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."



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
ach 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 ⅛ 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 1sts 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 remining 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	0.00
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	Ty
0378	B	01	104	000				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	Ty
0378	B	01	101	030				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
Difference	0.00

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

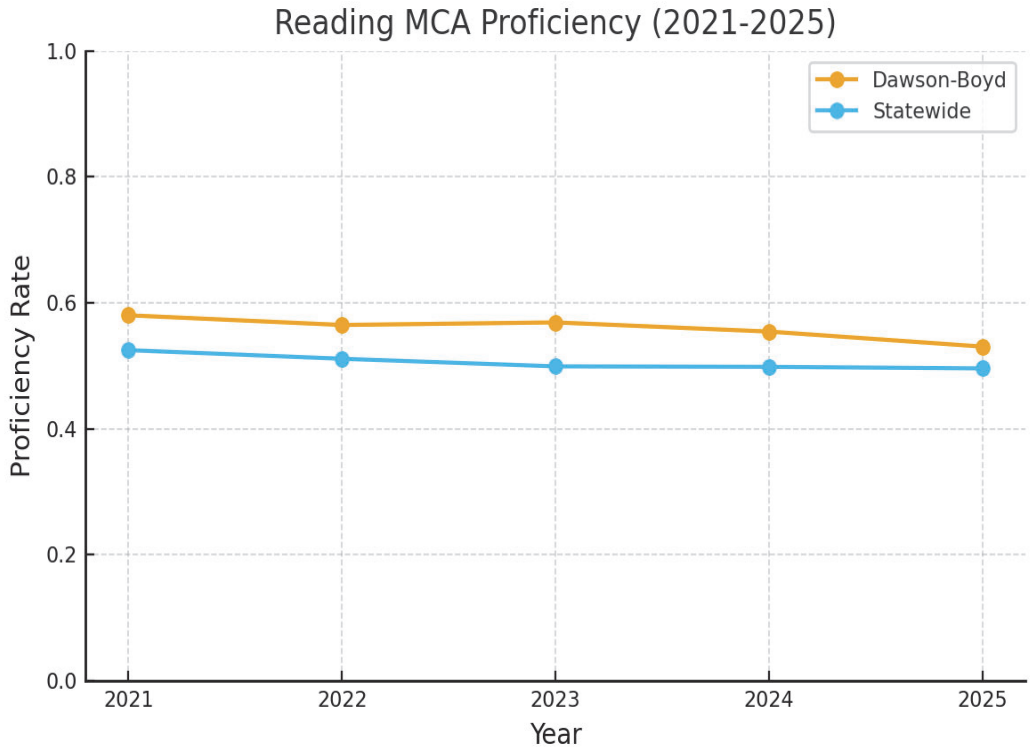
Adjustments

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

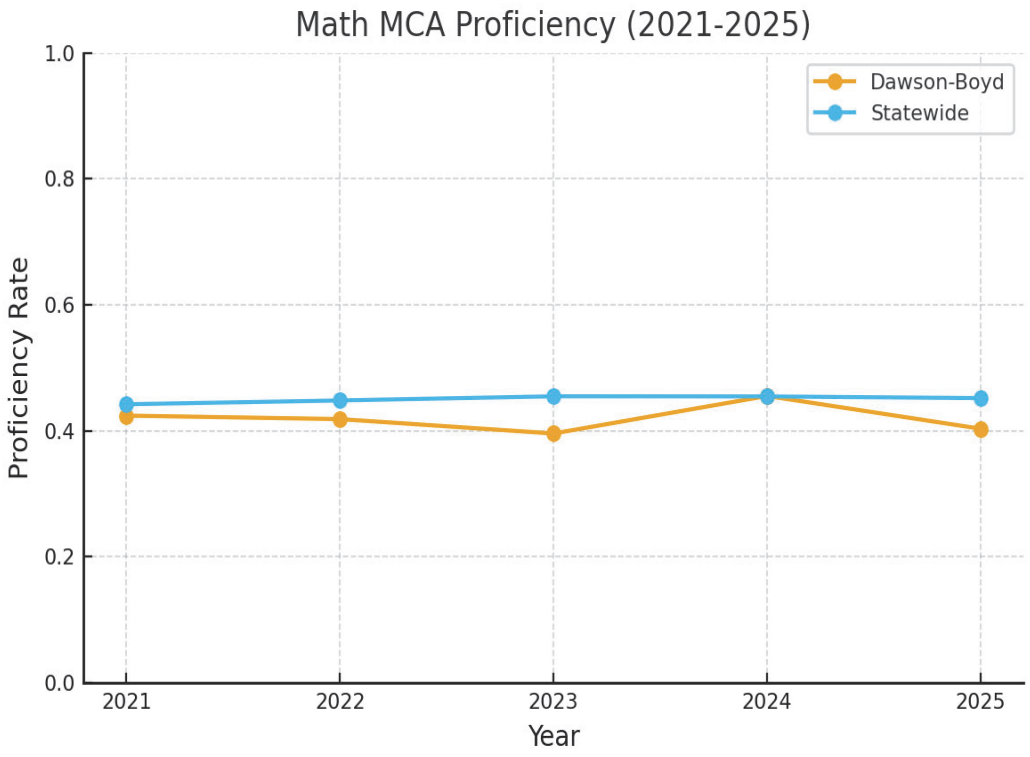
This report shares results from the Minnesota Comprehensive Assessments (**MCA**) in Reading and Math for Dawson-Boyd students. The MCA is the state's standardized test that measures whether students are meeting grade-level expectations. Results are compared to statewide averages and include performance 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

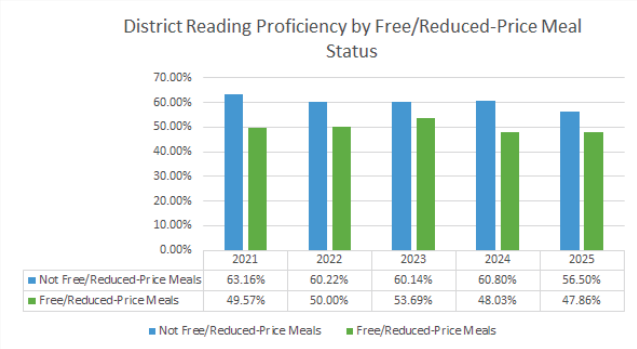


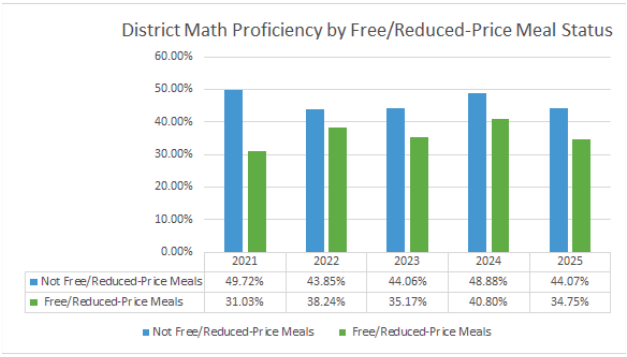
Math results have been more up and down. From 2021–2023, Dawson-Boyd lagged behind the state. In 2024, the district matched the statewide average, showing real progress. But in 2025, Dawson-Boyd dropped again to 40.3% while the statewide average held steady at 45.2%. This shows that improvement is possible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

How Student Groups Are Doing

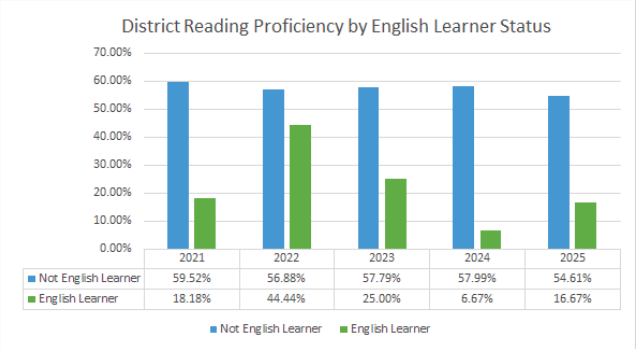
Looking more closely at student groups helps us see where support is most needed:

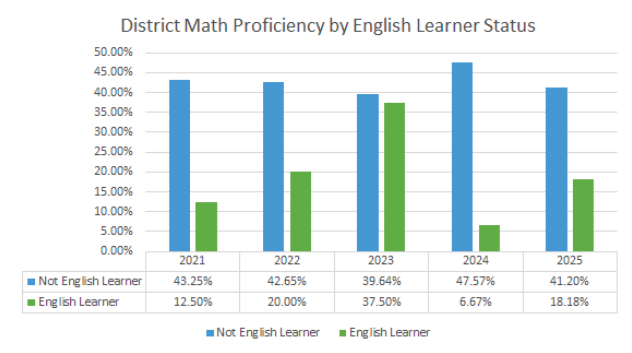
FRP (Free/Reduced Meals) Students: Consistently score lower than non-FRP students by 5–15 percentage points.



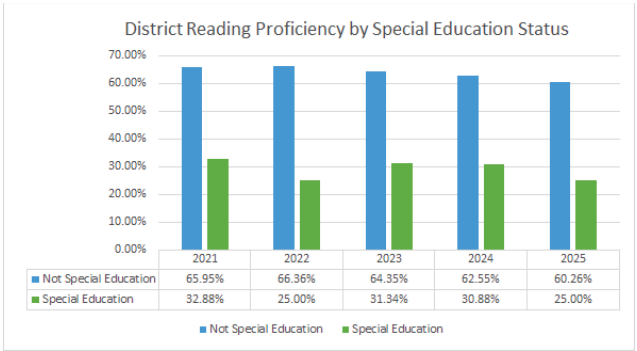


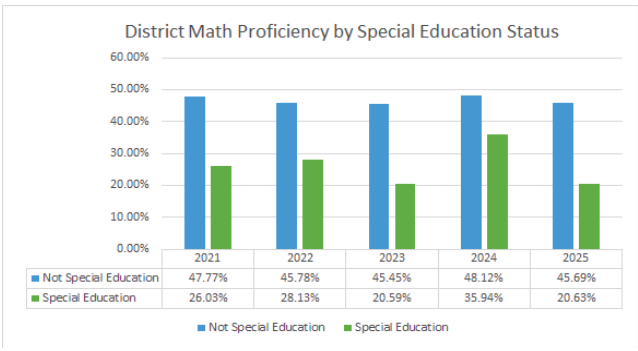
ELL (English Language Learners) face the greatest challenges in reading and math where proficiency rates are very low. 2025, however, showed rates of proficiency increasing in both areas.





