Dawson-Boyd School Board

Monday, September 14, 2026 Regular Meeting Time - 6:00 p.m.

Dawson-Boyd Board Room

Monthly Board Meeting

Google Meet joining info:

One or more board members may participate remotely.

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
   b. Approval of Financial Report and Monthly Claims and Accounts
   c. Approval of Staffing Matters/Personnel
   Hires:
   Samantha Medina, Paraprofessional, effective 8/27/2026
   Kiara Zohner, Daycare Aide, effective 8/20/2026
   Timothy Larson, Custodian, effective 8/31/2026

   Resignations:
   Michelle Ellefson, Paraprofessional, effective 8/17/2026

   Lane Change Requests:
   Kallie Blascyk: 11BA - 11BA10
   Hailey Gritmacker: 6BA20 - 6BA30
   Sadie Solem: 11BA10 - 11BA20
5. Information Items:
   a. Public Data Requests

Public Data Requests:	Jade Winbush 5000 T-Rex Ave, Boca Raton, FL 33431 jwinbush@smartprocure.com 954-333-8354	SmartProcure is submitting a public records request to the Dawson-Boyd Public Schools for any and all purchasing records from 9/10/2025 to current. The request is limited to readily available records without physically copying, scanning, or printing paper documents. Any editable records without physically copying, scanning, or printing paper documents electronic document is acceptable. The specific information requested from your record-keeping system is: 1. Purchase order number. If purchase orders are not used a comparable	Not yet filled

		substitute is acceptable, i.e., invoice, encumbrance, or check number 2. Purchase date 3. Line item details (Detailed description of the purchase) 4. Line item quantity 5. Line item price 6. Vendor ID number, name, address, contact person and their email address	

b. Board Member Reports

c. Teacher Reports

d. Director of Activites, Transportation, and Community Education Coordinator

e. Principal Reports

f. Superintendent Report

6. Discussion/Approval Items:

a. Referendum Communication Opportunities

b. Strategic Planning

7. Action Items:

a. Approval of Dawson-Boyd Education Support Professional (DBESP) Contract

b. Levy Certification

c. Fuel Bids

d. Blackjack Childcare Handbook Update
Upate on page 26:

Procedures Requiring Sedation or Anesthesia

Children may not attend Blackjack Child Care for 24 hours following a medical or dental procedure involving sedation or anesthesia.
Children may return to care after the 24-hour period has passed, provided they are able to safely participate in the program's regular daily activities and meet all other health and attendance requirements.

e. Resolution-District Donations

f.	8/13/2026	g.		h.	Backpack for Jacks program	i.	Grace Lutheran Church-Sch
l.	8/13/2026	m.		n.	Backpack for Jacks program	o.	Grace Lutheran Church-
r.	8/13/2026	s.		t.	Choral Risers	u.	David Pederson

x. Approval of School Fundraisers

1. Breakfast & Lunch sales during vendor fair - Band Student Activites
2. Summer 2027 Riverfest Band Carnival - Band Student Activities
3. Sponsorship from Businesses and Community members - Robotics
4. Sponsor Drive & Bake Sale - Musical
5. T-Shirt Fundraiser-Music Apparel - Choir
6. Car Smash and Root Beer Floats at Homecoming - FFA Activities

    y. SMSU Concurrent Enrollment Contract
    z. M State PSEO Contract
    aa. Education Support Professional Contract (2025-2027)
8. Superintendent Annual Evaluation (Closed Session)
9. Adjournment

Dawson-Boyd Independent School District No. 378
Regular August Board Meeting
August 10, 2026

The regular August meeting of the Board of Education was held on August 10, 2026, in the Dawson-Boyd board room. Members present were Zollner, Schindler, Marotzke and Kelly as well as administrative staff. Lynch, Nelson, and Jurgenson were absent. Chair Kelly called the meeting to order at 6:00 pm and the Pledge of Allegiance was recited. The agenda was amended to include an action item regarding the Genetec Security Systems, as well as an item to postpone Superintendent Ward's performance review until after the September board meeting (Kelly/Marotzke). There were no public comments.

Regular claims and accounts totaling $255,777.54, $10.00 for student activities, and $0 for the building project were approved as presented. The Board reviewed electronic transfers and state tax payments made in July. Minutes from the July 13, 2026 Regular Board meeting and the July 22, 2026 Board retreat were approved (Marotzke/Zollner).

RESOLUTION #R1-101 – NOW THEREFORE BE IT RESOLVED BY THE DAWSON-BOYD SCHOOL DISTRICT OF DAWSON, MINNESOTA, the RESOLUTION RELATING TO DETERMINING THE NECESSITY OF REVOKING AN EXISTING REFERENDUM REVENUE AUTHORIZATION AND REPLACING IT WITH A NEW REFERENDUM REVENUE AUTHORIZATION AND CALLING A SPECIAL ELECTION THERON (Marotzke/Schindler). Members voting in favor of the resolution were Marotzke, Zollner, Schindler and Kelly. RESOLUTION #R1-101A - NOW THEREFORE BE IT RESOLVED BY THE DAWSON-BOYD SCHOOL DISTRICT OF DAWSON, MINNESOTA, that the gift of $5,000.00 from the City of Dawson-CEDA, be accepted by the district. BE IT FURTHER RESOLVED, that the gift will be used in the Blackjack Babies Daycare program. Members voting in favor of the resolution were Marotzke, Zollner, Schindler and Kelly. There were no dissenting or abstaining votes. RESOLUTION #R1-101B - NOW THEREFORE BE IT RESOLVED BY THE DAWSON-BOYD SCHOOL DISTRICT OF DAWSON, MINNESOTA, that the gift of $100.00, from Ben & Mandi Johnson, be accepted by the district. BE IT FURTHER RESOLVED, that the gift will be used by the Dawson-Boyd Band department. Members voting in favor of the resolution were Marotzke, Zollner, Schindler and Kelly. There were no dissenting or abstaining votes.   RESOLUTION #R1-101C - NOW THEREFORE BE IT RESOLVED BY THE DAWSON-BOYD SCHOOL DISTRICT OF DAWSON, MINNESOTA, accepts the renewal of its membership with the Minnesota State High School League for the 2026-2027 school year. Members voting in favor of the resolution were Jurgenson, Marotzke, Lynch, Nelson, Zollner and Kelly.   There were no dissenting or abstaining votes.

In staffing matters, the board approved the resignations of Karoline Haas, daycare aide, effective 7/31/2025; and Caitlyn Baird, daycare aide, effective 7/15/2026. The board approved the hiring of Andrea Johnson, paraprofessional, effective 8/27/2026 (Marotzke/Zollner).

Under Information items, there were no public data requests. For board member reports, Schindler provided a report on the recent city meeting, where the watering of the football field was discussed. The Board would like to establish an equitable agreement between the city, school district, baseball association, and softball association regarding field watering. The parties will continue discussing possible options. There were no teacher reports. Due to elementary principal Hiedeman being absent, Stotesbery provided his principal report first. Stotesbery reported that there are 10 new students enrolled for the upcoming school year, spread across several grade levels. He also provided an update on licensure for new teachers and shared that the district is looking forward to upcoming workshops and the open house. For the superintendent report, Ward shared that the leadership team attended a conference last week, and she also attended a back-to-school conference with the Minnesota Department of Education. The primary focus of the back-to-school conference was school violence and identifying warning signs. Ward also reported that the paraprofessional conference is taking place this week, paraprofessional negotiations are ongoing, and she has a meeting with JMHS to discuss possible partnership opportunities.

Under action items, district donations were approved (Marotzke/Zollner). Blackjack Spirit Sale school fundraiser was approved (Zollner/Schindler). The PSEO contract with Ridgewater college was approved (Schindler/Marotzke). It was approved to sell 3 buses that are not DOT certified (Bus #9-1990 GMC Bluebird 14 pass school/activity bus; Bus #2 2012 IC CE 59 passenger school bus; Bus #5-2004 International 65 passenger school bus) (Schindler/Zollner). Next, Elite Seamless was approved for snow removal services (Zollner/Marotzke- Zollner-yes, Kelly-yes, Marotzke-yes, Schindler-yes). The Board approved moving forward with seeking fuel bids (Marotzke/Schindler). Lastly, business manager Stacy Stratmoen provided an update on the Genetec security system. She recommended entering into a three-year agreement with Genetec, as it would be more cost-effective for the district over time. The district has grant funding available that can be used toward the cost of the security system. The three-year agreement for $11,116.00 was approved (Marotzke/Schindler).

With no other matters, Chair Kelly adjourned the meeting at 6:35 pm (Marotzke/Schindler). At 6:37 p.m., Kelly under Minnesota Statute 13d.05, subdivision 3(a), went into a closed session to discuss the annual review of Superintendent Holly Ward. The board came out of closed session at 7:01 p.m. With no additional issues before the board, Kelly adjourned the regular meeting at 7:01 p.m. (Marotzke/Zollner).

Clint Schindler, School Board Clerk

Master Agreement

between

Independent School District No. 378
Dawson, Minnesota

and the

Dawson-Boyd Education Support Professionals

July 1, 2025, through June 30, 2027

TABLE OF CONTENTS

ARTICLE I
PURPOSE

This Master Agreement is entered into between Independent School District No. 378, Dawson, Minnesota, hereinafter referred to as the District or the School District, and the Dawson-Boyd Education Support Professionals (DBESP), hereinafter referred to as the Exclusive Representative, pursuant to and in compliance with the Minnesota Public Employment Labor Relations Act of 1971, as amended, hereinafter referred to as PELRA, to provide the terms and conditions of employment for Paraprofessionals for the duration of this Master Agreement.

ARTICLE II
RECOGNITION OF EXCLUSIVE REPRESENTATIVE

Section 1. Recognition: In accordance with PELRA, the School District recognizes Dawson-Boyd Education Support Professionals as the Exclusive Representative for Paraprofessionals employed by the School District. The Exclusive Representative shall have those rights and duties as prescribed by PELRA and as described in this Master Agreement.

Section 2. Appropriate Unit: The Exclusive Representative shall represent all such employees of the School District as defined in ARTICLE III, Section 2 below and PELRA, and in certification by the Bureau of Mediation Services.

ARTICLE III
DEFINITIONS

Section 1. Terms and Conditions of Employment: The term “terms and conditions of employment” means the hours of employment, the compensation therefor including fringe benefits except retirement contributions or benefits other than School District payment of, or contributions to, premiums for group insurance coverage of retired employees or severance pay, staffing ratios, and the School District’s personnel policies affecting the working conditions of the employees. In the case of school employees, “terms and conditions of employment” includes adult-to-student ratios in classrooms, student testing, and student-to-personnel ratios. “Terms and conditions of employment” is subject to the provisions of PELRA.

Section 2. Description of Appropriate Unit: All paraprofessional employees of Independent School District No. 378, Dawson-Boyd, Dawson, Minnesota, who are public employees within the meaning of Minn. Stat. 179A.03, subd. 14, excluding supervisory and confidential employees within the meaning of Minn. Stat. 179.03, subd. 17 and 4.

Section 3. District or School District: For purposes of administering this Master Agreement, the term “District/School District” shall mean the School Board or its designated representative(s).

Section 4. Other Terms: Terms not defined in this Master Agreement shall have those meanings as defined by PELRA.

ARTICLE IV
SCHOOL DISTRICT RIGHTS

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

Section 2. School Board Responsibilities: The Exclusive Representative 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 being to provide educational opportunities for the students of the School District.

Section 3. Effect of Rules, Regulations, Directives, and Orders: The Exclusive Representative recognizes all employees shall perform the services prescribed by the School District and shall be subject to 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 Master Agreement.

Section 4. Reservation of Managerial Rights: The foregoing enumeration of rights and duties shall not be deemed to exclude other inherent managerial rights and managerial functions not specifically included in this Master Agreement, and all managerial rights and managerial functions not specifically included in this Master Agreement are reserved to the School District.

ARTICLE V
EMPLOYEE RIGHTS

Section 1. Right to Views: Pursuant to PELRA, nothing contained in this Master Agreement shall be construed to limit, impair, or affect the right of any employee or the employee's representative to the expression or communication of a view, grievance, complaint, or opinion regarding any matter related to the conditions or compensation of public employment or their betterment, so long as the same is not designed to and does not interfere with the full, faithful, and proper performance of the duties of employment or circumvent the rights of the Exclusive Representative.

Section 2. Right to Join: Pursuant to PELRA, employees shall have the right to form and join labor or employee organizations and shall have the right not to form and join such organizations. Employees 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 employees.

Section 3. Request for Payroll Deduction, Authorization, and Remittance: Pursuant to PELRA, employees shall be allowed payroll deductions for membership dues and contributions to the political fund associated with the Exclusive Representative and registered pursuant to Minnesota Statutes, section 10A.12. Upon notification by the Exclusive Representative, the District Admin Support and Payroll Person will deduct from the employee's paycheck the deductions that the employee has agreed to pay in sixteen (16) equal installments, beginning within thirty (30) days of notice of authorization from the Exclusive Representative. The District Admin Support and Payroll Person will also remit the deductions to the Exclusive Representative within thirty (30) days of the deduction.

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 this Master Agreement.

Any dispute related to this Section shall not be subject to the grievance proceedings set forth in Article XV and must be resolved through an unfair labor practice proceeding under Minnesota Statutes, section 179A.13.

ARTICLE VI
RATES OF PAY

Section 1. Rates of Pay:

Subd. 1. Rates of Pay: The salaries reflected in Schedule A shall be effective only from July 1, 2025 to June 30, 2027 subject to the provisions of Section 2 below.

Section. 2. Status of Salary Schedule: For the duration of this Master Agreement, advancement on any salary schedule shall be subject to the terms of this Master Agreement. In the event a successor Master Agreement is not entered into prior to the expiration of this Master Agreement, an employee shall be compensated according to the current rate until a successor Master Agreement is fully ratified, and any change in compensation shall only be effective as of the date the successor Master Agreement is fully ratified; any retroactivity would need to be agreed upon by the parties.

Section 3. Property Damage: If an ESP has their prescription eyeglasses or hearing aids damaged beyond repair by a student, the district will reimburse the cost of the item up to $500, when not covered by the employee's insurance.

Section 4. Longevity: Employees shall be provided longevity in accordance with the schedule below. The additional payment for each category shall start at the end of the year completed and it shall not compound year over year.

15-19 Years	$0.25 Per hour
20-24 Years	$.50 Per hour
25-29 Years	$.75 Per hour
30+Years	$1.00 Per hour

ARTICLE VII
GROUP INSURANCE

Section 1. Selection of Carrier: The selection of the insurance carrier and policy shall be made by the School District as provided by law.

Section 2. Selection of School District's Group Health and Hospitalization Plan: The parties agree no employee shall select a group health and hospitalization plan that causes or will cause penalties, fees, or fines to be assessed against the School District.

Section 3. Health and Hospitalization Insurance: The School District shall contribute a sum toward the cost of the coverage for each eligible paraprofessional employed by the School District who qualifies for and is enrolled in the group medical-hospitalization plan, in the amount of $725 per month. The cost of the premium not contributed by the School District shall be borne by the employee and paid by payroll deduction.

Section 4. Claims Against the School District: The School District's only obligation is to purchase an insurance policy and pay such amounts as agreed to in this Master Agreement, and no claim shall be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

Section 5. Duration of Insurance Contributions: An employee is eligible for School District contribution as provided in this Article as long as the employee is employed by the School District, on paid status, and enrolled in the School District's group health and hospitalization insurance plan. Upon termination of employment, all School District contributions shall cease.

Section 6. Eligibility: Full-time employees shall be eligible for full benefits provided in this Article. Part-time employees shall be eligible for partial benefits proportional to the extent of their employment. Eligibility is also subject to any limitations contained in the contract between the insurance carrier and the School District.

ARTICLE VIII
LEAVES OF ABSENCE

Section 1. Earned Sick and Safe Time (ESST):

Subd. 1a. Earning: Paraprofessionals shall be accrue one (1) day of ESST per month worked. One (1) day will equate to the scheduled daily hours of an employee. ESST may be used in 15 (fifteen) minute increments.

Subd. 1b. Accumulation: Total unused ESST may accumulate to a maximum of seventy (70) days for 9- and 10-month employees.

Subd. 1c. Use: ESST with pay shall be allowed by the School District whenever an employee's absence is due to their own illness or injury which prevents their attendance at school and performance of duties on that day or days. ESST leave may also be used to care for an ill or injured employee's minor child, foster child, legal ward, adult child, spouse or domestic partner, sibling, stepsibling, parent, mother-in-law, father-in-law, grandchild or step grandchild, grandparent or step grandparent, or child-in-law, any other individual related by blood or whose close association with the employee is the equivalent of a family relationship and up to one individual annually designated by the employee.

ESST 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 an employee to furnish documentation indicating any absence in excess of three (3) days was due to a qualifying event pursuant to ESST. The employee will be advised when documentation is required.

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

Subd. 1f. Approval: Employees shall provide the Building Principal with seven (7) days advance notice of the need for use of ESST if the need for ESST is foreseeable. If the need for ESST is unforeseeable, notice shall be provided as soon as practicable. ESST may be approved only upon the employee's submission of a request using the authorized ESST 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 ESST) provided shall be used concurrently with any other paid or unpaid leave provided by law (i.e., FMLA leave, ADA leave, etc.). ESST accrued and retained pursuant to Subd. 1. shall not be deemed to be paid leave provided in addition to ESST.

Subd. 2. Notice: If the need for the leave is foreseeable, employees must provide at least seven (7) days' advance notice. However, if the need is unforeseeable, employees must provide notice of the need for ESST as reasonably required by the employer.

Subd. 3. Documentation: The employer may require appropriate supporting documentation (such as medical documentation supporting medical leave, court records or related documentation to support safety leave) in accordance with ESST statute.

Subd. 4. Replacement: The employer shall not require an employee using ESST to find a replacement worker to cover the hours the employee will be absent.

Section 2. Workers' Compensation: Pursuant to Minnesota Statutes Chapter 176, an employee injured on the job in the service of the School District and collecting workers' compensation insurance may draw ESST/personal leave and receive full salary from the School District, the salary to be reduced by an amount equal to the insurance payments, and only that fraction of the days not covered by insurance will be deducted from accrued ESST/personal leave.

Section 3. Bereavement Leave:

Subd. 1. Bereavement: Bereavement is an allowable use of ESST pursuant to Minnesota Statutes, section 181.9447. Specifically, ESST can be used for bereavement to make arrangements for or attend funeral services or a memorial, or address financial or legal matters that arise after the death of a family member. For the purposes of bereavement leave, "family member" is defined in Minnesota Statutes, section 181.9445, subdivision 7.

Section 4. Minnesota Paid Leave:

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

Subd 2. Request: When this program is implemented, employees 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 a third-party administrator pursuant to Minnesota Statutes, Chapter 268B. 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: Employees 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.

Section 5. Parental Leave:

Subd. 1. Use: A leave of absence without pay may be granted to employees by the School District, subject to the provisions of this Section, to one (1) employee-parent of a natural or adopted infant child, provided such employee-parent is caring for the child on a full-time basis.

Subd. 2. Request: An employee making application for child care leave shall inform the Superintendent in writing of the request to take the leave at least three (3) calendar months before commencement of the intended leave.

Subd. 3. Medical Statement: An employee will provide, at the time of the leave application, a statement from the attending physician indicating the expected date of delivery.

Subd. 4. Duration: In making a determination concerning the commencement and duration of a child care leave, the School Board shall not, in any event, be required to:

(1.) grant any leave more than twelve (12) months in duration;

(2.) permit the employee to return to employment prior to the date designated in the request for child care leave.

Subd. 5. Reinstatement: An employee returning from child care leave shall be reinstated in a position the employee is qualified unless previously discharged or laid off.

Subd. 6. Failure to Return: Failure of the employee to return by the date determined under this Section shall constitute grounds for discharge unless the School Board and the employee mutually agree in writing to an extension in the leave.

Subd. 7. Salary and Fringe Benefits: Leave under this Section shall be without pay or fringe benefits.

Section 6. Family and Medical Leave (FMLA): FMLA leave shall be granted pursuant to applicable law.

Section 7. Jury Service: An employee who serves on jury duty shall be granted the day or days necessary as stipulated by the court to discharge this responsibility without any salary deduction or loss of basic leave allowance. The compensation received for jury duty service shall be remitted to the School District business office.

Section 8. Military Leave: Military leave shall be granted pursuant to applicable law.

Section 9. Insurance Application: An employee on unpaid leave is eligible to continue to participate in group insurance programs if permitted under the insurance policy provisions. The employee shall pay the entire premium for such insurance commencing with the beginning of the leave and shall pay to the School District the monthly premium in advance, except as otherwise provided in law. In the event the employee is on paid leave from the School District under Section 1 above or supplemented by available leave pursuant to Section 2 above, the School District will continue insurance contributions as provided in this Master Agreement until available leave is exhausted. Thereafter, the employee must pay the entire premium to the District Administrative Support and Payroll person_for any insurance retained by the first of each month for any insurance retained.

Section 10. Credit: An employee who returns from paid or unpaid leave shall retain experience credit for pay purposes and other benefits that had accrued at the time leave began. No service credit shall accrue for the period of time that an employee was on unpaid leave.

Section 11. Eligibility: Full leave benefits provided in this Article are designed for Full-time employees. Part-time employees shall be eligible for partial leave benefits proportional to the extent of their employment, unless noted otherwise in each section above.

ARTICLE IX
HOURS OF SERVICE AND DUTY YEAR

Section 1. Basic Work Week: The employee's basic work week, exclusive of lunch, shall be prescribed by the School District.

Section 2. Basic Work Year: The employee's basic work year shall be prescribed by the School District.

Section 3. Part-time Employees: The School District reserves the right to employ such employees as it deems desirable or necessary on a part-time basis.

Section 4. Shifts and Starting Times: All employees will be assigned starting times and shifts as determined by the School District.

Section 5. Overtime: For all hours worked beyond the basic schedule of forty (40) hours per week, overtime shall be paid on the basis of one and one-half (1½) times the hourly rate. No overtime will be paid unless it has been specifically authorized by the School District representative. Overtime pay cannot be earned for weeks using holiday, sick/ ESST and/or personal time.

Section 6. Work Breaks and Rest Periods: Employees shall receive a rest break of at least fifteen (15) minutes—or enough time to use the nearest convenient restroom, whichever is longer—during each four (4) consecutive hours of work. Additionally, employees who work six (6) or more consecutive hours shall receive a 30-minute, duty-free meal break. Employees assigned to work field trips shall be paid for their lunch.

Section 7. Modified School Days:

Subd. 1. School Closings: When school is closed and the employee is not required to report for duty at a later date, the employee will make up the day if instructional staff make it up. If the instructional staff are not required to make up the day employees shall be paid for all hours scheduled.

Subd. 2. E-learning Days: On e-learning days, employees will be required to work remotely as school is in session. However, employees will be able to take contractual leave time with prior notification to the employer. Supervisors will provide each employee with job duties to be performed during E-learning days.

Employees must document their time as required by the District.

Section 8. Staff Development: All employees within the unit shall be provided with eight (8) hours (required) of paid in-service training each school year on a day(s) when students are not in school. The District shall have the exclusive right to determine the day(s) to be reserved for this purpose. There will be no make-up session provided for employees absent for in-service training.

Section 9. Media Center: In the event a full-time paraprofessional is assigned to support the elementary media center for the day, the position will not be assigned extra duties before or after school.

ARTICLE X
HOLIDAYS

Section 1. Paid Holidays: Employees shall be granted the following paid holidays: Thanksgiving, New Year's Day and Christmas.

Section 2. Weekends: Any holiday that falls during a weekend will be observed on a day established by the School District.

Section 3. School in Session: The School District reserves the right, if school is in session, to cancel any of the holidays noted in Section 1 above and establish another holiday in lieu thereof. Any legal holiday or any holiday that falls within an employee's paid leave shall not be counted as a day towards paid leave.

Section 4. Application: In order to be eligible for holiday pay, an employee must work a regular workday the day before and the day after the holiday unless on excused leave.

Section 5. Eligibility: Full holiday benefits provided in this Article are designed for full-time employees. Part-time employees shall be eligible for partial benefits proportional to the extent of their employment. Employees employed less than an average of twenty (20) hours per week or less than the regular school year and substitute or temporary employees shall not be eligible for any benefits pursuant to this Article.

ARTICLE XI
PERSONAL LEAVE

Section 1. Personal Leave: Employees shall accrue personal leave as follows:

(1.) Employees with 0-5 years of service in the School District will receive one (1) personal leave day per school year, no accumulation.

(2.) Employees with 6+ years of service in the School District will receive two (2) personal leave days per school year, accumulation to three (3) days, may carryover one (1) day.

Requests for leave shall be made to the immediate supervisor no later than three (3) days prior to the requested leave except in cases of emergency. The scheduling of personal leave shall be determined by the School District.

ARTICLE XII
DISCIPLINE, DISCHARGE, AND PROBATIONARY PERIOD

Section 1. Probationary Period: An employee shall serve a probationary period of one school year of continuous service in the School District, during which time the School District shall have the unqualified right to suspend without pay, discharge, or otherwise discipline such employee. During this probationary period, the employee shall have no recourse pursuant to the grievance procedure for the termination of their employment.

Section 2. Completion of Probationary Period: An employee who has completed the probationary period may be suspended without pay or discharged only for just cause.

Section 3. Seniority Date: Seniority shall mean continuous length of employment with the School District. All employee’s placement on the seniority list after their probationary period shall be determined by their first day of employment. No employee shall suffer a loss of their seniority unless they resign or are discharged for cause.

Section 4. Discipline: The School District shall have the right to impose discipline on its employees for just cause. Discipline shall consist of oral reprimand, written reprimand, suspension with pay, suspension without pay, and discharge. When severity demands, the School District reserves the right to impose discipline at any level as it determines based upon the circumstances surrounding the action. An oral or written reprimand may be grieved up to Level III of the grievance procedure but may not be carried to arbitration.

ARTICLE XIII
REDUCTION IN FORCE AND TRANSFERS, ASSIGNMENTS, AND REASSIGNMENTS

Section 1. Reduction in Force. In the event of a reduction in force or layoff, the School District shall consider an employee's qualifications, job performance, and seniority within a building in determining which employees will be retained. Seniority within a building shall be a significant factor in the decision-making process but shall not be the sole determining factor. The School District reserves the right to retain employees whose qualifications and job performance are determined to better meet the educational, operational, and student needs of the District.

Qualifications shall include, but are not limited to, the employee's education, training, licensure or certification (if applicable), specialized skills, experience, demonstrated ability to perform the duties of the position, and ability to meet the current and anticipated needs of students and programs.

Job Performance shall include, but is not limited to, the employee's documented evaluations, demonstrated effectiveness in performing assigned duties, reliability, attendance, professionalism, ability to work collaboratively with students and staff, compliance with District policies and procedures, disciplinary history and overall contribution to the educational environment.

Section 2. Transfers, Assignments, and Reassignments. The School District reserves the rights to make transfers, assignments, or reassignments during the school year. In the event that changes to an assignment, reassignment or transfers are necessary, the employee will be notified as soon as possible.

ARTICLE XIV
RESIGNATIONS

A Paraprofessional electing to resign shall be required to give the School District a two (2) week notice and shall continue in the School District's service during this two (2) week period with the exception that the Paraprofessional may leave earlier when a replacement can be made. Failure to give such notice shall result in loss of any benefits to which the Paraprofessional might otherwise be entitled.

ARTICLE XV
SEVERANCE PAY

Section 1. Eligibility for Severance: After ten (10) years of service in the School District, two (2) days per year, capped at 20 days overall, will be paid as severance pay to employees who leave in good standing. All amounts payable under this Article shall be calculated using the Employee's current hourly or monthly rate of pay.

Section 2. Good Standing: For purposes of this Article, "good standing" shall mean that the Employee has resigned or retired in compliance with Article XV and is not being terminated for cause.

ARTICLE XVI
GRIEVANCE PROCEDURE

Section 1. Definitions:

Subd. 1. Grievance: The word "grievance" shall mean a written allegation by an employee or the exclusive representative that the employee has been injured as a result of a dispute or disagreement between the employee and the School District as to the interpretation or application of specific terms and conditions contained in this Master Agreement.

Subd. 2. Grievant(s): The word "grievant(s)" shall mean an individual employee, a group of employees, or the Exclusive Representative who files a grievance as defined in subdivision 1 above.

Subd. 3. Exclusive Representative Grievance: On behalf of a group of employees, the Exclusive Representative may file a grievance if a complaint arises out of the same transaction or occurrence and the facts and claim are common to all employees in the group. In order to pursue such a grievance, the Exclusive Representative must provide the Superintendent with the names and signatures of the affected employees no later than the third (3^{rd}) level of the grievance procedure. The Exclusive Representative grievance may proceed only as to the employees identified in the appeal to arbitration. The Exclusive Representative may also file a grievance if the allegation involves a specific right of the Exclusive Representative as provided in this Master Agreement.

Subd. 4. Days: Any reference to the word "days" regarding time periods in this procedure shall refer to working days. The term "working day" is defined as all weekdays not designated as holidays by state law.

Section 2. Representation: The grievant(s), administrator(s), or School Board may be represented during any step of the procedure by any person or agent designated by such party to act on the party's behalf.

