



# Windom Area Schools

District Office:  
PO Box 177  
Windom MN 56101  
Phone: 507-831-6901  
Fax: 507-831-6919

An Equal Opportunity Employer  
Windom Area Elementary  
1200 17th Street  
PO box 177  
Windom MN 56101  
Phone: 507-831-6925

Windom Area  
Middle /High School  
1400 17th Street  
PO Box 177  
Windom MN 56101  
Phone: 507-831-6910

Windom Schools will create a safe, responsive, and nurturing environment where every learner receives a high-quality, challenging education that empowers them with the skills and knowledge needed for a successful future.

[WWW.WINDOM.K12.MN.US](http://WWW.WINDOM.K12.MN.US)

## September 22, 2025 Work Session

Windom City Council Chamber

444 9th Street

Windom, MN 56101

September 22, 2025

6:30 PM

Live at [Media SB22](#) on youtube

1. Call to order  
Joel Bordewyk
2. The Pledge of Allegiance  
Joel Bordewyk
3. Approval of Agenda (revise as necessary)  
Joel Bordewyk
4. Approve Disolution the Wrestling Pairing Agreement with Mountain Lake and Mountain Lake  
Christain - Action  
Jamie Frank
5. Approve New Pairing Agreement for Wrestling with Mountain Lake Public, Mountain Lake  
Christian, and Butterfield-Odin - Action  
Jamie Frank
6. Approve Dissolution of the Gymnastics Agreement with Mountain Lake Public and Mountain  
Lake Christian — Action
7. Approve New Pairing Agreement with Mountain Lake Public, Mountain Lake Christian, and  
Butterfield Odin for Gymnastics - Action
8. Approve Preliminary 2025 Payable 2026 Levy Certification - Action  
Holly Anderson  
Each year we "authorize the maximum levy" to ensure that we receive all our state aid if  
adjustments are made. If we certify a set dollar amount, it freezes the ceiling as changes  
continue to be made until we certify the final levy in December. Enclosed is the most current  
levy sheet available. This will continue to change between now and December when the board  
will certify the final levy amount.
9. Set the Truth and Taxation hearing Date for December 8, 2025 at 6:00 pm - Action  
Chairperson
10. Approve Policies: 417, 501, 503, 506, 515, and 721

11. Approve and authorize the superintendent to submit all required information to the Commissioner of Education to request Review and Comment for the acquisition and betterment of school sites and facilities for a February 2026 election. The project would be financed through the issuance of School Building Bonds, if approved by the voters - Action  
Wold Architects
12. Approve Letter of Support for the City of Windom to Apply for the Local Road Improvement Grant for 10th Street — Action  
Jamie Frank  
The City of Windom asked for the district's support as they apply for a Local Road Improvement Grant for 10th St (from hwy 71/60 to River Rd). A letter for the board to review, discuss, and approve is in the board packet.
13. Adjourn  
There being no other items to discuss.

**Minnesota State High School League**  
 2100 Freeway Blvd., Brooklyn Center, MN 55430-1735  
 763-560-2262, Fax: 763.569.0499

**Application for DISSOLUTION of Cooperative Sponsorship**

**Deadline: Not later than the first day of practice for that sport season.**  
 PLEASE SEE BYLAW 403.2 (A-C) and 403.4 (A-D) (amended May 15, 2017) FOR INFORMATION REGARDING REQUIRED DOCUMENTATION AND APPLICATION PROCEDURE

The governing boards of each participating school must jointly make application for dissolution of cooperative sponsorship.

On behalf of the following schools, we hereby apply for dissolution of the cooperative sponsorship of

**Wrestling** beginning with the **2025 - 2026** school year.  
 (activity) (boys' or girls') (Adapted-CI or PI)

List **ALL** schools included in the cooperative sponsorship. *Attach another form if necessary.*

	School	City
High School #1:	Windom Area High School	Windom, MN
High School #2:	Mountain Lake Area High School	Mountain Lake, MN
High School #3:	Mountain Lake Christian High School	Mountain Lake, MN
High School #4:		

**1. Has the school board of each member school of the existing co-op approved a resolution to dissolve the co-op?**

- Yes** A copy of the resolution approved by the school board of each member school, stating the reason to dissolve the co-op, **MUST** be included with this application.
- No** DO NOT SUBMIT this application until a resolution, stating the reason to dissolve the existing co-op, has been approved by the school board of each member school.

**2. Please circle appropriate letter.**

	<u>Member School</u>		<u>Reason for the Dissolution</u>
High School #1	A      B      C		A. Our school is dropping the activity.
High School #2	A      B      C		B. Our school will sponsor this activity without a cooperative sponsorship.
High School #3	A      B      C		C. Our school will sponsor this activity as part of a new cooperative sponsorship. Please submit an Application for Cooperative Sponsorship for the new co-p.
High School #4	A      B      C		

**Signature of the person duly authorized by the member school to act on behalf of the member school.**

High School #1:	_____	_____
	Designated School Representative	Title of the Designated School Representative
High School #2:	_____	_____
	Designated School Representative	Title of the Designated School Representative
High School #3:	_____	_____
	Designated School Representative	Title of the Designated School Representative
High School #4:	_____	_____
	Designated School Representative	Title of the Designated School Representative

**Official Action of the MSHSL Board of Directors**

- Approved                       Not Approved

Signature:

Date:

MSHSL Executive Director



Signature: \_\_\_\_\_

MSHSL Executive Director

Date: \_\_\_\_\_

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The governing boards of each participating school must jointly make application for dissolution of cooperative sponsorship.

On behalf of the following schools, we hereby apply for dissolution of the cooperative sponsorship of

**Gymnastics** beginning with the **2025 - 2026** school year.  
 (activity) (boys' or girls') (Adapted-CI or PI)

List **ALL** schools included in the cooperative sponsorship. *Attach another form if necessary.*

	School	City
High School #1:	Windom Area High School	Windom, MN
High School #2:	Mountain Lake Area High School	Mountain Lake, MN
High School #3:	Mountain Lake Christian High School	Mountain Lake, MN
High School #4:		

**1. Has the school board of each member school of the existing co-op approved a resolution to dissolve the co-op?**

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- No** DO NOT SUBMIT this application until a resolution, stating the reason to dissolve the existing co-op, has been approved by the school board of each member school.

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High School #4	A      B      C		

**Signature of the person duly authorized by the member school to act on behalf of the member school.**

High School #1:	_____	_____
	Designated School Representative	Title of the Designated School Representative
High School #2:	_____	_____
	Designated School Representative	Title of the Designated School Representative
High School #3:	_____	_____
	Designated School Representative	Title of the Designated School Representative
High School #4:	_____	_____
	Designated School Representative	Title of the Designated School Representative

**Official Action of the MSHSL Board of Directors**

- Approved                       Not Approved

Signature:

Date:

MSHSL Executive Director

## Application for Cooperative Sponsorship

**Deadline: Not later than 30 days prior to the first day of practice for that sport season.**  
 PLEASE SEE BYLAW 403.2 (A-C) and 403.4 (A-D) (amended May 15, 2017) FOR INFORMATION REGARDING REQUIRED DOCUMENTATION AND APPLICATION PROCEDURE

The governing boards of each participating school must jointly make application for cooperative sponsorship.

On behalf of the following schools, we hereby apply for cooperative sponsorship of **Gymnastics** beginning with the **2025 - 2026** school year. (activity) (boys' or girls') (Adapted-CI or PI)

List **ALL** schools included in the cooperative sponsorship. *Attach another form if necessary.*

	School	Enrollment (9-12)*	City	Administrative Region**	Competitive Section**
High School #1:	Windom Area High School	263	Windom, MN	3A	3A
High School #2:	Mountain Lake High School	123	Mountain Lake, MN	2A	
High School #3:	Mountain Lake Christian High School	29	Mountain Lake, MN	2A	
High School #4:	Butterfield-Odin High School	55	Butterfield, MN	2A	

\*Enrollment reported to the State of Minnesota on October 1 of the previous school year.      \*\*Current (Number and Class)

1. Do any of the above schools belong to a conference in this activity?  
 **Yes**      This application must include a review and comments from the conference(s) of which the schools are members.  
 **No**
2. Do any of the above schools currently have a cooperative agreement in this activity?  
 **Yes**      An application for dissolution must be submitted for the existing agreement.  
 **No**
3. Describe the conditions which have prompted your request to co-sponsor this activity. (See model resolution at [www.mshsl.org/About MSHSL/Membership Information: A History & Model Resolution for School Boards](http://www.mshsl.org/About%20MSHSL/Membership%20Information%20A%20History%20&%20Model%20Resolution%20for%20School%20Boards))  
 Butterfield Odin currently does not have a Gymnastics program. They have students who are interested in participating in this activity, so we are looking to add them to our coop.

4. List the number of students, by grade level, who participated in this activity during the previous year. *If the school did not sponsor the program last year, indicate the number of students expected to participate in this cooperatively-sponsored activity this year if approved.*

	7th	8th	9th	10th	11th	12th
High School #1	1	4	1	3	0	4
High School #2	0	3	1	2	1	0
High School #3	0	1	0	0	0	0
High School #4	1	0	1	0	0	0

5. Team Identification: (Indicate how cooped schools should be identified in tournament programs): W/ML/BO Eagles
6. Team Colors: Blue and Gold      Team Mascot: Eagles
7. Host School (school that will receive revenue share check): Windom Area High School

Board of Education (or designee)	School	Date
Signed _____	<u>Windom Area High School</u>	_____
Signed _____	<u>Mt. Lake High School</u>	_____
Signed _____	<u>Mt. Lake Christian High School</u>	_____
Signed _____	<u>Butterfield-Odin High School</u>	_____

**Official Action of the MSHSL Board of Directors**  
 Approved       Not Approved

Signature: \_\_\_\_\_

MSHSL Executive Director

Date: \_\_\_\_\_

***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	2020 MARKET VALUE	1,132,640,847	
B. PUPIL DATA	1	2	2021 MARKET VALUE	1,119,280,376	
		3	2022 MARKET VALUE	1,335,159,788	
II. INITIAL COMPUTATIONS BY FUND		4	2023 MARKET VALUE	1,824,627,431	
A. GENERAL	2	5	2024 MARKET VALUE	1,757,015,356	
B. COMMUNITY SERVICE	12				**RESIDENT AVERAGE DAILY**
C. GENERAL DEBT	13				MEMBERSHIP (ADM)
D. OPEB/PENSION DEBT	16				
		6	2020 RMV	465,997,800	36 2022-23 RES ADM (ACT)
III. ADJUSTMENTS BY FUND		7	2021 RMV	475,285,100	37 2023-24 RES ADM (ACT)
A. GENERAL	17	8	2022 RMV	549,288,200	38 2024-25 RES ADM (PRE)
B. COMMUNITY SERVICE	24	9	2023 RMV	629,021,900	39 2025-26 RES ADM (EST)
C. GENERAL DEBT	24	10	2024 RMV	623,617,800	40 2026-27 RES ADM (EST)
D. OPEB/PENSION DEBT	24				41 2027-28 RES ADM (EST)
IV. ABATEMENT ADJUSTMENTS	24		**NET TAX CAPACITY (NTC)**		**RESIDENT PUPIL UNITS**
		11	2020 NTC	10,732,637	42 2022-23 RES PU (ACT)
V. OFFSET ADJUSTMENTS	26	12	2021 NTC	10,626,665	43 2023-24 RES PU (ACT)
		13	2022 NTC	12,725,798	44 2024-25 RES PU (PRE)
VI. TACONITE ADJUSTMENTS	27	14	2023 NTC	17,448,884	45 2025-26 RES PU (EST)
		15	2024 NTC	16,157,561	46 2026-27 RES PU (EST)
VII. LEVY AND AID SUMMARY	29				
VIII. TOTAL LEVY LIMITATION	30		**SALES RATIO**		**ADJUSTED ADM**
		16	2020 SALES RATIO	102.2%	47 2022-23 ADJ ADM (ACT)
		17	2021 SALES RATIO	91.2%	48 2023-24 ADJ ADM (ACT)
SCHOOL YEAR	FORMULA	18	2022 SALES RATIO	88.3%	49 2024-25 ADJ ADM (PRE)
	ALLOWANCE	19	2023 SALES RATIO	87.1%	50 2025-26 ADJ ADM (EST)
		20	2024 SALES RATIO	99.1%	51 2026-27 ADJ ADM (EST)
2020-21	6,567				52 2027-28 ADJ ADM (EST)
2021-22	6,728				
2022-23	6,863		**UNLIMITED ADJUSTED NTC (UANTC)**		**ADJUSTED PUPIL UNITS**
2023-24	7,138	21	2020 UANTC=(11)/(16)=	10,503,445	
2024-25	7,281	22	2021 UANTC=(12)/(17)=	11,651,657	53 2022-23 ADJ PU (ACT)
2025-26	7,481	23	2022 UANTC=(13)/(18)=	14,409,603	54 2023-24 ADJ PU (ACT)
2026-27*	7,705	24	2023 UANTC=(14)/(19)=	20,018,288	55 2024-25 ADJ PU (PRE)
		25	2024 UANTC=(15)/(20)=	16,291,692	56 2025-26 ADJ PU (EST)
					57 2026-27 ADJ PU (EST)
*FORECAST ESTIMATES, SUBJECT TO CHANGE			**ADJUSTED NTC (ANTC)**		**VOLUNTARY PRE-K ADJUSTED ADM**
WEIGHTS FOR PUPIL UNITS	FY 2025 & LATER	26	2020 ANTC	10,503,445	
		27	2021 ANTC	11,651,657	58 2022-23 ADJ VPK ADM
		28	2022 ANTC	13,865,471	59 2023-24 ADJ VPK ADM
PRE-KGN HCP:	1.000	29	2023 ANTC	16,499,911	60 2024-25 ADJ VPK ADM
HCP-KGN:	1.000	30	2024 ANTC	16,291,692	61 2025-26 ADJ VPK ADM
REG-KGN PART:	0.550				62 2026-27 ADJ VPK ADM
REG-KGN ALL:	1.000		**AG MODIFIED ANTC FOR LTFM**		**VOL PRE-K ADJUSTED PUPIL UNITS**
GRADES 1-3:	1.000	31	2020 AG MODIFIED ANTC	7,787,153	
GRADES 4-6:	1.000	32	2021 AG MODIFIED ANTC	8,541,324	63 2022-23 ADJ VPK PU
GRADES 7-12:	1.200	33	2022 AG MODIFIED ANTC	10,164,176	64 2023-24 ADJ VPK PU
		34	2023 AG MODIFIED ANTC	12,095,369	65 2024-25 ADJ VPK PU
		35	2024 AG MODIFIED ANTC	11,682,770	66 2025-26 ADJ VPK PU
					67 2026-27 ADJ VPK PU

***PUPIL DATA CONT***		***DECLINING ENROLLMENT REV CONT***		***ENGLISH LEARNER (EL)***	
68	**SCHOOL READINESS PLUS ADJUST ADM**	102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57) =	116	2026-27 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 236.00
69	2022-23 ADJ SRP ADM				
70	2023-24 ADJ SRP ADM				
71	2024-25 ADJ SRP ADM	103	DECLINING ENROLL ALLOW = (100)X0.28 = 2,157.40	117	IF(116) = 0, ZERO; ELSE GTR OF 20, (116) = 236.00
72	2025-26 ADJ SRP ADM				
	2026-27 ADJ SRP ADM				
	**SCHOOL READINESS PLUS PUPIL UNIT**	104	DECLINING ENROLL REV = (102)X(103) =	118	EL REVENUE = (117)X\$1,775 = 418,900.00
73	2022-23 ADJ SRP PU			119	2026-27 ADM SRV (EST) 1,156.06
74	2023-24 ADJ SRP PU		**PENSION ADJUSTMENT REVENUE**		
75	2024-25 ADJ SRP PU			120	EL CONCENTRATION RATIO = (116)/(119) = .20414165
76	2025-26 ADJ SRP PU	105	PENSION ADJUST ALLOWANCE (FY2026 GEN ED REV REPORT, LINE 43)	121	EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 = 1.00000000
77	2026-27 ADJ SRP PU			122	EL PUPIL UNITS = (116)X(121) = 236.00
	** (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) =	123	EL CONCENTRATION REV = (122)X\$630 = 148,680.00
	**EXTENDED TIME ADM** ADM >1.0 CAPPED AT 0.2	107	FY2026 RETIRE SALARY 7,472,662.44	123.5	EL CROSS SUBSIDY (FEB 25 FORECAST EST. SUBJECT TO CHANGE) = 7,892.43
78	2022-23 EXT ADM (ACT) 1.04	108	PENSION ADJUST RATE .0231	124	DISTRICT EL REV+EL CONCEN REV+ EL CROSS-SUB = (118)+ (123)+(123.5) = 575,472.43
79	2023-24 EXT ADM (ACT) .78	109	RETIRE PENSION ADJUST = (107)X(108) = 172,618.50	125	BASIC SKILLS REVENUE = (115)+(124) = 2,093,931.98
80	2024-25 EXT ADM (PRE) .32	110	TOTAL PENSION ADJ REV = (106)+(109) = 172,618.50		**SPARSITY REVENUE**
81	2025-26 EXT ADM (EST)			126	ATTENDANCE AREA FOR SPARSITY 203.25
82	2026-27 EXT ADM (EST)		**GIFTED & TALENTED REVENUE**	127	DIST TO NEAREST HS 12.1
83	2027-28 EXT ADM (EST)			128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) = 22.7
	**EXTENDED TIME PU**	111	GIFTED & TALENTED REV = (57)X\$13.00 = 16,657.68	129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5
84	2022-23 EXT TIME PU 1.24			130	2026-27 ADM SRV, 7-12 505.96
85	2023-24 EXT TIME PU .93		**EXTENDED TIME REVENUE**		
86	2024-25 EXT TIME PU .38	88	2026-27 EXT PU (EST)		
87	2025-26 EXT TIME PU	112	EXTENDED TIME REVENUE = (88)X\$5,117 =		
88	2026-27 EXT TIME PU				
	**GENERAL EDUCATION REVENUE**		**COMPENSATORY REVENUE**		
100	FY2027 FORMULA ALLOW 7,705	113	FY2027 COMPENSATORY (FEB 25 FORECAST EST. SUBJECT TO CHANGE)= 1,518,459.55		
57	2026-27 ADJ PU (EST) 1,281.36				
101	BASIC REVENUE = (57)X(100) = 9,872,878.80	114	COMPENSATORY PILOT		
	**DECLINING ENROLLMENT REV**	115	TOTAL COMPENSATORY REV = (113)+(114) = 1,518,459.55		
56	2025-26 ADJ PU (EST) 1,267.76				
57	2026-27 ADJ PU (EST) 1,281.36				

