

Wrenshall Board of Education

Monday, September 9, 2024 6:00 PM

Wrenshall School Library Media Center, 207 Pioneer Drive, Wrenshall, MN 55797

1. Call to Order	Speaker (s) : Chairperson
2. Pledge of Allegiance	Speaker (s) : Chairperson
3. Roll Call	Speaker (s) : Chairperson
4. Adoption of Agenda	Speaker (s) : Chairperson
5. Regular Business	Speaker (s) : Chairperson
5.a. Approval of Minutes	Speaker (s) : Chairperson
5.b. Accept Business Office Report	Speaker (s) : Jeff Pesta
5.c. Approval of Consent Agenda	Speaker (s) : Jeff Pesta
6. Informational Items	Speaker (s) : Chairperson
6.a. Principal's Report	Speaker (s) : Michelle Blanchard
6.b. Community Education Report	Speaker (s) : Katie Beck
6.c. Enrollment Reports	Speaker (s) : Jeff Pesta
6.d. Superintendent's Report	Speaker (s) : Jeff Pesta
6.d.1. Recognition of School Board Appreciation Month	Speaker (s) : Jeff Pesta
6.d.2. Bus Fleet Status Update	Speaker (s) : Jeff Pesta and Kirk Hill
6.e. Board Director or Committee Reports	Speaker (s) : Chairperson
7. Action Items	Speaker (s) : Chairperson
7.a. Ratify AFSCME Master Agreement	Speaker (s) : Ben Johnson
7.b. Approve Memoranda of Understanding with Collective Bargaining Groups	Speaker (s) : Eric Ankrum
7.c. Award Bids for Bread Products and Transportation Fuel	Speaker (s) : Jeff Pesta
7.d. Certify the Maximum Proposed Levy for 2024 Payable 2025	Speaker (s) : Jeff Pesta
7.e. Approve Tuition Agreements to Serve Carlton High School Students	Speaker (s) : Jeff Pesta
7.f. Approve Community Education Staff Pay Rates for Fiscal Year 2025	Speaker (s) : Jeff Pesta
7.g. Set Substitute Pay Rates for Fiscal Year 2025	Speaker (s) : Jeff Pesta
7.h. Approve School Closure Guidelines	Speaker (s) : Jeff Pesta
7.i. Policy Review Cycle	Speaker (s) : Mary Carlson

7.i.1.	Policies for Second Reading	Speaker (s) : Mary Carlson
7.i.2.	Annual Policy Review	Speaker (s) : Mary Carlson
7.i.3.	New Policy Development	Speaker (s) : Mary Carlson
7.j.	Acceptance of Donations	Speaker (s) : Chairperson
7.k.	Hiring Requests	Speaker (s) : Jeff Pesta
8.	Future Meetings	Speaker (s) : Chairperson
8.a.	Set the public hearing date for the Comprehensive Achievement and Civic Readiness Report (formerly known as the World's Best Workforce Hearing)	Speaker (s) : Chair
8.b.	Set Truth and Taxation Meeting	Speaker (s) : Chair
9.	Adjournment	Speaker (s) : Chairperson

Wrenshall ISD 100 Wrenshall Board of Education

Monday, September 9, 2024 - 6:00 PM

Wrenshall School Library Media Center

This is the monthly business meeting of Wrenshall Board of Education. A public comment period will precede the meeting at 5:30 p.m. in the same location in accordance with Policies 206 and 206A.

1. Call to Order
Chairperson
2. Pledge of Allegiance
Chairperson
3. Roll Call
Chairperson
4. Adoption of Agenda
Chairperson
5. Regular Business

Chairperson

- a. Approval of Minutes
Chairperson
Approval of official minutes for the August 12 regular business meeting and the September 5 work session.
- b. Accept Business Office Report
Jeff Pesta
- c. Approval of Consent Agenda
Jeff Pesta
6. Informational Items

Chairperson

Regular Business

- a. Principal's Report
Michelle Blanchard
Optional Informational Principal's report.
- b. Community Education Report
Katie Beck
Optional Informational Report from the Community Education Coordinator.

- c. Enrollment Reports
Jeff Pesta
Monthly snapshot of current enrollment statistics
 - d. Superintendent's Report
Jeff Pesta
 - 1. Recognition of School Board Appreciation Month
Jeff Pesta
The Minnesota School Boards Association (MSBA) has moved School Board Recognition Month to September effective this year.
 - 2. Bus Fleet Status Update
Jeff Pesta and Kirk Hill
 - e. Board Director or Committee Reports
Chairperson
This is an opportunity for individual directors or committees to share information or reports with the full board.
7. Action Items
Chairperson
- a. Ratify AFSCME Master Agreement
Ben Johnson
 - b. Approve Memoranda of Understanding with Collective Bargaining Groups
Eric Ankrum
 - c. Award Bids for Bread Products and Transportation Fuel
Jeff Pesta
 - d. Certify the Maximum Proposed Levy for 2024 Payable 2025
Jeff Pesta
Certifying the maximum proposed levy to Carlton County enables the district to make any adjustments necessary prior to certifying the final levy following the December 10, Truth in Taxation Hearing.
 - e. Approve Tuition Agreements to Serve Carlton High School Students
Jeff Pesta
The Carlton District has requested the Wrenshall District to serve high school students wishing to participate in elective offerings not currently available at Carlton High School. The participants are seven students in Band and one student in Construction class. Transportation is the responsibility of the Carlton District.
 - f. Approve School Cancellation Guidelines
Jeff Pesta
 - g. Approve Community Education Staff Pay Rates for Fiscal Year 2025
Jeff Pesta

The Board received the recommendation for Community Education pay rates in April. Formal action is required to set the rates for this school year.

- h. Set Substitute Pay Rates for Fiscal Year 2025
Jeff Pesta
- i. Future Meetings
Chairperson
- j. Approve School Closure Guidelines
Jeff Pesta
- k. Policy Review Cycle
Mary Carlson
 - 1. Policies for Second Reading
Mary Carlson
The draft policies are open for discussion and potential modification by the Board before moving for approval.
 - 2. Annual Policy Review
Mary Carlson
Annual review of 100 series policies. These minor modifications are required by statute and can be approved following the first reading. The Board will review one series per month until completed.
 - 3. New Policy Development
Mary Carlson
The facility use policies 902 and 903 and accompanying procedures are currently in development. Other new policies or procedures will be identified during work sessions and a plan of action identified.
- l. Acceptance of Donations
Chairperson
- m. Hiring Requests
Jeff Pesta
- 8. Future Meetings
Chairperson
Confirm August 14 Negotiations Committee meeting and schedule any other committee meetings. Confirm Board work session on September 5 and regular business meeting on September 9.
 - a. Set World's Best Workforce Hearing
Chair
Recommendation for December 10 at 5:45. p.m.
 - b. Set Truth and Taxation Meeting
Chair

Recommendation for December 10 at 6:00 p.m. with the regular business meeting to follow immediately. By statute, the Truth in Taxation Hearing can begin no earlier than 6:00 p.m.

9. Adjournment
Chairperson

Work Session
Thursday, September 5, 2024 6:00 PM Central

Wrenshall School Library Media Center
207 Pioneer Drive
Wrenshall, MN 55797

Eric Ankrum: Present
Misty Bergman: Present
Mary Carlson: Present
Ben Johnson: Present
Alice Kloepfer: Present
Nicole Krisak: Present
Present: 6.

1. Call to Order

The meeting was called to order by Chair Carlson at 6:02 p.m.

2. Preview of Regular Meeting Agenda for September 9

2.a. Board Committee Reports

Negotiations Committee 1: Chair Ankrum reported an agreement on the READ Act MOU and progress on an ESST MOU with Education Minnesota - Wrenshall.

Negotiations Committee 2: Chair Johnson reported a tentative agreement has been ratified by AFSCME which is also compliant with ESST statute. An MOU on custodial work shifts has been presented. ESST MOUs have been signed by the ASP and WPA groups.

PIE: Participated in the back to school open house. They provided cookies and decorations. The event was well attended. PIE also provided breakfast for the District Convocation.

Building and Grounds: Reviewed staffing status, task list with action plan, and continued to develop an inventory of district assets. The consensus of the Board was to invite Widseth and one other construction management firm to present their potential services for completing a professional inventory and recommendations for funding options. There was also consensus of the Board to update the Facilities Manager posting.

Technology: Chair Krisak reported on the first meeting of an updated tech committee. They made a recommendation on renewing essential Microsoft licenses and will survey staff on computer needs as part of a tech strategic plan. Current year training needs were also identified.

Consolidation: Chair Carlson reviewed the most recent communication to the Carlton School Board. Previous letters were signed by all of the Wrenshall directors. The June letter inviting Carlton to meet was only signed by the Chair, which may have not been clear that all the directors participated in the composition of the letter. Future correspondence regarding consolidation will be reviewed while in session and signed by all directors. At this point in time, the progress on consolidation is considered "parked" following the progress of the past year while awaiting the seating of the new Boards in January. The focus at this time is on providing the resources for a quality school year in Wrenshall.

Fundraising: The new scoreboard for Knutson Field has arrived. Additional funds need to be raised to pay for the installation. The consensus of the Board was not to use District funds and to keep the project distinct. A temporary scoring system will be used until installation is

complete.

Grants: Director Johnson described an MDE grant opportunity that could provide up to \$50,000 for expanding computer science instruction.

3. Strategic Planning

3.a. Analysis of Enrollment Projections

The system developed for projecting changes in enrollment during the summer proved to be very effective. 343 of the anticipated 344 students attended classes during the first week. Effective with the September business meeting, the Board will review the real time Infinite Campus enrollment reports each month.

3.b. Review Potential Memoranda of Understanding For Employment Groups

The status of these documents was reviewed during the negotiations committees' reports. Each MOU that has been recommended will be considered for approval on September 9.

3.c. Carlton-Wrenshall Sports Cooperative Oversight

Chair Carlson reported that a meeting of Carlton-Wrenshall Raptor Sports Cooperative Committee has been posted with an agenda for September 18. She will add a review of the Raptors Communication Flow Chart to the agenda.

3.d. Development of District Organizational Chart

3.d.1. Community Education Leadership and Staffing

Esko is preparing a purchase of service agreement for 3 hours per week of Community Education Director services. It will be presented next month for Board consideration.

3.d.1.a. Facilities Reservation Procedures

The Board would like the Community Education Director and Coordinator to utilize the Esko framework to build a draft with Wrenshall information substituted. Other staff and directors may assist in reviewing other facilities reservation policy and procedure examples from Minnesota school districts. The goal will be to adapt those exemplars to meet the unique needs of Wrenshall.

3.e. Analysis of Career and Technical Education Processes and Procedures

Prior to the discussion about Construction Class projects, the Board was surveyed on the opportunity to provide available seats on current transportation to non-district students for a fee when it is practical. The consensus of the Board was to develop a protocol for considering such opportunities.

An offsite project for the Construction Class was reviewed. There has been a long history of community projects and the practical experience provided to students is greatly valued. However, there has not been a formal protocol established for identifying the projects and ensuring that legal agreements are in place to protect all parties and clearly define performance expectations. The current project is anticipated to start next week. The Board

authorized the superintendent to seek legal guidance on how best to support the project currently planned and to develop a future protocol.

3.f. Retention Protocol for District Property of Historical Significance

The Board discussed the disposition of the outgoing scoreboard at Knutson Field. The superintendent shared that Policy 802 was applicable for almost all purposes, unless the Board would like to consider specific procedures for items of historical value. The consensus was not to develop special procedures for items of historical value and to utilize Policy 802.

4. Adjournment

Wrenshall Public School District
Monday, August 12, 2024 6:00 PM Central

Wrenshall School Library Media Center
207 Pioneer Drive
Wrenshall, MN 55797

Eric Ankrum: Present
Misty Bergman: Present
Mary Carlson: Present
Ben Johnson: Present
Alice Kloepfer: Absent
Nicole Krisak: Present

Present: 5, Absent: 1.

Director Ankrum participated remotely from his posted location. Director Kloepfer was absent with notice.

1. Call to Order

Chair Carlson called the meeting to order at 6:00 p.m. A public comment period preceded the meeting with Denise North addressing the Board.

2. Pledge of Allegiance

3. Roll Call

4. Adoption of Agenda

Motion to approve. This motion, made by Misty Bergman and seconded by Nicole Krisak, Carried.

Alice Kloepfer: Absent, Eric Ankrum: Yea, Misty Bergman: Yea, Mary Carlson: Yea, Ben Johnson: Yea, Nicole Krisak: Yea

Yea: 5, Nay: 0, Absent: 1

5. Regular Business

5.a. Approval of Minutes

Motion to approve official minutes as presented. This motion, made by Eric Ankrum and seconded by Nicole Krisak, Carried.

Alice Kloepfer: Absent, Eric Ankrum: Yea, Misty Bergman: Yea, Mary Carlson: Yea, Ben Johnson: Yea, Nicole Krisak: Yea

Yea: 5, Nay: 0, Absent: 1

Director Ankrum noted the work session minutes incorrectly cited kindergarten instead of 4th grade as the preferred resolution to be adopted during the regular session. The Board approved the August 1st minutes with the correction. The August 12 agenda cited the correct grade level for the resolution.

5.b. Accept Business Office Report

Motion to accept business report as presented. This motion, made by Misty Bergman and seconded by Ben Johnson, Carried.

Alice Kloepfer: Absent, Eric Ankrum: Yea, Misty Bergman: Yea, Mary Carlson: Yea, Ben

Johnson: Yea, Nicole Krisak: Yea

Yea: 5, Nay: 0, Absent: 1

The annual independent audit has been scheduled with Wipfli, LLP.

5.c. Approval of Consent Agenda

Motion to approve. This motion, made by Nicole Krisak and seconded by Misty Bergman, Carried.

Alice Kloepfer: Absent, Eric Ankrum: Yea, Misty Bergman: Yea, Mary Carlson: Yea, Ben

Johnson: Yea, Nicole Krisak: Yea

Yea: 5, Nay: 0, Absent: 1

6. Informational Items

6.a. Principal's Report

Chair Carlson read Principal Blanchard's submitted report.

6.b. Community Education Report

Community Education Coordinator provided a summary of Summer highlights and Fall enrollment projections.

6.c. Enrollment Reports

6.d. Superintendent's Report

Bids for bread and dairy products, fuel, and photocopiers will be opened on August 19.

6.e. Board Director or Committee Reports

Ad-hoc Class Size Committee - Collecting input from staff and administration about possible options for serving classes that may exceed targets.

Ad-hoc Community Education Committee - Directors Krisak, Bergman, and Chair Carlson will meet to develop an organizational chart and other guidelines for the Community Education Department.

Tech - Director Krisak has been appointed as the Chair of a special strategic technology committee. The first meeting will be August 28.

Building and Grounds - Director Ankrum is scheduling a late August meeting.

Budget Committee - Seeking an early Fall meeting.

AFSCME Negotiations - Director Johnson is anticipating one final meeting on August 14 with the goal of bring a tentative agreement for ratification in September.

Consolidation - No official response from Carlton on consolidation communication. Chair Carlson received notification from the Carlton Chair that they had unilaterally dissolved the sports cooperative oversight committee. Chair Carlson is seeking clarification and working toward getting a cooperative committee meeting scheduled.

PIE - Director Bergman reported that new family welcome baskets are in progress and PIE will host a staff lunch during the back to school open house.

6.f. Propane Bus Grant Award

Transportation Coordinator Kirk Hill will be asked to prepare an updated fleet status report for September.

6.g. Grant Writing Considerations

The consensus of the Board is to support a Career Technical Education grant writing and shop maintenance supervision assignment for Chris Gustafson. Principal Blanchard will prepare the staff duty assignments and all licensed staff supervision job descriptions will be presented for future Board approval.

6.h. Developing Memoranda of Understanding for Earned Sick and Safe Time and READ Act. Director Ankrum was directed by the Chair to facilitate MOU negotiations with Education Minnesota - Wrenshall, including Student Support Professionals. Director Johnson was directed by the Chair to facilitate MOU negotiations with the Wrenshall Principals' Association and Administrative Support Professionals.

7. Action Items

7.a. Resolution to Open 4th Grade for Open Enrollment

Motion to introduce and adopt the resolution. This motion, made by Ben Johnson and seconded by Nicole Krisak, Carried.

Alice Kloepfer: Absent, Eric Ankrum: Yea, Misty Bergman: Yea, Mary Carlson: Yea, Ben Johnson: Yea, Nicole Krisak: Yea

Yea: 5, Nay: 0, Absent: 1

Grade 4 will be split into two sections and available for new open enrollments effective August 13.

7.b. Approve School and Wren's Club Handbooks for the 2024-2025 School Year

Motion to approve handbook updates as presented. This motion, made by Nicole Krisak and seconded by Misty Bergman, Carried.

Alice Kloepfer: Absent, Eric Ankrum: Yea, Misty Bergman: Yea, Mary Carlson: Yea, Ben Johnson: Yea, Nicole Krisak: Yea

Yea: 5, Nay: 0, Absent: 1

7.c. Set Adult Meal Prices for Fiscal Year 2025

Motion to approve. This motion, made by Misty Bergman and seconded by Ben Johnson, Carried.

Alice Kloepfer: Absent, Eric Ankrum: Yea, Misty Bergman: Yea, Mary Carlson: Yea, Ben Johnson: Yea, Nicole Krisak: Yea

Yea: 5, Nay: 0, Absent: 1

7.d. Approve Jumpstart to Kindergarten Agreement

Motion to approve. This motion, made by Nicole Krisak and seconded by Misty Bergman, Carried.

Alice Kloepfer: Absent, Eric Ankrum: Yea, Misty Bergman: Yea, Mary Carlson: Yea, Ben Johnson: Yea, Nicole Krisak: Yea

Yea: 5, Nay: 0, Absent: 1

7.e. Set Superintendent Goals for Fiscal Year 2025

Motion to approve. This motion, made by Nicole Krisak and seconded by Misty Bergman, Carried.

Alice Kloepfer: Absent, Eric Ankrum: Yea, Misty Bergman: Yea, Mary Carlson: Yea, Ben Johnson: Yea, Nicole Krisak: Yea

Yea: 5, Nay: 0, Absent: 1

7.f. Policy Review Cycle

7.f.1. Policy for Immediate Approval

Motion to approve Policy 522 on first read to align with state and federal law. This motion, made by Ben Johnson and seconded by Nicole Krisak, Carried.

Alice Kloepfer: Absent, Eric Ankrum: Yea, Misty Bergman: Yea, Mary Carlson: Yea, Ben Johnson: Yea, Nicole Krisak: Yea

Yea: 5, Nay: 0, Absent: 1

7.f.2. Policy for First Reading

Motion to advance first read policies to a second reading. This motion, made by Misty Bergman and seconded by Ben Johnson, Carried.

Alice Kloepfer: Absent, Eric Ankrum: Yea, Misty Bergman: Yea, Mary Carlson: Yea, Ben Johnson: Yea, Nicole Krisak: Yea

Yea: 5, Nay: 0, Absent: 1

7.g. Acceptance of Donations

7.h. Hiring Requests

Motion to approve. This motion, made by Nicole Krisak and seconded by Misty Bergman, Carried.

Alice Kloepfer: Absent, Eric Ankrum: Yea, Misty Bergman: Yea, Mary Carlson: Yea, Ben Johnson: Yea, Nicole Krisak: Yea

Yea: 5, Nay: 0, Absent: 1

8. Future Meetings

9. Adjournment

Motion to adjourn. This motion, made by Nicole Krisak and seconded by Misty Bergman, Carried.

Alice Kloepfer: Absent, Eric Ankrum: Yea, Misty Bergman: Yea, Mary Carlson: Yea, Ben Johnson: Yea, Nicole Krisak: Yea

Yea: 5, Nay: 0, Absent: 1

The meeting was adjourned at 7:20 p.m.

Wrenshall School ISD #100
Exp/Rev Summary - Fd
Period Ending August 31, 2024

Sequence: L, Fd

		Adopted25					% YTD	Remaining
Description		Annual Budget	Period 202502	Year To Date	% YTD	Encumbrances	+ Enc	Balance
E	Expenditure							
01	General Fund	4,697,696.00	188,177.19	272,246.98	6%	697.89	6%	4,424,751.13
02	Food Services Fund	185,838.00	832.41	10,815.26	6%	0.00	6%	175,022.74
03	Transportation (Sub of 01)	416,410.00	5,357.49	15,785.00	4%	0.00	4%	400,625.00
04	Community Service	247,317.00	10,971.87	13,830.79	6%	0.00	6%	233,486.21
05	Capital Outlay (Sub of 01)	159,232.00	28,084.85	52,348.09	33%	20,493.09	46%	86,390.82
07	Debt Redemption Fund	943,770.00	0.00	159,860.00	17%	0.00	17%	783,910.00
E	Expenditure	6,650,263.00	233,423.81	524,886.12	8%	21,190.98	8%	6,104,185.90
R	Revenue							
01	General Fund	(4,898,170.00)	(938,661.38)	(764,184.78)	16%	312,066.02	9%	(4,446,051.24)
02	Food Services Fund	(201,100.00)	0.00	7,848.80	(4%)	0.00	(4%)	(208,948.80)
03	Transportation (Sub of 01)	(233,582.00)	0.00	0.00	0%	0.00	0%	(233,582.00)
04	Community Service	(268,752.00)	(9,560.80)	(12,865.90)	5%	0.00	5%	(255,886.10)
05	Capital Outlay (Sub of 01)	(131,776.00)	0.00	0.00	0%	0.00	0%	(131,776.00)
07	Debt Redemption Fund	(986,897.00)	(25,970.58)	(32,793.02)	3%	0.00	3%	(954,103.98)
R	Revenue	(6,720,277.00)	(974,192.76)	(801,994.90)	12%	312,066.02	7%	(6,230,348.12)
Report Totals:		(70,014.00)	(740,768.95)	(277,108.78)	396%	333,257.00	(80%)	(126,162.22)

Wrenshall School ISD #100
Receipt Listing Report with Detail by Deposit
Fund Summary

Fund	Total
01	\$934,646.08
04	\$9,560.80
07	\$25,970.58
Report Total	\$970,177.46

Wrenshall School ISD #100 Receipt Listing Report

Deposit Ctrl No	Batch	Co	Receipt No	Receipt Type	Bank	Check No	Date	Pmt Type	Grp	Code	Customer	Status	Amount
3615	0100		12046	Credit	1		08/01/24	Check	1	1007	ISD 093 - Carlton	Applied	13,956.37
	0100		12047	Credit	1		08/01/24	Check	1	1009	ISD 099 - Esko	Applied	796.43
	0100		12048	Credit	1		08/01/24	Check	1	1014	ISD 97 Moose Lake	Applied	529.11
	0100		12049	Credit	1		08/01/24	Check	1	1011	ISD #91 - Barnum	Applied	573.14
	0100		12050	Credit	1		08/01/24	Check	1	1042	LATCH KEY	Applied	265.00
	0100		12051	Credit	1		08/01/24	Check	1	1500	Miscellaneous	Applied	43.42
Deposit Control Total:												16,163.47	
3616	0100		12052	Credit	1		08/07/24	Check	1	1034	Federal Dept of Education	Applied	26,851.96
	Deposit Control Total:												26,851.96
3617	0100		12053	Credit	1	REAP	08/08/24	Check	1	1034	Federal Dept of Education	Applied	12,076.04
	Deposit Control Total:												12,076.04
3618	0100		12054	Credit	1		08/14/24	Check	1	1002	State of MN	Applied	426,897.19
	Deposit Control Total:												426,897.19
3619	0100		12055	Credit	1		08/16/24	Check	1	1033	ISD #577 Willow River	Applied	450.00
	0100		12056	Credit	1		08/16/24	Check	1	1012	ISD #4 McGregor	Applied	767.41
	0100		12057	Credit	1		08/16/24	Check	1	1015	ISD 704 - Proctor	Applied	1,066.47
	0100		12058	Credit	1		08/16/24	Check	1	1011	ISD #91 - Barnum	Applied	901.66
	0100		12059	Credit	1		08/16/24	Check	1	1007	ISD 093 - Carlton	Applied	682.21
	0100		12060	Credit	1		08/16/24	Check	1	1013	ISD #95, Cromwell	Applied	642.98
	0100		12061	Credit	1		08/16/24	Check	1	1042	LATCH KEY	Applied	1,315.50
	0100		12062	Credit	1		08/16/24	Check	1	1500	Miscellaneous	Applied	18,752.20
Deposit Control Total:												24,578.43	
3620	0100		12063	Credit	1		08/14/24	Wire	1	1025	ISD 381 Lake Superior District	Applied	1,343.06
	Deposit Control Total:												1,343.06
3621	0100		12064	Credit	1		08/14/24	Wire	1	1025	ISD 381 Lake Superior District	Applied	554.11
	Deposit Control Total:												554.11
3622	0100		12065	Credit	1		08/21/24	Check	1	1002	State of MN	Applied	28,912.12
	Deposit Control Total:												28,912.12
3623	0100		12066	Credit	1	FIN420	08/22/24	Check	1	1002	State of MN	Applied	1,738.28
	Deposit Control Total:												1,738.28
3624	0100		12067	Credit	1		08/22/24	Check	1	1042	LATCH KEY	Applied	460.00
	Deposit Control Total:												460.00

Wrenshall School ISD #100 Receipt Listing Report

Deposit Ctrl No	Batch	Co	Receipt No	Receipt Type	Bank	Check No	Date	Pmt Type	Grp	Code	Customer	Status	Amount
3625		0100	12068	Credit	1	MA	08/27/24	Check	1	1002	State of MN	Applied	852.54
Deposit Control Total:													852.54
3626		0100	12069	Credit	1	0009050738	08/28/24	Check	1	1002	State of MN	Applied	50,820.85
Deposit Control Total:													50,820.85
3627		0100	12070	Credit	1	00090502915	08/30/24	Check	1	1002	State of MN	Applied	372,299.41
Deposit Control Total:													372,299.41
3628		0100	12071	Credit	1		08/30/24	Check	1	1045	BRIGHTWHEEL	Applied	6,630.00
Deposit Control Total:													6,630.00
Report Total:												970,177.46	

Wrenshall School ISD #100
Detail Payment Register By Check
Fund Summary

Fund Description	Total
01 General Fund	\$213,730.91
02 Food Services Fund	\$57.91
03 Transportation (Sub of 01)	\$3,954.25
04 Community Service	\$676.32
05 Capital Outlay (Sub of 01)	\$28,589.13
Report Total	\$247,008.52

Itemized Expense Summary - August 2024

Check No.	Vendor	Amount	Date	Description
56408	CENTURY LINK	\$313.16	8/1/2024 0:00	Communication Svc-Telephone
56409	DUSTIN MCLEOD	\$205.02	8/1/2024 0:00	Travel-Bldgs & Grounds
56410	HILLYARD MINNEAPOLIS	\$2,776.60	8/1/2024 0:00	Supplies-Operations & Maintenance
56411	ISD #0099 ESKO	\$768.67	8/1/2024 0:00	Reimb to MN Dist
56412	ISD #0700 HERMANTOWN	\$201.67	8/1/2024 0:00	Fed Subaward <\$25,000
56413	ISD #0700 HERMANTOWN	\$511.54	8/1/2024 0:00	Fed Subaward <\$25,000
56414	JAMAR COMPANY	\$84,650.00	8/1/2024 0:00	Repairs & Maint Serv-Maintenance
56415	KATIE BECK	\$41.68	8/1/2024 0:00	Supplies-Latchkey
56416	MN TELECOMMUNICATIONS	\$403.00	8/1/2024 0:00	Svc Purch from MN Joint-Powers
56417	PAUL DEVALL	\$132.00	8/1/2024 0:00	Physicals/Drug Testing
56418	POSTMASTER	\$90.00	8/1/2024 0:00	Postage/Printing-Images
56419	SFM	\$1,061.00	8/1/2024 0:00	Payroll Taxes-Workers Comp
56420	TASC	\$58.82	8/1/2024 0:00	Consulting Fees/Serv-Admin
56421	UHL / ABE	\$504.28	8/1/2024 0:00	Repairs & Maint Serv-MECH SYS
56422	UNITED TRUCK BODY CO INC	\$1,184.84	8/1/2024 0:00	Repairs & Maint Serv
56423	WIEDIGER SPEECH & LANGUAGE	\$1,320.00	8/1/2024 0:00	To Non-Ed Agency
56424	DSC COMMUNICATIONS	\$460.00	8/9/2024 0:00	Communications Serv
56425	DSC COMMUNICATIONS	\$140.00	8/9/2024 0:00	Communications Serv
56426	ESC SYSTEMS	\$720.00	8/9/2024 0:00	Prof & Tech Services-FIRE SAFETY
56427	HAGENS GLASS & PAINT	\$30.00	8/9/2024 0:00	Supplies-Operations & Maintenance
56428	ISD #0094 CLOQUET	\$3,801.77	8/9/2024 0:00	To Non-Ed Agency-SpEd General
56429	ISD #0095 CROMWELL	\$999.20	8/9/2024 0:00	Fed Subaward <\$25,000
56430	ISD #0099 ESKO	\$2,575.39	8/9/2024 0:00	To Non-Ed Agency-SpEd General
56431	ISD #0381 LAKE SUPERIOR	\$5,551.12	8/9/2024 0:00	Sp Ed Sal Other D-Work Experience
56432	ISD #0381 LAKE SUPERIOR	\$3,844.79	8/9/2024 0:00	Sp Ed Sal Pur F Other D-SpEd Gen
56433	ISD #0381 LAKE SUPERIOR	\$4,889.02	8/9/2024 0:00	Sp Ed Sal Pur F Other D-Deaf/HOH
56434	ISD #0381 LAKE SUPERIOR	\$4,279.29	8/9/2024 0:00	Fed Subaward <\$25,000
56435	ISD #0577 WILLOW RIVER	\$1,033.34	8/9/2024 0:00	Fed Subaward <\$25,000
56436	ISD #0700 HERMANTOWN	\$364.27	8/9/2024 0:00	To Non-Ed Agency-B-HK
56437	JOSEPH G FRENCH	\$40.00	8/9/2024 0:00	Postage/Printing-Images
56438	L & M SUPPLY INC	\$77.94	8/9/2024 0:00	Supplies-Operations & Maintenance
56439	LAKE SUPERIOR ZOOLOGICAL SOCIETY	\$156.00	8/9/2024 0:00	Entry Fees/Stu Travel-Com Ed
56440	MN PEIP	\$31,585.80	8/9/2024 0:00	Health Insurance
56441	MRI SOFTWARE	\$5.00	8/9/2024 0:00	Legal Fees
56442	NORTHLAND FIRE & SAFETY	\$480.00	8/9/2024 0:00	Prof & Tech Services-FIRE SAFETY
56443	PER MAR SECURITY SERVICES	\$21.62	8/9/2024 0:00	Security System Fees
56444	RICH BIRKETT	\$22.49	8/9/2024 0:00	Supplies-Operations & Maintenance
56445	TK ELEVATOR CORP	\$608.98	8/9/2024 0:00	Prof & Tech Services-PHYS HAZ
56446	ANNA LUNDAHL	\$1,200.00	8/16/2024 0:00	Consulting Svc-Admin Tech
56447	CLOQUET SANITARY SERVICE	\$826.08	8/16/2024 0:00	Contr Svc-Maintenance
56448	DUSTIN MCLEOD	\$150.00	8/16/2024 0:00	Supplies-Operations & Maintenance
56449	EXPLORE LEARNING	\$2,965.50	8/16/2024 0:00	Q-294486 REFLEX SITE LICENSE
56450	GUARDIAN PEST SOLUTIONS, INC	\$57.91	8/16/2024 0:00	Fees for Svc-Food Svc
56451	HILLYARD MINNEAPOLIS	\$3,480.79	8/16/2024 0:00	Supplies-Operations & Maintenance
56452	IMPERIALDADE	\$62.40	8/16/2024 0:00	Custodial Supplies
56453	ISD #0704 PROCTOR	\$96.90	8/16/2024 0:00	Sp Ed Sal Pur F Other D-ECSE
56454	IXL LEARNING	\$3,963.00	8/16/2024 0:00	Instr Software Lic Agreement
56455	MEDTOX	\$113.14	8/16/2024 0:00	Physicals/Drug Testing
56456	METRO SALES INC	\$277.80	8/16/2024 0:00	General Supplies-Admin
56457	MINNESOTA POWER	\$5,522.82	8/16/2024 0:00	Electricity
56458	MN ENERGY RESOURCES	\$53.15	8/16/2024 0:00	Fuel For Bldgs
56459	MN ENERGY RESOURCES	\$55.38	8/16/2024 0:00	Fuel For Bldgs
56460	NWEA	\$6,090.00	8/16/2024 0:00	Non-Instr Software Lic-ELEM
56461	RICH BIRKETT	\$128.96	8/16/2024 0:00	Supplies-Operations & Maintenance
56462	SCHOLASTIC INC	\$1,418.72	8/16/2024 0:00	Textbooks
56463	UHL / ABE	\$16,913.00	8/16/2024 0:00	Repairs & Maint Serv-MECH SYS
56464	DUSTIN MCLEOD	\$61.64	8/23/2024 0:00	Travel-Bldgs & Grounds
56465	EDUCATORS BENEFIT CONSULTANTS	\$70.00	8/23/2024 0:00	Consulting Fees/Serv-Bus Office
56466	EMC INSURANCE COMPANIES	\$6,393.02	8/23/2024 0:00	Insurance

56467	ERIC ANKRUM	\$363.00	8/23/2024 0:00	Travel-Admin Staff Development
56468	GREAT MINDS PBC	\$5,000.00	8/23/2024 0:00	EUREKA MATH SQUARED
56469	ISD #0004 MCGREGOR	\$420.67	8/23/2024 0:00	Reimb to MN Dist
56470	ISD #0093 CARLTON	\$9,120.00	8/23/2024 0:00	Reimb to MN Dist- maintenance
56471	KATIE BECK	\$154.64	8/23/2024 0:00	Supplies-Latchkey
56472	KIRK HILL	\$84.85	8/23/2024 0:00	General Supplies
56473	METRO SALES INC	\$482.00	8/23/2024 0:00	Lease Principal
56474	NEVCO SPORTS LLC	\$5,664.90	8/23/2024 0:00	Football Scoreboard
56475	NORTHERN DOOR & HARDWARE INC	\$15.00	8/23/2024 0:00	Supplies-Operations & Maintenance
56476	SCAN AIR FILTER INC	\$3,302.62	8/23/2024 0:00	HVAC FILTERS
56477	BEN JOHNSON	\$114.00	8/30/2024 0:00	Services-LATCHKEY
56478	CARDMEMBER SERVICE	\$3,585.24	8/30/2024 0:00	Suppllies-Textbooks
56479	CARLTON COUNTY HUMAN SERVICES	\$50.00	8/30/2024 0:00	Communication Srvc-Telephone
56480	CENTURY LINK	\$313.16	8/30/2024 0:00	Communication Srvc-Telephone
56481	CITY OF WRENSHALL	\$624.90	8/30/2024 0:00	Water & Sewage
56482	CITY OF WRENSHALL	\$120.36	8/30/2024 0:00	Water & Sewage
56483	DELTA DENTAL OF MINNESOTA	\$3,057.55	8/30/2024 0:00	Dental Insurance
56484	HILLYARD MINNEAPOLIS	\$490.22	8/30/2024 0:00	Custodial Supplies
56485	HILLYARD MINNEAPOLIS	\$4,092.60	8/30/2024 0:00	Supplies-Operations & Maintenance
56486	INTERMEDIATE DISTRICT 287	\$869.40	8/30/2024 0:00	Pay For Edu Pur MN S
56487	MSBA	\$125.00	8/30/2024 0:00	Travel-Admin Staff Development
56488	MSBA	\$295.00	8/30/2024 0:00	Travel-Admin Staff Development
56489	NATL INSURANCE SVCS OF WI INC	\$717.52	8/30/2024 0:00	Life Insurance
56490	NORTHERN OUTDOORS CLUB	\$140.00	8/30/2024 0:00	Com Ed Instructor Fee
56491	NORTHSTAR MEDIA INC	\$412.93	8/30/2024 0:00	Postage/Printing-Images
56492	PIONEER ATHLETICS	\$85.95	8/30/2024 0:00	Supplies-Football
56493	PITNEY BOWES PURCHASE POWER	\$437.50	8/30/2024 0:00	General Supplies-High School
56494	SFM	\$1,061.00	8/30/2024 0:00	Payroll Taxes-Workers Comp
	TOTAL	\$247,008.52		