Section 3. Interpretations:

Subd. 1. Extension: Time limits specified in this Master Agreement may be extended by mutual, written agreement.

Subd. 2. Computation of Time: In computing any period of time prescribed or allowed by procedures in this Article, the date of the act, event, or default for which the designated period of time begins to run shall not be included.

Subd. 3. Filing and Postmark: The filing or service of any notice or document required by this Master Agreement shall be timely if it is personally served or if it bears a certified postmark of the United States Postal Service, or if it is sent by e-mail by 4:30 pm within the time period.

Section 4. Time Limitation and Waiver: A grievance shall not be valid for consideration unless the grievance is submitted to the School District's designee in writing, signed by the grievant(s), setting forth the facts and the specific provision(s) of the Master Agreement allegedly violated and the particular relief sought within twenty (20) days after the date the first event giving rise to the grievance occurred. Failure to file any grievance within such period shall be deemed a waiver of the grievance. Failure to appeal a grievance from one level to another within the time periods provided below shall constitute a waiver of the grievance. An effort shall first be made to resolve an alleged grievance informally between the grievant(s) and the School District's designee.

Section 5. Resolution of Grievance: The School District and the grievant(s) shall attempt to resolve all grievances that may arise during the course of employment as follows:

Subd. 1. Level I: If the grievance is not resolved through informal discussion, the School District's designee shall give a written decision on the grievance to the parties involved within ten (10) days after receipt of the written grievance.

Subd. 2. Level II: In the event the grievance is not resolved in Level I, the decision rendered may be appealed to the Superintendent, provided such appeal is made, in writing, within ten (10) days after the receipt of the decision in Level I. If a grievance is properly appealed to the Superintendent, the Superintendent or the Superintendent's designee shall, within fifteen (15) days, set a time to meet regarding the grievance after receipt of the appeal. Within ten (10) days after the meeting, the Superintendent or the Superintendent's designee shall issue a written decision to the parties involved.

Subd. 3. Level III: In the event the grievance is not resolved in Level II, the decision rendered may be appealed to the School Board, provided such appeal is made, in writing, within ten (10) days after the receipt of the decision in Level II. If a grievance is properly appealed to the School Board, the School Board shall hear the grievance within twenty (20) days after receipt of the appeal. Within twenty (20) days after hearing the grievance, the School Board shall issue its written decision to the parties involved. At the option of the School Board, a committee or representative(s) of the School Board may be designated by the School Board to hear the appeal at this level and report the findings and recommendations to the School Board. The School Board shall then render its decision.

Section 6. Denial of Grievance: Failure by the School Board or its representative(s) to issue a decision within the time period provided in this Article shall constitute a denial of the grievance, and the grievant(s) may appeal it to the next level.

Section 7. Grievance Mediation: In the event the grievant(s) and the School District are unable to resolve any grievance, the parties may jointly agree to participate in mediation for the purpose of compromising, settling, or resolving the grievance.

Subd. 1. Request: 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 a grievance to mediation.

Subd. 2. Selection of Mediator: A joint request for mediation shall be submitted to the Commissioner to assign a mediator.

Subd. 3. Mediation: The assigned mediator shall schedule one (1) or more mediation sessions. The mediation shall be conducted in conformance with Bureau of Mediation Services Policies and Procedures regarding Grievance Mediation. The mediator does not have authority to order discovery.

Subd. 4. Costs of Mediation: The costs of mediation shall be borne equally by both parties. Each party shall bear its own costs related to representation during the mediation process.

Subd. 5. Recommendation: The recommendations of the mediator, if any, shall be advisory only and shall not be binding on either party. No reference to the mediation or any recommendation therefrom may be used in any subsequent proceeding.

Section 8. Arbitration Procedures: In the event the grievant(s) and the School District are unable to resolve any grievance, the grievance may be submitted to arbitration as explained in this Article.

Subd. 1. Request: A request to submit a grievance to arbitration must be made in writing and signed by the grievant(s). Such request must be filed with the Superintendent within ten (10) days following denial of the grievance at Level III or completion of the grievance mediation procedure, if any.

Subd. 2. Prior Procedure Required: No grievance shall be considered by the arbitrator that has not first been duly processed in accordance with the grievance procedure and appeal provisions.

Subd. 3. Selection of Arbitrator: Upon the proper submission of a grievance under the terms of this procedure, the parties may, within ten (10) days after the request to arbitrate, attempt to agree upon the selection of an arbitrator. If no agreement on an arbitrator is reached, either party may request the Commissioner to submit a panel of seven (7) arbitrators to the parties, pursuant to PELRA, provided such request is made within twenty (20) days after the request for arbitration. The request shall ask that the panel be submitted within ten (10) days after the receipt of said request. Within fifteen (15) days after receipt of the panel, the parties shall alternately strike names, and the remaining name shall be the arbitrator to hear the grievance. The order of striking will be determined by lot. Failure to agree upon an arbitrator or the failure to request an arbitrator from the Commissioner within the time period as provided in this Article shall constitute a waiver of the grievance.

Subd. 4. Hearing: The grievance shall be heard by a single arbitrator, and both parties may be represented by such person(s) as they may choose, and the parties shall have the right to a hearing at which time both parties will 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 de novo.

Subd. 5. Decision: Decisions by the arbitrator in cases properly before the arbitrator shall be final and binding upon the parties, subject, however, to the limitations of arbitration decisions as provided in PELRA. The arbitrator shall issue a written decision and order including findings of fact that shall be based upon substantial and competent evidence presented at the hearing. All witnesses shall be sworn upon oath by the arbitrator.

Subd. 6. Expenses: Each party shall bear its own expenses in connection with arbitration, including expenses relating to the party's representatives, witnesses, and any other expenses the party incurs in connection with presenting its case in arbitration. A transcript or recording of the hearing shall be made at the request of either party. The parties shall share equally the fees and expenses of the arbitrator, the cost of the transcript or recording if requested by either or both parties, and any other expenses the parties mutually agree are necessary for the conduct of the arbitration. However, the party ordering a copy of such transcript shall pay for such a copy.

Subd. 7. 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 contained in this Master Agreement; nor shall an arbitrator have jurisdiction over any grievance that has not been submitted to arbitration in compliance with the terms of the grievance and arbitration procedure as outlined in this Article; nor shall the jurisdiction of the arbitrator extend to matters of inherent managerial policy, that shall include, but are not limited to, such areas of discretion or policy as the functions and programs of the School District, its overall budget, utilization of technology, the organizational structure, selection of personnel, and direction of personnel. In considering any issue in dispute, the arbitrator's order shall give due consideration to the statutory rights and obligations of the School Board to efficiently manage and conduct its operation within the legal limitations surrounding the financing of such operations.

Section 9. Election of Remedies and Waiver: A party instituting any action, proceeding, or complaint in a federal or state court of law or before an administrative tribunal, federal agency, state agency, or seeking relief through any statutory process for which relief may be granted, the subject matter of which may constitute a grievance under this Master Agreement, shall immediately thereupon waive any and all rights to pursue a grievance under this Article. Upon instituting a proceeding in another forum as outlined in this Master Agreement, the employee(s) shall waive the right to initiate a grievance pursuant to this Article, or, if the grievance is pending in the grievance procedure, the right to pursue it further shall be immediately waived. This Section shall not apply to actions to compel arbitration as provided in the Master Agreement or to enforce the award of an arbitrator.

ARTICLE XVII
DURATION

Section 1. Terms and Reopening Negotiations: This Master Agreement shall remain in full force and effect for a period commencing upon the date of its full ratification through June 30, 2027 and thereafter as provided by PELRA. In the event a successor Master Agreement is not entered into prior to the expiration date of this Master Agreement, an employee shall be compensated according to the previous year's compensation until such time that a successor Master Agreement is ratified. If either party desires to modify or amend this Master Agreement commencing at its expiration, it shall give written notice of such intent to the other party no later than one hundred twenty (120) days prior to said expiration. Unless otherwise mutually agreed, the parties shall not commence negotiations more than ninety (90) days prior to the expiration date of this Master Agreement.

Section 2. Effect: This Master Agreement constitutes the full and complete Master Agreement between the School District and the Exclusive Representative. The provisions of this Master Agreement relating to terms and conditions of employment supersede any and all prior Master Agreements, resolutions, practices, and School District policies, rules, or regulations concerning terms and conditions of employment inconsistent with these provisions. Nothing in this Master Agreement shall be construed to obligate the School District to continue or discontinue existing or past practices or prohibit the School District from exercising all management rights, functions, and prerogatives, except insofar as this exercise would be in express violation of any term or terms of this Master Agreement.

Section 3. Severability: The provisions of this Master Agreement shall be severable, and if any such provision or the application of any such provision under any circumstances is held invalid, it shall not affect any other provisions of this Master Agreement or the application of any provision.

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

FOR THE EXCLUSIVE REPRESENTATIVE	FOR THE SCHOOL DISTRICT
______________________________	______________________________
President	School Board Chair
______________________________	______________________________
Secretary	School Board Clerk
Dated this _____day of September, 2026	Dated this _____day of September, 2026

SCHEDULE A

Salary Schedule 2025-2026 & 2026-2027

Step	**2025-2026**	**2026-2027**
Starting/Sub Pay	$15.80	$16.12
1-3 Years	$15.80	$16.12
4-6 Years	$16.70	$17.03
7-10 Years	$17.57	$17.92
11-13 Years	$18.11	$18.47
14-16 Years	$18.49	$18.86
17-19 Years	$19.30	$19.69
20+ Years	$21.22	$21.64

LEVY LIMITATION AND
CERTIFICATION REPORT OUTLINE

SCHOOL YEAR	FORMULA ALLOWANCE
2021-22	6,728
2022-23	6,863
2023-24	7,138
2024-25	7,281
2025-26	7,481
2026-27	7,683
2027-28*	7,892

*FORECAST ESTIMATES, SUBJECT TO CHANGE

WEIGHTS FOR PUPIL UNITS	FY 2015 & LATER
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	2021 MARKET VALUE	914,269,395
2	2022 MARKET VALUE	1,007,248,607
3	2023 MARKET VALUE	1,232,141,533
4	2024 MARKET VALUE	1,330,713,685
5	2025 MARKET VALUE	1,471,754,954
	REFERENDUM MARKET VALUE (RMV)	
6	2021 RMV	165,408,295
7	2022 RMV	185,816,930
8	2023 RMV	218,252,225
9	2024 RMV	218,294,645
10	2025 RMV	235,182,310
	NET TAX CAPACITY (NTC)	
11	2021 NTC	7,682,393
12	2022 NTC	8,608,214
13	2023 NTC	10,600,292
14	2024 NTC	10,864,969
15	2025 NTC	12,030,420
	SALES RATIO	
16	2021 SALES RATIO	103.8%
17	2022 SALES RATIO	90.3%
18	2023 SALES RATIO	92.9%
19	2024 SALES RATIO	104.0%
20	2025 SALES RATIO	95.1%
	UNLIMITED ADJUSTED NTC (UANTC)	
21	2021 UANTC=(11)/(16)=	7,401,181
22	2022 UANTC=(12)/(17)=	9,530,023
23	2023 UANTC=(13)/(18)=	11,403,305
24	2024 UANTC=(14)/(19)=	10,441,122
25	2025 UANTC=(15)/(20)=	12,648,761
	ADJUSTED NTC (ANTC)	
26	2021 ANTC	7,401,181
27	2022 ANTC	8,807,405
28	2023 ANTC	10,480,812
29	2024 ANTC	10,441,122
30	2025 ANTC	12,424,935
	AG MODIFIED ANTC FOR LTFM	
31	2021 AG MODIFIED ANTC	4,452,601
32	2022 AG MODIFIED ANTC	5,298,595
33	2023 AG MODIFIED ANTC	6,305,328
34	2024 AG MODIFIED ANTC	6,259,664
35	2025 AG MODIFIED ANTC	7,449,001

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	2023-24 RES ADM (ACT)	442.88
37	2024-25 RES ADM (ACT)	449.38
38	2025-26 RES ADM (PRE)	467.46
39	2026-27 RES ADM (EST)	421.00
40	2027-28 RES ADM (EST)	428.00
41	2028-29 RES ADM (EST)	428.00
	RESIDENT PUPIL UNITS	
42	2023-24 RES PU (ACT)	486.34
43	2024-25 RES PU (ACT)	494.69
44	2025-26 RES PU (PRE)	511.29
45	2026-27 RES PU (EST)	458.40
46	2027-28 RES PU (EST)	463.40
	ADJUSTED ADM	
47	2023-24 ADJ ADM (ACT)	564.00
48	2024-25 ADJ ADM (ACT)	563.07
49	2025-26 ADJ ADM (PRE)	590.48
50	2026-27 ADJ ADM (EST)	586.00
51	2027-28 ADJ ADM (EST)	590.00
52	2028-29 ADJ ADM (EST)	590.00
	ADJUSTED PUPIL UNITS	
53	2023-24 ADJ PU (ACT)	617.02
54	2024-25 ADJ PU (ACT)	616.33
55	2025-26 ADJ PU (PRE)	643.04
56	2026-27 ADJ PU (EST)	640.20
57	2027-28 ADJ PU (EST)	642.60
	VOLUNTARY PRE-K ADJUSTED ADM	
58	2023-24 ADJ VPK ADM	
59	2024-25 ADJ VPK ADM	
60	2025-26 ADJ VPK ADM	
61	2026-27 ADJ VPK ADM	
62	2027-28 ADJ VPK ADM	
	VOL PRE-K ADJUSTED PUPIL UNITS	
63	2023-24 ADJ VPK PU	
64	2024-25 ADJ VPK PU	
65	2025-26 ADJ VPK PU	
66	2026-27 ADJ VPK PU	
67	2027-28 ADJ VPK PU	

PUPIL DATA CONT

(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

68 2023-24 EXT ADM (ACT)
69 2024-25 EXT ADM (ACT)
70 2025-26 EXT ADM (PRE)
71 2026-27 EXT ADM (EST)
72 2027-28 EXT ADM (EST)
73 2028-29 EXT ADM (EST)

EXTENDED TIME PU

74 2023-24 EXT TIME PU
75 2024-25 EXT TIME PU
76 2025-26 EXT TIME PU
77 2026-27 EXT TIME PU
78 2027-28 EXT TIME PU

GENERAL EDUCATION REVENUE

BASIC REVENUE

100 FY 2028 FORMULA ALLOW 7,892
57 2027-28 ADJ PU (EST) 642.60

101 BASIC REVENUE
= (57)X(100) = 5,071,399.20

DECLINING ENROLLMENT REV

56 2026-27 ADJ PU (EST) 640.20
57 2027-28 ADJ PU (EST) 642.60

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

103 DECLINING ENROLL ALLOW
= (100)X0.28 = 2,209.76

104 DECLINING ENROLL REV
= (102)X(103) =

PENSION ADJUSTMENT REVENUE

105 PENSION ADJUST ALLOWANCE
(FY 2027 GEN ED REV
REPORT, LINE 42)

106 INITIAL PENSION ADJ REV
= (57)X(105) =

107 FY 2027 RETIRE SALARY 4,302,695.68

108 PENSION ADJUST RATE .0231

109 RETIRE PENSION ADJUST
= (107)X(108) = 99,392.27

110 TOTAL PENSION ADJ REV
= (106)+(109) = 99,392.27

GIFTED & TALENTED REVENUE

111 GIFTED & TALENTED REV
= (57)X$13.00 = 8,353.80

EXTENDED TIME REVENUE

78 2027-28 EXT PU (EST)
112 EXTENDED TIME REVENUE
= (78)X$5,117 =

COMPENSATORY REVENUE

113 FY 2028 COMPENSATORY
(FEB 26 FORECAST EST.
SUBJECT TO CHANGE)= 403,157.04

114 COMPENSATORY PILOT

115 TOTAL COMPENSATORY REV
= (113)+(114) = 403,157.04

ENGLISH LEARNER (EL)

116 2027-28 ELIGIBLE
EL ADM (EST)
(7 YEAR LIMIT) 18.00

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

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

119 2027-28 ADM SRV (EST) 590.00

ENGLISH LEARNER (EL) CONT

120 EL CONCENTRATION
RATIO=(116)/(119) = .03050847

121 EL CONCENTRATION
FACTOR=LSR OF 1 OR
(120)/0.115 = .26529104

122 EL PUPIL UNITS
= (116)X(121) = 4.78

123 EL CONCENTRATION REV
= (122)X$630 = 3,011.40

124 DISTRICT EL REV+EL CONCEN REV
=(118)+(123) = 38,511.40

125 EL CROSS SUBSIDY
(FEB 2026 FORECAST EST.
SUBJECT TO CHANGE) =

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

131 SECONDARY SPARSITY ADM RATIO
= GREATER OF ZERO OR
[400-(130)]
/[400+(130)] = .20663650

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 FY 2027 SPARSITY REV
(FY 2027 GEN ED REV
REPORT, LINE 86)

SPARSITY REVENUE CONT

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 2027-28 ADJ PU (EST) 642.60

138 SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .33062500

139 SMALL SCHOOLS ALLOWANCE = (138)X$544 = 179.86

140 SMALL SCHOOLS REVENUE = (57)X(139) = 115,578.04

TRANSPORTATION SPARSITY

141 ATTENDANCE AREA 247.29

142 SQUARE MILES PER RES PU=(141)/(46) = .5336

143 SPARSITY INDEX=GTR OF (142) OR 0.2 = .5336

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

145 PRELIM TOTAL TRANSPORT ALLOWANCE =[(143) RAISED TO 0.26 POWER] X[(144) RAISED TO 0.13 POWER] X0.141X(100) = 766.68

146 TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) -[.0466X(100)] = 398.91

147 INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) = 256,339.57

148 FY 2027 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB26 FORECAST) 448,107.55

TRANSPORTATION SPARSITY CONT

149 FY 2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB26 FORECAST) 439,190.16

150 FY 2026 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 461,149.67

151 ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 448,107.55

152 FY 2027 BASIC REVENUE (2026-27 GEN ED REV REPORT LINE 36) 4,918,656.60

153 TRANSPORTATION PORTION OF FY 2027 BASIC REVENUE = (152)X.0466 = 229,209.40

154 FY 2027 TRANSP SPARSITY REV(2026-27 GEN ED REV REPORT, LINE 107) 249,991.70

155 FY 2027 CHARTER TRANSP ADJ REV (2026-27 GEN ED REV REPORT, LINE 299)

156 REIMBURSE OF TRANS FOR PREGNANT AND PARENTING TEENS

157 FY 2027 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) = 479,201.10

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) = 256,339.57

INITIAL GEN ED REVENUE

101	BASIC	5,071,399.20
104	DECLINING ENROLL	
110	PENSION ADJUSTMENT	99,392.27
111	GIFTED & TALENTED	8,353.80
112	EXTENDED TIME	
115	COMPENSATORY REVENUE	403,157.04
124	EL REVENUE	38,511.40
125	EL CROSS SUBSIDY REV	
137	SPARSITY	
140	SMALL SCHOOLS	115,578.04
160	TRANSPORT SPARSITY	256,339.57

161 INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(115) +(124)+(125)+(137) +(140)+(160) = 5,992,731.32

OPERATING CAPITAL

162 AVE BUILDING AGE (EST) (NOT > 50 YEARS) 38.48

163 MAINTENANCE COST INDEX = 1+[.01X(162)] = 1.3848

164 OPERATING CAPITAL ALLOWANCE=$79 +[$109X(163)] = 229.94

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

166 YEAR ROUND PU SERVED

167 OPERATING CAP REVENUE =[(57)X(164)]+[(57)X(165)] +[(166)X$31] = 149,044.64

168 UNEQUALIZED REVENUE = (57)X(165) = 1,285.20

LOCAL OPTIONAL REVENUE

169 MAX LOCAL OPT ALLOW 724

170 FY 2028 ACTUAL LOCAL OPTIONAL ALLOWANCE 724.00

57 2027-28 ADJ PU (EST) 642.60

171 LOCAL OPTIONAL REVENUE = (170)X(57) = 465,242.40

LOCAL OPTIONAL REVENUE CONT

172 TIER 1 LOR CAP/APU 300
173 TIER 2 LOR CAP/APU 424

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) = 192,780.00

177 TOTAL, TIER 2 =(57)X(175) = 272,462.40

REFERENDUM ALLOWANCES

EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION

REF AUTH W/O INFLATION

178 FY 2027 AUTHORITY (FY 2027 GEN ED REV REPORT, LINE 130) 460.00

179 PHASEOUT OF LINE (178)

180 ADDED BY ELECTIONS HELD IN CY 2026 WITH DELAY

181 FY 2028 W/O INFLATION RESULTS BEFORE ELECTIONS 460.00

REF AUTH WITH INFLATION

182 FY 2027 AUTHORITY WITH INFLATION (FY 2027 GEN ED REV REPORT, LINE 140)

183 PHASEOUT OF LINE (182)

184 FY 2028 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183)=

185 FY 2028 ANNUAL INFLATION FACTOR 1.0214

186 FY 2028 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =

REF AUTH WITH INFLATION CONT

187 PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI

188 CPI APPLIED TO PERMANENT SUBTRACTION = (187)X[(185)-1] =

189 ADDED BY ELECTIONS HELD IN CY 2025 WITH DELAY

190 FY 2028 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =

191 FY 2028 $/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) = 460.00

NEW ELECTIONS WITHOUT INFLATION

192 FY 2028 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2026

193 FY 2028 $/APU ADDED BY ELECTIONS HELD IN CY 2026

NEW ELECTIONS WITH INFLATION

194 FY 2028 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2026

195 FY 2028 $/APU ADDED BY ELECTIONS HELD IN CY 2026

196 FY 2028 $/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) = 460.00

REFERENDUM CAPS

197 INFLATION FACTOR AS SET IN STATUTE 1.3094

198 STANDARD CAP=[2079.50X(197)] - $300= 2,422.90

REFERENDUM CAPS CONT

199 FY 2028 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+$300 = 1,144.47

200 FY 2028 ALT CAP =[(199)X(197)] -$300 = 1,198.57

137 SPARSITY REVENUE

201 CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201)=GTR OF (198) OR (200) = 2,422.90

202 FY 2028 $/ADJ PU, CAPPED TOTAL=LSR OF (196) OR (201) = 460.00

57 2027-28 ADJ PU (EST) 642.60

203 FY 2028 REFER REVENUE = (57)X(202) = 295,596.00

TRANSITION REVENUE

204 TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186) 34.32

205 TRANSITION REVENUE = (57)X(204) = 22,054.03

EQUITY REVENUE

206 METRO 5TH PERCENTILE 8,015.96
207 METRO 95TH PERCENTILE 10,400.18
208 METRO GAP = (207)-(206) = 2,384.22

209 RURAL 5TH PERCENTILE 8,005.00
210 RURAL 95TH PERCENTILE 10,384.61
211 RURAL GAP = (210)-(209) = 2,379.61

212 DISTRICT'S REGION: METRO=MET; RURAL=RUR RUR

213 DIST'S REGION'S EQUITY GAP = (208) OR (211) = 2,379.61

214 DIST'S REGION'S 95TH PCT=(207) OR (210)= 10,384.61

EQUITY REVENUE CONT

215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(101)+(203)+(205)+ [(172)X(57)]/(57) =	8,686.32
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	1,698.29
217	EQUITY INDEX = (216)/(213) =	.71368418
218	= $80X(217) =	57.09
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)= $14+(218)	71.09
57	2027-28 ADJ PU (EST)	642.60
220	= (57)X(219) =	45,682.43
221	FY 2028 STATE AVERAGE REF REV & TIER 1 LOR	1,484.69
222	= 0.10X[(221)] =	148.47
202	FY 2028 DISTRICT REFERENDUM REV/ADJ PU	460.00
172	TIER 1 LOR CAP/APU	300.00
223	= GTR OF ZERO OR [(222)-(202)-(172)] =	
57	2027-28 ADJ PU (EST)	642.60
224	= LSR OF $100,000 OR [(57)X(223)] =	
225	= (220)+(224) =	45,682.43
226	BOTH RUR AND MET =0.25X(225) =	11,420.60
57	2027-28 ADJ PU (EST)	642.60
227	= $50.00X(57) =	32,130.00
228	EQUITY REVENUE = (225)+(226)+(227) =	89,233.03

OPERATING CAPITAL AIDS & LEVIES

167	OPERATING CAP REVENUE	149,044.64
168	UNEQUALIZED REVENUE = (57)X(165) =	1,285.20
229	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION = (167)-(168) =	147,759.44
30	2025 ANTC	12,424,935
57	2027-28 ADJ PU (EST)	642.60
230	FY 2028 ANTC/ADJ PU = (30)/(57) =	19,335.41
231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/$22,912 =	.84389883
232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) =	124,694.02
233	OPERATING CAP AID = (167)-(232) =	24,350.62

LOCAL OPTIONAL AIDS & LEVIES

176	TOTAL, TIER 1 =(57)X(174) =	192,780.00
177	TOTAL, TIER 2 =(57)X(175) =	272,462.40
10	2025 RMV	235,182,310
46	2027-28 RES PU (EST)	463.40
234	FY 2028 RMV/RES PU = (10)/(46) =	507,514.70
235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/$880,000 =	.57672125
236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/$671,345 =	.75596705
237	TIER 1 LOR LEVY =(176)X(235) =	111,180.32
238	TIER 2 LOR LEVY =(177)X(236) =	205,972.60

LOCAL OPT AIDS & LEVIES CONT

239	TIER 1 LOR AID =(176)-(237) =	81,599.68
240	TIER 2 LOR AID =(177)-(238) =	66,489.80

EQUITY AIDS & LEVIES

228	EQUITY REVENUE	89,233.03
241	LEVY RATIO FOR EQUITY = (234)/$510,000 =	.99512686
242	EQUITY LIMIT = (228)X(241) =	88,798.18
243	EQUITY AID = (228)-(242) =	434.85

TRANSITION AIDS & LEVIES

205	TRANSITION REVENUE	22,054.03
244	LEVY RATIO FOR TRANSITION=LSR OF 1 OR (234)/$510,000 =	.99512686
245	TRANSITION LIMIT = (205)X(244) =	21,946.56
246	TRANSITION AID = (205)-(245) =	107.47

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 =	1,673.00
137	SPARSITY REVENUE	
249	TIER 2 CAP/APU IF (137) > ZERO THEN (249)=9,999.99 ELSE (249)=(248)	1,673.00

REF AID AND LEVY CONT

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 295,596.00

253 TOTAL, TIER 1
= (57)X(250) = 295,596.00

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

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

REFERENDUM LEVY PORTIONS

234 FY 2028 RMV/RES PU 507,514.70

256 TIER 1=LSR OF 1
OR (234)/$567,000 = .89508765
257 TIER 2=LSR OF 1
OR (234)/$290,000 = 1.00000000

INITIAL REFERENDUM LEVY

258 TIER 1 LEVY
= (253)X(256) = 264,584.33

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

255 UNEQUALIZED LEVY

260 TOTAL=(258)
+(259)+(255) = 264,584.33

INITIAL REFERENDUM AID

261 TIER 1 AID
= (253)-(258) = 31,011.67

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

263 TOTAL AID
= (261)+(262) = 31,011.67

EQUALIZATION AID LIMIT

100 FY 2028 FORMULA ALLOW 7,892
57 ADJ PU (EST) 642.60

264 REFERENDUM EQUALIZATION AID LIMIT
=[[0.25X(100)]
-$300]X(57) = 1,075,069.80

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

REFERENDUM LEVY WITH AID LIMIT

266 TIER 1 LEVY
= (258)+(265) = 264,584.33

259 TIER 2 LEVY =

255 UNEQUALIZED LEVY =

267 TOTAL=(266)
+(259)+(255) = 264,584.33

REFERENDUM AID WITH AID LIMIT

268 TIER 1 AID
= (261)-(265) = 31,011.67

262 TIER 2 AID =

269 TOTAL AID
= (268)+(262) = 31,011.67

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) = 488,376.00

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) = 31,011.67
284 TIER 2 REF AID
= (262)-(276) =
285 TIER 1 LOR AID
=(239)-(278) = 81,599.68
286 TIER 1 LOR LEVY
=(237)-(279) = 111,180.32
287 TIER 1 REF LEVY
=(266)-(280) = 264,584.33
288 TIER 2 REF LEVY
= (259)-(281) =
289 UNEQL REF LEVY
= (255)-(282) =

APPLYING REDUCTIONS CONT

290 REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (275)+(283) +(284)+(285) = 112,611.35

291 REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (286)+(287) +(288)+(289) = 375,764.65

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

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 FY 2028 COMBINED REVENUE = (171)+(203) = 760,838.40