***SPARSITY REVENUE CONT***		***TRANSPORTATION SPARSITY CONT***		***TRANSPORTATION SPARSITY CONT***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(129)] /[400+(129)] =	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X[(144) RAISED TO 0.13 POWER] X0.141X(100) = 570.56	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(128)X(129)X(131) OR MEMO =	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] = 211.51	159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 =
133	ELEM SPARSITY REVENUE (SEE WEBSITE)	147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) = 271,020.45	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 271,020.45
134	PRELIM SPARSITY REVENUE = (132)+(133) =	148	FY2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 591,848.14	**INITIAL GEN ED REVENUE**	
135	FY2026 SPARSITY REV (FY2026 GEN ED REV REPORT, LINE 88)	149	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 575,805.18	101	BASIC 9,872,878.80
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2025 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 604,595.44	104	DECLINING ENROLL
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 591,848.14	110	PENSION ADJUSTMENT 172,618.50
**SMALL SCHOOLS REVENUE**				111	GIFTED & TALENTED 16,657.68
57	2026-27 ADJ PU (EST) 1,281.36	152	FY2026 BASIC REVENUE (2025-26 GEN ED REV REPORT LINE 39) 9,571,041.78	112	EXTENDED TIME
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	153	TRANSPORTATION PORTION OF FY2026 BASIC REVENUE = (152)X.0466 = 446,010.55	124	BASIC SKILLS 2,093,931.98
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 =	154	FY2026 TRANSP SPARSITY REV(2025-26 GEN ED REV REPORT, LINE 109) 262,797.45	137	SPARSITY
140	SMALL SCHOOLS REVENUE = (57)X(139) =	155	FY2026 CHARTER TRANSP ADJ REV (2025-26 GEN ED REV REPORT, LINE 301)	140	SMALL SCHOOLS
**TRANSPORTATION SPARSITY**		156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	160	TRANSPORT SPARSITY 271,020.45
141	ATTENDANCE AREA 203.25	157	FY2026 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) = 708,808.00	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(124) +(137)+(140)+(160) = 12,427,107.41
142	SQUARE MILES PER RES PU = (141)/(46) = .1764			**OPERATING CAPITAL**	
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .2000			162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 33.55
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .1764			163	MAINTENANCE COST INDEX = 1+[.01X(162)] = 1.3355
				164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 224.57
				165	MENSTRUAL PRODUCTS/OPIATE ANTAGONISTS ALLOWANCE = \$2 = 2.00
				166	YEAR ROUND PU SERVED
				167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 = 290,317.74
				168	UNEQUALIZED REVENUE = (57)X(165) = 2,562.72

***LOCAL OPTIONAL REVENUE***		***REF AUTH WITH INFLATION***		***NEW ELECTIONS*** WITH INFLATION		
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	182	FY2026 AUTHORITY WITH INFLATION (FY2026 GEN ED REV REPORT, LINE 142)	194	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025
170	FY2027 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)	195	FY2027 \$/APU ADDED BY ELECTIONS HELD IN CY 2025
57	2026-27 ADJ PU (EST)	1,281.36	184	FY2027 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	196	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	927,704.64	185	FY2027 ANNUAL INFLATION FACTOR		1.0237
172	TIER 1 LOR CAP/APU	300	186	FY2027 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =		613.00
173	TIER 2 LOR CAP/APU	724	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI		1.2699
174	TIER 1 LOR = LSR OF = (170) OR (172) =	300.00	188	CPI APPLIED TO PERMANENT SUBTRACTION = (187)X[(185)-1] =	197	INFLATION FACTOR AS SET IN STATUTE
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174) =	424.00	189	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY	198	STANDARD CAP = [2079.50X(197)] - \$300 =
176	TOTAL, TIER 1 = (57)X(174) =	384,408.00	190	FY2027 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	199	FY2027 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+\$300 =
177	TOTAL, TIER 2 = (57)X(175) =	543,296.64	191	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	200	FY2027 ALT CAP =[(199)X(197)] -\$300 =
	**REFERENDUM ALLOWANCES**				137	SPARSITY REVENUE
	**EXIST AUTHORITY AFTER** REFERENDUM SIMPLIFICATION				201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200) =
	**REF AUTH W/O INFLATION**				202	FY2027 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =
178	FY2026 AUTHORITY (FY2026 GEN ED REV REPORT, LINE 132)	613.00			57	2026-27 ADJ PU (EST)
179	PHASEOUT OF LINE (178)				203	FY2027 REFER REVENUE = (57)X(202) =
180	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY					785,473.68
181	FY2027 W/O INFLATION RESULTS BEFORE ELECTIONS	613.00				

\*\*\*TRANSITION REVENUE\*\*\*

\*\*\*EQUITY REVENUE CONT\*\*\*

\*\*\*LOCAL OPTIONAL AIDS & LEVIES\*\*\*

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

202 FY2027 DISTRICT REFERENDUM REV/ADJ PU 613.00

176 TOTAL, TIER 1 = (57)X(174) = 384,408.00

205 TRANSITION REVENUE = (57)X(204) =

172 TIER 1 LOR CAP/APU 300.00

177 TOTAL, TIER 2 = (57)X(175) = 543,296.64

223 = GTR OF ZERO OR [(222)-(202)-(172)] =

10 2024 RMV 623,617,800  
46 2026-27 RES PU (EST) 1,152.36

\*\*EQUITY REVENUE\*\*

206 METRO 5TH PERCENTILE 8,015.96

57 2026-27 ADJ PU (EST) 1,281.36

234 FY2027 RMV/RES PU = (10)/(46) = 541,165.78

207 METRO 95TH PERCENTILE 10,379.48

224 = LSR OF \$100,000 OR

208 METRO GAP = (207)-(206) = 2,363.52

225 = (220)+(224) = 94,410.60

235 LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/\$880,000 = .61496111

209 RURAL 5TH PERCENTILE 8,005.00

226 BOTH RUR AND MET = 0.25X(225) = 23,602.65

210 RURAL 95TH PERCENTILE 10,418.80

57 2026-27 ADJ PU (EST) 1,281.36

236 LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/\$671,345 = .80609192

211 RURAL GAP = (210)-(209) = 2,413.80

227 = \$50.00X(57) = 64,068.00

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

228 EQUITY REVENUE = (225)+(226)+(227) = 182,081.25

237 TIER 1 LOR LEVY = (176)X(235) = 236,395.97

213 DIST'S REGION'S EQUITY GAP = (208) OR (211) = 2,413.80

\*\*OPERATING CAPITAL AIDS & LEVIES\*\*

214 DIST'S REGION'S 95TH PCT = (207) OR (210) = 10,418.80

167 OPERATING CAP REVENUE 290,317.74

238 TIER 2 LOR LEVY = (177)X(236) = 437,947.03

215 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(101)+(203)+(205)+[(172)X(57)]/(57) = 8,618.00

168 UNEQUALIZED REVENUE = (57)X(165) = 2,562.72

239 TIER 1 LOR AID = (176)-(237) = 148,012.03

216 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) = 1,800.80

229 OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION = (167)-(168) = 287,755.02

240 TIER 2 LOR AID = (177)-(238) = 105,349.61

217 EQUITY INDEX = (216)/(213) = .74604358

30 2024 ANTC 16,291,692

\*\*EQUITY AIDS & LEVIES\*\*

218 = \$80X(217) = 59.68

57 2026-27 ADJ PU (EST) 1,281.36

228 EQUITY REVENUE 182,081.25

219 INITIAL EQUITY ALLOW IF (216) = 0 THEN (219) = 0 ELSE (219) = \$14+(218) 73.68

230 FY2027 ANTC/ADJ PU = (30)/(57) = 12,714.38

241 LEVY RATIO FOR EQUITY = (234)/\$510,000 = 1.00000000

57 2026-27 ADJ PU (EST) 1,281.36

231 LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 = .55492231

242 EQUITY LIMIT = (228)X(241) = 182,081.25

220 = (57)X(219) = 94,410.60

232 OPERATING CAPITAL EQUAL LIMIT = (229)X(231) = 159,681.68

243 EQUITY AID = (228)-(242) =

221 FY2027 STATE AVERAGE REF REV & TIER 1 LOR 1,484.69

233 OPERATING CAP AID = (167)-(232) = 130,636.06

\*\*TRANSITION AIDS & LEVIES\*\*

222 = 0.10X[(221)] = 148.47

205 TRANSITION REVENUE

244 LEVY RATIO FOR TRANSITION = LSR OF 1 OR (234)/\$510,000 = 1.00000000

\*\*\*TRANSITION AIDS & LEVIES CONT\*\*\*

245 TRANSITION LIMIT  
 = (205)X(244) =  
 246 TRANSITION AID  
 = (205)-(245) =

\*\*REFERENDUM AIDS & LEVIES\*\*

202 REFER \$/APU  
 ALL AUTHORITIES 613.00  
 247 TIER 1 CAP/APU 460  
 248 TIER 2 CAP/APU  
 = 0.25X(100)-\$300 = 1,626.25  
 137 SPARSITY REVENUE  
 249 TIER 2 CAP/APU  
 IF (137) > ZERO  
 THEN (249) = 9,999.99  
 ELSE (249) = (248) 1,626.25  
 BREAKDOWN OF \$/APU  
 BY TIER, ALL AUTHORITIES  
 250 TIER 1 = LSR OF  
 (202) OR (247) = 460.00  
 251 TIER 2 = [LSR OF (202)  
 OR (249)]-(250) = 153.00  
 252 UNEQUALIZED  
 = (202)-(250)  
 -(251) =

\*\*BREAKDOWN OF REFERENDUM\*\*  
 REVENUES

203 REFERENDUM REVENUE  
 ALL AUTHORITIES 785,473.68  
 253 TOTAL, TIER 1  
 = (57)X(250) = 589,425.60  
 254 TOTAL, TIER 2  
 = (57)X(251) = 196,048.08  
 255 TOTAL, UNEQUALIZED  
 = (203)-(253)-(254) =

\*\*\*REFERENDUM LEVY PORTIONS\*\*\*

234 FY2027 RMV/RES PU 541,165.78  
 256 TIER 1 = LSR OF 1  
 OR (234)/\$567,000 = .95443700  
 257 TIER 2 = LSR OF 1  
 OR (234)/\$290,000 = 1.00000000

\*\*INITIAL REFERENDUM LEVY\*\*

258 TIER 1 LEVY  
 = (253)X(256) = 562,569.60  
 259 TIER 2 LEVY  
 = (254)X(257) = 196,048.08  
 255 UNEQUALIZED LEVY  
 260 TOTAL = (258)  
 +(259)+(255) = 758,617.68

\*\*INITIAL REFERENDUM AID\*\*

261 TIER 1 AID  
 = (253)-(258) = 26,856.00  
 262 TIER 2 AID  
 = (254)-(259) =  
 263 TOTAL AID  
 = (261)+(262) = 26,856.00

\*\*EQUALIZATION AID LIMIT\*\*

100 FY2027 FORMULA ALLOW 7,705  
 57 ADJ PU (EST) 1,281.36  
 264 REFERENDUM EQUALIZATION AID LIMIT  
 = [[0.25X(100)]  
 -\$300]X(57) = 2,083,811.70

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

\*\*REFERENDUM LEVY WITH AID LIMIT\*\*

266 TIER 1 LEVY  
 = (258)+(265) = 562,569.60  
 259 TIER 2 LEVY = 196,048.08  
 255 UNEQUALIZED LEVY =  
 267 TOTAL = (266)  
 +(259)+(255) = 758,617.68

\*\*\*REFERENDUM AID WITH AID LIMIT\*\*\*

268 TIER 1 AID  
 = (261)-(265) = 26,856.00  
 262 TIER 2 AID =  
 269 TOTAL AID  
 = (268)+(262) = 26,856.00

\*\*TAX BASE REPLACEMENT\*\*  
 AID (TBRA)

270 ADJ INITIAL TBRA  
 (FROM TBRA PHASEOUT  
 REPORT, LINE 11)  
 271 CONVERTED ADJ FY 2002  
 REF AUTHORITY  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINE 254)  
 272 UNCAPPED REF AND LOR ALLOWANCE  
 = (174)+(196) = 913.00  
 273 PRORATED TBRA  
 = LSR OF (270) OR  
 [(270)X(272)/(271)] =  
 274 REF AND LOR REV  
 = (176)+(203) = 1,169,881.68  
 275 CAPPED TBRA = LSR OF  
 (273) OR (274) =

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

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

\*\*\*APPLYING THESE REDUCTIONS: \*\*\*

\*\*\*REFERENDUM AID GUARANTEE CONT\*\*\*

\*\*\*OPT AID & LEVY SUMMARY CONT\*\*\*

275 TAX BASE REPLACE AID  
 283 TIER 1 REF AID  
 = (268)-(277) = 26,856.00  
 284 TIER 2 REF AID  
 = (262)-(276) =  
 285 TIER 1 LOR AID  
 = (239)-(278) = 148,012.03  
 286 TIER 1 LOR LEVY  
 = (237)-(279) = 236,395.97  
 287 TIER 1 REF LEVY  
 = (266)-(280) = 562,569.60  
 288 TIER 2 REF LEVY  
 = (259)-(281) = 196,048.08  
 289 UNEQL REF LEVY  
 = (255)-(282) =  
 290 REFER AND LOR TIER 1 EQUALIZATION  
 AID BEFORE AID GUARANTEE  
 = (275)+(283)  
 +(284)+(285) = 174,868.03  
 291 REFERENDUM AND LOR LEVY  
 BEFORE AID GUARANTEE  
 = (286)+(287)  
 +(288)+(289) = 995,013.65  
 \*\*REFERENDUM AID GUARANTEE\*\*  
 292 FY 2015 REFERENDUM AID  
 INCREASE FROM GUARANTEE  
 (FY 2015 GEN ED REV  
 REPORT, LINE 276)  
 293 FY 2015 REFERENDUM REV  
 (FY 2015 GEN ED REV  
 REPORT, LINE 289) 1,525,714.25  
 294 FY 2015 LOCATION  
 EQUITY REVENUE  
 (FY 2015 GEN ED REV  
 REPORT LINE 198)  
 295 FY 2015 COMBINED REVENUE  
 = (293)+(294) = 1,525,714.25  
 296 FY 2015 REFERENDUM  
 EQUALIZATION PLUS  
 HOLD HARMLESS AID  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINES 276 & 287) 500,258.92

