAMILY ED &
 HOME VISIT LEVIES FOR FY2027

611 DIST PLANS TO LEVY FOR
 FY2027 ECFE REVENUE? YES
 612 ECFE ANNUAL REPORT
 SUBMITTED? YES
 613 POPULATION UNDER
 FIVE YEARS OF AGE 223
 614 GTR OF 150 OR (613) = 223
 615 ECFE ALLOWANCE
 = 0.023X(100) = 177.22

616	FY2027 EARLY CHILD FAMILY REVENUE IF (611) = YES = (614)X(615), IF ANNUAL REPT = YES	39,520.06	630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.005 = (30)X0.00005 =		700	REQUIRED DEBT SERVICE (EQU EQUAL TO 105% OF THE FY2027 PRINCIPAL AND INTEREST PAYMENTS)	138,390.00
30	2024 ANTC	10,441,122	631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =		701	**REQ DEBT ELIGIBLE FOR LTFM FACILITIES MAINTENANCE (LTFM) REV	
617	ECFE TAX RATE	.00177098	632	ADULTS WITH DISABILITIES AID = (629) - (631) =		702	ALT FAC REGULAR REQ DEBT SERV LEVY	
618	= (617)X(30) =	18,491.02		**SCHOOL-AGE CARE**		703	ALT FAC/H&S REQ DEBT SERV LEVY	
619	EARLY CHILD LEVY LIMIT = LESSER OF (616) OR (618) =	18,491.02	633	FY2027 SCHOOL-AGE CARE REVENUE (FY2027 EST COST)	10,441,122 446.40	704	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	
620	EST FY2027 EARLY CHILD AID = (616) - (619) =	21,029.04	30 46	2024 ANTC 2026-27 RES PU (EST)		705	NEW LTFM REQ DEBT FOR SERVICE FOR VPK	115,238.00
621	**HOME VISITING LIMIT**		634	ANTC/RES PU = (30)/(46) =	23,389.61	706	ALL OTHER PROJECTS	
622	DIST PLANS TO LEVY FOR FY2027 HOME VISIT?	YES	635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 =	1.00000000		NEW LTFM REQ DEBT FOR ALL ROOF PROJECTS	
623	HOME VISITING REVENUE IF (621) = YES AND (618) > \$0, = \$3.00X(613), ELSE = \$0	669.00	636	FY2027 SCHOOL-AGE CARE LIMIT = (633)X(635) =			TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) + (703)+(704)+(705) =	253,628.00
230	FY2027 ANTC/ADJ PU	17,666.87	637	FY2027 EST GROSS SCHOOL-AGE CARE AID = (633) - (636) =			**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	
623	HOME VISIT LEVY RATIO = LESSER OF 1 OR (230)/\$17,250 =	1.00000000		**COMMUNITY SERVICE SUMMARY**		707	NATURAL DISASTER REQ DEBT SERV LEVY	
624	FY2027 HOME VISIT LIMIT = (622)X(623) =	669.00	638	OTHER COMM ED (MEMO)			**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	
625	FY2027 EST HOME VISIT AID = (622) - (624) =		639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) + (631) + (636) + (638) =	45,269.62	708	TACONITE BONDS REQ DEBT SERV LEVY	
626	**ADULTS WITH DISABILITIES** ADULTS WITH DISABILITIES REQUEST?	NO		DISTRICT POPULATION TIMES \$0.34 = (600)X\$0.34 =		709	TAC FUNDING FOR BONDS (NOT IRRRB)	
627	DISTRICT POPULATION TIMES \$0.34 = (600)X\$0.34 =			FY 23 ADULTS WITH DISABILITIES REVENUE		710	TAC ADJ TO REQ = (709) OR [(709)X1.05] =	
628	FY 23 ADULTS WITH DISABILITIES REVENUE			TOTAL REVENUE, = GREATER OF (627) OR (628) =		711	NET REQUIRED DEBT SERVICE LEVY TACONITE = (708) - (710) =	
629	TOTAL REVENUE, = GREATER OF (627) OR (628) =			VOTER APPR ELIG BONDS SOLD BY JULY 1, 2025	1,813,137.00	712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2025	1,813,137.00

GENERAL DEBT SERVICE (FUND 7)
 ADULTS WITH DISABILITIES CONT
 ECEF CONT

713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2025	729	GDS REQ DEBT SERV LEVY = (706)+(707)+(715) + (718)+(719)+(728) =	744	FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) - (741)-(742)-(743)] =	95,711.54
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2025	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) + (714)+(716)+(719) =	745	RETAIN FOR CAPITAL LOAN REPAYMENT	
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) + (713)+(714) =	30	2024 AMTC	746	APPROVED DEBT EXCESS TO BE RETAINED	
716	**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID	731	MAXIMUM EFFORT DEBT SERVICE TAX RATE	747	DISTRICT REQUESTED ADDITIONAL EXCESS	
717	VOTER APPR BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	732	MAX EFFORT DEBT SERV LEVY = (30)X(731) =	748	CERTIFIED DEBT EXCESS = GTR OF 0 OR (744) - (745)-(746)+(747) =	95,711.54
718	NON-VOTER BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	733	DEBT EQUAL REVENUE BASE = GTR OF ZERO OR [(715) - (732)] =	749	EXCESS USED TO RETIRE FAC & EQUIP BONDS	
719	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716)+(717) =	734	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	750	ADJUSTED DEBT EXCESS = (748) - (749) =	95,711.54
720	**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID	735	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	751	**BREAKDOWN OF NET DEBT EXCESS** BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729) - (718) =	2,240,278.00
721	VOTER APPR BONDS INELG FOR DEBT EQUAL AID	736	**FUND 7 DEBT BALANCE** JUNE 2024 FUND 7-425 BAL FOR BOND REFUND	752	DEBT EXCESS RATIO = LSR 1 OR (750)/(751) =	.04272306
722	**NON-VOTER APPR INELIG BONDS** FACIL BOND-MS 123B.62	737	JUNE 2024 FUND 7-451 BAL FOR QZAB & QSCB	753	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715)X(752) =	77,462.76
723	EQUIP BOND-MS 123B.61	738	JUNE 2024 FUND 7-460 BALANCE NONSPENDABLE	754	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(752) =	
724	REORG OPER DEBT	739	JUNE 2024 FUND 7-463 BALANCE UNASSIGN NEG	755	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(752) =	
725	ECON DEV ABATEMENT	740	JUNE 2024 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS)	756	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(752) =	5,912.44
726	JUDGMENT	741	PAY 24 DEBT EXCESS LEVY REDUCTION	757	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(752) =	
727	OTHER NON-VOTER INELG LEASE PURCHASE	742	PAY 25 DEBT EXCESS LEVY REDUCTION	758	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) =	4,923.32
728	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) =	743	5% OF PAY 26 REQ DEBT SERV LEVY = (729)X5% =			

759	EXCESS FOR ELIGIBLE LTFM ROOF BONDS = (705)X(752) =	437	LTFM DEBT EQUAL REV	733	DEBT EQUAL BASE	1,813,137.00
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = ZERO-(720) -(721)-(749) =	440	LTFM DEBT EQUAL LEVY	782	FY2027 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)	77,462.76
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(750)-(751)] =	441	LTFM DEBT UNEQUAL LVY	783	FY2027 GROSS DEBT EQUALIZATION REVENUE = (733)-(753)+(782) =	1,735,674.24
762	**NET DEBT EXCESS SUMMARY**	30	2024 ANTC	30	2024 ANTC	10,441,122
763	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(752) =	773	TEN PERCENT ANTC	784	= 0.1050X(30) =	1,096,317.81
764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) =	707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	785	MAX UNEQ LOCAL EFFORT = 0.1574X(30) =	1,643,432.60
765	NET ALT FAC REG DEBT = (700)-(754) =	774	FY2027 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707)-(773)] =	786	FY2027 NET DEBT EQ REV = GTR OF 0 OR [(783)-(785)] =	92,241.64
766	NET ALT FAC/H&S DEBT = (701)-(755) =	54	2023-24 ADJ PU (ACT)	787	PRELIM TIER 1 EQU REV =	92,241.64
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(756) =	775	FY2024 ANTC PER APU = (30)/(54) =	788	PRELIM TIER 2 EQU REV = (786)-(787) =	92,241.64
768	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(757) =	776	STATEWIDE AVE ANTC INC PER APU	732	MAXIMUM EFFORT DEBT SERVICE LEVY	
769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(758) =	777	DISASTER EQUAL FACTOR = 300% OF (776) =	789	MAX EFFORT TIER 1 REV	
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =	778	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (775)/(777) =	790	MIN TIER 2 REV FOR MAX EFFORT = GTR OF ZERO OR (783)-(732) =	
771	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769)+(770) =	779	DISASTER AID RATIO = 1-(778) =	791	TIER 1 EQUAL REV = GTR OF (787) OR (789) =	92,241.64
		780	DISASTER DEBT EQUAL AID = (774)X(779) =	792	TIER 2 EQUAL REV = GTR OF (788) OR (790) =	
		781	DISASTER LEVY LIMIT = (707)-(780) =	54	2023-24 ADJ PU (ACT)	617.02
				793	2024 ANTC /ADJ APU = (30)/(54) =	16,921.85
				794	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (793)/[GTR OF \$4,430 OR 55.33% OF (776)] =	1.00000000
				795	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (793)/[GTR OF \$8,000 OR 100% OF (776)] =	1.00000000