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
July 2024						
01-Jul-24						\$1,361,196.35
02-Jul-24						\$1,361,196.35
03-Jul-24		\$34,454.21				\$1,326,742.14
04-Jul-24						\$1,326,742.14
05-Jul-24	\$8,184.36					\$1,334,926.50
08-Jul-24	County Taxes					\$1,334,926.50
09-Jul-24						\$1,334,926.50
10-Jul-24		\$35,736.07	<--Health Ins. (for June)			\$1,299,190.43
11-Jul-24		\$34,454.21				\$1,264,736.22
12-Jul-24			\$103,586.28			\$1,161,149.94
15-Jul-24	\$53,958.92					\$1,215,108.86
15-Jul-24	\$29,371.44		\$44,394.12			\$1,200,086.18
16-Jul-24					\$243,050.00 #b	\$957,036.18
17-Jul-24						\$957,036.18
18-Jul-24		\$34,454.21				\$922,581.97
19-Jul-24						\$922,581.97
22-Jul-24						\$922,581.97
23-Jul-24						\$922,581.97
24-Jul-24		\$35,736.07	<--Health Ins.			\$886,845.90
25-Jul-24		\$34,454.21				\$852,391.68
26-Jul-24						\$852,391.68
29-Jul-24		\$115,373.75	Int. on '20A Fac. Maint.			\$737,017.93
29-Jul-24		\$6,736.25	Int. on '21A Fac. Maint.			\$730,281.68
29-Jul-24		\$37,275.00	Int. on '21B Fac. Maint. & Abate.			\$693,006.68
29-Jul-24			\$86,091.76			\$606,914.92
30-Jul-24	\$122,779.48		\$36,896.47			\$692,797.93
31-Jul-24	\$44,057.16					\$736,855.09



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
August 2024						
01-Aug-24		\$37,827.60				\$699,027.50
02-Aug-24						\$699,027.50
05-Aug-24						\$699,027.50
06-Aug-24						\$699,027.50
07-Aug-24						\$699,027.50
08-Aug-24		\$37,827.60				\$661,199.90
09-Aug-24						\$661,199.90
12-Aug-24						\$661,199.90
13-Aug-24						\$661,199.90
14-Aug-24			\$91,282.16			\$569,917.75
15-Aug-24	\$426,897.19					\$996,814.94
15-Aug-24	\$62,641.42	\$37,827.60	\$39,120.92			\$982,507.84
16-Aug-24						\$982,507.84
19-Aug-24						\$982,507.84
20-Aug-24						\$982,507.84
21-Aug-24						\$982,507.84
22-Aug-24		\$37,827.60				\$944,680.24
23-Aug-24		\$34,688.28 <--Health Ins.				\$909,991.96
26-Aug-24						\$909,991.96
27-Aug-24						\$909,991.96
28-Aug-24						\$909,991.96
29-Aug-24		\$37,827.60	\$97,470.54			\$774,693.83
30-Aug-24	\$372,299.41					\$1,146,993.24
30-Aug-24	\$93,962.13		\$41,773.09			\$1,199,182.28



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
September 2024						
02-Sep-24						\$1,199,182.28
03-Sep-24						\$1,199,182.28
04-Sep-24						\$1,199,182.28
05-Sep-24		\$18,375.76				\$1,180,806.52
06-Sep-24						\$1,180,806.52
09-Sep-24						\$1,180,806.52
10-Sep-24						\$1,180,806.52
11-Sep-24						\$1,180,806.52
12-Sep-24		\$18,375.76	\$97,702.05			\$1,064,728.71
13-Sep-24	\$107,689.98	\$150,000.00 New Bus				\$1,022,418.69
13-Sep-24	\$44,361.64		\$41,872.31			\$1,024,908.02
16-Sep-24						\$1,024,908.02
17-Sep-24						\$1,024,908.02
18-Sep-24						\$1,024,908.02
19-Sep-24		\$18,375.76				\$1,006,532.26
20-Sep-24						\$1,006,532.26
23-Sep-24						\$1,006,532.26
24-Sep-24						\$1,006,532.26
25-Sep-24		\$306,329.17	Repay of 2024A AAC's (Actual)			\$700,203.09
25-Sep-24		\$32,106.16	<--Health Ins.			\$668,096.93
26-Sep-24		\$18,375.76				\$649,721.17
27-Sep-24			\$100,548.93			\$549,172.23
30-Sep-24	\$299,957.51					\$849,129.74
30-Sep-24	\$66,542.46		\$43,092.40	\$249,797.93	#a	\$1,122,377.73



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
October 2024						
01-Oct-24						\$1,122,377.73
02-Oct-24	\$35,000.00	New Bus Grant?				\$1,157,377.73
03-Oct-24		\$37,900.81				\$1,119,476.92
04-Oct-24						\$1,119,476.92
07-Oct-24						\$1,119,476.92
08-Oct-24						\$1,119,476.92
09-Oct-24						\$1,119,476.92
10-Oct-24		\$37,900.81				\$1,081,576.11
11-Oct-24			\$102,564.10			\$979,012.00
14-Oct-24						\$979,012.00
15-Oct-24	\$86,151.99					\$1,065,163.99
15-Oct-24	\$22,939.27		\$43,956.04			\$1,044,147.21
16-Oct-24						\$1,044,147.21
17-Oct-24		\$37,900.81				\$1,006,246.40
18-Oct-24						\$1,006,246.40
21-Oct-24						\$1,006,246.40
22-Oct-24						\$1,006,246.40
23-Oct-24	County Taxes					\$1,006,246.40
24-Oct-24	\$207,719.89	\$37,900.81				\$1,176,065.48
25-Oct-24		\$36,938.29	<--Health Ins.			\$1,139,127.19
28-Oct-24						\$1,139,127.19
29-Oct-24			\$106,806.82			\$1,032,320.38
30-Oct-24	\$133,853.63		\$45,774.35			\$1,120,399.66
31-Oct-24	\$34,408.90	\$37,900.81				\$1,116,907.74



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
November 2024						
01-Nov-24						\$1,116,907.74
04-Nov-24	\$190,925.14					\$1,307,832.89
05-Nov-24	County Taxes					\$1,307,832.89
06-Nov-24						\$1,307,832.89
07-Nov-24		\$55,773.27				\$1,252,059.62
08-Nov-24						\$1,252,059.62
11-Nov-24						\$1,252,059.62
12-Nov-24						\$1,252,059.62
13-Nov-24						\$1,252,059.62
14-Nov-24		\$55,773.27	\$114,798.52			\$1,081,487.83
15-Nov-24	\$0.00					\$1,081,487.83
15-Nov-24	\$56,909.10		\$49,199.36			\$1,089,197.56
18-Nov-24						\$1,089,197.56
19-Nov-24						\$1,089,197.56
20-Nov-24						\$1,089,197.56
21-Nov-24		\$55,773.27				\$1,033,424.30
22-Nov-24						\$1,033,424.30
25-Nov-24		\$35,248.90	<--Health Ins.			\$998,175.40
26-Nov-24						\$998,175.40
27-Nov-24		\$55,773.27	\$109,943.28			\$832,458.85
28-Nov-24						\$832,458.85
29-Nov-24	\$117,708.12					\$950,166.97
29-Nov-24	\$85,363.65		\$47,118.55			\$988,412.07



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
December 2024						
02-Dec-24	\$28,585.48					\$1,016,997.55
03-Dec-24	County Taxes					\$1,016,997.55
04-Dec-24						\$1,016,997.55
05-Dec-24		\$33,617.85				\$983,379.70
06-Dec-24						\$983,379.70
09-Dec-24						\$983,379.70
10-Dec-24						\$983,379.70
11-Dec-24						\$983,379.70
12-Dec-24		\$33,617.85	\$104,160.47			\$845,601.38
12-Dec-24		\$20,280.74	Bus Lease Due (Frandsen)			\$825,320.64
13-Dec-24	\$236,917.96					\$1,062,238.60
13-Dec-24	\$22,471.27		\$44,640.20			\$1,040,069.67
16-Dec-24						\$1,040,069.67
17-Dec-24						\$1,040,069.67
18-Dec-24						\$1,040,069.67
19-Dec-24		\$33,617.85				\$1,006,451.82
20-Dec-24						\$1,006,451.82
23-Dec-24		\$43,339.20	<--Health Ins.			\$963,112.62
24-Dec-24		\$33,617.85				\$929,494.77
25-Dec-24						\$929,494.77
26-Dec-24						\$929,494.77
27-Dec-24			\$118,070.79			\$811,423.98
30-Dec-24	\$146,685.83		\$50,601.77			\$907,508.05
31-Dec-24	\$33,706.91					\$941,214.95



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
January 2025						
01-Jan-25						\$941,214.95
02-Jan-25		\$19,593.80				\$921,621.15
03-Jan-25						\$921,621.15
06-Jan-25						\$921,621.15
07-Jan-25						\$921,621.15
08-Jan-25						\$921,621.15
09-Jan-25		\$19,593.80				\$902,027.35
10-Jan-25						\$902,027.35
13-Jan-25						\$902,027.35
14-Jan-25			\$103,333.76			\$798,693.59
15-Jan-25	\$218,333.42					\$1,017,027.01
15-Jan-25	\$13,006.40		\$44,285.90			\$985,747.51
16-Jan-25		\$19,593.80				\$966,153.71
17-Jan-25						\$966,153.71
20-Jan-25						\$966,153.71
21-Jan-25						\$966,153.71
22-Jan-25				\$265,000.00 #flexvnb		\$1,231,153.71
22-Jan-25						\$1,231,153.71
23-Jan-25		\$19,593.80				\$1,211,559.91
24-Jan-25	\$11,857.50 County Taxes	\$36,335.52 <--Health Ins.				\$1,187,081.89
27-Jan-25				\$249,895.62 #b		\$1,436,977.51
28-Jan-25						\$1,436,977.51
29-Jan-25		\$525,373.75	P&I on '20A Fac. Maint.			\$911,603.76
29-Jan-25		\$66,736.25	P&I on '21A Fac. Maint.			\$844,867.51
29-Jan-25		\$187,275.00	P&I on '21B Fac. Maint. & Abate.			\$657,592.51
29-Jan-25			\$100,954.47			\$556,638.04
30-Jan-25	\$173,581.10	\$19,593.80	\$43,266.20			\$667,359.14
31-Jan-25	\$19,509.59					\$686,868.73



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
February 2025						
03-Feb-25						\$686,868.73
04-Feb-25						\$686,868.73
05-Feb-25						\$686,868.73
06-Feb-25		\$32,460.44				\$654,408.30
07-Feb-25						\$654,408.30
10-Feb-25						\$654,408.30
11-Feb-25						\$654,408.30
12-Feb-25						\$654,408.30
13-Feb-25		\$32,460.44	\$109,146.70			\$512,801.16
14-Feb-25	\$178,279.89					\$691,081.05
14-Feb-25	\$16,545.20		\$46,777.16			\$660,849.09
17-Feb-25						\$660,849.09
18-Feb-25						\$660,849.09
19-Feb-25						\$660,849.09
20-Feb-25		\$32,460.44				\$628,388.65
21-Feb-25						\$628,388.65
24-Feb-25						\$628,388.65
25-Feb-25		\$33,849.18 <--Health Ins.				\$594,539.47
26-Feb-25						\$594,539.47
27-Feb-25		\$32,460.44	\$102,380.26			\$459,698.77
28-Feb-25	\$215,379.97					\$675,078.74
28-Feb-25	\$24,817.80		\$43,877.25			\$656,019.29



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
March 2025						
03-Mar-25						\$656,019.29
04-Mar-25						\$656,019.29
05-Mar-25						\$656,019.29
06-Mar-25		\$55,160.50				\$600,858.79
07-Mar-25						\$600,858.79
10-Mar-25						\$600,858.79
11-Mar-25						\$600,858.79
12-Mar-25						\$600,858.79
13-Mar-25		\$55,160.50	\$102,244.34			\$443,453.94
14-Mar-25	\$215,379.97					\$658,833.91
14-Mar-25	\$22,914.04		\$43,819.00			\$637,928.94
17-Mar-25						\$637,928.94
18-Mar-25						\$637,928.94
19-Mar-25						\$637,928.94
20-Mar-25		\$55,160.50				\$582,768.45
21-Mar-25						\$582,768.45
24-Mar-25						\$582,768.45
25-Mar-25		\$38,272.31	<--Health Ins.			\$544,496.13
26-Mar-25						\$544,496.13
27-Mar-25		\$55,160.50	\$109,388.71			\$379,946.92
28-Mar-25	\$258,455.97		\$46,880.88			\$591,522.01
31-Mar-25	\$34,371.05					\$625,893.07



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
April 2025						
01-Apr-25						\$625,893.07
02-Apr-25						\$625,893.07
03-Apr-25		\$28,085.90				\$597,807.16
04-Apr-25						\$597,807.16
07-Apr-25						\$597,807.16
08-Apr-25						\$597,807.16
09-Apr-25						\$597,807.16
10-Apr-25		\$28,085.90				\$569,721.26
11-Apr-25						\$569,721.26
14-Apr-25			\$108,946.05			\$460,775.20
15-Apr-25	\$172,303.97					\$633,079.17
15-Apr-25	\$21,361.87		\$46,691.17			\$607,749.88
16-Apr-25						\$607,749.88
17-Apr-25		\$28,085.90				\$579,663.97
18-Apr-25						\$579,663.97
21-Apr-25						\$579,663.97
22-Apr-25						\$579,663.97
23-Apr-25						\$579,663.97
24-Apr-25		\$28,085.90				\$551,578.07
25-Apr-25		\$39,185.01	<--Health Ins.			\$512,393.06
28-Apr-25						\$512,393.06
29-Apr-25			\$103,186.61			\$409,206.44
30-Apr-25	\$320,609.67					\$729,816.11
30-Apr-25	\$32,042.81		\$44,222.83			\$717,636.09



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
May 2025						
01-May-25		\$19,278.77				\$698,357.31
02-May-25						\$698,357.31
05-May-25						\$698,357.31
06-May-25						\$698,357.31
07-May-25						\$698,357.31
08-May-25		\$19,278.77				\$679,078.54
09-May-25						\$679,078.54
12-May-25						\$679,078.54
13-May-25						\$679,078.54
14-May-25			\$106,357.47			\$572,721.07
15-May-25	\$215,379.98					\$788,101.05
15-May-25	\$18,643.65	\$19,278.77	\$45,581.77			\$741,884.16
16-May-25						\$741,884.16
19-May-25						\$741,884.16
20-May-25						\$741,884.16
21-May-25						\$741,884.16
22-May-25		\$19,278.77				\$722,605.39
23-May-25		\$37,848.19 <--Health Ins.				\$684,757.20
26-May-25						\$684,757.20
27-May-25	\$532,262.81					\$1,217,020.01
28-May-25	County Taxes					\$1,217,020.01
29-May-25		\$19,278.77	\$169,249.89			\$1,028,491.34
30-May-25	\$139,534.29					\$1,168,025.63
30-May-25	\$27,965.48		\$72,535.67			\$1,123,455.44



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
June 2025						
02-Jun-25						\$1,123,455.44
03-Jun-25						\$1,123,455.44
04-Jun-25						\$1,123,455.44
05-Jun-25	\$513,541.72	\$30,141.48				\$1,606,855.69
06-Jun-25	County Taxes					\$1,606,855.69
09-Jun-25						\$1,606,855.69
10-Jun-25						\$1,606,855.69
11-Jun-25						\$1,606,855.69
12-Jun-25		\$30,141.48	\$104,436.75			\$1,472,277.46
13-Jun-25	\$29,087.94		\$44,758.61			\$1,456,606.78
16-Jun-25						\$1,456,606.78
17-Jun-25						\$1,456,606.78
18-Jun-25		\$30,141.48				\$1,426,465.31
19-Jun-25						\$1,426,465.31
20-Jun-25	\$166,174.43					\$1,592,639.74
23-Jun-25						\$1,592,639.74
24-Jun-25						\$1,592,639.74
25-Jun-25		\$0.00	<--Health Ins. (paid in July)			\$1,592,639.74
26-Jun-25		\$30,141.48				\$1,562,498.26
27-Jun-25			\$98,991.27			\$1,463,507.00
30-Jun-25	\$0.00					\$1,463,507.00
30-Jun-25	\$43,631.90		\$42,424.83			\$1,464,714.07



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
July 2025						
01-Jul-25						\$1,464,714.07
02-Jul-25	County Taxes					\$1,464,714.07
03-Jul-25	\$8,266.21	\$28,114.64				\$1,444,865.64
04-Jul-25						\$1,444,865.64
07-Jul-25						\$1,444,865.64
08-Jul-25						\$1,444,865.64
09-Jul-25		\$37,165.51	<--Health Ins. (for June)			\$1,407,700.13
10-Jul-25		\$28,114.64				\$1,379,585.49
11-Jul-25						\$1,379,585.49
14-Jul-25			\$106,693.87			\$1,272,891.62
15-Jul-25	\$54,287.30					\$1,327,178.92
15-Jul-25	\$29,665.16		\$45,725.94			\$1,311,118.14
16-Jul-25						\$1,311,118.14
17-Jul-25		\$28,114.64				\$1,283,003.50
18-Jul-25						\$1,283,003.50
21-Jul-25						\$1,283,003.50
22-Jul-25						\$1,283,003.50
23-Jul-25						\$1,283,003.50
24-Jul-25		\$28,114.64				\$1,254,888.86
25-Jul-25		\$37,165.51	<--Health Ins.			\$1,217,723.35
28-Jul-25						\$1,217,723.35
29-Jul-25		\$107,173.75	Int. on '20A Fac. Maint.			\$1,110,549.60
29-Jul-25		\$6,406.25	Int. on '21A Fac. Maint.			\$1,104,143.35
29-Jul-25		\$35,025.00	Int. on '21B Fac. Maint. & Abate.			\$1,069,118.35
29-Jul-25			\$88,674.52			\$980,443.83
30-Jul-25	\$123,526.69		\$38,003.36			\$1,065,967.16
31-Jul-25	\$44,497.73	\$28,114.64				\$1,082,350.26



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
August 2025						
01-Aug-25						\$1,082,350.26
04-Aug-25						\$1,082,350.26
05-Aug-25						\$1,082,350.26
06-Aug-25						\$1,082,350.26
07-Aug-25		\$48,230.18				\$1,034,120.07
08-Aug-25						\$1,034,120.07
11-Aug-25						\$1,034,120.07
12-Aug-25						\$1,034,120.07
13-Aug-25						\$1,034,120.07
14-Aug-25		\$48,230.18	\$94,020.62			\$891,869.27
15-Aug-25	\$428,650.25					\$1,320,519.52
15-Aug-25	\$63,267.83		\$40,294.55			\$1,343,492.80
18-Aug-25						\$1,343,492.80
19-Aug-25						\$1,343,492.80
20-Aug-25						\$1,343,492.80
21-Aug-25		\$48,230.18				\$1,295,262.62
22-Aug-25						\$1,295,262.62
25-Aug-25		\$36,075.81	<--Health Ins.			\$1,259,186.80
26-Aug-25						\$1,259,186.80
27-Aug-25						\$1,259,186.80
28-Aug-25		\$48,230.18	\$100,394.65			\$1,110,561.97
29-Aug-25	\$365,093.24					\$1,475,655.21
29-Aug-25	\$94,901.75		\$43,026.28			\$1,527,530.68



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
September 2025						
01-Sep-25						\$1,527,530.68
02-Sep-25						\$1,527,530.68
03-Sep-25						\$1,527,530.68
04-Sep-25		\$18,743.28				\$1,508,787.40
05-Sep-25						\$1,508,787.40
08-Sep-25						\$1,508,787.40
09-Sep-25						\$1,508,787.40
10-Sep-25						\$1,508,787.40
11-Sep-25		\$18,743.28				\$1,490,044.12
12-Sep-25			\$100,633.11			\$1,389,411.02
15-Sep-25	\$108,345.36					\$1,497,756.38
15-Sep-25	\$44,805.26		\$43,128.47			\$1,499,433.16
16-Sep-25						\$1,499,433.16
17-Sep-25						\$1,499,433.16
18-Sep-25		\$18,743.28				\$1,480,689.88
19-Sep-25						\$1,480,689.88
22-Sep-25						\$1,480,689.88
23-Sep-25						\$1,480,689.88
24-Sep-25						\$1,480,689.88
25-Sep-25		\$18,743.28				\$1,461,946.60
25-Sep-25		\$33,390.41 <--Health Ins.				\$1,428,556.20
26-Sep-25						\$1,428,556.20
29-Sep-25			\$103,565.40			\$1,324,990.79
30-Sep-25	\$291,205.41					\$1,616,196.21
30-Sep-25	\$67,207.88		\$44,385.17			\$1,639,018.92



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
October 2025						
01-Oct-25						\$1,639,018.92
02-Oct-25		\$38,658.83				\$1,600,360.09
03-Oct-25						\$1,600,360.09
06-Oct-25						\$1,600,360.09
07-Oct-25						\$1,600,360.09
08-Oct-25						\$1,600,360.09
09-Oct-25		\$38,658.83				\$1,561,701.26
10-Oct-25						\$1,561,701.26
13-Oct-25						\$1,561,701.26
14-Oct-25			\$105,641.03			\$1,456,060.23
15-Oct-25	\$86,617.04					\$1,542,677.27
15-Oct-25	\$23,168.66		\$45,274.73			\$1,520,571.21
16-Oct-25		\$38,658.83				\$1,481,912.38
17-Oct-25						\$1,481,912.38
20-Oct-25						\$1,481,912.38
21-Oct-25						\$1,481,912.38
22-Oct-25						\$1,481,912.38
23-Oct-25		\$38,658.83				\$1,443,253.55
24-Oct-25	\$209,797.09	\$38,415.82	<--Health Ins.			\$1,614,634.82
27-Oct-25	County Taxes					\$1,614,634.82
28-Oct-25						\$1,614,634.82
29-Oct-25			\$110,011.02			\$1,504,623.80
30-Oct-25	\$127,950.55	\$38,658.83	\$47,147.58			\$1,546,767.94
31-Oct-25	\$34,752.99					\$1,581,520.93



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
November 2025						
03-Nov-25						\$1,581,520.93
04-Nov-25	\$192,834.39					\$1,774,355.32
05-Nov-25	County Taxes					\$1,774,355.32
06-Nov-25		\$56,888.73				\$1,717,466.59
07-Nov-25						\$1,717,466.59
10-Nov-25						\$1,717,466.59
11-Nov-25						\$1,717,466.59
12-Nov-25						\$1,717,466.59
13-Nov-25		\$56,888.73	\$118,242.47			\$1,542,335.38
14-Nov-25	\$0.00					\$1,542,335.38
14-Nov-25	\$57,478.19		\$50,675.35			\$1,549,138.22
17-Nov-25						\$1,549,138.22
18-Nov-25						\$1,549,138.22
19-Nov-25						\$1,549,138.22
20-Nov-25		\$56,888.73				\$1,492,249.49
21-Nov-25						\$1,492,249.49
24-Nov-25						\$1,492,249.49
25-Nov-25		\$36,658.85	<--Health Ins.			\$1,455,590.63
26-Nov-25		\$56,888.73	\$113,241.58			\$1,285,460.32
27-Nov-25						\$1,285,460.32
28-Nov-25	\$118,424.47					\$1,403,884.79
28-Nov-25	\$86,217.28		\$48,532.10			\$1,441,569.97



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
December 2025						
01-Dec-25	\$28,871.34					\$1,470,441.31
02-Dec-25	County Taxes					\$1,470,441.31
03-Dec-25						\$1,470,441.31
04-Dec-25		\$34,290.21				\$1,436,151.10
05-Dec-25						\$1,436,151.10
08-Dec-25						\$1,436,151.10
09-Dec-25						\$1,436,151.10
10-Dec-25						\$1,436,151.10
11-Dec-25		\$34,290.21				\$1,401,860.90
12-Dec-25			\$107,285.29			\$1,294,575.61
15-Dec-25	\$238,321.40	Potential Retro Pay?	\$28,000.00			\$1,504,897.01
15-Dec-25	\$22,695.98		\$45,979.41			\$1,481,613.59
16-Dec-25						\$1,481,613.59
17-Dec-25						\$1,481,613.59
18-Dec-25		\$34,290.21				\$1,447,323.38
19-Dec-25						\$1,447,323.38
22-Dec-25						\$1,447,323.38
23-Dec-25		\$45,072.77	<--Health Ins.			\$1,402,250.61
24-Dec-25		\$34,290.21				\$1,367,960.40
25-Dec-25						\$1,367,960.40
26-Dec-25						\$1,367,960.40
29-Dec-25			\$121,612.91			\$1,246,347.49
30-Dec-25	\$147,578.53		\$52,119.82			\$1,341,806.20
31-Dec-25	\$34,043.98					\$1,375,850.18



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
January 2026						
01-Jan-26						\$1,375,850.18
02-Jan-26						\$1,375,850.18
05-Jan-26						\$1,375,850.18
06-Jan-26						\$1,375,850.18
07-Jan-26						\$1,375,850.18
08-Jan-26		\$24,982.09				\$1,350,868.08
09-Jan-26						\$1,350,868.08
12-Jan-26						\$1,350,868.08
13-Jan-26						\$1,350,868.08
14-Jan-26			\$106,433.77			\$1,244,434.31
15-Jan-26	\$219,606.01					\$1,464,040.31
15-Jan-26	\$13,136.46	\$24,982.09	\$45,614.47			\$1,406,580.21
16-Jan-26						\$1,406,580.21
19-Jan-26						\$1,406,580.21
20-Jan-26						\$1,406,580.21
21-Jan-26						\$1,406,580.21
22-Jan-26		\$24,982.09				\$1,381,598.11
23-Jan-26		\$37,788.94 <--Health Ins.				\$1,343,809.17
26-Jan-26	\$11,976.07					\$1,355,785.24
27-Jan-26	County Taxes					\$1,355,785.24
28-Jan-26		\$532,173.75	P&I on '20A Fac. Maint.			\$823,611.49
28-Jan-26		\$66,406.25	P&I on '21A Fac. Maint.			\$757,205.24
28-Jan-26		\$195,025.00	P&I on '21B Fac. Maint. & Abate.			\$562,180.24
29-Jan-26		\$24,982.09	\$103,983.10			\$433,215.04
30-Jan-26	\$166,961.48					\$600,176.52
30-Jan-26	\$19,704.69		\$44,564.19			\$575,317.03



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
February 2026						
02-Feb-26						\$575,317.03
03-Feb-26						\$575,317.03
04-Feb-26						\$575,317.03
05-Feb-26		\$33,109.65				\$542,207.38
06-Feb-26						\$542,207.38
09-Feb-26						\$542,207.38
10-Feb-26						\$542,207.38
11-Feb-26						\$542,207.38
12-Feb-26		\$33,109.65	\$112,421.10			\$396,676.63
13-Feb-26	\$179,347.59					\$576,024.22
13-Feb-26	\$16,710.65		\$48,180.47			\$544,554.40
16-Feb-26						\$544,554.40
17-Feb-26						\$544,554.40
18-Feb-26						\$544,554.40
19-Feb-26		\$33,109.65				\$511,444.75
20-Feb-26						\$511,444.75
23-Feb-26						\$511,444.75
24-Feb-26						\$511,444.75
25-Feb-26		\$35,203.15	<--Health Ins.			\$476,241.61
26-Feb-26		\$33,109.65	\$105,451.66			\$337,680.29
27-Feb-26	\$216,559.51					\$554,239.81
27-Feb-26	\$25,065.97		\$45,193.57			\$534,112.21



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
March 2026						
02-Mar-26						\$534,112.21
03-Mar-26						\$534,112.21
04-Mar-26						\$534,112.21
05-Mar-26		\$56,263.71				\$477,848.50
06-Mar-26						\$477,848.50
09-Mar-26						\$477,848.50
10-Mar-26						\$477,848.50
11-Mar-26						\$477,848.50
12-Mar-26		\$56,263.71	\$105,311.67			\$316,273.12
13-Mar-26	\$216,690.73					\$532,963.85
13-Mar-26	\$23,143.18		\$45,133.57			\$510,973.45
16-Mar-26						\$510,973.45
17-Mar-26						\$510,973.45
18-Mar-26						\$510,973.45
19-Mar-26		\$56,263.71				\$454,709.74
20-Mar-26						\$454,709.74
23-Mar-26						\$454,709.74
24-Mar-26						\$454,709.74
25-Mar-26		\$39,803.20	<--Health Ins.			\$414,906.53
26-Mar-26		\$56,263.71				\$358,642.82
27-Mar-26			\$112,670.38			\$245,972.45
30-Mar-26	\$260,028.88		\$48,287.30			\$457,714.02
31-Mar-26	\$34,714.76					\$492,428.79



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
April 2026						
01-Apr-26						\$492,428.79
02-Apr-26		\$22,918.10				\$469,510.69
03-Apr-26						\$469,510.69
06-Apr-26						\$469,510.69
07-Apr-26						\$469,510.69
08-Apr-26						\$469,510.69
09-Apr-26		\$22,918.10				\$446,592.59
10-Apr-26						\$446,592.59
13-Apr-26						\$446,592.59
14-Apr-26			\$112,214.44			\$334,378.15
15-Apr-26	\$172,437.85					\$506,816.00
15-Apr-26	\$21,575.49		\$48,091.90			\$480,299.59
16-Apr-26		\$22,918.10				\$457,381.49
17-Apr-26						\$457,381.49
20-Apr-26						\$457,381.49
21-Apr-26						\$457,381.49
22-Apr-26						\$457,381.49
23-Apr-26		\$22,918.10				\$434,463.39
24-Apr-26		\$40,752.41	<--Health Ins.			\$393,710.98
27-Apr-26						\$393,710.98
28-Apr-26						\$393,710.98
29-Apr-26			\$106,282.21			\$287,428.77
30-Apr-26	\$322,560.83					\$609,989.60
30-Apr-26	\$32,363.24	\$22,918.10	\$45,549.52			\$573,885.22



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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
May 2026						
01-May-26						\$573,885.22
04-May-26						\$573,885.22
05-May-26						\$573,885.22
06-May-26						\$573,885.22
07-May-26		\$24,580.44				\$549,304.78
08-May-26						\$549,304.78
11-May-26						\$549,304.78
12-May-26						\$549,304.78
13-May-26						\$549,304.78
14-May-26		\$24,580.44	\$109,548.19			\$415,176.16
15-May-26	\$216,690.74					\$631,866.89
15-May-26	\$18,830.09		\$46,949.22			\$603,747.76
18-May-26						\$603,747.76
19-May-26						\$603,747.76
20-May-26						\$603,747.76
21-May-26		\$24,580.44				\$579,167.32
22-May-26		\$39,362.12	<--Health Ins.			\$539,805.21
25-May-26						\$539,805.21
26-May-26						\$539,805.21
27-May-26	\$537,585.44					\$1,077,390.65
28-May-26	County Taxes	\$24,580.44	\$174,327.39			\$878,482.82
29-May-26	\$140,383.47					\$1,018,866.28
29-May-26	\$28,245.14		\$74,711.74			\$972,399.68

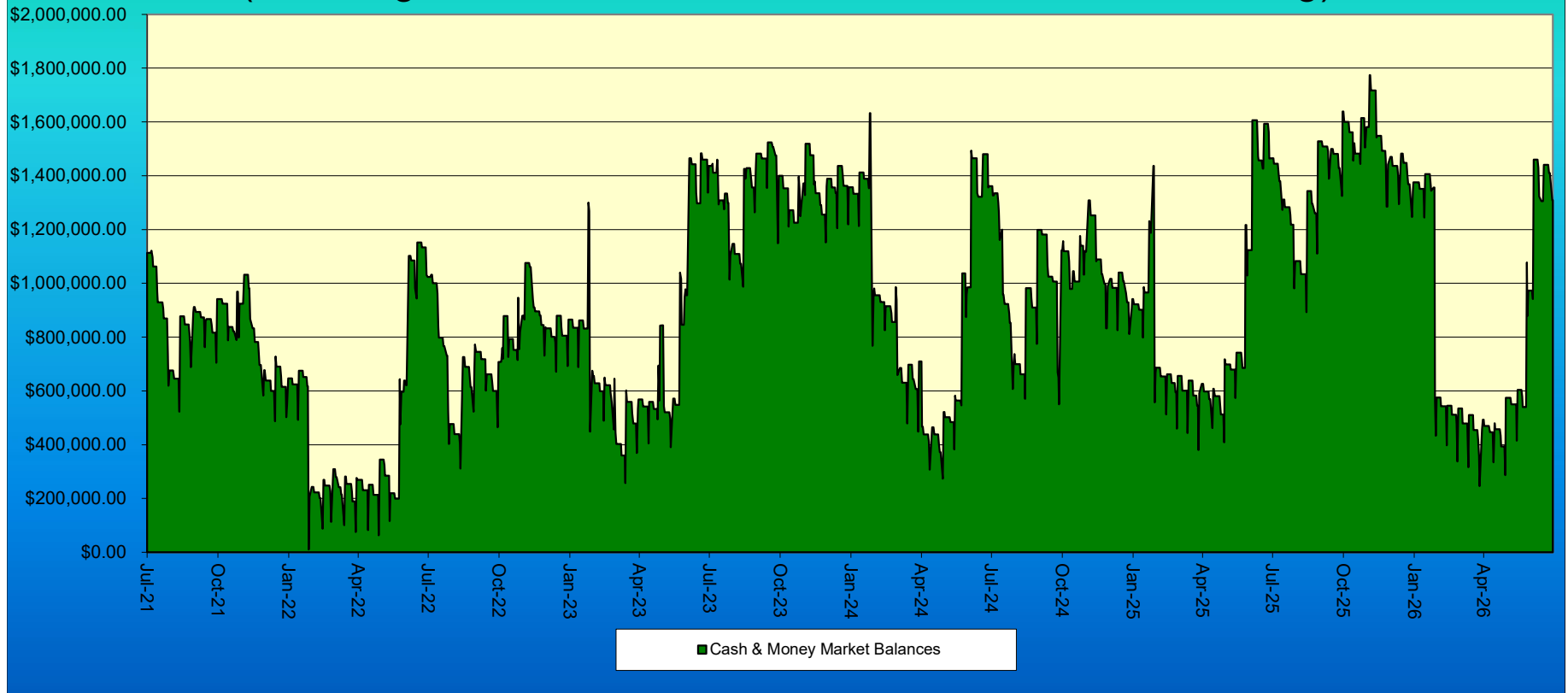


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Projections as of: September 4, 2024

Operating Cash Flow Schedule (Including Debt Service Funds)						
Date	Revenue	Payable	Payroll	Maturities	Investments	End-Balance
June 2026						
01-Jun-26						\$972,399.68
02-Jun-26						\$972,399.68
03-Jun-26						\$972,399.68
04-Jun-26		\$30,744.30				\$941,655.38
05-Jun-26	\$518,677.13					\$1,460,332.51
08-Jun-26	County Taxes					\$1,460,332.51
09-Jun-26						\$1,460,332.51
10-Jun-26						\$1,460,332.51
11-Jun-26		\$30,744.30				\$1,429,588.21
12-Jun-26			\$107,569.86			\$1,322,018.35
15-Jun-26	\$29,378.81		\$46,101.37			\$1,305,295.80
16-Jun-26						\$1,305,295.80
17-Jun-26						\$1,305,295.80
18-Jun-26	\$166,255.29	\$30,744.30				\$1,440,806.78
19-Jun-26						\$1,440,806.78
22-Jun-26						\$1,440,806.78
23-Jun-26						\$1,440,806.78
24-Jun-26		\$0.00	<--Health Ins.			\$1,440,806.78
25-Jun-26		\$30,744.30				\$1,410,062.47
26-Jun-26						\$1,410,062.47
29-Jun-26			\$101,961.01			\$1,308,101.47
30-Jun-26	\$0.00					\$1,308,101.47
30-Jun-26	\$44,068.22		\$43,697.57			\$1,308,472.12

Wrenshall ISD 100 - Operating Cash Flow Graph (Including Debt Service Funds, WITH 2024A AAC Borrowing)



09/04/24





Wrenshall ISD 100

As of 9-4-2024

Fixed-Rate Portfolio

Current Operating Investments:

<u>Maturity Date</u>	<u>Amount</u>	<u>Identifier</u>
30-Sep-24	\$249,797.93	#a
22-Jan-25	\$265,000.00	#flexvnb
27-Jan-25	\$249,895.62	#b



Wrenshull Public Schools

Superintendent- Jeff Pesta
Principal- Michelle Blanchard

September 9, 2024

Consent Agenda

- *Any Director may request to remove any item from this consent agenda and place it on the regular meeting agenda for individual consideration.*

Appointments:

1. Laura Lembke, requests transfer to 4th grade teacher, effective August 26, 2024.
2. Jonathon Bartczak, physical education and health teacher, 1.0 FTE, Tier 2 license, BA, Step 1, effective August 26, 2024.
3. Brittany Campbell, assistant cook, grade 3, effective August 27, 2024.
4. Jillian Engstrom Brula, preschool teacher, 1.0 FTE, B.A., Step 5, effective August 27, 2024.
5. Ashley Davey, grade 4 custodian, 40 hours per week, effective September 3, 2024.
6. Katie Meyer, Wren's Club adult child care aide up to 3 hours per week at \$15 per hour (not to exceed a total of 40 hours per week combined with her paraprofessional assignment) effective September 9, 2024.