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 l/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 (l) 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:

ISD 378 Years of Service	Maximum Annual District Match
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 l, 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 Il or Level Ill 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 I 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 l, 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 BA	BA15 BA10	BA30 BA20	BA45 BA30	BA60/MA BA40/MA	MA15 MA10	MA30 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

	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5+
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%

	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5+
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	2.5%	3.0%	3.5%	3.5%	3.5%
Annual / Yearbook ** if not currently part of a scheduled class.	5.0%	6.0%	7.0%	7.0%	7.0%
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

		PAGE
I.	GENERAL INPUT DATA	
	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

SCHOOL YEAR	FORMULA ALLOWANCE
2020-21	6,567
2021-22	6,728
2022-23	6,863
2023-24	7,138
2024-25	7,281
2025-26	7,481
2026-27*	7,705

*FORECAST ESTIMATES, SUBJECT TO CHANGE

WEIGHTS FOR PUPIL UNITS	FY 2025 & LATER
PRE-KGN HCP:	1.000
HCP-KGN:	1.000
REG-KGN PART:	0.550
REG-KGN ALL:	1.000
GRADES 1-3:	1.000
GRADES 4-6:	1.000
GRADES 7-12:	1.200

PROPERTY VALUATION DATA

MARKET VALUE

1	2020 MARKET VALUE	901,473,273
2	2021 MARKET VALUE	914,269,395
3	2022 MARKET VALUE	1,007,248,607
4	2023 MARKET VALUE	1,232,141,533
5	2024 MARKET VALUE	1,330,713,685

REFERENDUM MARKET VALUE (RMV)

6	2020 RMV	147,782,425
7	2021 RMV	165,408,295
8	2022 RMV	185,816,930
9	2023 RMV	218,252,225
10	2024 RMV	218,294,645

NET TAX CAPACITY (NTC)

11	2020 NTC	7,524,178
12	2021 NTC	7,682,393
13	2022 NTC	8,608,214
14	2023 NTC	10,600,292
15	2024 NTC	10,864,969

SALES RATIO

16	2020 SALES RATIO	102.7%
17	2021 SALES RATIO	103.8%
18	2022 SALES RATIO	90.3%
19	2023 SALES RATIO	92.9%
20	2024 SALES RATIO	104.0%

UNLIMITED ADJUSTED NTC (UANTC)

21	2020 UANTC=(11)/(16)=	7,328,777
22	2021 UANTC=(12)/(17)=	7,401,181
23	2022 UANTC=(13)/(18)=	9,530,023
24	2023 UANTC=(14)/(19)=	11,403,305
25	2024 UANTC=(15)/(20)=	10,441,122

ADJUSTED NTC (ANTC)

26	2020 ANTC	7,328,777
27	2021 ANTC	7,401,181
28	2022 ANTC	8,807,405
29	2023 ANTC	10,480,812
30	2024 ANTC	10,441,122

AG MODIFIED ANTC FOR LTFM

31	2020 AG MODIFIED ANTC	4,348,136
32	2021 AG MODIFIED ANTC	4,452,601
33	2022 AG MODIFIED ANTC	5,298,595
34	2023 AG MODIFIED ANTC	6,305,328
35	2024 AG MODIFIED ANTC	6,259,664

PUPIL DATA

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)

36	2022-23 RES ADM (ACT)	435.45
37	2023-24 RES ADM (ACT)	442.88
38	2024-25 RES ADM (PRE)	441.19
39	2025-26 RES ADM (EST)	418.00
40	2026-27 RES ADM (EST)	410.00
41	2027-28 RES ADM (EST)	407.00

RESIDENT PUPIL UNITS

42	2022-23 RES PU (ACT)	479.21
43	2023-24 RES PU (ACT)	486.34
44	2024-25 RES PU (PRE)	486.20
45	2025-26 RES PU (EST)	456.00
46	2026-27 RES PU (EST)	446.40

ADJUSTED ADM

47	2022-23 ADJ ADM (ACT)	551.59
48	2023-24 ADJ ADM (ACT)	564.00
49	2024-25 ADJ ADM (PRE)	554.84
50	2025-26 ADJ ADM (EST)	555.00
51	2026-27 ADJ ADM (EST)	541.00
52	2027-28 ADJ ADM (EST)	536.00

ADJUSTED PUPIL UNITS

53	2022-23 ADJ PU (ACT)	603.90
54	2023-24 ADJ PU (ACT)	617.02
55	2024-25 ADJ PU (PRE)	607.95
56	2025-26 ADJ PU (EST)	605.60
57	2026-27 ADJ PU (EST)	591.00

VOLUNTARY PRE-K ADJUSTED ADM

58	2022-23 ADJ VPK ADM
59	2023-24 ADJ VPK ADM
60	2024-25 ADJ VPK ADM
61	2025-26 ADJ VPK ADM
62	2026-27 ADJ VPK ADM

VOL PRE-K ADJUSTED PUPIL UNITS

63	2022-23 ADJ VPK PU
64	2023-24 ADJ VPK PU
65	2024-25 ADJ VPK PU
66	2025-26 ADJ VPK PU
67	2026-27 ADJ VPK PU

PUPIL DATA CONT

SCHOOL READINESS PLUS ADJUST ADM

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

SCHOOL READINESS PLUS PUPIL UNIT

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

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

EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2

78 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)

EXTENDED TIME PU

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

GENERAL EDUCATION REVENUE

BASIC REVENUE

100 FY2027 FORMULA ALLOW 7,705
57 2026-27 ADJ PU (EST) 591.00

101 BASIC REVENUE = (57)X(100) = 4,553,655.00

DECLINING ENROLLMENT REV

56 2025-26 ADJ PU (EST) 605.60
57 2026-27 ADJ PU (EST) 591.00

DECLINING ENROLLMENT REV CONT

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) =

107 FY2026 RETIRE SALARY 4,031,948.65

108 PENSION ADJUST RATE .0231

109 RETIRE PENSION ADJUST = (107)X(108) = 93,138.01

110 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 2026-27 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 6.00

117 IF(116) = 0, ZERO; ELSE GTR OF 20, (116) = 20.00

118 EL REVENUE = (117)X$1,775 = 35,500.00

119 2026-27 ADM SRV (EST) 539.94

120 EL CONCENTRATION RATIO = (116)/(119) = .01111235

121 EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 = .09662913

122 EL PUPIL UNITS = (116)X(121) = .58

123 EL CONCENTRATION REV = (122)X$630 = 365.40

123.5 EL CROSS SUBSIDY (FEB 25 FORECAST EST. SUBJECT TO CHANGE) =

124 DISTRICT EL REV+EL CONCEN REV+ EL CROSS-SUB = (118)+ (123)+(123.5) = 35,865.40

125 BASIC SKILLS REVENUE = (115)+(124) = 453,338.68

SPARSITY REVENUE

126 ATTENDANCE AREA FOR SPARSITY 247.29
127 DIST TO NEAREST HS 10.0

128 ISOLATION INDEX = [SQ RT (.55X(126))] +(127) = 21.7

129 ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5

130 2026-27 ADM SRV, 7-12 246.94

SPARSITY REVENUE CONT

131 SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(129)] /[400+(129)] = .23659072

132 SECONDARY SPARSITY REVENUE = [(100)-$530] X(128)X(129)X(131) OR MEMO =

133 ELEM SPARSITY REVENUE (SEE WEBSITE)

134 PRELIM SPARSITY REVENUE = (132)+(133) =

135 FY2026 SPARSITY REV (FY2026 GEN ED REV REPORT, LINE 88)

136 ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO

137 SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)

SMALL SCHOOLS REVENUE

57 2026-27 ADJ PU (EST) 591.00

138 SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .38437500

139 SMALL SCHOOLS ALLOWANCE = (138)X$544 = 209.10

140 SMALL SCHOOLS REVENUE = (57)X(139) = 123,578.10

TRANSPORTATION SPARSITY

141 ATTENDANCE AREA 247.29

142 SQUARE MILES PER RES PU = (141)/(46) = .5540

143 SPARSITY INDEX = GTR OF (142) OR 0.2 = .5540

144 DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .2000

TRANSPORTATION SPARSITY CONT

145 PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X[(144) RAISED TO 0.13 POWER] X0.141X(100) = 755.85

146 TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) -[.0466X(100)] = 396.80

147 INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) = 234,508.80

148 FY2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 414,115.35

149 FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 404,149.57

150 FY2025 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 424,357.05

151 ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 414,115.35

152 FY2026 BASIC REVENUE (2025-26 GEN ED REV REPORT LINE 39) 4,530,493.60

153 TRANSPORTATION PORTION OF FY2026 BASIC REVENUE = (152)X.0466 = 211,121.00

154 FY2026 TRANSP SPARSITY REV(2025-26 GEN ED REV REPORT, LINE 109) 230,860.78

155 FY2026 CHARTER TRANSP ADJ REV (2025-26 GEN ED REV REPORT, LINE 301)

156 REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS

157 FY2026 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) = 441,981.78

TRANSPORTATION SPARSITY CONT

158 TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =

159 PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 =

160 TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 234,508.80

INITIAL GEN ED REVENUE

101	BASIC	4,553,655.00
104	DECLINING ENROLL	31,498.04
110	PENSION ADJUSTMENT	93,138.01
111	GIFTED & TALENTED	7,683.00
112	EXTENDED TIME	
124	BASIC SKILLS	453,338.68
137	SPARSITY	
140	SMALL SCHOOLS	123,578.10
160	TRANSPORT SPARSITY	234,508.80

161 INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(124) +(137)+(140)+(160) = 5,497,399.63

OPERATING CAPITAL

162 AVE BUILDING AGE (EST) (NOT > 50 YEARS) 37.74

163 MAINTENANCE COST INDEX = 1+[.01X(162)] = 1.3774

164 OPERATING CAPITAL ALLOWANCE = $79 +[$109X(163)] = 229.14

165 MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE = $2 = 2.00

166 YEAR ROUND PU SERVED

167 OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X$31 = 136,603.74

168 UNEQUALIZED REVENUE = (57)X(165) = 1,182.00

LOCAL OPTIONAL REVENUE

169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724
170	FY2027 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00
57	2026-27 ADJ PU (EST)	591.00
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	427,884.00
172	TIER 1 LOR CAP/APU	300
173	TIER 2 LOR CAP/APU	724
174	TIER 1 LOR = LSR OF = (170) OR (172) =	300.00
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174) =	424.00
176	TOTAL, TIER 1 = (57)X(174) =	177,300.00
177	TOTAL, TIER 2 = (57)X(175) =	250,584.00

REFERENDUM ALLOWANCES

EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION

REF AUTH W/O INFLATION

178	FY2026 AUTHORITY (FY2026 GEN ED REV REPORT, LINE 132)	460.00
179	PHASEOUT OF LINE (178)	
180	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY	
181	FY2027 W/O INFLATION RESULTS BEFORE ELECTIONS	460.00

REF AUTH WITH INFLATION

182	FY2026 AUTHORITY WITH INFLATION (FY2026 GEN ED REV REPORT, LINE 142)	
183	PHASEOUT OF LINE (182)	
184	FY2027 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	
185	FY2027 ANNUAL INFLATION FACTOR	1.0237
186	FY2027 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =	
187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	
188	CPI APPLIED TO PERMANENT SUBTRACTION = (187)X[(185)-1] =	
189	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY	
190	FY2027 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	
191	FY2027 $/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	460.00

NEW ELECTIONS WITHOUT INFLATION

192	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025	
193	FY2027 $/APU ADDED BY ELECTIONS HELD IN CY 2025	

NEW ELECTIONS WITH INFLATION

194	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025	
195	FY2027 $/APU ADDED BY ELECTIONS HELD IN CY 2025	
196	FY2027 $/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =	460.00

REFERENDUM CAPS

197	INFLATION FACTOR AS SET IN STATUTE	1.2699
198	STANDARD CAP = [2079.50X(197)] - $300=	2,340.76
199	FY2027 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+$300 =	1,144.47
200	FY2027 ALT CAP =[(199)X(197)] -$300 =	1,153.36
137	SPARSITY REVENUE	
201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200) =	2,340.76
202	FY2027 $/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	460.00
57	2026-27 ADJ PU (EST)	591.00
203	FY2027 REFER REVENUE = (57)X(202) =	271,860.00

TRANSITION REVENUE

204	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186)	34.32
205	TRANSITION REVENUE = (57)X(204) =	20,283.12

EQUITY REVENUE

206	METRO 5TH PERCENTILE	8,015.96
207	METRO 95TH PERCENTILE	10,379.48
208	METRO GAP = (207)-(206) =	2,363.52
209	RURAL 5TH PERCENTILE	8,005.00
210	RURAL 95TH PERCENTILE	10,418.80
211	RURAL GAP = (210)-(209) =	2,413.80
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR
213	DIST'S REGION'S EQUITY GAP = (208) OR (211) =	2,413.80
214	DIST'S REGION'S 95TH PCT = (207) OR (210)=	10,418.80
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(101)+(203)+(205)+ [(172)X(57)]/(57) =	8,499.32
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	1,919.48
217	EQUITY INDEX = (216)/(213) =	.79521087
218	= $80X(217) =	63.62
219	INITIAL EQUITY ALLOW IF (216) = 0 THEN (219) = 0 ELSE (219)= $14+(218)	77.62
57	2026-27 ADJ PU (EST)	591.00
220	= (57)X(219) =	45,873.42
221	FY2027 STATE AVERAGE REF REV & TIER 1 LOR	1,484.69
222	= 0.10X[(221)] =	148.47

EQUITY REVENUE CONT

202	FY2027 DISTRICT REFERENDUM REV/ADJ PU	460.00
172	TIER 1 LOR CAP/APU	300.00
223	= GTR OF ZERO OR [(222)-(202)-(172)] =	
57	2026-27 ADJ PU (EST)	591.00
224	= LSR OF $100,000 OR [(57)X(223)] =	
225	= (220)+(224) =	45,873.42
226	BOTH RUR AND MET = 0.25X(225) =	11,468.35
57	2026-27 ADJ PU (EST)	591.00
227	= $50.00X(57) =	29,550.00
228	EQUITY REVENUE = (225)+(226)+(227) =	86,891.77