300 FY 2028 COMBINED INITIAL AID = (240)+(290) = 179,101.15

301 REVENUE RATIO=LESSOR OF 1 OR [(299)/(295)] = 1.00000000

REF AID GUARANTEE CONT

302 2012 RMV 107,523,000
10 2025 RMV 235,182,310

303 RMV RATIO=LESSOR OF 1 OR [(302) /(10)] = .45719000

304 FY 2028 MINIMUM COMBINED AID = (298)X(301)X(303) = 147,484.01

305 FY 2028 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) = 111,180.32
238 TIER 2 LOR LEVY = (238) = 205,972.60

311 LOCAL OPTIONAL LEVY LIMIT = (238)+(310) = 317,152.92

312 LOCAL OPTIONAL AID = (240)+(278)+(279) = = (285)+(306) = 148,089.48

REF AID & LEVY SUMMARY AFTER REF AID GUARANTEE

313 TIER 1 REF LEVY = (287)-(307) = 264,584.33

314 TIER 2 REF LEVY = (288)-(308) =

315 UNEQL LEVY = (289)-(309) =

AFTER REF AID GUARANTEE CONT

316 TOTAL REF GURANTEE LEVY =(313)+(314)+(315)= 264,584.33

317 TOTAL REFERENDUM GUARANTEE EQL AID =(275)+(283)+(284) +(307)+(308)+(309) -(278)-(279)= 31,011.67

10 2025 RMV VALUE 235,182,310
318A 2025 SEASONAL MKT VAL

318B COMBINED MKT VALUES =(10)+(318A)= 235,182,310

318C SEASONAL TAX BASE ADJ FACTOR =(318A)/(318B)=

318D LESSER OF 0.5 OR SEASONAL ADJUST FACTOR =LSR 0.5 OR (318C)=

318E 15% DETERMINATION = IF (318D)>=0.15 THEN (318E)=(318D) ELSE (318E)= 0

318F SEASONAL REF REDUCTION =(316)X(318E)=

SEASONAL REF LEVY REDUCTION

319 TIER 1
320 TIER 2
321 UNEQUALIZED

REF AID & LEVY SUMMARY AFTER SEASONAL TAX BASE REPLACEMENT AID

322 TIER 1 REF LEVY =(313)-(319)= 264,584.33
323 TIER 2 REF LEVY =(314)-(320)=
324 UNEQL LEVY =(315)-(321)=

325 TOTAL REFERENDUM LEVY =(322)+(323)+(324)= 264,584.33

326 TOTAL REFERENDUM EQUALIZATION AID =(317) + (318F)=

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

145	TRANSPORT ALLOWANCE	766.68
327	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	
328	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	
329	CHARTER ALT ATTENDANCE ADJUST=(145)X(327) +$223X(328) =	
330	2027-28 RES PU ATTENDING MN STATE ACADEMIES	
331	MN STATE ACADEMIES ALT ATTENDANCE ADJ = -(100)X(330) =	
332	ALT ATTEND ADJUST TO AID = (329)+(331) =	

GENERAL ED REVENUE SUMMARY

101	BASIC	5,071,399.20
104	DECLINING ENROLL	
110	PENSION ADJUSTMENT	99,392.27
111	GIFTED & TALENTED	8,353.80
112	EXTENDED TIME	
115	COMPENSATORY REVENUE	403,157.04
124	EL REVENUE	38,511.40
125	EL CROSS SUBSIDY REV	
137	SPARSITY	
140	SMALL SCHOOLS	115,578.04
160	TRANSPORT SPARSITY	256,339.57
167	OPERATING CAPITAL	149,044.64
171	LOCAL OPTIONAL	465,242.40
203	REFERENDUM	295,596.00
205	TRANSITION	22,054.03
228	EQUITY REVENUE	89,233.03
332	ALT ATTENDANCE ADJ	
333	TOTAL GENERAL REVENUE = (101)+(104)+(110) +(111)+(112)+(115) +(124)+(125)+(137) +(140)+(160)+(167) +(171)+(203)+(205) +(228)+(332) =	7,013,901.42

GENERAL AIDS & LEVIES

232	OPERATING CAP LEVY	124,694.02
242	EQUITY LEVY	88,798.18
245	TRANSITION LEVY	21,946.56
311	LOCAL OPTIONAL	317,152.92
325	TOTAL REFERENDUM LEVY	264,584.33
334	TOTAL GENERAL ED LEVY = (232)+(242)+(245) +(311)+(325) =	817,176.01
335	TOTAL GENERAL ED AID = (333)-(334) =	6,196,725.41

ALTERNATIVE TEACHER COMP REV

336	ENROLLMENT AS OF OCT 1, 2025 AT PARTICIPATING SITES (FY 2027 GEN ED RPT, LINE 318)	
337	EST ENROLL AS OF OCT 1, 2026 AT PARTICIPATING SITES = (336)X[(50)/(49)] =	
338	ALT TEACHER COMP REVENUE = $260.00X(337) =	

ALT TEACHER COMP AIDS & LEVIES

339	ALT COMP REVENUE	
340	ALT COMP BASIC AID = 0.65X(339) =	
341	BASIC AID PRORATION	1.00000000
342	PRORATED BASIC AID = (340)X(341) =	
343	PRORATED BASIC AID TO LEVY = (340)-(342) =	
344	ALT COMP LEVY REVENUE = (339)-(340)+(343) =	
230	FY 2028 ANTC/ADJ PU	19,335.41
345	ALT COMP LEVY RATIO = LESSER OF 1 OR [(230)/$6,100] =	1.00000000
346	ALT TEACHER COMP LEVY = (344)X(345) =	
347	ALT COMP EQUALIZATION AID = (339)-(342)-(346) =	

MISCELLANEOUS AIDS

ESTIMATES OF FY 2028 MISC AIDS BELOW ARE BASED ON END OF SESSION 2026 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE.

348	SPEC ED REGULAR BEFORE TUITION ADJ	835,585.95
349	NET TUITION ADJUST	2,552.85-
350	EXCESS COST AID	256,200.06
351	HOLD HARM/GROWTH LMT	1,460.55
352	CROSS SUB REDUC AID	236,722.19
353	TOTAL SPECIAL EDUC AID = (348) TO (352) =	1,327,415.90
354	FY 2028 NON-PUBLIC TRANSPORTATION AID	

ACHIEVEMENT AND INT REVENUE

57	2027-28 ADJ PU (EST)	642.60
355	FY 2028 EST INITIAL BUDGET	68,052.34
356	FY 2028 EST INCENTIVE BUDGET	6,426.00
357	FY 2028 ADJ INITIAL BUDGET = (355)X1.003 =	68,256.50
358	OCT 1, 2025 ENROLL OF PROTECTED STUDENTS	118.00
359	EST OCT 1, 2026 ENROLL OF PROTECTED STUDENTS = (358) =	118.00
360	OCT 1, 2025 TOTAL ENROLLMENT	593.00
361	EST OCT 1, 2026 TOTAL ENROLLMENT = (360) =	593.00
362	PROTECTED ENROLLMENT RATIO=(359)/(361) =	.19898820
363	INITIAL ACHIEVE & INTEG REVENUE FORMULA=IF (355) > 0 = $350 X(57)X(362) =	44,754.44

ACHIEVEMENT & INT REVENUE CONT

364 INTEG HOLD HARMLESS (FROM FY 2027 INTEG REV RPT, LINE 11) 23,297.90

365 INITIAL ACHIEVE & INTEG REVENUE=LSR OF (357) OR [(363)+(364)] = 68,052.34

366 INCENTIVE REV=LSR OF(356) OR [(57)X$10] = 6,426.00

367 ACHIEVE & INTEG REVENUE = (365)+(366) = 74,478.34

368 ACHIEVE & INTEG LEVY = (367)X.30 = 22,343.50

369 TRANSFER TO MDE IF (365)=(357) THEN (369)=(357)-(355) ELSE (369)=(365)X.013 = 884.68

370 ACHIEVE & INTEG AID = (367)-(368)-(369) = 51,250.16

REEMPLOYMENT INSURANCE LEVY

371 EST FY 2027 EXPEND 217.80

372 INITIAL REEMPLOYMENT LEVY = 100% OF (371) = 217.80

SAFE SCHOOLS LEVY

373 SAFE SCH LVY REQUEST? YES
57 2027-28 ADJ PU (EST) 642.60

374 SAFE SCH LEVY LIMIT = $36X(57) = 23,133.60

SAFE SCHOOLS INTERMEDIATE LEVY

375 SAFE SCH INTERMEDIATE LEVY REQUEST? NO

376 INTERMEDIATE LEVY ALLOWANCE <= $15

377 SAFE SCH INTERMEDIATE LEVY LIMIT=(57)X(376) =

JUDGMENT LEVY

378 DISTRICT JUDGMENTS
379 INTERMED JUDGMENTS

380 JUDGMENT LIMIT = (378)+(379) =

ICE ARENA LEVY

381 FY 2026 NET OPR COSTS

382 ICE ARENA LEVY LIMIT = 100% OF (381) =

FY 2027 CAREER & TECHNICAL

383 SHARE OF FY 2027 EST COOPERATIVE BUDGET

384 FY 2027 ESTIMATED DISTRICT BUDGET 182,851.92

385 FY 2027 EST BUDGET = (383)+(384) = 182,851.92

386 PRELIMINARY REVENUE = .35X(385) = 63,998.17

387 LAST YEAR REVENUE (FY 2026 CTE AID REPORT, LINE 11) 70,924.70

388 REVENUE GUARANTEE = LESSER OF (385) OR (387) = 70,924.70

389 PRELIMINARY REVENUE = GREATER OF (386) OR (388) = 70,924.70

390 REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5

391 CAREER TECH REVENUE = (389)+(390) = 70,924.70

29 2024 ANTC 10,441,122
56 2026-27 ADJ PU (EST) 640.20

392 FY 2027 ANTC/ADJ PU = (29)/(56) = 16,309.16

CAREER AND TECH CONT

393 LEVY RATIO FOR CTE = LESSER OF 1 OR (392)/$7,612 = 1.00000000

394 CAREER TECH LEVY LIMIT = (391)X(393) = 70,924.70

395 EST CAREER TECH AID = (391)-(394) =

ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)

396 AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2026 EXPENSES PAID 6,175.00

397 PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000

398 ANNUAL OPEB LEVY LIMIT = (396)X(397) = 6,175.00

CAPITAL RELATED LEVY LIMITS

LONG TERM FAC MAINT REV (LTFM)

400 LTFM PLAN APPROVAL STATUS APPROVED

INITIAL LTFM REVENUE

57 2027-28 ADJ PU (EST) 642.60
401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 45.42

402 BLDG AGE RATIO=LSR OF 1 OR (401)/35 = 1.00000000

403 INITIAL LTFM REVENUE = $380X(57)X(402) = 244,188.00

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 130,006.94

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) = 130,006.94

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) = 374,194.94

OLD LAW HEALTH & SAFETY (H&S)

410 OLD LAW HEALTH & SAFETY REVENUE=FY 2028 ESTIMATED H&S COST =

411 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2028

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

OLD LAW CONT

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 130,006.94

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

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)+(769) = 130,006.94

OLD LAW DEFERRED MAINTENANCE

416 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES

417 OLD LAW DEFERRED MAINTENANCE REVENUE
= (403)X$64/$380 = 41,126.40

418 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS
= (410)+(415)+(417) = 171,133.34

LTFM REVENUE

419 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS
= GREATER OF
(409) OR (418) = 374,194.94

420 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)

421 DISTRICT LTFM REVENUE
= (419)-(420) = 374,194.94

422 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS

423 TOTAL LTFM REVENUE
= (421)+(422) = 374,194.94

LTFM TOTAL AIDS & LEVIES

57 2027-28 ADJ PU (EST) 642.60

424 LTFM EQUALIZED REVENUE
= LSR OF (419), (421),
OR $380X(57) = 244,188.00

35 2025 AG MODIFIED ANTC FOR LTFM REVENUE 7,449,001

54 2024-25 ADJ PU (ACT) 616.33

425 FY 2025 ANTC PER APU
= (35)/(54) = 12,086.06

426 STATEWIDE ANTC/APU 13,658.23

427 LTFM EQUAL FACTOR
= 127% OF (426) = 17,141.08

428 LTFM LEVY RATIO=LSR
OF 1 OR (425)/(427) = .70509326

429 LTFM AID RATIO
= 1-(428) = .29490674

430 LTFM INITIAL EQUAL AID
= (424)X(429) = 72,012.69

431 LTFM INITIAL EQUALIZED LEVY
= (424)-(430) = 172,175.31

432 2015 TOTAL ALT FAC GRANDFATHER AID

LTFM TOTAL AID AND LEVY CONT

433 TOTAL LTFM EQUAL AID=GTR OF (430) OR (432) = 72,012.69

434 TOTAL LTFM EQUAL LEVY=GTR OF ZERO OR (424)-(433)= 172,175.31

435 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) = 130,006.94

436 TOTAL LTFM LEVY = (434)+(435) = 302,182.25

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 130,006.94

768 NET LTFM REQ DEBT SERVICE FOR VPK

769 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 107,483.74

770 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS

771 TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769)+(770) = 237,490.68

437 LTFM DEBT SERV EQUAL REVENUE=LESSER OF (424) OR (771) = 237,490.68

429 LTFM AID RATIO .29490674

438 LTFM DEBT INITIAL EQUAL AID=(437)X(429) = 70,037.60

439 LTFM DEBT EQUAL AID =GREATER OF (432) OR (438) BUT NOT MORE THAN (771) = 70,037.60

440 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437)-(439) = 167,453.08

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

GEN FUND PORTION OF LTFM REV

423 TOTAL LTFM REVENUE 374,194.94

442 TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) = 136,704.26

443 LTFM GEN FUND EQUAL REV = (424)-(437) = 6,697.32

444 LTFM GEN FUND EQUAL AID = (433)-(439) = 1,975.09

445 GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) = 4,722.23

446 GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) = 130,006.94

447 TOTAL GEN FUND LTFM LEVY = (445)+(446) = 134,729.17

DISABLED ACCESS LIMIT

448 FY 1992 - FY 2028 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 25) 94,763.74

454 CERT LEVY PAY 2026

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 FY 2027 JOINT
458 FY 2028 JOINT

INSTRUCTIONAL/STORAGE

459 FY 2027 JOINT 6,533.00
460 FY 2028 JOINT

461 TOT INTERMEDIATE OPERATING = (457) TO (460) = 6,533.00

APPROVED INTERMED CAPITALIZED

ADMINISTRATIVE SPACE

462 FY 2027 JOINT
463 FY 2028 JOINT

INSTRUCTIONAL/STORAGE

464 FY 2027 JOINT 16,008.00
465 FY 2028 JOINT

EXCESS FUNDS CAP LEASE

466 FY 2027 JOINT
467 FY 2028 JOINT

468 TOT INTERMEDIATE CAPITALIZED = SUM[(462) TO (465)] -(466)-(467) = 16,008.00

469 TOT INTERMEDIATE LEASE COSTS = (461)+(468) = 22,541.00

57 2027-28 ADJ PU (EST) 642.60

470 INTERMEDIATE PUPIL UNIT MAX LIMIT=$65X(57) = 41,769.00

471 INTERMEDIATE LEASE LIMIT = LSR (469) OR (470) = 22,541.00

472 INTERMEDIATE CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469)-(471) =

APPROVED REG OPERATING LEASES

ADMINISTRATIVE SPACE

473 FY 2027 NONJOINT
474 FY 2028 NONJOINT

INSTRUCTIONAL/STORAGE

475 FY 2027 NONJOINT
476 FY 2028 NONJOINT

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

APPROVED REGULAR
CAPITALIZED LEASES

ADMINISTRATIVE SPACE

478 FY 2027 NONJOINT
479 FY 2028 NONJOINT

INSTRUCTIONAL/STORAGE

480 FY 2027 NONJOINT
481 FY 2028 NONJOINT

EXCESS FUNDS CAP LEASE

482 FY 2027 NONJOINT
483 FY 2028 NONJOINT

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

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

57 2027-28 ADJ PU (EST) 642.60
486 REG PUPIL UNIT MAXIMUM
LIMIT=$212X(57) = 136,231.20

487 COMM APPROVED LIMIT

488 REGULAR MAX LIMIT=GTR OF
(486) OR (487) = 136,231.20

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

490 TOTAL LEASE LEVY LIMIT
= (471)+(489) = 22,541.00

INITIAL CAPITAL RELATED LEVIES

232 OPERATING CAPITAL 124,694.02
447 LT FAC MAINTENANCE 134,729.17
456 DISABLED ACCESS
490 LEASE LEVY 22,541.00
491 COOP BLDG REPAIR
492 OTHER CAPITAL (MEMO)
493 CAP PROJECTS REFER

494 CAPITAL RELATED LIMITS
= (232)+(447)+(456)
+(490)+(491)+(492)
+(493) = 281,964.19

OTHER INITIAL GENERAL LEVIES

495 CONSOLIDATION/
TRANSITION
496 REORG OPERATING DEBT
497 HEALTH BENEFITS
498 ADD RETIRE (MPLS/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, OTH INIT GEN LEVIES
= (495) T0 (505) =

INITIAL GENERAL FUND LEVY

507 GENERAL RMV VTR APPROVED
= (325) = 264,584.33

508 GENERAL RMV OTHER
= (311)+(242)
+(245) = 427,897.66

509 GENERAL NTC VTR APPROVED
= (493)

510 GENERAL NTC OTHER
= (346)+(368)+(372)
+(374)+(377)+(380)
+(382)+(394)+(398)
+(494)-(493)+(506) = 404,758.79

511 TOTAL INITIAL GENERAL
LEVY LIMITATION
= (507)+(508)+(509)
+(510) = 1,097,240.78

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 FY 2028 GENERAL REVENUE
= $6.35X(601) = 18,021.30

605 FY 2028 YOUTH SERVICE
REV=$1.00X(601) = 2,838.00

606 FY 2028 AFTER SCHOOL
REVENUE=$1.85X(601)
NOT TO EXCEED 10,000
AND $0.43XPOPULATION
IN EXCESS OF 10,000 = 5,250.30

607 FY 2028 COMMUNITY
EDUCATION REVENUE
= (604)+(605)+(606) = 26,109.60

30 2025 ANTC 12,424,935
608 STANDARD COMM ED LEVY
= 0.003128X(30) = 38,865.20

609 COMM ED LEVY LIMIT =
LSR (607) OR (608) = 26,109.60

610 FY 2028 EST GROSS COMM ED
AID=(607)-(609) =

EARLY CHILD FAMILY EDUCATION

FY 2026 ECFE ANNUAL REPORT
MUST BE SUBMITTED TO CERTIFY
EARLY CHILDHOOD FAMILY ED &
HOME VISIT LEVIES FOR FY 2028

611 DIST PLANS TO LEVY FOR
FY 2028 ECFE REVENUE? YES

612 ECFE ANNUAL REPORT
SUBMITTED? YES
613 POPULATION UNDER
FIVE YEARS OF AGE 219

614 GTR OF 150 OR (613) = 219

615 ECFE ALLOWANCE
= 0.023X(100) = 181.52

ECFE CONT

616	FY 2028 EARLY CHILD FAMILY REVENUE IF (611)=YES = (614)X(615), IF ANNUAL REPT = YES	39,752.88
30	2025 ANTC	12,424,935
617	ECFE TAX RATE	.00179353
618	= (617)X(30) =	22,284.49
619	EARLY CHILD LEVY LIMIT = LESSER OF (616) OR (618) =	22,284.49
620	EST FY 2028 EARLY CHILD AID=(616)-(619) =	17,468.39

HOME VISITING LIMIT

621	DIST PLANS TO LEVY FOR FY 2028 HOME VISIT?	YES
622	HOME VISITING REVENUE IF (621)=YES AND (618) > $0, = $3.00X(613), ELSE=$0	657.00
230	FY 2028 ANTC/ADJ PU	19,335.41
623	HOME VISIT LEVY RATIO = LESSER OF 1 OR (230)/$17,250 =	1.00000000
624	FY 2028 HOME VISIT LIMIT = (622)X(623) =	657.00
625	FY 2028 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	FY 2028 SCHOOL-AGE CARE REVENUE (FY 2028 EST COST)	
30	2025 ANTC	12,424,935
46	2027-28 RES PU (EST)	463.40
634	ANTC/RES PU = (30)/(46) =	26,812.55
635	LEVY RATIO=LSR OF 1 OR (634)/$2,318 =	1.00000000
636	FY 2028 SCHOOL-AGE CARE LIMIT = (633)X(635) =	
637	FY 2028 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) =	49,051.09

GENERAL DEBT SERVICE (FUND 7)

REQUIRED DEBT SERVICE LEVY
(EQUAL TO 105% OF THE FY 2028
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	139,703.00
703	NEW LTFM REQ DEBT SERVICE FOR VPK	
704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	115,500.00
705	NEW LTFM REQ DEBT FOR ALL ROOF PROJECTS	
706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704)+(705) =	255,203.00

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, 2026	1,809,987.00

DEBT EQUAL AID CONT

713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2026

714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2026

715 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 1,809,987.00

REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID

716 VOTER APPR BONDS SOLD AFTER JULY 1, 2026 ELIG FOR FUTURE AID

717 NON-VOTER BONDS SOLD AFTER JULY 1, 2026 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 173,775.00
724 JUDGMENT
725 OTHER NON-VOTER
726 INELG LEASE PURCHASE

727 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) = 173,775.00

728 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 173,775.00

NON-VTR APPR INELIG BONDS CONT

729 GDS REQ DEBT SERV LEVY = (706)+(707)+(715) +(718)+(719)+(727) = 2,238,965.00

730 GDS REQ DEBT SERV LEVY VOTER APPR=(711)+(712) +(714)+(716)+(719) = 1,809,987.00

30 2025 ANTC 12,424,935

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)] = 1,809,987.00

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 2025 FUND 7-425 BAL FOR BOND REFUND

737 JUNE 2025 FUND 7-451 BAL FOR QZAB & QSCB

738 JUNE 2025 FUND 7-460 BALANCE NONSPENDABLE

739 JUNE 2025 FUND 7-463 BALANCE UNASSIGN NEG

740 JUNE 2025 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 445,379.97

741 PAY 25 DEBT EXCESS LEVY REDUCTION 82,325.17

742 PAY 26 DEBT EXCESS LEVY REDUCTION 95,711.54

743 5% OF PAY 27 REQ DEBT SERV LEVY=(729)X5% = 111,948.25

FUND 7 BALANCE CONT

744 FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) -(741)-(742)-(743)] = 155,395.01

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) = 155,395.01

749 EXCESS USED TO RETIRE FAC & EQUIP BONDS

750 ADJUSTED DEBT EXCESS = (748)-(749) = 155,395.01

BREAKDOWN OF NET DEBT EXCESS

751 BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718) = 2,238,965.00

752 DEBT EXCESS RATIO = LSR 1 OR (750)/(751)= .06940484

753 NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715)X(752) = 125,621.86

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) = 9,696.06

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

758 EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) = 8,016.26

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) =	125,621.86
763	DEBT EXCESS FOR NON-VOTER APPROVED DEBT = (750)-(761)-(762) =	29,773.15
764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) =	155,395.01

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) =	130,006.94
768	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(757) =	
769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(758) =	107,483.74
770	NET LTFM REQ DEBT FOR ROOF PROJECTS = (705)-(759) =	
771	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769)+(770) =	237,490.68

LTFM AID CONT

437	LTFM DEBT EQUAL REV	237,490.68
439	LTFM DEBT EQUAL AID	70,037.60
440	LTFM DEBT EQUAL LEVY	167,453.08
441	LTFM DEBT UNEQUAL LVY	
772	LTFM DEBT LEVY LIMIT (440)+ (441)+(754)+(755)+(756)+ (757)+(758)+(759) =	185,165.40

NATURAL DISASTER DEBT EQUAL

30	2025 ANTC	12,424,935
773	TEN PERCENT ANTC = 0.10X(30) =	1,242,493
707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	
774	FY 2028 DISASTER DEBT EQ REV=GTR OF ZERO OR [(707)-(773)] =	
54	2024-25 ADJ PU (ACT)	616.33
775	FY 2025 ANTC PER APU = (30)/(54) =	20,159.55
776	STATEWIDE AVE ANTC INC PER APU	15,201.84
777	DISASTER EQUAL FACTOR = 300% OF (776) =	45,605.53
778	NATURAL DISASTER LEVY RATIO=LSR OF 1 OR (775)/(777) =	.44204179
779	DISASTER AID RATIO = 1-(778) =	.55795821
780	DISASTER DEBT EQUAL AID = (774)X(779) =	
781	DISASTER LEVY LIMIT = (707)-(780) =	

DEBT EQUALIZATION AID

733	DEBT EQUAL BASE	1,809,987.00
753	DEBT EXCESS FOR ELIG REQUIRED DEBT	125,621.86
782	FY 2028 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)	
783	FY 2028 GROSS DEBT EQUALIZATION REVENUE = (733)-(753)+(782) =	1,684,365.14
30	2025 ANTC	12,424,935
784	= 0.1050X(30) =	1,304,618.18
785	MAX UNEQ LOCAL EFFORT = 0.1574X(30) =	1,955,684.77
786	FY 2028 NET DEBT EQ REV=GTR OF 0 OR [(783)-(785)] =	
787	PRELIM TIER 1 EQU REV = LSR (786) OR (784) =	
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) =	
792	TIER 2 EQUAL REV=GTR OF (788) OR (790) =	
54	2024-25 ADJ PU (ACT)	616.33
793	2025 ANTC /ADJ APU = (30)/(54) =	20,159.55
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 FY 2028 IRRRB FUNDING
FOR VOTER-APPR BONDS

806 PAY 27 IRRRB ADJUSTMENT
FOR VOTER-APPROV BONDS
= - ((805)X1.05) =

807 FY 2028 IRRRB FUNDING
FOR NON-VOTER BONDS

808 PAY 27 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)] = 1,809,987.00

ADJ TO GDS LIM FOR IRRRB ALLOW

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) = 173,775.00

772 LTFM DEBT LEVY LIMIT
NON VOTER APPROVED 185,165.40

781 DISASTER LEVY LIMIT
VOTER APPROVED

INITIAL GENERAL DEBT SERVICE

813 INITIAL GDS LEVY LIM
VOTER APPROVED
= (809)+(811)+(781) = 1,809,987.00

814 INITIAL GDS LEVY LIM
NON VOTER APPROVED
= (810)+(812)+(772) = 358,940.40

815 TOTAL INITIAL GDS LEVY
LIMIT=(813)+(814) = 2,168,927.40

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 2025 FUND 47-425
BAL FOR BOND REFUND
909 JUNE 2025 FUND 47-460
BALANCE NONSPENDABLE
910 JUNE 2025 FUND 47-463
BALANCE UNASSIGN NEG
911 JUNE 2025 FUND 47-464
BALANCE RESTRICTED
912 JUNE 2025 FUND 47-464
BALANCE VOTER APPROV
913 JUNE 2025 FUND 47-464
BAL NON-VOTER APPROV
= (911)-(912) =

914 PAY 25 OPEB DEBT EXC
REDUCTION NON-VOTER

915 PAY 26 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

FY 2027 OPERATING
CAPITAL LEVY ADJUSTMENT

1000 FY 2027 OPER CAP LEVY AUTH (FROM FY 2027 GENERAL EDUC REV REPORT, LINE 179) 104,784.92

1001 25 PAY 26 LIMIT 104,420.36
1002 25 PAY 26 LEVY 104,420.36

1003 FY 2027 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1001)) = 364.56

FY 2027 LOR TIER 1 LEVY ADJUST

1004 FY 2027 LOR TIER 1 (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 190) 103,932.82

1005 ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 279)

1006 ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 306)

1007 25 PAY 26 LIMIT 103,932.82
1008 25 PAY 26 LEVY 103,932.82

1009 PAY 26 LIMIT BEFORE TBRA AND HOLD HARM ADJ=(1005) +(1006)+(1007) = 103,932.82

1010 PAY 26 LEVY BEFORE TRBA AND HOLD HARM ADJ=(1005) +(1006)+(1008) = 103,932.82

1011 FY 2027 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) =

FY 2027 LOR TIER 2
LEVY ADJUSTMENT

1012 FY 2027 LOR TIER 2 (FROM (FROM FY 2027 GEN ED REV RPT, LINE 191) 192,545.89

1013 25 PAY 26 LIMIT 192,545.89
1014 25 PAY 26 LEVY 192,545.89

1015 FY 2027 LOR TIER 2 LEVY ADJUSTMENT

FY 2027 EQUITY LEVY ADJUSTMENT

1016 FY 2027 EQUITY LEVY AUTH (FROM FY 2027 GEN ED REV RPT, LINE 203) 87,425.85

1017 25 PAY 26 LIMIT 87,889.12
1018 25 PAY 26 LEVY 87,889.12

1019 FY 2027 EQUITY LEVY ADJUSTMENT = ((1016)-(1018)) = 463.27-

FY 2027 TRANSITION LEVY ADJUST

1020 FY 2027 TRANSITION LEVY AUTH (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 211) 20,515.93

1021 25 PAY 26 LIMIT 20,515.93
1022 25 PAY 26 LEVY 20,515.93

1023 FY 2027 TRANSITION LEVY ADJUSTMENT

FY 2027 1ST TIER REFERENDUM
LEVY ADJUST

1024 FY 2027 1ST TIER REF LEVY AUTH (FROM FY 2027 GEN ED REV RPT, LINE 228) 247,336.90

1025 ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 280)

1026 ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 307)

1027 25 PAY 26 LIMIT 247,336.90
1028 25 PAY 26 LEVY 247,336.90

1029 PAY 26 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) = 247,336.90

1030 PAY 26 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) = 247,336.90

1031 FY 2027 1ST TIER VTR REF LEVY ADJUSTMENT

FY 2027 2ND TIER REF LEVY ADJ

1032 FY 2027 2ND TIER REF LEVY AUTH (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 229)

1033 ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 281)