At-Will Agreements:

Change to Contract: Due to IRS rules defining maximum 403b contributions on a Julian Calendar and not a Fiscal Calendar the interim superintendent contract extension must halt employee and district contributions to a 403b until January 1, 2025. The District's 403b contribution potentially exceeding the maximum is \$9,375.03 and will be paid as regular salary intervals from August 15 through December 31, 2024 in accordance with the terms of the contract extension Article VIII., I.b. and Article XI.

Leave of Absence Requests:

1. Jaime Wolfe, secondary science and math teacher, 1.0 FTE, requests to return early from extended leave, effective August 26, 2024.

Resignations:

1. Tina Kauma, preschool teacher, effective August 26, 2024.
2. Teresa Solomon, paraprofessional, effective September 11, 2024.
3. Elise Loucks, Wren's Club adult childcare aide, effective August 13, 2024.

Terminations:



WRENSHALL PUBLIC SCHOOLS

Superintendent-Jeff Pesta, Ed.D
Principal-Michelle Blanchard

Principal Report

9/9/25

- Open House was well attended-Thank you PIE for the healthy snacks and back to school bags for new students and Board Members for attending
- First week back went smoothly-Students are acclimating to expectations and procedures
- Bus procedures-color coded/Bus safety evacuations will take place next week
- Safety Drills will begin this month
- Picture Day September 25th retakes October 30th
- Tech-Procedures chromebooks,sound system, training
- Shared classes with CHS 11 band students (37 total) 1-construction
- 12th grade open campus option
- CTE walkway concerns

A small school where WE cultivate big futures.



Community Education Report

9/9/2024

- Open house rooms/table - Wednesday August 28th
 - Preschool room (Mrs. E.B & Ms.Shirley)
 - Wrens Club/Wrap Around (Ms. Amanda)
 - CE table in the commons (myself - promoting all programming)
- Training day with all staff Tuesday August 27th
 - Extra training for child care
 - All employees are up to date and in compliance with their DHS Training
 - Including CPR/First Aid
- Training in Esko Thursday August 29th on how kids play
 - 3 Staff attended (Thank you Esko for the invite)
- CE Staff includes: 5 adults / 4 students
 - Looking for a CE sub
- New Preschool Teacher Jill Brula Engstrom (Welcome)
- Shout out to the whole CE Team
 - CE programs extension of the school family
- Before/After school care kicked off last week
 - 21 families
 - What our focus is: Safe, fun and enriching
- Welcoming Preschool students:
 - 14 Hatchling (max of 16)
 - 15 Little Wrens (max of 20) (1 Pending)
- Wrap around wrens club kids care
 - 11 families (between the hatchling/little wrens program)
 - Tuesday/Thursday "off days"
- Adding brightwheel to preschool (used it in summer wrens club)
 - Safety
 - Communication

- Many exciting programming (after school enrichment, events, volunteer opportunities & adult enrichment)
 - D&D Club (started tonight)
 - Will meet Mondays
 - Family night on playground
 - Tuesday September 17th
 - Hiring student workers
 - We could use 1-2 more student workers
 - Power lunch
 - Volunteers who will read to elementary students
 - Start in October (after background checks & needed students)
 - Winter Festival
 - Saturday November 30th
 - Early stages:
 - CEAC
 - Tomorrow Tuesday September 10th 6PM
 - Yoga
 - Starting October 1st
 - Upcoming after school programming lego club, & NOC with Cassie Janke

0100 WRENSHALL District207 PIONEER DRIVE, WRENSHALL, MN 55797-0068
Generated on 09/04/2024 12:43:52 PM Page 1 of 1**Student Enrollment Summary Report**

Effective Date: 09/04/2024 Enrollment Types: P, S, N

Total Race/Ethnicities: 5 of 7 Total Schools: 2

Race/Ethnicity Source: Federal Male/Female/Total: 169/174/343

Student Population by Race/Ethnicity and Grade Level (Male/Female/Total)**Wrenshall Elementary**

Grade	1:Hispanic/Latino	2:American Indian or Alaska Native	3:Asian	4:Black or African American	5:Native Hawaiian or Other Pacific Islander	6:White	7:Two or more races	Total
01	1/0/1	1/0/1	-	-	-	7/11/18	1/2/3	10/13/23
02	1/0/1	-	-	-	-	13/9/22	0/2/2	14/11/25
03	-	1/0/1	-	-	-	7/10/17	2/3/5	10/13/23
04	0/1/1	0/1/1	-	-	-	14/15/29	-	14/17/31
05	0/1/1	-	-	-	-	10/13/23	-	10/14/24
06	-	0/1/1	-	-	-	12/12/24	1/1/2	13/14/27
KA	4/2/6	1/0/1	-	-	-	9/14/23	-	14/16/30
All Grades	6/4/10	3/2/5	-	-	-	72/84/156	4/8/12	85/98/183

Wrenshall High School

Grade	1:Hispanic/Latino	2:American Indian or Alaska Native	3:Asian	4:Black or African American	5:Native Hawaiian or Other Pacific Islander	6:White	7:Two or more races	Total
07	-	1/1/2	-	-	-	12/10/22	0/1/1	13/12/25
08	-	0/1/1	-	0/1/1	-	15/11/26	0/2/2	15/15/30
09	-	-	-	-	-	11/10/21	1/0/1	12/10/22
10	1/0/1	0/1/1	-	-	-	15/12/27	0/1/1	16/14/30
11	1/1/2	1/0/1	-	-	-	11/12/23	2/0/2	15/13/28
12	-	1/0/1	-	0/1/1	-	9/9/18	3/2/5	13/12/25
All Grades	2/1/3	3/3/6	-	0/2/2	-	73/64/137	6/6/12	84/76/160

Student Population Excluding White not of Hispanic Origin

School	Total	Percentage
Wrenshall Elementary	27	14.75%
Wrenshall High School	23	14.37%
Total	50	14.58%

2024 - 2025 School Year

Updated 8/28/2024

Grade	Projection	Target	Variance	Waitlist	Inquiries
K	30	20	+10		
1	23	23	0		
2	25	23	+2		
3	23	25	-2		
4	31	25	+6		
5	24	25	-1		
6	27	25	+2		
7	25	28	-3		
8	31	28	+3		
9	22	30*			
10	30	30*			
11	28	30*			
12	25	30*			1
TOTAL	344				



Wrenshall Public Schools

Superintendent- Jeff Pesta
Principal- Michelle Blanchard

September 9, 2024

The Minnesota School Boards Association has set September as Minnesota School Board Recognition Month to build awareness and understanding of the vital function elected school board members play in our society. Wrenshall is joining other public school districts from across the state to celebrate School Board Recognition Month to honor local board members for their commitment to Wrenshall and its students.

Strong schools help build strong communities and the Wrenshall School Board devotes countless hours to making sure our schools are helping every child learn at a higher level. School board members make the difficult decisions every month and spend many hours studying education issues and regulations in order to provide the kind of accountability our citizens expect. Even though we're making a special effort to show our appreciation this month, school board members' work is a year-round commitment.

Thank you to these directors for their service to our district:

Eric Ankrum – 2 years of service

Misty Bergman – 4 years of service

Mary Carlson – 2 years of service

Ben Johnson – 3 years of service

Alice Kloepfer – 4 years of service

Nicole Krisak – 4 years of service



WRENSHALL ISD 100 FLEET STATUS OVERVIEW

The Wrenshall School District currently has a total of seven school buses in its fleet. Six of those buses are used primarily for student pick up and drop off routes. The extra bus is used as a spare bus for transporting students to school sports practice locations within the area, or as a replacement bus in the event a regular route bus has a mechanical failure and cannot be used.

In addition, Wrenshall has four Type III vehicles used for daily transportation of special education student pick up and drop off, and school sponsored events where a bus is not needed. These four vehicles are an SUV, and three mini vans.

Our entire fleet of school buses and Type III vehicles go through a yearly State Mandated Inspection conducted by Minnesota State Patrol CMV Inspectors. Each fleet vehicle has specific State mandated requirements including but not limited to safety equipment, mechanical operation, and school district markings.

The inspections are conducted at the beginning of each school year, and I am happy to report that each of our fleet vehicles have successfully passed MSP CMV inspections as of September 6th, 2024.

In regards to our current situation with our school buses, Wrenshall ISD 100 has four Bluebird Propane fueled buses, and three International Diesel fueled buses.

The status of our Bluebird buses are as follows;

1. 2022 Bluebird Propane has approximately 27,317 miles, and is in excellent condition.
2. 2021 Bluebird Propane has approximately 62,769 miles and is in excellent condition.
3. 2019 Bluebird Propane has approximately 75,507 miles and is in excellent condition.
4. 2016 Bluebird Propane has approximately 112,285 miles and is in very good condition.

The status of our International Diesel buses are as follows;

5. 2012 International Diesel Bus #5 has approximately 159,733 miles. This bus has the Max Force Diesel engine which has a history of mechanical complications, and as a result had a complete engine rebuild in 2021. The rebuild was costly, and took a year and a half to complete. Physically the bus is showing signs of wear. The bus recently had cross member cracking that needed to be welded, and currently has a rear emergency door which has a fair amount of rust. State Patrol Inspectors identified the beginning of a crack near the door hinge and the rust, suggesting it will need replacement soon. With that being said, the bus was certified for safe operation by the State, and inspected by United Truck Body with their mechanical approval for another school year.

6. 2012 International Diesel Bus #2 has approximately 135,544 miles. This bus also has the Max Force Diesel engine which again, has a history of mechanical complications. This is by far our most concerning bus as it has had a fair number of mechanical issues resulting in United Truck Body service and repairs yearly, just to keep it running. With that being said, this bus also passed State inspection for safe use for another school year, and after being recently inspected by United Truck Body has been categorized as running well, but having future costly maintenance concerns.
7. 2003 International Diesel Bus #4 had approximately 208,643 miles. This Bus does not have the faulty Max Force Engine, and is our District's most reliable diesel school bus. This bus has aged well, and is a reliable starter and runner. This bus is used primarily for local sports practice runs, or replacement of a regular route bus that is needed for a long-distance sports team trip. This bus passed State inspection and is given a thumbs up by UTB as a reliable spare school bus.

The status of our type III vehicles are as follows;

1. 2018 Dodge Grand Caravan with approximately 38,412 miles. This is our mobility device, or lift van, and is in excellent condition.
2. 2017 Dodge Grand Caravan with approximately 116,142 miles. Although showing some signs of wear, this vehicle is in excellent condition.
3. 2014 Dodge Grand Caravan with approximately 140,420 miles. Although this vehicle is beginning to age, it is in excellent condition.
4. Dodge Durango SUV with approximately 48,490 miles and is in excellent condition.

Each of our type three vehicles have been certified by State Inspectors for safe and legal operation for another school year.

All District school buses are maintained and serviced by United Truck Body (UTB) of Hermantown, MN. UTB has been our sales and service provider for a number of years and has been professional and very reliable, coming through for us anytime we have had an issue. Our type III vehicles are serviced by Cloquet Auto and they have been professional and reliable for our District as well.



Respectfully submitted by Kirk Hill
Wrenshall ISD 100
Transportation Director
September 6th, 2024

**CONTRACT
BETWEEN
INDEPENDENT SCHOOL DISTRICT NO. 100
WRENSHALL, MINNESOTA**

AND

**THE AMERICAN FEDERATION OF STATE, COUNTY
AND MUNICIPAL EMPLOYEES, AFL-CIO
LOCAL UNION NO. 545**

JULY 1, 2024 – JUNE 30, 2026

**ARTICLE I
PURPOSE**

Section 1. Parties:

THIS AGREEMENT is entered into between the School Board of Independent School District No. 100, Wrenshall, Minnesota, hereinafter referred to as the School Board, and Local No. 545, A.F.S.C.M.E., local organizational representative with exclusive representative status, hereinafter referred to as the exclusive representative, pursuant to and in compliance with the Public Employment Relations Act of 1971, as amended, hereinafter referred to as the P.E.L.R.A., to provide the terms and conditions of employment for custodians, cooks, and bus drivers.

**ARTICLE II
RECOGNITION OF EXCLUSIVE REPRESENTATIVE**

Section 1. Recognition:

In accordance with the PELRA, the School Board recognizes Local #545, AFSCME, local organizational representative with exclusive representative status, as the exclusive representative for custodians, cooks and bus drivers, employed by Independent School District No. 100, which exclusive representative shall have those rights and duties as prescribed by the PELRA and as described in the provisions of this Agreement.

Section 2. Appropriate Unit:

The exclusive representative shall represent all such employees of the District contained in the appropriate unit as defined in Article III, Section 2, of this Agreement, and the PELRA, and in certification by the Commissioner of the Bureau of Mediation Services, if any.

**ARTICLE III
DEFINITIONS**

Section 1. Terms and Conditions of Employment: shall mean the hours of employment, the compensation therefore including fringe benefits except retirement contributions or benefits, and the Employer's personnel policies affecting the working conditions of the employees, that do not conflict with this Contract. "Terms and conditions of employment" are subject to the provisions of PELRA.

Section 2. Description of Appropriate Unit:

For purposes of this Agreement, the term non-certified employee shall mean all persons in the appropriate unit employed by the School District in such classifications excluding the following: confidential employees, supervisory employees, secretaries, bookkeepers, part-time employees who hold positions of a temporary or seasonal character for a period not in excess of sixty-seven (67) working days or one hundred (100) working days for students under age 22 in any calendar year, and emergency employees (179.03, Subd. 13F).

Section 3. School District:

For purposes of administering this Agreement, the term "School District" shall mean the School Board or its designated representative.

Section 4. Other terms:

Terms not defined in this Agreement will have those meanings as defined by the PELRA.

**ARTICLE IV
SCHOOL BOARD RIGHTS**

Section 1. Inherent Managerial Rights:

The exclusive representative recognizes that the School Board is not required to meet and negotiate on matters of inherent managerial policy, which include but are not limited to such areas of discretion or policy as the functions and programs of the Employer, its overall budget, utilization of technology, the organizational structure, and the selection and direction and number of personnel, provided it does not conflict with this Contract.

Section 2. Management 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 to provide educational opportunities for the students of the School District.

Section 3. Effect of Laws, Rules and Regulations:

The exclusive representative recognizes that all employees covered by this Agreement shall perform the services and duties prescribed by the School Board and shall be governed by the laws of the State of Minnesota and by School Board rules, regulations, directives and orders, issued by properly designated officials of the School District. The exclusive representative also recognizes the right, obligation and duty of the School Board and its duly designated officials to promulgate rules, regulations, directives and orders from time to time as deemed necessary by the School Board insofar as such rules, regulations, directives and orders are not inconsistent with the terms of this Agreement. Any provisions of this Agreement found to be in violation of such laws, rules, regulations, directives or orders shall be null and void and without force and effect.

Section 4. Reservation of Managerial Rights:

The foregoing enumeration of Board rights and duties shall not be deemed to exclude other inherent managerial rights and management functions not expressly reserved herein, and all management rights and management functions not expressly delegated in this Agreement are reserved to the School District.

**ARTICLE V
EMPLOYEE RIGHTS**

Section 1. Right to View:

Nothing contained in this Agreement shall be construed to limit, impair, or affect the right of any employee or his representative to the expression or communication of a view, grievance, complaint or opinion on 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. Dues:

- A. The District shall deduct an amount each pay period sufficient to provide the payment of regular dues and/or other Union approved deductions, established by the Union from the wages of all employees authorizing, in writing, such deduction. The deduction of dues shall commence 30 working days after initial employment with the Employer.
- B. The Employer shall remit such deductions to AFSCME Council 65 Administrative Office (118 Central Avenue, Nashwauk, MN 55769) with a list of the names of the employees from whose wages deductions were made along with other pertinent employee information necessary for the collection and administration of union dues preferably in an Excel formatted report that may be electronically transmitted or by U.S. mail.
- C. The Union shall provide the formula or schedule (if applicable) to calculate the actual dues deduction to the Employer and will provide a spreadsheet that can be used to calculate the actual dues along with any set amount for local assessments, in an electronic Excel format or via U.S. mail.
- D. Fair Share/Agency Fee. The Union may collect an Agency fee or Fair Share Fee, in an amount determined by the Union, from bargaining unit members who choose to become Fair Share members of the Union. Any such fees shall be collected in accordance with the applicable terms of Minn. Stat. Sect. 179A.06, Subd. 3.

Section 3. In-Service Training:

The School District may require one (1) or more custodians and kitchen staff to attend one (1) or more workshops each year. Wages, tuition and travel expenses are to be paid by the School District for District assigned training, including servsafe training. Employees will voucher time with the Business Manager.

**ARTICLE VI
RATES OF PAY**

Section 1. Rates of Pay:

The wages and salaries reflected in Appendix A attached hereto shall be a part of the Agreement for the period commencing July 1, 2024 to June 30, 2026.

Section 2. Wages and Job Classifications (yearly):

- A. The District shall employ at least two (2) full-time custodian positions. The District may employ temporary, seasonal or student workers on a temporary

- basis when such positions do not exceed sixty-seven (67) days in a calendar year.
- B. The evening shift custodian shall be paid an additional \$.75 per hour for each hour worked between 3:00 pm and 7:00 am. This position will alternate from one custodian to another on a weekly basis. Shift differential pay will only be paid during the regular school year. There will be no shift differential pay during the summer. The evening shift custodian may be responsible for assigning duties and work load to other custodians and inform the Director of Building and Grounds of any of the happenings on their evening shift.
 - C. If the Head Custodian is gone, if needed in its opinion, the District may select a custodian or housekeeper to temporarily fill the Head Custodian role and it will pay the custodian or housekeeper at the grade of the Head Custodian and step of the substitute, for the duration of the leave. However, this provision shall not infringe on the District's inherent right to hire a Head Custodian of its choice, or to restructure the head custodian position and leave it vacant.
 - D. If a custodian is gone for more than three (3) days, the custodian duties will be offered to housekeepers in order of seniority. When assuming those duties the housekeeper will be paid at the grade of custodian and step of the substitute for the duration of their leave.
 - E. Custodians will receive a call-in minimum time of one (1) hour. The first right of refusal for call-ins will be offered to the most senior qualified employee. If the employee does not answer on the first call, then the employer can move to the next qualified employee.
 - F. The lead bus driver will receive an annual stipend of \$13,136 to be divided over 9 equal months of pay. After July 1st, 2025, this stipend will increase to \$13,386.
 - G. The Lead Custodian shall be paid at Grade 5. Upon completion of Special Boiler's License the Lead Custodian shall be paid at Grade 6. Upon completion of Class 2-C Boiler's License the Lead Custodian shall be paid an additional \$0.50/hr. Upon completion of Class 2-B Boiler's License the Lead Custodian shall be paid an additional \$1.00/hr. Any required training, for example lead training or HVAC training, shall be at the District's expense. A custodian requesting to better their skills can have the opportunity to work towards a Boiler's License. The Board agrees to allow one custodian at a time to have this opportunity. If a custodian receives their Boiler's License there will be a grade level adjustment in pay. The school board will pay for the staff development fees associated with it.

Cooks will receive a call-out minimum of \$15.00. When their rates of pay and hours of work equal the \$15.00, they will revert to their regular hourly rate. When the hours of work exceed forty (40) hours per week, the time and one-half (1-1/2) provisions of the statute shall prevail.

Section 3. Extra Trips and Extracurricular Trips:

- A. Extra trips and extra-curricular trips shall be paid at \$20.00 per hour. All extra trips and extra-curricular trips will include one-half (1/2) hour allowed

for the driver to prepare, fuel, and clean the bus. This amounts to fifteen (15) minutes before and fifteen (15) minutes after return. Drivers will record the actual time of each trip.

- B. If an extracurricular trip causes a driver to miss their regular run, the driver shall be compensated for their regular route at regular pay. Should the extra-curricular trip run last longer than the driver's regular route, the extra time shall be paid at the extra-curricular trip rate (\$20.00/hr). In the interest of the safety and security of the students, no driver shall leave an extracurricular run to drive their regular route unless previously arranged by the Lead Bus Driver.
- C. Trips without a chaperone will be paid at the drivers regular rate for the first hour, every hour after that is paid at the normal extracurricular rate for each trip. There is a minimum of one hour per trip.

Section 4.

Bus drivers shall be compensated for meals, with receipt, when driving through a meal period. This will not be paid when a driver receives a free meal.

Section 5.

For the 2024-2025 School year, van routes shall be paid as follows:

The Special Education run (Type III Vehicle) shall be paid at the rate of \$0.92 per mile. The minimum run amount shall be \$19.38. Bus Drivers shall have first option to drive a Special Education Run.

For the 2025-2026 School year, van routes shall be paid as follows:

The Special Education run (Type III Vehicle) shall be paid at the rate of \$0.94 per mile. The minimum run amount shall be \$19.77. Bus Drivers shall have first option to drive a Special Education Run.

Section 6.

The School District shall have the right to have bus drivers drive only their regular route during the first four (4) days of school, if it is deemed necessary.

Section 7.

Employees required to attend special meetings by the administration will be paid their regular hourly wage, with a minimum of 1 hour and a maximum of 3 hours. Negotiation meetings are excluded.

Section 8.

When the Head Cook is absent, the Assistant Cook shall be paid at the same grade classification of the Head Cook using the current step of the Assistant Cook.

Section 9.

The District shall provide a minimum of 2 weeks' advance notice of an extra trip. Such notice shall include the trip's itinerary, directions, and an adult chaperone. If a trip is canceled with less than twenty-four (24) hours' notice for reasons other than bad

weather, the bus driver shall be paid for the anticipated length of the trip and the time allotted to prepare, fuel, and clean the bus.

ARTICLE VII GROUP INSURANCE

Section 1. Selection of Carrier:

The selection of the insurance carrier and policy shall be made by the School Board District as provided by law.

Section 2. Health and Hospitalization Insurance:

Subd. 1. Single Coverage:

During the term of this Agreement, the School District shall contribute \$625.00 per month toward the premium for individual coverage for full time employees who qualify for and are enrolled in the School District group health and hospitalization plan. Any additional cost of the premium shall be borne by the employee and paid by payroll deduction.

Subd. 2. Family Coverage:

During the term of this Agreement, the School District shall contribute \$1050.00 per month toward the premium for family coverage for all full time employees who qualify for and are enrolled in the School District group health and hospitalization plan. Any additional cost of the premium shall be borne by the employee and paid by payroll deduction.

Subd. 3. Life Insurance:

Employees shall receive \$20,000 life insurance coverage. Premium will be paid by the Board.

Subd. 4. HSA Contribution:

The employer is to provide a plan with a Health Care Savings Account, and will contribute \$450 to the employee's HSA each year.

Subd. 5. Dental Contribution:

During the term of this Agreement, the School District shall contribute the following toward the premium for full time employees who qualify for and are enrolled in the School District Dental Plan. Any additional cost of the premium shall be borne by the employee and paid by payroll deduction.

- Employee (Employer pays 100% of Premium)
- Employee + Spouse (Employer pays 75% of the premium)
- Employee + Child(ren) (Employer pays 75% of the premium)
- Family (Employer pays 75% of the premium)

Section 3. Claims Against the School District:

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

Section 4. Duration of Insurance Contributions:

An employee is eligible for School District Contributions as provided in this Article as long as the employee is employed by the School District. Upon termination of employment, all District participation and contribution shall cease effective on the last working day. Employee shall be allowed to continue coverage as per COBRA.

Section 5.

Full benefits provided in this Article are designed for full time personnel, defined as employees who work thirty (30) hours or more per week during the school year. Part-time employees, defined as employees who work less than 30 hours per week during the school year, shall be entitled to a pro-rated contribution to the health insurance premium based on the percentage of 30 hours per week that they work during the school year. All hours worked within the District shall apply.

Section 6.

District to establish District-wide Health Insurance Committee that will be made up of labor and management. An AFSCME member will be invited to this committee.

**ARTICLE VIII
LEAVES OF ABSENCE**

Section 1. Earned Sick and Safe Time (ESST)

Subd. 1.

Starting September 1st, 2024. A regular employee shall earn ESST leave at a rate of 1.34 days for each month of service in the employ of the School District. Annual sick leave shall accrue monthly as it is earned on a proportionate basis to the employee's work year. This will comply with Minnesota Statutes, section 181.9447.

Subd. 2.

Unused sick leave and ESST days may accumulate to a maximum of one hundred forty (140) days of sick leave / ESST total per employee.

All time accrued before September 1, 2024 shall remain sick time without the expanded definition of ESST. Unused sick leave days will have a maximum of one hundred forty (140) days of sick / ESST leave per employee.

Subd. 3.

Sick leave with pay shall be allowed whenever an employee's absence is found to have been due to the employee's illness and/or disability, which prevented attendance at school and performances of duties on that day or days. Pursuant to M.S. 181.9413 an employee who performs services for at least twelve (12) consecutive months preceding the request, and for an average number of hours per week equal to one-half the full time

equivalent position in the employee's job classification as defined by the District's personnel policies or practices or pursuant to the provisions of this collective bargaining agreement during those twelve (12) months, may use sick leave to absences due to an illness of or injury to the employee's child for such reasonable periods as the employee's attendance with the child may be necessary on the same terms the employee is able to use sick leave benefits for the employee's own illness or injury.

Subd. 4.

In making a determination concerning the commencement and duration of a child care leave, the School District 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.

An employee returning from childcare leave shall be re-employed in a position for which qualified unless previously discharged or placed on an unrequested leave.

Subd. 6.

Failure of the employee to return pursuant to the date determined under this section shall constitute grounds for termination unless the School District and the employee mutually agree to an extension in the leave.

Subd. 7.

Leave under this section shall be without pay or fringe benefits. An employee shall be allowed to substitute sick, vacation or personal leave for F.M.L.A.

Subd. 8.

An employee may use available sick leave to care for an ill spouse upon advance approval of the Superintendent.

Subd. 9.

- A. ESST shall be allowed whenever an employee's absence is found to have been due to reasons set forth in Minnesota Statutes, section 181.9447. ESST may be used in increments no smaller than one half (1/2) hour. Employees who are newly employed will not be eligible to use ESST until they have performed work for at least eighty (80) hours and have accrued ESST as per school district payroll practices.
- B. When permissible by law, the School District may require an employee to furnish documentation indicating any absence in excess of three (3) consecutive days was due to a qualifying event in order to receive ESST pay. The employee will be advised when documentation is required. Documentation under the law includes a statement from the employee that leave was used for a qualifying purpose.
- C. Employees shall provide their direct supervisor with at least seven (7) days advance notice of the need for use of ESST if the need for leave is foreseeable. If the need for ESST is unforeseeable, notice shall be provided as soon as practicable. Pay for ESST time shall be approved by the direct supervisor only upon submission of a signed request upon the authorized ESST pay request form.

D. Approved ESST leave shall be deducted from the accrued ESST hours earned by the employee.

Section 2. Bereavement:

Subd. 1.

A maximum of three (3) days will be granted, if necessary, for death in the immediate family of employee or spouse. This applies to attendance of a funeral up to three hundred (300) miles distance.

Subd. 2.

A maximum of five (5) days will be granted, if necessary, for death in the immediate family of employee or spouse. This applies to attendance of a funeral over three hundred (300) miles distance.

Subd. 3.

The immediate family shall be defined as: husband, wife, children, grandchildren, father, mother, brother, sister, step-parents and step-children.

Subd. 4.

Any time taken for death benefit will be deducted from an employee's accumulative sick leave.

Section 3. Personal Business:

Subd. 1.

A maximum of three (3) days will be allowed for personal business of a 12 month employee. A maximum of two (2) days will be allowed for personal business of a 9 month employee. Each day of personal business leave may be lenient upon advance approval of the Superintendent. Employees shall be paid for their personal days for the average number of hours they are regularly scheduled to work per day. Unused personal days may accumulate up to five (5) days and may be carried over to the following year not to exceed five (5) days total.

Section 4. Worker's Compensation:

Subd. 1.

Upon the request of an employee who is absent from work as a result of a compensable injury incurred in the service of the School District, under the provisions of the Worker's Compensation Act, the School District will pay the difference between the compensation received pursuant to the Worker's Compensation Act by the employee and the employee's regular rate of pay to the extent of the employee's earned accrual of sick leave and/or vacation pay.

Subd. 2.

A deduction shall be made from the employee's accumulated vacation or sick leave accrual time according to the pro rata portions of days of sick leave or vacation time which is used to supplement Worker's Compensation.

Subd. 3.

Such payment shall be paid by the School District to the employee only during the period of disability.

Subd. 4.

In no event shall the additional compensation paid to the employee by virtue of sick leave or vacation pay result in the payment of a total daily, weekly or monthly compensation that exceeds the normal compensation of the employee.

Subd. 5.

An employee who is absent from work as a result of an injury compensable under the Workmen's Compensation Act who elects to receive his sick leave or vacation pay pursuant to this policy shall submit his Workmen's Compensation check, endorsed to the School District, prior to receiving payment from the School District for his absence.

**ARTICLE IX
HOURS OF SERVICE AND DUTY YEAR**

Section 1. Basic Work Year:

The regular work year shall be prescribed by the School District each year for regular employees.

Section 2. School Closing:

In the event of an emergency closing due to weather conditions or other type of emergency, the employee shall perform duties on the day in lieu thereof, if any, as the district shall determine per district policy. However, the employee shall not suffer a loss of pay in the event the district does not require a days service in lieu of the emergency day. If the district schedules make up days the days will not be scheduled outside of the normal school year calendar.

Section 3. Shifts and Starting Times:

All employees will be assigned starting times and shifts as per Section 6 below. Should the District have a need to alter a shift on a short term basis, the District shall give the employee affected a minimum of one (1) week notice of the change. Any changes shall be rotated among eligible employees.

Section 4. Bus Mechanic:

Drive bus morning route; work in garage, and drive afternoon route; drive runs if needed during the day if not repairing buses. One (1) hour for lunch; one-half (1/2) hour for

breaks for a nine (9) month period. Work on buses first two (2) weeks in June and last two (2) weeks in August, eight (8) hour days. Same holidays as full time employees when working.

Section 5. Bus Drivers:

The regular workweek shall consist of twelve and one half (12-1/2) hours per week, or two and one half (2-1/2) hours per day for five (5) days. Time worked beyond twelve and one half (12-1/2) hours but less than forty (40) hours per week shall be compensated at the regular hourly rate of pay. All trips will include a half-hour allowed for the driver to prepare, fuel and clean the bus.

Section 6. Night and Day Custodian; Housekeeper:

Hours will be as follows; however, it is recognized that the head custodian or District Superintendent may alter these hours to accommodate special events and work considerations:

7:00 a.m. to 3:00 p.m.	Daytime Custodian
3:00 p.m. to 11:00 p.m.	Nighttime Custodian
3:00-7:00 p.m. & 7:00-11:00 p.m.	Housekeeper

During non-school days, head custodian or District Superintendent may have all custodians and housekeeper on a daily shift, except in the event of emergencies or construction or remodeling.

Section 7. Cooks:

No set hours of work. They shall work the time required to perform the duties of the job. Days of work include all days school is in session and school breakfast/lunch is served and workshop days at the beginning and end of the school year (the same as the teacher calendar), to open and close the kitchen.

Section 8.

The assistant cook shall be given one (1) additional work hour per week for cleaning purposes.

Section 9. Overtime:

Time and one-half (1-1/2) shall be paid for all hours worked over forty (40) hours per week. Both the School District and the exclusive representative recognize that the School District has contracted with the Union to perform the bargaining unit work and at times overtime will be required to perform this work. Overtime will be offered on the basis of seniority to qualified personnel, but can be required on the inverse order of seniority of qualified personnel.

Section 10. Interdistrict Transportation:

For interdistrict transportation needs, drivers transporting students will receive their regular route pay, with a minimum of 1 hour of pay.

**ARTICLE X
HOLIDAYS**

Section 1. Paid Holidays:

Regular employees shall be granted the following paid holidays:

- | | |
|-----------------------|----------------------|
| a. New Year's Eve Day | f. Juneteenth |
| b. New Year's Day | g. Independence Day |
| c. President's Day | h. Labor Day |
| d. Good Friday | i. Thanksgiving Day |
| e. Memorial Day | j. Christmas Eve Day |
| | k. Christmas Day |

Employees shall be paid holiday pay for the average number of hours they are regularly scheduled to work per day.

Section 2. Holidays and Weekends:

When any of the above holidays fall on a Saturday, the preceding day shall be a holiday, and when any one of the above holidays falls on a Sunday, the following day shall be a holiday.

Section 3. Work on a Holiday:

Employees required to work on any holiday when school is not in session shall receive one and one-half (1-1/2) times their regular rate of pay for all hours worked, in addition to their holiday pay.

Section 4. School in Session:

The School District reserves the right, if school is in session, to cancel any of the above holidays and establish another holiday in lieu thereof. Any holiday which falls within an employee's vacation period shall not be counted as a vacation day.

Section 5. Application:

In order to be eligible for holiday pay, an employee must have worked a regular workday before and after the holiday unless on an excused illness, leave or on vacation under these provisions.

**ARTICLE XI
VACATIONS**

Section 1. Benefits:

Twelve (12) month employees shall earn vacation on the following basis:

- | | |
|-----------------|--------------------------|
| Five (5) days | after one (1) year |
| Two (2) weeks | after two (2) years |
| Three (3) weeks | after five (5) years |
| Four (4) weeks | after fifteen (15) years |
| Five (5) weeks | after twenty (20) years |

Section 2. Notice:

Request for vacation time must be submitted to the employee's supervisor at least one (1) month prior to desired date of vacation or sooner if possible. Employees shall be

notified within seven (7) days of approval or denial of their request. Should a conflict in scheduling occur, it will be resolved on the basis of first request and then seniority.

Section 3. Vacation Accrual:

The maximum carry over of vacation from one year to the next shall be ten (10) days unless a greater number is approved by the Superintendent prior to June 15. The District shall pay out unused vacation in excess of the amounts carried over as of June 15 at the appropriate grade and years of service.

Subd. 1.

Vacations shall be determined as of the employee's anniversary date of hire. Employee shall not be entitled to use vacation until they have completed one (1) full year of service.

Subd. 2

If the employee resigns before completing a full year of service, the employee shall not be entitled to any vacation pay. An employee who has completed at least one (1) year of service shall be entitled to receive the pro rata pay for unused vacation time provided such employee provides the School District with at least two (2) weeks advance written notice of the resignation time.

ARTICLE XII CONDITIONS OF EMPLOYMENT

Section 1. Probationary Period:

The probationary period for new employees shall be one hundred thirty (130) working days.

Section 2. Probationary Period: Change of Classification:

In addition to the initial probationary period, an employee transferred or promoted to a different classification shall serve a new probationary period of three (3) calendar months in any such new classification. During this three (3) month probationary period, if it is determined by the School District that the employee's performance in the new classification is unsatisfactory, the School district shall have the right to reassign the employee to the former classification. If during the three (3) month period the employee determines they are not qualified, they shall be allowed to return to their previous position.

Section 3. Completion of Probationary Period:

An employee who has completed the probationary period may be suspended without pay or discharge only for cause. An employee who has completed the probationary period and is suspended without pay or discharged shall have access to the grievance procedure.

Section 4. Physicals:

The school physical is required to each new employee entering the school system. A bi-annual physical is required for bus drivers. Cost of the required physical shall be paid by the School District. All physicals will be given at a location designated by the School District.

Section 5. Drug Testing:

Any employee whose position requires them to transport students will be subject to random drug testing. Such testing will be at no cost to the employee, and the employee shall be compensated at their regular rate of pay for the time to take the test, not to exceed two (2) hours.

**ARTICLE XIII
SENIORITY**

Section 1.

Seniority shall be departmental.

Section 2. Seniority Date:

Employees shall acquire seniority upon completion of the probationary period as defined in this Agreement and, upon acquiring seniority, the seniority date shall relate back to the first date of continuous service in a position governed by this Agreement. If more than one employee commences work on the same date, seniority ranking for such employees shall be determined by the School District, based on the employee's date and time of acceptance of the position. If seniority is still not determined, it shall be determined by chance. The employee's seniority shall not be diminished by a temporary layoff. For the purpose of calculating vacation or any benefits based on seniority, the employee's original starting date with the School District shall apply.

Section 3.

Should it become necessary to reduce the workforce due to the lack of work, the principle of seniority shall be recognized and applied. A qualified employee within a department having the greatest length of service shall be last laid off and the first called back to work. The employee's right to be called back to work shall expire two (2) years following the date of his or her layoff.

Section 4.

For the purpose of promotions and filling the job vacancies or new positions, seniority shall be maintained by job classifications.

Section 5.

The seniority list shall be posted and kept up to date by the School District annually. A copy of the up-to-date list shall be made available to the local union upon request. Said seniority list shall contain the name and starting date of each employee.

Section 6.

When any position is abolished, the employee whose position is abolished may displace any employee having less seniority, providing he or she is qualified to fill the position within their own department.

Section 7.