OPERATING CAPITAL AIDS & LEVIES

167	OPERATING CAP REVENUE	136,603.74
168	UNEQUALIZED REVENUE = (57)X(165) =	1,182.00
229	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION = (167)-(168) =	135,421.74
30	2024 ANTC	10,441,122
57	2026-27 ADJ PU (EST)	591.00
230	FY2027 ANTC/ADJ PU = (30)/(57) =	17,666.87
231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/$22,912 =	.77107498
232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) =	104,420.32
233	OPERATING CAP AID = (167)-(232) =	32,183.42

LOCAL OPTIONAL AIDS & LEVIES

176	TOTAL, TIER 1 = (57)X(174) =	177,300.00
177	TOTAL, TIER 2 = (57)X(175) =	250,584.00
10	2024 RMV	218,294,645
46	2026-27 RES PU (EST)	446.40
234	FY2027 RMV/RES PU = (10)/(46) =	489,011.30
235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/$880,000 =	.55569466
236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/$671,345 =	.72840537
237	TIER 1 LOR LEVY = (176)X(235) =	98,524.66
238	TIER 2 LOR LEVY = (177)X(236) =	182,526.73
239	TIER 1 LOR AID = (176)-(237) =	78,775.34
240	TIER 2 LOR AID = (177)-(238) =	68,057.27

EQUITY AIDS & LEVIES

228	EQUITY REVENUE	86,891.77
241	LEVY RATIO FOR EQUITY = (234)/$510,000 =	.95884569
242	EQUITY LIMIT = (228)X(241) =	83,315.80
243	EQUITY AID = (228)-(242) =	3,575.97

TRANSITION AIDS & LEVIES

205	TRANSITION REVENUE	20,283.12
244	LEVY RATIO FOR TRANSITION = LSR OF 1 OR (234)/$510,000 =	.95884569

TRANSITION AIDS & LEVIES CONT

245 TRANSITION LIMIT
= (205)X(244) = 19,448.38

246 TRANSITION AID
= (205)-(245) = 834.74

REFERENDUM AIDS & LEVIES

202 REFER $/APU
ALL AUTHORITIES 460.00

247 TIER 1 CAP/APU 460

248 TIER 2 CAP/APU
= 0.25X(100)-$300 = 1,626.25

137 SPARSITY REVENUE

249 TIER 2 CAP/APU
IF (137) > ZERO
THEN (249) = 9,999.99
ELSE (249) = (248) 1,626.25

BREAKDOWN OF $/APU
BY TIER, ALL AUTHORITIES

250 TIER 1 = LSR OF
(202) OR (247) = 460.00

251 TIER 2 = [LSR OF (202)
OR (249)]-(250) =

252 UNEQUALIZED
= (202)-(250)
-(251) =

BREAKDOWN OF REFERENDUM
REVENUES

203 REFERENDUM REVENUE
ALL AUTHORITIES 271,860.00

253 TOTAL, TIER 1
= (57)X(250) = 271,860.00

254 TOTAL, TIER 2
= (57)X(251) =

255 TOTAL, UNEQUALIZED
= (203)-(253)-(254) =

REFERENDUM LEVY PORTIONS

234 FY2027 RMV/RES PU 489,011.30

256 TIER 1 = LSR OF 1
OR (234)/$567,000 = .86245379

257 TIER 2 = LSR OF 1
OR (234)/$290,000 = 1.00000000

INITIAL REFERENDUM LEVY

258 TIER 1 LEVY
= (253)X(256) = 234,466.69

259 TIER 2 LEVY
= (254)X(257) =

255 UNEQUALIZED LEVY

260 TOTAL = (258)
+(259)+(255) = 234,466.69

INITIAL REFERENDUM AID

261 TIER 1 AID
= (253)-(258) = 37,393.31

262 TIER 2 AID
= (254)-(259) =

263 TOTAL AID
= (261)+(262) = 37,393.31

EQUALIZATION AID LIMIT

100 FY2027 FORMULA ALLOW 7,705

57 ADJ PU (EST) 591.00

264 REFERENDUM EQUALIZATION AID LIMIT
= [[0.25X(100)]
-$300]X(57) = 961,113.75

265 REFERENDUM EQUALIZATION AID CAP
= GRT OF (263)-(264)
OR 0 =

REFERENDUM LEVY WITH AID LIMIT

266 TIER 1 LEVY
= (258)+(265) = 234,466.69

259 TIER 2 LEVY =

255 UNEQUALIZED LEVY =

267 TOTAL = (266)
+(259)+(255) = 234,466.69

REFERENDUM AID WITH AID LIMIT

268 TIER 1 AID
= (261)-(265) = 37,393.31

262 TIER 2 AID =

269 TOTAL AID
= (268)+(262) = 37,393.31

TAX BASE REPLACEMENT
AID (TBRA)

270 ADJ INITIAL TBRA
(FROM TBRA PHASEOUT
REPORT, LINE 11)

271 CONVERTED ADJ FY 2002
REF AUTHORITY
(FY 2015 GENERAL
EDUC REVENUE REPORT,
LINE 254)

272 UNCAPPED REF AND LOR ALLOWANCE
= (174)+(196) = 760.00

273 PRORATED TBRA
= LSR OF (270) OR
[(270)X(272)/(271)] =

274 REF AND LOR REV
= (176)+(203) = 449,160.00

275 CAPPED TBRA = LSR OF
(273) OR (274) =

INITIAL REVENUES ARE REDUCED TO
MAKE TAX BASE REPLACEMENT AID
REVENUE-NEUTRAL. REVENUE COMPONENTS
ARE REDUCED IN THE FOLLOWING ORDER:

276 TIER 2 REF AID
277 TIER 1 REF AID
278 TIER 1 LOR AID
279 TIER 1 LOR LEVY
280 TIER 1 REF LEVY
281 TIER 2 REF LEVY
282 UNEQL REF LEVY

***APPLYING THESE REDUCTIONS: ***

275	TAX BASE REPLACE AID	
283	TIER 1 REF AID = (268)-(277) =	37,393.31
284	TIER 2 REF AID = (262)-(276) =	
285	TIER 1 LOR AID = (239)-(278) =	78,775.34
286	TIER 1 LOR LEVY = (237)-(279) =	98,524.66
287	TIER 1 REF LEVY = (266)-(280) =	234,466.69
288	TIER 2 REF LEVY = (259)-(281) =	
289	UNEQL REF LEVY = (255)-(282) =	
290	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (275)+(283) +(284)+(285) =	116,168.65
291	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (286)+(287) +(288)+(289) =	332,991.35

REFERENDUM AID GUARANTEE

292	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	
293	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289)	567,649.14
294	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)	
295	FY 2015 COMBINED REVENUE = (293)+(294) =	567,649.14
296	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287)	322,588.00

REFERENDUM AID GUARANTEE CONT

297	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	
298	FY 2015 COMBINED AID FOR GUARANTEE = (296)+(297) =	322,588.00
299	FY2027 COMBINED REVENUE = (171)+(203) =	699,744.00
300	FY2027 COMBINED INITIAL AID = (240)+(290) =	184,225.92
301	REVENUE RATIO = LESSER OF 1 OR [(299)/(295)] =	1.00000000
302	2012 RMV	107,523,000
10	2024 RMV	218,294,645
303	RMV RATIO = LESSER OF 1 OR [(302) /(10)] =	.49255904
304	FY2027 MINIMUM COMBINED AID = (298)X(301)X(303) =	158,893.64
305	FY2027 REFERENDUM HOLD HARMLESS AID INCREASE IF (292) = 0 THEN 0, ELSE GREATER OF 0 OR [(304)-(300)] =	

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

306	TIER 1 LOR LEVY
307	TIER 1 REF LEVY
308	TIER 2 REF LEVY
309	UNEQL REF LEVY

LOCAL OPT AID & LEVY SUMMARY AFTER REF AID GUARANTEE

310	TIER 1 LOR LEVY = (286)-(306) =	98,524.66
238	TIER 2 LOR LEVY = (238) =	182,526.73

OPT AID & LEVY SUMMARY CONT

311	LOCAL OPTIONAL LEVY LIMIT = (238)+(310) =	281,051.39
312	LOCAL OPTIONAL AID = (240)+(278)+(279) = = (285)+(306) =	146,832.61

REF AID & LEVY SUMMARY AFTER REF AID GUARANTEE

313	TIER 1 REF LEVY = (287)-(307) =	234,466.69
314	TIER 2 REF LEVY = (288)-(308) =	
315	UNEQL LEVY = (289)-(309) =	
316	TOTAL REFERENDUM LEVY = (313)+(314)+(315) =	234,466.69
317	TOTAL REFERENDUM EQUALIZATION AID = (275)+(283)+(284) +(307)+(308)+(309) -(278)-(279) =	37,393.31

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

145	TRANSPORT ALLOWANCE	755.85
318	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	
319	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	
320	CHARTER ALT ATTENDANCE ADJUST = (145)X(318) +$223X(319) =	
321	2026-27 RES PU ATTENDING MN STATE ACADEMIES	
322	MN STATE ACADEMIES ALT ATTENDANCE ADJ = -(100)X(321) =	
323	ALT ATTEND ADJUST TO AID = (320)+(322) =	

GENERAL ED REVENUE SUMMARY

101	BASIC	4,553,655.00
104	DECLINING ENROLL	31,498.04
110	PENSION ADJUSTMENT	93,138.01
111	GIFTED & TALENTED	7,683.00
112	EXTENDED TIME	
124	BASIC SKILLS	453,338.68
137	SPARSITY	
140	SMALL SCHOOLS	123,578.10
160	TRANSPORT SPARSITY	234,508.80
167	OPERATING CAPITAL	136,603.74
171	LOCAL OPTIONAL	427,884.00
203	REFERENDUM	271,860.00
205	TRANSITION	20,283.12
228	EQUITY REVENUE	86,891.77
323	ALT ATTENDANCE ADJ	
324	TOTAL GENERAL REVENUE = (101)+(104)+(110) +(111)+(112)+(124) +(137)+(140)+(160) +(167)+(171)+(203) +(205)+(228)+(323) =	6,440,922.26

GENERAL AIDS & LEVIES

232	OPERATING CAP LEVY	104,420.32
242	EQUITY LEVY	83,315.80
245	TRANSITION LEVY	19,448.38
311	LOCAL OPTIONAL	281,051.39
316	TOTAL REFERENDUM LEVY	234,466.69
325	TOTAL GENERAL ED LEVY = (232)+(242)+(245) +(311)+(316) =	722,702.58
326	TOTAL GENERAL ED AID = (324)-(325) =	5,718,219.68

ALTERNATIVE TEACHER COMP REV

327	ENROLLMENT AS OF OCT 1, 2024 AT PARTICIPATING SITES (FY2026 GENERAL EDUC RPT, LINE 317)	
328	EST ENROLLMENT AS OF OCTOBER 1, 2025 AT PARTICIPATING SITES = (327)X[(50)/(49)] =	
329	ALTERNATIVE TEACHER COMPENSATION REVENUE = $260.00X(328) =	

ALT TEACHER COMP AIDS & LEVIES

330	ALT COMP REVENUE	
331	ALT COMP BASIC AID = 0.65X(330) =	
332	BASIC AID PRORATION	1.00000000
333	PRORATED BASIC AID = (331)X(332) =	
334	PRO BASIC AID TO LEVY = (331)-(333) =	
335	ALT COMP LEVY REVENUE = (330)-(331)+(334) =	
230	FY2027 ANTC/ADJ PU	17,666.87
336	ALT COMP LEVY RATIO = LESSER OF 1 OR [(230)/$6,100] =	1.00000000
337	ALT TEACHER COMP LEVY = (335)X(336) =	
338	ALT COMP EQUALIZATION AID = (330)-(333)-(337) =	

MISCELLANEOUS AIDS

ESTIMATES OF 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.