FY 2027 2ND TIER REF ADJ CONT

1034 ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 308)

1035 25 PAY 26 LIMIT
1036 25 PAY 26 LEVY

1037 PAY 26 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =

1038 PAY 26 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =

1039 FY 2027 2ND TIER REF LEVY ADJUSTMENT

FY 2027 UNEQUAL REF LEVY ADJ

1040 FY 2027 UNEQUAL REF LEVY AUTH (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 230)

1041 ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 282)

1042 ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 309)

1043 25 PAY 26 LEVY
1044 25 PAY 26 LEVY

1045 PAY 26 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =

1046 PAY 26 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =

1047 FY 2027 UNEQUALIZED REF LEVY ADJUSTMENT

FY 2027 TBRA ALLOCATION ADJUST TO VOTER-APPROVED LEVIES

FY 2027 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)

1048 TIER 1 LEVY
1049 TIER 2 LEVY
1050 UNEQL LEVY

1051 TOTAL FY 2027 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =

1052 TOTAL FY 2027 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 26 LEVY = (1025)+(1033) +(1041) =

1053 FY 2027 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =

FY 2027 LOR TBRA ALLOCATION ADJ

1054 FY 2027 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 254)

1005 ALLOCATION OF TBRA (FROM PAY 26 LEVY REPORT, LINE 279)

1055 FY 2027 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =

FY 2027 REFERENDUM HOLD HARMLESS ADJ TO VTR-APPROVED LEVIES

1056 FY 2027 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINES 283 TO 285)

1057 TIER 1 LEVY
1058 TIER 2 LEVY
1059 UNEQL LEVY

FY 2027 REF HOLD HARM ADJ CONT

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

1061 TOTAL FY 2027 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 26 LEVY=(1026) +(1034)+(1042) =

1062 FY 2027 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =

FY 2027 REFERENDUM HOLD HARMLESS ADJUSTMENT TO TIER 1 LEVIES

1063 FY 2027 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2027 GENERAL EDUC REVENUE REPORT, LINE 282)

1006 ALLOC OF REF HOLD HARM (FROM PAY 26 LEVY REPORT, LINE 306)

1064 FY 2027 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =

FY 2027 INTEGRATION ADJUSTMENT

1065 FY 2027 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 21) 22,286.16

1066 25 PAY 26 LIMIT 19,450.11
1067 25 PAY 26 LEVY 19,450.11

1068 FY 2027 INTEGRATION ADJ LIMIT = (1065)-(1066) = 2,836.05

FY 2027 ALT TEACHER COMP ADJ

1069 FY 2027 ALT COMP LEVY AUTH (FROM FY 2027 GEN ED REVENUE REPORT, LINE 338)

1070 25 PAY 26 LIMIT
1071 25 PAY 26 LEVY

1072 FY 2027 ALT TEACH COMP ADJ

FY27 & FY26 CAPITAL ADJUST

FY 2027 LTFM EQUAL LEVY ADJ

1073	FY 2027 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2027 WEBSITE REPORT, LINE 63)	286.31
1074	25 PAY 26 LIMIT	286.31
1075	25 PAY 26 LEVY	286.31
1076	FY 2027 LTFM EQUALIZED LEVY ADJUST	

FY 2027 LTFM UNEQUAL LEVY ADJ

1077	FY 2027 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2027 WEBSITE REPORT, LINE 64)	132,477.56
1078	25 PAY 26 LIMIT	132,477.56
1079	25 PAY 26 LEVY	132,477.56
1080	FY 2027 LTFM UNEQUALIZED LEVY ADJUST	

FY 2027 HEALTH & SAFETY

1081	FY 2027 HEALTH AND SAFETY REBATES ADJUST	

FY 2026 LTFM EQUAL LEVY ADJUST

1082	FY 2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2026 WEBSITE REPORT, LINE 63)	1,312.82
1083	24 PAY 25 LIMIT	
1084	24 PAY 25 LEVY	
1085	TOTAL ADJUSTMENT = (1082)-(1083) =	1,312.82
1086	25 PAY 26 ADJ LIMIT	
1087	25 PAY 26 ADJ LEVY	
1088	FY 2026 LTFM EQUALIZED LEVY ADJUST = (1085)-(1086) =	1,312.82

FY 2026 LTFM UNEQUAL LEVY ADJ

1089	FY 2026 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2026 WEBSITE REPORT, LINE 64)	131,771.14
1090	24 PAY 25 LIMIT	119,644.04
1091	24 PAY 25 LEVY	119,644.04
1092	TOTAL ADJUSTMENT = (1089)-(1090) =	12,127.10
1093	25 PAY 26 ADJ LIMIT	
1094	25 PAY 26 ADJ LEVY	
1095	FY 2026 LTFM UNEQUALIZED LEVY ADJUST = (1092)-(1093) =	12,127.10

3 YEAR PRIOR ADJUSTMENTS

FY 2025 OPERATING CAPITAL LEVY ADJUSTMENT

1096	FY 2025 OPER CAP LEVY AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 197)	87,221.40
1097	23 PAY 24 LIMIT	87,455.14
1098	23 PAY 24 LEVY	87,455.14
1099	TOTAL ADJUST TO PAY 24 OPER CAP LEVY AUTH = ((1096)-(1098)) =	233.74-
1100	24 PAY 25 ADJ LIMIT	542.08-
1101	24 PAY 25 ADJ LEVY	542.08-
1102	FY 2025 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	308.34

FY 2025 LOR TIER 1 LEVY ADJ

1103	FY 2025 LOC OPT TIER 1 AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 204)	78,923.08
1104	23 PAY 24 LIMIT	83,305.98
1105	23 PAY 24 LEVY	83,305.98
1106	TOTAL ADJUST TO PAY 24 LOR OPTIONAL LEVY AUTH = ((1103)-(1105)) =	4,382.90-

FY 2025 LOR TIER 1 ADJ CONT

1107	24 PAY 25 ADJ LIMIT	4,862.61
1108	24 PAY 25 ADJ LEVY	4,862.61
1109	FY 2025 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1108)) =	9,245.51-

FY 2025 LOR TIER 2 LEVY ADJUST

1110	FY 2025 LOC OPT LEVY AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 205)	156,691.31
1111	23 PAY 24 LIMIT	176,435.04
1112	23 PAY 24 LEVY	176,435.04
1113	TOTAL ADJUST TO PAY 24 LOR OPTIONAL LEVY AUTH = ((1110) - (1112))	19,743.73-
1114	24 PAY 25 ADJ LIMIT	1,388.00-
1115	24 PAY 25 ADJ LEVY	1,388.00-
1116	FY 2025 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115))	18,355.73-

FY 2025 EQUITY LEVY ADJUSTMENT

1117	FY 2025 EQUITY LEVY AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 217)	65,588.18
1118	23 PAY 24 LIMIT	69,038.87
1119	23 PAY 24 LEVY	69,038.87
1120	TOTAL ADJUST TO PAY 24 EQUITY LEVY AUTH = ((1117)-(1119)) =	3,450.69-
1121	24 PAY 25 ADJ LIMIT	4,207.33
1122	24 PAY 25 ADJ LEVY	4,207.33
1123	FY 2025 EQUITY LEVY ADJUSTMENT = ((1120)-(1122)) =	7,658.02-

FY 2025 TRANSITION LEVY ADJ

1124	FY 2025 TRANSITION LEVY AUTH (FROM FY 2025 GENED REV RPT, LINE 225)	15,579.11
1125	23 PAY 24 LIMIT	16,444.27
1126	23 PAY 24 LEVY	16,444.27
1127	TOTAL ADJUST TO PAY 24 TRANSITION LEVY AUTH = ((1124)-(1126)) =	865.16-
1128	24 PAY 25 ADJ LIMIT	959.87
1129	24 PAY 25 ADJ LEVY	959.87
1130	FY 2025 TRANSITION LEVY ADJUSTMENT = ((1127)-(1129)) =	1,825.03-

FY 2025 1ST TIER VOTER APPROVED REFER LEVY ADJUST

1131	FY 2025 1ST TIER REF LEVY AUTH (FROM FY 2025 GENED REV RPT, LINE 242)	187,819.31
1132	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1029)	198,249.62
1133	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1030)	198,249.62
1134	TOTAL ADJUST TO PAY 24 1ST TIER REF LEVY AUTH = ((1131)-(1133)) =	10,430.31-
1135	24 PAY 25 ADJ LIMIT	11,571.93
1136	24 PAY 25 ADJ LEVY	11,571.93
1137	FY 2025 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1136)) =	22,002.24-

FY 2025 2ND TIER REF LEVY ADJ

1138	FY 2025 2ND TIER REF LEVY AUTH (FROM FY 2025 GENERAL EDUC REV RPT, LINE 243)	
1139	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1037)	
1140	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1038)	
1141	TOTAL ADJUST TO PAY 24 2ND TIER REF LEVY AUTH	
1142	24 PAY 25 ADJ LIMIT	
1143	24 PAY 25 ADJ LEVY	
1144	FY 2025 2ND TIER REF LEVY ADJUSTMENT	

FY 2025 UNEQUAL REF LEVY ADJ

1145	FY 2025 UNEQUAL REF LEVY AUTH (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINE 244)	
1146	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1045)	
1147	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 25 LEVY REPORT, LINE 1046)	
1148	TOTAL ADJUST TO PAY 24 UNEQUAL REF LEVY AUTH	
1149	24 PAY 25 ADJ LIMIT	
1150	24 PAY 25 ADJ LEVY	
1151	FY 2025 UNEQUAL REF LEVY ADJUSTMENT	

FY 2025 TBRA ALLOCATION ADJ TO VOTER-APPROVED LEVIES

1152	FY 2025 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2025 GENERAL EDUC REVENUE REPORT, LINES 269 TO 271)	
1153	PAY 24 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 24 LEVY RPT, LINES 277 TO 279)	
1154	FY 2025 TBRA ALLOC TOT ADJ = (1153)-(1152) =	
1155	24 PAY 25 ADJ LIMIT	
1156	24 PAY 25 ADJ LEVY	
1157	FY 2025 TBRA ALLOC LVY ADJ	

FY 2025 LOR TBRA ADJUST

1158	FY 2025 ALLOC OF TBRA TO LOR TO LOR TIER 1 LEVY (FROM FY 2025 GENED REV RPT, LINE 268)	
1159	ALLOCATION OF TBRA (FROM PAY 24 LEVY RPT, LINE 280)	
1160	FY 2025 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	
1161	24 PAY 25 ADJ LIMIT	
1162	24 PAY 25 ADJ LEVY	
1163	FY 2025 LOR TIER 1 TBRA LVY ADJ	

FY 2025 REFERENDUM HOLD HARM

1164	FY 2025 ALLOC OF HOLD HARM (FROM FY 2025 GENED REV RPT LINES 297 TO 299)	
1165	PAY 24 HOLD HARM ALLOC (FROM PAY 24 LEVY RPT, LINES 308 TO 310)	

FY 2025 REF HOLD HARM CONT

1166	FY 2025 HOLD HARM TOTAL = (1165)-(1164) =	
1167	24 PAY 25 ADJ LIMIT	
1168	24 PAY 25 ADJ LEVY	
1169	FY 2025 HOLD HARM ALLOC	

FY 2025 LOR TIER 1 HOLD HARMLESS ADJUSTMENT

1170	FY 2025 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2025 GENED REV RPT, LINES 296)	
1171	PAY 24 TIER 1 HOLD HARMLESS LEVY (FROM PAY 24 LEVY RPT, LINES 307)	
1172	FY 2025 LOR TIER 1 HOLD HARM ADJ	
1173	24 PAY 25 ADJ LIMIT	
1174	24 PAY 25 ADJ LEVY	
1175	FY 2025 TIER 1 HOLD HARM ADJUSTMENT	

FY 2025 INTEGRATION ADJUSTMENT

1176	FY 2025 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	14,605.08
1177	23 PAY 24 LIMIT	17,828.56
1178	23 PAY 24 LEVY	17,828.56
1179	TOTAL ADJUSTMENT = (1176)-(1178) =	3,223.48-
1180	24 PAY 25 ADJ LIMIT	1,606.48-
1181	24 PAY 25 ADJ LEVY	1,606.48-
1182	FY 2025 INTEGRATION ADJUSTMENT LIMIT = (1179)-(1181) =	1,617.00-

FY 2025 REEMPLOYMENT ADJUST

1183	FY 2025 EXPEND ACTUAL	3,784.19
1184	REEMPLOY LEVY AUTH = 100% OF (1183) =	3,784.19
1185	24 PAY 25 LIMIT	1,700.04
1186	24 PAY 25 LEVY	1,700.04
1187	FY 2025 REEMPLOY ADJUST = ((1184)-(1185)) =	2,084.15

FY 2025 SAFE SCHOOLS ADJUST

1188	SAFE SCH LEVY REQUEST	YES
54	2024-25 ADJ PU (ACT)	616.33
1189	FY 2025 SAFE SCHOOLS AUTH $36X(54) =	22,187.88
1190	23 PAY 24 LIMIT	21,787.20
1191	23 PAY 24 LEVY	21,787.20
1192	FY 2025 SAFE SCH ADJUST = ((1189)-(1190)) =	400.68

FY 2025 SAFE SCHOOLS INTERMEDIATE ADJUST

1193	SAFE SCH INTERMEDIATE LEVY ALLOW	
54	2024-25 ADJ PU (ACT)	616.33
1194	FY 2025 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =	
1195	23 PAY 24 LIMIT	
1196	23 PAY 24 LEVY	
1197	FY 2025 SAFE SCHOOLS INTERMEDIATE ADJUST	

FY 2025 ALTERNATE TEACHER COMPENSATION LEVY ADJUST

1198	FY 2025 ALT COMP LEVY AUTH (FROM FY 2025 GENED REV RPT, LINE 335)	
1199	23 PAY 24 LIMIT	
1200	23 PAY 24 LEVY	
1201	TOTAL ADJUST TO PAY 24 ALT COMP LEVY AUTH	
1202	24 PAY 25 ADJ LIMIT	
1203	24 PAY 25 ADJ LEVY	
1204	FY 2025 ALT TEACH COMP LEVY ADJUST	

FY 2025 LTFM EQUALIZED LEVY ADJ

1205	FY 2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2025 WEBSITE REPORT, LINE 63)	
1206	23 PAY 24 LIMIT	
1207	23 PAY 24 LEVY	
1208	TOTAL ADJUSTMENT	
1209	24 PAY 25 ADJ LIMIT	
1210	24 PAY 25 ADJ LEVY	
1211	25 PAY 26 ADJ LIMIT	
1212	25 PAY 26 ADJ LEVY	
1213	FY 2025 EQUAL LIMIT ADJUST = (1209)+(1211) =	
1214	FY 2025 EQUAL LEVY ADJUST = (1210)+(1212) =	
1215	FY 2025 LTFM EQUALIZED LEVY ADJUST	

FY 2025 LTFM UNEQUAL LEVY ADJ

1216	FY 2025 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2025 WEBSITE REPORT, LINE 64)	121,767.16
1217	23 PAY 24 LIMIT	117,537.76
1218	23 PAY 24 LEVY	117,537.76
1219	TOTAL ADJUSTMENT = (1216)-(1217) =	4,229.40
1220	24 PAY 25 ADJ LIMIT	836.00
1221	24 PAY 25 ADJ LEVY	836.00
1222	25 PAY 26 ADJ LIMIT	2,736.00
1223	25 PAY 26 ADJ LEVY	2,736.00
1224	FY 2025 UNEQUAL LIMIT ADJUST = (1220)+(1222) =	3,572.00
1225	FY 2025 UNEQUAL LEVY ADJUST = (1221)+(1223) =	3,572.00
1226	FY 2025 LTFM UNEQUALIZED LEVY ADJUST = (1219)-(1224) =	657.40

FY 2025 CAREER TECHNICAL ADJ

1227	FY 2025 CAREER TECH LEVY AUTHORITY (FY 2025 CTE AID RPT LINE 21)	65,888.48
1228	24 PAY 25 LIMIT	87,391.15
1229	24 PAY 25 LEVY	87,391.15
1230	FY 2025 CAREER TECH ADJ = ((1227)-(1229)) =	21,502.67-

FY 2025 HEALTH BENEFIT LEVY ADJ

1231	FY 2025 ACTUAL COST (LIMITED TO $600,000)	
1232	24 PAY 25 LIMIT	
1233	24 PAY 25 LEVY	
1234	FY 2025 HEALTH BENEFITS ADJUST	

FY 2025 ANNUAL OPEB LEVY ADJ

1235	FY 2025 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	25 PAY 26 LIMIT	3,900.00
1239	25 PAY 26 LEVY	3,900.00
1240	FY 2025 ANNUAL OPEB ADJUSTMENT = (1237)-(1238) =	3,900.00

PAY 24 LEASE LEVY ADJUST

FY 2024 AND FY 2025 LEASE COST WITH A PAY 24 LEVY (PAY 25 LEASE LEVY FOR FY 2025 & 2026 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)

PAY 24 FY 2024 LEASE COSTS
LEASE COSTS

REG OPERATING LEASES

1300	INTERMEDIATE	7,575.00
1301	NON-JOINT	

** CAPITALIZED LEASES **

1302	INTERMEDIATE	4,663.00
1303	NON-JOINT	
1304	PAY 24 FY 2024 TOTAL LEASE COSTS=(1300)+(1301)+(1302)+(1303)=	12,238.00

PAY 24 FY 2025 LEASE COSTS

REG OPERATING LEASES

1305	INTERMEDIATE	
1306	NON-JOINT	

** CAPITALIZED LEASES **

1307	INTERMEDIATE	
1308	NON-JOINT	

PAY 24 FY 2025 LEASES CONT

1309	PAY 24 FY 2025 TOTAL LEASE COSTS=(1305)+(1306)+(1307)+(1308)=	
1310	FY 2024 INTERMEDIATE COSTS (1300)+(1302)+(1305)+(1307) =	12,238.00
54	2024-25 ADJ PU (ACT)	616.33
1311	INTERM PUPIL UNIT AUTH = $65X(54) =	40,061.45
1312	INTERM LEASE AUTH=LSR OF (1310) OR (1311) =	12,238.00
1313	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1310)-(1312) =	
1314	FY 2024 NON-JOINT LEASE COSTS = (1301)+(1303)+(1306)+(1308) =	7,575.00
54	2024-25 ADJ PU (ACT)	616.33
1315	PAY 24 PUPIL UNIT MAX AUTH=$212X(54) =	130,661.96
1316	PAY 24 COMMISSIONER APPROVED LIMIT	
1317	REGULAR MAX AUTHORITY = GTR OF (1315) OR (1316) =	130,661.96
1318	TOTAL PAY 24 REGULAR LEASE LEVY AUTHORITY = LSR OF (1313)+(1314) OR (1317) =	7,575.00
1319	TOTAL PAY 24 REGULAR & INTERM LEASE LEVY AUTH = (1312)+(1318) =	19,813.00

PAY 24 NET LEASE COSTS

1320	23 PAY 24 LIMIT	11,957.00
1321	23 PAY 24 LEVY	11,957.00
1322	PAY 24 LEASE LEVY LIMITATION ADJUSTMENT = (1324) - (1325) =	7,856.00

CAPITAL RELATED ADJ SUMMARY

1003	FY 2027 OPER CAP ADJ	364.56
1102	FY 2025 OPER CAP ADJ	308.34
1076	FY 2027 LTFM EQ ADJ	
1080	FY 2027 LTFM UNEQ ADJ	
1081	FY 2027 H&S REBATES	
1088	FY 2026 LTFM EQ ADJ	1,312.82
1095	FY 2026 LTFM UNEQ ADJ	12,127.10
1215	FY 2025 LTFM EQ ADJ	
1226	FY 2025 LTFM UNEQ ADJ	657.40
1322	PAY 24 LEASE LEVY ADJ	7,856.00
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)=	22,626.22

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)	

OTHER GEN LIMIT ADJ CONT

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) =	22,002.24-
1343	GENERAL RMV OTHER = (1011)+(1015)+(1019) +(1023)+(1055)+(1064) +(1109)+(1116)+(1123) +(1130)+(1163)+(1175) +(1334) =	37,547.56-
1344	GENERAL NTC VOTER = (1337) =	
1345	GENERAL NTC OTHER = (760)+(1068)+(1072)+ (1182)+(1187)+(1192)+ (1197)+(1204)+(1230)+ (1234)+(1240)+(1325)+ (1326)+(1327)+(1341)=	8,727.43

GEN FUND ADJUST SUMMARY CONT

1346	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1342)+(1343) +(1344)+(1345) =	50,822.37-

COMMUNITY SERVICE FUND ADJUST

FY 2027 EARLY CHILD FAMILY ADJ

1400	FY 2027 REVISED ECFE LEVY AUTH (FROM FY 2027 ECFE AID REPORT, LINE 1.7)=	18,726.50
1401	25 PAY 26 LIMIT	18,491.02
1402	25 PAY 26 LEVY	18,491.02
1403	FY 2027 EARLY CHILD FAMILY ADJUST = ((1400)-(1401)) =	235.48

FY 2025 HOME VISITING ADJ

1404	FY 2025 HOME VISITING FINAL ADJUSTMENT (FROM FY 2025 ECFE HOME VISITING AID REPORT, LINE 8)	454.80
1405	23 PAY 24 LIMIT	397.36
1406	23 PAY 24 LEVY	397.36
1407	FY 2025 HOME VISIT ADJUSTMENT = ((1404)-(1405)) =	57.44

FY 2025 SCHOOL-AGE CARE

1408	FY 2025 AUTHORITY (FROM UFARS EXPENDITURES)	21,621.09
1409	23 PAY 24 LIMIT	
1410	23 PAY 24 LEVY	
1411	FY 2025 SCH-AGE CARE ADJUSTMENT = ((1408)-(1409)) =	21,621.09

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) =	21,914.01

GENERAL DEBT SERVICE ADJUST

1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762)X-1 =	125,621.86-
1701	OTHER ADJUST (MEMO) VOTER APPROVED	
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	125,621.86-
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV=(763)X-1 =	29,773.15-
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED	

FY 2027 LTFM DEBT LEVY ADJ

1705	FY 2027 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2027 RPT, LINE 64)	154,532.94
1706	25 PAY 26 LIMIT	154,532.94
1707	25 PAY 26 LEVY	154,532.94
1708	FY 2027 LTFM DEBT LEVY ADJ=(1705)-(1706) =	

FY 2026 LTFM DEBT LEVY ADJUST

1709	FY 2026 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2026 RPT, LINE 59)	160,712.49
1710	24 PAY 25 LIMIT	165,259.33
1711	24 PAY 25 LEVY	165,259.33
1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710) =	4,546.84-
1713	25 PAY 26 ADJ LIMIT	.69-
1714	25 PAY 26 ADJ LEVY	.69-
1715	FY 2026 LTFM DEBT LEVY ADJ = (1712)-(1713) =	4,546.15-

FY 2025 LTFM DEBT LEVY ADJUST

1716	FY 2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2025 RPT, LINE 59)	154,958.94
1717	23 PAY 24 LIMIT	156,737.12
1718	23 PAY 24 LEVY	156,737.12
1719	TOTAL ADJUSTMENT = (1716)-(1717) =	1,778.18-
1720	24 PAY 25 ADJ LIMIT	350.34-
1721	24 PAY 25 ADJ LEVY	350.34-
1722	25 PAY 26 ADJ LIMIT	1,151.22-
1723	25 PAY 26 ADJ LEVY	1,151.22-
1724	FY 2025 DEBT LIMIT ADJUST = (1720)+(1722) =	1,501.56-
1725	FY 2025 DEBT LEVY ADJUST = (1721)+(1723) =	1,501.56-
1726	FY 2025 LTFM DEBT LEVY ADJ = (1719)-(1724) =	276.62-
1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=	34,595.92-

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 2025	74.41-
2001	SCHOOL TAXES ADDED IN 2025	
2002	NET CHANGE IN SCHOOL TAXES = (2000)+(2001) =	74.41-
2003	ABATEMENT RECOVERY REVENUE=[GTR OF ZERO OR -1X(2002)] =	74.41
2023	FY 2027 ABATEMENT AID	9.29
2004	INITIAL ABATEMENT LEVY ADJ = (2003)-(2023) =	65.12

PAY 24 CERTIFIED LEVY PLUS
AUDITOR ADJUSTMENT BY FUND

2005	GENERAL	897,540.42
2006	COMMUNITY SERVICE	86,227.28
2007	GENERAL DEBT SERVICE	2,128,674.19
2008	OPEB DEBT SERVICE	
2009	TOTAL	3,112,441.89

CERTIFIED LEVY RATIO BY FUND

2010	GENERAL = (2005)/(2009) =	.28837178
2011	COMMUNITY SERVICE = (2006)/(2009) =	.02770406
2012	GEN DEBT SERVICE = (2007)/(2009) =	.68392416
2013	OPEB DEBT SERVICE = (2008)/(2009) =	
2014	TOTAL	1.00000000

ABATEMENT AID BY FUND (FROM PART III OF FY 2027 ABATE AID RPT)

2015	GENERAL	8.87
2016	COMMUNITY SERVICE	.42
2017	GENERAL DEBT SERVICE	
2018	TOTAL	9.29
2019	EST FY 2027 ABATEMENT AID PRORATION FACTOR	1.00000000

PRORATED ABATEMENT AID BY FUND

2020	GENERAL = (2019)X(2015) =	8.87
2021	COMMUNITY SERVICE = (2019)X(2016) =	.42
2022	GENERAL DEBT SERVICE = (2019)X(2017) =	
2023	TOTAL	9.29

INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)

2024	GENERAL= (2004)-(2023)-(2025)-(2026)-(2027)=	12.59
2025	COMMUNITY SERVICE=[(2004)X (2011)]-(2021) =	1.64
2026	GENERAL DEBT SERV DBT=[(2004)X (2012)]-(2022) =	50.89
2027	OPEB DEBT=[(2004)X (2013)] =	
2004	TOTAL	65.12

ABATEMENT INTEREST ADJUSTMENT

2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2025	

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	

FY 2025 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) =	12.59
2039	COMMUNITY SERVICE=(2025) +(2030)+(2034)=	1.64
2040	GENERAL DEBT SERVICE=(2026) +(2031)+(2035)=	50.89
2041	OPEB DEBT SERVICE=(2027) +(2032)+(2036)=	
2042	TOTAL	65.12

CARRY-OVER ABATE LEVY AUTHORITY

PAY 26 REGULAR ABATEMENT LIMIT

2043	GENERAL	187.81
2044	COMMUNITY SERVICE	33.22
2045	GENERAL DEBT SERVICE	827.33
2046	OPEB DEBT SERVICE	

PAY 26 REGULAR ABATEMENT LEVY

2047	GENERAL	187.81
2048	COMMUNITY SERVICE	33.22
2049	GENERAL DEBT SERVICE	827.33
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 2026	
2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2026	
2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)	
2059	TOTAL ADVANCE ABATE LEVY AUTHORITY=[GTR OF ZERO OR -1X(2058)] =	

ADVANCE ABATEMENT AUTH BY FUND

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

PREVIOUS ADVANCE ABATEMENT LEVY (PAY 25 PREVIOUS ADVANCE PLUS PAY 26 ADVANCE LEVY)

2064	GENERAL	23.55
2065	COMMUNITY SERVICE	2.46
2066	GENERAL DEBT SERVICE	48.40
2067	OPEB DEBT SERVICE	
2068	TOTAL	74.41

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

2069 GENERAL= (2059)-(2068)-(2070) -(2071)-(2072) = 23.55-
2070 COMMUNITY SERVICE = (2061)-(2065) = 2.46-
2071 GENERAL DEBT SERVICE = (2062)-(2066) = 48.40-
2072 OPEB DEBT SERVICE = (2063)-(2067) =
2073 TOTAL 74.41-

TOTAL INITIAL LEVY LIMITATION
SUMMARY BEFORE OFFSETTING ADJUST

GEN FUND INITIAL LEVY SUMMARY

3000 GENERAL RMV VOTER APPROVED = (507)+(1342) = 242,582.09

3001 GENERAL RMV OTHER = (508)+(1343) = 390,350.10

3002 GENERAL NTC VOTER APPROVED = (509)+(1344) =

3003 GENERAL NTC OTHER = (510)+(1345)+(2038) +(2051)+(2069) = 413,475.26

3004 TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 1,046,407.45

COM SERV INITIAL LEVY SUMMARY

3005 TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) +(2052)+(2070) = 70,964.28

GEN DBT SERV INIT LEVY SUMMARY

3006 GEN DEBT SERVICE VOTER APPROVED = (813)+(1702)+(2040) +(2053)+(2071) = 1,683,575.68

3007 GEN DEBT SERVICE OTHER = (814)+(1727)+(2040) +(2053)+(2071) = 324,344.48

GEN DBT SERV INIT SUMMARY CONT

3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 2,007,920.16

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) =

NET NEGATIVE ADJ BALANCE CONT

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 1,683,575.68
3501 GEN DEBT OTHER 324,344.48