Notice of all vacancies and newly created positions shall be posted on employee bulletin boards in all three departments, as well as delivered to the employee and

department email addresses most recently designated by the Union, and employees shall be given seven (7) working days time in which to make application to fill said vacancy or new position, provided they have the necessary qualifications to perform the duties of the job involved. The notice shall state the prerequisites for the position to be filled. Each interested employee shall apply for the vacancy or new position, in writing, and only those applicants who meet the prerequisites will be considered for the job. Those employees oldest in seniority shall be given preference in making promotions and filling job vacancies, provided the qualifications of the applicants are equal.

Section 8.

When vacancies occur, the head supervisor in each department is authorized to fill the vacancies temporarily during the period required to post bulletin and receive and pass on the bids for the position. Interviews shall include the heads of the department for which a vacancy or newly created position is being filled. However, this section shall not infringe on the District's right to hire the candidate of its choice.

Section 9. Assignment of Bus Runs:

1. All regular routes, including the Special Education route, are subject to the seniority clauses each August before the start of the school year (only if routes are altered) or when a vacancy occurs and results in a change in pay. Each driver will be given his or her route and time prior to the beginning of the school year. If a route is altered the route will be timed by the supervisor to determine pay.
2. All extra routes shall be distributed by seniority. A bus driver shall have no more than one extra route, unless there is a rejection by all other drivers. An extra route that occurs during the day (i.e. between the hours of 7:00 a.m. and 4:30 p.m.) shall normally be driven by either the bus supervisor or the bus mechanic. If the bus supervisor or bus mechanic cannot drive an extra route during the day, it shall be distributed by seniority on a rotating basis to all other drivers.
3. All extra curricular trips shall be assigned by seniority on a rotating basis. The bus supervisor shall keep a roster for all extra curricular trips. This roster will then be arranged by seniority, starting with the most senior driver down to the least senior driver. Only bargaining unit drivers shall be allowed to take extra curricular runs, unless otherwise agreed upon by the Union. The Union will not unreasonably deny request by the supervisor to drive extra curricular trips. This roster shall be posted in the bus garage and kept up to date. All known extra curricular trips will be posted a month in advance with drivers assigned according to the roster. If a driver cannot take an extra curricular trip, whomever is next on the second roster shall have the next option to drive. When the first driver elects or declines an extra curricular or unscheduled extra trip, the driver's name shall be moved to the bottom of the list. The next trip shall be offered to the driver whose name now appears at the top of the roster. This rotation shall continue for the entire school year. In the event no driver desires an extra curricular or unscheduled extra trip, the trip can be assigned to a driver who is outside the bargaining unit, or if necessary, the least senior driver shall be obligated to take the trip.
4. In the event of short notice (less than 48 hours) to the scheduler about a route, the scheduler will offer, through text message, by seniority to each driver the trip. Each driver will have 10 minutes to respond before the scheduler moves on.

ARTICLE XIV GRIEVANCE PROCEDURE

Section 1. Grievance Definition:

A "grievance" shall mean an allegation by an employee resulting in a dispute or disagreement between the employee and the School District as to the interpretation or application of terms and conditions contained in this Agreement.

Section 2. Representative:

The employee, administrator or School District may be represented during any step of the procedure by any person or agent designated by such party to act in the party's behalf.

Section 3. Definitions and Interpretation:

Subd. 1. Extension:

Time limits specified in this Agreement may be extended by mutual agreement.

Subd 2. Days:

Reference to days regarding time periods in this procedure shall refer to working days. A working day is defined as all weekdays not designated as holidays by state law.

Subd. 3. Computation of Time:

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

Subd. 4. Filing and Postmark:

The filing or service of any notice or document herein shall be timely if it is personally served or if it bears a certified postmark of the United States Postal Service within the time period.

Section 4. Time Limitation and Waiver:

Grievances shall not be valid for consideration unless the grievance is submitted in writing to the School District's designee, setting forth the facts and the specific provision of the Agreement allegedly violated and the particular relief sought within twenty (20) days after the date of the first event giving rise to the grievance occurred. Failure to file any grievance within such a period shall be deemed a waiver thereof. Failure to appeal a grievance from one level to another within the time periods hereafter provided shall constitute a waiver of the grievance. An effort shall first be made to adjust the alleged grievance informally between the employee and the employee's immediate supervisor.

Section 5. Adjustments of Grievance:

The School District and the employee shall attempt to adjust all grievances, which may arise during the course of employment of any employee within the School District in the following manner:

Subd. 1. Level I:

If the grievance is not resolved through informal discussion, the employee's immediate supervisor 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 of Schools, provided such appeal is made in writing within ten (10) days after receipt of the decision in Level I. If a grievance is properly appealed to the Superintendent, the Superintendent or designee shall set a time to meet regarding the grievance within fifteen (15) days after receipt of the appeal. Within ten (10) days after the meeting, the Superintendent or designee shall issue a decision in writing 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 District, provided such appeal is made in writing within ten (10) days after receipt of the decision in Level II. If a grievance is properly appealed to the School District, the School District shall set a time to hear the grievance within twenty (20) days after receipt of the appeal. Within twenty (20) days after the meeting, the School District shall issue its decision in writing to the parties involved.

At the option of the School Board, a committee or representative(s) of the Board may be designated by the Board to hear the appeal at this level, and report its findings and recommendations to the School Board. The School Board shall then render its decision.

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

Upon mutual agreement, the parties may petition the Bureau of Mediation Services for assistance in the resolution of any grievance prior to arbitration. If the parties so agree, the timelines for such review and appeal to arbitration shall be adjusted by mutual agreement between the parties.

Subd. 4. Level IV:

In all cases, when a grievance or dispute is submitted to the provisions of Level III and remains unresolved, the parties hereto agree that within ten (10) days after Level III, the parties shall submit to the Director of Mediation a request for a list of names for the purpose of the parties to select one (1) of the names as the arbitrator. Upon receiving such a list, the method of selection shall be by virtue that each of the parties shall eliminate one (1) name at a time until one (1) name remains. The remaining name shall be the arbitrator who shall make his decision regarding the grievance and which shall be binding on the parties. It is hereby further agreed that the cost and expenses of the arbitrator shall be shared equally by the parties of this Agreement.

The method in striking the names submitted for arbitration: the grieving party shall strike the first name. The parties agree that an arbiter's authority, although binding to both, is limited to the actual grievance and past practice and has no power to amend or modify any of the provisions of the existing agreement, but to interpret those articles of the agreement which affect the grievance.

Section 6.

Duly authorized representatives of the Union shall have the right to accompany the Union grievance committee in the discussions or adjustments of any and all grievances and on any and all steps.

ARTICLE XV DISCIPLINE AND DISCHARGE

Section 1.

The Employer maintains the right to discipline and/or discharge any employee for just cause or any legitimate reason. An employee shall have the right to dispute such as disciplinary actions in accordance with the grievance procedure.

Section 2.

It is mutually understood that, in establishing, implementing, and administering discipline procedures, that the concept of “progressive discipline” shall prevail; although it is recognized that there are some offenses which may in extreme instances, require more stringent discipline than the normal progression. The normal progression includes:

1. Oral Reprimand
2. Written Reprimand
3. 1 Day Suspension
4. 2 Day Suspension
5. Discharge

Section 3.

An employee may be suspended or discharged immediately, without the progressive discipline as outlined above, for any of the following examples:

1. Insubordination
2. Failure to report to work without reason
3. Possession of, or being under the influence of, any alcoholic beverage or any type of dependency drugs during work hours
4. Theft from the School District, students or other employees
5. Abusive actions to minors

Section 4.

The salary of the employee may be suspended during the period of time in which the investigation or hearing for discharge or suspension occurs or during which time notice has been given. The employee’s name shall not be removed from the payroll until such time as all grievance and arbitration provisions of this Agreement have been exhausted. If as a result of such process, an employee is exonerated and has suffered any loss of pay or benefits, said employee shall be reimbursed for such loss and shall have his/her record cleared of all reference.

Section 5.

Oral and Written Reprimands will be expunged from a member’s personal record if no similar offenses occur within a 9 month period.

**ARTICLE XVII
PUBLIC OBLIGATION**

The parties mutually recognize that their first obligation is to the public, and that the right of students and residents of the School District to the continuous and uninterrupted operation of the School is of paramount importance.

The exclusive representative agrees, therefore, that during the term of this Contract, neither the exclusive representative nor any individual employee shall engage in any strike. For purposes of this section, the term strike shall mean concerted action in failing to report for duty, the willful absence from one's position, sympathy strike, the stoppage of work, slowdown, or the abstinence in whole or in part from the full, faithful and proper performance of the duties of employment for the purposes of inducing, influencing or coercing a change in the conditions or compensation or the rights, privileges or obligations of employment. The parties agree that this Article shall not be subject to the grievance or arbitration procedure but is enforceable in the courts.

**ARTICLE XVIII
SEVERANCE PAY**

A full time employee, (one who works 1,000 hours or more per year) upon retirement, shall receive \$70.00 per day of accrued unused sick leave to a maximum of sixty (60) days. In addition, they will receive a lump sum payment of \$3,000.00. A part-time employee (one who works less than 1,000 hours per year) upon retirement, shall receive \$50.00 per day of accrued unused sick leave to a maximum of sixty (60) days. In addition, they will receive a lump sum payment of \$1,500.00.

In order to be eligible for the above stated severance pay, a full time or part-time employee must be at least 55 years of age and have worked within Wrenshall School District for at least fifteen (15) years or have worked within the Wrenshall School District for at least twenty five (25) years with no age requirement, retroactive to July 1, 2002.

In the event of an employee's death, said benefit shall be paid to the employee's beneficiary.

The District shall implement, on 07/01/2018, an Employer Matched 403(b) Tax-Sheltered Annuity Plan, as allowed under Minnesota Statute Section 356.24. The District will employ a third-party administrator to handle the contributions made by employee and employer. Employer matching contributions shall be directed to insurance companies (vendors) approved by the Minnesota State Board of Investment. The plan shall comply with I.R.S. Code 26 U.S.C. Section 403(b).

There shall be a lifetime per employee cap of \$20,500.00 on District contributions. Yearly matching amounts paid by the District shall be limited to a maximum amount as shown:

Years	Maximum Matcher Per Year
-------	--------------------------

1-5	No Match
6-10	\$250.00
11-15	\$350.00
16-20	\$450.00
21 and up	\$550.00

District matching amounts shall match employees contributions on a dollar for dollar basis up to the applicable maximum amount allowed under this agreement.

All employees hired after 07/01/2018 will no longer be eligible for Severance Pay. For those employees hired prior to this date, if the Districts 403(b) contribution does not deplete the Severance Pay calculated in Article XVIII, the remaining amount of Severance Pay will be paid at the time of retirement.

ARTICLE XIX DURATION

Section 1. Term and Reopening Negotiations:

This Agreement shall remain in full force and effect for a period commencing on July 1, 2024, through June 30, 2026, and thereafter until modifications are made pursuant to the PELRA. If either party desires to modify or amend the Agreement commencing at its expiration, it shall give written notice of such intent no later than ninety (90) days prior to said expiration. Unless otherwise mutually agreed, the parties shall not commence negotiations more than ninety (90) days prior to the expiration of this Agreement.

Section 2. Effect:

This Agreement constitutes the full and complete agreement between the School Board and the exclusive representative representing the employees. The provisions herein relating to the terms and conditions of employment supersede any and all prior agreements, resolutions, practices, School District policies, rules and regulations concerning terms and conditions of employment inconsistent with these provisions.

Section 3. Finality:

Any matters relating to the terms and conditions of employment whether or not referred to in this Agreement, shall not be open for negotiations during the term of this Agreement.

Section 4. Severability:

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

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

FOR:
LOCAL 545, AMERICAN FEDERATION OF
STATE, COUNTY & MUNICIPAL
EMPLOYEES, AFL-CIO

FOR:
INDEPENDENT SCHOOL DISTRICT
NO. 100
WRENSHALL, MINNESOTA

Lisa Jurek, President

Chairperson

Secretary

Clerk

Tom Whiteside, AFSCME Representative

Chief Board Negotiator

Dated June 12th, 2024

Dated June 12th, 2024

SALARY SCHEDULE

Effective July 1, 2024, all employees shall receive a two percent (2%) wage increase, with retro pay if applicable. Bus drivers and lead bus driver shall receive \$29.94 per hour.

Effective July 1, 2025, all employees shall receive a two percent (2%) wage increase, with retro pay if applicable. Bus drivers and lead bus driver shall receive \$30.54 per hour.

JULY 1, 2024 – JUNE 30, 2025 WAGE SCALE

2024-2025 GRADE	START	END OF PROBATION	1	2	3	4
10	\$21.49	\$21.89	\$22.26	\$22.70	\$23.11	\$24.93
9	\$20.75	\$21.16	\$21.55	\$21.82	\$22.37	\$24.08
8	\$20.07	\$20.42	\$20.79	\$21.19	\$21.81	\$23.54
7	\$19.34	\$19.88	\$20.42	\$21.00	\$21.59	\$23.29
6	\$18.65	\$19.17	\$19.66	\$20.20	\$20.75	\$22.42
5	\$17.89	\$18.43	\$18.92	\$19.41	\$19.95	\$20.87
4	\$17.20	\$17.82	\$18.45	\$19.17	\$19.59	\$20.29
3	\$15.19	\$15.72	\$16.32	\$16.90	\$17.47	\$17.95
2	\$13.15	\$13.67	\$14.11	\$14.62	\$15.17	\$15.62
1	\$11.17	\$11.55	\$11.96	\$12.35	\$12.79	\$13.24

JULY 1, 2025 – JUNE 30, 2026 WAGE SCALE

2025-2026 GRADE	START	END OF PROBATION	1	2	3	4
10	\$21.92	\$22.33	\$22.70	\$23.16	\$23.57	\$25.43
9	\$21.16	\$21.58	\$21.98	\$22.26	\$22.81	\$24.56
8	\$20.47	\$20.83	\$21.21	\$21.62	\$22.25	\$24.01
7	\$19.73	\$20.27	\$20.83	\$21.42	\$22.03	\$23.76
6	\$19.02	\$19.55	\$20.05	\$20.61	\$21.16	\$22.87
5	\$18.24	\$18.80	\$19.30	\$19.80	\$20.35	\$21.28
4	\$17.54	\$18.18	\$18.82	\$19.55	\$19.98	\$20.70
3	\$15.49	\$16.03	\$16.64	\$17.23	\$17.82	\$18.31
2	\$13.42	\$13.95	\$14.39	\$14.91	\$15.47	\$15.93
1	\$11.40	\$11.78	\$12.20	\$12.59	\$13.05	\$13.50

Career Increment Pay: All employees shall receive an additional monthly amount as follows:

15th-25th year \$50.00

26th year and thereafter \$75.00

CURRENT POSITION GRADE ASSIGNMENTS

Head Cook	Grade 6
Lead Custodian (with certification)	Grade 6
Lead Custodian	Grade 5
Custodian	Grade 4
Assistant Cook	Grade 3
Housekeeper	Grade 1

Letter of Understanding

Once construction is complete, the employer agrees to hire a qualified and experienced consultant to determine how many custodians and how many hours it will take to appropriately clean the Wrenshall School.



Wrenshaw Public Schools

Superintendent- Jeff Pesta
Principal- Michelle Blanchard

September 9, 2024

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (MOU) by and between [Independent School District 100] (“Employer”) and [AFSCME, AFL-CIO, Local Union No. 545] (“Union”), collectively referred to hereinafter as “the parties” is entered into on this 9th day of September, 2024. This MOU sets forth the terms that the Parties have agreed upon to temporarily set custodian work shifts and schedules.

Whereas, the Parties recognize both the inherent managerial right to match work shifts with school needs and the impact on the personal schedules and workloads of employees.

1. The intent of the MOU is to temporarily modify ARTICLE IX, Sections 3 and 6 of the current Collective Bargaining Agreement (CBA) to create schedules that align with current staffing levels and the flexibility needed to best serve the school community and its programs.
2. All custodial staff members, the local Union representative, and the principal will provide input regarding the work schedules and shifts during regular Building and Grounds Department meetings. If a consensus is not reached, the superintendent will exercise the Employer’s inherent managerial rights to set the short-term schedule. The schedule will be modified as often as necessary to meet the needs of the school community.

Duration. This MOU is non-precedent setting and is governed by the underlying terms and conditions of the current CBA between the Parties. Nothing in this Agreement shall constitute a waiver or modification of any provision of the CBA unless expressly identified as such. This MOU will sunset on June 30, 2025, unless the Parties agree to extend in writing.

For the Employer:

For the Union

**MEMORANDUM OF UNDERSTANDING
BETWEEN**

**Independent School District #100 (hereinafter referred to as “District”) AND
Education Minnesota Wrenshall, Local 7292 (hereinafter referred to as “Union”)**

WHEREAS the District and Union are parties to a collective bargaining agreement (CBA) for the period from July 1, 2023, through June 30, 2025; and,

WHEREAS the District and Union desire to address the time commitment, compensation, schedule, location of training, and deadlines for teachers required to complete the state of Minnesota mandated READ Act training; and,

WHEREAS the District and Union have agreed that teachers will participate in OL&LA: Online Language and Literacy Academy--Consortium on Reaching Excellence in Education (CORE) (hereinafter referred to as “OL&LA”); and,

WHEREAS the total anticipated number of hours of training required for OL&LA is 48-54 hours.

NOW THEREFORE, be it resolved that the parties agree to the following:

1. Eligibility

The Union and District will establish a list of eligible teachers, who must:

- a. Hold a license issued by the Professional Educator Licensing and Standards Board; and,
- b. Be employed by the District between August 26, 2024 and July 1, 2027; and,
- c. Be required by the District to complete approved training described under Minn. Stat. § 120B.123, subdivision 5.

2. Compensation earned for READ Act training

Teachers shall choose one of the following options to earn compensation:

Option 1

Teachers will take 48-54 hours of OL&LA training during non-contracted hours throughout the 2024-2025 school year (Phase 1) or 2025-2026 school year (Phase 2).

A. Stipend of \$1921.32 paid out in 3 installments:

- a. Payment of \$640.44 after completion of training for Modules 1-3, and
- b. Payment of \$640.44 after completion of training for Modules 4-6, and
- c. Payment of \$640.44 after completion of Modules 7-9.

Option 2

Teachers will take OL&LA training during 25 Professional Learning Community meetings throughout the 2024-2025 school year (Phase 1) or 2025-2026 school year (Phase 2), which will encompass 18 hours of the training, and will take 30-36 hours of OL&LA training during non-

contracted hours throughout the 2024-2025 school year (Phase 1) or 2025-2026 school year (Phase 2).

- A. Stipend of \$1280.88 paid out in 3 installments:
 - a. Payment of \$426.96 after completion of training for Modules 1-3, and
 - b. Payment of \$426.96 after completion of training for Modules 4-6, and
 - c. Payment of \$426.96 after completion of Modules 7-9.

Teachers who have already completed Language Essentials for Teachers of Reading and Spelling (LETRS) training will receive a one-time stipend of \$640.44.

3. Proof of completion and payment timeline

In all cases, teachers shall submit proof of training completion, Continuing Education Units provided by the vendor, to Elizabeth Peterson, Assistant Business Manager.

4. Failure to comply with the READ Act

Compliance with the Minnesota READ Act (Minn. Stat. § 120B.123) is mandatory for both the District and eligible teachers. Failure by the District to comply with these requirements may result in action taken by the Minnesota Department of Education. Failure by an eligible teacher to comply with the training requirements may result in a teacher being out of compliance with READ Act requirements related to reading instruction in accordance with state statute and could result in discipline pursuant to Article XIV of the CBA.

5. Effective Date and Duration

This MOU shall continue in effect until **July 1, 2027**

NOW THEREFORE, be it further resolved that the parties agree to the following:

Impact on Precedent. Nothing in this MOU may be deemed to establish a precedent or practice or to alter any established precedent or practice arising out of or relating to the CBA between the District and the Union. Neither the District nor the Union may refer to this MOU or submit it in any proceeding or case as evidence of a precedent or practice.

Entire Agreement. This MOU constitutes the entire agreement between the parties related to compensation for teachers for completing READ Act training. Neither party has relied on any statements, promises, or representations that are not stated in this MOU. The terms of this MOU constitute the entire agreement between the parties and supersede any prior written or oral, or other agreement, statement, or practice between the parties relating to the subject matter of this MOU. No changes to this MOU will be valid unless they are in writing and signed by both parties. A copy of this MOU will have the same legal effect as the original.

IN WITNESS WHEREOF, the parties have voluntarily entered into this MOU on the dates shown by their signatures. This MOU will not become effective unless and until it is approved by the District's School Board and is signed by both parties.

For the District:

For the Union:

Dated:

Dated:



Wrenshall Public Schools

Superintendent- Jeff Pesta
Principal- Michelle Blanchard

August 21st, 2024

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (MOU) by and between [Independent School District 100] (“Employer”) and [Wrenshall Principal Association] (“Union”), collectively referred to hereinafter as “the parties” is entered into on this 21st Day of August, 2024. This MOU sets forth the terms that the Parties have agreed upon to temporarily facilitate legislative updates for Earned Sick and Safe Time (ESST) due to take effect January 1, 2025.

Whereas, the Parties recognize the value of synchronizing human resources logistics at the start of a new school year with the pending legislative changes:

1. The intent of the MOU is to supplement the current Collective Bargaining Agreement (CBA) to address legislative changes due to take effect within the term of the current CBA.

Article VIII. Leaves of Absence

Section 2. Earned Sick and Safe Time (ESST):

Subd. 6. All sick leave earned prior to January 1, 2024, will be administered in accordance with the Collective Bargaining Agreement (CBA) in place on that date.

Subd. 7. All sick leave and ESST leave accrued after January 1, 2024, will be collectively administered by the District in accordance with modified statutory guidelines for ESST due to take effect January 1, 2025. As of September 1, 2024, employees may submit the appropriate leave request identifying whether they are electing to use ESST or other leave balances accrued within the CBA. All leave accounts within in the CBA will continue to accrue individually, while the guidelines for the use of accrued leave post-September 1, 2024 will solely follow ESST rules and requirements.

Subd. 8. Severance Clause: If any provision of Article VIII. is held to

be invalid by operation of law to include Minnesota Statutes, section 181.9447, the remainder of the contract shall not be affected thereby and shall remain in full force and effect.

Duration. This MOU is non-precedent setting and is governed by the underlying terms and conditions of the current CBA between the Parties. Nothing in this Agreement shall constitute a waiver or modification of any provision of the CBA unless expressly identified as such. This MOU will sunset on June 30, 2025, unless the Parties agree to extend in writing.

For the Employer:

Ben Johns

Dated

8/21/24

For the Union

Michelle Blanchard

Dated

8/21/24



Wrenshall Public Schools

Superintendent- Jeff Pesta
Principal- Michelle Blanchard

August 21st, 2024

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (MOU) by and between [Independent School District 100] (“Employer”) and [Education Minnesota-Wrenshall (ESP)] (“Union”), collectively referred to hereinafter as “the parties” is entered into on this 21st Day of August, 2024. This MOU sets forth the terms that the Parties have agreed upon to temporarily facilitate legislative updates for Earned Sick and Safe Time (ESST) due to take effect January 1, 2025.

Whereas, the Parties recognize the value of synchronizing human resources logistics at the start of a new school year with the pending legislative changes:

1. The intent of the MOU is to supplement the current Collective Bargaining Agreement (CBA) to address legislative changes due to take effect within the term of the current CBA.

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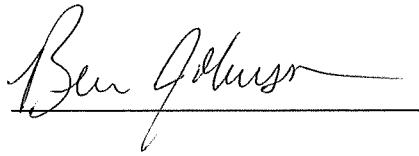
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Subd. 8. Severance Clause: If any provision of Article VIII. is held to

be invalid by operation of law to include Minnesota Statutes, section 181.9447, the remainder of the contract shall not be affected thereby and shall remain in full force and effect.

Duration. This MOU is non-precedent setting and is governed by the underlying terms and conditions of the current CBA between the Parties. Nothing in this Agreement shall constitute a waiver or modification of any provision of the CBA unless expressly identified as such. This MOU will sunset on June 30, 2025, unless the Parties agree to extend in writing.

For the Employer:



Dated

8/21/2024

For the Union



Dated

8/21/2024



Wrenshull Public Schools

Superintendent- Jeff Pesta
Principal- Michelle Blanchard

September 9, 2024

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (MOU) by and between [Independent School District 100] (“Employer”) and [Education Minnesota - Wrenshull] (“Union”), collectively referred to hereinafter as “the parties” is entered into on this XX Day of August, 2024. This MOU sets forth the terms that the Parties have agreed upon to temporarily facilitate legislative updates for Earned Sick and Safe Time (ESST) due to take effect January 1, 2025.

Whereas, the Parties recognize the value of synchronizing human resources logistics at the start of a new school year with the pending legislative changes:

1. The intent of the MOU is to supplement the current Collective Bargaining Agreement (CBA) to address legislative changes due to take effect within the term of the current CBA.

Article VIII. Leaves of Absence

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Subd. 8. Severance Clause: If any provision of Article VIII. is held to be invalid by operation of law to include Minnesota Statutes, section

181.9447, the remainder of the contract shall not be affected thereby and shall remain in full force and effect.

Duration. This MOU is non-precedent setting and is governed by the underlying terms and conditions of the current CBA between the Parties. Nothing in this Agreement shall constitute a waiver or modification of any provision of the CBA unless expressly identified as such. This MOU will sunset on June 30, 2025, unless the Parties agree to extend in writing.

For the Employer:

For the Union

Dated

Dated



Wrenshall Public Schools

Superintendent- Jeff Pesta
Principal- Michelle Blanchard

August 20, 2024

Jane Matthias
Como Oil and Propane
5820 Old Highway 61
Duluth, MN 55810

Greetings Ms. Matthias:

Thank you for submitting a proposal for transportation fuel products. The proposal met all the requirements as advertised in our Request For Proposals. The Como Oil and Propane bid has been selected based on best value criteria of available fuels, composite price, and delivery fees.

ISD 100 will formally award the contract at the regular business meeting of the Wrenshall Board of Education on September 9. The contract will be retroactive for the period September 1, 2024, through August 31, 2025. The contract may be renewed annually for up to three additional years on the same terms and conditions upon mutual agreement of the contracting parties. The decision to renew must be made by June 1 of each subsequent year and must be in the form of an executed renewal. If the contract is not renewed, Como Oil and Propane may submit a new proposal after June 1, 2025.

Please contact Transportation Coordinator Kirk Hill at khill@isd100.org to make delivery arrangements. We look forward to continuing our joint endeavor serving the students and staff of Wrenshall School.

Sincerely,

Jeff Pesta, Interim Superintendent

**WRENSHALL PUBLIC SCHOOL
WRENSHALL, MINNESOTA**

**QUOTES FOR SCHOOL DISTRICT FUEL PRODUCTS
2024-2025 SCHOOL YEAR**

District Estimated Annual Fuel Use

**Liquid Propane = 19,000 Gallons
Unleaded Gasoline = 3000 Gallons
Diesel #1 Dyed = 1500 Gallons
Diesel #2 Dyed = 1000 Gallons**

Bid total cost per gallon over rack price on day of order, exclusive of state and local taxes, delivery charge and any other fees

Transportation Fuel

Propane:

Liquid Propane Auto Gas	<u>\$ 1.47</u>	\$ 27,930
Delivery Charge (transport load to one site)	<u>\$ 8.99</u>	432
Other Fees	<u>\$ 3.83</u>	184

Diesel Fuel:

Regular #1 Dyed	<u>\$ 3.049</u>	4574
Regular #2 Dyed	<u>\$ 2.749</u>	2749
Delivery Charge (transport load to one site)	<u>\$ 8.99</u>	
Other Fees	<u>\$ 0.02 / GAL</u>	50

Unleaded Gas:

Regular 87 Octane	<u>\$ 2.575</u>	7725
Delivery Charge (transport load to one site)	<u>\$ 8.99</u>	X
Other Fees	<u>\$ 0.313 / GAL</u>	939

Over

**WRENSHALL PUBLIC SCHOOL
WRENSHALL, MINNESOTA**

**QUOTES FOR SCHOOL DISTRICT FUEL PRODUCTS
2024-2025 SCHOOL YEAR**

District Estimated Annual Fuel Use

Liquid Propane = 19,000 Gallons
Unleaded Gasoline = 3000 Gallons
Diesel #1 Dyed = 1500 Gallons
Diesel #2 Dyed = 1000 Gallons

Bid total cost per gallon over rack price on day of order, exclusive of state and local taxes, delivery charge and any other fees

Transportation Fuel

Propane:

Liquid Propane Auto Gas	<u>N/A</u>
Delivery Charge (transport load to one site)	_____
Other Fees	_____

Diesel Fuel:

Regular #1 Dyed	<u>3.5613</u>	5342
Regular #2 Dyed	<u>2.5023</u>	2502
Delivery Charge (transport load to one site)	<u>0.20</u> X	500
Other Fees	<u>SALES TAX</u>	

Unleaded Gas:

Regular 87 Octane	<u>2.9214</u>	8764
Delivery Charge (transport load to one site)	<u>0.20</u> X	600
Other Fees	<u>NONE</u>	

Over



Wrenshall Public Schools

Superintendent- Jeff Pesta
Principal- Michelle Blanchard

August 16, 2024

Jason Revenig
Pan-O-Gold Baking Company
444 East St. Germain Street
St. Cloud, MN 56302

Greetings Mr. Revenig:

Thank you for submitting a proposal for bread products. The proposal met all the requirements as advertised in our Request For Proposals. The Pan-O-Gold bid has been selected based on the cited criteria of meeting nutritional requirements and providing the best value.

ISD 100 will formally award the contract at the regular business meeting of the Wrenshall Board of Education on September 9. The contract will be retroactive for the period September 1, 2024, through August 31, 2025. The contract may be renewed annually for up to three additional years on the same terms and conditions upon mutual agreement of the contracting parties. The decision to renew must be made by June 1 of each subsequent year and must be in the form of an executed renewal. If the contract is not renewed, Pan-O-Gold may submit a new proposal after June 1, 2025.

Please contact Head Cook Renae House at rhouse@isd100.org to make delivery arrangements. We look forward to continuing our joint endeavor serving the students and staff of Wrenshall School.

Sincerely,

Jeff Pesta, Interim Superintendent

**WRENSHALL PUBLIC SCHOOL
WRENSHALL, MINNESOTA**

**REQUEST FOR PROPOSALS FOR DAIRY AND BREAD PRODUCTS
2024-2025 SCHOOL YEAR**

**Independent School District 100,
Wrenshall is requesting proposals for dairy and bread products for the 2024-2025 school nutrition programs as follows:**

Dairy

Half Pints of 1% milk, skim milk, 1% chocolate milk, chocolate skim milk, skim lactaid free milk, and unsweetened almond milk.

Bread

School White Whole Grain Bread
School White Whole Grain Steak Bulk Bun 7.8 LB (24 count)
School White Whole Grain Dinner Roll Bulk Bun (12 count)
School White Whole Grain Hot Dog Bun (12 count)
School White 4" Whole Grain Bulk/Double Bun (60 count)
School White 3.5" Whole Grain Bulk/Double Bun (60 count)

School nutritional information is requested on all bread products. The bread products are to be delivered during the school year to the Wrenshall School, 207 Pioneer Drive, Wrenshall, MN, 55797 on a schedule as arranged by the Head Cook. Please contact Renae House at rhous@isd100.org with bid questions.

BIDDER SIGNATURE: _____

BIDDER PRINTED NAME: _____

BIDDER COMPANY: _____

COMPANY ADDRESS: _____

COMPANY/PREFERRED PHONE: _____

Return completed bid sheet in a **Sealed Envelope, marked "Dairy & Bread Products" to the District Office, Wrenshall Public School, 207 Pioneer Drive, Minnesota or deliver in person to the District Office located in the Wrenshall School Building on *or before Friday, August 16, 2024, at 12:00 PM.*

All proposals must be received by 12:00 p.m. on Friday, August 16, 2024 to be considered a responsive proposal. Proposals submitted by fax or email or submitted past the August 16, 2024, 12:00 PM deadline, will be considered non-responsive and will not be accepted.

Bid opening will be held at 12:00 PM., Monday August 19, 2024 in the High School Office Conference Room, 207 Pioneer Drive, Wrenshall, MN.

The school board of Independent School District #100 – Wrenshall reserves the right to accept or reject any or all proposals.

TERM

The term of the awarded contract will be for the duration of one year, effective September 1, 2024 through August 31, 2025 with the option to renew annually for up to three additional years at the same terms and conditions upon mutual agreement of the contracting parties. The decision to renew must be made by June 1 of each year and must be in the form of an executed renewal.