339	SPEC ED REGULAR BEFORE TUITION ADJ	
340	NET TUITION ADJUST	
341	EXCESS COST AID	
342	HOLD HARM/GROWTH LMT	
343	CROSS SUB REDUC AID	
344	TOTAL SPECIAL EDUC AID = (339) TO (343) =	
345	FY 2027 NON-PUBLIC TRANSPORTATION AID	

ACHIEVEMENT AND INTEGRATION REVENUE

57	2026-27 ADJ PU (EST)	591.00
346	FY2027 EST INITIAL BUDGET	58,747.46
347	FY2027 EST INCENTIVE BUDGET	5,910.00
348	FY2027 ADJ INITIAL BUDGET = (346)X1.003 =	58,923.70
349	OCT 1, 2024 ENROLL OF PROTECTED STUDENTS	97.00
350	EST OCT 1, 2025 ENROLL OF PROTECTED STUDENTS = (349) =	97.00
351	OCT 1, 2024 TOTAL ENROLLMENT	566.00
352	EST OCT 1, 2025 TOTAL ENROLLMENT = (351) =	566.00
353	PROTECTED ENROLLMENT RATIO = (350)/(352) =	.17137809
354	INITIAL ACHIEVE & INTEG REVENUE FORMULA = IF (346) > 0 = $350 X(57)X(353) =	35,449.56
355	INTEG HOLD HARMLESS (FROM FY2026 INTEG REV RPT, LINE 11)	23,297.90
356	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (348) OR [(354)+(355)] =	58,747.46
357	INCENTIVE REV = LSR OF(347) OR [(57)X$10] =	5,910.00
358	ACHIEVE & INTEG REVENUE = (356)+(357) =	64,657.46
359	ACHIEVE & INTEG LEVY = (358)X.30 =	19,397.24
360	TRANSFER TO MDE IF (356) = (348) THEN (360) = (348)-(346) ELSE (360) = (356)X.013 =	763.72
361	ACHIEVE & INTEG AID = (358)-(359)-(360) =	44,496.50

REEMPLOYMENT INSURANCE LEVY

362	EST FY2026 EXPEND	4,916.51
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362) =	4,916.51

SAFE SCHOOLS LEVY

364	SAFE SCH LVY REQUEST?	YES
57	2026-27 ADJ PU (EST)	591.00
365	SAFE SCH LEVY LIMIT = $36X(57) =	21,276.00

SAFE SCHOOLS INTERMEDIATE LEVY

366	SAFE SCH INTERMEDIATE LEVY REQUEST?	NO
367	INTERMEDIATE LEVY ALLOWANCE <= $15	
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =	

JUDGMENT LEVY

369	DISTRICT JUDGMENTS	
370	INTERMED JUDGMENTS	
371	JUDGMENT LIMIT = (369)+(370) =	

ICE ARENA LEVY

372	FY2025 NET OPR COSTS	
373	ICE ARENA LEVY LIMIT = 100% OF (372) =	

FY2026 CAREER & TECHNICAL

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

FY2026 CAREER & TECH CONT

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 = GREATER OF (377) 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) =	

ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)

387	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

CAPITAL RELATED LEVY LIMITS

LONG TERM FAC MAINT REV (LTFM)

400	LTFM PLAN APPROVAL STATUS	MISSING

INITIAL LTFM REVENUE

57	2026-27 ADJ PU (EST)	591.00
401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	
402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	
403	INITIAL LTFM REVENUE = $380X(57)X(402) =	

**ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > $100,000

766	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B	
404	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	
767	NET LTFM REQ DEBT FOR ELIG H&S>$100K	132,477.56
770	NET LTFM REQ DEBT FOR ELIG ROOFING >$100K	
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) =	

ADDITIONAL LTFM REVENUE FOR
FOR QUALIFIED VOLUNTARY PRE-K

768 NET LTFM REQ DEBT SERVICE FOR VPK

408 NEW PAYGO LTFM LEVY FOR VPK

409 TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(407) +(408)+(768) =

OLD LAW HEALTH & SAFETY (H&S)

410 OLD LAW HEALTH & SAFETY REVENUE = FY2027 ESTIMATED H&S COST =

411 REG ALT FAC PAYGO REVENUE APPROVED FOR FY2027

412 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS

413 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (411)+(412) =

406 NEW PAYGO LTFM LEVY FOR ELIG ROOFING>$100K

765 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A

766 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B

767 NET LTFM REQ DEBT FOR ELIG H&S>$100K 132,477.56

414 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (416) = NO THEN (769), ELSE 0 =

768 NET LTFM REQ DEBT SERVICE FOR VPK

770 NET LTFM REQ DEBT FOR ELIG ROOFING >$100K

OLD LAW H&S CONT

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) =

OLD LAW DEFERRED MAINTENANCE

416 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE?

417 OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X$64/$380 =

418 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (410)+(415)+(417) =

LTFM REVENUE

419 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (409) OR (418) =

420 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)

421 DISTRICT LTFM REVENUE = (419)-(420) =

422 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS

423 TOTAL LTFM REVENUE = (421)+(422) =

LTFM TOTAL AIDS & LEVIES

57 2026-27 ADJ PU (EST) 591.00

424 LTFM EQUALIZED REVENUE = LSR OF (419), (421), OR $380X(57) =

35 2024 AG MODIFIED ANTC FOR LTFM REVENUE 6,259,664

LTFM TOTAL AIDS & LEVIES CONT

54 2023-24 ADJ PU (ACT) 617.02

425 FY2024 ANTC PER APU = (35)/(54) = 10,144.99

426 STATEWIDE ANTC/APU

427 LTFM EQUAL FACTOR = 125.5% OF (426) =

428 LTFM LEVY RATIO = LSR OF 1 OR (425)/(427) = .59185244

429 LTFM AID RATIO = 1-(428) = .40814756

430 LTFM INITIAL EQUAL AID = (424)X(429) =

431 LTFM INITIAL EQUALIZED LEVY = (424)-(430) =

432 2015 TOTAL ALT FAC GRANDFATHER AID

433 TOTAL LTFM EQUAL AID = GREATER OF (430) OR (432) =

434 TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (424)-(433) =

435 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) =

436 TOTAL LTFM LEVY = (434)+(435) =

DEBT SERV PORTION OF LTFM REV

765 NET ALT FAC REG DEBT
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

DEBT SERV PORT LTFM REV CONT

770 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS

771 TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769)+(770) = 242,792.24

437 LTFM DEBT SERV EQUAL REVENUE = LESSER OF (424) OR (771) =

429 LTFM AID RATIO .40814756

438 LTFM DEBT INITIAL EQUAL AID = (437)X(429) =

439 LTFM DEBT EQUAL AID = GREATER OF (432) OR (438) BUT NOT MORE THAN (771) =

440 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437)-(439) =

441 LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (771)-(439)-(440) =

GEN FUND PORTION OF LTFM REV

423 TOTAL LTFM REVENUE

442 TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) =

443 LTFM GEN FUND EQUAL REV = (424)-(437) =

444 LTFM GEN FUND EQUAL AID = (433)-(439) =

445 GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) =

446 GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) =

447 TOTAL GEN FUND LTFM LEVY = (445)+(446) =

DISABLED ACCESS LIMIT

448 FY 1992 - FY2027 APPROV DIS ACC COSTS 94,763.74

449 MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTS X 150,000) OR 300,000 = 300,000.00

450 LSR OF (448) OR (449) 94,763.74

451 FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992

452 LAST YEAR TO CERTIFY = (451)+7 YEARS = 1999

453 TOTAL CUM CERT LEVY (PAY 93 TO PAY 24) 94,763.74

454 CERT LEVY PAY 2025

455 TOTAL CERTIFIED LEVY = (453)+(454) = 94,763.74

456 DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455) =

LEASE LEVY LIMITATION

DISTRICT'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTRICTS 287, 288, 916 AND 917

APPROVED INTERMEDIATE OPERATING

ADMINISTRATIVE SPACE

457 FY2026 JOINT

458 FY2027 JOINT

INSTRUCTIONAL/STORAGE

459 FY2026 JOINT 2,547.00

460 FY2027 JOINT

461 TOT INTERMEDIATE OPERATING = (457) TO (460) = 2,547.00

APPROVED INTERMED CAPITALIZED

ADMINISTRATIVE SPACE

462 FY2026 JOINT

463 FY2027 JOINT

INSTRUCTIONAL/STORAGE

464 FY2026 JOINT 16,592.00

465 FY2027 JOINT

EXCESS FUNDS CAP LEASE

466 FY2026 JOINT

467 FY2027 JOINT

468 TOT INTERMEDIATE CAPITALIZED = SUM[(462) TO (465)] -(466)-(467) = 16,592.00

469 TOT INTERMEDIATE LEASE COSTS = (461)+(468) = 19,139.00

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) =

APPROVED REG OPERATING LEASES

ADMINISTRATIVE SPACE

473 FY2026 NONJOINT

474 FY2027 NONJOINT

INSTRUCTIONAL/STORAGE

475 FY2026 NONJOINT

476 FY2027 NONJOINT

477 REG OPERATING LEASES = SUM (473) TO (476)=

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

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

INITIAL GENERAL FUND LEVY

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

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

ECFE CONT

616	FY2027 EARLY CHILD FAMILY REVENUE IF (611) = YES = (614)X(615), IF ANNUAL REPT = YES	39,520.06
30	2024 ANTC	10,441,122
617	ECFE TAX RATE	.00177098
618	= (617)X(30) =	18,491.02
619	EARLY CHILD LEVY LIMIT = LESSER OF (616) OR (618) =	18,491.02
620	EST FY2027 EARLY CHILD AID = (616)-(619) =	21,029.04

HOME VISITING LIMIT

621	DIST PLANS TO LEVY FOR FY2027 HOME VISIT?	YES
622	HOME VISITING REVENUE IF (621) = YES AND (618) > $0, = $3.00X(613), ELSE = $0	669.00
230	FY2027 ANTC/ADJ PU	17,666.87
623	HOME VISIT LEVY RATIO = LESSER OF 1 OR (230)/$17,250 =	1.00000000
624	FY2027 HOME VISIT LIMIT = (622)X(623) =	669.00
625	FY2027 EST HOME VISIT AID = (622)-(624) =	

ADULTS WITH DISABILITIES

626	ADULTS WITH DISABILITIES REQUEST?	NO
627	DISTRICT POPULATON TIMES $0.34 = (600)X$0.34 =	
628	FY 23 ADULTS WITH DISABILITIES REVENUE	
629	TOTAL REVENUE, = GREATER OF (627) OR (628) =	

ADULTS WITH DISABILITIES CONT

630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.005 = (30)X0.00005 =	
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	
632	ADULTS WITH DISABILITIES AID = (629)-(631) =	

SCHOOL-AGE CARE

633	FY2027 SCHOOL-AGE CARE REVENUE (FY2027 EST COST)	
30	2024 ANTC	10,441,122
46	2026-27 RES PU (EST)	446.40
634	ANTC/RES PU = (30)/(46) =	23,389.61
635	LEVY RATIO = LSR OF 1 OR (634)/$2,318 =	1.00000000
636	FY2027 SCHOOL-AGE CARE LIMIT = (633)X(635) =	
637	FY2027 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =	

COMMUNITY SERVICE SUMMARY

638	OTHER COMM ED (MEMO)	
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	45,269.62

GENERAL DEBT SERVICE (FUND 7)

REQUIRED DEBT SERVICE LEVY
(EQUAL TO 105% OF THE FY2027
PRINCIPAL AND INTEREST PAYMENTS)

REQ DEBT ELIGIBLE FOR LTFM REV
FACILITIES MAINTENANCE (LTFM) REV

700	ALT FAC REGULAR REQ DEBT SERV LEVY	
701	ALT FAC/H&S REQ DEBT SERV LEVY	
702	NEW LTFM REQ DEBT FOR ELIG H&S>$100K	138,390.00
703	NEW LTFM REQ DEBT SERVICE FOR VPK	
704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	115,238.00
705	NEW LTFM REQ DEBT FOR ALL ROOF PROJECTS	
706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704)+(705) =	253,628.00

REQ DEBT ELIGIBLE FOR NATURAL
DISASTER EQUAL AID (MS 123B.535)

707	NATURAL DISASTER REQ DEBT SERV LEVY	

REQUIRED DEBT ELIGIBLE FOR DEBT
EQUALIZATION AID (MS 123B.53)