297 FY 2015 LOCATION  
 EQUITY AID  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINE 197)  
 298 FY 2015 COMBINED AID  
 FOR GUARANTEE  
 = (296)+(297) = 500,258.92  
 299 FY2027 COMBINED REVENUE  
 = (171)+(203) = 1,713,178.32  
 300 FY2027 COMBINED  
 INITIAL AID  
 = (240)+(290) = 280,217.64  
 301 REVENUE RATIO =  
 LESSER OF 1 OR  
 [(299)/(295)] = 1.00000000  
 302 2012 RMV 303,254,900  
 10 2024 RMV 623,617,800  
 303 RMV RATIO =  
 LESSER OF 1 OR  
 [(302)/(10)] = .48628327  
 304 FY2027 MINIMUM  
 COMBINED AID  
 = (298)X(301)X(303) = 243,267.54  
 305 FY2027 REFERENDUM HOLD  
 HARMLESS AID INCREASE  
 IF (292) = 0 THEN 0,  
 ELSE GREATER OF 0  
 OR [(304)-(300)] =  
 \*\*INITIAL LEVIES ARE REDUCED TO\*\*  
 MAKE THE REFER AID GUARANTEE  
 REVENUE-NEUTRAL. LEVY COMPONENTS  
 ARE REDUCED IN THE FOLLOWING ORDER:  
 306 TIER 1 LOR LEVY  
 307 TIER 1 REF LEVY  
 308 TIER 2 REF LEVY  
 309 UNEQL REF LEVY  
 \*\*LOCAL OPT AID & LEVY SUMMARY\*\*  
 AFTER REF AID GUARANTEE  
 310 TIER 1 LOR LEVY  
 = (286)-(306) = 236,395.97  
 238 TIER 2 LOR LEVY  
 = (238) = 437,947.03

311 LOCAL OPTIONAL LEVY LIMIT  
 = (238)+(310) = 674,343.00  
 312 LOCAL OPTIONAL AID  
 = (240)+(278)+(279) =  
 = (285)+(306) = 253,361.64  
 \*\*REF AID & LEVY SUMMARY\*\*  
 AFTER REF AID GUARANTEE  
 313 TIER 1 REF LEVY  
 = (287)-(307) = 562,569.60  
 314 TIER 2 REF LEVY  
 = (288)-(308) = 196,048.08  
 315 UNEQL LEVY  
 = (289)-(309) =  
 316 TOTAL REFERENDUM LEVY  
 = (313)+(314)+(315) = 758,617.68  
 317 TOTAL REFERENDUM  
 EQUALIZATION AID  
 = (275)+(283)+(284)  
 +(307)+(308)+(309)  
 -(278)-(279) = 26,856.00  
 \*\*ALTERNATIVE ATTENDANCE ADJUST\*\*  
 (CHARTER TRANSPORT AND  
 MN STATE ACAD ADJ'S ONLY)  
 145 TRANSPORT ALLOWANCE 570.56  
 318 ADJ PU OF CHARTER  
 SCHOOLS TRANSPORTED  
 BY DISTRICT  
 319 EXT TME PU OF CHARTER  
 SCHOOLS TRANSPORTED  
 BY DISTRICT  
 320 CHARTER ALT ATTENDANCE  
 ADJUST = (145)X(318)  
 +\$223X(319) =  
 321 2026-27 RES PU ATTENDING  
 MN STATE ACADEMIES 1.20  
 322 MN STATE ACADEMIES  
 ALT ATTENDANCE ADJ  
 = -(100)X(321) = 9,246.00-  
 323 ALT ATTEND ADJUST  
 TO AID  
 = (320)+(322) = 9,246.00-

***GENERAL ED REVENUE SUMMARY***		***ALT TEACHER COMP AIDS & LEVIES***		***ACHIEVEMENT AND INTEGRATION*** REVENUE				
101	BASIC	9,872,878.80	330	ALT COMP REVENUE	299,072.80	57	2026-27 ADJ PU (EST)	1,281.36
104	DECLINING ENROLL					346	FY2027 EST INITIAL BUDGET	186,945.48
110	PENSION ADJUSTMENT	172,618.50	331	ALT COMP BASIC AID = 0.65X(330) =	194,397.32	347	FY2027 EST INCENTIVE BUDGET	12,887.80
111	GIFTED & TALENTED	16,657.68				348	FY2027 ADJ INITIAL BUDGET = (346)X1.003 =	187,506.32
112	EXTENDED TIME		332	BASIC AID PRORATION	1.00000000	349	OCT 1, 2024 ENROLL OF PROTECTED STUDENTS	495.00
124	BASIC SKILLS	2,093,931.98				350	EST OCT 1, 2025 ENROLL OF PROTECTED STUDENTS = (349) =	495.00
137	SPARSITY		333	PRORATED BASIC AID = (331)X(332) =	194,397.32	351	OCT 1, 2024 TOTAL ENROLLMENT	1,187.00
140	SMALL SCHOOLS					352	EST OCT 1, 2025 TOTAL ENROLLMENT = (351) =	1,187.00
160	TRANSPORT SPARSITY	271,020.45	334	PRO BASIC AID TO LEVY = (331)-(333) =		353	PROTECTED ENROLLMENT RATIO = (350)/(352) =	.41701769
167	OPERATING CAPITAL	290,317.74				354	INITIAL ACHIEVE & INTEG REVENUE FORMULA = IF (346) > 0 = \$350 X(57)X(353) =	187,022.43
171	LOCAL OPTIONAL	927,704.64	335	ALT COMP LEVY REVENUE = (330)-(331)+(334) =	104,675.48	355	INTEG HOLD HARMLESS (FROM FY2026 INTEG REV RPT, LINE 11)	7,300.75
203	REFERENDUM	785,473.68				356	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (348) OR [(354)+(355)] =	187,506.32
205	TRANSITION					357	INCENTIVE REV = LSR OF(347) OR [(57)X\$10] =	12,813.60
228	EQUITY REVENUE	182,081.25	336	FY2027 ANTC/ADJ PU ALT COMP LEVY RATIO = LESSER OF 1 OR [(230)/\$6,100] =	1.00000000	358	ACHIEVE & INTEG REVENUE = (356)+(357) =	200,319.92
323	ALT ATTENDANCE ADJ	9,246.00-	337	ALT TEACHER COMP LEVY = (335)X(336) =	104,675.48	359	ACHIEVE & INTEG LEVY = (358)X.30 =	60,095.98
324	TOTAL GENERAL REVENUE = (101)+(104)+(110) +(111)+(112)+(124) +(137)+(140)+(160) +(167)+(171)+(203) +(205)+(228)+(323) =	14,603,438.72	338	ALT COMP EQUALIZATION AID = (330)-(333)-(337) =		360	TRANSFER TO MDE IF (356) = (348) THEN (360) = (348)-(346) ELSE (360) = (356)X.013 =	560.84
	**GENERAL AIDS & LEVIES**					361	ACHIEVE & INTEG AID = (358)-(359)-(360) =	139,663.10
232	OPERATING CAP LEVY	159,681.68						
242	EQUITY LEVY	182,081.25						
245	TRANSITION LEVY							
311	LOCAL OPTIONAL	674,343.00						
316	TOTAL REFERENDUM LEVY	758,617.68						
325	TOTAL GENERAL ED LEVY = (232)+(242)+(245) +(311)+(316) =	1,774,723.61						
326	TOTAL GENERAL ED AID = (324)-(325) =	12,828,715.11	339	SPEC ED REGULAR BEFORE TUITION ADJ	2,031,116.12			
	**ALTERNATIVE TEACHER COMP REV**		340	NET TUITION ADJUST	796,714.14-			
327	ENROLLMENT AS OF OCT 1, 2024 AT PARTICIPATING SITES (FY2026 GENERAL EDUC RPT, LINE 317)	1,185.00	341	EXCESS COST AID	534,274.17			
328	EST ENROLLMENT AS OF OCTOBER 1, 2025 AT PARTICIPATING SITES = (327)X[(50)/(49)] =	1,150.28	342	HOLD HARM/GROWTH LMT	80,388.18			
329	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00X(328) =	299,072.80	343	CROSS SUB REDUC AID	809,985.37			
			344	TOTAL SPECIAL EDUC AID = (339) TO (343) =	2,659,049.70			
			345	FY 2027 NON-PUBLIC TRANSPORTATION AID				

***REEMPLOYMENT INSURANCE LEVY***		***FY2026 CAREER & TECH CONT***		***CAPITAL RELATED LEVY LIMITS***	
362	EST FY2026 EXPEND	10,000.00	378	LAST YEAR REVENUE (FY2025 CTE AID REPORT, LINE 11)	93,284.84
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362) =	10,000.00	379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	93,284.84
**SAFE SCHOOLS LEVY**					
364	SAFE SCH LVY REQUEST?	YES	380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	93,284.84
57	2026-27 ADJ PU (EST)	1,281.36			
365	SAFE SCH LEVY LIMIT = \$36X(57) =	46,128.96	381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	
**SAFE SCHOOLS INTERMEDIATE LEVY**					
366	SAFE SCH INTERMEDIATE LEVY REQUEST?	NO	382	CAREER TECH REVENUE = (380)+(381) =	93,284.84
367	INTERMEDIATE LEVY ALLOWANCE <= \$15		29	2023 ANTC	16,499,911
			56	2025-26 ADJ PU (EST)	1,267.76
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =		383	FY2026 ANTC/ADJ PU = (29)/(56) =	13,015.01
**JUDGMENT LEVY**					
369	DISTRICT JUDGMENTS		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	1.00000000
370	INTERMED JUDGMENTS		385	CAREER TECH LEVY LIMIT = (382)X(384) =	93,284.84
371	JUDGMENT LIMIT = (369)+(370) =		386	EST CAREER TECH AID = (382)-(385) =	
**ICE ARENA LEVY**					
372	FY2025 NET OPR COSTS		**ANNUAL OTHER POSTEMPLOYMENT**		
373	ICE ARENA LEVY LIMIT = 100% OF (372) =		BENEFITS (OPEB)		
			387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2025 EXPENSES PAID	66,013.00
**FY2026 CAREER & TECHNICAL**					
374	SHARE OF FY2026 EST COOPERATIVE BUDGET		388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
375	FY2026 ESTIMATED DISTRICT BUDGET	245,362.38	389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	66,013.00
376	FY2026 EST BUDGET = (374)+(375) =	245,362.38			
377	PRELIMINARY REVENUE = .35X(376) =	85,876.83			

\*\*LONG TERM FAC MAINT REV (LTFM)\*\*

400 LTFM PLAN APPROVAL STATUS APPROVED

\*\*INITIAL LTFM REVENUE\*\*

57 2026-27 ADJ PU (EST) 1,281.36

401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 41.55

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

403 INITIAL LTFM REVENUE = \$380X(57)X(402) = 486,916.80

\*\*ADDITIONAL LTFM REVENUE\*\*

FOR QUALIFIED H&S PROJECTS > \$100,000

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

404 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ

767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K

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

405 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K

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

407 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405)+(766) +(767)+(770)+(406) =

***ADDITIONAL LTFM REVENUE FOR*** FOR QUALIFIED VOLUNTARY PRE-K		***OLD LAW H&S CONT***		***LTFM TOTAL AIDS & LEVIES CONT***	
768	NET LTFM REQ DEBT SERVICE FOR VPK	408	NEW PAYGO LTFM LEVY FOR VPK	54	2023-24 ADJ PU (ACT) 1,282.40
408	NEW PAYGO LTFM LEVY FOR VPK	415	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (408)+(413)+(414) +(765)+ (766)+(767) +(768)+(406)+(770) =	425	FY2024 ANTC PER APU = (35)/(54) = 9,110.08
409	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(407) +(408)+(768) = 486,916.80	416	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	STATEWIDE ANTC/APU 13,658.23
	**OLD LAW HEALTH & SAFETY (H&S)**	417	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 82,007.04	427	LTFM EQUAL FACTOR = 125.5% OF (426) = 17,141.08
410	OLD LAW HEALTH & SAFETY REVENUE = FY2027 ESTIMATED H&S COST = 93,450.00	418	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (410)+(415)+(417) = 175,457.04	428	LTFM LEVY RATIO = LSR OF 1 OR (425)/(427) = .53147643
411	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2027	419	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (409) OR (418) = 486,916.80	429	LTFM AID RATIO = 1-(428) = .46852357
412	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	430	LTFM INITIAL EQUAL AID = (424)X(429) = 228,132.00
413	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (411)+(412) =	421	DISTRICT LTFM REVENUE = (419)-(420) = 486,916.80	431	LTFM INITIAL EQUALIZED LEVY = (424)-(430) = 258,784.80
406	NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K	422	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	432	2015 TOTAL ALT FAC GRANDFATHER AID
765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	423	TOTAL LTFM REVENUE = (421)+(422) = 486,916.80	433	TOTAL LTFM EQUAL AID = GREATER OF (430) OR (432) = 228,132.00
766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	424	LTFM EQUALIZED REVENUE = LSR OF (419), (421), OR \$380X(57) = 486,916.80	434	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (424)-(433) = 258,784.80
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	35	2024 AG MODIFIED ANTC FOR LTFM REVENUE 11,682,770	435	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) =
414	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (416) = NO THEN (769), ELSE 0 =			436	TOTAL LTFM LEVY = (434)+(435) = 258,784.80
768	NET LTFM REQ DEBT SERVICE FOR VPK			**DEBT SERV PORTION OF LTFM REV**	
770	NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K			765	NET ALT FAC REG DEBT
				766	NET ALT FAC/H&S DEBT
				767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
				768	NET LTFM REQ DEBT SERVICE FOR VPK
				769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 186,008.00

***DEBT SERV PORT LTFM REV CONT***		***DISABLED ACCESS LIMIT***		***APPROVED INTERMED CAPITALIZED***	
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	448	FY 1992 - FY2027 APPROV DIS ACC COSTS 300,000.00	462	**ADMINISTRATIVE SPACE** FY2026 JOINT
771	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) + (768)+(769)+(770) = 186,008.00	449	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DIST X 150,000) OR 300,000 = 300,000.00	463	FY2027 JOINT
437	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (424) OR (771) = 186,008.00	450	LSR OF (448) OR (449) 300,000.00	464	**INSTRUCTIONAL/STORAGE** FY2026 JOINT 33,842.00
429	LTFM AID RATIO .46852357	451	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1993	465	FY2027 JOINT
438	LTFM DEBT INITIAL EQUAL AID = (437)X(429) = 87,149.13	452	LAST YEAR TO CERTIFY = (451)+7 YEARS = 2000	466	**EXCESS FUNDS CAP LEASE** FY2026 JOINT
439	LTFM DEBT EQUAL AID = GREATER OF (432) OR (438) BUT NOT MORE THAN (771) = 87,149.13	453	TOTAL CUM CERT LEVY (PAY 93 TO PAY 24) 300,000.00	467	FY2027 JOINT
440	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437)-(439) = 98,858.87	454	CERT LEVY PAY 2025	468	TOT INTERMEDIATE CAPITALIZED = SUM[(462) TO (465)] - (466)-(467) = 33,842.00
441	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (771)-(439)-(440) =	455	TOTAL CERTIFIED LEVY = (453)+(454) = 300,000.00	469	TOT INTERMEDIATE LEASE COSTS = (461)+(468) = 39,036.00
	**GEN FUND PORTION OF LTFM REV**	456	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455) =	57	2026-27 ADJ PU (EST) 1,281.36
423	TOTAL LTFM REVENUE 486,916.80		**LEASE LEVY LIMITATION**	470	INTERMEDIATE PUPIL UNIT MAX LIMIT = \$65X(57) = 83,288.40
442	TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) = 300,908.80		DISTRICT'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTRICTS 287, 288, 916 AND 917	471	INTERMEDIATE LEASE LIMIT = LSR (469) OR (470) = 39,036.00
443	LTFM GEN FUND EQUAL REV = (424)-(437) = 300,908.80	457	FY2026 JOINT	472	INTERMEDIATE CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469)-(471) =
444	LTFM GEN FUND EQUAL AID = (433)-(439) = 140,982.87	458	FY2027 JOINT		**APPROVED REG OPERATING LEASES**
445	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) = 159,925.93		**ADMINISTRATIVE SPACE**	473	FY2026 NONJOINT
446	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) =	459	FY2026 JOINT 5,194.00	474	FY2027 NONJOINT
447	TOTAL GEN FUND LTFM LEVY = (445)+(446) = 159,925.93	460	FY2027 JOINT		**INSTRUCTIONAL/STORAGE**
		461	TOT INTERMEDIATE OPERATING = (457) TO (460) = 5,194.00	475	FY2026 NONJOINT
				476	FY2027 NONJOINT
				477	REG OPERATING LEASES = SUM (473) TO (476)=