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE		***PROPERTY VALUATION DATA***		***PUPIL DATA***	
	PAGE	**MARKET VALUE**		RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I. GENERAL INPUT DATA					
A. PROPERTY VALUATION	1	1	2019 MARKET VALUE	252,389,888	
B. PUPIL DATA	1	2	2020 MARKET VALUE	270,993,526	
		3	2021 MARKET VALUE	286,855,457	
II. INITIAL COMPUTATIONS BY FUND		4	2022 MARKET VALUE	393,486,632	
A. GENERAL	2	5	2023 MARKET VALUE	429,991,358	
B. COMMUNITY SERVICE	12				**RESIDENT AVERAGE DAILY**
C. GENERAL DEBT	13				MEMBERSHIP (ADM)
D. OPEB/PENSION DEBT	16				
		6	2019 RMV	201,829,600	36 2021-22 RES ADM (ACT) 267.25
III. ADJUSTMENTS BY FUND		7	2020 RMV	218,518,300	37 2022-23 RES ADM (ACT) 263.86
A. GENERAL	16	8	2021 RMV	231,431,932	38 2023-24 RES ADM (PRE) 259.01
B. COMMUNITY SERVICE	23	9	2022 RMV	315,110,373	39 2024-25 RES ADM (EST) 157.00
C. GENERAL DEBT	24	10	2023 RMV	332,065,887	40 2025-26 RES ADM (EST) 169.00
D. OPEB/PENSION DEBT	24				41 2026-27 RES ADM (EST) 146.00
					REFERENDUM MARKET VALUE (RMV)
IV. ABATEMENT ADJUSTMENTS	24				
V. OFFSET ADJUSTMENTS	26				**NET TAX CAPACITY (NTC)**
VI. TACONITE ADJUSTMENTS	27	11	2019 NTC	3,331,598	42 2021-22 RES PU (ACT) 291.44
VII. LEVY AND AID SUMMARY	29	12	2020 NTC	3,569,494	43 2022-23 RES PU (ACT) 288.05
VIII. TOTAL LEVY LIMITATION	30	13	2021 NTC	3,756,314	44 2023-24 RES PU (PRE) 284.04
		14	2022 NTC	5,169,565	45 2024-25 RES PU (EST) 170.20
		15	2023 NTC	5,575,988	46 2025-26 RES PU (EST) 182.60
					RESIDENT PUPIL UNITS
					SALES RATIO
		16	2019 SALES RATIO	93.4%	47 2021-22 ADJ ADM (ACT) 361.19
		17	2020 SALES RATIO	95.7%	48 2022-23 ADJ ADM (ACT) 341.03
SCHOOL YEAR	FORMULA ALLOWANCE	18	2021 SALES RATIO	91.2%	49 2023-24 ADJ ADM (PRE) 331.90
2019-20	6,438	19	2022 SALES RATIO	89.6%	50 2024-25 ADJ ADM (EST) 342.00
2020-21	6,567	20	2023 SALES RATIO	92.1%	51 2025-26 ADJ ADM (EST) 332.00
2021-22	6,728				52 2026-27 ADJ ADM (EST) 302.00
2022-23	6,863				**ADJUSTED ADM**
2023-24	7,138				
2024-25*	7,281				**ADJUSTED PUPIL UNITS**
2025-26*	7,465	21	2019 UANTC=(11)/(16)=	3,568,690	53 2021-22 ADJ PU (ACT) 397.81
2026-27*	7,614	22	2020 UANTC=(12)/(17)=	3,728,201	54 2022-23 ADJ PU (ACT) 374.44
		23	2021 UANTC=(13)/(18)=	4,118,063	55 2023-24 ADJ PU (PRE) 365.57
		24	2022 UANTC=(14)/(19)=	5,769,717	56 2024-25 ADJ PU (EST) 373.40
		25	2023 UANTC=(15)/(20)=	6,051,540	57 2025-26 ADJ PU (EST) 364.00
					VOLUNTARY PRE-K ADJUSTED ADM
*FORECAST ESTIMATES, SUBJECT TO CHANGE					
WEIGHTS FOR PUPIL UNITS	FY 2015 & LATER	26	2019 ANTC	3,568,690	58 2021-22 ADJ VPK ADM
PRE-KGN HCP:	1.000	27	2020 ANTC	3,728,201	59 2022-23 ADJ VPK ADM
HCP-KGN:	1.000	28	2021 ANTC	4,118,063	60 2023-24 ADJ VPK ADM
REG-KGN PART:	0.550	29	2022 ANTC	4,900,495	61 2024-25 ADJ VPK ADM
REG-KGN ALL:	1.000	30	2023 ANTC	5,831,589	62 2025-26 ADJ VPK ADM
GRADES 1-3:	1.000				**AG MODIFIED ANTC FOR LTFM**
GRADES 4-6:	1.000	31	2019 AG MODIFIED ANTC	3,465,793	**VOL PRE-K ADJUSTED PUPIL UNITS**
GRADES 7-12:	1.200	32	2020 AG MODIFIED ANTC	3,622,146	63 2021-22 ADJ VPK PU
		33	2021 AG MODIFIED ANTC	3,988,992	64 2022-23 ADJ VPK PU
		34	2022 AG MODIFIED ANTC	4,746,900	65 2023-24 ADJ VPK PU
		35	2023 AG MODIFIED ANTC	5,648,812	66 2024-25 ADJ VPK PU
					67 2025-26 ADJ VPK PU

PUPIL DATA CONT.		***DECLINING ENROLLMENT REV CONT.***		**ENGLISH LEARNER (EL)**	
SCHOOL READINESS PLUS ADJUST ADM		102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57)	9.40	116 2025-26 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)
68	2021-22 ADJ SRP ADM				
69	2022-23 ADJ SRP ADM				
70	2023-24 ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28=	2,090.20	117 IF(116)=0, ZERO; ELSE GTR OF 20, (116) =
71	2024-25 ADJ SRP ADM				
72	2025-26 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNITS		104	DECLINING ENROLL REV = (102)X(103) =	19,647.88	118 EL REVENUE = (117)X\$1,228 =
73	2021-22 ADJ SRP PU				
74	2022-23 ADJ SRP PU				
75	2023-24 ADJ SRP PU				
76	2024-25 ADJ SRP PU				
77	2025-26 ADJ SRP PU				
PENSION ADJUSTMENT REVENUE		105	PENSION ADJUST ALLOWANCE (FY2025 GEN ED REV REPORT, LINE 50)		119 2025-26 ADM SRV (EST)
					329.87
NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)		106	INITIAL PENSION ADJ REV = (57)X(105) =		120 EL CONCENTRATION RATIO = (116)/(119) =
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		107	FY2025 RETIRE SALARY	2,267,927.87	121 EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 =
		108	PENSION ADJUST RATE	.0200	122 EL PUPIL UNITS = (116)X(121) =
78	2021-22 EXT ADM (ACT)				
79	2022-23 EXT ADM (ACT)				
80	2023-24 EXT ADM (PREL)				
81	2024-25 EXT ADM (EST)				
82	2025-26 EXT ADM (EST)				
83	2026-27 EXT ADM (EST)				
EXTENDED TIME PU		109	RETIRE PENSION ADJUST = (107)X(108) =	45,358.55	123 EL CONCENTRATION REV = (122)X\$436 =
84	2021-22 EXT TIME PU				
85	2022-23 EXT TIME PU				
86	2023-24 EXT TIME PU				
87	2024-25 EXT TIME PU				
88	2025-26 EXT TIME PU				
GENERAL EDUCATION REVENUE		110	TOTAL PENSION ADJ REV = (106)+(109) =	45,358.55	124 DISTRICT EL REV+ EL CONCENTRATION REV =(119)+(123) =
BASIC REVENUE		111	GIFTED & TALENTED REVENUE** GIFTED & TALENTED REV = (57)X\$13.00 =	4,732.00	125 BASIC SKILLS REVENUE = (113)+(124) =
					351,508.00
EXTENDED TIME REVENUE		112	2025-26 EXT PU (EST) EXTENDED TIME REVENUE = (88)X\$5,117 =		126 ATTENDANCE AREA FOR SPARSITY
					125.81
100	FY2026 FORMULA ALLOW			7,465	127 DIST TO NEAREST HS
57	2025-26 ADJ PU (EST)			364.00	5.0
COMPENSATORY REVENUE		113	FY2026 COMPENSATORY (FEB 24 FORECAST EST. SUBJECT TO CHANGE)=	351,508.00	128 ISOLATION INDEX = [SQ RT (.55X(126))] +(127) =
					13.3
101	BASIC REVENUE = (57)X(100) =			2,717,260.00	129 ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5
DECLINING ENROLLMENT REV		114	COMPENSATORY PILOT		
56	2024-25 ADJ PU (EST)			373.40	
57	2025-26 ADJ PU (EST)			364.00	
		115	TOTAL COMPENSATORY REV =(113)+(114)=	351,508.00	130 2025-26 ADM SRV, 7-12
					159.92

SPARSITY REVENUE CONT.		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(130)] /[400+(130)] =	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X [(144) RAISED TO 0.13 POWER] X0.141X(100) =	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =
	.42877554		775.03		
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(129)X(130)X(131) OR MEMO:	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] =	159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 =
			427.16	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) =
133	ELEM SPARSITY REVENUE (SEE WEBSITE)	147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) =		155,486.24
134	PRELIM SPARSITY REVENUE = (132)+(133) =	148	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 121,451.61	**INITIAL GEN ED REVENUE**	
135	FY2025 SPARSITY REV (FY2025 GEN ED REV REPORT, LINE 100)	149	FY2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 127,468.01	101	BASIC 2,717,260.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2024 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 =	104	DECLINING ENROLL 19,647.88
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) =	110	PENSION ADJUSTMENT 45,358.55
	SMALL SCHOOLS REVENUE		121,451.61	111	GIFTED & TALENTED 4,732.00
57	2025-26 ADJ PU (EST) 364.00	152	FY2025 BASIC REVENUE (2024-25 GEN ED REV REPORT LINE 46) 2,718,725.40	112	EXTENDED TIME
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	153	TRANSPORTATION PORTION OF FY2025 BASIC REVENUE = (152)X.0466 =	125	BASIC SKILLS 351,508.00
	.62083333		126,692.60	137	SPARSITY
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 =	154	FY2025 TRANSP SPARSITY REV(2024-25 GEN ED REV REPORT, LINE 121) 160,782.31	140	SMALL SCHOOLS 122,933.72
	337.73			160	TRANSPORT SPARSITY 155,486.24
140	SMALL SCHOOLS REVENUE = (57)X(139) =	155	FY2025 CHARTER TRANSP ADJ REV(2024-25 GEN ED REV REPORT, LINE 313)	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(125) +(137)+(140)+(160)=
	122,933.72				3,416,926.39
	TRANSPORTATION SPARSITY	156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	**OPERATING CAPITAL**	
141	ATTENDANCE AREA 125.81	157	FY2025 TRANSP REV SUBTOTAL =(153)+(154) +(155)-(156) =	162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 38.54
142	SQUARE MILES PER RES PU =(141)/(46)=		287,474.91	163	MAINTENANCE COST INDEX = 1+[.01X(162)] =
	.6890				1.3854
143	SPARSITY INDEX = GTR OF (142) OR 0.2 =			164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] =
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 =				230.01
	.2000			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 =
					84,451.64
				168	UNEQUALIZED REVENUE =(57)X(165)=
					728.00

LOCAL OPTIONAL REVENUE		***REF AUTH WITH INFLATION***		***NEW ELECTIONS*** WITH INFLATION		
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	182	FY2025 AUTHORITY WITH INFLATION (FY2025 GEN ED REV REPORT, LINE 155)	194	FY2026 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024
170	FY2026 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)	195	FY2026 \$/APU ADDED BY ELECTIONS HELD IN CY 2024
57	2025-26 ADJ PU (EST)	364.00	184	FY2026 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	196	FY2026 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	263,536.00	185	FY2026 ANNUAL INFLATION FACTOR	1.0243	
172	TIER 1 LOR CAP/APU	300	186	FY2026 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =		**REFERENDUM CAPS**
173	TIER 2 LOR CAP/APU	724	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	197	INFLATION FACTOR AS SET IN STATUTE
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	188	CPI APPLIED TO PERMANENT SUBTRACTION (187) X [(185)-1] =	1.2341	
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174)	424.00	189	ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY	198	STANDARD CAP = [2079.50X(197)] - \$300=
176	TOTAL, TIER 1 = (57)X(174) =	109,200.00	190	FY2026 WITH INFLATION RESULTS BEFORE ELECTIONS =(186)+(188)+(189) =	2,266.31	
177	TOTAL, TIER 2 = (57)X(175) =	154,336.00	191	FY2026 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	199	FY2026 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+\$300
	REFERENDUM ALLOWANCES		192	FY2026 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024	605.40	
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION		193	FY2026 \$/APU ADDED BY ELECTIONS HELD IN CY 2024	200	FY2026 ALT CAP =[(199)X(197)] -\$300 =
	REF AUTH W/O INFLATION				447.12	
178	FY2025 AUTHORITY (FY2025 GEN ED REV REPORT, LINE 144)				137	SPARSITY REVENUE
179	PHASEOUT OF LINE (178)				201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200)
180	ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY				2,266.31	
181	FY2026 W/O INFLATION RESULTS BEFORE ELECTIONS				202	FY2026 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =
					57	2025-26 ADJ PU (EST)
					364.00	
					203	FY2026 REFER REVENUE = (57)X(202) =

TRANSITION REVENUE		***EQUITY REVENUE CONT.***		***LOCAL OPTIONAL AIDS & LEVIES***				
204	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186)	14.60	202	FY2026 DISTRICT REFERENDUM REV/ADJ PU	176	TOTAL, TIER 1 = (57)X(174) =	109,200.00	
205	TRANSITION REVENUE = (57)X(204) =	5,314.40	172	TIER 1 LOR CAP/APU	300	177	TOTAL, TIER 2 = (57)X(175) =	154,336.00
EQUITY REVENUE			223	= GTR OF ZERO OR [(222)-(202)-(172)] =	10	2023 RMV	332,065,887	
206	METRO 5TH PERCENTILE	7,775.96	57	2025-26 ADJ PU (EST)	46	2025-26 RES PU (EST)	182.60	
207	METRO 95TH PERCENTILE	10,065.03	224	= LSR OF \$100,000 OR	234	FY2026 RMV/RES PU		
208	METRO GAP =(207)-(206) =	2,289.07		[(57)X(223)] =		= (10)/(46) =	1,818,542.65	
209	RURAL 5TH PERCENTILE	7,765.00	225	= (220)+(224) =	235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1		
210	RURAL 95TH PERCENTILE	10,038.13	226	BOTH RUR AND MET =		= LESSER OF 1 OR		
211	RURAL GAP =(210)-(209) =	2,273.13		= 0.25X(225)	8,507.59	(234)/\$880,000 =	1.00000000	
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR	57	2025-26 ADJ PU (EST)	364.00	236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2,	
213	DIST'S REGION'S EQUITY GAP = (208) OR (211)=	2,273.13	227	= \$50.00X(57) =	18,200.00		EQUITY, TRANSITION	
214	DIST'S REGION'S 95TH PCT = (207) OR (210)=	10,038.13	228	EQUITY REVENUE =(225)+(226)+(227)=	60,737.95		= LESSER OF 1 OR	
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(101)+(203)+(205)+ [(172)X(57)]/(57) =	7,779.60				237	TIER 1 LOR LEVY = (176)X(235) =	109,200.00
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	2,258.53				238	TIER 2 LOR LEVY = (177)X(236) =	154,336.00
217	EQUITY INDEX = (216)/(213) =	.99357714	167	OPERATING CAP REVENUE	84,451.64	239	TIER 1 LOR AID = (176)-(237) =	
218	= \$80X(217) =	79.49	168	UNEQUALIZED REVENUE =(57)X(165)=	728.00	240	TIER 2 LOR AID = (177)-(238) =	
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218)	93.49	229	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION =(167)-(168)=	83,723.64		**EQUITY AIDS & LEVIES**	
57	2025-26 ADJ PU (EST)	364.00	30	2023 ANTC	5,831,589	228	EQUITY REVENUE	60,737.95
220	= (57)X(219) =	34,030.36	57	2025-26 ADJ PU (EST)	364.00	241	LEVY RATIO FOR EQUITY =(234)/\$510,000	1.00000000
221	FY2026 STATE AVERAGE REF REV & TIER 1 LOR	1,347.01	230	FY2026 ANTC/ADJ PU =(30)/(57)=	16,020.85	242	EQUITY LIMIT = (228)*(241) =	60,737.95
222	=0.10X[(221)] =	134.70	231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 =	.69923403	243	EQUITY AID = (228)-(242) =	
			232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) =	58,542.42		**TRANSITION AIDS & LEVIES**	
			233	OPERATING CAP AID =(167)-(232)=	25,909.22	205	TRANSITION REVENUE	5,314.40
						244	LEVY RATIO FOR TRANSITION =(234)/\$510,000	1.00000000

TRANSITION AIDS & LEVIES CONT.		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
245	TRANSITION LIMIT = (205)X(244) = 5,314.40	234	FY2026 RMV/RES PU 1,818,542.65	268	TIER 1 AID = (261)-(265) =
246	TRANSITION AID =(205)-(245) =	256	TIER 1 = LSR OF 1	262	TIER 2 AID
		257	OR (234)/\$567,000 = 1.00000000	269	TOTAL AID = (268)+(262) =
			TIER 2 = LSR OF 1		
			OR (234)/\$290,000 = 1.00000000		
REFERENDUM AIDS & LEVIES		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT**	
202	REFER \$/APU ALL AUTHORITIES	258	TIER 1 LEVY = (253)X(256) =	270	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)
247	TIER 1 CAP/APU 460	259	TIER 2 LEVY = (254)X(257) =	271	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)
248	TIER 2 CAP/APU = 0.25X(100)-\$300 = 1,566.25	255	UNEQUALIZED LEVY	272	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 300.00
137	SPARSITY REVENUE	260	TOTAL = (258) +(259)+(255) =	273	PRORATED TBRA = LSR OF (270) OR [(270)X(272)/(271)] =
249	TIER 2 CAP/APU IF (137) > ZERO THEN (249) = 9,999.99 ELSE (249) = (248) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES 1,566.25	**INITIAL REFERENDUM AID**		274	REF AND LOR REV = (176)+(203) = 109,200.00
250	TIER 1 = LSR OF (202) OR (247) =	261	TIER 1 AID = (253)-(258) =	275	CAPPED TBRA = LSR OF (273) OR (274) =
251	TIER 2 = [LSR OF (202) OR (249)]-(250) =	262	TIER 2 AID = (254)-(259) =	**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
252	UNEQUALIZED = (202)-(250) -(251) =	263	TOTAL AID = (261)+(262) =	276	TIER 2 REF AID
		EQUALIZATION AID LIMIT		277	TIER 1 REF AID
		100	FY2026 FORMULA ALLOW 7,465	278	TIER 1 LOR AID
		57	ADJ PU (EST) 364.00	279	TIER 1 LOR LEVY
				280	TIER 1 REF LEVY
		264	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) 570,115.00	281	TIER 2 REF LEVY
				282	UNEQL REF LEVY
		265	REFERENDUM EQUALIZATION AID CAP = GRT OF (263)-(264) OR 0 =		
203	REFERENDUM REVENUE ALL AUTHORITIES	**REFERENDUM LEVY WITH AID LIMIT**			
253	TOTAL, TIER 1 = (57)X(250) =	266	TIER 1 LEVY = (258)+(265) =		
254	TOTAL, TIER 2 = (57)X(251) =	259	TIER 2 LEVY		
255	TOTAL, UNEQUALIZED = (203)-(253)-(254) =	255	UNEQUALIZED LEVY		
		267	TOTAL = (266) +(259)+(255) =		

APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT.		***OPT AID & LEVY SUMMARY CONT.***	
275	TAX BASE REPLACE AID	297	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	311	LOCAL OPTIONAL LEVY LIMIT = (238)+(310) = 263,536.00
283	TIER 1 REF AID = (268)-(277) =			312	LOCAL OPTIONAL AID = (240)+ (278)+ (279)= (285)+ (306)=
284	TIER 2 REF AID = (262)-(276) =				
285	TIER 1 LOR AID = (239)-(278)	298	FY 2015 COMBINED AID FOR GUARANTEE = (296)+(297) = 35,839.54		
286	TIER 1 LOR LEVY = (237)-(279) 109,200.00				**REF AID & LEVY SUMMARY** AFTER REF AID GUARANTEE
287	TIER 1 REF LEVY = (266)-(280) =	299	FY2026 COMBINED REVENUE = (171)+(203) = 263,536.00	313	TIER 1 REF LEVY = (287)-(307) =
288	TIER 2 REF LEVY = (259)-(281) =			314	TIER 2 REF LEVY = (288)-(308) =
289	UNEQL REF LEVY = (255)-(282) =	300	FY2026 COMBINED INITIAL AID = (240)+(290) =	315	UNEQL LEVY = (289)-(309) =
290	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (275)+(283) + (284)+(285) =	301	REVENUE RATIO = LESSER OF 1 OR [(299)/(295)] = 1.00000000	316	TOTAL REFERENDUM LEVY = (313)+(314)+(315)=
291	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (286)+(287) + (288)+(289) = 109,200.00	302	2012 RMV 174,875,900	317	TOTAL REFERENDUM EQUALIZATION AID = (275)+(283)+(284) + (307)+(308)+(309) - (278)-(279) =
		10	2023 RMV 332,065,887		
		303	RMV RATIO = LESSER OF 1 OR [(302)/(10)] = .52663013		
		304	FY2026 MINIMUM COMBINED AID = (298)X(301)X(303) = 18,874.18		**ALTERNATIVE ATTENDANCE ADJUST** (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)
292	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	305	FY2026 REFERENDUM HOLD HARMLESS AID INCREASE IF (292)=0 THEN 0, ELSE GREATER OF 0 OR [(304)-(300)] =	145	TRANSPORT ALLOWANCE 775.03
293	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 198,668.36			318	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
294	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)		**INITIAL LEVIES ARE REDUCED TO** MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	319	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
295	FY 2015 COMBINED REVENUE = (293)+(294) = 198,668.36	306	TIER 1 LOR LEVY	320	CHARTER ALT ATTENDANCE ADJUST = (145)X(318) + \$223X(319) =
296	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 35,839.54	307	TIER 1 REF LEVY	321	2025-26 RES PU ATTENDING MN STATE ACADEMIES
		308	TIER 2 REF LEVY	322	MN STATE ACADEMIES ALT ATTENDANCE ADJ = -(100)X(321) =
		309	UNEQL REF LEVY	323	ALT ATTEND ADJUST TO AID = (320)+(322) =
			LOCAL OPT AID & LEVY SUMMARY AFTER REF AID GUARANTEE		
		310	TIER 1 LOR LEVY = (286)-(306) = 109,200.00		
		238	TIER 2 LOR LEVY = (238) 154,336.00		

REEMPLOYMENT INSURANCE LEVY		***FY2025 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***	
362	EST FY2025 EXPEND	11,826.30	378	LAST YEAR REVENUE	57 2025-26 ADJ PU (EST) 364.00
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362)=	11,826.30		(FY2024 CTE AID REPORT, LINE 11)	401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 46.65
	SAFE SCHOOLS LEVY		379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 = 1.00000000
364	SAFE SCH LVY REQUEST? YES		380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	403 INITIAL LTFM REVENUE = \$380X(57)X(402) = 138,320.00
57	2025-26 ADJ PU (EST)	364.00	381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000
365	SAFE SCH LEVY LIMIT = \$36X(57) =	13,104.00	382	CAREER TECH REVENUE = (380)+(381) =	764 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B
	SAFE SCHOOLS INTERMEDIATE LEVY				
366	SAFE SCH INTERMEDIATE LEVY REQUEST?	NO	29	2022 ANTC	4,900,495
367	INTERMEDIATE LEVY ALLOWANCE <= \$15		56	2024-25 ADJ PU (EST)	373.40
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =		383	FY2025 ANTC/ADJ PU = (29)/(56) =	13,123.98
	JUDGMENT LEVY		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	1.00000000
369	DISTRICT JUDGMENTS		385	CAREER TECH LEVY LIMIT = (382)X(384) =	32,307.80
370	INTERMED JUDGMENTS		386	EST CAREER TECH AID = (382)-(385) =	
371	JUDGMENT LIMIT = (369)+(370) =			**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)	
	ICE ARENA LEVY		387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2024 EXPENSES PAID	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN
372	FY2024 NET OPR COSTS		388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	766 NET LTFM REQ DEBT SERVICE FOR VPK
373	ICE ARENA LEVY LIMIT = 100% OF (372) =		389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	407 NEW PAYGO LTFM LEVY FOR VPK
	FY2025 CAREER & TECHNICAL			**CAPITAL RELATED LEVY LIMITATIONS**	
374	SHARE OF FY2025 EST COOPERATIVE BUDGET			**LONG TERM FACILITIES MAINTENANCE** REVENUE (LTFM)	
375	FY2025 ESTIMATED DISTRICT BUDGET	92,308.00	400	LTFM PLAN APPROVAL STATUS APPROVED	408 TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) = 966,394.92
376	FY2025 EST BUDGET = (374)+(375) =	92,308.00			
377	PRELIMINARY REVENUE = .35X(376) =	32,307.80			

OLD LAW HEALTH & SAFETY (H&S)		***LTFM REVENUE***		***LTFM TOTAL AIDS & LEVIES CONT.***	
409	OLD LAW HEALTH & SAFETY REVENUE = FY2026 ESTIMATED H&S COST =	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 966,394.92	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 13,384.46
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2026	419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) = 124,935.54
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 966,394.92	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) = 828,074.92
412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =	421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	435	TOTAL LTFM LEVY = (433)+(434) = 953,010.46
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) = 966,394.92	**DEBT SERV PORTION OF LTFM REV**	
764	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	**LTFM TOTAL AIDS & LEVIES**		763	NET ALT FAC REG DEBT
765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 828,074.92	57	2025-26 ADJ PU (EST) 364.00	764	NET ALT FAC/H&S DEBT
413	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (767), ELSE 0	423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380X(57) = 138,320.00	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 828,074.92
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2023 AG MODIFIED ANTC FOR LTFM REVENUE 5,648,812	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2022-23 ADJ PU (ACT) 374.44	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 73,369.48
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) = 828,074.92	424	FY2023 ANTC PER APU = (35)/(54) = 15,086.03	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 901,444.40
	OLD LAW DEFERRED MAINTENANCE	425	STATEWIDE ANTC/APU 13,579.03	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) = 138,320.00
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	LTFM EQUAL FACTOR = 123% OF (425) = 16,702.21	428	LTFM AID RATIO .09676444
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 23,296.00	427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .90323556	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 13,384.46
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 851,370.92	428	LTFM AID RATIO = 1-(427) = .09676444	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) = 13,384.46
		429	LTFM INITIAL EQUAL AID = (423)X(428) = 13,384.46	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) = 124,935.54
		430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 124,935.54	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) = 763,124.40
		431	2015 TOTAL ALT FAC GRANDFATHER AID		

GEN FUND PORTION OF LTFM REV		***APPROVED INTERMED OPERATING***		***APPROVED REG OP LEASES CONT.***	
422	TOTAL LTFM REVENUE	966,394.92			
			456	**ADMINISTRATIVE SPACE**	**INSTRUCTIONAL/STORAGE**
441	TOTAL GENERAL FUND LTFM REVENUE		457	FY2025 JOINT	474 FY2025 NONJOINT
	= (422)-(768) =	64,950.52		FY2026 JOINT	475 FY2026 NONJOINT
				INSTRUCTIONAL/STORAGE	
442	LTFM GEN FUND EQUAL REV		458	FY2025 JOINT	476 REG OPERATING LEASES
	= (423)-(436) =		459	FY2026 JOINT	= SUM (472) TO (475)=
443	LTFM GEN FUND EQUAL AID		460	TOT INTERMED OPERATING	***APPROVED REGULAR***
	= (432)-(438) =			= (456) TO (459) =	CAPITALIZED LEASES
444	GEN FUND LTFM EQUAL LIMIT			**APPROVED INTERMED CAPITALIZED**	**ADMINISTRATIVE SPACE**
	= GTR OF ZERO OR			***ADMINISTRATIVE SPACE***	477 FY2025 NONJOINT
	(442)-(443) =		461	FY2025 JOINT	478 FY2026 NONJOINT
445	GEN FUND LTFM UNEQUAL LIMIT		462	FY2026 JOINT	**INSTRUCTIONAL/STORAGE**
	= GTR OF ZERO OR			**INSTRUCTIONAL/STORAGE***	
	(441)-(443)-(444) =	64,950.52	463	FY2025 JOINT	479 FY2025 NONJOINT
446	TOTAL GEN FUND LTFM LEVY		464	FY2026 JOINT	480 FY2026 NONJOINT
	= (444)+(445) =	64,950.52		**EXCESS FUNDS CAP LEASE**	
			465	***EXCESS FUNDS CAP LEASE***	481 FY2025 NONJOINT
	DISABLED ACCESS LIMIT		466	FY2026 JOINT	482 FY2026 NONJOINT
447	FY 1992-FY2026 APPROV DIS ACC COSTS	300,000.00	467	TOT INTERMED CAPITALIZED	483 REG CAPITALIZED LEASES
448	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DIST X 150,000) OR 300,000 =	300,000.00		= SUM[(461) TO (464)]	= [SUM (477) TO (480)]
449	LSR OF (447) OR (448)	300,000.00	468	TOT INTERMED LEASE COSTS	-[(481)+(482)] =
				= (460)+(467) =	
450	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED	1992	57	2025-26 ADJ PU (EST)	364.00
451	LAST YEAR TO CERTIFY = (450)+7 YEARS =	1999	469	INTERMED PUPIL UNIT MAX LIMIT = \$65X(57) =	
452	TOTAL CUM CERT LEVY (PAY 93 TO PAY 23)	300,000.00	470	INTERMED LEASE LIMIT =LSR (468) OR (469) =	485 2025-26 ADJ PU (EST) 364.00
453	CERT LEVY PAY 2024				REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 77,168.00
454	TOTAL CERTIFIED LEVY = (452)+(453) =	300,000.00	471	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (468)-(470) =	486 COMM APPROVED LIMIT
455	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)=			**APPROVED REG OPERATING LEASES**	487 REGULAR MAX LIMIT =GTR (485) OR (486)= 77,168.00
				ADMINISTRATIVE SPACE	488 REGULAR LEASE LIMIT =LSR (484) OR (487)=
	LEASE LEVY LIMITATION		472	FY2025 NONJOINT	489 TOTAL LEASE LEVY LIMIT = (470)+(488) =
	DIST'S SHARE OF JOINT LEASE FOR INTERMED DIST	287, 288, 916 AND 917	473	FY2026 NONJOINT	

INITIAL CAPITAL RELATED LEVIES		***INITIAL GEN FUND LEVY CONT.***		***ECFE CONT.***				
232	OPERATING CAPITAL	58,542.42	510	TOTAL INITIAL GENERAL	612	ECFE ANNUAL REPORT		
446	LT FAC MAINTENANCE	64,950.52		LEVY LIMITATION		SUBMITTED?	YES	
455	DISABLED ACCESS			=(506)+(507)+(508)	613	POPULATION UNDER		
489	LEASE LEVY			+(509) =	548,698.80	FIVE YEARS OF AGE	60	
490	COOP BLDG REPAIR							
491	OTHER CAPITAL (MEMO)					614	GTR OF 150 OR (613) =	150
492	CAP PROJECTS REFER							
493	CAPITAL RELATED LIMITS					615	ECFE ALLOWANCE	
	= (232)+(446)+(455)						0.023X(100) =	171.70
	+(489)+(490)+(491)		600	POPULATION (YR 2020)	1,859	616	FY2026 EARLY CHILD	
	+(492) =	123,492.94	601	GTR OF (600) OR 1,335	1,859		FAMILY REVENUE	
			602	YOUTH SERVICE PROG?	YES		IF (611) = YES	
							= (614)X(615),	
			603	AFTER SCHOOL			IF ANNUAL REPT = YES	25,119.00
				ENRICHMENT?	YES	30	2023 ANTC	5,831,589
494	CONSOLIDATION/					617	ECFE TAX RATE	.00199907
	TRANSITION					618	= (617)X(30) =	11,657.75
495	REORGANIZATION		604	FY2026 GENERAL REVENUE				
	OPERATING DEBT			= \$6.35X(601) =	11,804.65			
496	HEALTH BENEFITS		605	FY2026 YOUTH SERVICE		619	EARLY CHILD LEVY LIMIT	
497	ADDL RETIREMENT			REV = \$1.00X(601) =	1,859.00		= LESSER OF (616)	
	(MPLS AND STP)						OR (618) =	11,657.75
498	SEVERANCE		606	FY2026 AFTER SCHOOL		620	EST FY2026 EARLY CHILD	
499	ADMIN DISTRICT			REVENUE = \$1.85X(601)			AID = (616)-(619) =	13,461.25
500	SWIMMING POOL			NOT TO EXCEED 10,000				
501	TREE GROWTH	6,873.39		AND \$0.43XPOPULATION				
502	CONSOLIDATION/			IN EXCESS OF 10,000	3,439.15			
	RETIREMENT							
503	ECON DEVELOP ABATE		607	FY2026 COMMUNITY				
504	OTHER GENERAL (MEMO)			EDUCATION REVENUE		621	DIST PLANS TO LEVY FOR	
				= (604)+(605)+(606) =	17,102.80		FY2026 HOME VISIT?	YES
505	SUBTOTAL, OTHER INITIAL					622	HOME VISITING REVENUE	
	GENERAL LEVIES						IF (621) = YES	
	= (494) TO (504) =	6,873.39	30	2023 ANTC	5,831,589		AND (618) > \$0,	
			608	STANDARD COMM ED LEVY			= \$3.00X(613),	
				= 0.003298X(30) =	19,232.58		ELSE = \$0	180.00
			609	COMM ED LEVY LIMIT		230	FY2026 ANTC/ADJ PU	16,020.85
				LSR (607) OR (608) =	17,102.80	623	HOME VISIT LEVY RATIO	
							= LESSER OF 1 OR	
506	GENERAL RMV VOTER APPROVED		610	FY2026 EST GROSS COMM ED			(230)/\$17,250 =	.92874493
	=(316) =			AID = (607)-(609) =				
507	GENERAL RMV OTHER					624	FY2026 HOME VISIT LIMIT	
	=(311)+(242)						= (622)X(623)	167.17
	+(245) =	329,588.35						
						625	FY2026 EST HOME VISIT	
							AID =(622)-(624)	12.83
508	GENERAL NTC							
	VOTER APPROVED							
	=(492)							
509	GENERAL NTC OTHER		611	DIST PLANS TO LEVY FOR				
	=(337)+(359)+(363)			FY2026 ECFC REVENUE?	YES			
	+(365)+(368)+(371)							
	+(373)+(385)+(389)							
	+(493)-(492)+(505) =	219,110.45						

ADULTS WITH DISABILITIES		***GENERAL DEBT SERVICE (FUND 7)***		***DEBT EQUAL AID CONT.***	
626	ADULTS WITH DISABILITIES REQUEST? NO		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY2026 PRINCIPAL AND INTEREST PAYMENTS)	713	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2024
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =		**REQ DEBT ELIGIBLE FOR LONG TERM** FACILITIES MAINTENANCE (LTFM) REV	714	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (710)+(711) + (712)+(713)=
628	FY2024 ADULTS WITH DISABILITIES REVENUE	700	ALT FAC REGULAR REQ DEBT SERV LEVY		
629	TOTAL REVENUE, = GREATER OF (627) OR (628)=	701	ALT FAC/H&S REQ DEBT SERV LEVY		**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID
630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.0053 = (30)X0.0053 =	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K 862,888.00	715	VOTER APPR BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE AID
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	703	NEW LTFM REQ DEBT SERVICE FOR VPK	716	NON-VOTER BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE AID
632	ADULTS WITH DISABILITIES AID = (629)-(631) =	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS 76,454.00	717	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (715)+(716) =
	SCHOOL-AGE CARE	705	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) + (703)+(704) = 939,342.00		**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID
633	FY2026 SCH-AGE CARE REV (FY2026 EST COST)		**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	718	VOTER APPR BONDS INELG FOR DEBT EQUAL AID
30	2023 ANTC 5,831,589				
46	2025-26 RES PU (EST) 182.60	706	NATURAL DISASTER REQ DEBT SERV LEVY		**NON-VOTER APPR INELIG BONDS**
634	ANTC/RES PU = (30)/(46) = 31,936.41			719	FACIL BOND-MS 123B.62
635	LEVY RATIO = LSR OF 1 OR (634)/\$16,476 = 1.00000000		**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	720	EQUIP BOND-MS 123B.61
636	FY2026 SCH-AGE CARE LIM = (633)X(635) =	707	TACONITE BONDS REQ DEBT SERV LEVY	721	REORG OPER DEBT
637	FY2026 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =	708	TAC FUNDING FOR BONDS (NOT IRRRB)	722	ECON DEV ABATEMENT 49,980.00
	COMMUNITY SERVICE SUMMARY	709	TAC ADJ TO REQ = (708) OR [(708)X1.05] =	723	JUDGMENT
638	OTHER COMM ED (MEMO)	710	NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=	724	OTHER NON-VOTER
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) = 28,927.72	711	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2024	725	INELG LEASE PURCHASE
		712	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2024	726	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (719) THRU (725)= 49,980.00
				727	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) = 49,980.00
				728	GDS REQ DEBT SERV LEVY = (705)+(706)+(714) +(717)+(718)+(727) = 989,322.00

NON-VTR APPR INELIG BOND CONT.		***FUND 7 DEBT BALANCE CONT.***		***NET DBT EXCESS BREAKDOWN CONT.***	
729	GDS REQ DEBT SERV LEVY VOTER APPR = (710)+(711) +(713)+(715)+(718) =	744	RETAIN FOR CAPITAL LOAN REPAYMENT	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS =
30	2023 ANTC 5,831,589	745	APPROVED DEBT EXCESS TO BE RETAINED		0-(719)-(720)-(748) =
730	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	746	DISTRICT REQUESTED ADDITIONAL EXCESS	759	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(749)-(750)] =
731	MAX EFFORT DEBT SERV LEVY = (30)X(730) =	747	CERTIFIED DEBT EXCESS = GTR OF 0 OR (743) -(744)-(745)+(746)= 39,914.04	***NET DEBT EXCESS SUMMARY***	
732	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] =	748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(729)-(715)]X(751) =
733	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	749	ADJUSTED DEBT EXCESS = (747)-(748) = 39,914.04	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) = 39,914.04
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	**BREAKDOWN OF NET DEBT EXCESS**		762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) = 39,914.04
FUND 7 DEBT BALANCE		750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 989,322.00	**LONG TERM FACILITIES MAINT AID**	
735	JUNE 2023 FUND 7-425 BAL FOR BOND REFUND	751	DEBT EXCESS RATIO = LSR 1 OR (749)/(750)= .04034484	763	NET ALT FAC REG DEBT = (700)-(753) =
736	JUNE 2023 FUND 7-451 BAL FOR QZAB & QSCB	752	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) =	764	NET ALT FAC/H&S DEBT = (701)-(754) =
737	JUNE 2023 FUND 7-460 BALANCE NONSPENDABLE	753	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(751) =	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(755) = 828,074.92
738	JUNE 2023 FUND 7-463 BALANCE UNASSIGN NEG	754	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(751) =	766	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(756) =
739	JUNE 2023 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 122,903.74	755	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) = 34,813.08	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) = 73,369.48
740	PAY 23 DEBT EXCESS LEVY REDUCTION 33,523.60	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =	768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) = 901,444.40
741	PAY 24 DEBT EXCESS LEVY REDUCTION	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) = 3,084.52	436	LTFM DEBT EQUAL REV 138,320.00
742	5% OF PAY 25 REQ DEBT SERV LEVY=(728)X5%= 49,466.10			438	LTFM DEBT EQUAL AID 13,384.46
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] = 39,914.04			439	LTFM DEBT EQUAL LEVY 124,935.54
				440	LTFM DEBT UNEQUAL LTV 763,124.40
				769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)= 925,957.54

NATURAL DISASTER DEBT EQUAL		***DEBT EQUALIZATION AID CONT.***		***MINIMUM EST MAX EFFORT PAYMENT***			
30	2023 ANTC	5,831,589	783	FY2026 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =	732	MAX EFFORT DEBT LEVY	
770	TEN PERCENT ANTC = 0.10X(30) =	583,158	784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(728)+(925)+(926)-(705) -(719)-(720)-(721)] =	
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	PRELIM TIER 2 EQU REV = (783)-(784) =	801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	
771	FY2026 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		731	MAXIMUM EFFORT DEBT SERVICE LEVY			
54	2022-23 ADJ PU (ACT)	374.44	786	MAX EFFORT TIER 1 REV		**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION	
772	FY2023 ANTC PER APU = (30)/(54) =	15,574.16	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =	802	FY2026 IRRRB FUNDING FOR VOTER-APPR BONDS	
773	STATEWIDE AVE ANTC INC PER APU	14,473.42	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	803	PAY 25 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =	
774	DISASTER EQUAL FACTOR = 300% OF (773) =	43,420.27	789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =	804	FY2026 IRRRB FUNDING FOR NON-VOTER BONDS	
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.35868409	54	2022-23 ADJ PU (ACT)	374.44		
776	DISASTER AID RATIO = = 1-(775) =	.64131591	790	2023 ANTC /ADJ APU = (30)/(54) =	15,574.16	805	PAY 25 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =
777	DISASTER DEBT EQUAL AID = (771)X(776) =		791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$4,430 OR 55.33% OF (773)] =	1.00000000	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =
778	DISASTER LEVY LIMIT = (706)-(777) =		792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$8,000 OR 100% OF (773)] =	1.00000000	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =
	DEBT EQUALIZATION AID		793	TIER 1 DEBT EQU AID RATIO = 1-(791) =		808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =
732	DEBT EQUAL BASE		794	TIER 2 DEBT EQU AID RATIO = 1-(792) =		809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =
752	DEBT EXCESS FOR ELIG REQUIRED DEBT		795	TIER 1 DEBT AID = (788)X(793) =		769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED
779	FY2026 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		796	TIER 2 DEBT AID = (789)X(794) =		925,957.54	
780	FY2026 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =		797	TOTAL DEBT EQ AID = (795)+(796) =		778	DISASTER LEVY LIMIT VOTER APPROVED
30	2023 ANTC	5,831,589	798	NON VOTER DEBT AID = (797)X(712)/(714) =			
781	= .1050X(30) =	612,316.85	799	VOTER APPR DEBT AID = (797)-(798) =			
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	917,892.11					