708	TACONITE BONDS REQ DEBT SERV LEVY	
709	TAC FUNDING FOR BONDS (NOT IRRRB)	
710	TAC ADJ TO REQ = (709) OR [(709)X1.05] =	
711	NET REQUIRED DEBT SERVICE LEVY TACONITE = (708)-(710) =	
712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2025	1,813,137.00

DEBT EQUAL AID CONT

713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2025

714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2025

715 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 1,813,137.00

REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID

716 VOTER APPR BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID

717 NON-VOTER BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID

718 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716)+(717) =

OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID

719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID

NON-VOTER APPR INELIG BONDS

720 FACIL BOND-MS 123B.62
721 EQUIP BOND-MS 123B.61
722 REORG OPER DEBT
723 ECON DEV ABATEMENT 173,513.00
724 JUDGMENT
725 OTHER NON-VOTER
726 INELG LEASE PURCHASE

727 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) = 173,513.00

728 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 173,513.00

NON-VTR APPR INELIG BOND CONT

729 GDS REQ DEBT SERV LEVY = (706)+(707)+(715) +(718)+(719)+(728) = 2,240,278.00

730 GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 1,813,137.00

30 2024 ANTC 10,441,122

731 MAXIMUM EFFORT DEBT SERVICE TAX RATE %

732 MAX EFFORT DEBT SERV LEVY = (30)X(731) =

733 DEBT EQUAL REVENUE BASE = GTR OF ZERO OR [(715)-(732)] = 1,813,137.00

734 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY

735 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY

FUND 7 DEBT BALANCE

736 JUNE 2024 FUND 7-425 BAL FOR BOND REFUND

737 JUNE 2024 FUND 7-451 BAL FOR QZAB & QSCB

738 JUNE 2024 FUND 7-460 BALANCE NONSPENDABLE

739 JUNE 2024 FUND 7-463 BALANCE UNASSIGN NEG

740 JUNE 2024 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 301,237.96

741 PAY 24 DEBT EXCESS LEVY REDUCTION 11,187.35

742 PAY 25 DEBT EXCESS LEVY REDUCTION 82,325.17

743 5% OF PAY 26 REQ DEBT SERV LEVY = (729)X5% = 112,013.90

FUND 7 DEBT BALANCE CONT

744 FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) -(741)-(742)-(743)] = 95,711.54

745 RETAIN FOR CAPITAL LOAN REPAYMENT

746 APPROVED DEBT EXCESS TO BE RETAINED

747 DISTRICT REQUESTED ADDITIONAL EXCESS

748 CERTIFIED DEBT EXCESS = GTR OF 0 OR (744) -(745)-(746)+(747) = 95,711.54

749 EXCESS USED TO RETIRE FAC & EQUIP BONDS

750 ADJUSTED DEBT EXCESS = (748)-(749) = 95,711.54

BREAKDOWN OF NET DEBT EXCESS

751 BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718) = 2,240,278.00

752 DEBT EXCESS RATIO = LSR 1 OR (750)/(751)= .04272306

753 NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715)X(752) = 77,462.76

754 EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(752) =

755 EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(752) =

756 EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(752) = 5,912.44

757 EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(752) =

758 EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) = 4,923.32

NET DBT EXCESS BREAKDOWN CONT

759 EXCESS FOR ELIGIBLE LTFM ROOF BONDS = (705)X(752) =

760 GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = ZERO-(720) -(721)-(749) =

761 UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(750)-(751)] =

NET DEBT EXCESS SUMMARY

762 DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(752) = 77,462.76

763 DEBT EXCESS FOR NON-VOTER APPROVED DEBT = (750)-(761)-(762) = 18,248.78

764 NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 95,711.54

LONG TERM FACILITIES MAINT AID

765 NET ALT FAC REG DEBT = (700)-(754) =

766 NET ALT FAC/H&S DEBT = (701)-(755) =

767 NET LTFM REQ DEBT FOR ELIG H&S>$100K = (702)-(756) = 132,477.56

768 NET LTFM REQ DEBT FOR ELIG VPK = (703)-(757) =

769 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(758) = 110,314.68

770 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =

771 NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769)+(770) = 242,792.24

LTFM AID CONT

437 LTFM DEBT EQUAL REV

439 LTFM DEBT EQUAL AID

440 LTFM DEBT EQUAL LEVY

441 LTFM DEBT UNEQUAL LVY

772 LTFM DEBT LEVY LIMIT (440)+ (441)+(754)+(755)+(756)+ (757)+(758)+(759) = 10,835.76

NATURAL DISASTER DEBT EQUAL

30 2024 ANTC 10,441,122

773 TEN PERCENT ANTC = 0.10X(30) = 1,044,112

707 REQ DEBT LEVY FOR NATURAL DISASTER DEBT

774 FY2027 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707)-(773)] =

54 2023-24 ADJ PU (ACT) 617.02

775 FY2024 ANTC PER APU = (30)/(54) = 16,921.85

776 STATEWIDE AVE ANTC INC PER APU 14,626.35

777 DISASTER EQUAL FACTOR = 300% OF (776) = 43,879.05

778 NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (775)/(777) = .38564759

779 DISASTER AID RATIO = 1-(778) = .61435241

780 DISASTER DEBT EQUAL AID = (774)X(779) =

781 DISASTER LEVY LIMIT = (707)-(780) =

DEBT EQUALIZATION AID

733 DEBT EQUAL BASE 1,813,137.00

753 DEBT EXCESS FOR ELIG REQUIRED DEBT 77,462.76

782 FY2027 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)

783 FY2027 GROSS DEBT EQUALIZATION REVENUE = (733)-(753)+(782) = 1,735,674.24

30 2024 ANTC 10,441,122

784 = 0.1050X(30) = 1,096,317.81

785 MAX UNEQ LOCAL EFFORT = 0.1574X(30) = 1,643,432.60

786 FY2027 NET DEBT EQ REV = GTR OF 0 OR [(783)-(785)] = 92,241.64

787 PRELIM TIER 1 EQU REV = LSR (786) OR (784) = 92,241.64

788 PRELIM TIER 2 EQU REV = (786)-(787) =

732 MAXIMUM EFFORT DEBT SERVICE LEVY

789 MAX EFFORT TIER 1 REV

790 MIN TIER 2 REV FOR MAX EFFORT = GTR OF ZERO OR (783)-(732) =

791 TIER 1 EQUAL REV = GTR OF (787) OR (789) = 92,241.64

792 TIER 2 EQUAL REV = GTR OF (788) OR (790) =

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

DEBT EQUALIZATION AID CONT

796 TIER 1 DEBT EQU AID RATIO = 1-(794) =
797 TIER 2 DEBT EQU AID RATIO = 1-(795) =

798 TIER 1 DEBT AID = (791)X(796) =
799 TIER 2 DEBT AID = (792)X(797) =

800 TOTAL DEBT EQ AID = (798)+(799) =

801 NON VOTER DEBT AID = (800)X(713)/(715) =

802 VOTER APPR DEBT AID = (800)-(801) =

MINIMUM EST MAX EFFORT PAYMENT

732 MAX EFFORT DEBT LEVY

803 MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(925)+(926)-(706) -(719)-(720)-(721) =

804 MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =

ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION

805 FY2027 IRRRB FUNDING FOR VOTER-APPR BONDS

806 PAY 26 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((805)X1.05) =

807 FY2027 IRRRB FUNDING FOR NON-VOTER BONDS

808 PAY 26 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((807)X1.05) =

809 DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(804)-(802)-(806)] = 1,813,137.00

ADJ TO GDS LIM FOR IRRRB ALLO

810 DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(713)-(801)-(808)] OR ZERO =

811 DEBT EQUAL AID INELIG, VOTER APPROVED =(716)+(719) =

812 DEBT EQUAL AID INELIG, NON VOTER APPROVED =(717)+(727) = 173,513.00

772 LTFM DEBT LEVY LIMIT NON VOTER APPROVED 10,835.76

781 DISASTER LEVY LIMIT VOTER APPROVED

INITIAL GENERAL DEBT SERVICE

813 INITIAL GDS LEVY LIM VOTER APPROVED = (809)+(811)+(781) = 1,813,137.00

814 INITIAL GDS LEVY LIM NON VOTER APPROVED = (810)+(812)+(772) = 184,348.76

815 TOTAL INITIAL GDS LEVY LIMIT = (813)+(814) = 1,997,485.76

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

900 LEVY BONDS IRREV TRUST VOTER APPROVED

901 LEVY BONDS REVOC TRUST VOTER APPROVED

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

903 LEVY BONDS IRREV TRUST NON-VOTER APPROVED

904 LEVY BONDS REVOC TRUST NON-VOTER APPROVED

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

FUND 47 DEBT BALANCE

906 REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)

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

908 JUNE 2024 FUND 47-425 BAL FOR BOND REFUND
909 JUNE 2024 FUND 47-460 BALANCE NONSPENDABLE
910 JUNE 2024 FUND 47-463 BALANCE UNASSIGN NEG
911 JUNE 2024 FUND 47-464 BALANCE RESTRICTED
912 JUNE 2024 FUND 47-464 BALANCE VOTER APPROV
913 JUNE 2024 FUND 47-464 BAL NON-VOTER APPROV = (911)-(912) =

914 PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER
915 PAY 25 OPEB DEBT EXC REDUCTION NON-VOTER
916 5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =
917 5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =

918 RETAIN FOR CAP LOAN REPAYMENT NON-VOTER

919 APPROV DEBT EXCESS TO BE RETAINED NON-VOTER

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

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

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

FUND 47 DEBT BALANCE CONT

923 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED

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

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

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

LEVY LIMITATION ADJUSTMENTS

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

GENERAL FUND ADJUSTMENTS

FY2026 OPERATING
CAPITAL LEVY ADJUSTMENT

1000 FY2026 OPER CAP LEVY AUTH (FROM FY2026 GENERAL EDUC REV REPORT, LINE 197) 104,817.25

1001 24 PAY 25 LIMIT 104,446.73
1002 24 PAY 25 LEVY 104,446.73

1003 FY2026 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1001)) = 370.52

FY2026 LOR TIER 1 LEVY ADJUST

1004 FY2026 LOR TIER 1 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 185) 98,813.96

LOR TIER 1 LEVY ADJ CONT

1005 ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)

1006 ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)

1007 24 PAY 25 LIMIT 98,813.96
1008 24 PAY 25 LEVY 98,813.96

1009 PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1005)+(1006)+(1007) = 98,813.96

1010 PAY 25 LEVY BEFORE TRBA AND HOLD HARM ADJ = (1005)+(1006)+(1008) = 98,813.96

1011 FY2026 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) =

FY2026 LOR TIER 2
LEVY ADJUSTMENT

1012 FY2026 LOR TIER 2 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 202) 191,418.90

1013 24 PAY 25 LIMIT 191,418.90
1014 24 PAY 25 LEVY 191,418.90

1015 FY2026 LOR TIER 2 LEVY ADJUSTMENT

FY2026 EQUITY LEVY ADJUSTMENT

1016 FY2026 EQUITY LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 205) 82,572.95

1017 24 PAY 25 LIMIT 82,835.80
1018 24 PAY 25 LEVY 82,835.80

1019 FY2026 EQUITY LEVY ADJUSTMENT = ((1016)-(1018)) = 262.85-

FY2026 TRANSITION LEVY ADJUST

1020 FY2026 TRANSITION LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 213) 19,505.49

1021 24 PAY 25 LIMIT 19,505.49
1022 24 PAY 25 LEVY 19,505.49

1023 FY2026 TRANSITION LEVY ADJUSTMENT

FY2026 1ST TIER REFERENDUM
LEVY ADJUST

1024 FY2026 1ST TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 242) 235,155.14

1025 ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 280)

1026 ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 307)

1027 24 PAY 25 LIMIT 235,155.14
1028 24 PAY 25 LEVY 235,155.14

1029 PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026)+(1027) = 235,155.14

1030 PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026)+(1028) = 235,155.14

1031 FY2026 1ST TIER VTR REF LEVY ADJUSTMENT

FY2026 2ND TIER REF LEVY ADJ

1032 FY2026 2ND TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 244)

1033 ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 281)

1034 ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 308)