MAXIMUM EFFORT LOAN AID

3502 ACT MAX EFF LOAN AID
FOR FY2018 - FY 2027

3503 PAY 17 - PAY 26 ACT MAX
EFF LOAN AID LEVY LIMIT
ADJUST (ALL FUNDS) =

3504 REQUESTED DEBT
DEFEASANCE AMOUNT
BY END OF FY 2028

3505 BAL AVAIL END FY 2028
= (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 2025-26 RES PU (PRE) 511.29
57 2027-28 ADJ PU (EST) 642.60

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%=

FY 2028 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)] =

FY 2028 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% =

FY 2028 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) =

FY 2026 TACONITE RECEIPTS
(FEB 2026 & AUG 2026 PYMT)
USED TO CALCULATE PAY 27
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 FY 2026 ELIGIBLE TAC RECEUOTS BASE AMOUNT=SUM (4019)TO(4022) =

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

4025 TOTAL PAY 25 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION

4026 FY 2026 ELIG DIST TAC REPL AMT PLUS PAY 25 TAC LEVY ADJUSTMENT=(4023) +(4025)-(4018) =

4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 25 LEVY REPLACMENT [NOT INCL IN (4023)]

4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 25 LEVY REPLACMENT [NOT INCL IN (4023)]

4029 FY 2026 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]

TACONITE RECEIPTS CONT

4030 FY 2026 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))=

TACONITE LEVY ADJ 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) =

FY 2028 LEVY, AID & REVENUE SUMMARY
BY FUND CONTINUES ON PAGE 29

FY 2028 LEVY, AID & REVENUE
SUMMARY BY FUND (ESTIMATE AT TIME
OF PROPOSED LEVY CERTIFICATION)

GENERAL FUND

5000 GEN RMV VOTER APPROVED = (3000)+(3025) +(4055) = 242,582.09

5001 GENERAL RMV OTHER = (3001)+(3026) +(4053) = 390,350.10

5002 GEN NTC VOTER APPROVED =(3002)+(3027) +(4057) =

5003 GENERAL NTC OTHER = (3003)+(3028) +(4047) = 413,475.26

5004 TOTAL GENERAL FUND LEVY LIMITATION = (5000)+(5001)+(5002) + (5003) = 1,046,407.45

5005 TOTAL GENERAL FUND AID = (335)+(342)+(347) +(353)+(354)+(370) +(395)+(444)+(2020) = 7,577,375.43

5006 TACONITE RECEIPTS = -1X(4047)-(4053) - (4055)-(4057) =

5007 TOTAL GENERAL FUND REVENUE=(5004)+ (5005)+(5006) = 8,623,782.88

COMMUNITY SERVICE FUND

5008 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION=(3005)+ (3029)+(4045) = 70,964.28

5009 TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 17,468.81

5010 TACONITE RECEIPTS = -1X(4045) =

5011 TOTAL COMM SERV FUND REVENUE=(5008) +(5009)+(5010) = 88,433.09

GENERAL DEBT SERVICE FUND

5012 GEN DEBT SERVICE VOTER APPROVED = (3006)+(3034) +(3506)+(4061) = 1,684,367.63

5013 GEN DEBT SERV OTHER = (3007)+(3035) +(3507)+(4051) = 324,344.48

5014 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5012)+(5013) = 2,008,712.11

5015 TOTAL DEBT SERVICE FUND AID=(439)+ (780)+(800)+(2022) = 70,037.60

5016 MAX EFF LOAN AID USED=(3503) -(3506)-(3507) =

5017 TACONITE RECEIPTS = -(4051)-(4061) =

5018 TOTAL DEBT SERVICE FUND REVENUE = (5014)+(5015) +(5016)+(5017) = 2,078,749.71

OPEB/PENSION DEBT SERVICE FUND

5019 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (3009)+(3040) +(4059) =

5020 OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) +(4049) =

5021 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5019)+(5020) =

5022 TACONITE RECEIPTS = -(4049)-(4059) =

5023 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5021)+(5022) =

TOTAL, ALL FUNDS

5024 TOTAL LEVY LIMIT = (5004)+(5008) + (5014)+(5021) = 3,126,083.84

5025 TOTAL AID = (5005)+(5009) +(5015) = 7,664,881.84

5026 TOTAL MAX EFFORT AID USED = (5016) =

5027 TOTAL TACONITE RECEIPTS = (5006)+(5010) +(5017)+(5022) =

5028 TOTAL REVENUE = (5007)+(5011) +(5018)+(5023) = 10,790,965.68

I. COMPUTATION OF 2026 PAYABLE 2027 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	264,584.33	22,002.24-	N/A			242,582.09
GEN-RMV OTHER-EXEMP	427,897.66	37,547.56-	N/A			390,350.10
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	404,758.79	8,727.43	10.96-			413,475.26
TOTAL GENERAL	1,097,240.78	50,822.37-	10.96-			1,046,407.45
COM SERV-EXEMP	49,051.09	21,914.01	.82-			70,964.28
DEBT-VOTER-NONEXEMP	1,809,987.00	125,621.86-	2.49			1,684,367.63
DEBT-OTHER-NONEXEMP	358,940.40	34,595.92-				324,344.48
TOTAL DEBT SERV	2,168,927.40	160,217.78-	2.49			2,008,712.11
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	3,315,219.27	189,126.14-	9.29-			3,126,083.84

II. COMPARISON OF 2025 PAYABLE 2026 LEVY LIMITATION WITH 2026 PAYABLE 2027 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2025 PAY 2026 LIMITATION	2026 PAY 2027 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,024,775.31	1,046,407.45	21,632.14	2.11
COMMUNITY SERVICE	67,737.90	70,964.28	3,226.38	4.76
GENERAL DEBT SERVICE	2,044,306.47	2,008,712.11	35,594.36-	1.74-
OPEB DEBT SERVICE				
TOTAL	3,136,819.68	3,126,083.84	10,735.84-	.34-

III. COMPARISON OF 2025 PAYABLE 2026 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH
2026 PAYABLE 2027 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	2026 PAY 2027 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,024,775.31			
COMMUNITY SERVICE	67,737.90			
GENERAL DEBT SERVICE	2,044,306.47			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	3,136,819.68			

LINE # LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
SUBTOTALS BY LEVY CATEGORY						
(5000) GENERAL-RMV VOTER	247,428.92	247,428.92	242,582.09			
(5001) GENERAL-RMV OTHER	404,819.21	404,819.21	390,350.10			
(5002) GENERAL-NTC VOTER						
(5003) GENERAL-NTC OTHER	372,527.18	372,527.18	413,475.26			
(5008) COMMUNITY SERV-NTC OTHER	67,737.90	67,737.90	70,964.28			
(5012) GENL DEBT-NTC VOTER	1,735,661.22	1,735,661.22	1,684,367.63			*1
(5013) GENL DEBT-NTC OTHER	308,645.25	308,645.25	324,344.48			*1
(5019) OPEB DEBT-NTC VOTER						
(5020) OPEB DEBT-NTC OTHER						
SUBTOTALS BY FUND						
(5004) GENERAL FUND	1,024,775.31	1,024,775.31	1,046,407.45			
(5008) COMMUNITY SERVICES FUND	67,737.90	67,737.90	70,964.28			
(5014) GENERAL DEBT SERVICE FUND	2,044,306.47	2,044,306.47	2,008,712.11			
(5021) OPEB/PENSION DEBT SERVICE FUND						
SUBTOTALS BY TAX BASE						
REFERENDUM MARKET VALUE	652,248.13	652,248.13	632,932.19			
NET TAX CAPACITY	2,484,571.55	2,484,571.55	2,493,151.65			
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
VOTER APPROVED	1,983,090.14	1,983,090.14	1,926,949.72			
OTHER	1,153,729.54	1,153,729.54	1,199,134.12			
TOTAL LEVY						
TOTAL LEVY	3,136,819.68	3,136,819.68	3,126,083.84			
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	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:							
(322)	1ST TIER RMV REFER	247,336.90	247,336.90	264,584.33			*2
(323)	2ND TIER RMV REFER						*2
(324)	UNEQUALIZED RMV REFER						
(1031)	FY 2027 1ST TIER REF ADJUST						*2
(1039)	FY 2027 2ND TIER REF ADJUST						*2
(1047)	FY 2027 UNEQUAL REF ADJUST						
(1053)	FY 2027 TBRA ALLOC ADJUST						*2
(1062)	FY 2027 REF HOLD HARMLESS ADJ						
(1137)	FY 2025 1ST TIER REF ADJUST	92.02	92.02	22,002.24-			
(1144)	FY 2025 2ND TIER REF ADJUST						
(1151)	FY 2025 UNEQUAL REF ADJUST						
(1157)	FY 2025 TBRA ALLOC ADJUST						
(1169)	FY 2025 REF HOLD HARMLESS ADJ						
(1329)	OTHER RMV REF ADJUST (MEMO)						
(3025)	RMV REF NET OFFSET ADJUST						
(4055)	REFERENDUM TACONITE ADJUST						
(5000)	TOTAL GENERAL - RMV VOTER APPROVED	247,428.92	247,428.92	242,582.09			
GENERAL REFER MARKET VALUE OTHER:							
(310)	1ST TIER LOCAL OPTIONAL	103,932.82	103,932.82	111,180.32			*3
(238)	2ND TIER LOCAL OPTIONAL	192,545.89	192,545.89	205,972.60			*3
(242)	EQUITY	87,889.12	87,889.12	88,798.18			*3
(245)	TRANSITION	20,515.93	20,515.93	21,946.56			*3
(1011)	FY 2027 LOR TIER 1 ADJUST						*3
(1015)	FY 2027 LOR TIER 2 ADJUST						*3
(1019)	FY 2027 EQUITY ADJUST	262.85-	262.85-	463.27-			*3
(1023)	FY 2027 TRANSITION ADJUST						*3
(1055)	FY 2027 LOR TIER 1 TBRA ADJUST						*2
(1064)	FY 2027 LOR TIER 1 HOLD HARM AD						
(1109)	FY 2025 LOR TIER 1 ADJUST	38.67	38.67	9,245.51-			
(1116)	FY 2025 LOR TIER 2 ADJUST	94.30	94.30	18,355.73-			
(1123)	FY 2025 EQUITY ADJUST	57.70	57.70	7,658.02-			
(1130)	FY 2025 TRANSITION ADJUST	7.63	7.63	1,825.03-			
(1163)	FY 2025 LOR TIER 1 TBRA ADJUST						
(1175)	FY 2025 LOR TIER 1 HOLD HARMLES						
(1334)	OTHER ADJ, GEN OTHER RMV						
(3026)	GENERAL OTH RMV NET OFFSET ADJ						
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV OTHER	404,819.21	404,819.21	390,350.10			

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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED:							
(493)	CAPITAL PROJECT REFERENDUM						
(1337)	OTHER NTC VOTER ADJ						
(4057)	CAPITAL PROJ TACONITE ADJ						
(5002)	TOTAL GENERAL - NTC VOTER APPROVED						

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
	GENERAL NET TAX CAPACITY OTHER:						
	INITIAL LEVIES:						
(232)	OPERATING CAPITAL	104,420.36	104,420.36	124,694.02			*3
(346)	ALT TEACHER COMP (Q COMP)						*4
(368)	ACHIEVEMENT & INTEGRATION	19,450.11	19,450.11	22,343.50			*5
(372)	FY 2027 REEMPLOYMENT INS	4,916.51	4,916.51	217.80			
(374)	SAFE SCHOOLS	23,047.20	23,047.20	23,133.60			
(377)	SAFE SCHOOLS INTERMEDIATE						
(380)	JUDGMENT						*6
(382)	ICE ARENA						
(394)	FY 2027 CAREER TECHNICAL	70,924.70	70,924.70	70,924.70			
(398)	FY 2026 ANNUAL OTHER POST-EMPLOYMENT BENEFITS (OPEB)	3,900.00	3,900.00	6,175.00			
(445)	LT FACILITIES EQUAL	286.31	286.31	4,722.23			*4
(446)	LT FACILITIES UNEQUAL	132,477.56	132,477.56	130,006.94			
(456)	DISABLED ACCESS						
(490)	BUILDING/LAND LEASE	24,786.00	24,786.00	22,541.00			
(491)	COOP BUILDING REPAIR						
(492)	OTHER CAPITAL (MEMO)						
(495)	CONSOL/TRANSITION						
(496)	REORG OPERATING DEBT						
(497)	FY 2027 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	384,208.75	384,208.75	404,758.79			

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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
	GENERAL NET TAX CAPACITY OTHER (CON'T):						
	LEVY ADJUSTMENTS:						
(1003)	FY 2027 OPER CAPITAL ADJUST	370.52	370.52	364.56			*3
(1102)	FY 2025 OPER CAPITAL ADJUST	261.62	261.62	308.34			
(1072)	FY 2027 ALT TEACHER COMP ADJUST						*7
(1204)	FY 2025 ALT TEACHER COMP ADJUST						
(1068)	FY 2027 ACHIEVE & INTEG ADJUST	1,972.18	1,972.18	2,836.05			*5
(1182)	FY 2025 ACHIEVE & INTEG ADJUST	30.54	30.54	1,617.00-			*5
(1187)	FY 2025 REEMPLOYMENT ADJUST	668.92-	668.92-	2,084.15			
(1192)	FY 2025 SAFE SCHOOLS ADJUST	6.48-	6.48-	400.68			
(1197)	FY 2025 SAFE SCHOOLS INTERM ADJ						
(1230)	FY 2025 CAREER TECHNICAL ADJUST	21,502.67-	21,502.67-	21,502.67-			
(1234)	FY 2025 HEALTH BENEFITS ADJUST						
(1240)	FY 2025 ANNUAL OPEB ADJUST	3,900.00	3,900.00	3,900.00			
(1076)	FY 2027 LTFM EQUAL ADJUST						
(1080)	FY 2027 LTFM UNEQUAL ADJUST						
(1081)	FY 2027 H&S REBATE ADJ						
(1088)	FY 2026 LTFM EQUAL ADJUST			1,312.82			
(1095)	FY 2026 LTFM UNEQUAL ADJUST	2,736.00	2,736.00	12,127.10			
(1215)	FY 2025 LTFM EQUAL ADJUST	2,725.77	2,725.77				
(1226)	FY 2025 LTFM UNEQUAL ADJUST			657.40	657.40		
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE GENERAL NTC OTHER	10,181.44-	10,181.44-	871.43			

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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):							
	LEVY ADJUSTMENTS:						
(1322)	PAY 24 LEASE ADJUST	1,363.00-	1,363.00-	7,856.00			
(1323)	LEASE LEVY ADJ (MEMO)						
(1324)	OTHER CAPITAL ADJUST (MEMO)						
(760)	FY 2028 FAC & EQUIP BOND ADJUST						
(1326)	ECON DEV ABATE ADJUST						
(1327)	DEBT SURPLUS ADJUST						
(1341)	OTHER GENERAL ADJUST						
(2038)	ABATEMENT ADJUSTMENT	187.81	187.81	12.59			*10
(2051)	CARRY-OVER ABATEMENT ADJUST						*11
(2069)	ADVANCE ABATEMENT ADJUST	324.94-	324.94-	23.55-			*12
(4047)	GENERAL OTH NTC TACONITE ADJUST						
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	1,500.13-	1,500.13-	7,845.04			
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	384,208.75	384,208.75	404,758.79			
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	10,181.44-	10,181.44-	871.43			
(5003)	TOTAL GENERAL - NTC OTHER	372,527.18	372,527.18	413,475.26			

FOOTNOTES:
*10 PAY 2028 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 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
*12 PAY 2028 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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
COMMUNITY SERVICE:							
(609)	BASIC COMMUNITY EDUC	26,109.60	26,109.60	26,109.60			*13
(619)	EARLY CHILD FAMILY	18,491.02	18,491.02	22,284.49			*14
(624)	HOME VISITING	632.51	632.51	657.00			
(631)	ADULTS W/ DISABILITIES						
(636)	SCHOOL-AGE CARE						*14
(638)	OTHER COMM ED (MEMO)						
(1403)	FY 2027 EARLY CHILD FAMILY ADJ	2,076.49-	2,076.49-	235.48			
(1407)	FY 2025 HOME VISITING ADJUST	58.49	58.49	57.44			
(1411)	FY 2025 SCHOOL-AGE CARE ADJUST	24,521.86	24,521.86	21,621.09			
(1412)	ADULTS W/ DISABILITIES ADJUST						
(1415)	OTHER ADJUST (MEMO)						
(2039)	ABATEMENT ADJUSTMENT	33.22	33.22	1.64			*10
(2052)	CARRY-OVER ABATEMENT ADJUST						*11
(2070)	ADVANCE ABATEMENT ADJUST	32.31-	32.31-	2.46-			*12
(4045)	COM SERV TACONITE ADJUST						
(5008)	TOTAL COMMUNITY SERVICE	67,737.90	67,737.90	70,964.28			

FOOTNOTES:
*10 PAY 2028 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 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
*12 PAY 2028 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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
DEBT SERVICE VOTER APPROVED:							
(809)	DEBT SERVICE-AID ELIG	1,813,137.00	1,813,137.00	1,809,987.00			*15
(811)	DEBT SERVICE-AID INELIG						*15
(781)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS	77,462.76-	77,462.76-	125,621.86-			
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	827.33	827.33	50.89			*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST	840.35-	840.35-	48.40-			*12,16
(3034)	GDS VTR NET OFFSET ADJUST						
(3506)	GDS VTR MAX EFFORT ADJ						
(4061)	GDS VTR TACONITE ADJUST						
(5012)	TOTAL DEBT SERVICE VOTER APPROVED	1,735,661.22	1,735,661.22	1,684,367.63			*1
DEBT SERVICE OTHER:							
(810)	DEBT SERVICE-AID ELIG						*15
(812)	DEBT SERVICE-AID INELIG	173,513.00	173,513.00	173,775.00			*15
(772)	LT FACILITIES DEBT SERVICE	154,532.94	154,532.94	185,165.40			*15
(1708)	FY 2027 LTFM DEBT SERV ADJ	.69-	.69-				
(1715)	FY 2026 LTFM DEBT SERV ADJ	1,151.22-	1,151.22-	4,546.15-			
(1726)	FY 2025 LTFM DEBT SERV ADJ			276.62-			
(1703)	REDUCTION FOR DEBT EXCESS	18,248.78-	18,248.78-	29,773.15-			
(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						
(5013)	TOTAL DEBT SERVICE OTHER	308,645.25	308,645.25	324,344.48			*1

FOOTNOTES:
*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
*10 PAY 2028 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 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
*12 PAY 2028 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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 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						
(5019)	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						
(5020)	TOTAL OPEB/PENSION DEBT SERVICE OTHER						

FOOTNOTES:
*10 PAY 2028 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 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
*12 PAY 2028 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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT

July 7th 2026

ISD 378 Dawson-Boyd Public School
Holly Ward, Superintendent
848 Chestnut Street
Dawson, MN 56232

RE: 2026-2027 Petroleum Bids

Lac Qui Parle Co-op Oil Company is pleased to submit a bid for your petroleum requirements for the 2026-2027 school year.

We will discount from the posted pump price the following discounts:

SUL Gasoline	$.12 cents per gallon
Clear #1 Diesel	$.12 cents per gallon
Clear #2 Diesel	$.12 cents per gallon

Please remember our facility is open seven days per week for your fueling needs from 6:00 a.m. until 9:00 p.m. If required, we also have 24-hour Cardtrol Pumps to access products by credit card after hours. We would be happy to supply our local credit card that allows those charges to appear on your monthly statement.

We would be happy to answer any questions regarding this proposal and look forward to providing your petroleum needs for another year.

Thank you for the opportunity to bid these products,

Corey Reiffenberger
CEO
LQP Coop Oil

Blackjack Child Care

2026-27 Parent Handbook

Blackjack Babies
Little Jacks
Junior Jacks

This handbook is intended to familiarize families with current policies, practices and standards. Dawson-Boyd Schools reserves the right to revise its policies, practices and standards as needed and families will be notified of any handbook updates. Handbooks are available to parents at any time and are in each classroom, Stevens Elementary Office, Dawson-Boyd District Office and on the school website.

District Mission and Vision

The Dawson-Boyd School District provides students with a well-rounded education promoting academic achievement and creative artistic expression; nurtured through a caring community and dedicated staff committed to inspire all learners to excel, create, respect, and succeed.

Mission Statement

Blackjack Child Care strives to provide quality child care in a warm, welcoming, nurturing, and fun environment. Our goals are to value the importance of character, commitment to the family, commitment to the community, respect for the individual, and celebrating our differences.

Parents Code of Conduct

Blackjack Child Care requires the parents of enrolled children at all times, to behave in a manner consistent with decency, courtesy, and respect. One of the goals of Blackjack Child Care is to provide the most appropriate environment in which a child can grow, learn and develop. Achieving this ideal environment is not only the responsibility of our employees, but is the responsibility of each and every parent or adult who enters the building. Parents are required to behave in a manner that fosters this ideal environment. Failure to follow the Parent Code of Conduct may result in restricted access to the facility and/or termination of childcare services.

MN DHS Licensing/Certification Information

Blackjack Babies (#1098139) Infants and Toddlers is licensed by the Minnesota Department of Human Services, Division of Licensing. 651-431-6500. A copy of Minnesota Administrative Rules 9503.005-9503.0170 and Minnesota Statutes 245A, 245C and 626.556 are available for parents to view at any time. Little Jacks and Junior Jacks (#1106065) Programs are certified by the Minnesota Department of Human Services, Division of Licensing. A copy of our Child Care Program Plan, Risk Reduction Plan, Child Care Emergency Plan and Mandated Reporting Policies are available to view at any time as well.

Blackjack Babies Infant and Toddler programs are licensed (#1098139) by the Minnesota Department of Human Services. The Littles and Junior Jacks classrooms are certified (#1106065) by the Minnesota Department of Human Services.

SERVICE CAPACITY: We are licensed to care for up to 41 children at a time. The number of infants and toddlers may change based on the needs of the children, transitions between rooms, and staffing. We always stay within Minnesota licensing ratios to ensure children are safely supervised. The maximum child: staff ratio is 4:1 Infants, 7:1 Toddlers, 10:1 Littles, 15:1 Juniors.

AGE LIMITS: Blackjack Babies Infants 6 weeks-18 months, Toddlers 16 months-35 months, Little Jacks provides care to children 33 months to kindergarten and Junior Jacks is school age children.

Location and Contact Information

Blackjack Child Care 848 Chestnut Street Dawson, MN 56232
Blackjack Child Care Director: Mattiah Kemen email mkemen@dwby.k12.mn.us, phone (320)312-2319
Dawson-Boyd Community Coordinator Office: Carrie Kleven email ckleven@dwby.k12.mn.us, phone (320)312-2318
Community Ed Director Holly Ward email hward@dwby.k12.mn.us, phone (320)312-2301

Blackjack Child Care Organizational Chart

Dawson-Boyd School Board
Tonya Kelly-Chair, Lynn Marotzke-Vice Chair, Megan Lynch-Treasurer, Clint Schindler-Clerk, Cameron Jurgenson-Director, Elsie Nelson-Director, Shawn Zollner-Director

Dawson-Boyd Superintendent/Community Ed Director
Holly Ward

Dawson-Boyd Community Ed Coordinator
Carrie Kleven

Director
Mattiah Kemen

Coordinators
Angela Forsberg, Karoline Dahl, Samantha Ramos

Lead Teachers

Blackjack Child Care Hours of Operation

Monday - Friday 7:00am to 5:30pm
Junior Jacks Before & After School Hours: 7:00am to 8:15am & 3:00pm to 5:30pm
Non-School Days/Summer Hours: 7:00am to 5:30pm

Scheduled Closings

Blackjack Child Care Programs will be closed on: New Year’s Day, President’s Day, Good Friday, Easter Monday, Memorial Day, Juneteenth, Independence Day, Labor Day, Thanksgiving Day, Friday after Thanksgiving, Christmas Eve, Christmas Day and New Year’s Eve.

If one of these holidays falls on a Saturday we will be closed the Friday before, if the holiday lands on a Sunday we will be closed the Monday after.

You will only be charged for 10 holidays, New Year’s Day, President’s Day, Good Friday, Easter Monday, Memorial Day, Juneteenth, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, along with two professional development days. These professional development days are paid.

Blackjack Child Care Rules & Regulations

- Blackjack Child Care Programs follow the CACFP nondiscrimination policy. USDA programs do not discriminate based on race, color, national origin, sex, disability, age, or other protected categories. This policy is available upon request.
- Blackjack Child Care Programs are covered by liability insurance provided through the Dawson-Boyd School District.
- Blackjack Child Care Program Plan will be reviewed annually by the staff to evaluate and redevelop low focus areas and adapt the program plan according to those needs. A copy of the Child Care Program Plan is given to parents at enrollment and may be seen at the center at any time.
- Blackjack Child Care Risk Reduction Plan, Child Care Emergency Plan, and the Dawson-Boyd School District Emergency Plan will be reviewed annually by all staff.
- All children will be supervised at all times when they are present and under the care of the Blackjack Child Care Programs.
- Child enrollment forms, contracts, policies, and procedures will be reviewed and updated annually, and as needed.
- Tuition rates will be reviewed and may be revised beginning July 1 of each year.

Nondiscrimination Statement

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights Activity. Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: https://www.usda.gov/sites/default/files/documents/USDA-OASCR%20P-Complaint-Form-0508-0002-508-11-28-17Fax2Mail.pdf, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA.

The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. mail: U.S. Department of Agriculture
   Office of the Assistant Secretary for Civil Rights
   1400 Independence Avenue, SW
   Washington, D.C. 20250-9410;
2. fax: (202) 690-7442; or
3. email: program.intake@usda.gov.

This institution is an equal opportunity provider.

Program Enrichment

At Blackjack Child Care, children learn through hands-on experiences, play, and exploration. Our program supports each child's development through a balance of active play, quiet activities, teacher-led experiences, and child-led learning.

We focus on building:

- Social skills and relationships
- Independence and confidence
- Problem-solving and creativity
- Physical development

Activities are based on children's interests and are developmentally appropriate for each age group.

Infants (6 weeks - 16 Months)

Infants follow individualized schedules based on their needs. Care focuses on building trust, meeting basic needs, and supporting early development through:

- Feeding, diapering, and rest routines
- Sensory play and movement
- One-on-one interaction and bonding
- Safe exploration of their environment

Toddlers (16 - 33 Months)

Toddlers are learning independence and how to interact with others. We provide:

- Hands-on play and exploration
- Sensory activities and movement
- Early Language and communication support
- Opportunities to practice social skills and routines

Little Jacks (33 Months - Kindergarten)

Little Jacks are building school readiness skills. Activities include:

- Early literacy and math concepts
- Creative play, art, and pretend play
- Group activities and following routines
- Problem-solving and independence

Junior Jacks (School Age)

Junior Jacks are supported with both structure and choice. We offer:

- Homework support
- Outdoor and active play
- Group games and social activities
- Choice-based activities to encourage independence

Goals and Objectives

The Blackjack Child Care's goal is to promote physical, intellectual, social, and emotional growth and development through planning interactive lessons, hands-on exploration activities both indoors and outdoors, cultural experiences, a balance of quiet and active child-directed & teacher-directed activities. The staff provide each child with several opportunities to manipulate, discover, investigate, and engage in a variety of materials and equipment to enhance educational experiences and learning in the following areas:

- Creative Arts
- Construction/Blocks
- Dramatic Play
- Science
- Music & Movement
- Fine Motor Activities
- Large Motor Activities
- Literacy
- Sensory Stimulation Activities

Children in the center are observed and documentation is recorded to track each child's progression in the categories of cognitive, physical, social, and emotional development. Documentation is shared with parents supporting lesson development and activities to meet the individual needs for each child. Parent/Teacher conferences are conducted each spring and fall. Teachers or parents may call or email at any time to discuss concerns related to their child at any time.

Supervision of Children

"Supervision" means when a program staff person is within sight and hearing of a child at all times so that the program staff can intervene to protect the health and safety of the child. When an infant is placed in a crib room to sleep, supervision occurs when a staff person is within sight or hearing of the infant. Staff are always within hearing of sleeping infants in the crib room and will physically look in on sleeping infants regularly, at least every 15 minutes to ensure all components of supervision are taking place.

When a single preschool or school-age child uses the restroom within the licensed space, supervision occurs when a program staff person has knowledge of the child's activity and location, can hear the child, and checks on the child at least every five minutes. When a preschool or school-age child uses the restroom outside the licensed space, including but not limited to field trips, supervision occurs when staff accompany children to the restroom.

When a preschool or school-age child leaves the classroom but remains within the licensed space to deliver or retrieve items from the child's personal storage space, supervision occurs when a program staff person has knowledge of the child's activity and location, checking on the child every five minutes.

Staff are responsible for maintaining proper staff/child ratios at all times. Staff are trained to continuously take attendance of children to ensure all are present and accounted for. Staff are to position themselves in a manner that allows them to view all children at all times both indoors and outdoors. Staff maintain active supervision at all times, including positioning, scanning, and frequent head counts.

Child Registration & Enrollment

Registration by a parent or guardian is required prior to a child's attendance at Blackjack Child Care. Registration Forms are available at the Dawson-Boyd School, on the Dawson-Boyd School website, under the Community Education tab or you may contact the Blackjack Child Care Director. All forms must be completed and returned.