***APPROVED REGULAR*** CAPITALIZED LEASES		***OTHER INITIAL GENERAL LEVIES***		***COMMUNITY SERVICE***	
**ADMINISTRATIVE SPACE**		495	CONSOLIDATION/ TRANSITION	**BASIC COMMUNITY EDUCATION**	
478	FY2026 NONJOINT	496	REORGANIZATION	600	POPULATION (YR 2020) 6,179
479	FY2027 NONJOINT	497	OPERATING DEBT	601	GTR OF (600) OR 1,335 6,179
**INSTRUCTIONAL/STORAGE**		498	HEALTH BENEFITS	602	YOUTH SERVICE PROG? YES
		499	ADDL RETIREMENT (MPLS AND STP)	603	AFTER SCHOOL ENRICHMENT? YES
480	FY2026 NONJOINT	500	SEVERANCE	604	FY2027 GENERAL REVENUE = \$6.35X(601) = 39,236.65
481	FY2027 NONJOINT	501	ADMIN DISTRICT	605	FY2027 YOUTH SERVICE REV = \$1.00X(601) = 6,179.00
**EXCESS FUNDS CAP LEASE**		502	SWIMMING POOL	606	FY2027 AFTER SCHOOL REVENUE = \$1.85X(601) NOT TO EXCEED 10,000 AND \$0.43XPOPULATION IN EXCESS OF 10,000 = 11,431.15
482	FY2026 NONJOINT	503	TREE GROWTH	607	FY2027 COMMUNITY EDUCATION REVENUE = (604)+(605)+(606) = 56,846.80
483	FY2027 NONJOINT	504	CONSOLIDATION/ RETIREMENT	30	2024 ANTC 16,291,692
484	REG CAPITALIZED LEASES = [SUM (478) TO (481)] -[(482)+(483)] =	505	ECON DEVELOP ABATE	608	STANDARD COMM ED LEVY = 0.003128X(30) = 50,960.41
485	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (472)+(477)+(484) =	506	OTHER GENERAL (MEMO)	609	COMM ED LEVY LIMIT = LSR (607) OR (608) = 50,960.41
57	2026-27 ADJ PU (EST) 1,281.36	507	SUBTOTAL, OTHER INITIAL GENERAL LEVIES = (495) TO (505) =	610	FY2027 EST GROSS COMM ED AID = (607)-(609) = 5,886.39
486	REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 271,648.32	**INITIAL GENERAL FUND LEVY**		**EARLY CHILD FAMILY EDUCATION**	
487	COMM APPROVED LIMIT	508	GENERAL RMV VOTER APPROVED = (316) = 758,617.68	FY2025 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY2027	
488	REGULAR MAX LIMIT = GTR OF (486) OR (487) = 271,648.32	509	GENERAL RMV OTHER = (311)+(242) +(245) = 856,424.25	611	DIST PLANS TO LEVY FOR FY2027 ECFE REVENUE? YES
489	REGULAR LEASE LIMIT = LSR OF (485) OR (488) =	510	GENERAL NTC VOTER APPROVED = (493)	612	ECFE ANNUAL REPORT SUBMITTED? YES
490	TOTAL LEASE LEVY LIMIT = (471)+(489) = 39,036.00	511	GENERAL NTC OTHER = (337)+(359)+(363) +(365)+(368)+(371) +(373)+(385)+(389) +(494)-(493)+(506) = 738,841.87	613	POPULATION UNDER FIVE YEARS OF AGE 435
**INITIAL CAPITAL RELATED LEVIES**		TOTAL INITIAL GENERAL LEVY LIMITATION = (507)+(508)+(509) +(510) = 2,353,883.80		614	GTR OF 150 OR (613) = 435
232	OPERATING CAPITAL 159,681.68			615	ECFE ALLOWANCE = 0.023X(100) = 177.22
447	LT FAC MAINTENANCE 159,925.93				
456	DISABLED ACCESS				
490	LEASE LEVY 39,036.00				
491	COOP BLDG REPAIR				
492	OTHER CAPITAL (MEMO)				
493	CAP PROJECTS REFER				
494	CAPITAL RELATED LIMITS = (232)+(447)+(456) +(490)+(491)+(492) +(493) = 358,643.61				



***DEBT EQUAL AID CONT***		***NON-VTR APPR INELIG BOND CONT***		***FUND 7 DEBT BALANCE CONT***	
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2025	729	GDS REQ DEBT SERV LEVY = (706)+(707)+(715) +(718)+(719)+(728) = 2,420,527.00	744	FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) -(741)-(742)-(743)] = 151,277.54
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2025			745	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 2,147,736.00	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 2,147,736.00	746	APPROVED DEBT EXCESS TO BE RETAINED 151,277.54
	**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID	30	2024 ANTC 16,291,692	747	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	748	CERTIFIED DEBT EXCESS = GTR OF 0 OR (744) -(745)-(746)+(747) =
717	NON-VOTER BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	732	MAX EFFORT DEBT SERV LEVY = (30)X(731) =	749	EXCESS USED TO RETIRE FAC & EQUIP BONDS
718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716)+(717) =	733	DEBT EQUAL REVENUE BASE = GTR OF ZERO OR [(715)-(732)] = 2,147,736.00	750	ADJUSTED DEBT EXCESS = (748)-(749) =
	**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID	734	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY		**BREAKDOWN OF NET DEBT EXCESS**
719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID	735	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	751	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718) = 2,420,527.00
	**NON-VOTER APPR INELIG BONDS**		**FUND 7 DEBT BALANCE**	752	DEBT EXCESS RATIO = LSR 1 OR (750)/(751)=
720	FACIL BOND-MS 123B.62	736	JUNE 2024 FUND 7-425 BAL FOR BOND REFUND	753	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715)X(752) =
721	EQUIP BOND-MS 123B.61	737	JUNE 2024 FUND 7-451 BAL FOR QZAB & QSCB	754	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(752) =
722	REORG OPER DEBT	738	JUNE 2024 FUND 7-460 BALANCE NONSPENDABLE	755	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(752) =
723	ECON DEV ABATEMENT 86,783.00	739	JUNE 2024 FUND 7-463 BALANCE UNASSIGN NEG	756	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(752) =
724	JUDGMENT	740	JUNE 2024 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 530,600.86	757	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(752) =
725	OTHER NON-VOTER	741	PAY 24 DEBT EXCESS LEVY REDUCTION 114,111.83	758	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) =
726	INELG LEASE PURCHASE	742	PAY 25 DEBT EXCESS LEVY REDUCTION 144,185.14		
727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) = 86,783.00	743	5% OF PAY 26 REQ DEBT SERV LEVY = (729)X5% = 121,026.35		
728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 86,783.00				

***NET DBT EXCESS BREAKDOWN CONT***		***LTFM AID CONT***		***DEBT EQUALIZATION AID***	
759	EXCESS FOR ELIGIBLE LTFM ROOF BONDS = (705)X(752) =	437	LTFM DEBT EQUAL REV 186,008.00	733	DEBT EQUAL BASE 2,147,736.00
		439	LTFM DEBT EQUAL AID 87,149.13	753	DEBT EXCESS FOR ELIG REQUIRED DEBT
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = ZERO-(720) -(721)-(749) =	440	LTFM DEBT EQUAL LEVY 98,858.87	782	FY2027 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)
		441	LTFM DEBT UNEQUAL LVY		
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(750)-(751)] =	772	LTFM DEBT LEVY LIMIT (440)+ (441)+(754)+(755)+(756)+ (757)+(758)+(759) = 98,858.87	783	FY2027 GROSS DEBT EQUALIZATION REVENUE = (733)-(753)+(782) = 2,147,736.00
			***NATURAL DISASTER DEBT EQUAL**		
		30	2024 ANTC 16,291,692	30	2024 ANTC 16,291,692
	***NET DEBT EXCESS SUMMARY**	773	TEN PERCENT ANTC = 0.10X(30) = 1,629,169	784	= 0.1050X(30) = 1,710,627.66
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(752) =	707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	785	MAX UNEQ LOCAL EFFORT = 0.1574X(30) = 2,564,312.32
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (750)-(761)-(762) =	774	FY2027 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707)-(773)] =	786	FY2027 NET DEBT EQ REV = GTR OF 0 OR [(783)-(785)] =
764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) =	54	2023-24 ADJ PU (ACT) 1,282.40	787	PRELIM TIER 1 EQU REV = LSR (786) OR (784) =
		775	FY2024 ANTC PER APU = (30)/(54) = 12,704.06	788	PRELIM TIER 2 EQU REV = (786)-(787) =
	**LONG TERM FACILITIES MAINT AID**	776	STATEWIDE AVE ANTC INC PER APU 14,626.35	732	MAXIMUM EFFORT DEBT SERVICE LEVY
765	NET ALT FAC REG DEBT = (700)-(754) =	777	DISASTER EQUAL FACTOR = 300% OF (776) = 43,879.05	789	MAX EFFORT TIER 1 REV
766	NET ALT FAC/H&S DEBT = (701)-(755) =	778	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (775)/(777) = .28952450	790	MIN TIER 2 REV FOR MAX EFFORT = GTR OF ZERO OR (783)-(732) =
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(756) =	779	DISASTER AID RATIO = 1-(778) = .71047550	791	TIER 1 EQUAL REV = GTR OF (787) OR (789) =
768	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(757) =	780	DISASTER DEBT EQUAL AID = (774)X(779) =	792	TIER 2 EQUAL REV = GTR OF (788) OR (790) =
769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(758) = 186,008.00	781	DISASTER LEVY LIMIT = (707)-(780) =	54	2023-24 ADJ PU (ACT) 1,282.40
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =			793	2024 ANTC /ADJ APU = (30)/(54) = 12,704.06
771	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769)+(770) = 186,008.00			794	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (793)/[GTR OF \$4,430 OR 55.33% OF (776)] = 1.00000000
				795	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (793)/[GTR OF \$8,000 OR 100% OF (776)] = .86857350

***DEBT EQUALIZATION AID CONT***		***ADJ TO GDS LIM FOR IRRRB ALLO***		***FUND 47 DEBT BALANCE***	
796	TIER 1 DEBT EQU AID RATIO = 1-(794) =	810	DEBT EQUAL AID ELIG, NON VOTER APPROVED	906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
797	TIER 2 DEBT EQU AID RATIO = 1-(795) = .13142650		=GTR OF [(713)-(801)-(808)] OR ZERO =	907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =
798	TIER 1 DEBT AID = (791)X(796) =	811	DEBT EQUAL AID INELIG, VOTER APPROVED = (716)+(719) =	908	JUNE 2024 FUND 47-425 BAL FOR BOND REFUND
799	TIER 2 DEBT AID = (792)X(797) =	812	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717)+(727) = 86,783.00	909	JUNE 2024 FUND 47-460 BALANCE NONSPENDABLE
800	TOTAL DEBT EQ AID = (798)+(799) =			910	JUNE 2024 FUND 47-463 BALANCE UNASSIGN NEG
801	NON VOTER DEBT AID = (800)X(713)/(715) =	772	LTFM DEBT LEVY LIMIT NON VOTER APPROVED 98,858.87	911	JUNE 2024 FUND 47-464 BALANCE RESTRICTED
802	VOTER APPR DEBT AID = (800)-(801) =	781	DISASTER LEVY LIMIT VOTER APPROVED	912	JUNE 2024 FUND 47-464 BALANCE VOTER APPROV
				913	JUNE 2024 FUND 47-464 BAL NON-VOTER APPROV = (911)-(912) =
	**MINIMUM EST MAX EFFORT PAYMENT**		**INITIAL GENERAL DEBT SERVICE**		
732	MAX EFFORT DEBT LEVY	813	INITIAL GDS LEVY LIM VOTER APPROVED	914	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER
803	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(925)+(926)-(706) -(719)-(720)-(721) =		= (809)+(811)+(781) = 2,147,736.00	915	PAY 25 OPEB DEBT EXC REDUCTION NON-VOTER
		814	INITIAL GDS LEVY LIM NON VOTER APPROVED = (810)+(812)+(772) = 185,641.87	916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =
804	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	815	TOTAL INITIAL GDS LEVY LIMIT = (813)+(814) = 2,333,377.87	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =
				918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER
	**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION		**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER
805	FY2027 IRRRB FUNDING FOR VOTER-APPR BONDS	900	LEVY BONDS IRREV TRUST VOTER APPROVED	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =
806	PAY 26 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((805)X1.05) =	901	LEVY BONDS REVOC TRUST VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =
807	FY2027 IRRRB FUNDING FOR NON-VOTER BONDS	902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0
808	PAY 26 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((807)X1.05) =	903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED		
		904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED		
809	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(804)-(802)-(806)] = 2,147,736.00	905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904) =		



***FY2026 2ND TIER REF LEVY ADJ***		***FY2026 UNEQUAL REF ADJ CONT***		***FY2026 REFERENDUM HOLD***	
1032	FY2026 2ND TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 244)	1046	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =	1056	FY2026 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 285 TO 287)
	195,745.14				
1033	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 281)	1047	FY2026 UNEQUALIZED REF LEVY ADJUSTMENT	1057	TIER 1 LEVY
1034	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 308)		**FY2026 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES	1058	TIER 2 LEVY
				1059	UNEQL LEVY
1035	24 PAY 25 LIMIT		**FY2026 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 257 TO 259)	1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =
1036	24 PAY 25 LEVY			1061	TOTAL FY2026 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1026) +(1034)+(1042) =
	196,326.54				
1037	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	1048	TIER 1 LEVY	1062	FY2026 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =
	196,326.54	1049	TIER 2 LEVY		
1038	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	1050	UNEQL LEVY		**FY2026 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES
	196,326.54	1051	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =	1063	FY2026 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 284)
1039	FY2026 2ND TIER REF LEVY ADJUSTMENT = ((1032)-(1038)) =	1052	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1025)+(1033) +(1041) =		
	581.40-				
	**FY2026 UNEQUAL REF LEVY ADJ**	1053	FY2026 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =	1006	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)
1040	FY2026 UNEQUAL REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 246)			1064	FY2026 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =
1041	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 282)		**FY2026 LOR TBRA ALLOCATION ADJ**		
1042	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 309)	1054	FY2026 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 256)		**FY2026 INTEGRATION ADJUSTMENT**
1043	24 PAY 25 LEVY	1005	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)	1065	FY2026 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 21)
1044	24 PAY 25 LEVY				48,018.32
1045	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =	1055	FY2026 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	1066	24 PAY 25 LIMIT
				1067	24 PAY 25 LEVY
					59,292.18
				1068	FY2026 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1067) =
					59,292.18
					11,273.86-

***FY2026 ALT TEACHER COMP ADJ***		***FY2025 LTFM EQUAL LVY ADJ CONT***		***FY2024 LOR TIER 1 LEVY ADJ***	
1069	FY2026 ALT COMP LEVY AUTH (FROM FY2026 GEN ED REVENUE REPORT, LINE 338) 107,835.00	1083	23 PAY 24 LIMIT 162,652.68	1103	FY2024 LOC OPT TIER 1 AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 209) 161,681.04
		1084	23 PAY 24 LEVY 162,652.68		
1070	24 PAY 25 LIMIT 106,782.13	1085	TOTAL ADJUSTMENT = (1082)-(1083) = 7,306.04	1104	22 PAY 23 LIMIT 176,424.84
1071	24 PAY 25 LEVY 106,782.13			1105	22 PAY 23 LEVY 176,424.84
1072	FY2026 ALT TEACH COMP LEVY ADJUSTMENT = ((1069)-(1070)) = 1,052.87	1086	24 PAY 25 ADJ LIMIT 7,750.20	1106	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1103)-(1105)) = 14,743.80-
		1087	24 PAY 25 ADJ LEVY 7,750.20		
	**FY26 & FY25 CAPITAL RELATED ADJ**	1088	FY2025 LTFM EQUALIZED LEVY ADJUST = (1085)-(1087) = 444.16-	1107	23 PAY 24 ADJ LIMIT 2,811.04
	**FY2026 LTFM EQUAL LEVY ADJ**			1108	23 PAY 24 ADJ LEVY 2,811.04
1073	FY2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 63) 170,895.65	1089	FY2025 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2025 WEBSITE REPORT, LINE 64)	1109	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1108)) = 17,554.84-
1074	24 PAY 25 LIMIT 171,695.03				**FY2024 LOR TIER 2 LEVY ADJUST**
1075	24 PAY 25 LEVY 171,695.03	1090	23 PAY 24 LIMIT	1110	FY2024 LOC OPT LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 211) 394,290.38
1076	FY2026 LTFM EQUALIZED LEVY ADJUST = (1073)-(1075) = 799.38-	1091	23 PAY 24 LEVY		
		1092	TOTAL ADJUSTMENT	1111	22 PAY 23 LIMIT 430,245.98
	**FY2026 LTFM UNEQUAL LEVY ADJ**	1093	24 PAY 25 ADJ LIMIT	1112	22 PAY 23 LEVY 430,245.98
1077	FY2026 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 64)	1094	24 PAY 25 ADJ LEVY		
		1095	FY2025 LTFM UNEQUALIZED LEVY ADJUST	1113	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1110) - (1112)) 35,955.60-
1078	24 PAY 25 LIMIT			1114	23 PAY 24 ADJ LIMIT 6,855.27
1079	24 PAY 25 LEVY			1115	23 PAY 24 ADJ LEVY 6,855.27
1080	FY2026 LTFM UNEQUALIZED LEVY ADJUST	1096	FY2024 OPER CAP LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 190) 113,938.26	1116	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115)) 42,810.87-
	**FY2026 HEALTH & SAFETY**	1097	22 PAY 23 LIMIT 113,409.37		**FY2024 EQUITY LEVY ADJUSTMENT**
		1098	22 PAY 23 LEVY 113,409.37	1117	FY2024 EQUITY LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 214) 128,527.97
1081	FY2026 HEALTH AND SAFETY REBATES ADJUST	1099	TOTAL ADJUST TO PAY 23 OPER CAP LEVY AUTH = ((1096)-(1097)) = 528.89		
	**FY2025 LTFM EQUAL LEVY ADJUST**	1100	23 PAY 24 ADJ LIMIT 264.52	1118	22 PAY 23 LIMIT 138,713.74
1082	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63) 169,958.72	1101	23 PAY 24 ADJ LEVY 264.52	1119	22 PAY 23 LEVY 138,713.74
		1102	FY2024 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) = 264.37	1120	TOTAL ADJUST TO PAY 23 EQUITY LEVY AUTH = ((1117)-(1119)) = 10,185.77-