1035 24 PAY 25 LIMIT
1036 24 PAY 25 LEVY

1037 PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =

1038 PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =

1039 FY2026 2ND TIER REF LEVY ADJUSTMENT

FY2026 UNEQUAL REF LEVY ADJ

1040 FY2026 UNEQUAL REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 246)

1041 ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 282)

1042 ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 309)

1043 24 PAY 25 LEVY
1044 24 PAY 25 LEVY

1045 PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =

FY2026 UNEQUAL REF ADJ CONT

1046 PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =

1047 FY2026 UNEQUALIZED REF LEVY ADJUSTMENT

FY2026 TBRA ALLOCATION ADJUST TO VOTER-APPROVED LEVIES

FY2026 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 257 TO 259)

1048 TIER 1 LEVY
1049 TIER 2 LEVY
1050 UNEQL LEVY

1051 TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =

1052 TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1025)+(1033) +(1041) =

1053 FY2026 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =

FY2026 LOR TBRA ALLOCATION ADJ

1054 FY2026 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 256)

1005 ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)

1055 FY2026 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =

FY2026 REFERENDUM HOLD HARMLESS ADJ TO VTR-APPROVED LEVIES

1056 FY2026 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 285 TO 287)

1057 TIER 1 LEVY
1058 TIER 2 LEVY
1059 UNEQL LEVY

1060 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =

1061 TOTAL FY2026 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1026) +(1034)+(1042) =

1062 FY2026 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =

FY2026 REFERENDUM HOLD HARMLESS ADJUSTMENT TO TIER 1 LEVIES

1063 FY2026 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 284)

1006 ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)

1064 FY2026 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =

FY2026 INTEGRATION ADJUSTMENT

1065 FY2026 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 21) 19,506.96

1066 24 PAY 25 LIMIT 17,843.93
1067 24 PAY 25 LEVY 17,843.93

1068 FY2026 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1066) = 1,663.03

FY2026 ALT TEACHER COMP ADJ

1069 FY2026 ALT COMP LEVY AUTH (FROM FY2026 GEN ED REVENUE REPORT, LINE 338)
1070 24 PAY 25 LIMIT
1071 24 PAY 25 LEVY
1072 FY2026 ALT TEACH COMP LEVY ADJUSTMENT

FY26 & FY25 CAPITAL RELATED ADJ

FY2026 LTFM EQUAL LEVY ADJ

1073 FY2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 63)
1074 24 PAY 25 LIMIT
1075 24 PAY 25 LEVY
1076 FY2026 LTFM EQUALIZED LEVY ADJUST

FY2026 LTFM UNEQUAL LEVY ADJ

1077 FY2026 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 64) 119,644.04
1078 24 PAY 25 LIMIT 119,644.04
1079 24 PAY 25 LEVY 119,644.04
1080 FY2026 LTFM UNEQUALIZED LEVY ADJUST

FY2026 HEALTH & SAFETY

1081 FY2026 HEALTH AND SAFETY REBATES ADJUST

FY2025 LTFM EQUAL LEVY ADJUST

1082 FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63)

FY2025 LTFM EQUAL LVY ADJ CONT

1083 23 PAY 24 LIMIT
1084 23 PAY 24 LEVY
1085 TOTAL ADJUSTMENT
1086 24 PAY 25 ADJ LIMIT
1087 24 PAY 25 ADJ LEVY
1088 FY2025 LTFM EQUALIZED LEVY ADJUST

FY2025 LTFM UNEQUAL LEVY ADJ

1089 FY2025 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2025 WEBSITE REPORT, LINE 64) 121,109.76
1090 23 PAY 24 LIMIT 117,537.76
1091 23 PAY 24 LEVY 117,537.76
1092 TOTAL ADJUSTMENT = (1089)-(1090) = 3,572.00
1093 24 PAY 25 ADJ LIMIT 836.00
1094 24 PAY 25 ADJ LEVY 836.00
1095 FY2025 LTFM UNEQUALIZED LEVY ADJUST = (1092)-(1093) = 2,736.00

3 YEAR PRIOR ADJUSTMENTS

FY2024 OPERATING CAPITAL LEVY ADJUSTMENT

1096 FY2024 OPER CAP LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 190) 73,756.61
1097 22 PAY 23 LIMIT 73,252.67
1098 22 PAY 23 LEVY 73,252.67
1099 TOTAL ADJUST TO PAY 23 OPER CAP LEVY AUTH = ((1096)-(1097)) = 503.94
1100 23 PAY 24 ADJ LIMIT 242.32
1101 23 PAY 24 ADJ LEVY 242.32
1102 FY2024 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) = 261.62

FY2024 LOR TIER 1 LEVY ADJ

1103 FY2024 LOC OPT TIER 1 AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 209) 71,541.02
1104 22 PAY 23 LIMIT 70,224.80
1105 22 PAY 23 LEVY 70,224.80
1106 TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) = 1,316.22
1107 23 PAY 24 ADJ LIMIT 1,277.55
1108 23 PAY 24 ADJ LEVY 1,277.55
1109 FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) = 38.67

FY2024 LOR TIER 2 LEVY ADJUST

1110 FY2024 LOC OPT LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 211) 174,466.57
1111 22 PAY 23 LIMIT 171,256.70
1112 22 PAY 23 LEVY 171,256.70
1113 TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1110) - (1111)) 3,209.87
1114 23 PAY 24 ADJ LIMIT 3,115.57
1115 23 PAY 24 ADJ LEVY 3,115.57
1116 FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1114)) 94.30

FY2024 EQUITY LEVY ADJUSTMENT

1117 FY2024 EQUITY LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 214) 59,206.50
1118 22 PAY 23 LIMIT 57,622.43
1119 22 PAY 23 LEVY 57,622.43
1120 TOTAL ADJUST TO PAY 23 EQUITY LEVY AUTH = ((1117)-(1118)) = 1,584.07

FY2024 EQUITY LEVY ADJ CONT

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

1138 FY2024 2ND TIER REF LEVY AUTH (FROM FY2024 GENERAL EDUC REV RPT, LINE 253)

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
1143 23 PAY 24 ADJ LEVY

1144 FY2024 2ND TIER REF LEVY ADJUSTMENT

FY2024 UNEQUAL REF LEVY ADJ

1145 FY2024 UNEQUAL REF LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 255)

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
1150 23 PAY 24 ADJ LEVY

1151 FY2024 UNEQUAL REF LEVY ADJUSTMENT

FY2024 TBRA ALLOCATION ADJ TO VOTER-APPROVED LEVIES

1152 FY2024 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINES 266 TO 268)

1153 PAY 23 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 23 LEVY RPT, LINES 277 TO 279)

1154 FY2024 TBRA ALLOC TOT ADJ = (1153)-(1152) =

1155 23 PAY 24 ADJ LIMIT
1156 23 PAY 24 ADJ LEVY

1157 FY2024 TBRA ALLOC LVY ADJ

FY2024 LOR TBRA ADJUST

1158 FY2024 ALLOC OF TBRA TO LOR TO LOR TIER 1 LEVY (FROM FY2024 GENED REV RPT, LINE 265)

1159 ALLOCATION OF TBRA (FROM PAY 23 LEVY RPT, LINE 276)

1160 FY2024 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =

1161 23 PAY 24 ADJ LIMIT
1162 23 PAY 24 ADJ LEVY

1163 FY2024 LOR TIER 1 TBRA LVY ADJ

FY2024 REFERENDUM HOLD HARM

1164 FY2024 ALLOC OF HOLD HARM (FROM FY2024 GENED REV RPT LINES 294 TO 296)

1165 PAY 23 HOLD HARM ALLOC (FROM PAY 23 LEVY RPT, LINES 304 TO 306)

1166 FY2024 HOLD HARM TOTAL = (1165)-(1164) =

FY2024 REF HOLD HARM CONT

1167 23 PAY 24 ADJ LIMIT
1168 23 PAY 24 ADJ LEVY

1169 FY2024 HOLD HARM ALLOC

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)

1171 PAY 23 TIER 1 HOLD HARMLESS LEVY (FROM PAY 23 LEVY RPT, LINES 303)

1172 FY2024 LOR TIER 1 HOLD HARM ADJ

1173 23 PAY 24 ADJ LIMIT
1174 23 PAY 24 ADJ LEVY

1175 FY2023 TIER 1 HOLD HARM ADJUSTMENT

FY2024 INTEGRATION ADJUSTMENT

1176 FY2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 15,997.58

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 REEMPLOYMENT ADJUSTMENT

1185 23 PAY 24 LIMIT 2,368.96
1186 23 PAY 24 LEVY 2,368.96

1187 FY2024 REEMPLOY ADJUST = ((1184)-(1186) = 668.92-

FY2024 SAFE SCHOOLS ADJUST

1188 SAFE SCH LEVY REQUEST YES

54 2023-24 ADJ PU (ACT) 617.02

1189 FY2024 SAFE SCHOOLS AUTH $36X(54) = 22,212.72

1190 22 PAY 23 LIMIT 22,219.20
1191 22 PAY 23 LEVY 22,219.20

1192 FY2024 SAFE SCH ADJUST = ((1189)-(1191)) = 6.48-

FY2024 SAFE SCHOOLS INTERMEDIATE ADJUST

1193 SAFE SCH INTERMEDIATE LEVY ALLOW

54 2023-24 ADJ PU (ACT) 617.02

1194 FY2024 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =

1195 22 PAY 23 LIMIT
1196 22 PAY 23 LEVY

1197 FY2024 SAFE SCHOOLS INTERMEDIATE ADJUST

FY2024 ALTERNATE TEACHER COMPENSATION LEVY ADJUST

1198 FY2024 ALT COMP LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 335)

1199 22 PAY 23 LIMIT
1200 22 PAY 23 LEVY

1201 TOTAL ADJUST TO PAY 23 ALT COMP LEVY AUTH

FY2024 ALT TEACHER ADJ CONT

1202 23 PAY 24 ADJ LIMIT
1203 23 PAY 24 ADJ LEVY

1204 FY2024 ALT TEACH COMP LEVY ADJUST

FY2024 LTFM EQUALIZED LEVY ADJ

1205 FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63) 133,268.97

1206 22 PAY 23 LIMIT 133,299.00
1207 22 PAY 23 LEVY 133,299.00

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-

1211 24 PAY 25 ADJ LIMIT 561.57
1212 24 PAY 25 ADJ LEVY 561.57

1213 FY2024 EQUAL LIMIT ADJUST = (1209)+(1211) = 2,755.80-

1214 FY2024 EQUAL LEVY ADJUST = (1210)+(1212) = 2,755.80-

1215 FY2024 LTFM EQUALIZED LEVY ADJUST = (1208)-(1213) = 2,725.77

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

FY2024 LTFM UNEQUAL ADJ CONT

1224 FY2024 UNEQUAL LIMIT ADJUST = (1220)+(1222) =

1225 FY2024 UNEQUAL LEVY ADJUST = (1221)+(1223) =

1226 FY2024 LTFM UNEQUALIZED LEVY ADJUST

FY2024 CAREER TECHNICAL ADJ

1227 FY2024 CAREER TECH LEVY AUTHORITY (FY2024 CTE AID RPT LINE 21) 65,888.48

1228 23 PAY 24 LIMIT 87,391.15

1229 23 PAY 24 LEVY 87,391.15

1230 FY2024 CAREER TECH ADJ = ((1227)-(1229)) = 21,502.67-

FY2024 HEALTH BENEFIT LEVY ADJ

1231 FY2024 ACTUAL COST (LIMITED TO $600,000)

1232 23 PAY 24 LIMIT

1233 23 PAY 24 LEVY

1234 FY2024 HEALTH BENEFITS ADJUST

FY2024 ANNUAL OPEB LEVY ADJ

1235 FY2024 ACTUAL COST (FIN 797+OBJ 291) 7,800.00

1236 PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000

1237 PRORATED ANNUAL OPEB LEVY AUTH 7,800.00

1238 24 PAY 25 LIMIT 3,900.00

1239 24 PAY 25 LEVY 3,900.00

1240 FY2024 ANNUAL OPEB ADJUSTMENT = (1237)-(1238) = 3,900.00

PAY 23 LEASE LEVY ADJUST

FY2023 AND FY2024 LEASE COST WITH A PAY 23 LEVY (PAY 24 LEASE LEVY FOR FY2024 & 2025 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)