Each child's file must contain the following information BEFORE their first enrolled date.

- Child Registration Information Packet
- Contract for Services and Enrollment Form
- Health Care Summary
- Immunization Form
- Personal Information Form
- Topical Ointment Form
- Research & Transportation Permission Form
- Special Diet Statement (*)
- Individualize Child Care Program Plan (*)
- CACFP Forms
- Infant Feeding Schedule (infants only)
- Infant Rolling Over Form (*)
- Infant Swaddle Consent (+)
- Physician Directive/Alternative Sleep Position (+)
- Payment information

(*) if applicable (+) optional

Key Fobs

We will be using fobs to get in the door down by the infant room and the main elementary office door. You can access these 2 doors with the key fob before school hours (7-8:30) and after school hours(3:15-5:30). It will also give you access on days there isn't school. The first key fob is given to you free of charge but if it is lost and you need another it is $25 per key fob. Each family will be given one for mom and one for dad. For the safety of our students and staff key fobs are not to be shared with family or friends.

TUITION AND FEES

Tuition Fees and Payments

On your contract, please choose the specific days of the week that you want to reserve for your child. You are then charged for those days until you withdraw from the contract. To support scheduling and staffing needs, families are expected to follow the schedule they contract for. All contracted childcare fees are prepaid and charged weekly on the Friday preceding the week through Brightwheel. Invoices are available on your Brightwheel Account. Tuition is based on reserved space, not attendance. Contracted charges are based on the same scheduled days and hours each week. Payment is required for contracted days regardless of attendance.

Blackjack Child Care Tuition fees are as follows per child:

- Infants (6 weeks-18 months) 5 day contract $190, drop in $50/day
- Toddlers (16 months-35 months) 5 day contract $180, drop in $50/day
- Littles (33 months-Kindergarten) 5 day contract $175, drop in $45/day, before school $5, after school $10, drop in before school $8, after school $13
- Juniors(school age) 5 day before and after school contract $70, before school $5, after school $10, drop in before school $8, after school $13, full day $31, drop in $45

Any payments returned as NSF will result in a fee of $35. Two or more returned payments will result in cash only pre-payments to be accepted. Continued late or non-payment may result in suspension or termination of services.

Parents agree to have all contracted tuition fees automatically withdrawn on a weekly basis each Friday, prior to the upcoming week of care. All payments will be processed through Brightwheel.

A late fee of $15 per day, including weekends, will be applied to accounts with outstanding balances until payment is made in full. If tuition and late fees remain unpaid for two consecutive weeks, child care services will be suspended until full payment is received.

Late Payment Fees

Upon enrollment, parents agree to have all contracted tuition fees automatically deducted weekly on the Friday preceding each week that each child is enrolled. Payments will be made through Brightwheel. Blackjack Child Care does not control when Brightwheel pulls autopayments. If tuition payment and late fees are overdue for two consecutive weeks, child care services will be suspended until payment is received. If service is suspended for more than two weeks without payment, your child care services will be terminated.

Waitlist Fee/Registration Fee

A non-refundable fee of $25 per child is required with the completed waitlist or registration form in order to be placed on the waitlist or registered for child care services. This fee does not guarantee enrollment.

Blackjack Child Care will contact you when a space becomes available. If we do not hear back, we will continue to reach out as openings arise unless you request otherwise. Please notify us if you secure alternative care and would like your name removed from the waitlist.

Field Trip Fees

Blackjack Child Care programs will take field trips occasionally. Field trip fees may be charged in addition to weekly tuition fees. Parents may choose not to have their child participate in field trips and acknowledge that they are responsible for finding alternative care for their child during that time, at their own expense. Contracted tuition fees will be charged at regular contracted rates.

Summer Hold Fee

If your child will not be attending Blackjack Child Care during the summer months, a 50% weekly tuition holding fee is required to maintain enrollment for the fall. This fee allows the child to attend up to two full days and one half day (ending at noon) per week.

If a paid holiday occurs during the week and the child attends two and a half days, an additional day will be charged for the holiday. If the child attends only one and a half days during a holiday week, families will not be charged for the additional holiday day.

For children enrolled on a part-time schedule, families will be charged based on their scheduled days only. Part-time care is limited to a maximum of two full days per week and one additional day ending at noon. A monthly schedule must be submitted in advance to ensure appropriate staffing. Any attendance outside of the submitted schedule will be considered drop-in care and billed accordingly.

Beginning Summer 2027, Blackjack Child Care will transition to a 100% weekly tuition holding fee for all contracts.

Vacation Week

Children enrolled in Blackjack Child Care will receive 1 vacation day for the number of days per week they are contracted. If your child is enrolled 5 days/week, they will receive 5 vacation days, 4 days/week - 4 vacation days, 3 days/week - 3 vacation days. Vacation days must be requested at least 2 weeks in advance to ensure the weekly tuition is not billed through the Brightwheel. Vacation days do not carry over from year to year. Vacation days must be taken in consecutive days.

Payment Process

Brightwheel is used to process secure, on time tuition and fee payments to be made from either your bank account or credit card. All services must be prepaid. Tuition fees will be processed on Friday for the following week. For questions regarding Brightwheel, or your tuition fees or account, please contact Blackjack Child Care Director. All payments returned with NSF will result in a fee of $35. If tuition payment and late fees are overdue for two consecutive weeks, child care services will be suspended until payment is received. If service is suspended for more than two weeks without payment, your child care services will be terminated.

Full & Part Time Schedules

Full-time care consists of 5 scheduled days each week regardless of the number of hours each day.

Contracting for a full-time care schedule guarantees a space reserved exclusively for your child. Full-time spaces are guaranteed long-term and are given priority over part time childcare schedules.

Contracting for part time care guarantees a space for your child during the days and hours specified in the signed contract.

Drop-In Care Schedule

Drop-in days are any days outside of a child's contracted schedule. Drop-in care is not guaranteed and is based on availability and prior approval. Approved drop-in days will be billed at the current drop-in rate.

Children may attend our program on a drop-in only basis or you may add drop-in care in addition to your contracted days. Drop-In care is completely dependent on classroom attendance and ratio guidelines for all programs. Junior Jacks must call and sign their child up for care 24-hours in advance. All registration forms must be completed and returned before they will be allowed to attend.

Late Pick-Up/Late Drop offs

Our licensing agreements specify the hours each program is allowed to provide care. Program opening/closing hours are set to ensure high quality care. We are only licensed to provide care between these hours and cannot provide care before 7am or after 5:30pm. If a child is in our care past the arranged pick up time, the child's parents will be called to determine when the child will be picked up. If parents cannot be reached, the child's emergency contacts will be called to pick up the child. If a child remains in our care after 6:00 PM and we are unable to reach a parent or emergency contact, staff will contact local law enforcement to ensure the child's safety and well-being. All communication is to be done through Brightwheel only. If a child arrives after a scheduled meal time, we may not be able to provide that meal. Families are encouraged to ensure children are fed prior to arrival.

Unauthorized Pick-Up

Blackjack Child Care staff will only release children to a parent/guardian, emergency contacts, or individuals listed on the authorized pick-up list in the child's registration packet. If someone not listed will be picking up your child, the child care program must be notified in writing prior to pick-up, which may be done through a Brightwheel message. All authorized pick-up individuals must be at least 18 years old, and children will not be released to anyone under the age of 18. When someone other than a parent or guardian arrives to pick up a child, staff will verify the individual's identity using a photo ID. If a photo ID cannot or will not be provided, the child will not be released.

Daycare Closures

If Blackjack Child Care Programs need to close or shut down for any period of time, families will be notified as soon as possible through Brightwheel. If you prefer to be contacted by another method, please let us know. If Blackjack Child Care Programs experience an unplanned closure, families will not be charged for those days. If we are closed for scheduled holidays or other non-emergency closures, families will be charged their regular contracted hours. If a closure occurs in the middle of the day, families will be charged for the full day.

Winter Weather/School Closings

Blackjack Child Care Programs will continue to operate during inclement weather. Closures and delays will be determined by the Dawson-Boyd School District. If school is 2 hours late or an e-learning day, Blackjack Child Care Programs will open at 8:00 AM. If school dismisses early, we will close at 4:00 PM. If school is closed for the day, child care will be open from 8:00 AM to 4:00 PM. Notifications will be sent through JMC, Brightwheel, and our Facebook page for any changes to our regular hours.

Termination of Services

Parents wishing to withdraw their child from Blackjack Child Care Programs must submit a written notice and give at least a 10-working day notice. Payments must be made in advance. Blackjack Child Care Programs may terminate contract services at will. Reasons for termination may include, but are not limited to:

- Failure to pay tuition and/or late fees on time
- Failure to complete and return required forms
- Repeated late pickups
- Not following Parent Code of Conduct
- Threats or abuse made toward a child or staff member by a parent/guardian
- Inability of Blackjack Child Care to meet the individual needs of a child
- Child's behavior that threatens the well-being and safety of others at Blackjack Child Care Programs

CHILD CARE POLICIES AND PROCEDURES

Absence Notification

Parents must notify Blackjack Child Care Programs if their child is going to be absent from childcare. Parents must message on Brightwheel. Parents must give Junior Jacks a 24 hour notice for all absences not related to illness.

Arrival and Departure

Blackjack Child Care staff ensure the safe arrival and departure of each child each day. Parents must remain with their child until a staff member has visually and verbally confirmed responsibility for the child. Parents are responsible for the safe entry and exit of their child/children in and out of the building each day. It is extremely important that parents notify us if your child will be late, absent or of any change to their contracted schedule. If a child does not arrive within 30 minutes of their scheduled time without notification, staff will attempt to contact the child's parent to determine the whereabouts of the child.

Outside Play/Playground

We try to play outdoors daily unless it is raining, the wind-chill is below zero, the heat index is over 100 degrees, or if the air quality is poor. Please provide outerwear that is appropriate for Minnesota's ever-changing weather. We will utilize the Dawson-Boyd Community Center or our classroom for gross motor exercise when we are unable to be outdoors. Blackjack Child Care programs utilize the playground area provided on the Dawson-Boyd School campus. Staff are responsible for maintaining proper staff/child ratios at all times. Staff are trained to continuously take attendance of children to ensure all are present and accounted for. Staff are to position themselves in a manner that allows them to view all children at all times. Staff perform daily safety checks of the outdoor equipment and space to look for any safety hazards. A first-aid kit is available during all outdoor activities.

Child Friendly Clothing

We strongly recommend that your child wear play clothes that can get dirty. Actively playing children are often rough on their clothing. Please do not be surprised if your child comes home with tears or "messes" on their clothing from engaging in learning projects such as art, outdoor play, and other hands-on activities. We also recommend that your child wear clothing that he/she can easily manage. This enables your child to learn independence and develop self-help skills.

Items from Home

Children often want to bring special items and treasures from home to show their friends. Unfortunately, it is often more difficult to share a beloved item than children realize. These treasures can get broken or lost. To prevent items from being lost or damaged, we strongly discourage bringing toys or personal items from home unless requested by staff.

Pets (Non-Service Animals)

With approval from the school's superintendent, animals are allowed into the building as long as there is supervision and/or training of these animals for proper behavior, there is no threat to persons in the building, and the owner provides documentation proving the animal is rabies free. Please let program staff know if your child has any pet allergies.

Special Events and Celebrations

If you would like to celebrate your child's birthday or a holiday with a special snack, please discuss it with a staff person in your child's room ahead of time. Staff will inform you at that time if we have any food allergies that need to be avoided. Our licensing requires us to only serve pre-packaged, store-bought food.

Services for Children with Special Needs

Blackjack Child Care Programs do provide services to children with special needs, granted the needs of the individual child can be met adequately. When a child with a diagnosed special need is admitted into the program, staff shall develop an Individual Child Care Program Plan in an attempt to meet the child's individual needs within reason, of either program. The plan shall be developed in a joint effort with the child's parents, school district personnel, and medical or health personnel involved in the child's diagnosis or treatment. The plan shall be coordinated with the child's individual education plan (IEP) as developed by the school district or medical personnel.

Blackjack Child Care is not designed to provide long-term 1:1 assistance for children. If a child receives personal care support outside of the classroom, has an identified special need, or has a behavior plan developed; it is the parents' responsibility to identify their child's needs on the appropriate forms at the time of enrollment. An individual conference to determine if we can meet the needs of the student may be necessary before enrollment is considered.

Supplies

All children are required to have appropriate seasonal outerwear. This includes, but is not limited to, spring jackets and hats, rain boots or an extra pair of shoes, winter jackets, snow pants, snow boots, winter hats and gloves, sun hats for warm and sunny days, and comfortable, supportive footwear.

Parents are asked to provide the following items for their child to keep at the center. All items brought from home must be clearly labeled with the child's first and last name. Breast milk must be labeled with the child's first and last name, along with the date it was expressed.

Parents may also be asked to provide additional supplies, such as Clorox wipes and Kleenex, at the time of enrollment and periodically throughout the year as needed.

Blackjack Babies-Infants
- Diapers/Wipes
- 3 Bottles
- 3 full outfits
- Pacifier
- Blanket
- Diaper Rash Cream
- Sunscreen/Bug Spray

Blackjack Babies-Toddlers
- Diapers/Pull Ups
- Baby Wipes
- 3 full outfits
- Blanket/Pillow
- Water Bottle
- Diaper Rash Cream
- Sunscreen/Bug Spray

Little Jacks
- Pull Ups (if needed)
- Wipes
- Water Bottle
- Sunscreen/Bug Spray
- Extra Outfits
- Blanket & Pillow
- Folder

Junior Jacks
- Water Bottle
- Sunscreen/Bug Spray

Laundry

Parents will be asked to take their child's bedding home on a weekly basis for cleaning. It is very important that you remember to bring them back on the next day of attendance.

Parent Communication and Involvement

Parents of enrolled children are welcome to visit Blackjack Child Care Programs at any time during hours of operation. We do ask that parents are mindful of rest/nap times at the center when planning to come in and visit or observe. Daily information/activity reports will be provided to parents through Brightwheel. Parents must download the app onto their phones for daily communication between parents and staff. If communication needs to be provided in another language, we will utilize the resources from our school district, including the use of interpreter services. All communication must be done through Brightwheel or in person.

Professionalism

Blackjack Child Care programs provide high-quality child care services and education for your child. We treat children with kindness and respect. We respect family culture, values, and parenting practices. Blackjack Child Care programs staff expect the same respect of enrolled children, parents, and families

No parent, staff, or adult is permitted to use curse words or other inappropriate language at any time at the center. Threats of any kind will not be tolerated, will be reported to the appropriate authorities, and will be prosecuted to the fullest extent of the law. Blackjack Child Care programs do not support nor condone corporal punishment of children. Such acts are not permitted in or on the program's property.

Confidentiality

The privacy of all the families enrolled in the programs are important to us. Staff are trained to keep all information about children and their families strictly confidential and follow the confidentiality policy in the Blackjack Child Care Employee Handbook.

Custody Issues

Staff will not be involved in custody disputes between parents. We are unable to separate children's tuition accounts. It is the parent's responsibility to work out the scheduling and payments for childcare. The person who signs the Child Care Contract is responsible for making payments associated with the account.

Unsafe Pick Up

If a staff person determines that a child could be in danger if allowed to leave with someone who is not in a position to adequately supervise and care for that child, the staff person will call an emergency contact to pick up the child. If the person insists on taking the child. Someone who is not in a position to adequately supervise and care for a child includes anyone who is mentally incapable, incapacitated or is suspected of abuse.

Chemical Use Policy

Dawson-Boyd Schools is a smoke-, tobacco-, smokeless nicotine-, drug-, and alcohol-free campus. The use of smoking products, tobacco, smokeless nicotine, alcohol, or drugs is strictly prohibited in the building, on school grounds, and in all parking areas. Blackjack Child Care Programs follow all Dawson-Boyd School District policies.

This policy applies to all individuals on site, including staff, parents/guardians, and visitors.

Blackjack Child Care staff are prohibited from being under the influence of any chemical that may impair their ability to provide safe and appropriate care to enrolled children. All staff are informed of and trained on this policy prior to working with children.

Parent Concerns

It is our goal to provide quality care and excellence in meeting your child's needs. Positive comments, suggestions, and feedback are always welcomed and appreciated. We value open communication and encourage conversations that support the best possible outcomes for your child.

If you have a concern regarding your child, a staff member, or the program, please follow the steps below:

1. Speak directly with the staff member involved with your child.
2. Allow the staff member an opportunity to follow up with you.

3. If you are not satisfied with the outcome, please contact the Lead Teacher.
4. If concerns remain, please schedule a meeting with the Daycare Director.
5. If further resolution is needed, please contact the Community Education Coordinator.

All concerns shared with staff will be communicated with appropriate leadership to ensure awareness and support. If a complaint is made, we will listen carefully and work collaboratively with families to resolve the issue in a respectful and timely manner.

We believe communication is essential to the success of your child's care. We strive to maintain an open, respectful partnership with families and encourage you to reach out at any time. Our open-door policy allows parents to call or check in on their child's day, helping ensure peace of mind knowing your child is in a safe and caring environment.

PERMISSIONS

Media Release

Photographs and videos are taken during the normal course of a day, on special occasions such as birthdays, during holiday celebrations, and on community outings. We use these pictures/videos for teaching, sharing about your child's day, arts and crafts, photo albums, class books, and various other things. Parent permission must be obtained before any photos, videos or names are posted or shared. Permission for your child's name and/or picture to be displayed or submitted in the local newspaper, social media sites, in the school facility or to be used in marketing materials is included in the registration packet.

Photography Policy

To protect the privacy and safety of all children and staff, parents and guardians are not allowed to take photos or videos of any students or staff members while on daycare property or at daycare events without prior written permission from the Director. This policy is in place to comply with state licensing regulations and to ensure we maintain a safe, respectful, and secure environment for all families. Thank you for your understanding and cooperation.

Research and Observation

In the event of possible research, observation, or experimental procedures involving enrolled children in our program, all parents would be required to give written permission for their child to participate, before each occurrence.

Water Play

Please be informed that water play/swimming is a high-risk activity and permission is required for children to participate in the activities. We participate in many water activities throughout the year which includes but is not limited to water table, water balloons/water guns, sprinkler, slip and slide, etc. Many precautions are taken at our center to help keep children safe. Children are always in sight and sound of staff when participating in water play. Permission for your child to participate in water play is included in the registration packet.

Transportation

When transporting children, Blackjack Child Care programs will ensure that the driver of the vehicle holds a valid driver's license appropriate to the vehicle driven. Blackjack Child Care programs comply with all seat belt and child passenger restraint system requirements and training. If transportation is required for your child during daycare hours, parental permission is required. Permission for your child to be transported by Prairie Five Bus Services or Dawson-Boyd School District during their contracted child care hours is included in the registration packet. If your child requires transportation by another means, written permission must be obtained before your child may be transported.

Field Trips

Blackjack Child Care programs participate in exploration and discovery in outdoor settings on a daily basis that includes outdoor play and community walks. Permission for your child to participate in these activities is included in the registration packet. In addition to community outings, Blackjack Child Care may participate in other field trips. Parent acknowledges that individual field trip permission forms will be requested before each field trip and field trips fees may be charged in addition to weekly tuition fees. Parents may choose not to have their child participate in field trips and acknowledge that the parent will be responsible for finding alternative care for their child during that time, at their own expense. Contracted tuition fees will still be charged at regular contracted rates. A greater staff to child ratio will be maintained on all field trips. Children and staff will be broken up into small groups during field trips to ensure the safety of all children in attendance. Staff are responsible for maintaining proper staff/child ratios at all times. Staff are trained to continuously take attendance of children to ensure all are present and accounted for. Staff are to position themselves in a manner that allows them to view all children at all times. An emergency kit, emergency contact information, any ICCPP's, and any necessary child medications will be taken with on all field trips.

Nap and Quiet Time Policies

All toddlers & littles will have a scheduled quiet time in the afternoon. Infant nap schedules will be based on each individual child's needs. We ask that you try to avoid dropping or picking up your child off during toddlers and littles nap time (11:30-2).

Blackjack Child Care will provide a cot for toddlers & littles in a quiet area that is physically separated from children who are engaged in an activity that will disrupt a napping or resting child.

Separate bedding must be provided for each child in care. We require parents to provide each child with bedding and the parents will be responsible for taking the items home each week to be washed or when soiled or wet. Blankets must be washed or dry cleaned weekly and when soiled or wet.

Cribs must be placed so there are clear aisles and unimpeded access for both adults and children on at least one side of each piece of napping and resting equipment. Cots must be placed directly on the floor and must not be stacked when in use.

A child who has completed a nap or rested quietly for 30 minutes must not be required to remain on a cot. They may play quietly for the remainder of the quiet time.

Infant Safe Sleep Standards and Policies

A crib must be provided for each infant for which the center is licensed to provide care. Each infant in care will have a crib designated for only their use and will be labeled with the child's name. Cribs will be placed so there are clear aisles and unimpeded access for both adults and children on at least one side. Cots must be placed directly on the floor and must not be stacked when in use.

Each crib's equipment must be safe, be of sturdy construction, and conform to federal crib standards under Code of Federal Regulations, title 16, part 1219 for full-size baby cribs, or part 1220 for non-full-size baby cribs. See Minnesota Statutes, section 245A.146, for additional crib safety standards including routine crib inspection requirements.

Blackjack Child Care completes monthly crib inspections and will check all cribs brand names and model numbers against the U.S. Consumer Product Safety Commission Website for unsafe cribs and maintain documentation for each crib available for use in the programs administration files.

Reducing the Risk of Sudden Unexpected Infant Death, Pursuant to Minnesota Statutes, section 245A.1435 the following are required and will be followed:

- When a license holder is placing an infant to sleep, the license holder must place the infant on the infant's back, unless the license holder has documentation from the infant's physician directing an alternative sleeping position for the infant. The physician directive must be on a form approved by the commissioner Physician’s Directive for Infant Sleep Position form and must remain on file at the licensed location.
- An infant who independently rolls onto their stomach after being placed to sleep on their back may be allowed to remain sleeping on their stomach if the infant is at least six months of age or if Blackjack Child Care has a signed form from the parent indicating that the infant regularly rolls over at home. If the infant rolls over in the crib, is under 6 months of age and no form is on file, staff are required to roll the infant back over onto their back.
- Infants will always be placed in a crib, directly on a firm mattress with a fitted sheet that is appropriate to the mattress size making sure the sheet fits tightly on the mattress and overlaps the underside of the mattress so it cannot be dislodged by pulling on the corner of the sheet with reasonable effort. Nothing will be placed in the crib with the infant except for the infant's pacifier, as defined in Code of Federal Regulations, title 16, part 1511.
- If an infant falls asleep before being placed in a crib, staff will move the infant to a crib as soon as practicable. Staff will keep the infant within sight and sound until the infant is placed in a crib.
- When an infant falls asleep while being held, the staff person will consider the supervision needs of other children in care when determining how long to hold the infant before placing the infant in a crib to sleep. The sleeping infant must not be in a position where the airway may be blocked or with anything covering the infant's face.
- Placing a swaddled infant down to sleep is not recommended for an infant of any age and is prohibited for any infant who has begun to roll over independently. However, with the written consent of a parent or guardian, Blackjack Child Care staff may place an infant who has not yet begun to roll over on its own down to sleep in a one-piece sleeper equipped with an attached system that fastens securely only across the upper torso, with no constriction of the hips or legs, to create a swaddle. Prior to any use of swaddling for sleep, Blackjack Child Care must obtain informed written consent from the parent or guardian of the infant on the Commissioner approved form Parent Consent for Swaddling an Infant.
- Separate bedding must be provided for each child in care. We require parents to provide each child with bedding and the parents will be responsible for taking the items home each week to be washed or when soiled or wet.

Meal & Food Policy and Procedures

Blackjack Child Care Programs participate in the Child and Adult Care Food Program (CACFP). Meals and snacks are prepared and provided by the Dawson-Boyd School District and meet USDA meal pattern requirements. Menus are posted in each classroom. Meals are provided at no additional charge to enrolled children. If your child has a food allergy or requires a special diet, a completed medical statement signed by a licensed health care provider may be required before substitutions or modifications can be made. This must be discussed at enrollment. Parents of infants may provide breastmilk or iron-fortified infant formula. All bottles and food brought from home must be clearly labeled with the child’s first and last name and dated.

Infants will be fed on demand and according to their individual feeding schedule. Once a parent notifies the center that their infant is ready for table foods, meals will be provided by Blackjack Child Care Programs in accordance with CACFP guidelines. Feeding instructions for infants and toddlers must be provided in writing and kept current. If any changes occur, a new form must be completed. Parents must communicate with staff at drop-off regarding when their child last ate.

Meal Times

Infants	**Toddlers**	**Littles**
Breakfast 8:00-8:30 am	Breakfast 8:30-9:00	Breakfast 8:30-9:00
Lunch 11:00-11:30	Lunch 11:00-11:30	Lunch 11:00-11:30
Snack 2:30-3:00	Snack 2:15-2:35	Snack 2:10-2:30

Food Temperature

Liquids and foods that are hotter than 110° are kept out of children's reach. If needed, infant staff members will use a hot water bath or bottle warmer to warm bottles. These bottles are monitored so the temperature does not reach higher than 110°. Food temperature notices are posted in the food preparation areas of the center.

Refrigerator Temperature

Refrigerator temps are kept at 40 degrees Fahrenheit or below. Refrigerator temperatures are logged daily by staff.

Breastfeeding

Blackjack Child Care supports breastfeeding by: accepting, storing, and serving expressed breast milk for feedings. Breast milk in ready-to-feed sanitary containers labeled with the infant's name, mother's name and expressed date. Staff must ensure breastmilk has been stored in a refrigerator for no longer than 48 hours (or no more than 24 hours if the breast milk was previously frozen) or in a freezer at 0° F or below for no longer than three months. Staff gently mix the milk but never shake it before serving.

Nutrition and Feeding Practices

Infants

- Blackjack Child Care does not offer solid foods and fruit juices to infants younger than six months of age, unless that practice is recommended by the child's health care provider and approved by families.
- Infants unable to sit are held for bottle-feeding. All others sit or are held to be fed. Infants do not have bottles while in a crib or bed and do not eat from propped bottles at any time. Staff offer children fluids from a cup as soon as the families and teachers decide that a child is developmentally ready to use a cup.
- Our staff will work with families to ensure that each infant's nutrition is based on their individual needs and developmental stage. Blackjack Child Care provides infant formula, cereal, and baby food for infants until they are ready to be served table foods, unless parents prefer to supply their own.
- Except for breast milk, staff serve only formula and infant food that comes to the facility in factory sealed containers (e.g., ready-to-feed powder or concentrate formulas and baby food jars) prepared according to the manufacturer's instructions. Bottle feedings do not contain solid foods unless the child's health care provider supplies written instructions and a medical reason for this practice. Staff

discard after one hour any formula or breast milk that is served but not completely consumed or has not been refrigerated. If staff warm formula or breast milk, the milk is warmed in a bottle warmer. No milk, including breast milk, and no other infant foods are warmed in a microwave oven.

- We offer whole milk to children ages 12-24 months. We do not offer cow's milk to children younger than 12 months. A request to differ from the latter policy would require a Special Dietary Statement from the child's health care provider.

Toddlers/Littles

- Well balanced meals and snacks will be offered daily, including; breakfast, lunch, and an afternoon snack. Meals are prepared and served by the Dawson-Boyd school district and follow USDA nutrition guidelines.
- We offer whole milk to children ages 12-24 months and 1% milk to children over 24 months.
- Blackjack Child Care will follow written instructions obtained from the parents, at the time of enrollment, on each child's special diet or food needs.

Junior Jacks

- An afternoon snack will be served everyday at 3:15. All snacks follow USDA nutritional guidelines.
- During the summer months and non-school days, well balanced meals and snacks will be offered daily including; breakfast, lunch, and snacks. Meals are prepared and served by the Dawson-Boyd School District and follow USDA nutritional guidelines.
- We offer 1% milk to the children
- Drinking water will be available to the children and offered at frequent intervals throughout the day.
- All Junior Jacks are asked to bring a water bottle from home to refill.

Toilet Training Policies and Procedures

Blackjack Child Care is committed to partnering with families to support children through the toilet training process. Toilet training will begin when a child shows readiness and families are consistently working on these skills at home.

Readiness and Getting Started

When a child begins showing signs of readiness, staff will work with families to determine the next steps.

- When a child is ready to begin wearing pull-ups, families will receive the **"I'm Ready for Big Kid Pull-Ups" checklist**.
- Children must be able to independently remove shoes and clothing and pull up their pull-up, pants/shorts, and shoes.

When families feel their child is ready to begin toilet training at daycare, they will receive the **"I'm Ready to Start Potty Training" checklist**, which includes the following indicators:

- Successful completion of the pull-up readiness stage
- Willingness to sit on the toilet when asked
- Ability to communicate the need to use the toilet (verbal, sign language, or gestures)
- Ability to stay dry for most of the day
- At least five successful uses of the toilet at home within one week
- Displays excitement and willingness to continue trying

Transition to Underwear

- Children must be accident-free for two full weeks at daycare before transitioning to underwear at the center for hygiene and sanitation purposes.
- During rest time, children in training will continue to wear a diaper or pull-up until they have remained accident-free for one full month.