***FY2024 EQUITY LEVY ADJ CONT***			***FY2024 2ND TIER REF LEVY ADJ***			***FY2024 TBRA ALLOCATION ADJ*** TO VOTER-APPROVED LEVIES		
1121	23 PAY 24 ADJ LIMIT	3,692.09	1138	FY2024 2ND TIER REF LEVY AUTH		1152	FY2024 ALLOC OF TBRA	
1122	23 PAY 24 ADJ LEVY	3,692.09		(FROM FY2024 GENERAL EDUC			TO VTR-APPR REF LEVIES	
				REV RPT, LINE 253)	196,207.20		(FROM FY2024 GENERAL	
1123	FY2024 EQUITY		1139	PAY 23 LIMIT BEFORE		1153	EDUC REVENUE REPORT,	
	LEVY ADJUSTMENT			TBRA AND HOLD HARM ADJ			LINES 266 TO 268)	
	= ((1120)-(1122)) =	13,877.86-		(FROM PAY 24 LEVY				
				REPORT, LINE 1037)	195,381.00			
**FY2024 TRANSITION LEVY ADJ**			1140	PAY 23 LEVY BEFORE		1154	PAY 23 ALLOC OF TBRA	
1124	FY2024 TRANSITION LEVY AUTH			TBRA AND HOLD HARM ADJ			TO VOTER-APPR REF LEVY	
	(FROM FY2024 GENED			(FROM PAY 24 LEVY			(FROM PAY 23 LEVY RPT,	
	REV RPT, LINE 222)			REPORT, LINE 1038)	195,381.00	1154	LINES 277 TO 279)	
1125	22 PAY 23 LIMIT		1141	TOTAL ADJUST TO PAY 23		1155	FY2024 TBRA ALLOC TOT ADJ	
1126	22 PAY 23 LEVY			2ND TIER REF LEVY AUTH		1156	= (1153)-(1152) =	
				= ((1138)-(1139)) =	826.20			
1127	TOTAL ADJUST TO PAY 23		1142	23 PAY 24 ADJ LIMIT	1,285.20	1157	23 PAY 24 ADJ LEVY	
	TRANSITION LEVY AUTH		1143	23 PAY 24 ADJ LEVY	1,285.20			
1128	23 PAY 24 ADJ LIMIT		1144	FY2024 2ND TIER REF				
1129	23 PAY 24 ADJ LEVY			LEVY ADJUSTMENT			**FY2024 LOR TBRA ADJUST**	
				= ((1141)-(1143)) =	459.00-	1158	FY2024 ALLOC OF TBRA TO LOR	
1130	FY2024 TRANSITION						TO LOR TIER 1 LEVY	
	LEVY ADJUSTMENT			**FY2024 UNEQUAL REF LEVY ADJ**			(FROM FY2024 GENED	
			1145	FY2024 UNEQUAL REF LEVY AUTH		1159	REV RPT, LINE 265)	
				(FROM FY2024 GENERAL			ALLOCATION OF TBRA	
	**FY2024 1ST TIER VOTER**			EDUC REVENUE REPORT,			(FROM PAY 23 LEVY RPT,	
	APPROVED REFER LEVY ADJUST			LINE 255)		1160	LINE 276)	
1131	FY2024 1ST TIER REF LEVY AUTH		1146	PAY 23 LIMIT BEFORE		1161	FY2024 ALLOCATION OF TBRA	
	(FROM FY2024 GENED			TBRA AND HOLD HARM ADJ		1162	LOR LEVY TIER 1 ADJUSTMENT	
	REV RPT, LINE 254)	384,764.75		(FROM PAY 24 LEVY			= (1158)-(1159) =	
1132	PAY 23 LIMIT BEFORE		1147	REPORT, LINE 1045)				
	TBRA AND HOLD HARM ADJ			PAY 23 LEVY BEFORE				
	(FROM PAY 24 LEVY			TBRA AND HOLD HARM ADJ				
	REPORT, LINE 1029)	419,851.70		(FROM PAY 24 LEVY				
1133	PAY 23 LEVY BEFORE		1148	REPORT, LINE 1046)		1163	FY2024 LOR TIER 1 TBRA Lvy ADJ	
	TBRA AND HOLD HARM ADJ			TOTAL ADJUST TO PAY 23				
	(FROM PAY 24 LEVY			UNEQUAL REF LEVY AUTH			**FY2024 REFERENDUM HOLD HARM**	
	REPORT, LINE 1030)	419,851.70				1164	FY2024 ALLOC OF HOLD HARM	
1134	TOTAL ADJUST TO PAY 23		1149	23 PAY 24 ADJ LIMIT			(FROM FY2024 GENED REV RPT	
	1ST TIER REF LEVY AUTH		1150	23 PAY 24 ADJ LEVY			LINES 294 TO 296)	
	= ((1131)-(1133)) =	35,086.95-	1151	FY2024 UNEQUAL REF		1165	PAY 23 HOLD HARM ALLOC	
1135	23 PAY 24 ADJ LIMIT	6,689.65		LEVY ADJUSTMENT			(FROM PAY 23 LEVY RPT,	
1136	23 PAY 24 ADJ LEVY	6,689.65				1166	LINES 304 TO 306)	
1137	FY2024 1ST TIER REF						FY2024 HOLD HARM TOTAL	
	LEVY ADJUSTMENT						= (1165)-(1164) =	
	= ((1134)-(1136)) =	41,776.60-						

***FY2024 REF HOLD HARM CONT***			***FY2024 REEMPLOYMENT ADJUSTMENT***			***FY2024 ALT TEACHER ADJ CONT***		
1167	23 PAY 24 ADJ LIMIT		1185	23 PAY 24 LIMIT	6,000.00	1202	23 PAY 24 ADJ LIMIT	1,788.90-
1168	23 PAY 24 ADJ LEVY		1186	23 PAY 24 LEVY	6,000.00	1203	23 PAY 24 ADJ LEVY	1,788.90-
1169	FY2024 HOLD HARM ALLOC		1187	FY2024 REEMPLOY ADJUST = ((1184)-(1185)) =	4,711.81	1204	FY2024 ALT TEACH COMP LEVY ADJUST	
**FY2024 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT			**FY2024 SAFE SCHOOLS ADJUST**			**FY2024 LTFM EQUALIZED LEVY ADJ**		
1170	FY2024 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2024 GENED REV RPT, LINES 293)		1188	SAFE SCH LEVY REQUEST	YES	1205	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63)	166,747.33
1171	PAY 23 TIER 1 HOLD HARMLESS LEVY (FROM PAY 23 LEVY RPT, LINES 303)		54	2023-24 ADJ PU (ACT)	1,282.40	1189	FY2024 SAFE SCHOOLS AUTH \$36X(54) =	46,166.40
1172	FY2024 LOR TIER 1 HOLD HARM ADJ		1190	22 PAY 23 LIMIT	45,972.00	1206	22 PAY 23 LIMIT	165,631.55
1173	23 PAY 24 ADJ LIMIT		1191	22 PAY 23 LEVY	45,972.00	1207	22 PAY 23 LEVY	165,631.55
1174	23 PAY 24 ADJ LEVY		1192	FY2024 SAFE SCH ADJUST = ((1189)-(1190)) =	194.40	1208	TOTAL ADJUSTMENT = (1205)-(1206) =	1,115.78
1175	FY2023 TIER 1 HOLD HARM ADJUSTMENT		1209	23 PAY 24 ADJ LIMIT		1211	24 PAY 25 ADJ LIMIT	2,659.68
1176	FY2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	40,447.91	1210	23 PAY 24 ADJ LEVY		1212	24 PAY 25 ADJ LEVY	2,659.68
1177	22 PAY 23 LIMIT	53,115.96	1193	SAFE SCH INTERMEDIATE LEVY ALLOW		1213	FY2024 EQUAL LIMIT ADJUST = (1209)+(1211) =	4,307.39
1178	22 PAY 23 LEVY	53,115.96	54	2023-24 ADJ PU (ACT)	1,282.40	1214	FY2024 EQUAL LEVY ADJUST = (1210)+(1212) =	4,307.39
1179	TOTAL ADJUSTMENT = (1176)-(1178) =	12,668.05-	1194	FY2024 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =		1215	FY2024 LTFM EQUALIZED LEVY ADJUST = (1208)-(1214) =	3,191.61-
1180	23 PAY 24 ADJ LIMIT	8,813.05-	1195	22 PAY 23 LIMIT		**FY2024 LTFM UNEQUAL LEVY ADJ**		
1181	23 PAY 24 ADJ LEVY	8,813.05-	1196	22 PAY 23 LEVY		1216	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)	
1182	FY2024 INTEGRATION ADJUSTMENT LIMIT = (1179)-(1181) =	3,855.00-	1197	FY2024 SAFE SCHOOLS INTERMEDIATE ADJUST		1217	22 PAY 23 LIMIT	
1183	FY2024 EXPEND ACTUAL	10,711.81	1198	FY2024 ALT COMP LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 335)	106,106.00	1218	22 PAY 23 LEVY	
1184	REEMPLOY LEVY AUTH = 100% OF (1183) =	10,711.81	1199	22 PAY 23 LIMIT	107,894.90	1219	TOTAL ADJUSTMENT	
			1200	22 PAY 23 LEVY	107,894.90	1220	23 PAY 24 ADJ LIMIT	
			1201	TOTAL ADJUST TO PAY 23 ALT COMP LEVY AUTH = ((1198)-(1200)) =	1,788.90-	1221	23 PAY 24 ADJ LEVY	
						1222	24 PAY 25 ADJ LIMIT	
						1223	24 PAY 25 ADJ LEVY	



***CAPITAL RELATED ADJ SUMMARY***		***OTHER GEN LIMITATION ADJ CONT***		***GEN FUND ADJUST SUMMARY CONT***		
1003	FY2026 OPER CAP ADJ	374.44	1334	TOTAL OTHER ADJUST	1346	TOTAL GENERAL LEVY
1102	FY2024 OPER CAP ADJ	264.37		GEN OTHER RMV = (1331)		LIMITATION ADJUSTMENT
1076	FY2026 LTFM EQ ADJ	799.38-		+(1332)+(1333) =	101.25-	= (1342)+(1343)
1080	FY2026 LTFM UNEQ ADJ					+(1344)+(1345) =
1081	FY2026 H&S REBATES		1335	SCH TAX ADJUSTMENT		141,424.61-
1088	FY2025 LTFM EQ ADJ	444.16-		(FROM STR ADJUST		
1095	FY2025 LTFM UNEQ ADJ			REPORT, LINE 23)		**COMMUNITY SERVICE FUND ADJUST**
1215	FY2024 LTFM EQ ADJ	3,191.61-				**FY2026 EARLY CHILD FAMILY ADJ**
1226	FY2024 LTFM UNEQ ADJ		1336	OTHER ADJUST, GEN NTC		
1322	PAY 23 LEASE LEVY ADJ	2,033.00-		VOTER APPROVED (MEMO)		
1323	LEASE LEVY ADJ (MEMO)					
1324	OTHER CEX ADJ (MEMO)		1337	TOTAL OTHER ADJUST	1400	FY2026 REVISED ECFE LEVY
				GEN NTC VOTER APPR		AUTH (FROM FY2026 ECFE AID
				= (1335)+(1336) =		REPORT, LINE 1.7)=
1325	TOTAL CAPITAL RELATED					29,715.47
	LEVY LIMIT ADJUSTMENT		1338	TIF ADJUST (MEMO)		
	= (1003)+(1102)+(1076)+					
	(1080)+(1081)+(1088)+		1339	SCH TAX ADJUSTMENT	1401	24 PAY 25 LIMIT
	(1095)+(1215)+(1226)+	5,829.34-		(FROM STR ADJUST	1402	24 PAY 25 LEVY
	(1322)+(1323)+(1324)=			REPORT, LINE 28)	1403	FY2026 EARLY CHILD
						FAMILY ADJUST
						= ((1400)-(1402)) =
						3,269.01-
						**FY2024 HOME VISITING ADJ**
	**OTHER GENERAL LIMITATION ADJ**		1340	OTHER ADJUST, GEN	1404	FY2024 HOME VISITING
				NTC OTHER (MEMO)		FINAL ADJUSTMENT
760	GENERAL FUND LEVY ADJ		1341	TOTAL OTHER ADJUST,		(FROM FY2024 ECFE HOME VISITING
	FOR FAC & EQUIP BONDS			GEN NTC OTHER		AID REPORT, LINE 8)
1326	ECON DEV ABATE ADJUST			= (1338)+(1339)	1405	22 PAY 23 LIMIT
	(MEMO)			+(1340) =	1406	22 PAY 23 LEVY
1327	DEBT SURPLUS TRANSFER					
	(MEMO)					
1328	SCH TAX ADJUSTMENT			**GEN FUND ADJUST SUMMARY**	1407	FY2024 HOME VISIT
	(FROM STR ADJUST		1342	GENERAL RMV VOTER APPROVED		ADJUSTMENT
	REPORT, LINE 9)			= (1031)+(1039)+(1047)		
1329	OTHER ADJUST, GEN RMV			+(1053)+(1062)+(1137)		**FY2024 SCHOOL-AGE CARE**
	VOTER APPROVED (MEMO)			+(1144)+(1151)+(1157)		
				+(1169)+(1330) =	47,577.65-	
1330	TOTAL OTHER ADJUST		1343	GENERAL RMV OTHER	1408	FY2024 AUTHORITY (FROM
	GEN RMV VOTER APPR			= (1011)+(1015)+(1019)		UFARS EXPENDITURES)
	= (1328)+(1329) =			+(1023)+(1055)+(1064)	1409	22 PAY 23 LIMIT
				+(1109)+(1116)+(1123)	1410	22 PAY 23 LEVY
1331	MAINT PU VAR (MEMO)			+(1130)+(1163)+(1175)		
				+(1334) =	81,490.18-	
			1344	GENERAL NTC VOTER	1411	FY2024 SCH-AGE CARE
				= (1337) =		ADJUSTMENT
	**OTHER GENERAL LIMITATION ADJ**					
1332	SCH TAX ADJUSTMENT		1345	GENERAL NTC OTHER		
	(FROM STR ADJUST			= (760)+(1068)+(1072)+		
	REPORT, LINE 14)	101.25-		(1182)+(1187)+(1192)+		
				(1197)+(1204)+(1230)+		
1333	OTHER ADJUST, GEN			(1234)+(1240)+(1325)+		
	RMV OTHER (MEMO)			(1326)+(1327)+(1341)=	12,356.78-	