INITIAL GEN DEBT SERVICE CONT.		***FUND 47 DEBT BALANCE CONT.***		***LEVY LIMITATION ADJUSTMENTS***	
810	INITIAL GDS LEVY LIM VOTER APPROVED =(806)+(808)+(778) =		BAL NON-VOTER APPROV = (911)-(912) =		IN GENERAL, IF WE HAVE:
		914	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER	A	FINAL LEVY AUTHORITY
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) = 975,937.54	915	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER	B	PREVIOUSLY CALCULATED AUTHORITY
		916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER	C	CERTIFIED LEVY BASED ON (B)
812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) = 975,937.54	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT	D	LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO
	OTR POSTEMPLOY BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)		= (902)X5% =		**GENERAL FUND ADJUSTMENTS**
			= (907)X5% =		**FY2025 OPERATING**
900	LEVY BONDS IRREV TRUST VOTER APPROVED	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER	1000	FY2025 OPER CAP LEVY AUTH (FROM FY2025 GENERAL EDUC REV REPORT, LINE 197) 48,714.78
901	LEVY BONDS REVOC TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001	23 PAY 24 LIMIT 49,052.00
902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =	1002	23 PAY 24 LEVY 49,052.00
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =	1003	FY2025 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1002)) = 337.22-
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED				**FY2025 LOR TIER 1 LEVY ADJUST**
905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904)=	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0	1004	FY2025 LOR TIER 1 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 204) 112,020.00
	FUND 47 DEBT BALANCE	923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)
906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 305)
907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =	925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	23 PAY 24 LIMIT 106,140.00
908	JUNE 2023 FUND 47-425 BAL FOR BOND REFUND			1008	23 PAY 24 LEVY 106,140.00
909	JUNE 2023 FUND 47-460 BALANCE NONSPENDABLE	926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1009	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 106,140.00
910	JUNE 2023 FUND 47-463 BALANCE UNASSIGN NEG			1010	PAY 24 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 106,140.00
911	JUNE 2023 FUND 47-464 BALANCE RESTRICTED			1011	FY2025 LOR TIER 1 LEVY ADJUSTMENT
912	JUNE 2023 FUND 47-464 BALANCE VOTER APPROV				
913	JUNE 2023 FUND 47-464				

	FY2025 LOR TIER 2 LEVY ADJUSTMENT		***FY2025 1ST TIER REF ADJ CONT.***		***FY2025 UNEQUAL REF LEVY ADJ***	
1012	FY2025 LOR TIER 2 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 205)	158,321.60	1026	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 306)	1040	FY2025 UNEQUAL REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 258)
1013	23 PAY 24 LIMIT	150,011.20	1027	23 PAY 24 LIMIT		
1014	23 PAY 24 LEVY	150,011.20	1028	23 PAY 24 LEVY	1041	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 283)
1015	FY2025 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1013))	8,310.40	1029	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	1042	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 308)
	FY2025 EQUITY LEVY ADJUSTMENT		1030	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	1043	23 PAY 24 LEVY
1016	FY2025 EQUITY LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 217)	62,292.45	1031	FY2025 1ST TIER VTR REF LEVY ADJUSTMENT	1044	23 PAY 24 LEVY
1017	23 PAY 24 LIMIT	59,018.26		**FY2025 2ND TIER REF LEVY ADJUST**	1045	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1018	23 PAY 24 LEVY	59,018.26	1032	FY2025 2ND TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 256)	1046	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
1019	FY2025 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) =	3,274.19			1047	FY2025 UNEQUALIZED REF LEVY ADJUSTMENT
	FY2025 TRANSITION LEVY ADJUST		1033	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 280)		**FY2025 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES
1020	FY2025 TRANSITION LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 225)	5,451.64	1034	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 307)		**FY2025 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 269 TO 271)
1021	23 PAY 24 LIMIT	5,165.48	1035	23 PAY 24 LIMIT	1048	TIER 1 LEVY
1022	23 PAY 24 LEVY	5,165.48	1036	23 PAY 24 LEVY	1049	TIER 2 LEVY
1023	FY2025 TRANSITION LEVY ADJUSTMENT = ((1020)-(1021)) =	286.16	1037	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	1050	UNEQL LEVY
	FY2025 1ST TIER REFERENDUM LEVY ADJUST		1038	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	1051	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
1024	FY2025 1ST TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 254)		1039	FY2025 2ND TIER REF LEVY ADJUSTMENT	1052	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY = (1025)+(1033) +(1041) =
1025	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 276)				1053	FY2025 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =

FY2023 OPER CAP ADJ CONT.		***FY2023 EQUITY LEVY ADJUSTMENT***		***FY2023 1ST TIER VTR APPROVED***	
1099	TOTAL ADJUST TO PAY 22 OPER CAP LEVY AUTH = ((1096)-(1097)) =	39.06		1133	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1031)
1100	22 PAY 23 ADJ LIMIT	66.72-		1134	TOTAL ADJUST TO PAY 22 1ST TIER REF LEVY AUTH
1101	22 PAY 23 ADJ LEVY	66.72-			
1102	FY2023 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	105.78		1135	22 PAY 23 ADJ LIMIT
	FY2023 LOR TIER 1 LEVY ADJ			1136	22 PAY 23 ADJ LEVY
1103	FY2023 LOC OPT TIER 1 AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 198)	126,818.62		1137	FY2023 1ST TIER REF LEVY ADJUSTMENT
1104	21 PAY 22 LIMIT	123,900.00			**FY2023 2ND TIER REF LEVY ADJ**
1105	21 PAY 22 LEVY	123,900.00		1138	FY2023 2ND TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REV RPT, LINE 242)
1106	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	2,918.62		1139	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1038)
1107	22 PAY 23 ADJ LIMIT	4,020.00-		1140	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1039)
1108	22 PAY 23 ADJ LEVY	4,020.00-			
1109	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) =	6,938.62		1141	TOTAL ADJUST TO PAY 22 2ND TIER REF LEVY AUTH
	FY2023 LOR TIER 2 LEVY ADJUST			1142	22 PAY 23 ADJ LIMIT
1110	FY2023 LOC OPT LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 200)	158,762.56		1143	22 PAY 23 ADJ LEVY
1111	21 PAY 22 LIMIT	175,112.00		1144	FY2023 2ND TIER REF LEVY ADJUSTMENT
1112	21 PAY 22 LEVY	175,112.00			
					FY2023 1ST TIER VOTER APPROVED REFER LEVY ADJUST
1113	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1110) - (1112))	16,349.44-		1131	FY2023 1ST TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 240)
1114	22 PAY 23 ADJ LIMIT	5,681.60-		1132	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1030)
1115	22 PAY 23 ADJ LEVY	5,681.60-			
1116	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115))	10,667.84-			

FY2023 UNEQUAL REF LEVY ADJ		***FY2023 LOR TBRA ADJUST***		***FY2023 LOR TIER 1 HOLD*** HARMLESS ADJUSTMENT CONT.	
1145	FY2023 UNEQUAL REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 244)	1158	FY2023 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY2023 GENERAL REVENUE REPORT, LINE 254)	1172	FY2023 LOR TIER 1 HOLD HARMLESS ADJUSTMENT
1146	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1046)	1159	ALLOCATION OF TBRA (FROM PAY 22 LEVY RPT, LINE 276)	1173	22 PAY 23 ADJ LIMIT
1147	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1047)	1160	FY2023 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	1174	22 PAY 23 ADJ LEVY
1148	TOTAL ADJUST TO PAY 22 UNEQUAL REF LEVY AUTH	1161	22 PAY 23 ADJ LIMIT	1175	FY2022 TIER 1 HOLD HARM ADJUSTMENT
1149	22 PAY 23 ADJ LIMIT	1162	22 PAY 23 ADJ LEVY	**FY2023 INTEGRATION ADJUSTMENT**	
1150	22 PAY 23 ADJ LEVY	1163	FY2023 LOR TIER 1 TBRA LEVY ADJUSTMENT	1176	FY2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)
1151	FY2023 UNEQUAL REF LEVY ADJUSTMENT	**FY2023 REFERENDUM HOLD HARM**		1177	21 PAY 22 LIMIT
FY2023 TBRA ALLOCATION ADJ TO VOTER-APPROVED LEVIES		1164	FY2023 ALLOC OF HOLD HARM (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)	1178	21 PAY 22 LEVY
1152	FY2023 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)	1165	PAY 22 HOLD HARM ALLOC (FROM PAY 22 LEVY RPT, LINE 304 TO 306)	1179	TOTAL ADJUSTMENT
1153	PAY 22 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 22 LEVY RPT, LINES 277 TO 279)	1166	FY2023 HOLD HARM TOTAL = (1165)-(1164) =	1180	22 PAY 23 ADJ LIMIT
1154	FY2023 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	22 PAY 23 ADJ LIMIT	1181	22 PAY 23 ADJ LEVY
1155	22 PAY 23 ADJ LIMIT	1168	22 PAY 23 ADJ LEVY	1182	FY2023 INTEGRATION ADJUSTMENT LIMIT
1156	22 PAY 23 ADJ LEVY	1169	FY2023 HOLD HARM ALLOC	**FY2023 REEMPLOYMENT ADJUSTMENT**	
1157	FY2023 TBRA ALLOC LEVY ADJUSTMENT	**FY2023 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT		1183	FY2023 EXPEND ACTUAL 18,783.01
		1170	FY2023 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 282)	1184	REEMPLOY LEVY AUTH = 100% OF (1183) = 18,783.01
		1171	PAY 22 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 303)	1185	22 PAY 23 LIMIT 16,973.53
				1186	22 PAY 23 LEVY 16,973.53
				1187	FY2023 REEMPLOY ADJUST = ((1184)-(1185)) = 1,809.48
				FY2023 SAFE SCHOOLS ADJUST	
				1188	SAFE SCH Lvy REQUEST NO
				54	2022-23 ADJ PU (ACT) 374.44
				1189	FY2023 SAFE SCHOOLS AUTH \$36X(54) =

FY2023 SAFE SCHOOLS ADJ CONT.			***FY2023 LTFM EQUAL ADJ CONT.***			***FY2023 CAREER TECHNICAL ADJ***		
1190	21 PAY 22 LIMIT		1206	21 PAY 22 LIMIT		1227	FY2023 CAREER TECH	
1191	21 PAY 22 LEVY		1207	21 PAY 22 LEVY			LEVY AUTHORITY	
1192	FY2023 SAFE SCH ADJUST		1208	TOTAL ADJUSTMENT			(FY2023 CTE AID REPORT	
							LINE 21)	28,975.88
			1209	22 PAY 23 ADJ LIMIT		1228	22 PAY 23 LIMIT	29,785.00
			1210	22 PAY 23 ADJ LEVY		1229	22 PAY 23 LEVY	29,785.00
	FY2023 SAFE SCHOOLS					1230	FY2023 CAREER TECH	
	INTERMEDIATE ADJUST		1211	23 PAY 24 ADJ LIMIT			ADJUSTMENT	
1193	SAFE SCH INTERMEDIATE		1212	23 PAY 24 ADJ LEVY			= ((1227)-(1229)) =	809.12-
	LEVY ALLOW		1213	FY2023 EQUAL LIMIT ADJUST				
54	2022-23 ADJ PU (ACT)	374.44		= (1209)+(1211) =			**FY2023 HEALTH BENEFIT**	
							LEVY ADJUST	
1194	FY2023 SAFE SCHOOLS		1214	FY2023 EQUAL LEVY ADJUST		1231	FY2023 ACTUAL COST	
	INTERMEDIATE AUTHORITY			= (1210)+(1212) =			(LIMITED TO \$600,000)	
	= (1193)X(54) =		1215	FY2023 LTFM EQUALIZED		1232	22 PAY 23 LIMIT	
1195	21 PAY 22 LIMIT			LEVY ADJUST		1233	22 PAY 23 LEVY	
1196	21 PAY 22 LEVY					1234	FY2023 HEALTH	
1197	FY2023 SAFE SCHOOLS			**FY2023 LTFM UNEQUAL LEVY ADJ**			BENEFITS ADJUST	
	INTERMEDIATE ADJUST		1216	FY2023 EST LTFM				
				UNEQUALIZED LEVY AUTH			**FY2023 ANNUAL OPEB LEVY ADJ**	
	FY2023 ALTERNATE TEACHER			(FROM FY2023 WEBSITE		1235	FY2023 ACTUAL COST	
	COMPENSATION LEVY ADJUST			REPORT, LINE 64)	62,620.20		(FIN 797+OBJ 291)	
1198	FY2023 ALT COMP LEVY AUTH		1217	21 PAY 22 LIMIT	77,273.00	1236	PRORATION FACTOR TO	
	(FROM FY2023 GENERAL		1218	21 PAY 22 LEVY	77,273.00		REFLECT STATEWIDE CAP	1.00000000
	EDUC REVENUE REPORT,		1219	TOTAL ADJUSTMENT		1237	PRORATED ANNUAL	
	LINE 324)	34,216.00		= (1216)-(1218) =	14,652.80-		OPEB LEVY AUTH	
1199	21 PAY 22 LIMIT	34,766.40	1220	22 PAY 23 ADJ LIMIT	7,448.00-	1238	23 PAY 24 LIMIT	
1200	21 PAY 22 LEVY	34,766.40	1221	22 PAY 23 ADJ LEVY	7,448.00-	1239	23 PAY 24 LEVY	
1201	TOTAL ADJUST TO PAY 22		1222	23 PAY 24 ADJ LIMIT		1240	FY2023 ANNUAL	
	ALT COMP LEVY AUTH		1223	23 PAY 24 ADJ LEVY			OPEB ADJUSTMENT	
	= ((1198)-(1200)) =	550.40-	1224	FY2023 UNEQUAL LIMIT ADJUST			(NO ADJUSTMENT)	
1202	22 PAY 23 ADJ LIMIT	883.13		= (1220)+(1222) =	7,448.00-			
1203	22 PAY 23 ADJ LEVY	883.13	1225	FY2023 UNEQUAL LEVY ADJUST				
1204	FY2023 ALT TEACH COMP LEVY ADJUST			= (1221)+(1223) =	7,448.00-			
	= ((1201)-(1203)) =	1,433.53-	1226	FY2023 LTFM UNEQUALIZED				
				LEVY ADJUST				
	FY2023 LTFM EQUALIZED LEVY ADJ			= (1219)-(1225) =	7,204.80-			
1205	FY2023 EST LTFM							
	EQUALIZED LEVY AUTHORITY							
	(FROM FY2023 WEBSITE							
	REPORT, LINE 63)							

PAY 22 LEASE LEVY ADJUST		***FY2022 LEASE ADJ CONT.***		***CAPITAL RELATED ADJ SUMMARY***	
1300	INTERMEDIATE	1315	FY2022 INTERMEDIATE COSTS	1003	FY2025 OPER CAP ADJ
1301	NON-JOINT		= (1300)+(1302)+	1102	FY2023 OPER CAP ADJ
			(1305)+(1307)=	1076	FY2025 LTFM EQ ADJ
		54	2022-23 ADJ PU (ACT)	1080	FY2025 LTFM UNEQ ADJ
			374.44	1081	FY2025 H&S REBATES
		1316	INTERM PUPIL UNIT	1088	FY2024 LTFM EQ ADJ
			AUTH = \$65X(54) =	1095	FY2024 LTFM UNEQ ADJ
			24,338.60	1215	FY2023 LTFM EQ ADJ
		1317	INTERM LEASE AUTH = LSR	1226	FY2023 LTFM UNEQ ADJ
			OF (1315) OR (1316) =	1327	PAY 22 LEASE LEVY ADJ
		1318	INTERM DIST CARRYOVER	1328	LEASE LEVY ADJ (MEMO)
			TO REGULAR LEASE AUTH	1329	OTHER CEX ADJ (MEMO)
			=(1315)-(1317)=	1330	TOTAL CAPITAL RELATED
1302	INTERMEDIATE	1319	FY2022 NON-JOINT		LEVY LIMIT ADJUSTMENT
1303	NON-JOINT		LEASE COSTS		=(1003)+(1102)+(1076)+
			= (1301)+(1303)+		(1080)+(1081)+(1088)+
			(1306)+(1308)=		(1095)+(1215)+(1226)+
1304	FY2022 PAY 21	54	2022-23 ADJ PU (ACT)		(1327)+(1328)+(1329)=
	TOTAL LEASE COSTS = (1300)+		374.44		7,436.24-
	(1301)+(1302)+(1303)=				
		1320	PAY 22 PUPIL UNIT MAX	758	**OTHER GENERAL LIMITATION ADJ**
			AUTH = \$212X(54) =		GENERAL FUND LEVY ADJ
			79,381.28		FOR FAC & EQUIP BONDS
		1321	PAY 22 COMMISSIONER	1331	ECON DEV ABATE ADJUST
			APPROVED LIMIT		(MEMO)
1305	INTERMEDIATE	1322	REGULAR MAX AUTHORITY	1332	DEBT SURPLUS TRANSFER
1306	NON-JOINT		= GTR OF (1320)		(MEMO)
			OR (1321) =	1333	SCH TAX ADJUSTMENT
			79,381.28		(FROM STR ADJUST
1307	INTERMEDIATE	1323	TOTAL PAY 22 REGULAR		REPORT, LINE 9)
1308	NON-JOINT		LEASE LEVY AUTHORITY	1334	OTHER ADJUST, GEN RMV
			= LSR OF (1319)		VOTER APPROVED (MEMO)
			OR (1322) =	1335	TOTAL OTHER ADJUST
1309	FY2022 PAY 22	1324	TOTAL PAY 22 REGULAR &		GEN RMV VOTER APPR
	TOTAL LEASE COSTS = (1305)+		INTERM LEASE LEVY AUTH		= (1333)+(1334) =
	(1306)+(1307)+(1308)=		= (1317)+(1323) =	1336	MAINT PU VAR (MEMO)
		1325	21 PAY 22 LIMIT		
		1326	21 PAY 22 LEVY		
		1327	PAY 22 LEASE LEVY		
			LIMITATION ADJUSTMENT		
			(NO ADJUSTMENT)		
1312	INTERMEDIATE				
1313	NON-JOINT				
1314	FY2023 TOT LEASE COST				

FY2024 LTFM DEBT LEVY ADJ CONT.		***OPEB & PEN DBT SERV ADJ CONT.***		***CERTIFIED LEVY RATIO BY FUND***			
1710	22 PAY 23 LIMIT	904,375.81	1902	TOTAL OPEB DEBT SERV	2010	GENERAL	
1711	22 PAY 23 LEVY	904,375.81		ADJ VOTER APPROVED		=(2005)/(2009)=	.35964161
1712	TOTAL ADJUSTMENT			= (1900)+(1901) =	2011	COMMUNITY SERVICE	
	ADJ =(1709)-(1710)=	72.63-				=(2006)/(2009)=	.01675164
1713	23 PAY 24 ADJ LIMIT	72.63-	1903	REDUCTION DEBT EXCESS,	2012	GEN DEBT SERVICE	
1714	23 PAY 24 ADJ LEVY	72.63-		NON-VOTER =GTR OF		=(2007)/(2009)=	.62360675
				[(921)OR(924)]X-1 =	2013	OPEB DEBT SERVICE	
						=(2008)/(2009)=	
1715	FY2024 LTFM DEBT LEVY		1904	OTHER OPEB DS ADJUST	2014	TOTAL	1.00000000
	ADJ =(1712)-(1713)=			(MEMO)NON-VOTER APPR			
FY2023 LTFM DEBT LEVY ADJUST			1905	TOTAL ADJUSTMENT	**ABATEMENT AID BY FUND (FROM** PART III OF FY2025 ABATE AID RPT)		
1716	FY2023 EST LTFM			NON-VOTER APPROVED	2015	GENERAL	
	DEBT LEVY AUTHORITY			= (1903)+(1904) =	2016	COMMUNITY SERVICE	
	(FROM WEBSITE				2017	GENERAL DEBT SERVICE	
	FY2023 RPT, LINE 59)	879,820.33		**ABATEMENT ADJUSTMENTS**	2018	TOTAL	
1717	21 PAY 22 LIMIT	876,426.86		**INITIAL ABATEMENT LEVY ADJUST**	2019	EST FY2025 ABATEMENT	
1718	21 PAY 22 LEVY	876,426.86				AID PRORATION FACTOR	1.00000000
1719	TOTAL ADJUSTMENT		2000	SCHOOL TAXES ABATED			
	= (1716)-(1717) =	3,393.47		IN 2023			
				64.00-			
1720	22 PAY 23 ADJ LIMIT	1,724.89	2001	SCHOOL TAXES ADDED		**PRORATED ABATEMENT AID BY FUND**	
1721	22 PAY 23 ADJ LEVY	1,724.89		IN 2023			
				906.86			
1722	23 PAY 24 ADJ LIMIT		2002	NET CHANGE IN SCHOOL	2020	GENERAL	
1723	23 PAY 24 ADJ LEVY			TAXES		=(2019)X(2015)=	
				= (2000)+(2001) =	2021	COMMUNITY SERVICE	
				842.86		=(2019)X(2016)=	
1724	FY2023 DEBT LIMIT ADJUST		2003	ABATEMENT RECOVERY	2022	GENERAL DEBT SERVICE	
	= (1720)+(1722) =	1,724.89		REVENUE [GTR OF ZERO		=(2019)X(2017)=	
1725	FY2023 DEBT LEVY ADJUST			OR -1X(2002)]	2023	TOTAL	
	= (1721)+(1723) =	1,724.89	2023	FY2025 ABATEMENT AID			
1726	FY2023 LTFM DEBT LEVY		2004	INITIAL ABATEMENT LEVY	**INITIAL ABATE LEVY ADJ BY FUND** (ZERO IF NO LEVY AUTHORITY IN FUND)		
	ADJ =(1719)-(1724)=	1,668.58		ADJUSTMENT	2024	GENERAL=(2003)-(2023)-	
				= (2003)-(2023) =		(2025)-(2026)-(2027)=	
1727	TOTAL DEBT SERV ADJUST			**PAY 22 CERTIFIED LEVY PLUS**	2025	COMMUNITY SERVICE [(2003)X	
	NON-VOTER APPROVED			AUDITOR ADJUSTMENT BY FUND		(2011)]-(2021) =	
	= (1703)+(1704)+		2005	GENERAL	2026	GENERAL DEBT SERV DBT [(2003)X	
	(1708)+(1715)+(1726)=	38,244.32-		537,325.64		(2012)]-(2022) =	
			2006	COMMUNITY SERVICE	2027	OPEB DEBT [(2003)X	
				25,027.93		(2013)] =	
			2007	GENERAL DEBT SERVICE	2004	TOTAL = (2003)-(2023)	
				931,705.02			
			2008	OPEB DEBT SERVICE			
			2009	TOTAL			
				1,494,058.59			
1900	REDUCTION DEBT EXCESS,				**ABATEMENT INTEREST ADJUSTMENT**		
	VOTER APPROV = GTR OF				2028	ABATEMENT INTEREST	
	[(920)OR(923)] X-1 =					DEDUCTED FROM TAX	
1901	OTHER OPEB DS ADJUST					SETTLEMENTS IN 2023	
	(MEMO) VOTER APPROVED						

ABATEMENT INTEREST ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***ADVANCE ABATE ADJUST BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)	
2029	GENERAL =(2028) -(2030) -(2031)-(2032)=	2051	GENERAL=(2043)-(2047) OR MEMO	2069	GENERAL=(2059)-(2068)- (2070)-(2071)-(2072)= 364.73-
2030	COMMUNITY SERVICE =(2028)X(2011)=	2052	COMMUNITY SERVICE =(2044)-(2048) OR MEMO	2070	COMMUNITY SERVICE =(2061)-(2065)=
2031	GENERAL DEBT SERVICE =(2028)X(2012)=	2053	GENERAL DEBT SERVICE =(2045)-(2049) OR MEMO	2071	GENERAL DEBT SERVICE =(2062)-(2066)=
2032	OPEB DEBT SERVICE =(2028)X(2013)=	2054	OPEB DEBT SERVICE =(2046)-(2050) OR MEMO	2072	OPEB DEBT SERVICE =(2063)-(2067)=
2028	TOTAL	2055	TOTAL	2073	TOTAL 569.58
FY2023 ABATEMENT AID ADJUST (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**		**TOTAL INITIAL LEVY LIMITATION** SUMMARY BEFORE OFFSETTING ADJUST	
2033	GENERAL	2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2024 569.58-	**GEN FUND INITIAL LEVY SUMMARY**	
2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2024	3000	GENERAL RMV VOTER APPROVED = (506)+(1347) =
2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057) 569.58-	3001	GENERAL RMV OTHER = (507)+(1348) = 333,166.48
2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)] 569.58	3002	GENERAL NTC VOTER APPROVED = (508)+(1349) =
2037	TOTAL	**ADVANCE ABATEMENT AUTH BY FUND**		3003	GENERAL NTC OTHER +(509)+(1350)+(2038) +(2051)+(2069) = 209,592.30
TOTAL REGULAR ABATE LEVY ADJ		2060	GENERAL = (2059) -(2061)-(2062)-(2063) 204.85	3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 542,758.78
2038	GENERAL = (2024)+(2029)+(2033)=	2061	COMMUNITY SERVICE =(2059)X(2011)= 9.54	**COM SERV INITIAL LEVY SUMMARY**	
2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)=	2062	GENERAL DEBT SERVICE =(2059)X(2012)= 355.19	3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) = 28,913.50
2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)=	2063	OPEB DEBT SERVICE =(2059)X(2013)	**GEN DBT SERV INITIAL LEVY SUMMARY*	
2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)=	2059	TOTAL 569.58	3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) =
2042	TOTAL	**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 23 PREVIOUS ADVANCE PLUS PAY 24 ADVANCE LEVY)		3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) = 938,048.41
CARRY-OVER ABATE LEVY AUTHORITY		2064	GENERAL		
PAY 24 REGULAR ABATEMENT LIMIT		2065	COMMUNITY SERVICE		
2043	GENERAL	2066	GENERAL DEBT SERVICE		
2044	COMMUNITY SERVICE	2067	OPEB DEBT SERVICE		
2045	GENERAL DEBT SERVICE	2068	TOTAL		
2046	OPEB DEBT SERVICE				
PAY 24 REGULAR ABATEMENT LEVY					
2047	GENERAL				
2048	COMMUNITY SERVICE				
2049	GENERAL DEBT SERVICE				
2050	OPEB DEBT SERVICE				

GEN DBT SERV INI SUMMARY CONT.	***COLLECT NEGATIVE ADJUSTMENTS***	***COLLECT NEGATIVE ADJUSTMENTS***
3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 938,048.41	3020 GEN RMV VOTER NEGATIVE OFFSET	3032 GDS VOTER NEGATIVE OFFSET
OPEB/PENSION DEBT SVC INITIAL LEVY SUMMARY***	3021 GEN RMV OTHER NEGATIVE OFFSET	**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND
3009 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) + (2054)+(2072) =	3022 GEN NTC VOTER NEGATIVE OFFSET	3033 GDS OTH NEGATIVE OFFSET
3010 OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041) + (2054)+(2072) =	3023 GEN NTC OTHER NEGATIVE OFFSET	3034 GDS VOTER NET OFFSET ADJ = (3030)+(3032) =
3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	3024 COM SERV NEGATIVE OFFSET	3035 GDS OTH NET OFFSET ADJ = (3031)+(3033) =
OFFSETTING ADJUSTMENTS (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).	**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	3036 OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET GTR OF 0 OR [-(3009)]
OFFSET CARRIED FORWARD	3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =	**POSITIVE OFFSETTING ADJUSTMENT** IN OPEB/PENSION DEBT SERV FUND
3012 GENERAL	3026 GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =	3037 OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [-(3010)]
3013 GENERAL DEBT SERVICE	3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =	3038 OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET
3014 OPEB/PENSION DEBT SERVICE	3028 GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =	**COLLECT NEGATIVE ADJUST** IN OPEB/PENSION DEBT SERV FUND
POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS	3029 COM SERV NET OFFSET ADJ = (3019)+(3024) =	3039 OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET
3015 GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND	**NET OFFSETTING ADJUSTMENTS** IN OPEB/PENSION DEBT SERV FUND
3016 GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]	3030 GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]	3040 OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =
3017 GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]	3031 GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]	3041 OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =
3018 GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]		
3019 COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]		

NET NEGATIVE ADJ BALANCE TO BE CARRIED FORWARD		***TACONITE REFERENDUM DATA*** INFORMATION ONLY		***FY2024 TACONITE RECEIPTS*** (FEB 2024 & AUG 2024 PYMT) USED TO CALCULATE PAY 25 LEVY LIMITATION REDUCTION	
3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000	1983-84 RESIDENT PU		
		4001	2011-12 RESIDENT PU		
		44	2023-24 RES PU (PRE)	284.04	4015 TAC POT 13.72 CENTS PER TON (INITIAL AMT)
		57	2025-26 ADJ PU (EST)	364.00	
3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3013) -(3034)-(3035) =	4002	TACONITE REG REF PU =GTR (4000) OR (44)=		4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR
3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3040)-(3041)=	4003	2011 NET TAX CAPACITY		4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)
3045	TOTAL ADJUST BALANCE FORWARD =(3042) +(3043)+(3044)=	4004	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =		4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005	REG FRONT END FORMULA = (4002)X\$175 =		**FY2026 TAC REG REF REV** (PAY 01 REF LEVY REQ)
3500	GEN DEBT VOTER APPR	4006	TAC REG REF REV = GTR 0 OR [(4005)-(4004)]=		4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =
3501	GEN DEBT OTHER 938,048.41				4020 MINING 3.43 CENTS/TON
	MAXIMUM EFFORT LOAN AID		**FY2026 TAC ADD REF REV**		4021 TAC RAILR GRANDFATHER
3502	ACT MAX EFF LOAN AID FOR FY2020 - FY2024	4007	FY 13 REF REV ALLOW		4022 DEER RVR GRANDFATHER
3503	PAY 20 - PAY 23 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4008	TAC REF ADD ALLOWANCE = (4007)+\$415 =		4023 FY2024 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM (4019)TO(4022)=
3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	4009	ADD FRONT END FORMULA = (4001)X(4008) =		4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)]
3505	BAL AVAIL END FY 2023 (3502)-(3503) =	4010	TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =		4025 TOTAL PAY 23 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION
	LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	4011	TAC ADD REF REVENUE = (4010)X22.5% =		**FY2026 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
3506	GEN DEBT VOTER =	4012	TAC TOTAL REF REV = (4006)+(4011) =		4026 FY2024 ELIG DIST TAC REPL AMT PLUS PAY 23 TAC LEVY ADJUSTMENT =(4023) +(4025)-(4018)=
3507	GEN DEBT OTHER =	4013	MAXIMUM EC RESERVE = (57)X\$25 =		4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 23 LEVY REPLACMENT [NOT INCL IN (4023)]
3508	MAX EFF LEVY LIMIT ADJ = =(3506)+(3507)=	4014	RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013)=		4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 23 LEVY REPLACMENT [NOT INCL IN (4023)]
3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3505)-(3508) =				4029 FY2024 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]

FY2024 TACONITE RECEIPT CONT.

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT CONT.