PAY 23 FY2023 LEASE COSTS
LEASE COSTS

REG OPERATING LEASES

1300 INTERMEDIATE 5,580.00

1301 NON-JOINT

** CAPITALIZED LEASES **

1302 INTERMEDIATE 4,589.00

1303 NON-JOINT

1304 PAY 23 FY2023 TOTAL LEASE COSTS = (1300)+(1301)+(1302)+(1303)= 10,169.00

PAY 23 FY2024 LEASE COSTS

REG OPERATING LEASES

1305 INTERMEDIATE

1306 NON-JOINT

** CAPITALIZED LEASES **

1307 INTERMEDIATE

1308 NON-JOINT

1309 PAY 23 FY2024 TOTAL LEASE COSTS = (1305)+(1306)+(1307)+(1308)=

1310 FY2023 INTERMEDIATE COSTS (1300)+(1302)+(1305)+(1307) = 10,169.00

54 2023-24 ADJ PU (ACT) 617.02

1311 INTERM PUPIL UNIT AUTH = $65X(54) = 40,106.30

1312 INTERM LEASE AUTH = LSR OF (1310) OR (1311) = 10,169.00

1313 ***INTERM DIST CARRYOVER*** TO REGULAR LEASE AUTH = (1310)-(1312) =

1314 FY2023 NON-JOINT LEASE COSTS = (1301)+(1303)+(1306)+(1308) =

54 2023-24 ADJ PU (ACT) 617.02

1315 PAY 23 PUPIL UNIT MAX AUTH = $212X(54) = 130,808.24

1316 PAY 23 COMMISSIONER APPROVED LIMIT

1317 REGULAR MAX AUTHORITY = GTR OF (1315) OR (1316) = 130,808.24

1318 TOTAL PAY 23 REGULAR LEASE LEVY AUTHORITY = LSR OF (1313)+(1314) OR (1317) =

1319 TOTAL PAY 23 REGULAR & INTERM LEASE LEVY AUTH = (1312)+(1318) = 10,169.00

PAY 23 NET LEASE COSTS

1320 22 PAY 23 LIMIT 11,532.00

1321 22 PAY 23 LEVY 11,532.00

1322 PAY 23 LEASE LEVY LIMITATION ADJUSTMENT = (1319) - (1321) = 1,363.00-

CAPITAL RELATED ADJ SUMMARY

1003	FY2026 OPER CAP ADJ	370.52
1102	FY2024 OPER CAP ADJ	261.62
1076	FY2026 LTFM EQ ADJ	
1080	FY2026 LTFM UNEQ ADJ	
1081	FY2026 H&S REBATES	
1088	FY2025 LTFM EQ ADJ	
1095	FY2025 LTFM UNEQ ADJ	2,736.00
1215	FY2024 LTFM EQ ADJ	2,725.77
1226	FY2024 LTFM UNEQ ADJ	
1322	PAY 23 LEASE LEVY ADJ	1,363.00-
1323	LEASE LEVY ADJ (MEMO)	
1324	OTHER CEX ADJ (MEMO)	
1325	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT = (1003)+(1102)+(1076)+(1080)+(1081)+(1088)+(1095)+(1215)+(1226)+(1322)+(1323)+(1324)=	4,730.91

OTHER GENERAL LIMITATION ADJ

760	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS	
1326	ECON DEV ABATE ADJUST (MEMO)	
1327	DEBT SURPLUS TRANSFER (MEMO)	
1328	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)	
1329	OTHER ADJUST, GEN RMV VOTER APPROVED (MEMO)	
1330	TOTAL OTHER ADJUST GEN RMV VOTER APPR = (1328)+(1329) =	
1331	MAINT PU VAR (MEMO)	

OTHER GENERAL LIMITATION ADJ

1332	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	
1333	OTHER ADJUST, GEN RMV OTHER (MEMO)	
1334	TOTAL OTHER ADJUST GEN OTHER RMV = (1331)+(1332)+(1333) =	
1335	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)	
1336	OTHER ADJUST, GEN NTC VOTER APPROVED (MEMO)	
1337	TOTAL OTHER ADJUST GEN NTC VOTER APPR = (1335)+(1336) =	
1338	TIF ADJUST (MEMO)	
1339	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	
1340	OTHER ADJUST, GEN NTC OTHER (MEMO)	
1341	TOTAL OTHER ADJUST, GEN NTC OTHER = (1338)+(1339)+(1340) =	

GEN FUND ADJUST SUMMARY

1342	GENERAL RMV VOTER APPROVED = (1031)+(1039)+(1047)+(1053)+(1062)+(1137)+(1144)+(1151)+(1157)+(1169)+(1330) =	92.02
1343	GENERAL RMV OTHER = (1011)+(1015)+(1019)+(1023)+(1055)+(1064)+(1109)+(1116)+(1123)+(1130)+(1163)+(1175)+(1334) =	64.55-
1344	GENERAL NTC VOTER = (1337) =	
1345	GENERAL NTC OTHER = (760)+(1068)+(1072)+(1182)+(1187)+(1192)+(1197)+(1204)+(1230)+(1234)+(1240)+(1325)+(1326)+(1327)+(1341)=	11,853.59-

GEN FUND ADJUST SUMMARY CONT

1346	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1342)+(1343)+(1344)+(1345) =	11,826.12-

COMMUNITY SERVICE FUND ADJUST

FY2026 EARLY CHILD FAMILY ADJ

1400	FY2026 REVISED ECFE LEVY AUTH (FROM FY2026 ECFE AID REPORT, LINE 1.7)=	18,875.39
1401	24 PAY 25 LIMIT	20,951.88
1402	24 PAY 25 LEVY	20,951.88
1403	FY2026 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) =	2,076.49-

FY2024 HOME VISITING ADJ

1404	FY2024 HOME VISITING FINAL ADJUSTMENT (FROM FY2024 ECFE HOME VISITING AID REPORT, LINE 8)	327.52
1405	22 PAY 23 LIMIT	269.03
1406	22 PAY 23 LEVY	269.03
1407	FY2024 HOME VISIT ADJUSTMENT = ((1404)-(1405)) =	58.49

FY2024 SCHOOL-AGE CARE

1408	FY2024 AUTHORITY (FROM UFARS EXPENDITURES)	24,521.86
1409	22 PAY 23 LIMIT	
1410	22 PAY 23 LEVY	
1411	FY2024 SCH-AGE CARE ADJUSTMENT = ((1408)-(1409)) =	24,521.86

COMMUNITY SERVICE 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 IN 2024	1,272.03-
2001	SCHOOL TAXES ADDED IN 2024	
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 AID BY FUND (FROM PART III OF FY2026 ABATE AID RPT)

2015	GENERAL	214.85
2016	COMMUNITY SERVICE	8.82
2017	GENERAL DEBT SERVICE	
2018	TOTAL	223.67
2019	EST FY2026 ABATEMENT AID PRORATION FACTOR	1.00000000

PRORATED ABATEMENT AID BY FUND

2020	GENERAL = (2019)X(2015) =	214.85
2021	COMMUNITY SERVICE = (2019)X(2016) =	8.82
2022	GENERAL DEBT SERVICE = (2019)X(2017) =	
2023	TOTAL	223.67

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

ABATEMENT INTEREST ADJUSTMENT

2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2024	

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	

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

CARRY-OVER ABATEMENT LEVY LIM
(ZERO IF NO LEVY AUTHORITY IN FUND)

2051	GENERAL= (2043)-(2047) OR MEMO =	
2052	COMMUNITY SERVICE = (2044)-(2048) OR MEMO =	
2053	GENERAL DEBT SERVICE = (2045)-(2049) OR MEMO =	
2054	OPEB DEBT SERVICE = (2046)-(2050) OR MEMO =	
2055	TOTAL	

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 -1X(2058)] =	74.41

ADVANCE ABATEMENT AUTH BY FUND

2060	GENERAL = (2059)-(2061) -(2062)-(2063) =	23.55
2061	COMMUNITY SERVICE = (2059)X(2011) =	2.46
2062	GENERAL DEBT SERVICE = (2059)X(2012) =	48.40
2063	OPEB DEBT SERVICE = (2059)X(2013) =	
2059	TOTAL	74.41

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

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

2069 GENERAL= (2059)-(2068)-(2070)
-(2071)-(2072) = 324.94-

2070 COMMUNITY SERVICE
= (2061)-(2065) = 32.31-

2071 GENERAL DEBT SERVICE
= (2062)-(2066) = 840.35-

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) = 164,948.07

GEN DBT SERV INI SUMMARY CONT

3008 TOTAL DEBT SERVICE FUND
INITIAL LEVY LIMITATION
= (3006)+(3007) = 1,900,609.29

OPEB/PENSION DEBT SVC INITIAL
LEVY SUMMARY

3009 OPEB/PENSION DEBT
SERVICE VOTER APPROVED
= (902)+(1900)+(2041)
+(2054)+(2072) =

3010 OPEB/PENSION DEBT
SERVICE OTHER
= (907)+(1903)+(2041)
+(2054)+(2072) =

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)] =

COLLECT NEGATIVE ADJUSTMENTS
IN GENERAL AND COMM ED FUNDS

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)] =

COLLECT NEGATIVE ADJUSTMENTS
IN GENERAL DEBT SERV FUND

3032 GDS VOTER NEGATIVE OFFSET

COLLECT NEGATIVE ADJUSTMENTS
IN GENERAL DEBT SERV FUND

3033 GDS OTHER NEGATIVE OFFSET

3034 GDS VOTER NET OFFSET ADJ = (3030)+(3032) =

3035 GDS OTH NET OFFSET ADJ = (3031)+(3033) =

3036 OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET = GTR OF 0 OR [-(3009)] =

POSITIVE OFFSETTING ADJUSTMENT
IN OPEB/PENSION DEBT SERV FUND

3037 OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET = GTR OF 0 OR [-(3010)] =

3038 OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET

COLLECT NEGATIVE ADJUST
IN OPEB/PENSION DEBT SERV FUND

3039 OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET

NET OFFSETTING ADJUSTMENTS
IN OPEB/PENSION DEBT SERV FUND

3040 OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =

3041 OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =

NET NEGATIVE ADJ BALANCE
TO BE CARRIED FORWARD

3042 GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =

3043 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD = (3013) -(3034)-(3035) =

3044 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3040)-(3041) =

3045 TOTAL ADJUST BALANCE FORWARD = (3042) +(3043)+(3044) =

LEVY AFTER OFFSETS
STARTING POINT FOR MAX EFFORT ADJUSTMENTS

3500 GEN DEBT VOTER APPR 1,735,661.22
3501 GEN DEBT OTHER 164,948.07

MAXIMUM EFFORT LOAN AID

3502 ACT MAX EFF LOAN AID FOR FY2018 - FY2026

3503 PAY 17 - PAY 25 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =

3504 REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY2027

3505 BAL AVAIL END FY2027 = (3502)+(3503) =

LEVY LIMITS ARE REDUCED
IN THE FOLLOWING ORDER

3506 GEN DEBT VOTER =
3507 GEN DEBT OTHER =

3508 MAX EFF LEVY LIMIT ADJ = = (3506)+(3507) =

3509 MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3505)+(3508) =

TACONITE REFERENDUM DATA
INFORMATION ONLY

4000 1983-84 RESIDENT PU
4001 2011-12 RESIDENT PU
44 2024-25 RES PU (PRE) 486.20
57 2026-27 ADJ PU (EST) 591.00

4002 TACONITE REG REF PU = GTR OF (4000) OR (44) =

4003 2011 NET TAX CAPACITY

4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =

FY2027 TAC REG REF REV
(PAY 01 REF LEVY REQ)

4005 REG FRONT END FORMULA = (4002)X$175 =

4006 TAC REG REF REV = GTR OF 0 OR [(4005)-(4004)]

FY2027 TAC ADD REF REV

4007 FY 13 REF REV ALLOW

4008 TAC REF ADD ALLOWANCE = (4007)+$415 =

4009 ADD FRONT END FORMULA = (4001)X(4008) =

4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =

4011 TAC ADD REF REVENUE = (4010)X22.5% =

FY2027 TAC TOTAL REF REV
(JULY 2022 PAYMENT)