LTFM AID CONT

NET DEBT EXCESS BREAKDOWN CONT

DEBT EQUALIZATION AID

796	TIER 1 DEBT EQU AID RATIO = 1-(794) =	810	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(713)-(801)-(808)] OR ZERO =	906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
797	TIER 2 DEBT EQU AID RATIO = 1-(795) =	811	TIER 1 DEBT AID = (791)X(796) =	907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =
798	TIER 2 DEBT AID = (792)X(797) =	812	TIER 2 DEBT AID = (798)+(799) =	908	JUNE 2024 FUND 47-425 BAL FOR BOND REFUND
800	TOTAL DEBT EQ AID = (798)+(799) =	772	TOTAL DEBT EQ AID = (800)X(713)/(715) =	909	JUNE 2024 FUND 47-460 BALANCE NONSPENDABLE
801	NON VOTER DEBT AID = (800)X(713)/(715) =	781	NON VOTER DEBT AID = (800)-(801) =	910	JUNE 2024 FUND 47-463 BALANCE UNASSIGN NEG
802	VOTER APPR DEBT AID = (800)-(801) =	781	VOTER APPR DEBT AID = (800)-(801) =	911	JUNE 2024 FUND 47-464 BALANCE RESTRICTED
803	MAX EFFORT DEBT LEVY = (729)+(925)+(926)-(706) -(719)-(720)-(721) =	813	MAX EFFORT DEBT LEVY = (809)+(811)+(781) = 1,813,137.00	912	JUNE 2024 FUND 47-464 BALANCE VOTER APPROV
804	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	814	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	913	JUNE 2024 FUND 47-464 BAL NON-VOTER APPROV = (911)-(912) =
805	ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION	815	ADJUSTMENT TO GDS LIMIT** & PENSION DEBT SERVICE (FUND 47)	914	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER
806	FY2027 IRRRB FUNDING FOR VOTER-APPR BONDS	900	LEVY BONDS IRREV TRUST VOTER APPROVED	915	PAY 25 OPEB DEBT EXC REDUCTION NON-VOTER
807	PAY 26 IRRRB ADJUSTMENT FOR NON-VOTER BONDS	901	LEVY BONDS REVOC TRUST VOTER APPROVED	916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =
808	FY2027 IRRRB FUNDING FOR NON-VOTER BONDS	902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =
809	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(804)-(802)-(806)] = 1,813,137.00	903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER
		904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER
		905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904) =	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =
				921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =
				922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0

DEBT EQUALIZATION AID CONT
 ADJ TO GDS LIM FOR IRRRB ALLO
 FUND 47 DEBT BALANCE

923	***FUND 47 DEBT BALANCE CONT***	1005	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)	1020	FY2026 TRANSITION LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 213)	19,505.49
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)	1021	24 PAY 25 LIMIT	19,505.49
925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	24 PAY 25 LIMIT	1022	24 PAY 25 LEVY	19,505.49
926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1008	24 PAY 25 LEVY	1023	FY2026 TRANSITION LEVY ADJUSTMENT	
	LEVY LIMITATION ADJUSTMENTS	1009	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1005) + (1006) + (1007) =		**FY2026 1ST TIER REFERENDUM** LEVY ADJUST	
	IN GENERAL, IF WE HAVE:	1010	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1005) + (1006) + (1008) =	1024	FY2026 1ST TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 242)	235,155.14
A	FINAL LEVY AUTHORITY	1011	FY2026 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) =	1025	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 280)	
B	PREVIOUSLY CALCULATED AUTHORITY		**FY2026 LOR TIER 2** LEVY ADJUSTMENT	1026	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 307)	
C	CERTIFIED LEVY BASED ON (B)	1012	FY2026 LOR TIER 2 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 202)	1027	24 PAY 25 LIMIT	235,155.14
D	LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO	1013	24 PAY 25 LIMIT	1028	24 PAY 25 LEVY	235,155.14
	GENERAL FUND ADJUSTMENTS	1014	24 PAY 25 LEVY	1029	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025) + (1026) + (1027) =	235,155.14
1000	FY2026 OPER CAP LEVY AUTH (FROM FY2026 GENERAL EDUC REV REPORT, LINE 197)	1015	FY2026 LOR TIER 2 LEVY ADJUSTMENT	1030	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025) + (1026) + (1028) =	235,155.14
1001	24 PAY 25 LIMIT		**FY2026 EQUITY LEVY ADJUSTMENT**	1031	FY2026 1ST TIER VTR REF LEVY ADJUSTMENT	
1002	24 PAY 25 LEVY	1016	FY2026 EQUITY LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 205)			
1003	FY2026 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1001)) =	1017	24 PAY 25 LIMIT			
	370.52	1018	24 PAY 25 LEVY			
	FY2026 LOR TIER 1 LEVY ADJUST	1019	FY2026 EQUITY LEVY ADJUSTMENT = ((1016)-(1018)) =			
1004	FY2026 LOR TIER 1 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 185)		262.85-			

Line	Description	Amount	Line	Description	Amount
1032	FY2026 2ND TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 244)	1046	1056	FY2026 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 285 TO 287)	19,506.96
1033	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 281)	1047	1057	TIER 1 LEVY	17,843.93
1034	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 308)	1048	1058	TIER 2 LEVY	17,843.93
1035	24 PAY 25 LIMIT	1049	1059	UNEQL LEVY	
1036	24 PAY 25 LEVY	1050	1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =	
1037	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) + (1035) =	1051	1061	TOTAL FY2026 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1026) + (1034)+(1042) =	
1038	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) + (1036) =	1052	1062	FY2026 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =	
1039	FY2026 2ND TIER REF LEVY ADJUSTMENT	1053	1063	***FY2026 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES	
1040	FY2026 UNEQUAL REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 246)	1054	1064	FY2026 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 284)	
1041	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 282)	1055	1066	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)	
1042	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 309)	1056	1067	FY2026 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	
1043	24 PAY 25 LEVY	1057	1068	***FY2026 INTEGRATION ADJUSTMENT**	
1044	24 PAY 25 LEVY	1058		FY2026 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 21)	19,506.96
1045	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) + (1043) =	1059		24 PAY 25 LIMIT	17,843.93
		1060		24 PAY 25 LEVY	17,843.93
		1061		FY2026 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1066) =	1,663.03