***COMMUNITY SERVICE ADJUST***		***FY2025 LTFM DEBT LEVY ADJUST***		***OTH POSTEMPLOYMENT BENE (OPEB)** & PENSION DEBT SERVICE ADJUSTMENTS	
1412	**ADULTS W/DISABILITIES** ADJUST	1709	FY2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2025 RPT, LINE 59)	102,432.73	1900 REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(920)OR(923)]X-1 =
1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)	1710	23 PAY 24 LIMIT	102,431.74	1901 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED
1414	OTHER ADJUST (MEMO)	1711	23 PAY 24 LEVY	102,431.74	
1415	TOTAL OTHER ADJUST = (1413)+(1414) =	1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710) =	.99	1902 TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =
1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1403)+(1407)+(1411) +(1412)+(1415) =	1713	24 PAY 25 ADJ LIMIT	.99	1903 REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(921)OR(924)]X-1 =
	3,269.01-	1714	24 PAY 25 ADJ LEVY	.99	
		1715	FY2025 LTFM DEBT LEVY ADJ = (1712)-(1713) =		1904 OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR
**GENERAL DEBT SERVICE ADJUST**		**FY2024 LTFM DEBT LEVY ADJUST**			1905 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762)X-1 =	1716	FY2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2024 RPT, LINE 59)	104,551.83	
1701	OTHER ADJUST (MEMO) VOTER APPROVED	1717	22 PAY 23 LIMIT	104,545.49	
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	1718	22 PAY 23 LEVY	104,545.49	**ABATEMENT ADJUSTMENTS**
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763)X-1 =	1719	TOTAL ADJUSTMENT = (1716)-(1717) =	6.34	**INITIAL ABATEMENT LEVY ADJUST**
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1720	23 PAY 24 ADJ LIMIT	6.34	2000 SCHOOL TAXES ABATED IN 2024
		1721	23 PAY 24 ADJ LEVY	6.34	2001 SCHOOL TAXES ADDED IN 2024
		1722	24 PAY 25 ADJ LIMIT		2002 NET CHANGE IN SCHOOL TAXES = (2000)+(2001) =
		1723	24 PAY 25 ADJ LEVY		29,187.97-
		1724	FY2024 DEBT LIMIT ADJUST = (1720)+(1722) =	6.34	2003 ABATEMENT RECOVERY REVENUE = [GTR OF ZERO OR -1X(2002)] =
1705	FY2026 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2026 RPT, LINE 59)	1725	FY2024 DEBT LEVY ADJUST = (1721)+(1723) =	6.34	2023 FY2026 ABATEMENT AID
1706	24 PAY 25 LIMIT	1726	FY2024 LTFM DEBT LEVY ADJ = (1719)-(1724) =		2004 INITIAL ABATEMENT LEVY ADJ = (2003)-(2023) =
1707	24 PAY 25 LEVY	1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=	.47-	**PAY 23 CERTIFIED LEVY PLUS** AUDITOR ADJUSTMENT BY FUND
1708	FY2026 LTFM DEBT LEVY ADJ = (1705)-(1706) =				2005 GENERAL
	.47-				2,023,691.66
					2006 COMMUNITY SERVICE
					79,923.53
					2007 GENERAL DEBT SERVICE
					2,226,027.35
					2008 OPEB DEBT SERVICE
					4,329,642.54
					2009 TOTAL

***CERTIFIED LEVY RATIO BY FUND***		***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)				
2010	GENERAL = (2005)/(2009) =	.46740387	2029	GENERAL = (2028) -(2030) -(2031)-(2032) =	2051	GENERAL= (2043)-(2047) OR MEMO =		
2011	COMMUNITY SERVICE = (2006)/(2009) =	.01845961	2030	COMMUNITY SERVICE = (2028)X(2011) =	2052	COMMUNITY SERVICE = (2044)-(2048) OR MEMO =		
2012	GEN DEBT SERVICE = (2007)/(2009) =	.51413652	2031	GENERAL DEBT SERVICE = (2028)X(2012) =	2053	GENERAL DEBT SERVICE = (2045)-(2049) OR MEMO =		
2013	OPEB DEBT SERVICE = (2008)/(2009) =		2032	OPEB DEBT SERVICE = (2028)X(2013) =	2054	OPEB DEBT SERVICE = (2046)-(2050) OR MEMO =		
2014	TOTAL	1.00000000	2028	TOTAL	2055	TOTAL		
**ABATEMENT AID BY FUND (FROM** PART III OF FY2026 ABATE AID RPT)			**FY2024 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**			
2015	GENERAL	5,646.66	2033	GENERAL	2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2025	2,148.98-	
2016	COMMUNITY SERVICE	194.01	2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2025		
2017	GENERAL DEBT SERVICE		2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)	2,148.98-	
2018	TOTAL	5,840.67	2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY = [GTR OF ZERO OR -1X(2058)] =	2,148.98	
2019	EST FY2026 ABATEMENT AID PRORATION FACTOR	1.00000000	2037	TOTAL				
**PRORATED ABATEMENT AID BY FUND**			**TOTAL REGULAR ABATE LEVY ADJ**					
2020	GENERAL = (2019)X(2015) =	5,646.66	2038	GENERAL = (2024) +(2029)+(2033) =				
2021	COMMUNITY SERVICE = (2019)X(2016) =	194.01	2039	COMMUNITY SERVICE = (2025) +(2030)+(2034)=	7,995.91			
2022	GENERAL DEBT SERVICE = (2019)X(2017) =		2040	GENERAL DEBT SERVICE = (2026) +(2031)+(2035)=	344.79	**ADVANCE ABATEMENT AUTH BY FUND**		
2023	TOTAL	5,840.67	2041	OPEB DEBT SERVICE = (2027) +(2032)+(2036)=	15,006.60	2060	GENERAL = (2059)-(2061) -(2062)-(2063) =	1,004.44
**INITIAL ABATE LEVY ADJ BY FUND** (ZERO IF NO LEVY AUTHORITY IN FUND)			2042	TOTAL	23,347.30	2061	COMMUNITY SERVICE = (2059)X(2011) =	39.67
2024	GENERAL= (2004)-(2023)- (2025)-(2026)-(2027)=	7,995.91	**CARRY-OVER ABATE LEVY AUTHORITY**			2062	GENERAL DEBT SERVICE = (2059)X(2012) =	1,104.87
2025	COMMUNITY SERVICE = [(2004)X (2011)]-(2021) =	344.79	**PAY 25 REGULAR ABATEMENT LIMIT**			2063	OPEB DEBT SERVICE = (2059)X(2013) =	
2026	GENERAL DEBT SERV DBT = [(2004)X (2012)]-(2022) =	15,006.60	2043	GENERAL	18.44	2059	TOTAL	2,148.98
2027	OPEB DEBT = [(2004)X (2013)] =		2044	COMMUNITY SERVICE	.82	**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 24 PREVIOUS ADVANCE PLUS PAY 25 ADVANCE LEVY)		
2004	TOTAL	23,347.30	2045	GENERAL DEBT SERVICE	35.77	2064	GENERAL	4,261.85
**ABATEMENT INTEREST ADJUSTMENT**			2046	OPEB DEBT SERVICE		2065	COMMUNITY SERVICE	167.90
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2024		**PAY 25 REGULAR ABATEMENT LEVY**			2066	GENERAL DEBT SERVICE	4,853.55
			2047	GENERAL	18.44	2067	OPEB DEBT SERVICE	
			2048	COMMUNITY SERVICE	.82	2068	TOTAL	9,283.30
			2049	GENERAL DEBT SERVICE	35.77			
			2050	OPEB DEBT SERVICE				

***ADVANCE ABATE ADJUST BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***GEN DBT SERV INI SUMMARY CONT***		***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS	
2069	GENERAL= (2059)-(2068)-(2070) -(2071)-(2072) = 3,257.41-	3008	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 2,344,635.32	3020	GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE = (2061)-(2065) = 128.23-			3021	GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE = (2062)-(2066) = 3,748.68-		**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY	3022	GEN NTC VOTER NEGATIVE OFFSET
2072	OPEB DEBT SERVICE = (2063)-(2067) =	3009	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) +(2054)+(2072) =	3023	GEN NTC OTHER NEGATIVE OFFSET
2073	TOTAL 7,134.32-			3024	COM SERV NEGATIVE OFFSET
**TOTAL INITIAL LEVY LIMITATION** SUMMARY BEFORE OFFSETTING ADJUST		3010	OPEB/PENSION DEBT SERVICE OTHER = (907)+(1903)+(2041) +(2054)+(2072) =	**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	
**GEN FUND INITIAL LEVY SUMMARY**		3011	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	3025	GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3000	GENERAL RMV VOTER APPROVED = (507)+(1342) = 711,040.03			3026	GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3001	GENERAL RMV OTHER = (508)+(1343) = 774,934.07		**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).	3027	GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3002	GENERAL NTC VOTER APPROVED = (509)+(1344) =			3028	GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
3003	GENERAL NTC OTHER = (510)+(1345)+(2038) +(2051)+(2069) = 731,223.59		**OFFSET CARRIED FORWARD**	3029	COM SERV NET OFFSET ADJ = (3019)+(3024) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 2,217,197.69	3012	GENERAL	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND	
		3013	GENERAL DEBT SERVICE		
		3014	OPEB/PENSION DEBT SERVICE	3030	GDS VTR POSITIVE OFFSET = GTR OF 0 OR [-(3006)] =
	**COM SERV INITIAL LEVY SUMMARY**		**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS	3031	GDS OTH POSITIVE OFFSET = GTR OF 0 OR [-(3007)] =
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) +(2052)+(2070) = 76,760.22	3015	GEN RMV VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3000)] =		
	**GEN DBT SERV INITIAL LEVY SUMMARY**	3016	GEN RMV OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3001)] =		
3006	GEN DEBT SERVICE VOTER APPROVED = (813)+(1702)+(2040) +(2053)+(2071) = 2,158,993.92	3017	GEN NTC VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3002)] =		
		3018	GEN NTC OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3003)] =		
3007	GEN DEBT SERVICE OTHER = (814)+(1727)+(2040) +(2053)+(2071) = 185,641.40	3019	COMM SRV POSITIVE OFFSET = GTR OF 0 OR [0-(3005)] =		

***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL DEBT SERV FUND	***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD	***TACONITE REFERENDUM DATA*** INFORMATION ONLY
3032 GDS VOTER NEGATIVE OFFSET	3042 GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000 1983-84 RESIDENT PU 4001 2011-12 RESIDENT PU 44 2024-25 RES PU (PRE) 1,326.26 57 2026-27 ADJ PU (EST) 1,281.36
**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND	3043 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD = (3013) -(3034)-(3035) =	4002 TACONITE REG REF PU = GTR OF (4000) OR (44) =
3033 GDS OTHER NEGATIVE OFFSET	3044 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3040)-(3041) =	4003 2011 NET TAX CAPACITY
3034 GDS VOTER NET OFFSET ADJ = (3030)+(3032) =	3045 TOTAL ADJUST BALANCE FORWARD = (3042) +(3043)+(3044) =	4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =
3035 GDS OTH NET OFFSET ADJ = (3031)+(3033) =		**FY2027 TAC REG REF REV** (PAY 01 REF LEVY REQ)
3036 OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET = GTR OF 0 OR [-(3009)] =	**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005 REG FRONT END FORMULA = (4002)X\$175 =
**POSITIVE OFFSETTING ADJUSTMENT** IN OPEB/PENSION DEBT SERV FUND	3500 GEN DEBT VOTER APPR 2,158,993.92 3501 GEN DEBT OTHER 185,641.40	4006 TAC REG REF REV = GTR OF 0 OR [(4005)-(4004)]
3037 OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET = GTR OF 0 OR [-(3010)] =	**MAXIMUM EFFORT LOAN AID**	**FY2027 TAC ADD REF REV**
3038 OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3502 ACT MAX EFF LOAN AID FOR FY2018 - FY2026	4007 FY 13 REF REV ALLOW
**COLLECT NEGATIVE ADJUST** IN OPEB/PENSION DEBT SERV FUND	3503 PAY 17 - PAY 25 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =
3039 OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3504 REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY2027	4009 ADD FRONT END FORMULA = (4001)X(4008) =
**NET OFFSETTING ADJUSTMENTS** IN OPEB/PENSION DEBT SERV FUND	3505 BAL AVAIL END FY2027 = (3502)+(3503) =	4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =
3040 OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =	**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	4011 TAC ADD REF REVENUE = (4010)X22.5% =
3041 OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3506 GEN DEBT VOTER =	**FY2027 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
	3507 GEN DEBT OTHER =	4012 TAC TOTAL REF REV = (4006)+(4011) =
	3508 MAX EFF LEVY LIMIT ADJ = = (3506)+(3507) =	4013 MAXIMUM EC RESERVE = (57)X\$25 =
	3509 MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3505)+(3508) =	4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013) =

***FY2025 TACONITE RECEIPTS*** (FEB 2025 & AUG 2025 PYMT) USED TO CALCULATE PAY 26 LEVY LIMITATION REDUCTION	4030	FY2025 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)]	***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT CONT
4015 TAC POT 13.72 CENTS PER TON (INITIAL AMT)			4052 REMAINING REDUCTION = (4048)+(4051) =
4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR		**LEVY LIMIT SUBJECT TO** TACONITE ADJUSTMENT	4053 GEN OTH RMV = -1X(LSR OF (4034) OR (4052)) =
4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)	4031	COMMUNITY SERVICE	4054 REMAINING REDUCTION = (4052)+(4053) =
4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)	4032	OTHER GENERAL NTC	4055 OPER REF = -1X(LSR OF (4036) OR (4054)) =
4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =	4033	REDUCED OTHER NTC FOR LIMITED LTFM LEVY	4056 REMAINING REDUCTION = (4054)+(4055) =
4020 MINING 3.43 CENTS/TON	4034	OTHER GENERAL RMV	4057 CAP PROJ = -1X(LSR OF (4038) OR (4056)) =
4021 TAC RAILR GRANDFATHER	4035	OP REFERENDUM (VOTER)	4058 REMAINING REDUCTION = (4056)+(4057) =
4022 DEER RVR GRANDFATHER	4036	= 50% OF (4035) =	4059 OPEB DEBT TAC ADJUST VOTER APPR = -1X(LSR OF (4041) OR (4058)) =
4023 FY2025 ELIGIBLE TAC RECEUOTS BASE AMOUNT = SUM (4019)TO(4022) =	4037	CAP PROJ LIMIT(VOTER)	4060 REMAINING REDUCTION = (4058)+(4059) =
4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)] =	4038	= 50% OF (4037) =	4061 GDS TACONITE ADJUST VOTER APPR = -1X(LSR OF (4044) OR (4060)) =
4025 TOTAL PAY 24 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4039	NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4062 TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)=
4026 FY2025 ELIG DIST TAC REPL AMT PLUS PAY 24 TAC LEVY ADJUSTMENT = (4023) +(4025)-(4018) =	4040	NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS	4063 CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) =
4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 24 LEVY REPLACEMENT [NOT INCL IN (4023)]	4041	= 50% OF (4040) =	FY2027 LEVY, AID & REVENUE SUMMARY BY FUND CONTINUES ON PAGE 29
4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 24 LEVY REPLACEMENT [NOT INCL IN (4023)]	4042	NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	
4029 FY2025 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]	4043	NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS	
	4044	= 50% OF (4043) =	
	4045	COM SERV = -1X(LSR OF (4024) OR (4031)) =	
	4046	REMAINING REDUCTION = (4024)+(4045) =	
	4047	GEN OTH NTC = -1X(LSR OF (4033) OR (4046)) =	
	4048	REMAINING REDUCTION = (4046)+(4047) =	
	4049	OPEB TACONITE ADJUST NON-VOTER = -1X(LSR OF (4039) OR (4048)) =	
	4050	REMAINING REDUCTION = (4048)+(4049) =	
	4051	GDS TACONITE ADJUST NON-VOTER = -1X(LSR OF (4042) OR (4050))=	

5000 ***FY2027 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) = 2,158,993.92	5025 TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) = 4,638,593.23
5001 GEN RMV VOTER APPROVED = (3000)+(3025) +(4055) = 711,040.03	5014 GEN DEBT SERV OTHER = (3007)+(3035) +(3507)+(4051) = 185,641.40	5026 TOTAL AID = (5006)+(5010) +(5016) = 16,109,922.73
5002 GENERAL RMV OTHER = (3001)+(3026) +(4053) = 774,934.07	5015 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 2,344,635.32	5027 TOTAL MAX EFFORT AID USED = (5017) =
5003 GEN NTC VOTER APPROVED = (3002)+(3027) +(4057) =	5016 TOTAL DEBT SERVICE FUND AID = (439)+ (780)+(800)+(2022) = 87,149.13	5028 TOTAL TACONITE RECEIPTS = (5007)+(5011) +(5018)+(5023) =
5004 GENERAL NTC OTHER = (3003)+(3028) +(4047) = 731,223.59	5017 MAX EFF LOAN AID USED = (3503) -(3506)-(3507) =	5029 TOTAL REVENUE = (5008)+(5012) +(5019)+(5024) = 20,748,515.96
5005 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 2,217,197.69	5018 TACONITE RECEIPTS = -(4051)-(4061) =	
5006 TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(444)+(2020) = 15,968,454.76	5019 TOTAL DEBT SERVICE FUND REVENUE = (5015)+(5016) 2,431,784.45 +(5017)+(5018) =	
5007 TACONITE RECEIPTS = -1X(4047)-(4053) - (4055)-(4057) =	**OPEB/PENSION DEBT SERVICE FUND**	
5008 TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007) = 18,185,652.45	5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (3009)+(3040) +(4059) =	
**COMMUNITY SERVICE FUND**	5021 OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) +(4049) =	
5009 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045) = 76,760.22	5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =	
5010 TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 54,318.84	5023 TACONITE RECEIPTS = -(4049)-(4059) =	
5011 TACONITE RECEIPTS = -1X(4045) =	5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5022)+(5023) =	
5012 TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) = 131,079.06		