4012 TAC TOTAL REF REV = (4006)+(4011) =

4013 MAXIMUM EC RESERVE = (57)X$25 =

4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013) =

FY2025 TACONITE RECEIPTS
(FEB 2025 & AUG 2025 PYMT)
USED TO CALCULATE PAY 26
LEVY LIMITATION REDUCTION

4015 TAC POT 13.72 CENTS
PER TON (INITIAL AMT)

4016 CITY/TWP REPLACEMENT
NOT USED THIS YEAR

4017 TAC POT ALLOCATED TO
OTHER TAC SCHOOL DIST
TO FUND LINE (4027)

4018 TAC POT ALLOCATED TO
CITIES AND TOWNSHIPS
(SEE SPREADSHEET)

4019 TAC POT RECEIPTS BASE
= (4015)-(4016)
-(4017)-(4018) =

4020 MINING 3.43 CENTS/TON

4021 TAC RAILR GRANDFATHER

4022 DEER RVR GRANDFATHER

4023 FY2025 ELIGIBLE TAC RECEUOTS
BASE AMOUNT = SUM
(4019)TO(4022) =

4024 MAX TAC REDUCT = 95%
OF [(4023)+(4018)] =

4025 TOTAL PAY 24 TAC LEVY
LIMIT ADJUST ON LEVY
LIMIT & CERTIFICATION

4026 FY2025 ELIG DIST TAC
REPL AMT PLUS PAY 24
TAC LEVY ADJUSTMENT = (4023)
+(4025)-(4018) =

4027 TAC POT ALLOCATED FROM
OTHER TAC SCH DIST FOR
PAY 24 LEVY REPLACMENT
[NOT INCL IN (4023)]

4028 TAC PROP TAX RELIEF
ACCOUNT TRANSFER FOR
PAY 24 LEVY REPLACMENT
[NOT INCL IN (4023)]

4029 FY2025 ADDITIONAL TAC
POT 11 CENTS/TON
[NOT INCL IN (4023)]

FY2025 TACONITE RECEIPT CONT

4030 FY2025 TAC BLDG MAINT
& REPAIR 4 CENTS/TON
[NOT INCL IN (4023)]

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT

4031 COMMUNITY SERVICE
4032 OTHER GENERAL NTC

4033 REDUCED OTHER NTC FOR
LIMITED LTFM LEVY

4034 OTHER GENERAL RMV

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

4037 CAP PROJ LIMIT(VOTER)
4038 = 50% OF (4037) =

4039 NET OPEB DEBT SERV LEVY
NON-VOTER APPR BONDS

4040 NET OPEB DEBT SERV LEVY
FOR VOTER APPR BONDS
4041 = 50% OF (4040) =

4042 NET GEN DEBT SERV LEVY
NON-VOTER APPR BONDS

4043 NET GEN DEBT SERV LEVY
FOR VOTER APPR BONDS
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))=

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT CONT

4052 REMAINING REDUCTION
= (4048)+(4051) =

4053 GEN OTH RMV = -1X(LSR OF
(4034) OR (4052)) =

4054 REMAINING REDUCTION
= (4052)+(4053) =

4055 OPER REF = -1X(LSR OF
(4036) OR (4054)) =

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

4057 CAP PROJ = -1X(LSR OF
(4038) OR (4056)) =

4058 REMAINING REDUCTION
= (4056)+(4057) =

4059 OPEB DEBT TAC ADJUST
VOTER APPR = -1X(LSR OF
(4041) OR (4058)) =

4060 REMAINING REDUCTION
= (4058)+(4059) =

4061 GDS TACONITE ADJUST
VOTER APPR = -1X(LSR OF
(4044) OR (4060)) =

4062 TOTAL TACONITE LEVY
LIMITATION ADJUST =
(4045)+(4047)+(4049)+
(4051)+(4053)+(4055)+
(4057)+(4059)+(4061)=

4063 CITY/TOWNSHIP DISTRIBUTION
= (4024)+(4062) =

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

5000 ***FY2027 LEVY, AID & REVENUE***
SUMMARY BY FUND (ESTIMATE AT TIME
OF PROPOSED LEVY CERTIFICATION)

GENERAL FUND

5001 GEN RMV VOTER APPROVED
= (3000)+(3025)
+(4055) = 234,558.71

5002 GENERAL RMV OTHER
= (3001)+(3026)
+(4053) = 383,751.02

5003 GEN NTC VOTER APPROVED
= (3002)+(3027)
+(4057) =

5004 GENERAL NTC OTHER
= (3003)+(3028)
+(4047) = 231,983.05

5005 TOTAL GENERAL FUND
LEVY LIMITATION
= (5001)+(5002)+(5003)
+ (5004) = 850,292.78

5006 TOTAL GENERAL FUND AID
= (326)+(333)+(338)
+(344)+(345)+(361)
+(386)+(444)+(2020) = 5,762,931.03

5007 TACONITE RECEIPTS
= -1X(4047)-(4053)
- (4055)-(4057) =

5008 TOTAL GENERAL FUND
REVENUE = (5005)+
(5006)+(5007) = 6,613,223.81

COMMUNITY SERVICE FUND

5009 TOTAL COMMUNITY
SERVICE FUND LEVY
LIMITATION = (3005)+
(3029)+(4045) = 67,774.39

5010 TOTAL COM SERV FUND AID
= (610)+(620)+(625)
+(632)+(637)+(2021) = 21,037.86

5011 TACONITE RECEIPTS
= -1X(4045) =

5012 TOTAL COMM SERV
FUND REVENUE = (5009)
+(5010)+(5011) = 88,812.25

GENERAL DEBT SERVICE FUND

5013 GEN DEBT SERVICE
VOTER APPROVED
= (3006)+(3034)
+(3506)+(4061) = 1,735,661.22

5014 GEN DEBT SERV OTHER
= (3007)+(3035)
+(3507)+(4051) = 164,948.07

5015 TOTAL DEBT SERVICE
FUND LEVY LIMITATION
= (5013)+(5014) = 1,900,609.29

5016 TOTAL DEBT SERVICE
FUND AID = (439)+
(780)+(800)+(2022) =

5017 MAX EFF LOAN AID USED = (3503)
-(3506)-(3507) =

5018 TACONITE RECEIPTS
= -(4051)-(4061) =

5019 TOTAL DEBT SERVICE
FUND REVENUE
= (5015)+(5016) 1,900,609.29
+(5017)+(5018) =

OPEB/PENSION DEBT SERVICE FUND

5020 OPEB/PENSION DEBT
SERVICE VOTER APPROVED
= (3009)+(3040)
+(4059) =

5021 OPEB/PENSION DEBT
SERVICE OTHER
= (3010)+(3041)
+(4049) =

5022 TOTAL OPEB/PENSION DEBT
SERVICE FUND LEVY
LIMITATION
= (5020)+(5021) =

5023 TACONITE RECEIPTS
= -(4049)-(4059) =

5024 TOTAL OPEB/PENSION DEBT
SERVICE FUND REVENUE
= (5022)+(5023) =

TOTAL, ALL FUNDS

5025 TOTAL LEVY LIMIT
= (5005)+(5009)
+ (5015)+(5022) = 2,818,676.46

5026 TOTAL AID
= (5006)+(5010)
+(5016) = 5,783,968.89

5027 TOTAL MAX EFFORT AID USED
= (5017) =

5028 TOTAL TACONITE RECEIPTS
= (5007)+(5011)
+(5018)+(5023) =

5029 TOTAL REVENUE
= (5008)+(5012)
+(5019)+(5024) = 8,602,645.35

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			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	243,973.77	11,853.59-	137.13-			231,983.05
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			

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.

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						*2
(1062)	FY2026 REF HOLD HARMLESS ADJ						
(1137)	FY2024 1ST TIER REF ADJUST	6,095.47	6,095.47	92.02			
(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.

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

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)						*4
(359)	ACHIEVEMENT & INTEGRATION	17,843.93	17,843.93	19,397.24			*5
(363)	FY2026 REEMPLOYMENT INS	1,700.04	1,700.04	4,916.51			
(365)	SAFE SCHOOLS	21,801.60	21,801.60	21,276.00			
(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			
(445)	LT FACILITIES EQUAL						*4
(446)	LT FACILITIES UNEQUAL	119,644.04	119,644.04				
(456)	DISABLED ACCESS						
(490)	BUILDING/LAND LEASE	23,760.00	23,760.00	19,139.00			
(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 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	542.08-	542.08-	370.52			*3
(1102)	FY2024 OPER CAPITAL ADJUST	239.91	239.91	261.62			
(1072)	FY2026 ALT TEACHER COMP ADJUST						*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				
(1095)	FY2025 LTFM UNEQUAL ADJUST			2,736.00			
(1215)	FY2024 LTFM EQUAL ADJUST	1,594.68-	1,594.68-	2,725.77			
(1226)	FY2024 LTFM UNEQUAL ADJUST						
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE GENERAL NTC OTHER	21,235.74-	21,235.74-	10,490.59-			

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	873.00-	873.00-	1,363.00-			
(1323)	LEASE LEVY ADJ (MEMO)						
(1324)	OTHER CAPITAL ADJUST (MEMO)						
(760)	FY2027 FAC & EQUIP BOND ADJUST						
(1326)	ECON DEV ABATE ADJUST						
(1327)	DEBT SURPLUS ADJUST						
(1341)	OTHER GENERAL ADJUST						
(2038)	ABATEMENT ADJUSTMENT			187.81			*10
(2051)	CARRY-OVER ABATEMENT ADJUST						*11
(2069)	ADVANCE ABATEMENT ADJUST	348.49	348.49	324.94-			*12
(4047)	GENERAL OTH NTC TACONITE ADJUST						
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	524.51-	524.51-	1,500.13-			
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	380,487.49	380,487.49	243,973.77			
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	21,235.74-	21,235.74-	10,490.59-			
(5004)	TOTAL GENERAL - NTC OTHER	358,727.24	358,727.24	231,983.05			

FOOTNOTES:
*10 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THI 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 THI 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	1,808,559.00	1,808,559.00	1,813,137.00			*15
(811)	DEBT SERVICE-AID INELIG						*15
(781)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS	66,674.84-	66,674.84-	77,462.76-			
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT			827.33			*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST	888.75	888.75	840.35-			*12,16
(3034)	GDS VTR NET OFFSET ADJUST						
(3506)	GDS VTR MAX EFFORT ADJ						
(4061)	GDS VTR TACONITE ADJUST						
(5013)	TOTAL DEBT SERVICE VOTER APPROVED	1,742,772.91	1,742,772.91	1,735,661.22			*1
DEBT SERVICE OTHER:							
(810)	DEBT SERVICE-AID ELIG						*15
(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	350.34-	350.34-	.69-			
(1715)	FY2025 LTFM DEBT SERV ADJ			1,151.22-			
(1726)	FY2024 LTFM DEBT SERV ADJ						
(1703)	REDUCTION FOR DEBT EXCESS	15,650.33-	15,650.33-	18,248.78-			
(1704)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT						*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST						*12,16
(3035)	GDS OTH NET OFFSET ADJUST						
(3507)	GDS OTH MAX EFFORT ADJ						
(4051)	GDS OTH TACONITE ADJUST						
(5014)	TOTAL DEBT SERVICE OTHER	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 THI 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 THI COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).

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

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

*15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.

*17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 902 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT

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: stuco members

How Will Revenue Be Used: fund stuco 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: Sept. 1, 2025

Person Completing Form: Dustin Johnson

Organization Represented: Robotics

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

The robotics team requests sponsorship from businesses and community members interested in supporting the team. Donors are recognized on materials the team puts out during the season such as website, t-shirts, and banners per a sponsorship plan.

Start Date & End Date: Nov. 1, 2025 - Feb. 12, 2026

Estimated Revenue From Activity: $15,000

Who Will Collect/Receipt Revenue: Robotics Booster Club Treasurer Kristal Knopp

How Will Revenue Be Used: General funding of the team's registration, activities, and projects.

Who Makes Decisions On How Revenue Will Be Disbursed: Coach Dustin Johnson with input from team members and leaders.

_____

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 Shurl

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

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 Shurk

Organization Represented: FFA

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

FFA 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: ffa contests, hotel

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

Signature of Advisor / or / Organization Representative

► For Office Use Only ◄

► Fundraiser ◄

► ____ Authorized ◄

____ Not Authorized