1069	***FY2026 ALT TEACHER COMP ADJ***	1083	23 PAY 24 LIMIT	1103	FY2024 LOC OPT TIER 1 AUTH		
	(FROM FY2026 GEN ED REVENUE REPORT, LINE 338)	1084	23 PAY 24 LEVY		(FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 209)	71,541.02	
1070	24 PAY 25 LIMIT	1085	TOTAL ADJUSTMENT	1104	22 PAY 23 LIMIT	70,224.80	
1071	24 PAY 25 LEVY	1086	24 PAY 25 ADJ LIMIT	1105	22 PAY 23 LEVY	70,224.80	
1072	FY2026 ALT TEACH COMP LEVY ADJUSTMENT	1087	24 PAY 25 ADJ LEVY	1106	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	1,316.22	
	***FY26 & FY25 CAPITAL RELATED ADJ**	1088	FY2025 LTFM EQUALIZED LEVY ADJUST	1107	23 PAY 24 ADJ LIMIT	1,277.55	
	***FY2026 LTFM EQUAL LEVY ADJ**	1089	FY2025 LTFM UNEQUAL LEVY ADJ**	1108	23 PAY 24 ADJ LEVY	1,277.55	
1073	FY2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 63)	1090	23 PAY 24 LIMIT	1109	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) =	38.67	
1074	24 PAY 25 LIMIT	1091	23 PAY 24 LEVY		**FY2024 LOR TIER 2 LEVY ADJUST**		
1075	24 PAY 25 LEVY	1092	TOTAL ADJUSTMENT = (1089)-(1090) =	1110	FY2024 LOC OPT LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 211)	174,466.57	
1076	FY2026 LTFM EQUALIZED LEVY ADJUST	1093	24 PAY 25 ADJ LIMIT	1111	22 PAY 23 LIMIT	171,256.70	
	***FY2026 LTFM UNEQUAL LEVY ADJ**	1094	24 PAY 25 ADJ LEVY	1112	22 PAY 23 LEVY	171,256.70	
1077	FY2026 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 64)	1095	FY2025 LTFM UNEQUALIZED LEVY ADJUST = (1092)-(1093) =	1113	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1110) - (1111))	3,209.87	
1078	24 PAY 25 LIMIT		**3 YEAR PRIOR ADJUSTMENTS**	1114	23 PAY 24 ADJ LIMIT	3,115.57	
1079	24 PAY 25 LEVY		**FY2024 OPERATING CAPITAL**	1115	23 PAY 24 ADJ LEVY	3,115.57	
1080	FY2026 LTFM UNEQUALIZED LEVY ADJUST	1096	FY2024 OPER CAP LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 190)	1116	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1114))	94.30	
	***FY2026 HEALTH & SAFETY**	1097	22 PAY 23 LIMIT		**FY2024 EQUITY LEVY ADJUSTMENT**		
1081	FY2026 HEALTH AND SAFETY REBATES ADJUST	1098	22 PAY 23 LEVY	1117	FY2024 EQUITY LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 214)	59,206.50	
	***FY2025 LTFM EQUAL LEVY ADJUST**	1100	23 PAY 24 ADJ LIMIT	1118	22 PAY 23 LIMIT	57,622.43	
1082	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63)	1101	23 PAY 24 ADJ LEVY	1119	22 PAY 23 LEVY	57,622.43	
	***FY2025 LTFM EQUAL LEVY ADJUST**	1102	FY2024 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	1120	TOTAL ADJUST TO PAY 23 EQUITY LEVY AUTH = ((1117)-(1118)) =	1,584.07	

FY2024 EQUITY LEVY ADJ CONT
 TO VOTER-APPROVED LEVIES

1121 23 PAY 24 ADJ LIMIT 1,526.37
 1122 23 PAY 24 ADJ LEVY 1,526.37

1123 FY2024 EQUITY LEVY ADJUSTMENT = ((1120)-(1121)) = 57.70

FY2024 TRANSITION LEVY ADJ
 1124 FY2024 TRANSITION LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 222) 14,121.92

1125 22 PAY 23 LIMIT 13,862.10
 1126 22 PAY 23 LEVY 13,862.10

1127 TOTAL ADJUST TO PAY 23 TRANSITION LEVY AUTH = ((1124)-(1125)) = 259.82

1128 23 PAY 24 ADJ LIMIT 252.19
 1129 23 PAY 24 ADJ LEVY 252.19

1130 FY2024 TRANSITION LEVY ADJUSTMENT = ((1127)-(1128)) = 7.63

***FY2024 1ST TIER VOTER** APPROVED REFER LEVY ADJUST

1131 FY2024 1ST TIER REF LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 254) 170,251.64

1132 PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1029) 167,119.32

1133 PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1030) 167,119.32

1134 TOTAL ADJUST TO PAY 23 1ST TIER REF LEVY AUTH = ((1131)-(1132)) = 3,132.32

1135 23 PAY 24 ADJ LIMIT 3,040.30
 1136 23 PAY 24 ADJ LEVY 3,040.30

1137 FY2024 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1135)) = 92.02

FY2024 2ND TIER REF LEVY ADJ
 FY2024 2ND TIER REF LEVY AUTH (FROM FY2024 GENERAL EDUC REV RPT, LINE 253)

1138 1138 23 PAY 24 ADJ LEVY AUTH 1,526.37

1139 PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1037)

1140 PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1038)

1141 TOTAL ADJUST TO PAY 23 2ND TIER REF LEVY AUTH

1142 23 PAY 24 ADJ LIMIT 259.82
 1143 23 PAY 24 ADJ LEVY 259.82

1144 FY2024 2ND TIER REF LEVY ADJUSTMENT

FY2024 UNEQUAL REF LEVY ADJ
 FY2024 UNEQUAL REF LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 255)

1145 1145 23 PAY 24 ADJ LEVY AUTH 7.63

1146 PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1045)

1147 PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1046)

1148 TOTAL ADJUST TO PAY 23 UNEQUAL REF LEVY AUTH

1149 23 PAY 24 ADJ LIMIT 3,132.32
 1150 23 PAY 24 ADJ LEVY 3,132.32

1151 FY2024 UNEQUAL REF LEVY ADJUSTMENT

1152 1152 23 PAY 24 ADJ LEVY AUTH 1,526.37

1153 PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1037)

1154 PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1038)

1155 TOTAL ADJUST TO PAY 23 2ND TIER REF LEVY AUTH

1156 23 PAY 24 ADJ LIMIT 259.82
 1157 23 PAY 24 ADJ LEVY 259.82

1158 FY2024 2ND TIER REF LEVY ADJUSTMENT

***FY2024 LOR TBRA ADJUST**
 FY2024 ALLOC OF TBRA TO LOR TO LOR TIER 1 LEVY (FROM FY2024 GENED REV RPT, LINE 265)

1159 1159 23 PAY 24 ADJ LEVY AUTH 7.63

1160 ALLOCATION OF TBRA (FROM PAY 23 LEVY RPT, LINE 276)

1161 FY2024 ALLOCATION OF TBRA (FROM PAY 23 LEVY RPT, LINE 276)

1162 23 PAY 24 ADJ LIMIT 259.82
 1163 23 PAY 24 ADJ LEVY 259.82

1164 TOTAL ADJUST TO PAY 23 LOR TIER 1 TBRA LVIY ADJ

1165 23 PAY 24 ADJ LIMIT 3,132.32
 1166 23 PAY 24 ADJ LEVY 3,132.32

1167 FY2024 REFERENDUM HOLD HARM**

1168 1168 23 PAY 24 ADJ LEVY AUTH 92.02

1169 PAY 23 HOLD HARM ALLOC (FROM PAY 23 LEVY RPT, LINES 304 TO 306)

1170 TOTAL ADJUST TO PAY 23 REFERENDUM HOLD HARM**

1171 23 PAY 24 ADJ LIMIT 3,040.30
 1172 23 PAY 24 ADJ LEVY 3,040.30

1173 FY2024 HOLD HARM TOTAL = ((1165)-(1166)) = 92.02

***FY2024 REF HOLD HARM CONTI**
 ***FY2024 REEMPLOYMENT ADJUSTMENT**
 ***FY2024 ALT TEACHER ADJ CONT**

1167 23 PAY 24 ADJ LIMIT 1185 23 PAY 24 LIMIT 1202 23 PAY 24 ADJ LIMIT
 1168 23 PAY 24 ADJ LEVY 1186 23 PAY 24 LEVY 1203 23 PAY 24 ADJ LEVY

1169 FY2024 HOLD HARM ALLOC 1187 FY2024 REEMPLOY ADJUST 668.92-
 = ((1184)-(1186) =

***FY2024 LOR TIER 1 HOLD**
 HARMLESS ADJUSTMENT

1170 FY2024 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2024 GENED REV RPT, LINES 293) 1205 FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63) 133,268.97