If a child experiences frequent accidents while in underwear, they will be transitioned back to pull-ups or diapers and retried at a later time. If a child has two accidents in one day, they will be changed back into a pull-up or diaper for the remainder of the day.

Toileting Routine at the Center

- Staff will provide regular opportunities for toileting throughout the day.
- Children will be reminded and encouraged to use the toilet and will be taken when they indicate a need.

Clothing Guidelines

- Children should wear diapers or pull-ups until they meet the two-week accident-free requirement.
- Clothing should be easy for children to manage independently (elastic waistbands, loose-fitting pants/shorts).
- Please avoid clothing with snaps, buttons, or outfits that require removing the top to access the bottom.

Soiled Clothing

- Staff do not launder soiled clothing.
- All soiled items will be bagged and sent home at pickup.

Program Limitations

Due to licensing regulations and the needs of a group care setting, Blackjack Child Care is unable to accommodate the following:

- We do not use strict timed “potty schedules” (e.g., setting timers for frequent intervals).
- We do not limit food or drink as part of toilet training. Children will continue to receive meals and snacks according to state guidelines, and water will always be available.
- We cannot provide one-on-one toileting support at all times; children must be able to communicate their needs to staff.

Differences Between Home and Child Care Settings

Please do not expect the same toileting performance at child care as at home. Children may demonstrate different levels of success in a group setting due to:

- The need to communicate toileting needs to staff in advance
- Increased distractions, including peers, activities, and a busy classroom environment
- Limited ability for one-on-one attention, as staff must supervise and meet the needs of all children in care
- Differences in routines, including the inability to use frequent or timed potty attempts throughout the

day

Children may also show progress at child care that is not yet consistent at home, often due to differences in routines, schedules, and caregiver expectations.

Helpful Tips for Families

- Keep the experience positive and encouraging
- Offer simple praise for success
- Avoid punishment for accidents
- Encourage children to communicate their needs
- Keep potty time brief and focused
- Maintain a consistent routine

Toilet training is a developmental process that varies for each child. With consistency, patience, and teamwork, children will gain confidence and independence.

Junior Jacks - Children must be toilet trained in order to attend the Junior Jacks Program

Blackjack Child Care Behavior Guidance & Discipline Policy

At Blackjack Child Care, we believe every child deserves a safe, caring, and respectful environment where they can learn and grow. Our behavior guidance practices support each child's development, help build positive relationships, and promote self-regulation.

Behavior Guidance Practices

We guide behavior using developmentally appropriate strategies, grounded in respect and patience. Our staff will:

- Model respectful and kind behavior.
- Reinforce positive behavior through encouragement and recognition.
- Use clear, simple expectations based on age and developmental level.
- Support children in solving problems with words, not actions.
- Redirect children from unsafe or disruptive behavior toward meaningful, constructive activities.
- Help children learn acceptable alternatives to aggression, such as saying "I need help" or "I don't like that."

We maintain a calm, quiet area in each classroom where children can take a break and calm their bodies if they need space.

Staff will never use corporal punishment, emotional abuse, or any form of verbal degradation. Food, rest, warmth, or medical care will never be withheld as a consequence. Staff may not delegate discipline to other children, nor will children be punished for toileting accidents.

If separation from the group is needed due to safety concerns, it will follow all licensing requirements:

- Used only when less intrusive methods have been tried.
- Child remains in a quiet area within view and hearing of staff.

- Separation is short, age-appropriate, and ends when the behavior stops.
- All separations are documented and shared with parents if they occur three or more times in a day.

Persistent Unacceptable Behavior

We understand children have big feelings and are still learning self-control. However, if a child repeatedly displays behaviors that threaten the safety or wellbeing of others, we may place them on a Persistent Behavior Support Plan.

Examples of persistent unsafe behaviors include:

- Hitting, biting, kicking, pinching, scratching
- Bullying or intimidation
- Striking staff or peers
- Inappropriate physical contact
- Leaving the classroom without permission
- Repeated use of harmful or offensive language
- Theft or intentional property damage

We will:

- Record each incident and staff response in the child's file
- Notify parents of recurring concerns and meet to discuss support strategies
- Collaborate with families and professionals when appropriate
- Follow up with a review meeting within 14 days

If behaviors persist despite intervention, and safety continues to be a concern, dismissal from care may be considered as a last resort after collaborations with families.

If a child's behavior creates an immediate risk of serious harm to themselves or others, parents will be called to pick up their child right away.

Use of Time Away (Calm Down Space)

Blackjack Child Care uses time away (calm down time) only when necessary. This is not used as punishment but as a tool to help a child regain control.

We will:

- Stay nearby and support the child through the process
- Use redirection or offer calming strategies before separation
- Always document the use of calm down time and notify families when appropriate

Documentation & Communication

Behavior incidents, separations, and interventions will be documented in Brightwheel or a behavior log. Parents may view this information upon request and will be contacted if concerns become frequent or significant.

We believe strong communication between staff and families is key to helping children succeed. Our goal is always to work together in the best interest of your child.

Biting Policy

Biting is common behavior in infants and toddlers and often reflects a normal stage of development. Our staff respond quickly and calmly:

- Remove the child from the situation
- State clearly and simply, "Biting hurts."
- Comfort the injured child and provide appropriate care
- Complete an incident report in Brightwheel
- Offer a teething ring or sensory tool if appropriate

Repeated biting will be addressed using the Persistent Behavior Support Plan.

HEALTH AND SAFETY POLICIES

Illness

Children who are ill with a contagious disease or have not been fever free without the aid of fever reducing medication may not attend the Child Care Programs. If a child becomes ill while attending the center, the child will be separated from the group for the health and safety of the other children. Parents will be notified immediately. Parents or guardians are expected to pick up their child within one hour to ensure the health and safety of all children. If a parent or guardian fails to pick up their child within one hour, staff will contact the listed emergency contact.

In the event of an emergency, 911 will be called, and decisions will be made by the paramedics as to the next procedures to be carried out. Parents will be called immediately after the call to 911. Transportation will be made by the ambulance if needed.

Exclusion from Child Care

In accordance with **Minnesota Administrative Rules 9503.0080: Exclusion of Sick Children**, children must be excluded from care for the following reasons:

- **Fever of 100°F or higher**
  Must be fever-free for 24 hours without the use of medication before returning.
- **Vomiting (within the past 24 hours)**
  Must be vomit-free for 24 hours before returning.
- **Diarrhea (three or more loose stools within 24 hours)**
  Must have normal bowel movements for 24 hours before returning.

- **Symptoms of a contagious illness** (such as fever, cough, fatigue, body aches, or sore throat)
  Child must follow guidance from a healthcare provider and be well enough to participate in daily activities.
- **Bacterial infections** (such as strep throat, impetigo, etc.)
  Must be on antibiotics for at least 24 hours before returning.
- **Pink eye (conjunctivitis) or eye drainage**
  Must be treated or symptoms improved, and the child must be able to avoid excessive touching of the eyes.
- **Streptococcal pharyngitis (strep throat)**
  Must be on antibiotics for at least 24 hours before returning.
- **Unexplained rash** (not related to diapering or heat)
  Must be evaluated by a healthcare provider and determined to be non-contagious before returning.
- **Unusual lethargy or fatigue**
  Child must be well enough to participate in normal daily activities.
- **Lice, ringworm, or scabies**
  Must be treated prior to returning.
- **Chickenpox**
  Child must remain home until all lesions are crusted and scabbed over.
- **Significant respiratory distress**
  Any child who is not able to participate in program activities with reasonable comfort, or who requires more care than staff can provide without compromising the health and safety of other children, must remain home.

If a child is not well enough to participate in daily activities or may spread illness to others, they must stay home.

A doctor’s note is required for a child to return in the cases of undiagnosed rashes, skin lesions, running eyes, and other potentially communicable diseases.

Please notify Blackjack Child Care Programs if your child is/has experienced any of these health issues. The child may return to daycare 24 hours after resolution of symptoms without the use of symptom relievers and/or a full 24 hours period of antibiotic treatment. If you are unsure if your child is well enough to be at child care, please contact the childcare on Brightwheel.

Communicable Diseases

Parents are required to notify the Child Care Program within 24 hours when a child has a reportable disease. Staff will notify enrolled children’s parents of all communicable and infectious diseases reported to the child care program via a message through Brightwheel. Children who have been absent because of a communicable disease will only be readmitted into the child care programs with permission from a physician. Diseases required to be reported include, but are not limited to: influenza, RSV, coronavirus, chicken pox, strep throat, scarlet fever, German measles, mumps, measles, head lice, pink eye, or impetigo.

Procedures Requiring Sedation or Anesthesia

Children may not attend Blackjack Child Care for 24 hours following a medical or dental procedure involving sedation or anesthesia.

Children may return to care after the 24-hour period has passed, provided they are able to safely participate in the program's regular daily activities and meet all other health and attendance requirements.

Health Consultant

Blackjack Child Care Programs utilize the services of the Dawson-Boyd School Nurse as our Health Consultant. The health consultant reviews our health and safety policies and procedures, reviews our infant policies, provides training and resources to ensure the health and safety at Blackjack Child Care Programs. If there is an outbreak of contagious illness at the center, the health consultant will assist with suggestions for reporting, excluding, and containment.

Medications

It is required by law that staff members not administer any medications without the parent's written permission. This includes all medications: prescription, nonprescription, and over the counter medications. Medications must be in the original container, labeled with the child's first and last name, and will be stored in a locked medication cabinet/drawer out of children's reach.

When administering medication, the primary concern is the safety and optimal health of every child. We have detailed procedures in place to ensure that every child receives the proper dosage of medication including:

- All marked medications will only be given to the child whose name is labeled.
- All medications (both prescription and over the counter) must be signed in daily on our medication authorization form.
- All medications will be stored in a locked area inaccessible to the children.
- The lead teacher will administer the medication.
- The administration of medication will always be witnessed by another staff member and recorded by the staff on the medication authorization form.
- We cannot administer any medication that has expired.
- Medicines, insect repellents, sunscreen lotions, and diaper rash control products must be stored according to directions on the original container.
- Sunscreen lotions and insect repellents supplied by the center may be used on more than one child.
- A product to control or prevent diaper rash, including moistened commercial wipes can only be used for the child that is stated on the product.

Prescription Medication

Prescription medication must be presented in its original container with a label attached bearing the doctor's name, child's first and last name, current date, time, and dose to be given, number of days to be administered, and pharmacy name. This constitutes the physician's written permission. Any unused proportions will be returned to the parent. An individual medication form must be filled out for each prescription medication and signed by the parent or legal guardian. Separate medication forms must be filled out for each medication, each time a medication is used. Completed forms must be kept in the child's record and are available for parents. Parents will be notified at the end of the day or via Brightwheel that their child was given medication.

Over the Counter Medication

Over the counter medications should be treated with the same caution as prescription drugs. Oral over the counter medications such as but not limited to aspirin, ibuprofen, and cough medicine, can be administered only with the written permission of the child's parent or legal guardian and according to the manufacturer's instructions unless there are written instructions for their use provided by a licensed physician or dentist. Medication must be presented in its original container with manufacturer's instructions.

Topical applications, such as diaper rash ointment, petroleum jelly, suntan lotion and bug repellent may be administered with the parent's written consent. Directions provided on the manufacturer's label will be followed. All containers should be purchased by the parent and clearly labeled with the child's first and last name.

If a child requires medication for life-threatening conditions such as allergies or diabetes the prescription can be kept at the center and administered when necessary for as long as the child is enrolled. The child's parents or legal guardian and physician must sign an authorization form. Expired medication will be returned to the parent.

Lice

Blackjack Child Care follows guidance from the Minnesota Department of Health and Centers for Disease Control and Prevention when managing head lice. If lice are suspected or confirmed, parents/guardians will be notified confidentially. Treatment should begin as soon as possible at home. To help prevent the spread, we encourage families to avoid sharing hats, brushes, combs, and hair accessories and to complete regular head checks at home. Head lice are common, treatable, and do not jump or fly.

Lifting and Handling Children

Using proper techniques to lift and carry children can help prevent injuries to children and staff. The following techniques will be used by staff when lifting and handling children:

- Be careful when lifting and handling children
- Lift a child by grasping under the armpits
- Do not bend from hips, use legs and keep the child close
- Kneel or squat when possible
- Never twist while lifting
- Always lift and then turn

Blackjack Child Care staff should never:

- Pick up a toddler or infant by the hands or wrists.
- Swing a child by holding the hands or wrists of the child.
- Jerk an arm when pulling a child along, always be gentle when taking a child by the hand.

Allergy Prevention and Response

Allergy Prevention and Response Policies and Procedures must be provided to parents of all children at the time of their child's enrollment and must be available upon request. Staff informed of a child's allergy after enrollment must inform the staff immediately so that the proper paperwork can be completed. Parents are encouraged to introduce new foods at home first.

Parents or legal guardians or the child's source of medical care will need to fill out a medical form to notify us of any allergy their child may have before admitting their child for care. We will maintain current information about the allergy in the child's record.
The Blackjack Child Care Programs will develop an Individual Child Care Program Plan as specified in Minnesota Rules 9503.0065, subpart 3 for each child with an allergy. The ICCPP must include but is not limited to:

- Description of the child's allergy
- Specific triggers
- Avoidance Techniques
- Symptoms of an allergic reaction
- Procedures for responding to an allergic reaction, including medication, dosages, and the doctor's contact information

ICCPPs will be kept in the child's file and in the daycare's Allergy Prevention File that is stored in the center's locked file cabinet.

All staff and volunteers will be notified and made aware of any allergy that an enrolled child has. Each staff person who is responsible for carrying out the ICCPP must review and follow the plan. After reviewing the ICCP daycare staff must sign the acknowledgement sheet in the Allergy Prevention File.

Blackjack Child Care will review the allergy related information every year in the months of January and June with parents. It is the parent's responsibility to notify the staff of changes during the non-review months. Any changes made to allergy related information will be updated in the child's file, the child's ICCPP and the Daycare's Allergy Prevention File. All staff will be informed of the changes and must sign the acknowledgement of changes sheet in the Allergy Prevention File.

Allergy information will always be readily available including on-site, when on field trips or during transportation. A child's allergy information will be readily available to all staff where food is prepared and served to the child. If a child has an allergic reaction, the parents will be notified right away. When necessary we will call emergency services.

Handling and Disposal of Bodily Fluids

Any surface that encounters any potentially infectious bodily fluids, including blood and vomit, must be cleaned, and disinfected immediately according to Minnesota Rules, part 9503.0005, subpart 11.

- First Aid Kits, disposable gloves, disposable towels, disposable bags, and eye protection are readily available in each classroom. The following procedures will be followed when handling and disposing of bodily fluids:
- When handling any form of bodily fluids staff MUST wear disposable gloves.
- First wipe the area with disposable towels and discard into a plastic lined garbage bin. If it is blood, please use the red hazard bags to dispose of supplies.
- Once the area is free of bodily fluids, clean the area with soap and water.
- Wipe the area with disinfectant and let air dry.
- All soiled cleaning supplies will be placed in a plastic bag (red bag for blood), tied tightly, and disposed of immediately into the dumpster or red bags infectious waste container.
- Handwashing needs to take place before and after contact with the injured or ill child and after gloves are removed.

- Any sharp items used for a child with special care needs will be disposed of in a “sharps container.” The sharps container is stored in a locked cabinet in the classroom and out of reach of the children.

Risk Reduction

A Risk Reduction Plan is provided to families at enrollment and is available for review at any time. Blackjack Babies, Little Jacks, and Junior Jacks review this plan annually and make updates as needed to ensure ongoing safety for all children.

Emergency Preparedness

A Child Care Emergency Plan is provided to families at enrollment and is available for review at any time. This plan outlines procedures for evacuation, relocation, shelter-in-place, and lockdown. It also explains how families will be notified during an emergency and how reunification will occur when it is safe to do so. Plans are reviewed annually and updated as needed.

Missing Child Policy

At Blackjack Child Care Programs, the safety of every child is our highest priority. Staff follow established procedures during arrival and departure, outdoor play, field trips, and daily supervision to ensure children remain safe and accounted for at all times. While this situation is extremely unlikely, we have clear procedures in place to respond quickly and effectively if a child were to go missing.

If a child is suspected missing, all other children will be accounted for and secured. The Director will work with staff to determine when and where the child was last seen and will immediately check all areas of the building and outdoor spaces. Doors, gates, and exits will be checked for any possible breach. If the child is not located quickly, the parent/guardian and local authorities will be notified right away.

An incident report will be completed documenting all relevant details, including timelines, staff present, and actions taken. A follow-up review will be conducted to determine how the situation occurred and to make any necessary changes to policies or procedures to prevent future incidents.

Medical Emergencies

In the event of a medical emergency, staff will call 911 immediately. Emergency services are available at all times, and staff will act quickly to ensure the child receives appropriate care. Families will be notified as soon as possible.

Administering First Aid

Blackjack Child Care ensures that trained staff are present at all times. All staff complete pediatric first aid and infant/child CPR training within 90 days of hire. At least one trained staff member is always on-site during operating hours, field trips, and transportation.

A fully stocked first aid kit is maintained and easily accessible in the center and is taken on field trips. The kit includes required supplies such as bandages, compresses, a thermometer, cold packs, and a current first aid manual.

When first aid is needed, staff will respond according to their training. Families will be notified of any illness or injury. Accident reports will be completed within 24 hours. Emergency services will be contacted when necessary, including situations involving unconsciousness, unresponsiveness, or serious injury. Poison Control will be contacted if harmful substances are ingested.

Fire Drills

Fire drills are conducted monthly and documented with the date, time, and number of children and staff present. During drills, infants and young toddlers are safely transported using cribs, strollers, or wagons, while older children line up and exit the building using designated routes.

Staff will bring emergency supplies and medications and guide children to the designated safe location. Families will be notified as soon as it is safe to do so.

Shelter/Tornado Drills

Tornado drills are conducted monthly and documented accordingly. Staff and children follow designated routes to safe shelter areas. Infants and young toddlers are transported safely, and older children are guided to the designated location.

Once in the shelter area, children will be positioned safely, and staff will remain with them until further instructions are given by school administration or emergency responders. Families will be notified as soon as it is safe.

Evacuation Drill

An evacuation drill is conducted annually in coordination with the Dawson-Boyd School District. During evacuation, staff ensure all children are safely transported to the designated relocation site, Grace Lutheran Church.

Emergency supplies and medications are brought along, and staff remain with children until further direction is given. Families will be contacted as soon as it is safe to arrange pick-up.

Lock Down Procedures

In the event of a lockdown, staff and children will remain in a secure location within the building. Doors will be locked, lights turned off, and blinds closed. Children will be moved away from doors and windows and kept as calm and quiet as possible.

Staff will remain in lockdown until the all-clear is given by school administration or emergency responders. Families will be notified after the situation has been resolved.

Shelter in Place Procedures

Shelter in place is used when it is safer to remain inside the building during an emergency. Staff will move children to a designated interior location and secure the space.

Infants and young toddlers will be transported safely, and older children will be guided to the shelter area. Staff will remain with children until the all-clear is given. Families will be notified once the situation has been resolved.

Maltreatment of Minors Mandated Reporting Policy

Per Minnesota Statutes, section 245A.145, subdivision 1, all licensed childcare providers must develop policies and procedures for reporting suspected child maltreatment that fulfill the requirements of section 626.556 and must develop policies and procedures for reporting complaints about the operation of a childcare program.

Blackjack Child Care Staff are legally required to report maltreatment. Maltreatment includes egregious harm, neglect, physical abuse, sexual abuse, substantial child endangerment, threatened injury, and mental injury. When a staff person witnesses, has reason to believe or suspect that maltreatment has occurred, the staff person will immediately, meaning as soon as possible, but in no event longer than 24 hours, contact and make a report to the following:

- Local Law Enforcement: 911
- LQP County Family Services: (320)598-7594
- Department of Human Services, Division of Licensing: (651)431-6600-suspected maltreatment
- Department of Human Services, Division of Licensing: (651)431-6500-licensing violations.

Internal Review

To ensure that an internal review is completed within 30 days and that corrective action is taken, if necessary, to protect the health and safety a of child in care when the facility has reason to know that internal or external report of alleged or suspected maltreatment has been made, the review must include an evaluation of the following:

- Related policies and procedures were followed.
- The policies and procedures were adequate.
- The need for additional training.
- Reported events are similar to past events with the child or services involved.
- The need for corrective action by license holders to protect the health and safety of enrolled children.

When an internal review is required it will be completed by the Community Ed Department. If this individual is involved in the alleged or suspected maltreatment it will be completed by the Superintendent. The center will document the completion of the review and provide it to the commissioner upon the commissioner’s request.

IN AN EMERGENCY
TAKE ACTION

HOLD! In your room or area. Clear the halls.

STUDENTS
Clear the hallways and remain in room or area until the "All Clear" is announced
Do business as usual

ADULTS
Close and lock the door
Account for students and adults
Do business as usual

SECURE! Get inside. Lock outside doors.

STUDENTS
Return to inside of building
Do business as usual

TEACHERS
Bring everyone indoors
Lock outside doors
Increase situational awareness
Do business as usual
Take attendance

LOCKDOWN! Locks, lights, out of sight.

STUDENTS
Move away from sight
Maintain silence
Do not open the door

ADULTS
Recover students from hallway if possible
Lock the classroom door
Turn out the lights
Move away from sight
Maintain silence
Do not open the door
Prepare to evade or defend

EVACUATE! (A location may be specified)

STUDENTS
Leave stuff behind if required to
If possible, bring your phone
Follow instructions

ADULTS
Lead students to Evacuation location
Account for students and adults
Notify if missing, extra or injured students or adults

SHELTER! Hazard and safety strategy.

STUDENTS
Use appropriate safety strategy for the hazard

Hazard	Safety Strategy
Tornado	Evacuate to shelter area
Hazmat	Seal the room
Earthquake	Drop, cover and hold
Tsunami	Get to high ground

ADULTS
Lead safety strategy
Account for students and adults
Notify if missing, extra or injured students or adults

K12 2025 STANDARD RESPONSE PROTOCOL

Parent Handbook Acknowledgment & Agreement

I have received a copy of the Blackjack Child Care Parent Handbook. I understand that it is my responsibility to read and become familiar with all policies and procedures contained in this handbook.

I acknowledge that:

- I have read and understand the policies, procedures, and expectations outlined in the Parent Handbook.
- I agree to follow all policies as a condition of my child's enrollment in Blackjack Child Care.
- I understand that policies may be updated at any time to remain in compliance with state licensing regulations, public health guidance, or program needs, and that updated handbooks will be provided to families.
- The most current version of the handbook will replace any previous versions.

Child(ren) Name(s): ____

Parent/Guardian Name (Print): __________________________________

Parent/Guardian Signature: ____________________________________

Date: ____

Independent School District No. 378
Dawson-Boyd Public Schools

FUNDRAISER APPLICATION

Today's Date: 8-26-26

Person Completing Form: Chris Lehne

Organization Represented: Band

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

Breakfast + Lunch sales during Vendor Fair

Start Date & End Date: Nov. 7 '26

Estimated Revenue From Activity: $1,500

Who Will Collect/Receipt Revenue: Chris Lehne

How Will Revenue Be Used: band fund

Who Makes Decisions On How Revenue Will Be Disbursed: Chris Lehne / Stacy Stratmoen

Christopher W. Lehne
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: 8-26-26

Person Completing Form: Chris Lehne

Organization Represented: Band

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

Riverfest Carnival

Start Date & End Date: June 26 '27

Estimated Revenue From Activity: $3,000

Who Will Collect/Receipt Revenue: Chris Lehne

How Will Revenue Be Used: band fund

Who Makes Decisions On How Revenue Will Be Disbursed: Chris Lehne / Stacy Stratmoen

Christopher W. Lehne
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. 7, 2026

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, 2026 - Feb. 12, 2027

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: 9/9/26

Person Completing Form: Brandon Hurley

Organization Represented: Musical

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

Sponsor Drive, Bake Sales at Show or otherwords

Start Date & End Date: Nov - April 4th

Estimated Revenue From Activity: $1000

Who Will Collect/Receipt Revenue: Hurly (Stacy - Through Donations/Ticketing website)

How Will Revenue Be Used: Musical Supplies

Who Makes Decisions On How Revenue Will Be Disbursed: Mr. Hurley

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: 9/9/26

Person Completing Form: Brandon Hurley

Organization Represented: Choir

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

T-Shirt Fundraiser - Music Apperal

Start Date & End Date: Nov-Dec

Estimated Revenue From Activity: $500

Who Will Collect/Receipt Revenue: Choir Activity Accout (online sales) To Stacy

How Will Revenue Be Used: Choir Supplies/Instruments

Who Makes Decisions On How Revenue Will Be Disbursed: Mr. Hurley

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: 8-31-26

Person Completing Form: John Shuck

Organization Represented: FFA

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

car smash / root beer floats homecoming

Start Date & End Date: 9-18-26

Estimated Revenue From Activity: $100

Who Will Collect/Receipt Revenue: John Shuck

How Will Revenue Be Used: FFA Activities

Who Makes Decisions On How Revenue Will Be Disbursed: Chapter

John Shuck

Signature of Advisor / or / Organization Representative

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

2026 - 2027 Concurrent Enrollment Program Agreement
Between Southwest Minnesota State University
and Participating High School Districts

The Southwest Minnesota State University (SMSU) Concurrent Enrollment Program called the College Now Program and ______________________________ high school, agree in partnership to the following policies, procedures, requirements and conditions of the program.

Agreement of Academic Standards, Rigor and Course Procedures:

- High school teachers must submit their credentials for pre-approval by SMSU faculty before they may be authorized to teach a course under the guidance and mentorship of a university professor.
- Participating high school teachers must follow course outcomes/syllabus and textbook/materials for each course.
- SMSU faculty must maintain contact with assigned district teachers, provide guidance regarding curricular materials for the course, maintain contact with the classroom, and take all necessary steps to ensure the course meets SMSU academic standards equivalent to its on-campus counterparts.
- SMSU faculty will either provide university tests and examinations for courses or work with the high school teacher to develop these required course materials. They will also provide standard grading rubrics for papers and subjective grading projects when available, co-grade with teachers periodically to ensure paired assessment, review all grading procedures, and calculate final course grades for university transcripts.
- High school teachers are free to grade on high school standard rubrics for the grade posted on high school transcripts.
- SMSU will provide annual professional development opportunities in a variety of academic areas for all participating high school teachers and their school districts as an investment in improving program teaching. This on-going professional development will focus on innovations in teaching, academic content areas, new research, new technologies, graduate programs, etc.

Agreement of Student Eligibility and Course Registration:

- The school district is responsible for the authorization of student eligibility. Eligibility consists of 3.0 GPA OR top ½ of class rank OR score in the 50^{th}% on a nationally standardized test for seniors; 3.0 GPA OR top 1/3 class rank OR score in the 70^{th}% on a nationally standardized test for juniors. Eligibility for sophomores requires high school permission AND either a 3.5 GPA OR top 10% of class rank OR score in the 90^{th}% on a nationally standardized test (documentation of eligibility required for sophomores). Registering students not meeting minimum eligibility qualifications is strictly prohibited.
- The school district agrees to register eligible students for appropriate courses within the established registration deadlines each fall and/or spring semester (first 10 days of course). Late registrations may be subject to a late-registration fee. Roster verification is the responsibility of the high school. SMSU will not make roster changes after billing has occurred.
- Participating high schools will make every effort to schedule discrete enrollment university courses. In instances where mixed enrollment is unavoidable, high schools must communicate with their faculty mentor for approval of mixed enrollment courses.
- All mixed enrollment classrooms should have close to 50% or more of students registered for college credit with SMSU to be eligible for an approval.
- Substitute teachers are required to submit an application for review if the approved instructor will be gone for more than an equivalent of two weeks within a given course. Schools not informing SMSU of a substitute teacher may be subject to additional fees or the cancellation of a course for college credit.

Agreement of Financial Policy and Procedure:

- Minnesota school districts will be billed for the established cost of tuition for the College Now program. An itemized listing of registered students and charges will be sent with the invoice. Payment on billing is due forty-five (45) days after the bill is issued. High schools should verify the rosters included with their billings and address any concerns.
- High schools are not responsible for tuition for students who drop within the ten day registration window. High schools are responsible for tuition for students who withdraw from courses. (Withdrawal begins following the end of the registration period for up to 80% of the duration of the course).
- Any books which may be purchased become the property of either the school district or whoever has incurred the cost of the books.

______________________________ ______________________________

School District Administrator Date

Jessica Mann ______________________________ 8/14/2026

Director of Concurrent Enrollment Date

Master Agreement

between

Independent School District No. 378
Dawson, Minnesota

and the

Dawson-Boyd Education Support Professionals

July 1, 2025, through June 30, 2027

TABLE OF CONTENTS

ARTICLE I
PURPOSE

This Master Agreement is entered into between Independent School District No. 378, Dawson, Minnesota, hereinafter referred to as the District or the School District, and the Dawson-Boyd Education Support Professionals (DBESP), hereinafter referred to as the Exclusive Representative, pursuant to and in compliance with the Minnesota Public Employment Labor Relations Act of 1971, as amended, hereinafter referred to as PELRA, to provide the terms and conditions of employment for Paraprofessionals for the duration of this Master Agreement.