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

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	758,617.68	47,577.65-	N/A			711,040.03
GEN-RMV OTHER-EXEMP	856,424.25	81,490.18-	N/A			774,934.07
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	738,841.87	12,356.78-	4,738.50			731,223.59
TOTAL GENERAL	2,353,883.80	141,424.61-	4,738.50			2,217,197.69
COM SERV-EXEMP	79,812.67	3,269.01-	216.56			76,760.22
DEBT-VOTER-NONEXEMP	2,147,736.00		11,257.92			2,158,993.92
DEBT-OTHER-NONEXEMP	185,641.87	.47-				185,641.40
TOTAL DEBT SERV	2,333,377.87	.47-	11,257.92			2,344,635.32
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	4,767,074.34	144,694.09-	16,212.98			4,638,593.23

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

FUND	2024 PAY 2025 LIMITATION	2025 PAY 2026 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	2,419,763.18	2,217,197.69	202,565.49-	8.37-
COMMUNITY SERVICE	87,326.90	76,760.22	10,566.68-	12.10-
GENERAL DEBT SERVICE	2,199,917.60	2,344,635.32	144,717.72	6.58
OPEB DEBT SERVICE				
TOTAL	4,707,007.68	4,638,593.23	68,414.45-	1.45-

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

FUND	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	2,363,895.97			
COMMUNITY SERVICE	87,326.90			
GENERAL DEBT SERVICE	2,199,917.60			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	4,651,140.47			

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	780,839.21	746,776.37	711,040.03		
(5002)	GENERAL-RMV OTHER	891,088.69	869,284.32	774,934.07		
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	747,835.28	747,835.28	731,223.59		
(5009)	COMMUNITY SERV-NTC OTHER	87,326.90	87,326.90	76,760.22		
(5013)	GENL DEBT-NTC VOTER	2,022,074.59	2,022,074.59	2,158,993.92		*1
(5014)	GENL DEBT-NTC OTHER	177,843.01	177,843.01	185,641.40		*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	2,419,763.18	2,363,895.97	2,217,197.69		
(5009)	COMMUNITY SERVICES FUND	87,326.90	87,326.90	76,760.22		
(5015)	GENERAL DEBT SERVICE FUND	2,199,917.60	2,199,917.60	2,344,635.32		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	1,671,927.90	1,616,060.69	1,485,974.10		
	NET TAX CAPACITY	3,035,079.78	3,035,079.78	3,152,619.13		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	2,802,913.80	2,768,850.96	2,870,033.95		
	OTHER	1,904,093.88	1,882,289.51	1,768,559.28		
TOTAL LEVY						
	TOTAL LEVY	4,707,007.68	4,651,140.47	4,638,593.23		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(313)	1ST TIER RMV REFER	571,613.80	571,613.80	562,569.60		*2
(314)	2ND TIER RMV REFER	196,326.54	196,326.54	196,048.08		*2
(315)	UNEQUALIZED RMV REFER					
(1031)	FY2026 1ST TIER REF ADJUST	28,190.70		4,760.65-		*2
(1039)	FY2026 2ND TIER REF ADJUST	5,872.14		581.40-		*2
(1047)	FY2026 UNEQUAL REF ADJUST					
(1053)	FY2026 TBRA ALLOC ADJUST					*2
(1062)	FY2026 REF HOLD HARMLESS ADJ					
(1137)	FY2024 1ST TIER REF ADJUST	28,242.73-	28,242.73-	41,776.60-		
(1144)	FY2024 2ND TIER REF ADJUST	7,757.10	7,757.10	459.00-		
(1151)	FY2024 UNEQUAL REF ADJUST					
(1157)	FY2024 TBRA ALLOC ADJUST					
(1169)	FY2024 REF HOLD HARMLESS ADJ					
(1329)	OTHER RMV REF ADJUST (MEMO)	678.34-	678.34-			
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	780,839.21	746,776.37	711,040.03		
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	240,196.41	240,196.41	236,395.97		*3
(238)	2ND TIER LOCAL OPTIONAL	465,300.00	465,300.00	437,947.03		*3
(242)	EQUITY	180,334.91	180,334.91	182,081.25		*3
(245)	TRANSITION					*3
(1011)	FY2026 LOR TIER 1 ADJUST	11,845.94		2,000.46-		*3
(1015)	FY2026 LOR TIER 2 ADJUST	2,538.24-	2,538.24-	3,875.22-		*3
(1019)	FY2026 EQUITY ADJUST	9,958.43		1,269.68-		*3
(1023)	FY2026 TRANSITION ADJUST					*3
(1055)	FY2026 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY2026 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2024 LOR TIER 1 ADJUST	13,022.26	13,022.26	17,554.84-		
(1116)	FY2024 LOR TIER 2 ADJUST	26,893.69-	26,893.69-	42,810.87-		
(1123)	FY2024 EQUITY ADJUST	621.91	621.91	13,877.86-		
(1130)	FY2024 TRANSITION ADJUST					
(1163)	FY2024 LOR TIER 1 TBRA ADJUST					
(1175)	FY2024 LOR TIER 1 HOLD HARMLESS					
(1334)	OTHER ADJ, GEN OTHER RMV	759.24-	759.24-	101.25-		
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	891,088.69	869,284.32	774,934.07		

FOOTNOTES:

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

\*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.



LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	161,347.99	161,347.99	159,681.68		*3
(337)	ALT TEACHER COMP (Q COMP)	106,782.13	106,782.13	104,675.48		*4
(359)	ACHIEVEMENT & INTEGRATION	59,292.18	59,292.18	60,095.98		*5
(363)	FY2026 REEMPLOYMENT INS	3,000.00	3,000.00	10,000.00		
(365)	SAFE SCHOOLS	46,194.48	46,194.48	46,128.96		
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2026 CAREER TECHNICAL	93,284.84	93,284.84	93,284.84		
(389)	FY2025 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	78,617.00	78,617.00	66,013.00		
(445)	LT FACILITIES EQUAL	171,695.03	171,695.03	159,925.93		*4
(446)	LT FACILITIES UNEQUAL					
(456)	DISABLED ACCESS					
(490)	BUILDING/LAND LEASE	36,979.00	36,979.00	39,036.00		
(491)	COOP BUILDING REPAIR					
(492)	OTHER CAPITAL (MEMO)					
(495)	CONSOL/TRANSITION					
(496)	REORG OPERATING DEBT					
(497)	FY2026 HEALTH BENEFITS					
(498)	ADDITIONAL RETIREMENT					
(499)	SEVERANCE					
(500)	ADMINISTRATIVE DISTRICT					
(501)	SWIMMING POOL					
(502)	TREE GROWTH					
(503)	CONSOL/RETIREMENT					
(504)	ECON DEV ABATEMENT					
(505)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	757,192.65	757,192.65	738,841.87		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2026 OPER CAPITAL ADJUST	1,009.69-	1,009.69-	374.44		*3
(1102)	FY2024 OPER CAPITAL ADJUST	238.46	238.46	264.37		
(1072)	FY2026 ALT TEACHER COMP ADJUST	1,038.31	1,038.31	1,052.87		*7
(1204)	FY2024 ALT TEACHER COMP ADJUST	4,395.91-	4,395.91-			
(1068)	FY2026 ACHIEVE & INTEG ADJUST	593.97	593.97	11,273.86-		*5
(1182)	FY2024 ACHIEVE & INTEG ADJUST	2,008.62-	2,008.62-	3,855.00-		*5
(1187)	FY2024 REEMPLOYMENT ADJUST	13,393.98-	13,393.98-	4,711.81		
(1192)	FY2024 SAFE SCHOOLS ADJUST	637.20	637.20	194.40		
(1197)	FY2024 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2024 CAREER TECHNICAL ADJUST	575.12	575.12	2,642.34		
(1234)	FY2024 HEALTH BENEFITS ADJUST					
(1240)	FY2024 ANNUAL OPEB ADJUST					
(1076)	FY2026 LTFM EQUAL ADJUST	7,750.20	7,750.20	799.38-		
(1080)	FY2026 LTFM UNEQUAL ADJUST					
(1081)	FY2026 H&S REBATE ADJ					
(1088)	FY2025 LTFM EQUAL ADJUST	2,659.68	2,659.68	444.16-		
(1095)	FY2025 LTFM UNEQUAL ADJUST					
(1215)	FY2024 LTFM EQUAL ADJUST	227.12-	227.12-	3,191.61-	3,191.61-	
(1226)	FY2024 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	7,542.38-	7,542.38-	10,323.78-		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1322)	PAY 23 LEASE ADJUST	5,502.00-	5,502.00-	2,033.00-		
(1323)	LEASE LEVY ADJ (MEMO)					
(1324)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY2027 FAC & EQUIP BOND ADJUST					
(1326)	ECON DEV ABATE ADJUST					
(1327)	DEBT SURPLUS ADJUST					
(1341)	OTHER GENERAL ADJUST	561.58-	561.58-			
(2038)	ABATEMENT ADJUSTMENT	18.44	18.44	7,995.91		*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	4,230.15	4,230.15	3,257.41-		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	1,814.99-	1,814.99-	2,705.50		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	757,192.65	757,192.65	738,841.87		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	7,542.38-	7,542.38-	10,323.78-		
(5004)	TOTAL GENERAL - NTC OTHER	747,835.28	747,835.28	731,223.59		

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	54,416.71	54,416.71	50,960.41		*13
(619)	EARLY CHILD FAMILY	32,984.48	32,984.48	28,852.26		*14
(624)	HOME VISITING					
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2026 EARLY CHILD FAMILY ADJ	50.52-	50.52-	3,269.01-		
(1407)	FY2024 HOME VISITING ADJUST					
(1411)	FY2024 SCHOOL-AGE CARE ADJUST					
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)	191.27-	191.27-			
(2039)	ABATEMENT ADJUSTMENT	.82	.82	344.79		*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	166.68	166.68	128.23-		*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	87,326.90	87,326.90	76,760.22		

FOOTNOTES:

- \*10 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
  - \*11 PAY 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*12 PAY 2027 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
  - \*13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
  - \*14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(809)	DEBT SERVICE-AID ELIG	2,145,111.00	2,145,111.00	2,147,736.00		*15
(811)	DEBT SERVICE-AID INELIG					*15
(781)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS	127,890.25-	127,890.25-			
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	35.77	35.77	15,006.60		*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST	4,818.07	4,818.07	3,748.68-		*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	2,022,074.59	2,022,074.59	2,158,993.92		*1
DEBT SERVICE OTHER:						
(810)	DEBT SERVICE-AID ELIG					*15
(812)	DEBT SERVICE-AID INELIG	84,945.00	84,945.00	86,783.00		*15
(772)	LT FACILITIES DEBT SERVICE	109,191.91	109,191.91	98,858.87		*15
(1708)	FY2026 LTFM DEBT SERV ADJ	.99	.99	.47-		
(1715)	FY2025 LTFM DEBT SERV ADJ					
(1726)	FY2024 LTFM DEBT SERV ADJ					
(1703)	REDUCTION FOR DEBT EXCESS	16,294.89-	16,294.89-			
(1704)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST					*12,16
(3035)	GDS OTH NET OFFSET ADJUST					
(3507)	GDS OTH MAX EFFORT ADJ					
(4051)	GDS OTH TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE OTHER	177,843.01	177,843.01	185,641.40		*1

FOOTNOTES:

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

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

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

FOOTNOTES:

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

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 417

Orig. 1995

Revised: \_\_\_\_\_

Rev. 2022~~15~~

## 417 CHEMICAL USE AND ABUSE

***[Note: This policy reflects mandatory provisions of state and federal law and is not discretionary.]***

### I. PURPOSE

The school board recognizes that chemical use and abuse constitutes a grave threat to the physical and mental well-being of students and employees and significantly impedes the learning process. Chemical use and abuse also creates significant problems for society in general. The school board believes that the public school has a role in education, intervention, and prevention of chemical use and abuse. The purpose of this policy is to assist the school district in its goal to prevent chemical use and abuse by providing procedures for education and intervention.

### II. GENERAL STATEMENT OF POLICY

- A. Use or possession of controlled substances, toxic substance, medical cannabis, ~~toxic substances~~, and alcohol before, during, or after school hours, at school or in any other school location, is prohibited in ~~the school setting in~~ accordance with school district policies with respect to a Drug-Free Workplace/Drug-Free School.
- B. The ~~policy of this~~ school district shall develop, implement, and evaluate comprehensive programs and activities that foster safe, healthy, supportive, and drug-free environments that support student academic achievement. ~~is to provide an instructional program in every elementary and secondary school in chemical abuse and the prevention of chemical dependency.~~
- C. ~~Every~~The school ~~district that participates in a school district chemical abuse program~~ shall establish ~~and maintain in every school~~ a chemical abuse preassessment team. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases.
- ~~D. The superintendent, with the advice of the school board, shall be responsible for establishing a school and community advisory team to address chemical abuse problems in the district.~~
- ED. The school district shall establish ~~and maintain a~~ drug-free awareness program ~~to for~~ educate and assist its employees, and may establish a students, and others in understanding this policy and the goals of achieving drug-free schools and workplaces.

***[Note: School districts are required to establish a drug-free awareness program for school district employees pursuant to the Drug-Free Workplace Act. In addition, state law requires that the written districtwide school discipline policy must include procedures for detecting and addressing chemical abuse problems of a student while on the school premises. Further, school districts are required to develop, implement, and evaluate comprehensive programs and activities that foster safe, healthy, supportive, and drug-free environments that support student academic achievement if receiving funding under the federal Student Support and Academic Enrichment Grants law. Comprehensive drug prevention programs are required to be adopted and carried out by school districts pursuant to the Safe and Drug-Free Schools and Communities Act. In addition, school***

~~districts are required by the Drug-Free Workplace Act to establish drug-free awareness programs for school district employees. Further, state law authorizes school districts to provide instructional programs in chemical abuse and the prevention of chemical dependency.]~~

### III. DEFINITIONS

- A. ~~“Chemical abuse,” as applied to students,~~ means use of any psychoactive or mood-altering chemical substance, without compelling medical reason, in a manner that induces mental, emotional, or physical impairment and causes socially dysfunctional or socially disordering behavior, to the extent that the ~~minor’s student’s~~ normal function in academic, school, or social activities is chronically impaired.
- ~~B. “Chemicals” includes, but is not limited to, alcohol, toxic substances, medical cannabis, and controlled substances as defined in the school district’s Drug-Free Workplace/Drug-Free School policy.~~
- ~~B. “Controlled substances,” as applied to the chemical abuse assessment of students, means a drug, substance, or immediate precursor in Schedules I through V of Minnesota Statutes section 152.02 and “marijuana” as defined in Minnesota Statutes section 152.01, subdivision 9; but not distilled spirits, wine, malt beverages, intoxicating liquors or tobacco. As otherwise defined in this policy, “controlled substances” include narcotic drugs, hallucinogenic drugs, amphetamines, barbiturates, marijuana, anabolic steroids, or any other controlled substance as defined in Schedules I through V of the Controlled Substances Act, 21 United States Code section 812, including analogues and look-alike drugs.~~
- ~~C. “Drug prevention” means prevention, early intervention, rehabilitation referral, recovery support services, or education related to the illegal use of drugs, such as raising awareness about the consequences of drug use that are evidence based.~~
- ~~C. “Use” includes to sell, buy, manufacture, distribute, dispense, use, or be under the influence of alcohol and/or controlled substances, whether or not for the purpose of receiving remuneration.~~
- ~~D. “School location” includes any school building or on any school premises; on any school-owned vehicle or in any other school-approved vehicle used to transport students to and from school or school activities; off-school property at any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district; or during any period of time such employee is supervising students on behalf of the school district or otherwise engaged in school district business.~~
- ~~D. “Teacher” means all persons employed in a public school or education district or by a service cooperative as members of the instructional, supervisory, and support staff including superintendents, principals, supervisors, secondary vocational and other classroom teachers, librarians, counselors, school psychologists, school nurses, school social workers, audio-visual directors and coordinators, recreation personnel, media generalists, media supervisors, and speech therapists. and contractual service providers.~~

### IV. STUDENTS

- ~~A. Districtwide School Discipline Policy~~
- ~~Procedures for detecting and addressing chemical abuse problems of a student while on school premises are included in the districtwide school student discipline policy.~~
- ~~AB. Programs and Activities Instruction~~