1171 PAY 23 TIER 1 HOLD HARMLESS LEVY (FROM PAY 23 LEVY RPT, LINES 303) 1206 22 PAY 23 LIMIT 133,299.00
 1207 22 PAY 23 LEVY 133,299.00

1172 FY2024 LOR TIER 1 HOLD HARM ADJ 1208 TOTAL ADJUSTMENT = (1205)-(1207) = 30.03-
 1209 23 PAY 24 ADJ LIMIT 3,317.37-
 1210 23 PAY 24 ADJ LEVY 3,317.37-

1173 23 PAY 24 ADJ LIMIT 1211 24 PAY 25 ADJ LIMIT 561.57
 1174 23 PAY 24 ADJ LEVY 1212 24 PAY 25 ADJ LEVY 561.57

1175 FY2023 TIER 1 HOLD HARM ADJUSTMENT 1213 FY2024 EQUAL LIMIT ADJUST = (1209)+(1211) = 2,755.80-
 1214 FY2024 EQUAL LEVY ADJUST = (1210)+(1212) = 2,755.80-

***FY2024 INTEGRATION ADJUSTMENT**

1176 FY2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 15,997.58 1215 FY2024 LTFM EQUALIZED LEVY ADJUST = (1208)-(1213) = 2,725.77

1177 22 PAY 23 LIMIT 17,870.54
 1178 22 PAY 23 LEVY 17,870.54

1179 TOTAL ADJUSTMENT = (1176)-(1178) = 1,872.96-
 1180 23 PAY 24 ADJ LIMIT 1,903.50-
 1181 23 PAY 24 ADJ LEVY 1,903.50-

1182 FY2024 INTEGRATION ADJUSTMENT LIMIT = (1179)-(1180) = 30.54

***FY2024 REEMPLOYMENT ADJUSTMENT**

1183 FY2024 EXPEND ACTUAL 1,700.04
 1184 REEMPLOY LEVY AUTH = 100% OF (1183) = 1,700.04

***FY2024 LTFM UNEQUAL LEVY ADJ**

1216 FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)
 1217 22 PAY 23 LIMIT
 1218 22 PAY 23 LEVY
 1219 TOTAL ADJUSTMENT
 1220 23 PAY 24 ADJ LIMIT
 1221 23 PAY 24 ADJ LEVY
 1222 24 PAY 25 ADJ LIMIT
 1223 24 PAY 25 ADJ LEVY

1224	***FY2024 LTFM UNEQUAL ADJ CONT***	1313	***PAY 23 LEASE LEVY ADJUST***	1313	***INTERM DIST CARRYOVER***
	FY2024 UNEQUAL LIMIT ADJUST		FY2023 AND FY2024 LEASE COST		TO REGULAR LEASE AUTH
	= (1220)+(1222) =		WITH A PAY 23 LEVY (PAY 24 LEASE		= (1310)-(1312) =
1225	FY2024 UNEQUAL LEVY ADJUST	1314	LEVY FOR FY2024 & 2025 LEASE COSTS	1314	FY2023 NON-JOINT
	= (1221)+(1223) =		WILL BE ADJUSTED NEXT YEAR)		= (1301)+(1303)+
1226	FY2024 LTFM UNEQUALIZED	54	**PAY 23 FY2023 LEASE COSTS**	54	(1306)+(1308) =
	LEVY ADJUST		LEASE COSTS		2023-24 ADJ PU (ACT)
	FY2024 CAREER TECHNICAL ADJ	1315	**REG OPERATING LEASES**	1315	PAY 23 PUPIL UNIT MAX
1227	FY2024 CAREER TECH	1300	INTERMEDIATE	1315	AUTH = \$212X(54) =
	LEVY AUTHORITY (FY2024	1301	NON-JOINT	1316	PAY 23 COMMISSIONER
	CTE AID RPT LINE 21)		** CAPITALIZED LEASES **		APPROVED LIMIT
	65,888.48	1302	INTERMEDIATE	1317	REGULAR MAX AUTHORITY
1228	23 PAY 24 LIMIT	1303	NON-JOINT	1317	= GTR OF (1315)
1229	23 PAY 24 LEVY				OR (1316) =
1230	FY2024 CAREER TECH ADJ	1304	PAY 23 FY2023	1318	TOTAL PAY 23 REGULAR
	= ((1227)-(1229)) =		TOTAL LEASE COSTS = (1300)+		LEASE LEVY AUTHORITY
			(1301)+(1302)+(1303)=		= LSR OF (1313)+(1314)
			10,169.00		OR (1317) =
1231	**FY2024 HEALTH BENEFIT LEVY ADJ**	1319	**PAY 23 FY2024 LEASE COSTS**	1319	TOTAL PAY 23 REGULAR &
	FY2024 ACTUAL COST		**REG OPERATING LEASES**		INTERM LEASE LEVY AUTH
	(LIMITED TO \$600,000)		INTERMEDIATE		= (1312)+(1318) =
1232	23 PAY 24 LIMIT	1305	NON-JOINT		**PAY 23 NET LEASE COSTS**
1233	23 PAY 24 LEVY	1306	** CAPITALIZED LEASES **	1320	22 PAY 23 LIMIT
1234	FY2024 HEALTH	1307	INTERMEDIATE	1321	22 PAY 23 LEVY
	BENEFITS ADJUST	1308	NON-JOINT	1322	PAY 23 LEASE LEVY
	FY2024 ANNUAL OPEB LEVY ADJ	1309	PAY 23 FY2024		LIMITATION ADJUSTMENT
	FY2024 ACTUAL COST		TOTAL LEASE COSTS = (1305)+		= (1319) - (1321) =
	(FIN 797+OBJ 291)		(1306)+(1307)+(1308)=		1,363.00-
1235	PRORATION FACTOR TO	1310	FY2023 INTERMEDIATE COSTS		
	REFLECT STATEWIDE CAP		(1300)+(1302)+		
	1.00000000		(1305)+(1307) =		
1236	PRORATED ANNUAL	54	2023-24 ADJ PU (ACT)		617.02
	OPEB LEVY AUTH				
1237	24 PAY 25 LIMIT	1311	INTERM PUPIL UNIT AUTH		40,106.30
	3,900.00		= \$65X(54) =		
1238	24 PAY 25 LEVY	1312	INTERM LEASE AUTH = LSR		10,169.00
	3,900.00		OF (1310) OR (1311) =		
1239	FY2024 ANNUAL				
	OPEB ADJUSTMENT				
	= (1237)-(1238) =				