ARTICLE II
RECOGNITION OF EXCLUSIVE REPRESENTATIVE

Section 1. Recognition: In accordance with PELRA, the School District recognizes Dawson-Boyd Education Support Professionals as the Exclusive Representative for Paraprofessionals employed by the School District. The Exclusive Representative shall have those rights and duties as prescribed by PELRA and as described in this Master Agreement.

Section 2. Appropriate Unit: The Exclusive Representative shall represent all such employees of the School District as defined in ARTICLE III, Section 2 below and PELRA, and in certification by the Bureau of Mediation Services.

ARTICLE III
DEFINITIONS

Section 1. Terms and Conditions of Employment: The term “terms and conditions of employment” means the hours of employment, the compensation therefor including fringe benefits except retirement contributions or benefits other than School District payment of, or contributions to, premiums for group insurance coverage of retired employees or severance pay, staffing ratios, and the School District’s personnel policies affecting the working conditions of the employees. In the case of school employees, “terms and conditions of employment” includes adult-to-student ratios in classrooms, student testing, and student-to-personnel ratios. “Terms and conditions of employment” is subject to the provisions of PELRA.

Section 2. Description of Appropriate Unit: All paraprofessional employees of Independent School District No. 378, Dawson-Boyd, Dawson, Minnesota, who are public employees within the meaning of Minn. Stat. 179A.03, subd. 14, excluding supervisory and confidential employees within the meaning of Minn. Stat. 179.03, subd. 17 and 4.

Section 3. District or School District: For purposes of administering this Master Agreement, the term “District/School District” shall mean the School Board or its designated representative(s).

Section 4. Other Terms: Terms not defined in this Master Agreement shall have those meanings as defined by PELRA.

ARTICLE IV
SCHOOL DISTRICT RIGHTS

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

Section 2. School Board Responsibilities: The Exclusive Representative 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 being to provide educational opportunities for the students of the School District.

Section 3. Effect of Rules, Regulations, Directives, and Orders: The Exclusive Representative recognizes all employees shall perform the services prescribed by the School District and shall be subject to 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 Master Agreement.

Section 4. Reservation of Managerial Rights: The foregoing enumeration of rights and duties shall not be deemed to exclude other inherent managerial rights and managerial functions not specifically included in this Master Agreement, and all managerial rights and managerial functions not specifically included in this Master Agreement are reserved to the School District.

ARTICLE V
EMPLOYEE RIGHTS

Section 1. Right to Views: Pursuant to PELRA, nothing contained in this Master Agreement shall be construed to limit, impair, or affect the right of any employee or the employee's representative to the expression or communication of a view, grievance, complaint, or opinion regarding any matter related to the conditions or compensation of public employment or their betterment, so long as the same is not designed to and does not interfere with the full, faithful, and proper performance of the duties of employment or circumvent the rights of the Exclusive Representative.

Section 2. Right to Join: Pursuant to PELRA, employees shall have the right to form and join labor or employee organizations and shall have the right not to form and join such organizations. Employees 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 employees.

Section 3. Request for Payroll Deduction, Authorization, and Remittance: Pursuant to PELRA, employees shall be allowed payroll deductions for membership dues and contributions to the political fund associated with the Exclusive Representative and registered pursuant to Minnesota Statutes, section 10A.12. Upon notification by the Exclusive Representative, the District Admin Support and Payroll Person will deduct from the employee's paycheck the deductions that the employee has agreed to pay in sixteen (16) equal installments, beginning within thirty (30) days of notice of authorization from the Exclusive Representative. The District Admin Support and Payroll Person will also remit the deductions to the Exclusive Representative within thirty (30) days of the deduction.

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 this Master Agreement.

Any dispute related to this Section shall not be subject to the grievance proceedings set forth in Article XV and must be resolved through an unfair labor practice proceeding under Minnesota Statutes, section 179A.13.

ARTICLE VI
RATES OF PAY

Section 1. Rates of Pay:

Subd. 1. Rates of Pay: The salaries reflected in Schedule A shall be effective only from July 1, 2025 to June 30, 2027 subject to the provisions of Section 2 below.

Section. 2. Status of Salary Schedule: For the duration of this Master Agreement, advancement on any salary schedule shall be subject to the terms of this Master Agreement. In the event a successor Master Agreement is not entered into prior to the expiration of this Master Agreement, an employee shall be compensated according to the current rate until a successor Master Agreement is fully ratified, and any change in compensation shall only be effective as of the date the successor Master Agreement is fully ratified; any retroactivity would need to be agreed upon by the parties.

Section 3. Withholding Salary Increase: An individual employee's salary advancement is subject to the right of the School Board to withhold salary increases as it determines.

Section 4. Property Damage: If an ESP has their prescription eyeglasses or hearing aids damaged beyond repair by a student, the district will reimburse the cost of the item up to $500, when not covered by the employee's insurance.

Section 5. Longevity: Employees shall be provided longevity in accordance with the schedule below. The additional payment for each category shall start at the end of the year completed and it shall not compound year over year.

15-19 Years	$0.25 Per hour
20-24 Years	$.50 Per hour
25-29 Years	$.75 Per hour
30+Years	$1.00 Per hour

ARTICLE VII
GROUP INSURANCE

Section 1. Selection of Carrier: The selection of the insurance carrier and policy shall be made by the School District as provided by law.

Section 2. Selection of School District's Group Health and Hospitalization Plan: The parties agree no employee shall select a group health and hospitalization plan that causes or will cause penalties, fees, or fines to be assessed against the School District.

Section 3. Health and Hospitalization Insurance: The School District shall contribute a sum toward the cost of the coverage for each eligible paraprofessional employed by the School District who qualifies for and is enrolled in the group medical-hospitalization plan, in the amount of $725 per month. The cost of the premium not contributed by the School District shall be borne by the employee and paid by payroll deduction.

Section 4. Claims Against the School District: The School District's only obligation is to purchase an insurance policy and pay such amounts as agreed to in this Master Agreement, and no claim shall be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

Section 5. Duration of Insurance Contributions: An employee is eligible for School District contribution as provided in this Article as long as the employee is employed by the School District, on paid status, and enrolled in the School District's group health and hospitalization insurance plan. Upon termination of employment, all School District contributions shall cease.

Section 6. Eligibility: Full-time employees shall be eligible for full benefits provided in this Article. Part-time employees shall be eligible for partial benefits proportional to the extent of their employment. Eligibility is also subject to any limitations contained in the contract between the insurance carrier and the School District.

ARTICLE VIII
LEAVES OF ABSENCE

Section 1. Earned Sick and Safe Time (ESST):

Subd. 1a. Earning: Paraprofessionals shall be accrue one (1) day of ESST per month worked. One (1) day will equate to the scheduled daily hours of an employee. ESST may be used in 15 (fifteen) minute increments.

Subd. 1b. Accumulation: Total unused ESST may accumulate to a maximum of seventy (70) days for 9- and 10-month employees.

Subd. 1c. Use: ESST with pay shall be allowed by the School District whenever an employee's absence is due to their own illness or injury which prevents their attendance at school and performance of duties on that day or days. ESST leave may also be used to care for an ill or injured employee's minor child, foster child, legal ward, adult child, spouse or domestic partner, sibling, stepsibling, parent, mother-in-law, father-in-law, grandchild or step grandchild, grandparent or step grandparent, or child-in-law, any other individual related by blood or whose close association with the employee is the equivalent of a family relationship and up to one individual annually designated by the employee.

ESST 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 an employee to furnish documentation indicating any absence in excess of three (3) days was due to a qualifying event pursuant to ESST. The employee will be advised when documentation is required.

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

Subd. 1f. Approval: Employees shall provide the Building Principal with seven (7) days advance notice of the need for use of ESST if the need for ESST is foreseeable. If the need for ESST is unforeseeable, notice shall be provided as soon as practicable. ESST may be approved only upon the employee’s submission of a request using the authorized ESST 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 ESST) provided shall be used concurrently with any other paid or unpaid leave provided by law (i.e., FMLA leave, ADA leave, etc.). ESST accrued and retained pursuant to Subd. 1. shall not be deemed to be paid leave provided in addition to ESST.

Subd. 2. Notice: If the need for the leave is foreseeable, employees must provide at least seven (7) days’ advance notice. However, if the need is unforeseeable, employees must provide notice of the need for ESST as reasonably required by the employer.

Subd. 3. Documentation: The employer may require appropriate supporting documentation (such as medical documentation supporting medical leave, court records or related documentation to support safety leave) in accordance with ESST statute.

Subd. 4. Replacement: The employer shall not require an employee using ESST to find a replacement worker to cover the hours the employee will be absent.

Section 2. Workers’ Compensation: Pursuant to Minnesota Statutes Chapter 176, an employee injured on the job in the service of the School District and collecting workers’ compensation insurance may draw ESST/personal leave and receive full salary from the School District, the salary to be reduced by an amount equal to the insurance payments, and only that fraction of the days not covered by insurance will be deducted from accrued ESST/personal leave.

Section 3. Bereavement Leave:

Subd. 1. Bereavement: Bereavement is an allowable use of ESST pursuant to Minnesota Statutes, section 181.9447. Specifically, ESST can be used for bereavement to make arrangements for or attend funeral services or a memorial, or address financial or legal matters that arise after the death of a family member. For the purposes of bereavement leave, “family member” is defined in Minnesota Statutes, section 181.9445, subdivision 7.

Section 4. Minnesota Paid Leave:

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

Subd 2. Request: When this program is implemented, employees 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 a third-party administrator pursuant to Minnesota Statutes, Chapter 268B. 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: Employees 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.

Section 5. Parental Leave:

Subd. 1. Use: A leave of absence without pay may be granted to employees by the School District, subject to the provisions of this Section, to one (1) employee-parent of a natural or adopted infant child, provided such employee-parent is caring for the child on a full-time basis.

Subd. 2. Request: An employee making application for child care leave shall inform the Superintendent in writing of the request to take the leave at least three (3) calendar months before commencement of the intended leave.

Subd. 3. Medical Statement: An employee will provide, at the time of the leave application, a statement from the attending physician indicating the expected date of delivery.

Subd. 4. Duration: In making a determination concerning the commencement and duration of a child care leave, the School Board shall not, in any event, be required to:

(1.) grant any leave more than twelve (12) months in duration;

(2.) permit the employee to return to employment prior to the date designated in the request for child care leave.

Subd. 5. Reinstatement: An employee returning from child care leave shall be reinstated in a position the employee is qualified unless previously discharged or laid off.

Subd. 6. Failure to Return: Failure of the employee to return by the date determined under this Section shall constitute grounds for discharge unless the School Board and the employee mutually agree in writing to an extension in the leave.

Subd. 7. Salary and Fringe Benefits: Leave under this Section shall be without pay or fringe benefits.

Section 6. Family and Medical Leave (FMLA): FMLA leave shall be granted pursuant to applicable law.

Section 7. Jury Service: An employee who serves on jury duty shall be granted the day or days necessary as stipulated by the court to discharge this responsibility without any salary deduction or loss of basic leave allowance. The compensation received for jury duty service shall be remitted to the School District business office.

Section 8. Military Leave: Military leave shall be granted pursuant to applicable law.

Section 9. Insurance Application: An employee on unpaid leave is eligible to continue to participate in group insurance programs if permitted under the insurance policy provisions. The employee shall pay the entire premium for such insurance commencing with the beginning of the leave and shall pay to the School District the monthly premium in advance, except as otherwise provided in law. In the event the employee is on paid leave from the School District under Section 1 above or supplemented by available leave pursuant to Section 2 above, the School District will continue insurance contributions as provided in this Master Agreement until available leave is exhausted. Thereafter, the employee must pay the entire premium to the District Administrative Support and Payroll person_for any insurance retained by the first of each month for any insurance retained.

Section 10. Credit: An employee who returns from paid or unpaid leave shall retain experience credit for pay purposes and other benefits that had accrued at the time leave began. No service credit shall accrue for the period of time that an employee was on unpaid leave.

Section 11. Eligibility: Full leave benefits provided in this Article are designed for Full-time employees. Part-time employees shall be eligible for partial leave benefits proportional to the extent of their employment, unless noted otherwise in each section above.

ARTICLE IX
HOURS OF SERVICE AND DUTY YEAR

Section 1. Basic Work Week: The employee's basic work week, exclusive of lunch, shall be prescribed by the School District.

Section 2. Basic Work Year: The employee's basic work year shall be prescribed by the School District.

Section 3. Part-time Employees: The School District reserves the right to employ such employees as it deems desirable or necessary on a part-time basis.

Section 4. Shifts and Starting Times: All employees will be assigned starting times and shifts as determined by the School District.

Section 5. Overtime: For all hours worked beyond the basic schedule of forty (40) hours per week, overtime shall be paid on the basis of one and one-half (1½) times the hourly rate. No overtime will be paid unless it has been specifically authorized by the School District representative. Overtime pay cannot be earned for weeks using holiday, sick/ ESST and/or personal time.

Section 6. Work Breaks and Rest Periods: Employees shall receive a rest break of at least fifteen (15) minutes—or enough time to use the nearest convenient restroom, whichever is longer—during each four (4) consecutive hours of work. Additionally, employees who work six (6) or more consecutive hours shall receive a 30-minute, duty-free meal break. Employees assigned to work field trips shall be paid for their lunch.

Section 7. Modified School Days:

School Closings: When school is closed and the employee is not required to report for duty at a later date, the employee will make up the day if instructional staff make it up. If the instructional staff are not required to make up the day employees shall be paid for all hours scheduled.

Subd. 2. E-learning Days: On e-learning days, employees will be required to work remotely as school is in session. However, employees will be able to take contractual leave time with prior notification to the employer. Supervisors will provide each employee with job duties to be performed during E-learning days.

Employees must document their time as required by the District.

Section 8. Staff Development: All employees within the unit shall be provided with eight (8) hours (required) of paid in-service training each school year on a day(s) when students are not in school. The District shall have the exclusive right to determine the day(s) to be reserved for this purpose. There will be no make-up session provided for employees absent for in-service training.

Section 9. Media Center: In the event a full-time paraprofessional is assigned to support the elementary media center for the day, the position will not be assigned extra duties before or after school.

ARTICLE X
HOLIDAYS

Section 1. Paid Holidays: Employees shall be granted the following paid holidays: Thanksgiving, New Year's Day and Christmas.

Section 2. Weekends: Any holiday that falls during a weekend will be observed on a day established by the School District.

Section 3. School in Session: The School District reserves the right, if school is in session, to cancel any of the holidays noted in Section 1 above and establish another holiday in lieu thereof. Any legal holiday or any holiday that falls within an employee's paid leave shall not be counted as a day towards paid leave.

Section 4. Application: In order to be eligible for holiday pay, an employee must work a regular workday the day before and the day after the holiday unless on excused leave.

Section 5. Eligibility: Full holiday benefits provided in this Article are designed for full-time employees. Part-time employees shall be eligible for partial benefits proportional to the extent of their employment. Employees employed less than an average of twenty (20) hours per week or less than the regular school year and substitute or temporary employees shall not be eligible for any benefits pursuant to this Article.

ARTICLE XI
PERSONAL LEAVE

Section 1. Personal Leave: Employees shall accrue personal leave as follows:

(1.) Employees with 0-5 years of service in the School District will receive one (1) personal leave day per school year, no accumulation.

(2.) Employees with 6+ years of service in the School District will receive two (2) personal leave days per school year, accumulation to three (3) days, may carryover one (1) day.

Requests for leave shall be made to the immediate supervisor no later than three (3) days prior to the requested leave except in cases of emergency. The scheduling of personal leave shall be determined by the School District.

ARTICLE XII
DISCIPLINE, DISCHARGE, AND PROBATIONARY PERIOD

Section 1. Probationary Period: An employee shall serve a probationary period of one school year of continuous service in the School District, during which time the School District shall have the unqualified right to suspend without pay, discharge, or otherwise discipline such employee. During this probationary period, the employee shall have no recourse pursuant to the grievance procedure for the termination of their employment.

Section 2. Completion of Probationary Period: An employee who has completed the probationary period may be suspended without pay or discharged only for just cause.

Section 3. Seniority Date: Seniority shall mean continuous length of employment with the School District. All employee's placement on the seniority list after their probationary period shall be determined by their first day of employment. No employee shall suffer a loss of their seniority unless they resign or are discharged for cause.

Section 4. Discipline: The School District shall have the right to impose discipline on its employees for just cause. Discipline shall consist of oral reprimand, written reprimand, suspension with pay, suspension without pay, and discharge. When severity demands, the School District reserves the right to impose discipline at any level as it determines based upon the circumstances surrounding the action. An oral or written reprimand may be grieved up to Level III of the grievance procedure but may not be carried to arbitration.

ARTICLE XIII
REDUCTION IN FORCE AND TRANSFERS, ASSIGNMENTS, AND REASSIGNMENTS

Section 1. Reduction in Force. In the event of a reduction in force or layoff, the School District shall consider an employee's qualifications, job performance, and seniority within a building in determining which employees will be retained. Seniority within a building shall be a significant factor in the decision-making process but shall not be the sole determining factor. The School District reserves the right to retain employees whose qualifications and job performance are determined to better meet the educational, operational, and student needs of the District.

Qualifications shall include, but are not limited to, the employee's education, training, licensure or certification (if applicable), specialized skills, experience, demonstrated ability to perform the duties of the position, and ability to meet the current and anticipated needs of students and programs.

Job Performance shall include, but is not limited to, the employee's documented evaluations, demonstrated effectiveness in performing assigned duties, reliability, attendance, professionalism, ability to work collaboratively with students and staff, compliance with District policies and procedures, disciplinary history and overall contribution to the educational environment.

Section 2. Transfers, Assignments, and Reassignments. The School District reserves the rights to make transfers, assignments, or reassignments during the school year. In the event that changes to an assignment, reassignment or transfers are necessary, the employee will be notified as soon as possible.

ARTICLE XIV
RESIGNATIONS

A Paraprofessional electing to resign shall be required to give the School District a two (2) week notice and shall continue in the School District's service during this two (2) week period with the exception that the Paraprofessional may leave earlier when a replacement can be made. Failure to give such notice shall result in loss of any benefits to which the Paraprofessional might otherwise be entitled.

ARTICLE XV
SEVERANCE PAY

Section 1. Eligibility for Severance: After ten (10) years of service in the School District, two (2) days per year, capped at 20 days overall, will be paid as severance pay to employees who leave in good standing. All amounts payable under this Article shall be calculated using the Employee's current hourly or monthly rate of pay.

Section 2. Good Standing: For purposes of this Article, "good standing" shall mean that the Employee has resigned or retired in compliance with Article XV and is not being terminated for cause.

ARTICLE XVI
GRIEVANCE PROCEDURE

Section 1. Definitions:

Subd. 1. Grievance: The word "grievance" shall mean a written allegation by an employee or the exclusive representative that the employee has been injured as a result of a dispute or disagreement between the employee and the School District as to the interpretation or application of specific terms and conditions contained in this Master Agreement.

Subd. 2. Grievant(s): The word "grievant(s)" shall mean an individual employee, a group of employees, or the Exclusive Representative who files a grievance as defined in subdivision 1 above.

Subd. 3. Exclusive Representative Grievance: On behalf of a group of employees, the Exclusive Representative may file a grievance if a complaint arises out of the same transaction or occurrence and the facts and claim are common to all employees in the group. In order to pursue such a grievance, the Exclusive Representative must provide the Superintendent with the names and signatures of the affected employees no later than the third (3^{rd}) level of the grievance procedure. The Exclusive Representative grievance may proceed only as to the employees identified in the appeal to arbitration. The Exclusive Representative may also file a grievance if the allegation involves a specific right of the Exclusive Representative as provided in this Master Agreement.

Subd. 4. Days: Any reference to the word "days" regarding time periods in this procedure shall refer to working days. The term "working day" is defined as all weekdays not designated as holidays by state law.

Section 2. Representation: The grievant(s), administrator(s), or School Board may be represented during any step of the procedure by any person or agent designated by such party to act on the party's behalf.

Section 3. Interpretations:

Subd. 1. Extension: Time limits specified in this Master Agreement may be extended by mutual, written agreement.

Subd. 2. Computation of Time: In computing any period of time prescribed or allowed by procedures in this Article, the date of the act, event, or default for which the designated period of time begins to run shall not be included.

Subd. 3. Filing and Postmark: The filing or service of any notice or document required by this Master Agreement shall be timely if it is personally served or if it bears a certified postmark of the United States Postal Service, or if it is sent by e-mail by 4:30 pm within the time period.

Section 4. Time Limitation and Waiver: A grievance shall not be valid for consideration unless the grievance is submitted to the School District's designee in writing, signed by the grievant(s), setting forth the facts and the specific provision(s) of the Master Agreement allegedly violated and the particular relief sought within twenty (20) days after the date the first event giving rise to the grievance occurred. Failure to file any grievance within such period shall be deemed a waiver of the grievance. Failure to appeal a grievance from one level to another within the time periods provided below shall constitute a waiver of the grievance. An effort shall first be made to resolve an alleged grievance informally between the grievant(s) and the School District's designee.

Section 5. Resolution of Grievance: The School District and the grievant(s) shall attempt to resolve all grievances that may arise during the course of employment as follows:

Subd. 1. Level I: If the grievance is not resolved through informal discussion, the School District's designee shall give a written decision on the grievance to the parties involved within ten (10) days after receipt of the written grievance.

Subd. 2. Level II: In the event the grievance is not resolved in Level I, the decision rendered may be appealed to the Superintendent, provided such appeal is made, in writing, within ten (10) days after the receipt of the decision in Level I. If a grievance is properly appealed to the Superintendent, the Superintendent or the Superintendent's designee shall, within fifteen (15) days, set a time to meet regarding the grievance after receipt of the appeal. Within ten (10) days after the meeting, the Superintendent or the Superintendent's designee shall issue a written decision to the parties involved.

Subd. 3. Level III: In the event the grievance is not resolved in Level II, the decision rendered may be appealed to the School Board, provided such appeal is made, in writing, within ten (10) days after the receipt of the decision in Level II. If a grievance is properly appealed to the School Board, the School Board shall hear the grievance within twenty (20) days after receipt of the appeal. Within twenty (20) days after hearing the grievance, the School Board shall issue its written decision to the parties involved. At the option of the School Board, a committee or representative(s) of the School Board may be designated by the School Board to hear the appeal at this level and report the findings and recommendations to the School Board. The School Board shall then render its decision.

Section 6. Denial of Grievance: Failure by the School Board or its representative(s) to issue a decision within the time period provided in this Article shall constitute a denial of the grievance, and the grievant(s) may appeal it to the next level.

Section 7. Grievance Mediation: In the event the grievant(s) and the School District are unable to resolve any grievance, the parties may jointly agree to participate in mediation for the purpose of compromising, settling, or resolving the grievance.

Subd. 1. Request: 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 a grievance to mediation.

Subd. 2. Selection of Mediator: A joint request for mediation shall be submitted to the Commissioner to assign a mediator.

Subd. 3. Mediation: The assigned mediator shall schedule one (1) or more mediation sessions. The mediation shall be conducted in conformance with Bureau of Mediation Services Policies and Procedures regarding Grievance Mediation. The mediator does not have authority to order discovery.

Subd. 4. Costs of Mediation: The costs of mediation shall be borne equally by both parties. Each party shall bear its own costs related to representation during the mediation process.

Subd. 5. Recommendation: The recommendations of the mediator, if any, shall be advisory only and shall not be binding on either party. No reference to the mediation or any recommendation therefrom may be used in any subsequent proceeding.

Section 8. Arbitration Procedures: In the event the grievant(s) and the School District are unable to resolve any grievance, the grievance may be submitted to arbitration as explained in this Article.

Subd. 1. Request: A request to submit a grievance to arbitration must be made in writing and signed by the grievant(s). Such request must be filed with the Superintendent within ten (10) days following denial of the grievance at Level III or completion of the grievance mediation procedure, if any.

Subd. 2. Prior Procedure Required: No grievance shall be considered by the arbitrator that has not first been duly processed in accordance with the grievance procedure and appeal provisions.

Subd. 3. Selection of Arbitrator: Upon the proper submission of a grievance under the terms of this procedure, the parties may, within ten (10) days after the request to arbitrate, attempt to agree upon the selection of an arbitrator. If no agreement on an arbitrator is reached, either party may request the Commissioner to submit a panel of seven (7) arbitrators to the parties, pursuant to PELRA, provided such request is made within twenty (20) days after the request for arbitration. The request shall ask that the panel be submitted within ten (10) days after the receipt of said request. Within fifteen (15) days after receipt of the panel, the parties shall alternately strike names, and the remaining name shall be the arbitrator to hear the grievance. The order of striking will be determined by lot. Failure to agree upon an arbitrator or the failure to request an arbitrator from the Commissioner within the time period as provided in this Article shall constitute a waiver of the grievance.

Subd. 4. Hearing: The grievance shall be heard by a single arbitrator, and both parties may be represented by such person(s) as they may choose, and the parties shall have the right to a hearing at which time both parties will 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 de novo.

Subd. 5. Decision: Decisions by the arbitrator in cases properly before the arbitrator shall be final and binding upon the parties, subject, however, to the limitations of arbitration decisions as provided in PELRA. The arbitrator shall issue a written decision and order including findings of fact that shall be based upon substantial and competent evidence presented at the hearing. All witnesses shall be sworn upon oath by the arbitrator.

Subd. 6. Expenses: Each party shall bear its own expenses in connection with arbitration, including expenses relating to the party's representatives, witnesses, and any other expenses the party incurs in connection with presenting its case in arbitration. A transcript or recording of the hearing shall be made at the request of either party. The parties shall share equally the fees and expenses of the arbitrator, the cost of the transcript or recording if requested by either or both parties, and any other expenses the parties mutually agree are necessary for the conduct of the arbitration. However, the party ordering a copy of such transcript shall pay for such a copy.

Subd. 7. 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 contained in this Master Agreement; nor shall an arbitrator have jurisdiction over any grievance that has not been submitted to arbitration in compliance with the terms of the grievance and arbitration procedure as outlined in this Article; nor shall the jurisdiction of the arbitrator extend to matters of inherent managerial policy, that shall include, but are not limited to, such areas of discretion or policy as the functions and programs of the School District, its overall budget, utilization of technology, the organizational structure, selection of personnel, and direction of personnel. In considering any issue in dispute, the arbitrator's order shall give due consideration to the statutory rights and obligations of the School Board to efficiently manage and conduct its operation within the legal limitations surrounding the financing of such operations.

Section 9. Election of Remedies and Waiver: A party instituting any action, proceeding, or complaint in a federal or state court of law or before an administrative tribunal, federal agency, state agency, or seeking relief through any statutory process for which relief may be granted, the subject matter of which may constitute a grievance under this Master Agreement, shall immediately thereupon waive any and all rights to pursue a grievance under this Article. Upon instituting a proceeding in another forum as outlined in this Master Agreement, the employee(s) shall waive the right to initiate a grievance pursuant to this Article, or, if the grievance is pending in the grievance procedure, the right to pursue it further shall be immediately waived. This Section shall not apply to actions to compel arbitration as provided in the Master Agreement or to enforce the award of an arbitrator.

ARTICLE XVII
DURATION

Section 1. Terms and Reopening Negotiations: This Master Agreement shall remain in full force and effect for a period commencing upon the date of its full ratification through June 30, 2027 and thereafter as provided by PELRA. In the event a successor Master Agreement is not entered into prior to the expiration date of this Master Agreement, an employee shall be compensated according to the previous year's compensation until such time that a successor Master Agreement is ratified. If either party desires to modify or amend this Master Agreement commencing at its expiration, it shall give written notice of such intent to the other party no later than one hundred twenty (120) days prior to said expiration. Unless otherwise mutually agreed, the parties shall not commence negotiations more than ninety (90) days prior to the expiration date of this Master Agreement.

Section 2. Effect: This Master Agreement constitutes the full and complete Master Agreement between the School District and the Exclusive Representative. The provisions of this Master Agreement relating to terms and conditions of employment supersede any and all prior Master Agreements, resolutions, practices, and School District policies, rules, or regulations concerning terms and conditions of employment inconsistent with these provisions. Nothing in this Master Agreement shall be construed to obligate the School District to continue or discontinue existing or past practices or prohibit the School District from exercising all management rights, functions, and prerogatives, except insofar as this exercise would be in express violation of any term or terms of this Master Agreement.

Section 3. Severability: The provisions of this Master Agreement shall be severable, and if any such provision or the application of any such provision under any circumstances is held invalid, it shall not affect any other provisions of this Master Agreement or the application of any provision.

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

FOR THE EXCLUSIVE REPRESENTATIVE

President

Secretary

Dated this _____day of September, 2026

FOR THE SCHOOL DISTRICT

School Board Chair

School Board Clerk

Dated this _____day of September, 2026

SCHEDULE A

Salary Schedule 2025-2026 & 2026-2027

Step	**2025-2026**	**2026-2027**
Starting/Sub Pay	$15.80	$16.12
1-3 Years	$15.80	$16.12
4-6 Years	$16.70	$17.03
7-10 Years	$17.57	$17.92
11-13 Years	$18.11	$18.47
14-16 Years	$18.49	$18.86
17-19 Years	$19.30	$19.69
20+ Years	$21.22	$21.64