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

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

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT

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

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

4031 COMMUNITY SERVICE
4032 OTHER GENERAL NTC

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

4033 REDUCED OTHER NTC FOR
LIMITED LTFM LEVY

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

4034 OTHER GENERAL RMV

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

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

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

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

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

4039 NET OPEB DEBT SERV LEVY
NON-VOTER APPR BONDS

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

4040 NET OPEB DEBT SERV LEVY
FOR VOTER APPR BONDS

4041 = 50% OF (4040) =

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

4042 NET GEN DEBT SERV LEVY
NON-VOTER APPR BONDS

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

4043 NET GEN DEBT SERV LEVY
FOR VOTER APPR BONDS

4044 = 50% OF (4043) =

4045 COM SERV = -1 X (LSR
OF (4024) OR (4031))=

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

4046 REMAINING REDUCTION
= (4024)+(4045) =

4047 GEN OTH NTC = -1 X (LSR
OF (4033) OR (4046))=

4048 REMAINING REDUCTION
= (4046)+(4047) =

4049 OPEB TACONITE ADJUST
NON-VOTER = -1 X (LSR
OF (4039) OR (4048))=

4050 REMAINING REDUCTION
= (4048)+(4049) =

4051 GDS TACONITE ADJUST
NON-VOTER = -1 X (LSR
OF (4042) OR (4050))=

FY2026 LEVY, AID & REVENUE SUMMARY
BY FUND CONTINUES ON PAGE 29

5000 ***FY2026 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)		***GENERAL DEBT SERVICE FUND***		***TOTAL, ALL FUNDS***	
GENERAL FUND		5013	GEN DEBT SERVICE VOTER APPROVED =(3006)+(3034) +(3506)+(4061)=	5025	TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) = 1,510,299.81
5001	GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)=	5014	GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)= 938,048.41	5026	TOTAL AID = (5006)+(5010) + (5016) = 4,444,837.89
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 333,166.48	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 938,048.41	5027	TOTAL MAX EFFORT AID USED = (5017) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057)=	5016	TOTAL DEBT SERVICE FUND AID = (438)+ (777)+(797)+(2022) = 13,384.46	5028	TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047)= 209,592.30	5017	MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=	5029	TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) = 5,954,558.58
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 542,758.78	5018	TACONITE RECEIPTS = -(4051)-(4061) =		
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(443)+(2020)= 4,417,979.35	5019	TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) 951,432.87 +(5017)+(5018)=		
			OPEB/PENSION DEBT SERVICE FUND		
5007	TACONITE RECEIPTS = -1*(4047)-(4053) - (4055)-(4057) =	5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED =(3009)+(3040) +(4059)=		
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)= 4,960,738.13	5021	OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)=		
	COMMUNITY SERVICE FUND				
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)= 28,913.50	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =		
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 13,474.08	5023	TACONITE RECEIPTS = -(4049)-(4059) =		
5011	TACONITE RECEIPTS = -1*(4045) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023)		
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) 42,387.58				

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

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP			N/A			
GEN-RMV OTHER-EXEMP	329,588.35	3,578.13	N/A			333,166.48
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	219,110.45	9,153.42-	364.73-			209,592.30
TOTAL GENERAL	548,698.80	5,575.29-	364.73-			542,758.78
COM SERV-EXEMP	28,927.72	14.22-	9.54			28,913.50
DEBT-VOTER-NONEXEMP						
DEBT-OTHER-NONEXEMP	975,937.54	38,244.32-	355.19			938,048.41
TOTAL DEBT SERV	975,937.54	38,244.32-	355.19			938,048.41
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	1,553,564.06	43,833.83-	569.58			1,510,299.81

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

FUND	2023 PAY 2024 LIMITATION	2024 PAY 2025 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	527,459.70	542,758.78	15,299.08	2.90
COMMUNITY SERVICE	26,555.10	28,913.50	2,358.40	8.88
GENERAL DEBT SERVICE	959,097.31	938,048.41	21,048.90-	2.19-
OPEB DEBT SERVICE				
TOTAL	1,513,112.11	1,510,299.81	2,812.30-	.19-

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

FUND	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	527,459.70			
COMMUNITY SERVICE	26,555.10			
GENERAL DEBT SERVICE	959,097.31			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,513,112.11			

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER					
(5002)	GENERAL-RMV OTHER	305,627.85	305,627.85	333,166.48		
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	221,831.83	221,831.85	209,592.30		
(5009)	COMMUNITY SERV-NTC OTHER	26,555.10	26,555.10	28,913.50		
(5013)	GENL DEBT-NTC VOTER					*1
(5014)	GENL DEBT-NTC OTHER	959,097.31	959,097.31	938,048.41		*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	527,459.70	527,459.70	542,758.78		
(5009)	COMMUNITY SERVICES FUND	26,555.10	26,555.10	28,913.50		
(5015)	GENERAL DEBT SERVICE FUND	959,097.31	959,097.31	938,048.41		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	305,627.85	305,627.85	333,166.48		
	NET TAX CAPACITY	1,207,484.26	1,207,484.26	1,177,133.33		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED					
	OTHER	1,513,112.11	1,513,112.11	1,510,299.81		
TOTAL LEVY						
	TOTAL LEVY	1,513,112.11	1,513,112.11	1,510,299.81		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(313)	1ST TIER RMV REFER					*2
(314)	2ND TIER RMV REFER					*2
(315)	UNEQUALIZED RMV REFER					
(1031)	FY2025 1ST TIER REF ADJUST					*2
(1039)	FY2025 2ND TIER REF ADJUST					*2
(1047)	FY2025 UNEQUAL REF ADJUST					
(1053)	FY2025 TBRA ALLOC ADJUST					*2
(1062)	FY2025 REF HOLD HARMLESS ADJ					
(1137)	FY2023 1ST TIER REF ADJUST					
(1144)	FY2023 2ND TIER REF ADJUST					
(1151)	FY2023 UNEQUAL REF ADJUST					
(1157)	FY2023 TBRA ALLOC ADJUST					
(1169)	FY2023 REF HOLD HARMLESS ADJ					
(1334)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED					
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	106,140.00	106,140.00	109,200.00		*3
(238)	2ND TIER LOCAL OPTIONAL	150,011.20	150,011.20	154,336.00		*3
(242)	EQUITY	59,018.26	59,018.26	60,737.95		*3
(245)	TRANSITION	5,165.48	5,165.48	5,314.40		*3
(1011)	FY2025 LOR TIER 1 ADJUST	12,999.17-	12,999.17-			*3
(1015)	FY2025 LOR TIER 2 ADJUST	3,392.00	3,392.00	8,310.40		*3
(1019)	FY2025 EQUITY ADJUST	1,348.57	1,348.57	3,274.19		*3
(1023)	FY2025 TRANSITION ADJUST	116.80	116.80	286.16		*3
(1055)	FY2025 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY2025 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2023 LOR TIER 1 ADJUST	6,465.21-	6,465.21-	6,938.62		
(1116)	FY2023 LOR TIER 2 ADJUST	80.56-	80.56-	10,667.84-		
(1123)	FY2023 EQUITY ADJUST	16.75-	16.75-	4,196.06-		
(1130)	FY2023 TRANSITION ADJUST	2.77-	2.77-	367.34-		
(1163)	FY2023 LOR TIER 1 TBRA ADJUST					
(1175)	FY2023 LOR TIER 1 HOLD HARMLESS					
(1339)	OTHER ADJ, GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	305,627.85	305,627.85	333,166.48		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	49,052.00	49,052.00	58,542.42		*3
(337)	ALT TEACHER COMP (Q COMP)	31,860.01	31,860.01	31,506.02		*4
(359)	ACHIEVEMENT & INTEGRATION					*5
(363)	FY2025 REEMPLOYMENT INS	18,783.01	18,783.01	11,826.30		
(365)	SAFE SCHOOLS	12,736.79	12,736.80	13,104.00		
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2025 CAREER TECHNICAL	32,025.00	32,025.00	32,307.80		
(389)	FY2024 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(444)	LT FACILITIES EQUAL					*4
(445)	LT FACILITIES UNEQUAL	57,297.00	57,297.00	64,950.52		
(455)	DISABLED ACCESS					
(489)	BUILDING/LAND LEASE	1,110.62	1,110.62			
(490)	COOP BUILDING REPAIR					
(491)	OTHER CAPITAL (MEMO)					
(494)	CONSOL/TRANSITION					
(495)	REORG OPERATING DEBT					
(496)	FY2025 HEALTH BENEFITS					
(497)	ADDITIONAL RETIREMENT					
(498)	SEVERANCE					
(499)	ADMINISTRATIVE DISTRICT					
(500)	SWIMMING POOL					
(501)	TREE GROWTH	6,873.39	6,873.40	6,873.39		
(502)	CONSOL/RETIREMENT					
(503)	ECON DEV ABATEMENT					
(504)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	209,737.82	209,737.84	219,110.45		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2025 OPER CAPITAL ADJUST	116.83	116.83	337.22-		*3
(1102)	FY2023 OPER CAPITAL ADJUST	102.79	102.79	105.78		
(1072)	FY2025 ALT TEACHER COMP ADJUST	3,293.33-	3,293.33-	1,284.01-		*7
(1204)	FY2023 ALT TEACHER COMP ADJUST	3.08-	3.08-	1,433.53-		
(1068)	FY2025 ACHIEVE & INTEG ADJUST					*5
(1182)	FY2023 ACHIEVE & INTEG ADJUST					*5
(1187)	FY2023 REEMPLOYMENT ADJUST	16,973.53	16,973.53	1,809.48		
(1192)	FY2023 SAFE SCHOOLS ADJUST	6.84-	6.84-			
(1197)	FY2023 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2023 CAREER TECHNICAL ADJUST	5,326.73	5,326.73	809.12-		
(1234)	FY2023 HEALTH BENEFITS ADJUST					
(1240)	FY2023 ANNUAL OPEB ADJUST					
(1076)	FY2025 LTFM EQUAL ADJUST					
(1080)	FY2025 LTFM UNEQUAL ADJUST	380.00	380.00			
(1081)	FY2025 H&S REBATE ADJ					
(1088)	FY2024 LTFM EQUAL ADJUST					
(1095)	FY2024 LTFM UNEQUAL ADJUST					
(1215)	FY2023 LTFM EQUAL ADJUST					
(1226)	FY2023 LTFM UNEQUAL ADJUST	5,620.20-	5,620.20-	7,204.80-		
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	13,976.43	13,976.43	9,153.42-		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1327)	PAY 22 LEASE ADJUST	1,882.42-	1,882.42-			
(1328)	LEASE LEVY ADJ (MEMO)					
(1329)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY2026 FAC & EQUIP BOND ADJUST					
(1331)	ECON DEV ABATE ADJUST					
(1332)	DEBT SURPLUS ADJUST					
(1346)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT					*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST			364.73-		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	1,882.42-	1,882.42-	364.73-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	209,737.82	209,737.84	219,110.45		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	13,976.43	13,976.43	9,153.42-		
(5004)	TOTAL GENERAL - NTC OTHER	221,831.83	221,831.85	209,592.30		

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	17,102.79	17,102.80	17,102.80		*13
(619)	EARLY CHILD FAMILY	9,814.32	9,814.32	11,657.75		*14
(624)	HOME VISITING	151.75	151.76	167.17		
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2025 EARLY CHILD FAMILY ADJ	496.68-	496.68-	17.85-		
(1407)	FY2023 HOME VISITING ADJUST	17.10-	17.10-	3.63		
(1411)	FY2023 SCHOOL-AGE CARE ADJUST					
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT					*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST			9.54		*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	26,555.10	26,555.10	28,913.50		

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(806)	DEBT SERVICE-AID ELIG					*15
(808)	DEBT SERVICE-AID INELIG					*15
(778)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS					
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST					*12,16
(3034)	GDS VTR NET OFFSET ADJUST					
(3506)	GDS VTR MAX EFFORT ADJ					
(4061)	GDS VTR TACONITE ADJUST					
(5013)	TOTAL DEBT SERVICE VOTER APPROVED					*1
DEBT SERVICE OTHER:						
(807)	DEBT SERVICE-AID ELIG					*15
(809)	DEBT SERVICE-AID INELIG	51,240.00	51,240.00	49,980.00		*15
(769)	LT FACILITIES DEBT SERVICE	906,670.35	906,670.35	925,957.54		*15
(1708)	FY2025 LTFM DEBT SERV ADJ	72.63-	72.63-	1.14		
(1715)	FY2024 LTFM DEBT SERV ADJ					
(1726)	FY2023 LTFM DEBT SERV ADJ	1,259.59	1,259.59	1,668.58		
(1703)	REDUCTION FOR DEBT EXCESS			39,914.04-		
(1704)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST			355.19		*12,16
(3035)	GDS OTH NET OFFSET ADJUST					
(3507)	GDS OTH MAX EFFORT ADJ					
(4051)	GDS OTH TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE OTHER	959,097.31	959,097.31	938,048.41		*1

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED:						
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED					
OPEB/PENSION DEBT SERVICE OTHER:						
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1903)	REDUCTION FOR DEBT EXCESS					
(1904)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST					
(4049)	OPEB/PENSION DEBT TACONITE ADJUST					
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER					

FOOTNOTES:

- *10 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *11 PAY 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 902 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT

TUITION AGREEMENT

This Agreement is entered into by and between Independent School District No. 100, Wrenshall (“ISD 100”) and Independent School District No. 93, Carlton Public Schools (“ISD 93”).

WHEREAS, ISD 100 offers the course General Band (course ID 7706 & 7707) to its students in grades 7-12;

WHEREAS, ISD 93 is unable to offer a course similar to General Band due to budget reductions;

WHEREAS, pursuant to Minnesota Statutes section 123B.88, subdivision 4 and Minnesota Statutes section 123A.488, subdivision 2, ISD 100 may provide for the instruction of students in a different school district;

WHEREAS, the parties desire to enter into this Agreement for the purpose of allowing ISD 93 students to attend the General Band course in ISD 100 schools.

NOW, THEREFORE, the parties agree as follows:

1. This Agreement will commence on September 1, 2024 and will remain in effect for the 2024-2025 school year. This Agreement will expire on June 30, 2025.
2. During the term of this Agreement, students in grades 7-12 attending ISD 93’s schools may enroll in the General Band course offered in ISD 100’s schools. ISD 93 will be responsible for coordinating and financing the transportation of its own students to and from ISD 100’s schools for purpose of their participation in the General Band course.
3. Except as noted in this Paragraph, ISD 100 will not be responsible for providing any special education and related services to ISD 93 students participating in the General Band course pursuant to this Agreement. If any ISD 93 students have accommodations or modifications for participation in a general education course listed in an IEP, ISD 93 will be responsible for informing ISD 100 staff of any modifications or accommodations needed for the student to participate in a general education course and ISD 100’s responsibilities will be limited only to providing applicable IEP accommodations or modifications to the extent necessary for the student to participate in a general education class.
4. Pursuant to Minnesota Statutes section 123B.88, subdivision 4 and Minnesota Statutes section 123A.488, subdivisions 2 and 3, ISD 93 will pay ISD 100 tuition in the amount of \$624.09 (six hundred twenty-four dollars and nine cents) each semester, per student who participates in the General Band course during the 2024-2025 school year.
5. To the extent permitted by law, each Party agrees to indemnify, defend and hold the other Party and its School Board members, employees, and agents harmless from and against any claims, suits, proceedings, costs, liabilities, expenses (including court costs and reasonable legal fees), or damages to real or tangible personal property and/or

bodily injury to persons, including death, resulting from its or its School Board members', employees', or agents' actions arising from or related to this Agreement.

6. **Entire Agreement.** This Agreement constitutes the full and complete agreement between the Parties. The Parties have not relied on any promise, representation, statement, or inducement that is not expressly stated in this Agreement. Any amendment or modification to this Agreement is not valid unless it is set forth in writing and signed by both Parties.

By Signing below, each party specifically acknowledges that it has reviewed the terms of this Agreement; that it fully understands the terms of this Agreement; and that it knowingly and voluntarily intends to be legally bound by the terms of this Agreement.

INDEPENDENT SCHOOL DISTRICT NO. 100

Dated: _____
School Board Chair

Dated: _____
School Board Clerk

INDEPENDENT SCHOOL DISTRICT NO. 93

Dated: _____
School Board Chair

Dated: _____
School Board Clerk

TUITION AGREEMENT

This Agreement is entered into by and between Independent School District No. 100, Wrenshall (“ISD 100”) and Independent School District No. 93, Carlton Public Schools (“ISD 93”).

WHEREAS, ISD 100 offers the course Construction (course ID 7643) to its students in grades 10-12;

WHEREAS, ISD 93 is unable to offer a course similar to Construction due to budget reductions;

WHEREAS, pursuant to Minnesota Statutes section 123B.88, subdivision 4 and Minnesota Statutes section 123A.488, subdivision 2, ISD 100 may provide for the instruction of students in a different school district;

WHEREAS, the parties desire to enter into this Agreement for the purpose of allowing ISD 93 students to attend the Construction course in ISD 100 schools.

NOW, THEREFORE, the parties agree as follows:

1. This Agreement will commence on September 1, 2024 and will remain in effect for the 2024-2025 school year. This Agreement will expire on June 30, 2025.
2. During the term of this Agreement, students in grades 10-12 attending ISD 93’s schools may enroll in the Construction course offered in ISD 100’s schools. ISD 93 will be responsible for coordinating and financing the transportation of its own students to and from ISD 100’s schools for purpose of their participation in the Construction course.
3. Except as noted in this Paragraph, ISD 100 will not be responsible for providing any special education and related services to ISD 93 students participating in the Construction course pursuant to this Agreement. If any ISD 93 students have accommodations or modifications for participation in a general education course listed in an IEP, ISD 93 will be responsible for informing ISD 100 staff of any modifications or accommodations needed for the student to participate in a general education course and ISD 100’s responsibilities will be limited only to providing applicable IEP accommodations or modifications to the extent necessary for the student to participate in a general education class.
4. Pursuant to Minnesota Statutes section 123B.88, subdivision 4 and Minnesota Statutes section 123A.488, subdivisions 2 and 3, ISD 93 will pay ISD 100 tuition in the amount of \$624.09 (six hundred twenty-four dollars and nine cents) each semester, per student who participates in the Construction course during the 2024-2025 school year.
5. To the extent permitted by law, each Party agrees to indemnify, defend and hold the other Party and its School Board members, employees, and agents harmless from and against any claims, suits, proceedings, costs, liabilities, expenses (including court costs and reasonable legal fees), or damages to real or tangible personal property and/or

bodily injury to persons, including death, resulting from its or its School Board members', employees', or agents' actions arising from or related to this Agreement.

6. **Entire Agreement.** This Agreement constitutes the full and complete agreement between the Parties. The Parties have not relied on any promise, representation, statement, or inducement that is not expressly stated in this Agreement. Any amendment or modification to this Agreement is not valid unless it is set forth in writing and signed by both Parties.

By Signing below, each party specifically acknowledges that it has reviewed the terms of this Agreement; that it fully understands the terms of this Agreement; and that it knowingly and voluntarily intends to be legally bound by the terms of this Agreement.

INDEPENDENT SCHOOL DISTRICT NO. 100

Dated: _____
School Board Chair

Dated: _____
School Board Clerk

INDEPENDENT SCHOOL DISTRICT NO. 93

Dated: _____
School Board Chair

Dated: _____
School Board Clerk

123A.488 CONSOLIDATION; INSTRUCTION BY NONRESIDENTIAL DISTRICT.

Subdivision 1. **Aid payments in case of alteration of boundaries.** Where two or more districts hereafter unite the state aid shall continue to be paid for the remainder of the school year in which the union was completed as the state aids were paid to the individual districts prior to the union.

Subd. 2. **Tuition.** Except as otherwise provided in law, every district that provides for the instruction of a pupil without a disability in a nonresident district shall pay to the nonresident district the actual cost of the instruction, excluding transportation costs. Tuition for a nonresident pupil with a disability must be determined according to section 125A.11.

The resident district shall also pay to the nonresident district, for capital expenditures and debt service, \$10 per resident pupil unit in average daily membership for each nonresident pupil unit. However, a nonresident district may include in its tuition, for capital expenditures and debt service, an amount per resident pupil unit in average daily membership based on the amount that the average expenditure for capital expenditures and debt service determined by dividing such annual expenditure by the total number of pupil units in average daily membership in the district exceeds \$10 per resident pupil unit. If the nonresident district has no capital expenditures or debt service, it may use the money for any purpose for which it is authorized to spend money.

Subd. 3. **Tuition as agreed.** Notwithstanding subdivision 2, a resident district may pay a nonresident district the amount for tuition that is agreed upon by the districts.

History: *Ex1959 c 71 art 5 s 18; 1963 c 530 s 1; 1969 c 513 s 1; 1975 c 432 s 23; 1988 c 486 s 26,27; 1988 c 718 art 7 s 28; 1991 c 265 art 3 s 38; 1998 c 397 art 4 s 51; art 11 s 3*

123B.88 INDEPENDENT SCHOOL DISTRICTS; TRANSPORTATION.

Subdivision 1. **Providing transportation.** The board may provide for the transportation of pupils to and from school and for any other purpose. The board may also provide for the transportation of pupils to schools in other districts for grades and departments not maintained in the district, including high school, at the expense of the district, when funds are available therefor and if agreeable to the district to which it is proposed to transport the pupils, for the whole or a part of the school year, as it may deem advisable, and subject to its rules. In any district, the board must arrange for the attendance of all pupils living two miles or more from the school, except pupils whose transportation privileges have been voluntarily surrendered under subdivision 2, or whose privileges have been revoked under section 123B.91, subdivision 1, clause (6), or 123B.90, subdivision 2. The district may provide for the transportation of or the boarding and rooming of the pupils who may be more economically and conveniently provided for by that means. Arrangements for attendance may include a requirement that parents or guardians request transportation before it is provided. The board must provide necessary transportation consistent with section 123B.92, subdivision 1, paragraph (b), clause (4), for a child with a disability not yet enrolled in kindergarten for the provision of special instruction and services under sections 125A.03 to 125A.24, 125A.26 to 125A.48, and 125A.65. Special instruction and services for a child with a disability not yet enrolled in kindergarten include an individualized education program team placement in an early childhood program when that placement is necessary to address the child's level of functioning and needs. When transportation is provided, scheduling of routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, the determination of fees, and any other matter relating thereto must be within the sole discretion, control, and management of the board. The district may provide for the transportation of pupils or expend a reasonable amount for room and board of pupils whose attendance at school can more economically and conveniently be provided for by that means or who attend school in a building rented or leased by a district within the confines of an adjacent district.

Subd. 1a. **Full-service school zones.** The board may establish a full-service school zone by adopting a written resolution and may provide transportation for students attending a school in that full-service school zone. A full-service school zone may be established for a school that is located in an area with higher than average crime or other social and economic challenges and that provides education, health or human services, or other parental support in collaboration with a city, county, state, or nonprofit agency. The pupil transportation must be intended to stabilize enrollment and reduce mobility at the school located in a full-service school zone.

Subd. 2. **Voluntary surrender of transportation privileges.** The parent or guardian of a student may voluntarily surrender the student's to and from school transportation privileges granted under subdivision 1.

Subd. 3. **Transportation services contracts.** The board may contract for the furnishing of authorized transportation under section 123B.52, and may purchase gasoline and furnish same to a contract carrier for use in the performance of a contract with the school district for transportation of school children to and from school.

Subd. 3a. **Pupil transportation safety committee.** (a) A school board may establish a pupil transportation safety committee. The chair of the pupil transportation safety committee is the district's school transportation safety director. The school board shall appoint the other members of the pupil transportation safety committee. Membership may include parents, school bus drivers, representatives of school bus companies, local law enforcement officials, other school district staff, and representatives from other units of local government.

(b) The duties of the pupil transportation safety committee include: (1) reviewing and recommending changes to the district's pupil transportation safety policy required under subdivision 1; and (2) developing a comprehensive plan for the safe transportation of students who face hazardous transportation conditions. The comprehensive hazardous transportation plan shall consider safety factors including the types of roads that students must cross, the speed of traffic on those roads, the age of the students, and any other factors as determined by the committee.

(c) The pupil transportation safety committee must hold at least one public meeting before adopting its comprehensive plan for transporting students who face hazardous transportation conditions.

(d) Any recommended changes to the district's pupil transportation safety policy and the comprehensive plan for hazardous transportation must be submitted to the school board.

Subd. 4. Instruction in a nonresident district. The board may provide for the instruction of any resident pupil in another district when inadequate room, distance to school, unfavorable road conditions, or other facts or conditions make attendance in the pupil's own district unreasonably difficult or impractical, in which case such district shall pay to the district so attended the tuition agreed upon or charged, pursuant to section 123A.488, subdivision 2, and may provide transportation; provided, that such pupil shall continue to be a pupil of the district of residence for the payment of apportionment and other state aids.

Subd. 5. Admission of nonresident pupils. The board may provide for the admission to the schools of the district, of nonresident pupils, and those above school age, and fix the rates of tuition for such pupils.

Subd. 6. Nonresident pupil defined. For the purposes of this subdivision, a "nonresident pupil" is a pupil who resides in one district, defined as the "resident district" and attends school in another district, defined as the "nonresident district."

If requested, a nonresident district shall transport a nonresident pupil within its borders and may transport a nonresident pupil within the pupil's resident district. If a nonresident district decides to transport a nonresident pupil within the pupil's resident district, the nonresident district must notify the pupil's resident district of its decision, in writing, prior to providing transportation.

Subd. 7. Attendance in another state. If high school pupils from a district within this state are being transported to a school in another state, the board of the district from which the pupils are being transported may provide free transportation and tuition for any or all of its elementary pupils to such school in another state and be entitled to state aid as provided by law.

Subd. 8. Authority to rent buses. The board may rent a bus owned by the district excluding a motor-coach bus to any person for any lawful purpose. Bus rental must not interfere with the transportation of pupils by the district. A lessee may use and operate the bus without payment of a motor vehicle tax. The lessee is liable for any claims for injuries and damages arising out of the use and operation of a bus leased from the district. Except as provided in subdivision 15, the lessee shall procure insurance at the lessee's expense protecting the board and the district against claims for injuries and damages arising out of the use and operation of the bus.

Subd. 9. Nonpupil transportation; insurance. Notwithstanding the provisions of section 221.021, any public school district or school bus contractor providing transportation services to a district on a regular basis in this state may operate school buses, excluding motor coach buses, for the purpose of providing transportation to nonpupils of the school district attending school events, as defined in section 123B.49, subdivision 3 or 4, provided that no carrier having a charter carrier permit has its principal office and place of business or bus garage within 12 miles of the principal office of the district. District owned buses and the

operators thereof shall otherwise comply with the provisions of this section and the rules of the commissioner of public safety and shall be insured in at least the amounts stated in section 466.04, subdivision 1. In all cases the total cost of providing such services, as determined by sound accounting procedures, shall be paid by charges made against those using the buses.

Subd. 10. **Transportation of any person.** Districts may use district owned or contractor operated school buses to provide transportation along regular school bus routes on a space available basis for any person. Such use of a bus must not interfere with the transportation of pupils to and from school or other authorized transportation of pupils. In all cases, the total additional cost of providing these services, as determined by sound accounting procedures, must be paid by charges made against those using these services or some third-party payor. In no case shall the additional cost of this transportation be paid by the district.

The provisions of section 65B.47, subdivision 4, shall be applicable to any person being transported pursuant to this subdivision.

Subd. 11. **Part-time secondary students.** Districts may provide bus transportation along regular school bus routes on a space available basis for part-time students enrolled in secondary classes pursuant to section 124D.02, subdivisions 2, 3, and 4. Such use of a bus must not interfere with the transportation of pupils to and from school or other authorized transportation of pupils. The total additional cost of providing these services, as determined by sound accounting procedures, shall be paid by charges made against those using the services or some third-party payor.

Subd. 12. **Early childhood family education participants.** Districts may provide bus transportation along school bus routes when space is available for participants in early childhood family education programs and school readiness programs if these services do not result in an increase in the district's expenditures for transportation. The costs allocated to these services, as determined by generally accepted accounting principles, shall be considered part of the authorized cost for transportation for the purposes of section 123B.92.

Subd. 13. **Area learning center pupils between buildings.** Districts may provide between-building bus transportation along school bus routes when space is available, for pupils attending programs at an area learning center. The transportation is permitted between schools if it does not increase the district's expenditures for transportation. The cost of these services shall be considered part of the authorized cost for the purpose of section 123B.92.

Subd. 14. **Transportation insurance.** The board may provide for the protection of pupils transported for school purposes or activities in district owned, operated, leased, or controlled motor vehicles against injuries or damages arising out of the operation of these vehicles. The board may purchase and pay for insurance from any funds available. An insurance contract covering this risk shall contain a waiver of the defense of governmental immunity. The payment of any insurance premiums by the district does not in itself make the district liable for any injuries or damages incurred by the transportation.

Subd. 15. **Insurance; indemnity.** If a school board has obtained insurance pursuant to subdivision 14 or section 466.06, it may also obtain and pay for insurance coverage to indemnify a lessee and to protect the board and the district, in any amount not exceeding the limits of coverage provided for the insurance obtained pursuant to subdivision 14 or section 466.06 against claims for injuries and damages arising out of the use and operation of a district-owned bus while it is leased or rented to the lessee pursuant to subdivision 8. The rental charge shall include the cost of this additional insurance coverage. The procurement of this additional insurance coverage constitutes a waiver of the defense of governmental immunity to the extent of the additional coverage but has no effect on the liability of the board, the district, or its employees beyond the coverage so provided.

Subd. 16. **Payment of insurance premiums; nonliability.** The board may provide and pay the premiums for the protection for school children, instructors and automobile owners, and any other agency cooperating in providing cars for districts where driver training courses are being offered, against public liability, property damage, collision, fire and theft, arising out of the operation of any vehicle used in the courses. Nothing herein shall make the district liable for injuries resulting from the actions of such persons.

Subd. 17. **Insurance; school safety patrol.** The board may provide and pay the premiums for insurance against injuries resulting to its pupils while assigned to and acting on a school safety patrol. Such insurance may provide for the payment of either cash benefits to such injured pupil or for the payment of hospital and medical benefits to or for such injured pupil, or both. Nothing herein shall be construed to make the district liable for such injuries.

Subd. 18. **Snow removal.** The board may enter into contracts for the removal of snow from roads used for regular bus routes transporting pupils to and from school either within or outside the district.

Subd. 19. **Disabled person transport to day training and habilitation program.** The board must contract with any licensed day training and habilitation program attended by a resident disabled person who fulfills the eligibility requirements of section 256B.092, to transport the resident disabled person to the program in return for payment by the program of the cost of the transportation, if transportation by the board is in the best interest of the disabled person and is not unreasonably burdensome to the district and if a less expensive, reasonable, alternative means of transporting the disabled person does not exist. If the board and the program are unable to agree to a contract, either the board or the program may appeal to the commissioner to resolve the conflict. All decisions of the commissioner shall be final and binding upon the board and the program.

Subd. 20. **Custodial parent transportation.** The board may provide transportation for a pupil who is a custodial parent and that pupil's child between the pupil's home and a child care provider and between the provider and the school. The board must establish criteria for transportation it provides according to this subdivision.

Subd. 21. **Pupil transport on staff development days.** A district may provide bus transportation between home and school for pupils on days devoted to parent-teacher conferences, teacher's workshops, or other staff development opportunities. If approved by the commissioner as part of a program of educational improvement, the cost of providing this transportation, as determined by generally accepted accounting principles, must be considered part of the authorized cost for regular transportation for the purposes of section 123B.92. The commissioner shall approve inclusion of these costs in the regular transportation category only if the total number of instructional hours in the school year divided by the total number of days for which transportation is provided equals or exceeds the number of instructional hours per day prescribed in the rules of the Department of Education.

Subd. 22. **Postsecondary enrollment options pupils.** Districts may provide bus transportation along school bus routes when space is available, for pupils attending programs at a postsecondary institution under the postsecondary enrollment options program. Fees collected for this service under section 123B.36, subdivision 1, paragraph (13), shall be subtracted from the authorized cost for nonregular transportation for the purpose of section 123B.92. A school district may provide transportation for a pupil participating in an articulated program operated under an agreement between the school district and the postsecondary institution.

History: *Ex1959 c 71 art 4 s 21 subs 1-12; 1963 c 663 s 2; 1973 c 560 s 1; 1974 c 44 s 1; 1974 c 521 s 16; 1975 c 238 s 1; 1977 c 337 s 1; 1977 c 447 art 1 s 1; 1978 c 706 s 19; 1978 c 764 s 36,37; 1981 c 194 s 2; 1981 c 234 s 1-3; 1981 c 358 art 2 s 1; 1983 c 314 art 7 s 21; 1Sp1985 c 12 art 2 s 1; 1986 c 444; 1987*

c 398 art 3 s 15; 1988 c 718 art 2 s 3; 1989 c 329 art 2 s 1; 1990 c 562 art 2 s 2,3; art 6 s 16; 1991 c 130 s 37; 1991 c 265 art 3 s 38; 1992 c 499 art 2 s 1; art 12 s 29; 1993 c 13 art 1 s 26; 1993 c 224 art 2 s 3,4; 1994 c 647 art 12 s 1; 1Sp1995 c 3 art 2 s 3; art 16 s 13; 1996 c 412 art 2 s 6; 1Sp1997 c 4 art 1 s 10; 1998 c 397 art 6 s 83-97,124; art 11 s 3; 1998 c 398 art 5 s 55; art 6 s 19,20; 1999 c 205 art 1 s 70; 2000 c 254 s 13-15; 2000 c 489 art 6 s 12; 1Sp2001 c 6 art 1 s 12; 1Sp2003 c 9 art 2 s 14; art 10 s 13; 2005 c 56 s 1; 1Sp2005 c 5 art 2 s 56; 2007 c 146 art 8 s 1; 2008 c 277 art 1 s 9; 2011 c 103 s 1; 1Sp2011 c 11 art 2 s 23; art 10 s 1; 2013 c 116 art 1 s 8; 1Sp2015 c 3 art 5 s 3

September 8th 2024

To: Wrenshall Board of Education

From: Katie Beck - Community Education Coordinator

RE: Proposed pay rates CE employees

Community Education FY 24 pay scale is:

CE Coordinator \$19.50
Child Care Coordinator \$17.00
School Readiness Classroom assistant \$15.00
Wrens Club Adult Staff \$15.00
Wrens Club Student Workers \$12.50

Proposed pay rate FY 25 pay scale:

Student Workers 13.50 /hour
Adult workers \$15.50/hour
School Readiness/Child Care Classroom Assistant \$16.50/hour
Child Care Coordinator \$18.50/hour
Community Education Coordinator \$21.50/hour

These pay rates should be effective July 1, 2024. These rates were used in determining the FY 25 budget.

Going forward, community education employees should be handled as their own negotiation group. Employment agreements (notice of assignment) should be revisited during negotiations for other groups in the school district.



Wrenshaw Public Schools

Superintendent- Jeff Pesta
Principal- Michelle Blanchard

September 9, 2024

Substitute Employee Compensation 2024-2025

Teachers Elementary and Secondary	Up to ½ Day Full Day	\$80 per day \$160 per day
Long Term Substitute Teachers	After 20 Days	Placement on Schedule
Education Support Professionals	Hourly	Class 5 Rate \$17.85 per hour
Building and Grounds	Hourly	Grade 4 Rate \$17.20 per hour
Bus Drivers	Hourly	\$29.94 per hour
Van Drivers	Per Mile	\$.92 per mile Minimum of \$19.78 per run
Food Service	Hourly	\$15.19 per hour



Wrenshall Public Schools

Superintendent- Jeff Pesta
Principal- Michelle Blanchard

Wrenshall School Winter Weather Plan

Our highest priority is the safety of our students, staff, and visitors. It is important to remember that parents and guardians are the final decision makers regarding their child's safety. Please contact the school attendance office if you choose to keep your child home due to unsafe weather or driving conditions.

School delay, closing and early dismissal decisions will be communicated through our Infinite Campus emergency messaging system.

Instant messaging is the most efficient and effective way to notify families of any changes to the school schedule. Please ensure that your preferred contacts are updated.

- There will be no television, radio, or social media postings.
- The district website will display a banner at the top of its main page to confirm any change in the school schedule <https://www.isd100.net>

Any student utilizing Wrenshall school transportation will follow the Wrenshall notification. This includes students who are transported by Wrenshall to any Northern Lights Special Education Cooperative site or other school.

Our decisions are based on first hand observations about local road conditions as well as the forecast from the National Weather Service. <http://www.weather.gov/>

Weather Factors

Advanced decisions will be based on the forecast for the starting time of bus routes

- Air temperature colder than minus 30 degrees Fahrenheit
- Wind chill colder than minus 45 degrees Fahrenheit
- High probability that travel conditions will be unsafe or routes may be impassable

School delay and closing decisions based on temperature will usually be made the preceding evening. The final, same day decision on road conditions will usually be made between 4:30 and 5:30 a.m. based on first hand observations.

- **Preschool programs** (Hatchlings and Little Wrens) will follow the decision made for K-12 classes, with the exception of no late start schedules for Hatchlings
- **Latchkey program** (Wren's Club) will follow the decision made for K-12 classes, with the exception of 9:00 a.m. starts whenever there is a delayed K-12 start time
- **School sponsored activities** including practices and rehearsals will be canceled if school is canceled or dismissed early
- **Evening competitions, events, and community education programs** will continue as scheduled, unless specifically noted in the delay or closing announcement. The Carlton-Wrenshall Raptors Sports Cooperative activities director will make and communicate final decisions about sports events.

Adopted: _____

MSBA/MASA Model Policy 524

Orig. 1996

Revised: _____

Rev. 2024

524 INTERNET, TECHNOLOGY, AND CELL PHONE ACCEPTABLE USE AND SAFETY POLICY

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

I. PURPOSE

The purpose of this policy is to set forth policies and guidelines for access to the school district computer system and acceptable and safe use of the Internet, including electronic communications.

II. GENERAL STATEMENT OF POLICY

In making decisions regarding student and employee access to the school district computer system and the Internet, including electronic communications, the school district considers its own stated educational mission, goals, and objectives. Electronic information research skills are now fundamental to preparation of citizens and future employees. Access to the school district computer system and to the Internet enables students and employees to explore thousands of libraries, databases, bulletin boards, and other resources while exchanging messages with people around the world. The school district expects that faculty will blend thoughtful use of the school district computer system and the Internet throughout the curriculum and will provide guidance and instruction to students in their use.

III. LIMITED EDUCATIONAL PURPOSE

The school district is providing students and employees with access to the school district computer system, which includes Internet access. The purpose of the system is more specific than providing students and employees with general access to the Internet. The school district system has a limited educational purpose, which includes use of the system for classroom activities, educational research, and professional or career development activities. Users are expected to use Internet access through the district system to further educational and personal goals consistent with the mission of the school district and school policies. Uses which might be acceptable on a user's private personal account on another system may not be acceptable on this limited-purpose network.

IV. USE OF SYSTEM IS A PRIVILEGE

The use of the school district system and access to use of the Internet is a privilege, not a right. Depending on the nature and degree of the violation and the number of previous violations, unacceptable use of the school district system or the Internet may result in one or more of the following consequences: suspension or cancellation of use or access privileges; payments for damages and repairs; discipline under other appropriate school district policies, including suspension, expulsion, exclusion, or termination of employment; or civil or criminal liability under other applicable laws.

V. UNACCEPTABLE USES

- A. While not an exhaustive list, the following uses of the school district system and Internet resources or accounts are considered unacceptable:

1. Users will not use the school district system to access, review, upload, download, store, print, post, receive, transmit, or distribute:
 - a. pornographic, obscene, or sexually explicit material or other visual depictions that are harmful to minors;
 - b. obscene, abusive, profane, lewd, vulgar, rude, inflammatory, threatening, disrespectful, or sexually explicit language;
 - c. materials that use language or images that are inappropriate in the education setting or disruptive to the educational process;
 - d. information or materials that could cause damage or danger of disruption to the educational process;
 - e. materials that use language or images that advocate violence or discrimination toward other people (hate literature) or that may constitute harassment or discrimination.
2. Users will not use the school district system to knowingly or recklessly post, transmit, or distribute false or defamatory information about a person or organization, or to harass another person, or to engage in personal attacks, including prejudicial or discriminatory attacks.
3. Users will not use the school district system to engage in any illegal act or violate any local, state, or federal statute or law.
4. Users will not use the school district system to vandalize, damage, or disable the property of another person or organization, will not make deliberate attempts to degrade or disrupt equipment, software, or system performance by spreading computer viruses or by any other means, will not tamper with, modify, or change the school district system software, hardware, or wiring or take any action to violate the school district's security system, and will not use the school district system in such a way as to disrupt the use of the system by other users.
5. Users will not use the school district system to gain unauthorized access to information resources or to access another person's materials, information, or files without the implied or direct permission of that person.
6. Users will not use the school district system to post private information about another person, personal contact information about themselves or other persons, or other personally identifiable information, including, but not limited to, addresses, telephone numbers, school addresses, work addresses, identification numbers, account numbers, access codes or passwords, labeled photographs, or other information that would make the individual's identity easily traceable, and will not repost a message that was sent to the user privately without permission of the person who sent the message.
 - a. This paragraph does not prohibit the posting of employee contact information on school district webpages or communications between employees and other individuals when such communications are made for education-related purposes (i.e., communications with parents or other staff members related to students).
 - b. Employees creating or posting school-related webpages may include personal contact information about themselves on a webpage. However, employees may not post personal contact information or other

personally identifiable information about students unless:

- (1) such information is classified by the school district as directory information and verification is made that the school district has not received notice from a parent/guardian or eligible student that such information is not to be designated as directory information in accordance with Policy 515; or
- (2) such information is not classified by the school district as directory information but written consent for release of the information to be posted has been obtained from a parent/guardian or eligible student in accordance with Policy 515.