COMMUNITY SERVICE ADJUST
ADULTS W/DISABILITIES
ADJUST

1412 **ADULTS W/DISABILITIES**
ADJUST

1413 SCH TAX ADJUSTMENT
(FROM STR ADJUST
REPORT, LINE 33)

1414 OTHER ADJUST (MEMO)

1415 TOTAL OTHER ADJUST
= (1413)+(1414) =

1416 TOTAL COMMUNITY SERVICE
LIMITATION ADJUSTMENT
= (1403)+(1407)+(1411)
+ (1412)+(1415) = 22,503.86

***GENERAL DEBT SERVICE ADJUST**

1700 REDUCTION DEBT SERVICE
EXCESS, VOTER APPROVED
= (762)X-1 = 77,462.76-

1701 OTHER ADJUST (MEMO)
VOTER APPROVED

1702 TOTAL DEBT SERV ADJUST
VOTER APPROVED
= (1700)+(1701) = 77,462.76-

1703 REDUCTION DEBT SERVICE
EXCESS, NON-VOTER
APPROV = (763)X-1 = 18,248.78-

1704 OTHER ADJUST (MEMO)
NON-VOTER APPROVED

***FY2026 LTFM DEBT LEVY ADJ**

1705 FY2026 EST LTFM
DEBT LEVY AUTHORITY
(FROM WEBSITE
FY2026 RPT, LINE 59) 165,258.64

1706 24 PAY 25 LIMIT 165,259.33
1707 24 PAY 25 LEVY 165,259.33

1708 FY2026 LTFM DEBT LEVY
ADJ = (1705)-(1706) = .69-

FY2025 LTFM DEBT LEVY ADJUST

1709 FY2025 EST LTFM
DEBT LEVY AUTHORITY
(FROM WEBSITE
FY2025 RPT, LINE 59) 155,235.56

1710 23 PAY 24 LIMIT 156,737.12
1711 23 PAY 24 LEVY 156,737.12

1712 TOTAL ADJUSTMENT
ADJ = (1709)-(1710) = 1,501.56-

1713 24 PAY 25 ADJ LIMIT 350.34-

1714 24 PAY 25 ADJ LEVY 350.34-

1715 FY2025 LTFM DEBT LEVY ADJ
= (1712)-(1713) = 1,151.22-

***FY2024 LTFM DEBT LEVY ADJUST**

1716 FY2024 EST LTFM
DEBT LEVY AUTHORITY
(FROM WEBSITE
FY2024 RPT, LINE 59)

1717 22 PAY 23 LIMIT

1718 22 PAY 23 LEVY

1719 TOTAL ADJUSTMENT
= (1716)-(1717) =

1720 23 PAY 24 ADJ LIMIT

1721 23 PAY 24 ADJ LEVY

1722 24 PAY 25 ADJ LIMIT

1723 24 PAY 25 ADJ LEVY

1724 FY2024 DEBT LIMIT ADJUST
= (1720)+(1722) =

1725 FY2024 DEBT LEVY ADJUST
= (1721)+(1723) =

1726 FY2024 LTFM DEBT LEVY ADJ
= (1719)-(1724) =

1727 TOTAL DEBT SERV ADJUST
NON-VOTER APPROVED
= (1703)+(1704)+
(1708)+(1715)+(1726) = 19,400.69-

OTH POSTEMPLOYMENT BENE (OPEB)
& PENSION DEBT SERVICE ADJUSTMENTS

1900 REDUCTION DEBT EXCESS,
VOTER APPROV = GTR OF
[(920)OR(923)]X-1 =

1901 OTHER OPEB DS ADJUST
(MEMO) VOTER APPROVED

1902 TOTAL OPEB DEBT SERV
ADJ VOTER APPROVED
= (1900)+(1901) =

1903 REDUCTION DEBT EXCESS,
NON-VOTER = GTR OF
[(921)OR(924)]X-1 =

1904 OTHER OPEB DS ADJUST
(MEMO)NON-VOTER APPR

1905 TOTAL ADJUSTMENT
NON-VOTER APPROVED
= (1903)+(1904) =

ABATEMENT ADJUSTMENTS

INITIAL ABATEMENT LEVY ADJUST

2000 SCHOOL TAXES ABATED 1,272.03-

2001 SCHOOL TAXES ADDED

2002 NET CHANGE IN SCHOOL
TAXES
= (2000)+(2001) = 1,272.03-

2003 ABATEMENT RECOVERY
REVENUE = [GTR OF ZERO
OR -1X(2002)] = 1,272.03

2023 FY2026 ABATEMENT AID 223.67

2004 INITIAL ABATEMENT LEVY ADJ
= (2003)-(2023) = 1,048.36

PAY 23 CERTIFIED LEVY PLUS
AUDITOR ADJUSTMENT BY FUND

2005 GENERAL 834,264.19

2006 COMMUNITY SERVICE 87,102.64

2007 GENERAL DEBT SERVICE 1,714,140.08

2008 OPEB DEBT SERVICE

2009 TOTAL 2,635,506.91

CERTIFIED LEVY RATIO BY FUND
 2010 GENERAL = (2005)/(2009) = .31654791
 2011 COMMUNITY SERVICE = (2006)/(2009) = .03304967
 2012 GEN DEBT SERVICE = (2007)/(2009) = .65040242
 2013 OPEB DEBT SERVICE = (2008)/(2009) =
 2014 TOTAL 1.00000000

ABATEMENT INTEREST ADJ BY FUND
 (ZERO IF NO LEVY AUTHORITY IN FUND)
 2029 GENERAL = (2028) - (2030) - (2031) - (2032) =
 2030 COMMUNITY SERVICE = (2028)X(2011) =
 2031 GENERAL DEBT SERVICE = (2028)X(2012) =
 2032 OPEB DEBT SERVICE = (2028)X(2013) =
 2028 TOTAL

***ABATEMENT AID BY FUND (FROM**
 PART III OF FY2026 ABATE AID RPT)
 2015 GENERAL 214.85
 2016 COMMUNITY SERVICE 8.82
 2017 GENERAL DEBT SERVICE 223.67
 2018 TOTAL
 2019 EST FY2026 ABATEMENT AID PRORATION FACTOR 1.00000000

***ADVANCE ABATEMENT LEVY ADJUST**
 2056 SCHOOL TAXES ABATED IN 1ST 6 MO OF 2025 74.41-
 2057 SCHOOL TAXES ADDED IN 1ST 6 MO OF 2025
 2058 NET CHANGE IN SCHOOL TAXES (2056)+(2057) 74.41-
 2059 TOTAL ADVANCE ABATE LEVY AUTHORITY = [GTR OF ZERO OR -IX(2058)] = 74.41

***FY2024 ABATEMENT AID ADJUST**
 (ZERO IF NO LEVY AUTHORITY IN FUND)
 2033 GENERAL
 2034 COMMUNITY SERVICE
 2035 GENERAL DEBT SERVICE
 2036 OPEB DEBT SERVICE
 2037 TOTAL
 TOTAL REGULAR ABATE LEVY ADJ
 2038 GENERAL = (2024) + (2029) + (2033) = 187.81
 2039 COMMUNITY SERVICE = (2025) + (2030) + (2034) = 33.22
 2040 GENERAL DEBT SERVICE = (2026) + (2031) + (2035) = 827.33
 2041 OPEB DEBT SERVICE = (2027) + (2032) + (2036) =
 2042 TOTAL 1,048.36

***CARRY-OVER ABATE LEVY AUTHORITY**
 PAY 25 REGULAR ABATEMENT LIMIT
 2043 GENERAL
 2044 COMMUNITY SERVICE
 2045 GENERAL DEBT SERVICE
 2046 OPEB DEBT SERVICE
 PAY 25 REGULAR ABATEMENT LEVY
 2047 GENERAL
 2048 COMMUNITY SERVICE
 2049 GENERAL DEBT SERVICE
 2050 OPEB DEBT SERVICE

***INITIAL ABATE LEVY ADJ BY FUND**
 (ZERO IF NO LEVY AUTHORITY IN FUND)
 2024 GENERAL= (2004) - (2023) - (2025) - (2026) - (2027) = 187.81
 2025 COMMUNITY SERVICE = [(2004)X(2011)] - (2021) = 33.22
 2026 GENERAL DEBT SERV DBT = [(2004)X(2012)] - (2022) = 827.33
 2027 OPEB DEBT = [(2004)X(2013)] =
 2004 TOTAL 1,048.36

***PREVIOUS ADVANCE ABATEMENT LEVY**
 (PAY 24 PREVIOUS ADVANCE PLUS PAY 25 ADVANCE LEVY)
 2064 GENERAL 348.49
 2065 COMMUNITY SERVICE 34.77
 2066 GENERAL DEBT SERVICE 888.75
 2067 OPEB DEBT SERVICE
 2068 TOTAL 1,272.01

***CARRY-OVER ABATEMENT LEVY LIM**
 (ZERO IF NO LEVY AUTHORITY IN FUND)
 GENERAL= (2043) - (2047)
 OR MEMO =
 COMMUNITY SERVICE = (2044) - (2048)
 OR MEMO =
 GENERAL DEBT SERVICE = (2045) - (2049)
 OR MEMO =
 OPEB DEBT SERVICE = (2046) - (2050)
 OR MEMO =
 TOTAL

***ABATEMENT INTEREST ADJUSTMENT**
 2028 ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2024

ADVANCE ABATE ADJUST BY FUND
 (ZERO IF NO LEVY AUTHORITY IN FUND)

2069 GENERAL= (2059)-(2068)-(2070) 324.94-
 -(2071)-(2072) =
 2070 COMMUNITY SERVICE 32.31-
 = (2061)-(2065) =
 2071 GENERAL DEBT SERVICE 840.35-
 = (2062)-(2066) =
 2072 OPEB DEBT SERVICE
 = (2063)-(2067) =
 2073 TOTAL 1,197.60-

***TOTAL INITIAL LEVY LIMITATION**
 SUMMARY BEFORE OFFSETTING ADJUST

GEN FUND INITIAL LEVY SUMMARY

3000 GENERAL RMV
 VOTER APPROVED
 = (507)+(1342) = 234,558.71
 3001 GENERAL RMV OTHER
 = (508)+(1343) = 383,751.02
 3002 GENERAL NTC VOTER APPROVED
 = (509)+(1344) =
 3003 GENERAL NTC OTHER
 = (510)+(1345)+(2038)
 +(2051)+(2069) = 231,983.05

3004 TOTAL GENERAL FUND
 INITIAL LEVY LIMITATION
 = (3000)+(3001)
 + (3002)+(3003) = 850,292.78
 COM SERV INITIAL LEVY SUMMARY

3005 TOTAL COMMUNITY SERVICE
 FUND INITIAL LEVY LIMITATION
 = (639)+(1416)+(2039)
 +(2052)+(2070) = 67,774.39
 GEN DBT SERV INITIAL LEVY SUMMARY

3006 GEN DEBT SERVICE
 VOTER APPROVED
 = (813)+(1702)+(2040)
 +(2053)+(2071) = 1,735,661.22
 3007 GEN DEBT SERVICE
 OTHER
 = (814)+(1727)+(2040)
 +(2053)+(2071) = 1,64,948.07

3008 TOTAL DEBT SERVICE FUND
 INITIAL LEVY LIMITATION
 = (3006)+(3007) = 1,900,609.29
 OPEB/PENSION DEBT SVC INITIAL
 LEVY SUMMARY
 OPEB/PENSION DEBT
 SERVICE VOTER APPROVED
 = (902)+(1900)+(2041)
 +(2054)+(2072) =
 3009 OPEB/PENSION DEBT
 SERVICE OTHER
 = (907)+(1903)+(2041)
 +(2054)+(2072) =
 3010

3011 TOTAL OPEB/PENSION DEBT
 SERVICE FUND INITIAL
 LEVY LIMITATION
 = (3009)+(3010) =
 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).
 OFFSET CARRIED FORWARD

3012 GENERAL
 3013 GENERAL DEBT SERVICE
 3014 OPEB/PENSION DEBT
 SERVICE
 POSITIVE OFFSETTING ADJUSTMENTS
 IN GENERAL AND COM SERV FUNDS
 3015 GEN RMV VTR POSITIVE OFFSET = GTR
 OF 0 OR [0-(3000)] =
 3016 GEN RMV OTH POSITIVE OFFSET = GTR
 OF 0 OR [0-(3001)] =
 3017 GEN NTC VTR POSITIVE OFFSET = GTR
 OF 0 OR [0-(3002)] =
 3018 GEN NTC OTH POSITIVE OFFSET = GTR
 OF 0 OR [0-(3003)] =
 3019 COMM SRV POSITIVE OFFSET = GTR
 OF 0 OR [0-(3005)] =

3020 GEN RMV VOTER
 NEGATIVE OFFSET
 3021 GEN RMV OTHER
 NEGATIVE OFFSET
 3022 GEN NTC VOTER
 NEGATIVE OFFSET
 3023 GEN NTC OTHER
 NEGATIVE OFFSET
 3024 COM SERV
 NEGATIVE OFFSET
 NET OFFSETTING ADJUSTMENTS
 IN GEN AND COM SERV
 3025 GEN RMV VOTER
 NET OFFSET ADJ
 = (3015)+(3020) =
 3026 GEN RMV OTHER
 NET OFFSET ADJ
 = (3016)+(3021) =
 3027 GEN NTC VOTER
 NET OFFSET ADJ
 = (3017)+(3022) =
 3028 GEN NTC OTHER
 NET OFFSET ADJ
 = (3018)+(3023) =
 3029 COM SERV
 NET OFFSET ADJ
 = (3019)+(3024) =
 POSITIVE OFFSETTING ADJ
 IN GENERAL DEBT SERV FUND
 3030 GDS VTR POSITIVE OFFSET = GTR
 OF 0 OR [- (3006)] =
 3031 GDS OTH POSITIVE OFFSET = GTR
 OF 0 OR [- (3007)] =

3032	GDS VOTER NEGATIVE OFFSET	3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000	1983-84 RESIDENT PU	
3033	**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND	3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD = (3013) -(3034)-(3035) =	4001	2011-12 RESIDENT PU	486.20
3034	GDS VOTER NET OFFSET ADJ = (3030)+(3032) =	3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =	4002	2026-27 RES PU (PRE)	591.00
3035	GDS OTH NET OFFSET ADJ = (3031)+(3033) =	3045	TOTAL ADJUST BALANCE FORWARD = (3042) +(3043)+(3044) =	5	2026-27 ADJ PU (EST)	
3036	OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET = GTR OF 0 OR [-(3009)] =	3500	GEN DEBT VOTER APPR	4003	2011 NET TAX CAPACITY	
3037	**POSITIVE OFFSETTING ADJUSTMENT** IN OPEB/PENSION DEBT SERV FUND	3501	GEN DEBT OTHER	4004	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =	
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3502	ACT MAX EFF LOAN AID FOR FY2018 - FY2026	4005	REG FRONT END FORMULA = (4002)X\$175 =	
3039	**COLLECT NEGATIVE ADJUST** IN OPEB/PENSION DEBT SERV FUND	3503	PAY 17 - PAY 25 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4006	TAC REG REF REV = GTR OF 0 OR [(4005)-(4004)]	
3040	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3504	REQUESTED DEBT DEFERANCE AMOUNT BY END OF FY2027		**FY2027 TAC REG REF REV** (PAY 01 REF LEVY REQ)	
3041	**NET OFFSETTING ADJUSTMENTS** IN OPEB/PENSION DEBT SERV FUND	3505	BAL AVAIL END FY2027 = (3502)+(3503) =		REG FRONT END FORMULA = (4001)X(4008) =	
	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =		**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER		TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =	
	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =		GEN DEBT VOTER =		TAC ADD REF REVENUE = (4010)X22.5% =	
			GEN DEBT OTHER =		**FY2027 TAC TOTAL REF REV** (JULY 2022 PAYMENT)	
			MAX EFF LEVY LIMIT ADJ =		TAC TOTAL REF REV = (4006)+(4011) =	
			MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3505)+(3508) =		MAXIMUM EC RESERVE = (57)X\$25 =	
					RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013) =	

FY2025 TACONITE RECEIPT CONT

LEVY LIMIT SUBJECT TO
 TACONITE ADJUSTMENT CONT

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

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

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

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	234,466.69	92.02	N/A			234,558.71
GEN-RMV OTHER-EXEMP	383,815.57	64.55-	N/A			383,751.02
GEN-NTC VOTER-EXEMP	N/A	N/A	N/A			N/A
GEN-NTC OTHER-GENED	243,973.77	11,853.59-	137.13-			231,983.05
GEN-NTC OTHER-EXEMP						
TOTAL GENERAL	862,256.03	11,826.12-	137.13-			850,292.78
COM SERV-EXEMP	45,269.62	22,503.86	.91			67,774.39
DEBT-VOTER-NONEXEMP	1,813,137.00	77,462.76-	13.02-			1,735,661.22
DEBT-OTHER-NONEXEMP	184,348.76	19,400.69-				164,948.07
TOTAL DEBT SERV	1,997,485.76	96,863.45-	13.02-			1,900,609.29
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,905,011.41	86,185.71-	149.24-			2,818,676.46

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

FUND	2024 PAY 2025 LIMITATION	2025 PAY 2026 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,029,911.20	850,292.78	179,618.42-	17.44-
COMMUNITY SERVICE	69,571.72	67,774.39	1,797.33-	2.58-
GENERAL DEBT SERVICE	2,065,019.57	1,900,609.29	164,410.28-	7.96-
OPEB DEBT SERVICE				
TOTAL	3,164,502.49	2,818,676.46	345,826.03-	10.93-