In addition, prior to posting any personal contact or personally identifiable information on a school-related webpage, employees shall obtain written approval of the content of the postings from the building administrator.

- c. These prohibitions specifically prohibit a user from utilizing the school district system to post personal information about a user or another individual on social networks, including, but not limited to, social networks such as "Facebook," "Twitter," "Instagram," "Snapchat," "TikTok," "Reddit," and similar websites or applications.
7. Users must keep all account information and passwords on file with the designated school district official. Users will not attempt to gain unauthorized access to the school district system or any other system through the school district system, attempt to log in through another person's account, or use computer accounts, access codes, or network identification other than those assigned to the user. Messages and records on the school district system may not be encrypted without the permission of appropriate school authorities.
 8. Users will not use the school district system to violate copyright laws or usage licensing agreements, or otherwise to use another person's property without the person's prior approval or proper citation, including the downloading or exchanging of pirated software or copying software to or from any school computer, and will not plagiarize works they find on the Internet.
 9. Users will not use the school district system for conducting business, for unauthorized commercial purposes, or for financial gain unrelated to the mission of the school district. Users will not use the school district system to offer or provide goods or services or for product advertisement. Users will not use the school district system to purchase goods or services for personal use without authorization from the appropriate school district official.
 10. Users will not use the school district system to engage in bullying or cyberbullying in violation of the school district's Bullying Prohibition Policy. This prohibition includes using any technology or other electronic communication off school premises to the extent that student learning or the school environment is substantially and materially disrupted.
- B. The school district has a special interest in regulating off-campus speech that materially disrupts classwork or involves substantial disorder or invasion of the rights of others. A student or employee engaging in the foregoing unacceptable uses of the Internet when off school district premises also may be in violation of this policy as well as other school district policies. Examples of such violations may include, but are not limited to, serious or severe bullying or harassment targeting particular individuals, threats aimed at

teachers or other students, failure to follow rules concerning lessons, the writing of papers, the use of computers, or participation in other online school activities, and breaches of school security devices. If the school district receives a report of an unacceptable use originating from a non-school computer or resource, the school district may investigate such reports to the best of its ability. Students or employees may be subject to disciplinary action for such conduct, including, but not limited to, suspension or cancellation of the use or access to the school district computer system and the Internet and discipline under other appropriate school district policies, including suspension, expulsion, exclusion, or termination of employment.

- C. If a user inadvertently accesses unacceptable materials or an unacceptable Internet site, the user shall immediately disclose the inadvertent access to an appropriate school district official. In the case of a school district employee, the immediate disclosure shall be to the employee's immediate supervisor and/or the building administrator. This disclosure may serve as a defense against an allegation that the user has intentionally violated this policy. In certain rare instances, a user also may access otherwise unacceptable materials if necessary to complete an assignment and if done with the prior approval of and with appropriate guidance from the appropriate teacher or, in the case of a school district employee, the building administrator.

VI. FILTER

- A. With respect to any of its computers with Internet access, the school district will monitor the online activities of both minors and adults and employ technology protection measures during any use of such computers by minors and adults. The technology protection measures utilized will block or filter Internet access to any visual depictions that are:
 - 1. Obscene;
 - 2. Child pornography; or
 - 3. Harmful to minors.
- B. The term "harmful to minors" means any picture, image, graphic image file, or other visual depiction that:
 - 1. Taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion; or
 - 2. Depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals; and
 - 3. Taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.
- C. Software filtering technology shall be narrowly tailored and shall not discriminate based on viewpoint.
- D. An administrator, supervisor, or other person authorized by the Superintendent may disable the technology protection measure, during use by an adult, to enable access for bona fide research or other lawful purposes.

- E. The school district will educate students about appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms and cyberbullying awareness and response.

VII. CONSISTENCY WITH OTHER SCHOOL POLICIES

Use of the school district computer system and use of the Internet shall be consistent with school district policies and the mission of the school district.

VIII. LIMITED EXPECTATION OF PRIVACY

- A. By authorizing use of the school district system, the school district does not relinquish control over materials on the system or contained in files on the system. Users should expect only limited privacy in the contents of personal files on the school district system.
- B. Routine maintenance and monitoring of the school district system may lead to a discovery that a user has violated this policy, another school district policy, or the law.
- C. An individual investigation or search will be conducted if school authorities have a reasonable suspicion that the search will uncover a violation of law or school district policy.
- D. Parents may have the right at any time to investigate or review the contents of their child's files and e-mail files in accordance with the school district's Protection and Privacy of Pupil Records Policy. Parents have the right to request the termination of their child's individual account at any time.
- E. School district employees should be aware that the school district retains the right at any time to investigate or review the contents of their files and e-mail files. In addition, school district employees should be aware that data and other materials in files maintained on the school district system may be subject to review, disclosure, or discovery under Minnesota Statutes chapter 13 (Minnesota Government Data Practices Act).
- F. The school district will cooperate fully with local, state and federal authorities in any investigation concerning or related to any illegal activities or activities not in compliance with school district policies conducted through the school district system.

IX. INTERNET USE AGREEMENT

- A. The proper use of the Internet, and the educational value to be gained from proper Internet use, is the joint responsibility of students, parents, and employees of the school district.
- B. This policy requires the permission of and supervision by the school's designated professional staff before a student may use a school account or resource to access the Internet.
- C. The Internet Use Agreement form for students must be read and signed by the user, the parent or guardian, and the supervising teacher. The Internet Use Agreement form for employees must be signed by the employee. The form must then be filed at the

school office. As supervising teachers change, the agreement signed by the new teacher shall be attached to the original agreement.

X. LIMITATION ON SCHOOL DISTRICT LIABILITY

Use of the school district system is at the user's own risk. The system is provided on an "as is, as available" basis. The school district will not be responsible for any damage users may suffer, including, but not limited to, loss, damage, or unavailability of data stored on school district diskettes, tapes, hard drives, or servers, or for delays or changes in or interruptions of service or misdeliveries or nondeliveries of information or materials, regardless of the cause. The school district is not responsible for the accuracy or quality of any advice or information obtained through or stored on the school district system. The school district will not be responsible for financial obligations arising through unauthorized use of the school district system or the Internet.

XI. USER NOTIFICATION

- A. All users shall be notified of the school district policies relating to Internet use.
- B. This notification shall include the following:
 - 1. Notification that Internet use is subject to compliance with school district policies.
 - 2. Disclaimers limiting the school district's liability relative to:
 - a. Information stored on school district diskettes, hard drives, or servers.
 - b. Information retrieved through school district computers, networks, or online resources.
 - c. Personal property used to access school district computers, networks, or online resources.
 - d. Unauthorized financial obligations resulting from use of school district resources/accounts to access the Internet.
 - 3. A description of the privacy rights and limitations of school sponsored/managed Internet accounts.
 - 4. Notification that, even though the school district may use technical means to limit student Internet access, these limits do not provide a foolproof means for enforcing the provisions of this acceptable use policy.
 - 5. Notification that goods and services can be purchased over the Internet that could potentially result in unwanted financial obligations and that any financial obligation incurred by a student through the Internet is the sole responsibility of the student and/or the student's parents.
 - 6. Notification that the collection, creation, reception, maintenance, and dissemination of data via the Internet, including electronic communications, is governed by Public and Private Personnel Data Policy, and Protection and Privacy of Pupil Records Policy.
 - 7. Notification that, should the user violate the school district's acceptable use

policy, the user's access privileges may be revoked, school disciplinary action may be taken and/or appropriate legal action may be taken.

8. Notification that all provisions of the acceptable use policy are subordinate to local, state, and federal laws.

XII. PARENTS' RESPONSIBILITY; NOTIFICATION OF STUDENT INTERNET USE

- A. Outside of school, parents bear responsibility for the same guidance of Internet use as they exercise with information sources such as television, telephones, radio, movies, and other possibly offensive media. Parents are responsible for monitoring their student's use of the school district system and of the Internet if the student is accessing the school district system from home or a remote location.
- B. Parents will be notified that their students will be using school district resources/accounts to access the Internet and that the school district will provide parents the option to request alternative activities not requiring Internet access. This notification should include:
 1. A copy of the user notification form provided to the student user.
 2. A description of parent/guardian responsibilities.
 3. A notification that the parents have the option to request alternative educational activities not requiring Internet access and the material to exercise this option.
 4. A statement that the Internet Use Agreement must be signed by the user, the parent or guardian, and the supervising teacher prior to use by the student.
 5. A statement that the school district's acceptable use policy is available for parental review.

XIII. NOTIFICATION REGARDING TECHNOLOGY PROVIDERS

- A. "Technology provider" means a person who:
 1. contracts with the school district, as part of a one-to-one program or otherwise, to provide a school-issued device for student use; and
 2. creates, receives, or maintains educational data pursuant or incidental to a contract with the school district.
- B. "Parent" means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent in the absence of a parent or a guardian.
- C. Within 30 days of the start of each school year, the school district must give parents and students direct and timely notice, by United States mail, e-mail, or other direct form of communication, of any curriculum, testing, or assessment technology provider contract affecting a student's educational data. The notice must:
 1. identify each curriculum, testing, or assessment technology provider with access to educational data;
 2. identify the educational data affected by the curriculum, testing, or assessment technology provider contract; and

3. include information about the contract inspection and provide contact information for a school department to which a parent or student may direct questions or concerns regarding any program or activity that allows a curriculum, testing, or assessment technology provider to access a student's educational data.
- D. The school district must provide parents and students an opportunity to inspect a complete copy of any contract with a technology provider.
 - E. A contract between a technology provider and the school district must include requirements to ensure appropriate security safeguards for educational data. The contract must require that:
 1. the technology provider's employees or contractors have access to educational data only if authorized; and
 2. the technology provider's employees or contractors may be authorized to access educational data only if access is necessary to fulfill the official duties of the employee or contractor.
 - F. All educational data created, received, maintained, or disseminated by a technology provider pursuant or incidental to a contract with a public educational agency or institution are not the technology provider's property.

XIV. SCHOOL-ISSUED DEVICES

- A. "School-issued device" means hardware or software that the school district, acting independently or with a technology provider, provides to an individual student for that student's dedicated personal use. A school-issued device includes a device issued through a one-to-one program.
- B. Except as provided in paragraph C, the school district or a technology provider must not electronically access or monitor:
 1. any location-tracking feature of a school-issued device;
 2. any audio or visual receiving, transmitting, or recording feature of a school-issued device; or
 3. student interactions with a school-issued device, including but not limited to keystrokes and web-browsing activity.
- C. The school district or a technology provider may only engage in activities prohibited by paragraph B if:
 1. the activity is limited to a noncommercial educational purpose for instruction, technical support, or exam-proctoring by school district employees, student teachers, staff contracted by the school district, a vendor, or the Minnesota Department of Education, and notice is provided in advance;
 2. the activity is permitted under a judicial warrant;
 3. the school district is notified or becomes aware that the device is missing or stolen;

4. the activity is necessary to respond to an imminent threat to life or safety and the access is limited to that purpose;
 5. the activity is necessary to comply with federal or state law, including but not limited to Minnesota Statutes section 121A.031; or
 6. the activity is necessary to participate in federal or state funding programs, including but not limited to the E-Rate program.
- D. If the school district or a technology provider interacts with a school-issued device as provided in paragraph C, clause 4, it must, within 72 hours of the access, notify the student to whom the school-issued device was issued or that student's parent and provide a written description of the interaction, including which features of the device were accessed and a description of the threat. This notice is not required at any time when the notice itself would pose an imminent threat to life or safety, but must instead be given within 72 hours after that imminent threat has ceased.

XV. CELL PHONE USE

The school board directs the superintendent and school district administration to establish rules and procedures regarding student possession and use of cell phones in schools. These rules and procedures should seek to minimize the impact of cell phones on student behavior, mental health, and academic attainment. These rules and procedures may be designed for specific school buildings, grade levels, or similar criteria.

[NOTE: In 2024, the Minnesota legislature enacted a law requiring that school districts adopt a policy on students' possession and use of cell phones in school by March 15, 2025. This law does not state that school districts must incorporate specific language or provisions in the school district policy.]

MSBA recognizes the common practice of setting forth cell phone rules in a student handbook or similar document. This Article directs school administration to establish cell phone rules, which the school board may require be presented to the board for approval. This approach enables administrators to craft flexible and specific rules that are specific to grade levels and buildings. The school board may choose to set forth general principles regarding cell phone use in this Article.

Under the new law, the Minnesota Elementary School Principals Association and the Minnesota Association of Secondary School Principals will collaborate to make best practices available to schools on a range of different strategies to achieve the goals stated above.]

~~Students are prohibited from using cell phones and other electronic communication devices during the instructional day. Students also are prohibited from using a cell phone or other electronic communication device to engage in conduct prohibited by school district policies including, but not limited to, cheating, bullying, harassment, and malicious and sadistic conduct.~~

~~If the school district has a reasonable suspicion that a student has violated a school policy, rule, or law by use of a cell phone or other electronic communication device, the school district may search the device. The search of the device will be reasonably related in scope to the circumstances justifying the search.~~

~~Students who use an electronic communication device during the school day and/or in~~

~~violation of school district policies may be subject to disciplinary action pursuant to the school district's discipline policy. In addition, a student's cell phone or electronic communication device may be confiscated by the school district and, if applicable, provided to law enforcement. Cell phones or other electronic communication devices that are confiscated and retained by the school district will be returned in accordance with school building procedures.~~

XVI. LIMIT ON SCREEN TIME FOR CHILDREN IN PRESCHOOL AND KINDERGARTEN

A child in a publicly funded preschool or kindergarten program may not use an individual-use screen, such as a tablet, smartphone, or other digital media, without engagement from a teacher or other students. This section does not apply to a child for whom the school has an individualized family service plan, an individualized education program, or a 504 plan in effect.

XVII. IMPLEMENTATION; POLICY REVIEW

- A. The school district administration may develop appropriate user notification forms, guidelines, and procedures necessary to implement this policy for submission to the school board for approval. Upon approval by the school board, such guidelines, forms, and procedures shall be an addendum to this policy.
- B. The administration shall revise the user notifications, including student and parent notifications, if necessary, to reflect the adoption of these guidelines and procedures.
- C. The school district Internet policies and procedures are available for review by all parents, guardians, staff, and members of the community.
- D. Because of the rapid changes in the development of the Internet, the school board shall conduct an annual review of this policy.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 13.32 (Educational Data)
Minn. Stat. § 121A.031 (School Student Bullying Policy)
[Minn. Stat. § 121A.73 \(School Cell Phone Policy\)](#)
Minn. Stat. § 124D.166 (Limit on Screen Time for Children in Preschool and Kindergarten)
Minn. Stat. § 125B.15 (Internet Access for Students)
Minn. Stat. § 125B.26 (Telecommunications/Internet Access Equity Act)
15 U.S.C. § 6501 *et seq.* (Children's Online Privacy Protection Act)
17 U.S.C. § 101 *et seq.* (Copyrights)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
47 U.S.C. § 254 (Children's Internet Protection Act of 2000 (CIPA))
47 C.F.R. § 54.520 (FCC rules implementing CIPA)
Mahanoy Area Sch. Dist. v. B.L., 594 U.S. 180, 141 S. Ct. 2038 (2021)
Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503 (1969)
United States v. Amer. Library Assoc., 539 U.S. 194 (2003)
Sagehorn v. Indep. Sch. Dist. No. 728, 122 F.Supp.2d 842 (D. Minn. 2015)
R.S. v. Minnewaska Area Sch. Dist. No. 2149, 894 F.Supp.2d 1128 (D. Minn. 2012)
Tatro v. Univ. of Minnesota, 800 N.W.2d 811 (Minn. App. 2011), *aff'd* on other grounds 816 N.W.2d 509 (Minn. 2012)
S.J.W. v. Lee's Summit R-7 Sch. Dist., 696 F.3d 771 (8th Cir. 2012)
Parents, Families and Friends of Lesbians and Gays, Inc. v. Camdenton R-III Sch. Dist., 853 F.Supp.2d 888 (W.D. Mo. 2012)
M.T. v. Cent. York Sch. Dist., 937 A.2d 538 (Pa. Commw. Ct. 2007)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 519 (Interviews of Students by Outside Agencies)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination Grievance Procedures and Process)
MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 604 (Instructional Curriculum)
MSBA/MASA Model Policy 606 (Textbooks and Instructional Materials)
MSBA/MASA Model Policy 806 (Crisis Management Policy)
MSBA/MASA Model Policy 904 (Distribution of Materials on School District Property by Nonschool Persons)

INTERNET USE AGREEMENT - STUDENT

STUDENT

I have read and do understand the school district policies relating to safety and acceptable use of the school district computer system and the Internet and agree to abide by them. I further understand that should I commit any violation, my access privileges may be revoked, school disciplinary action may be taken, and/or appropriate legal action may be taken.

User's Full Name (please print): _____

User Signature: _____

Date: _____

PARENT OR GUARDIAN

As the parent or guardian of this student, I have read the school district policies relating to safety and acceptable use of the school district computer system and the Internet. I understand that this access is designed for educational purposes. The school district has taken precautions to eliminate controversial material. However, I also recognize it is impossible for the school district to restrict access to all controversial materials and I will not hold the school district or its employees or agents responsible for materials acquired on the Internet. Further, I accept full responsibility for supervision if and when my child's use is not in a school setting. I hereby give permission to issue an account for my child and certify that the information contained on this form is correct.

Parent or Guardian's Name (please print): _____

Parent or Guardian's Signature: _____

SUPERVISING TEACHER

(Must be signed if applicant is a student)

I have read the school district policies relating to safety and acceptable use of the school district computer system and the Internet and agree to promote these policies with the student. Because the student may use the Internet on the school district computer system for individual work or in the context of another class, I cannot be held responsible for the student's use of the Internet on network. As the supervising teacher I do agree to instruct the student on acceptable use of the Internet and network and proper network etiquette.

Teacher's Name (please print): _____

Teacher's Signature: _____

INTERNET USE AGREEMENT - EMPLOYEE

SCHOOL DISTRICT EMPLOYEE

I have read and do understand the school district policies relating to safety and acceptable use of the school district computer system and the Internet and agree to abide by them. I further understand that should I commit any violation, my access privileges may be revoked, school disciplinary action may be taken, and/or appropriate legal action may be taken.

User's Full Name (please print): _____

User Signature: _____

Date: _____

606.5 LIBRARY MATERIALS

I. PURPOSE

The purpose of this policy is to provide direction and to delegate responsibility for selection and reconsideration of library materials.

II. GENERAL STATEMENT OF PURPOSE

The school board recognizes that library materials serve as a vital component of a student's education by enriching the breadth of the curriculum as a whole and meeting the needs and interests of individual students. The purpose of library materials is to meet the needs of all students. Therefore, questions regarding selection and reconsideration of library materials should be handled differently than those concerning textbooks and instructional materials.

To ensure that library materials fulfill this role, the school board delegates to the superintendent or the superintendent's designee responsibility for administering a process for selection of library materials. Responsibility for selection shall rest with professionally trained school district staff, with recognition that the school board has the final authority on selection of library materials. Parents and guardians have the right and the responsibility to determine their children's access to library materials.

III. DEFINITIONS

- A. "Library" is the school district resource that holds the library collection that serves the information and independent reading needs of students and supports the curriculum needs of teachers and staff. The term "library" includes a school library media center. The term also includes access to electronic materials.

For school districts with multiple school buildings, the term "library" refers to the resource within a specific school building.

Minnesota Statutes, section 124D.901, states that a school district or charter school library or school library media center provides equitable and free access to students, teachers, and administrators and that a school library or school library media center must have the following characteristics:

1. ensures every student has equitable access to resources and is able to locate, access, and use resources that are organized and cataloged;
2. has a collection development plan that includes but is not limited to materials selection and deselection, a challenged materials procedure, and an intellectual and academic freedom statement;
3. is housed in a central location that provides an environment for expanded learning and supports a variety of student interests;
4. has technology and Internet access; and
5. is served by a licensed school library media specialist or licensed school librarian.

- B. "Library collection" consists of the library materials made available to students.
- C. "Library materials" are the books, periodicals, newspapers, manuscripts, films, prints, documents, videotapes, subscription content, electronic and digital materials (including e-books, audiobooks, and databases), and related items made available to students in a school building or through access to electronic materials. This term does not include materials made available to students as part of the curriculum.
- D. "Library media specialist" is a teacher holding a Library Media Specialist teaching license issued by the Professional Educator Licensing and Standards Boards and who is trained to deliver library services to students and staff in a library. A library media specialist is authorized under Minnesota Rules to provide to students in kindergarten through grade 12 instruction that is designed to provide information and technology literacy skills instruction, to lead, collaborate, and consult with other classroom teachers for the purpose of integrating information and technology literacy skills with content teaching, and to administer media center operations, programming, and resources.

IV. RESPONSIBILITY FOR SELECTION OF LIBRARY MATERIALS

- A. The school board recognizes the expertise of the school district's professional staff and the vital need of such staff to be responsible for selection of library materials.
- B. While recommendations by administrators, faculty members, students, parents, and other community members may be considered, the final responsibility for selection of library materials shall rest with the library media specialist.
- C. The procedures for selection and reconsideration set forth in this policy will be administered by:
 - 1. a licensed library media specialist under Minnesota Rules, part 8710.4550;
 - 2. an individual with a master's degree in library science or library and information science; or
 - 3. a professional librarian or a person trained in library collection management.
- D. The school board may decline to purchase, lend, or shelve or remove access to library materials legitimately based on:
 - 1. practical reasons, including but not limited to shelf space limitations, rare or antiquarian status, damage, or obsolescence;
 - 2. legitimate pedagogical concerns, including but not limited to the appropriateness of potentially sensitive topics for the library's intended audience, the selection of library materials for a curated collection, or the likelihood of causing a material and substantial disruption of the work and discipline of the school; or
 - 3. compliance with state or federal law.

V. SELECTION OF LIBRARY MATERIALS

- A. Selection Criteria: The library materials selection process should result in a library

collection that, when considered as a whole, is consistent with the following criteria:

1. Library materials shall support and be consistent with the general educational goals of the state and the district and the aims and objectives of individual schools and specific courses;
 2. Library materials shall be chosen to enrich and support the curriculum as well as to promote reading for pleasure by responding to the personal needs and interests of student users;
 3. Library materials shall not be excluded because of the race, nationality, religion, sex, gender, or political views of the writer;
 4. Library materials shall be appropriate to and reflect the needs, ages, maturity level, emotional development, ability levels, learning styles, social development, background, diversity, and needs and interests of the students for whom the materials were selected;
 5. Library materials shall meet high standards of quality in one or more of these categories (presented alphabetically):
 - a. Artistic quality and/or literary style;
 - b. Authenticity;
 - c. Critical thinking;
 - d. Educational significance;
 - e. Factual content;
 - f. High interest for intended audience; and
 - g. Readability.
 6. The selection of library materials shall conform to the constraints of the school district budget.
-
- B. The library media specialist shall consult sources and specialists experienced in library materials collections appropriate for the building's students and that are reputable, experienced, unbiased, and professionally trained in school library materials.
 - C. The superintendent or the superintendent's designee shall be responsible for keeping the school board informed of progress on review and selection of each building's library materials.
 - D. Library materials that are outdated, inaccurate, no longer useful for curricular support or reading enrichment, or have not been utilized for an extended period of time may be removed. Library materials that are in poor physical condition may be removed or replaced as determined by the library media specialist or the principal.
 - E. Gifts and Donations of Library Materials

Materials offered for donation or gifted to a school library may be accepted if they comply with the library collection selection criteria and approved by the library media specialist. The school district's libraries welcome donations of books and other resource materials from individuals and organizations, but also reserve the right to decline to accept library materials that do not meet the criteria for selection. In addition, financial donations to benefit school district's libraries will be accepted with the understanding that funds will be used to purchase materials that are needed for libraries based on the needs of the individual schools.

VI. INDIVIDUAL STUDENT ACCESS TO SPECIFIC LIBRARY MATERIAL

A parent or guardian may request that access to specific material in the library materials collection be restricted from their student. The school shall take reasonable steps to fulfill this request. This type of request will not result in removal of specific library collection material from the library or restrictions upon any other student accessing specific library materials.

VII. RECONSIDERATION OF SPECIFIC LIBRARY MATERIAL

- A. The school board seeks to uphold students' access to library materials that meet the educational goals and selection criteria set forth in this policy.
- B. A school district employee, student, or a parent or guardian of a school district student may request reconsideration of specific library material on the basis of appropriateness. Access to the material in question shall not be restricted until the procedures listed below have been fully completed and a decision to remove or restrict the materials has been made.
- C. Informal Request for Reconsideration of Specific Library Material
 - 1. Requests for reconsideration of specific library material shall be directed to the library media specialist and the building principal. The building principal and the library media specialist shall assume responsibility for processing the request on an informal basis.
 - 2. The building principal and/or the library media specialist shall provide an explanation to the individual who submitted the request. The explanation shall include the particular selection criteria that the material in question met in order to be included in the library as curriculum support or as an independent reading choice for students in the building.
 - 3. If the request is not resolved informally, the principal shall submit a report on the matter to the superintendent or the superintendent's designee. The requestor will have an option to initiate a Formal Request for Reconsideration.
- D. Formal Request for Reconsideration of Specific Library Collection Material
 - 1. A Formal Request for Reconsideration of specific library material is initiated upon submission of a completed *Formal Request for Reconsideration of Specific Library Collection Material* form. The form must be completed in its entirety for each work that is subject to a request for reconsideration. The principal shall notify the superintendent or the superintendent's designee and the library media specialist of receipt of a completed Formal Request form.

If specific library material is the subject of a Formal Request for Reconsideration and a final decision is made to retain the specific library material, then the

specific library material shall not be subject to additional requests for reconsideration for three years following the date of final resolution of the initial Formal Request for Reconsideration.

2. Upon receipt of completed *Formal Request for Reconsideration of Specific Library Collection Material* form, the Superintendent or the superintendent's designee shall appoint a Library Materials Review Committee (Review Committee). This committee shall include:
 - a. One member of the school district administration
 - b. One principal
 - c. Two teachers
 - d. One library media specialist (or district media specialist or public librarian if the school district does not have a library media specialist)
 - e. Two members of the school district community with no direct connection with the request for reconsideration
 - f. Two student representatives (as appropriate to the specific request).
3. The Review Committee shall establish a date upon which it will discuss the request and whether the specific library collection material conforms to the selection criteria set forth in this policy.
4. The Review Committee
 - a. may consult individuals, organizations, and other resources with relevant professional knowledge on school library material;
 - b. shall examine the specific library material as a whole;
 - c. shall examine the specific library material as to its conformance with the criteria for selection of library materials; and
 - d. shall submit a written report to the superintendent or the superintendent's designee containing the Review Committee's decision on whether to retain, to remove, or to take other action regarding the specific library material.
5. The superintendent or the superintendent's designee shall inform the requestor and the school board of the Review Committee's decision. The requestor may appeal the Review Committee's decision to the superintendent or the superintendent's designee by submitting a written appeal to the superintendent or the superintendent's designee within fourteen (14) days of submission of the Review Committee's decision to the requestor. The superintendent or the superintendent's designee shall provide a written decision on a requestor's appeal within a reasonable time period.
6. The requestor shall have the right to appeal the decision of the superintendent or the superintendent's designee to the school board.

VIII. CHALLENGE REPORT

Upon the completion of a content challenge or reconsideration process in accordance with this policy, the school board must submit a report of the challenge to the Commissioner of the Minnesota Department of Education that includes:

- A. the title, author, and other relevant identifying information about the material being challenged;
- B. the date, time, and location of any public hearing held on the challenge in question, including minutes or transcripts;
- C. the result of the challenge or reconsideration request; and
- D. accurate and timely information on who from the school district the Department of Education may contact with questions or follow-up.

IX. PROHIBITION ON RETALIATION

The school district may not discriminate against or discipline an employee for complying with Minnesota Statutes, section 134.51.

Legal References: Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (School Board Responsibilities)
Minn. Stat. § 124D.991 (Public School Libraries and Media Centers)
Minn. Stat. § 134.51 (Access to Library Materials and Rights Protected)
Minn. Rules Part 8710.4550 (Library Media Specialists)
Bd. of Educ., Island Trees Union Free Sch. Dist. No. 26 v. Pico, 457 U.S. 853 (1982)
Virginia State Bd. of Educ. v. Barnette, 319 U.S. 624, 642 (1943)

Cross References: MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 606 (Textbooks and Instructional Materials)

Sample Form: Formal Request for Reconsideration of Specific Library Collection Material

The _____(name of district)_____ school board adopted Policy 606.5 (Library Materials), under which the school board delegated responsibility for selection and evaluation of library materials to school district staff. This policy establishes procedures for formal reconsideration of specific library collection material.

A ____(name of district)___ school district employee, student, or a parent or guardian of a school district student may request reconsideration of specific library material on the basis of appropriateness.

A requestor has the option to request Formal Reconsideration if the informal process set forth in Policy 606.5 has not resolved the matter.

The first step in the Formal Reconsideration process is submission of a fully completed Formal Request for Reconsideration form. A separate form must be completed in full for each library material item for which formal reconsideration is requested.

If you wish to request formal reconsideration of specific library collection material, please return a completed form to:

_____(name of school district employee)_____

_____(location/email address/other)_____

_____ **Date**

_____ **Name of Requestor**

_____ **Address**

Phone _____ **Email** _____

Type of Library Material (please check)

Book (e-book)	<input type="checkbox"/>
Movie	<input type="checkbox"/>
Magazine	<input type="checkbox"/>
Database	<input type="checkbox"/>
Newspaper	<input type="checkbox"/>

Audio Recording	<input type="checkbox"/>
Digital Resource	<input type="checkbox"/>
App	<input type="checkbox"/>
Streaming Media	<input type="checkbox"/>
Other	<input type="checkbox"/>

Title: _____

Author/Producer: _____

Please explain the concern you have concerning this Library Material.

Please explain the circumstances that brought this Library Material to your attention.

Have you examined the entire Library Material? If not, please identify the sections you reviewed.

Please identify resources that may provide additional information and/or other viewpoints regarding this Library Material.

Please set forth the ways in which you believe this Library Material does not comply with the selection objectives and criteria set forth in Policy 606.5

Please set forth the resolution that you seek.

[Note: Minnesota school districts and charter schools may revise this sample form as they deem

The American Library Association has granted permission to the Minnesota School Boards Association to adapt its *Sample Reconsideration Form* for use by Minnesota school districts and charter schools.

appropriate.]

DRAFT

The American Library Association has granted permission to the Minnesota School Boards Association to adapt its *Sample Reconsideration Form* for use by Minnesota school districts and charter schools.

Adopted: _____

MSBA/MASA Model Policy 102

Orig. 1995

Revised: _____

Rev. 2024~~3~~

102 EQUAL EDUCATIONAL OPPORTUNITY

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

I. PURPOSE

The purpose of this policy is to ensure that equal educational opportunity is provided for all students of the school district.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to provide equal educational opportunity for all students. The school district does not ~~unlawfully~~ discriminate on the basis of one or more of the following: race, color, creed, religion, national origin, sex, marital status, parental status, status with regard to public assistance, disability, sexual orientation, including gender identity and expression, or age. The school district also makes reasonable accommodation for students with disabilities.
- B. The school district prohibits harassment and discrimination of any individual based on any of the protected classifications listed above. For information about the types of conduct that constitute violation of the school district's policy on harassment and violence and the school district's procedures for addressing such complaints, refer to the school district's policy on harassment and violence (Policy 413).
- C. The school district prohibits discrimination of students with a disability, within the intent of Section 504 of the Rehabilitation Act of 1973 ("Section 504"), who need services, accommodations, or programs in order to receive a free appropriate public education. For information as to protections that may apply pursuant to Section 504 and the school district's corresponding procedures for addressing disability discrimination complaints, refer to the school district's policy on student disability nondiscrimination (Policy 521).
- D. The school district prohibits sexual harassment discrimination of any individual on the basis of sex in its education programs or activities. For information as to the protections that apply pursuant to Title IX and school district's corresponding procedures and processes for addressing sexual harassment and discrimination, refer to the school district's policy on Title IX sex nondiscrimination (Policy 522).
- E. The school district shall provide equal opportunity for members of each sex and to members of all races and ethnicities to participate in its athletic program. In determining whether equal opportunity to participate in athletic programs is available for the purposes of this law, at least the following factors shall be considered to the extent that they are applicable to a given situation: whether the opportunity for males and females to participate in the athletic program reflects the demonstrated interest in athletics of the males and females in the student body of the educational institution; whether the opportunity for members of all races and ethnicities to participate in the athletic program reflects the demonstrated interest in athletics of members of all races and ethnicities in the student body of the educational institution; whether the variety and selection of sports and levels of competition effectively accommodate the

demonstrated interests of members of each sex; whether the variety and selection of sports and levels of competition effectively accommodate the demonstrated interests of members of all races and ethnicities; the provision of equipment and supplies; scheduling of games and practice times; assignment of coaches; provision of locker rooms; practice and competitive facilities; and the provision of necessary funds for teams of one sex.

- F. This policy applies to all areas of education including academics, coursework, co-curricular and extracurricular activities, or other rights or privileges of enrollment.
- G. Every school district employee shall be responsible for complying with this policy.
- H. Any student, parent, or guardian having a question regarding this policy should discuss it with the appropriate school district official as provided by policy. In the absence of a specific designee, an inquiry or a complaint should be referred to the superintendent.

Legal References: Minn. Stat. § 121A.03, Subd. 2 (Sexual, Religious, and Racial Harassment and Violence Policy)
Minn. Stat. § 121A.04 (Athletic Programs; Sex Discrimination)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
20 U.S.C. § 1681 *et seq.* (Title IX of the Education Amendments of 1972)
42 U.S.C. § 2000d *et seq.* (Title VI of the Civil Rights Act of 1964)
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

Cross References: MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process)

Adopted: _____

MSBA/MASA Model Policy 104

Orig. 1997

Revised: _____

Rev. 2024²

104 SCHOOL DISTRICT MISSION STATEMENT

I. PURPOSE

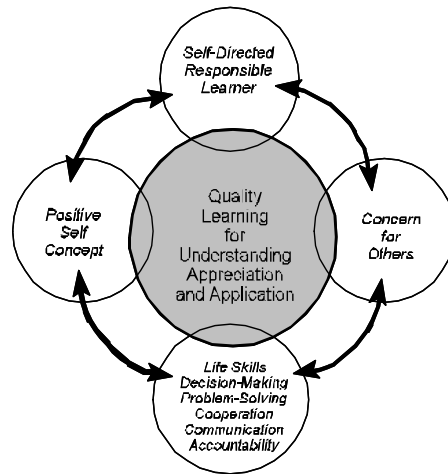
The purpose of this policy is to establish a clear statement of the purpose for which the school district exists.

II. GENERAL STATEMENT OF POLICY

The school board believes that a mission statement should be adopted. The mission statement should be based on the beliefs and values of the community, should direct any change effort and should be the basis on which decisions are made. The school board, on behalf of and with extensive participation by the community, should develop a consensus among its members regarding the nature of the enterprise the school board governs, the purposes it serves, the constituencies it should consider, including student representation, and the results it intends to produce.

III. MISSION STATEMENT

EXAMPLE (Note: the actual mission statement developed by the school board should be inserted here.)



(example courtesy of Hermantown School District)

IV. REVIEW

The school board will review the school district’s mission every two years, especially when members of the board change. The school board will conduct a comprehensive review of the mission, including the beliefs and values of the community, every five to seven years.

Legal References: Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readinessthe World’s Best Workforce)

Cross References: None



Wrenshall Public Schools

Superintendent- Jeff Pesta
Principal- Michelle Blanchard

September 9, 2024

I, _____, introduce the following resolution and move for its adoption:

RESOLUTION FOR ACCEPTANCE OF DONATIONS

WHEREAS the following have been generously donated:

<u>Amount/Value of Item</u>	<u>Donor</u>
\$120 for Career and Technical Education programs	Darlene Wicklund

_____ duly seconded the motion for adoption of the foregoing resolution.

Voting in favor of the resolution:

THEREFORE, BE IT RESOLVED by the Wrenshall Board of Education to gratefully accept these gifts.

The foregoing resolution was approved on:
September 9, 2024

SCHOOL BOARD OF
INDEPENDENT DISTRICT 100

District Clerk



Wrenshaw Public Schools

Superintendent- Jeff Pesta
Principal- Michelle Blanchard

September 9, 2024

Requests to Hire

1. Request to add a daily Assistant Cook, Grade 3 position, 2.5 hours per school day to assist with dishwashing and other duties. These tasks have often been covered by student workers in transition programs. There are no current students scheduled for participation at this time.