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

FUND	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,029,911.20			
COMMUNITY SERVICE	69,571.72			
GENERAL DEBT SERVICE	2,065,019.57			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	3,164,502.49			

MINNESOTA DEPARTMENT OF EDUCATION
 LEVY LIMITATION AND CERTIFICATION
 2025 PAYABLE 2026

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	252,822.54	252,822.54	234,558.71		
(5002)	GENERAL-RMV OTHER	418,361.42	418,361.42	383,751.02		
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	358,727.24	358,727.24	231,983.05		
(5009)	COMMUNITY SERV-NTC OTHER	69,571.72	69,571.72	67,774.39		
(5013)	GENL DEBT-NTC VOTER	1,742,772.91	1,742,772.91	1,735,661.22		*1
(5014)	GENL DEBT-NTC OTHER	322,246.66	322,246.66	164,948.07		*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	1,029,911.20	1,029,911.20	850,292.78		
(5009)	COMMUNITY SERVICES FUND	69,571.72	69,571.72	67,774.39		
(5015)	GENERAL DEBT SERVICE FUND	2,065,019.57	2,065,019.57	1,900,609.29		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	671,183.96	671,183.96	618,309.73		
	NET TAX CAPACITY	2,493,318.53	2,493,318.53	2,200,366.73		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,995,595.45	1,995,595.45	1,970,219.93		
	OTHER	1,168,907.04	1,168,907.04	848,456.53		
TOTAL LEVY						
	TOTAL LEVY	3,164,502.49	3,164,502.49	2,818,676.46		
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	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(313)	1ST TIER RMV REFER	235,155.14	235,155.14	234,466.69		*2
(314)	2ND TIER RMV REFER					*2
(315)	UNEQUALIZED RMV REFER					
(1031)	FY2026 1ST TIER REF ADJUST	11,571.93	11,571.93			*2
(1039)	FY2026 2ND TIER REF ADJUST					*2
(1047)	FY2026 UNEQUAL REF ADJUST					
(1053)	FY2026 TBRA ALLOC ADJUST					
(1062)	FY2026 REF HOLD HARMLESS ADJ					
(1137)	FY2024 1ST TIER REF ADJUST	6,095.47	6,095.47	92.02		*2
(1144)	FY2024 2ND TIER REF ADJUST					
(1151)	FY2024 UNEQUAL REF ADJUST					
(1157)	FY2024 TBRA ALLOC ADJUST					
(1169)	FY2024 REF HOLD HARMLESS ADJ					
(1329)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	252,822.54	252,822.54	234,558.71		
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	98,813.96	98,813.96	98,524.66		*3
(238)	2ND TIER LOCAL OPTIONAL	191,418.90	191,418.90	182,526.73		*3
(242)	EQUITY	82,835.80	82,835.80	83,315.80		*3
(245)	TRANSITION	19,505.49	19,505.49	19,448.38		*3
(1011)	FY2026 LOR TIER 1 ADJUST	4,862.61	4,862.61			*3
(1015)	FY2026 LOR TIER 2 ADJUST	1,388.00	1,388.00			*3
(1019)	FY2026 EQUITY ADJUST	4,207.33	4,207.33	262.85		*3
(1023)	FY2026 TRANSITION ADJUST	959.87	959.87			*3
(1055)	FY2026 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY2026 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2024 LOR TIER 1 ADJUST	4,277.94	4,277.94	38.67		
(1116)	FY2024 LOR TIER 2 ADJUST	5,804.31	5,804.31	94.30		
(1123)	FY2024 EQUITY ADJUST	5,706.45	5,706.45	57.70		
(1130)	FY2024 TRANSITION ADJUST	1,356.76	1,356.76	7.63		
(1163)	FY2024 LOR TIER 1 TBRA ADJUST					
(1175)	FY2024 LOR TIER 1 HOLD HARMLESS					
(1334)	OTHER ADJ. GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	418,361.42	418,361.42	383,751.02		

FOOTNOTES:

*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID AND REFERENDUM HOLD HARMLESS).
 *3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LVYLM03780126
DISTRICT NO. 0378 TYPE 01
DISTRICT NAME Dawson-Boyd Public School
ECSU REGION 06 Lac qui Parle Cou

MINNESOTA DEPARTMENT OF EDUCATION
LEVY LIMITATION AND CERTIFICATION
2025 PAYABLE 2026

ED-001111-47
PAGE 33 OF 39
DATE OF RUN: 09/08/25

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
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GENERAL NET TAX CAPACITY VOTER APPROVED:

- (493) CAPITAL PROJECT REFERENDUM
- (1337) OTHER NTC VOTER ADJ
- (4057) CAPITAL PROJ TACONITE ADJ
- (5003) TOTAL GENERAL - NTC VOTER APPROVED

MINNESOTA DEPARTMENT OF EDUCATION
 LEVY LIMITATION AND CERTIFICATION
 2025 PAYABLE 2026

IVYLM03780126
 DISTRICT NO. 0378 TYPE 01
 DISTRICT NAME Dawson-Boyd Public School
 PCSU REGION 06 Lac qui Parle Cou

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	104,446.73	104,446.73	104,420.32		*3
(337)	ALT TEACHER COMP (Q COMP)	17,843.93	17,843.93	19,397.24		*4
(359)	ACHIEVEMENT & INTEGRATION	1,700.04	1,700.04	4,916.51		*5
(363)	FY2026 REEMPLOYMENT INS	21,801.60	21,801.60	21,276.00		
(365)	SAFE SCHOOLS					
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2026 CAREER TECHNICAL	87,391.15	87,391.15	70,924.70		
(389)	FY2025 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	3,900.00	3,900.00	3,900.00		*4
(445)	LT FACILITIES EQUAL	119,644.04	119,644.04			
(446)	LT FACILITIES UNEQUAL					
(456)	DISABLED ACCESS	23,760.00	23,760.00	19,139.00		
(490)	BUILDING/LAND LEASE					
(491)	COOP BUILDING REPAIR					
(492)	OTHER CAPITAL (MEMO)					
(495)	CONSOL/TRANSITION					
(496)	REORG OPERATING DEBT					
(497)	FY2026 HEALTH BENEFITS					
(498)	ADDITIONAL RETIREMENT					
(499)	SEVERANCE					
(500)	ADMINISTRATIVE DISTRICT					
(501)	SWIMMING POOL					
(502)	TREE GROWTH					
(503)	CONSOL/RETIREMENT					
(504)	ECON DEV ABATEMENT					
(505)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	380,487.49	380,487.49	243,973.77		

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

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2026 OPER CAPITAL ADJUST					
(1102)	FY2024 OPER CAPITAL ADJUST	542.08-	542.08-	370.52		*3
(1072)	FY2026 ALT TEACHER COMP ADJUST	239.91	239.91	261.62		*7
(1204)	FY2024 ALT TEACHER COMP ADJUST					
(1068)	FY2026 ACHIEVE & INTEG ADJUST	1,606.48-	1,606.48-	1,663.03		*5
(1182)	FY2024 ACHIEVE & INTEG ADJUST	63.23	63.23	30.54		*5
(1187)	FY2024 REEMPLOYMENT ADJUST			668.92-		
(1192)	FY2024 SAFE SCHOOLS ADJUST	594.00-	594.00-	6.48-		
(1197)	FY2024 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2024 CAREER TECHNICAL ADJUST	18,809.07-	18,809.07-	21,502.67-		
(1234)	FY2024 HEALTH BENEFITS ADJUST					
(1240)	FY2024 ANNUAL OPEB ADJUST	209.86	209.86	3,900.00		
(1076)	FY2026 LTFM EQUAL ADJUST					
(1080)	FY2026 LTFM UNEQUAL ADJUST	836.00	836.00			
(1081)	FY2026 H&S REBATE ADJ					
(1088)	FY2025 LTFM EQUAL ADJUST	561.57	561.57	2,736.00		
(1095)	FY2025 LTFM UNEQUAL ADJUST			2,725.77		
(1215)	FY2024 LTFM EQUAL ADJUST	1,594.68-	1,594.68-			
(1226)	FY2024 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE	21,235.74-	21,235.74-	10,490.59-		
	GENERAL NTC OTHER					

FOOTNOTES:
 *3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
 *5 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
 *7 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1322)	PAY 23 LEASE ADJUST					
(1323)	LEASE LEVY ADJ (MEMO)		873.00-			
(1324)	OTHER CAPITAL ADJUST (MEMO)	873.00-		1,363.00-		
(760)	FY2027 FAC & EQUIP BOND ADJUST					
(1326)	ECON DEV ABATE ADJUST					
(1327)	DEBT SURPLUS ADJUST					
(1341)	OTHER GENERAL ADJUST			187.81		*10
(2038)	ABATEMENT ADJUSTMENT			324.94-		*11
(2051)	CARRY-OVER ABATEMENT ADJUST		348.49			*12
(2069)	ADVANCE ABATEMENT ADJUST					
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE	524.51-	524.51-	1,500.13-		
	GENERAL NTC OTHER					
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34	380,487.49	380,487.49	243,973.77		
	GENERAL NTC OTHER					
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35	21,235.74-	21,235.74-	10,490.59-		
	GENERAL NTC OTHER					
(5004)	TOTAL GENERAL - NTC	358,727.24	358,727.24	231,983.05		
	OTHER					

FOOTNOTES:
 *10 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
 *11 PAY 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 *12 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
 FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	26,109.60	26,109.60	26,109.60		*13
(619)	EARLY CHILD FAMILY	20,951.88	20,951.88	18,491.02		*14
(624)	HOME VISITING	549.00	549.00	669.00		
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2026 EARLY CHILD FAMILY ADJ	32.09-	32.09-	2,076.49-		
(1407)	FY2024 HOME VISITING ADJUST	11.35	11.35	58.49		
(1411)	FY2024 SCHOOL-AGE CARE ADJUST	21,947.21	21,947.21	24,521.86		
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT			33.22		*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	34.77	34.77	32.31-		*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	69,571.72	69,571.72	67,774.39		

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(809)	DEBT SERVICE-AID ELIG					
(811)	DEBT SERVICE-AID INELIG	1,808,559.00	1,808,559.00	1,813,137.00		*15
(781)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS	66,674.84-	66,674.84-	77,462.76-		*15
(1701)	OTHER ADJUST (MEMO)			827.33		*10,16
(2040)	ABATEMENT ADJUSTMENT					*11,16
(2053)	CARRY OVER ABATEMENT					*12,16
(2071)	ADVANCE ABATE ADJUST	888.75	888.75	840.35-		
(3034)	GDS VTR NET OFFSET ADJUST					
(3506)	GDS VTR MAX EFFORT ADJ					
(4061)	GDS VTR TACONITE ADJUST					
(5013)	TOTAL DEBT SERVICE VOTER APPROVED	1,742,772.91	1,742,772.91	1,735,661.22		*1
DEBT SERVICE OTHER:						
(810)	DEBT SERVICE-AID ELIG					
(812)	DEBT SERVICE-AID INELIG	172,988.00	172,988.00	173,513.00		*15
(772)	LT FACILITIES DEBT SERVICE	165,259.33	165,259.33	10,835.76		*15
(1708)	FY2026 LTFM DEBT SERV ADJ			.69-		
(1715)	FY2025 LTFM DEBT SERV ADJ	350.34-	350.34-	1,151.22-		
(1726)	FY2024 LTFM DEBT SERV ADJ					
(1703)	REDUCTION FOR DEBT EXCESS	15,650.33-	15,650.33-	18,248.78-		*10,16
(1704)	OTHER ADJUST (MEMO)					*11,16
(2040)	ABATEMENT ADJUSTMENT					*12,16
(2053)	CARRY OVER ABATEMENT					
(2071)	ADVANCE ABATE ADJUST					
(3035)	GDS OTH NET OFFSET ADJUST					
(3507)	GDS OTH MAX EFFORT ADJ					
(4051)	GDS OTH TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE OTHER	322,246.66	322,246.66	164,948.07		*1

FOOTNOTES:
 *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
 *10 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THE COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
 *11 PAY 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 *12 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
 *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
 *16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 813 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.
 FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED:						
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED					
OPEB/PENSION DEBT SERVICE OTHER:						
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1903)	REDUCTION FOR DEBT EXCESS					
(1904)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST					
(4049)	OPEB/PENSION DEBT TACONITE ADJUST					
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER					

FOOTNOTES:

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

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT

8/14/2025	Daycare Program	CEDA-City of Dawson	\$5,000.00	
8/14/2025	Popcorn bags for the 2025-2026 school yr	JMHS	\$1,182.98	
9/2/2025	Backpack for Jacks program	Grace Lutheran Church	\$258.50	
9/2/2025	250 bags of popcorn at 2 home games	Carli Bothun-Celtic Ins Services	\$500.00	
9/1/2025	2025-2026 Water bottle sponsor for concessions	Lac qui Parle Co-op Oil	\$1,908.00	Approved @ the 9/08/25 mtg.

Independent School District No. 378
Dawson-Boyd Public Schools

FUNDRAISER APPLICATION

Today's Date:

9.5.2025

Person Completing Form:

Jesi Martinson

Organization Represented:

Shadows Dana Team

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

Taco Feed + Gift table at home competition

Start Date & End Date:

January 2nd, 2026

Estimated Revenue From Activity:

\$2,500

Who Will Collect/Receipt Revenue:

Shadows Dana Boosters

How Will Revenue Be Used:

uniforms, practice equipment

Who Makes Decisions On How Revenue Will Be Disbursed:

Shadows Dana Boosters + Coaches

J Martinson

Signature of Advisor / or /
Organization Representative

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

Independent School District No. 378
Dawson-Boyd Public Schools

FUNDRAISER APPLICATION

Today's Date:

9-5-25

Person Completing Form:

Jesi Martinson

Organization Represented:

Shadows Dana Team

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

Selling cheesy chicken sandwich meal

Start Date & End Date:

Tuesday, December 16th 2025

Estimated Revenue From Activity:

\$800

Who Will Collect/Receipt Revenue:

Shadows Dana Boosters

How Will Revenue Be Used:

uniforms, practice equipment

Who Makes Decisions On How Revenue Will Be Disbursed:

Shadows Dana Boosters + coaches

J. Martinson
Signature of Advisor / or /
Organization Representative

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

Independent School District No. 378
Dawson-Boyd Public Schools

FUNDRAISER APPLICATION

Today's Date: 8/27/25

Person Completing Form: Ashley Schacherer

Organization Represented: student council

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

selling homecoming Buttons

Start Date & End Date: 9/8 - 9/27

Estimated Revenue From Activity: \$1,200

Who Will Collect/Receipt Revenue: stncd members

How Will Revenue Be Used: fund stncd events

Who Makes Decisions On How Revenue Will Be Disbursed: Ashley Schacherer

Ashley Schacherer
Signature of Advisor / or /
Organization Representative

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

Independent School District No. 378
Dawson-Boyd Public Schools

FUNDRAISER APPLICATION

Today's Date:

9-2-25

Person Completing Form:

John Shuck

Organization Represented:

FFA

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

homecoming car smash

Start Date & End Date:

9-26-25

Estimated Revenue From Activity:

\$50

Who Will Collect/Receipt Revenue:

FFA members & Advisor

How Will Revenue Be Used:

pay FFA Activities

Who Makes Decisions On How Revenue Will Be Disbursed:

chapter members / Advisor

John Shuck
Signature of Advisor / or /
Organization Representative

► For Office Use Only ◀
► Fundraiser ◀
► _____ Authorized ◀
_____ Not Authorized

Independent School District No. 378
Dawson-Boyd Public Schools

FUNDRAISER APPLICATION

Today's Date: 9-2-25

Person Completing Form: John Shorb

Organization Represented: FPA

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

FPA Fruit sales

Start Date & End Date: Oct 13 - Nov 7

Estimated Revenue From Activity: \$1500

Who Will Collect/Receipt Revenue: mostly online collection

How Will Revenue Be Used: ~~PA~~ FPA contests, hotel

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

John Shorb
Signature of Advisor / or /
Organization Representative

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