- ~~11. EveryThe school district shall develop, implement, and evaluate comprehensive provide an instructional programs and activities that foster safe, healthy, supportive, and drug-free environments that support student academic achievements. The programs and activities may include, among other programs and activities, drug prevention activities and programs that may be evidence based, including programs to educate students against the use of alcohol, tobacco, marijuana, smokeless tobacco products, and electronic cigarettes. in chemical abuse and the prevention of chemical dependency. The school district may involve parents, students, health care professionals, state department staff, and members of the community in developing the curriculum.~~

~~**[Note: The Safe and Drug-Free Schools and Communities Act requires school districts to adopt and carry out a comprehensive drug and violence prevention program with funds received. Since a comprehensive drug prevention program is required and a school district is specifically authorized by state law to provide instructional programs in chemical abuse and the prevention of chemical dependency, this should be a component of each school district's mandatory program. In addition, the Safe and Drug-Free Schools and Communities Act specifies additional items which that may be included as part of the mandatory comprehensive drug prevention program. Some of the suggested items relating to instruction or training are detailed in Paragraphs 2. Through 6. Below and a school district may wish to adopt one or all of the listed components as part of its mandatory program.]**~~

- ~~2. As part of its drug-free programs, the school district may implement the drug abuse resistance education program (DARE) that enables peace officers to undergo the training to teach a curriculum on drug abuse resistance in schools.~~

~~2. Each school shall have age appropriate and developmentally based activities that:~~

~~a. address the consequences of violence and the illegal use of drugs, as appropriate;~~

~~b. promote a sense of individual responsibility;~~

~~c. teach students that most people do not illegally use drugs;~~

~~d. teach students to recognize social and peer pressure to use drugs illegally and the skills for resisting illegal drug use;~~

~~e. teach students about the dangers of emerging drugs;~~

~~f. engage students in the learning process; and~~

~~g. incorporate activities in secondary schools that reinforce prevention activities implemented in elementary schools.~~

~~3. Each school shall have activities that involve families, community sectors (which may include appropriately trained seniors), and a variety of drug and violence prevention providers in setting clear expectations against violence and illegal use of drugs and appropriate consequences for violence and illegal use of drugs.~~

~~4. Each school shall disseminate drug and violence prevention information within the school and to the community.~~

~~5. — Each school shall have professional development and training for, and involvement of, school personnel, student services personnel, parents, and interested community members in prevention, education, early identification and intervention, mentoring, or rehabilitation referral, as related to drug and violence prevention.~~

~~6. — Each school shall have drug and violence prevention activities that may include the following:~~

~~a. — Community wide planning and organizing activities to reduce violence and illegal drug use, which may include gang activity prevention.~~

~~b. — The hiring and mandatory training, based on scientific research, of school security personnel who interact with students in support of youth drug and violence prevention activities under this policy that are implemented in the school.~~

~~c. — Conflict resolution programs, including peer mediation programs that educate and train peer mediators and a designated faculty supervisor, and youth anti-crime and anti-drug councils and activities.~~

~~d. — Counseling, mentoring, referral services, and other student assistance practices and programs, including assistance provided by qualified school-based mental health services providers and the training of teachers by school-based mental health services providers in appropriate identification and intervention techniques for students at risk of violent behavior and illegal use of drugs.~~

~~e. — Programs that encourage students to seek advice from, and to confide in, a trusted adult regarding concerns about violence and illegal drug use.~~

~~CB. Reports of Use, Possession, or Transfer of Alcohol or a Controlled SubstanceChemical Use and Abuse~~

~~1. — In the event that a school district employee knows that a student is abusing, possessing, transferring, distributing, or selling chemicals in a school location:~~

~~a. — The employee shall immediately either take the student to an administrator or notify an appropriate administrator of the observation and continue to observe the student until the administrator arrives.~~

~~b. — The administrator will notify the student's parents. If there is a medical emergency, the administrator will notify the school nurse and/or outside medical personnel as appropriate.~~

~~c. — The administrator will notify law enforcement officials, the student's counselor, and the chemical preassessment team.~~

~~d. — The administrator and/or law enforcement officials will confiscate the chemicals and/or conduct a search of the student's person, effects, locker, vehicle, or areas within the student's control. Searches by school district officials shall be in accordance with school board policies regarding search and seizure.~~

~~e. — The school district will take appropriate disciplinary action in compliance with the student discipline code. Such discipline may include immediate suspension, initiation of expulsion proceedings, and/or referral to a detoxification center or medical center.~~

~~2. — If a school district employee has reason to believe that a student is abusing, possessing, transferring, distributing, or selling chemicals:~~

~~a. The employee shall notify the building administrator or a member of the preassessment team and shall describe the basis for the suspicion. The building administrator and/or team will determine what action should be taken. Action may include conducting an investigation, gathering data, scheduling a conference with the student or parents, or providing a meeting between a single member of the team and the student to discuss the behaviors that have been reported and attempting to ascertain facts regarding chemical abuse.~~

~~b. The team may determine there is no chemical abuse. If the team determines there is chemical abuse, the team will select an appropriate course of action, which may include referral to a school counselor; referral to a treatment program; referral for screening, assessment, and treatment planning; participation in support groups; or other appropriate measures.~~

- ~~1. 1. A teacher in a nonpublic school participating in a school district chemical use program, or a public school teacher, who knows or has reason to believe that a student is using, possessing, or transferring alcohol or a controlled substance while on the school premises or involved in school-related activities, shall immediately notify the school's chemical abuse preassessment team, or staff member assigned duties similar to those of such a team, of this information.~~

***[Note: School districts are not required to participate in a chemical abuse program or establish a chemical abuse preassessment team pursuant to state law. Schools are required to have procedures for detecting student chemical abuse and can obtain federal funding if they establish drug prevention, detection, intervention, and recovery support services. Thus, it is recommended that schools establish these programs and activities. For those schools that do not establish a chemical abuse preassessment team, those obligations could be assigned to a specified staff member such a school counselor or administrator.]***

- ~~32.~~ Students involved in the abuse, possession, transfer, distribution, or sale of chemicals ~~shall~~may be suspended and proposed for expulsion in compliance with the student discipline policy and the Pupil Fair Dismissal Act, Minn~~esota~~-Statutes section-§ 121A.40-121A.56, and proposed for expulsion.
- ~~43.~~ Searches by school district officials in connection with the ~~abuse, possession, or transfer, distribution, or sale of~~ alcohol or a controlled substance chemicals will be conducted in accordance with school board policies related to search and seizure.
- ~~4.~~ Nothing in paragraph IV.B.1. prevents a teacher or any other school employee from reporting to a law enforcement agency any violation of law occurring on school premises or at school sponsored events.

DE. Preassessment Team

1. Every school that participates in a school district chemical abuse program shall ~~establish~~have a chemical abuse preassessment team designated by the superintendent or designee. The team ~~must~~will be composed of classroom teachers, administrators, and to the extent they exist in the school, school nurse, school counselor or psychologist, social worker, chemical abuse specialist, and other appropriate professional staff ~~to the extent they exist in each school, such as the school nurse, school counselor or psychologist, social~~

~~worker, chemical abuse specialist, or others. For schools that do not have a chemical abuse program and team, the superintendent or designee will assign these duties to a designated school district employee.~~

2. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases.
3. Within forty-five (45) days after receiving an individual reported case, the team shall make a determination whether to provide the student and, in the case of a minor, the student's parents with information about school and community services in connection with chemical abuse.

~~ED.~~ Data Practices

1. Student data may be disclosed without consent in health and safety emergencies pursuant to Minnesota Statutes section§ 13.32 and applicable federal law and regulations.

2. Destruction of Records

- a. If the preassessment team decides not to provide a student and, in the case of a minor, the student's parents with information about school or community services in connection with chemical abuse, records created or maintained by the team about the student shall be destroyed not later than six (6) months after the determination is made.
- b. If the team decides to provide the student and, in the case of a minor or a dependent student, the student's parents with ~~such~~ information about school or community services in connection with chemical abuse, records created or maintained by the team about the student shall be destroyed not later than six (6) months after the student is no longer enrolled in the district.
- c. ~~This section shall govern d~~Destruction of records identifying individual students shall be governed by paragraph IV.E.2. notwithstanding provisions of the Records Management Act, Minnesota Statutes section§ 138.163 (Preservation and Disposal of Public Records).

~~FE.~~ Consent

Any minor may give effective consent for medical, mental, and other health services to determine the presence of or to treat conditions associated with alcohol and other drug abuse, and the consent of no other person is required.

**[Note: State law permits schools to provide these services to minor students without the consent of a parent. If, however, a school district provides these or other services pursuant to a grant received under the Student Support and Academic Enrichment Grants law, this funding could be jeopardized if the requirements of federal law, to obtain prior written, informed consent from the parent of each child who is under 18 years of age is not obtained.]**

~~1. The superintendent, with the advice of the school board, shall establish a school and community advisory team to address chemical abuse problems. The advisory team will be composed of representatives from the school preassessment teams to the extent possible, law enforcement agencies, county attorney's office, social service agencies, chemical abuse treatment programs, parents, and the business community.~~

~~2. The advisory team shall:~~

~~a. build awareness of the problem within the community, identify available treatment and counseling programs for students, and develop good working relationships and enhance communication between the schools and other community agencies; and~~

~~b. develop a written procedure clarifying the notification process to be used by the chemical abuse preassessment team when a student is believed to be in possession of or under the influence of alcohol or a controlled substance. The procedure must include contact with the student and the student's parents or guardian in the case of a minor student.~~

## **V. EMPLOYEES**

~~A. The school district shall establish superintendent or designee shall undertake and maintain a drug-free awareness and prevention program to inform employees, students, and others about:~~

- ~~1. The dangers and health risks of chemical of drug abuse in the workplace/school.~~
- ~~2. The school district's drug-free workplace/drug-free school policy of maintaining a drug-free workplace.~~
- ~~3. Any available drug or alcohol counseling, treatment, rehabilitation, re-entry, and/or employee assistance programs available to employees and/or students.~~
- ~~4. The penalties that may be imposed on employees for drug abuse violations.~~

~~B. The school district superintendent or designee shall notify any federal granting agency required to be notified under the Drug-Free Workplace Act within ten (10) days after receiving notice from the employee or otherwise receiving actual notice of any criminal drug statute conviction of an employee for a criminal drug statute violation occurring in the workplace. To facilitate the giving of such notice, any employee aware of such a conviction shall report the same to the superintendent.~~

~~**[Note: Notification to the federal granting agency within ten (10) days is required by the Drug-Free Workplace Act. 41 U.S.C. § 8103.]**~~

**Legal References:** Minn. Stat. § 13.32 (Educational Data)  
Minn. Stat. § 121A.25-121A.29 (Chemical Abuse)  
Minn. Stat. § 121A.40-121A.56 (Pupil Fair Dismissal Act)  
Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)  
Minn. Stat. § 124D.695 (Approved Recovery Program Funding)  
Minn. Stat. § 126C.44 (Safe Schools Levy)  
Minn. Stat. § 138.163 (Preservation and Disposal of Public Records) ~~Records Management Act~~  
Minn. Stat. § 144.343 (Pregnancy, Venereal Disease, Alcohol or Drug Abuse,

Abortion)

[Minn. Stat. § 152.01 \(Definitions\)](#)

[Minn. Stat. § 152.02 \(Schedules of Controlled Substances; Administration of Chapter\)](#)

Minn. Stat. § 152.22 (~~Medical Cannabis~~; Definitions; [Medical Cannabis](#))

Minn. Stat. § 152.23 (~~Medical Cannabis~~; Limitations; [Medical Cannabis](#))

[Minn. Stat. § 299A.33 \(DARE Program\)](#)

[Minn. Stat. § 466.07, subd. 1 \(Indemnification Required\)](#)

[Minn. Stat. § 609.101, subd. 3\(e\) \(Controlled Substance Offenses; Minimum Fines\)](#)

20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)

20 U.S.C. §§ 7101-716522 ([Student Support and Academic Enrichment Grants](#)~~Safe and Drug-Free Schools and Communities Act~~)

[20 U.S.C. § 5812 \(National Education Goals\)](#)

[20 U.S.C. § 7175 \(Local Activities\)](#)

41 U.S.C. §§ 8101-8106 (Drug-Free Workplace Act)

34 C.F.R. Part 84 (Government-~~w~~[Wide](#) Requirements for Drug-Free Workplace)

**Cross References:**

MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)

MSBA/MASA Model Policy 416 (Drug and Alcohol Testing)

MSBA/MASA Model Policy 418 (Drug-Free Workplace/Drug Free School)

[MSBA/MASA Model Policy 419 \(Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; Vaping Awareness and Prevention Instruction\)](#)

MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)

MSBA/MASA Model Policy 506 (Student Discipline)

MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

MSBA/MASA Model Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)

## 501 SCHOOL WEAPONS POLICY

*[Note: School districts are required by statute to have a policy addressing these issues. ATTENTION: This policy incorporates certain provisions of the Minnesota Citizens' Personal Protection Act of 2003. That law was struck down by the Minnesota Court of Appeals. However, in the 2005 session, the Minnesota legislature reenacted this law effective retroactively and without interruption from April 28, 2003. The reenacted law is now in effect.]*

### I. PURPOSE

The purpose of this policy is to assure a safe school environment for students, staff and the public.

### II. GENERAL STATEMENT OF POLICY

No student or nonstudent, including adults and visitors, shall possess, use or distribute a weapon when in a school location except as provided in this policy. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school employee, volunteer, or member of the public who violates this policy.

### III. DEFINITIONS

#### A. "Weapon"

1. A "weapon" means any object, device or instrument designed as a weapon or through its use is capable of threatening or producing bodily harm or which may be used to inflict self-injury including, but not limited to, any firearm, whether loaded or unloaded; airguns; pellet guns; BB guns; all knives; blades; clubs; metal knuckles; numchucks; throwing stars; explosives; fireworks; mace and other propellants; stunguns; ammunition; poisons; chains; arrows; and objects that have been modified to serve as a weapon.
2. No person shall possess, use or distribute any object, device or instrument having the appearance of a weapon and such objects, devices or instruments shall be treated as weapons including, but not limited to, weapons listed above which are broken or non-functional, look-alike guns; toy guns; and any object that is a facsimile of a real weapon.
3. No person shall use articles designed for other purposes (i.e., lasers or laser pointers, belts, combs, pencils, files, scissors, etc.), to inflict bodily

harm and/or intimidate and such use will be treated as the possession and use of a weapon.

- B. “School Location” includes any school building or grounds, whether leased, rented, owned or controlled by the school, locations of school activities or trips, bus stops, school buses or school vehicles, school-contracted vehicles, the area of entrance or departure from school premises or events, all locations where school-related functions are conducted, and anywhere students are under the jurisdiction of the school district.
- C. “Possession” means having a weapon on one’s person or in an area subject to one’s control in a school location.

#### **IV. EXCEPTIONS**

- A. A student who finds a weapon on the way to school or in a school location, or a student who discovers that he or she accidentally has a weapon in his or her possession, and takes the weapon immediately to the principal’s office shall not be considered to possess a weapon. If it would be impractical or dangerous to take the weapon to the principal’s office, a student shall not be considered to possess a weapon if he or she immediately turns the weapon over to an administrator, teacher or head coach or immediately notifies an administrator, teacher or head coach of the weapon’s location.
- B. It shall not be a violation of this policy if a nonstudent (or student where specified) falls within one of the following categories:
  - 1. active licensed peace officers;
  - 2. military personnel, or students or nonstudents participating in military training, who are on duty performing official duties;
  - 3. persons authorized to carry a pistol under Minn. Stat. § 624.714 while in a motor vehicle or outside of a motor vehicle for the purpose of directly placing a firearm in, or retrieving it from, the trunk or rear area of the vehicle;
  - 4. persons who keep or store in a motor vehicle pistols in accordance with Minn. Stat. §§ 624.714 or 624.715 or other firearms in accordance with § 97B.045;
    - a. Section 624.714 specifies procedures and standards for obtaining pistol permits and penalties for the failure to do so. Section 624.715 defines an exception to the pistol permit requirements for “antique firearms which are carried or possessed as curiosities or for their historical significance or value.”
    - b. Section 97B.045 generally provides that a firearm may not be

transported in a motor vehicle unless it is (1) unloaded and in a gun case without any portion of the firearm exposed; (2) unloaded and in the closed trunk; or (3) a handgun carried in compliance with §§ 624.714 and 624.715.

5. firearm safety or marksmanship courses or activities for students or nonstudents conducted on school property;
6. possession of dangerous weapons, BB guns, or replica firearms by a ceremonial color guard;
7. a gun or knife show held on school property;
8. possession of dangerous weapons, BB guns, or replica firearms with written permission of the principal or other person having general control and supervision of the school or the director of a child care center; or
9. persons who are on unimproved property owned or leased by a child care center, school or school district unless the person knows that a student is currently present on the land for a school-related activity.

***[Note: Nothing prevents a school district from being more stringent in its weapons policy with respect to students and school district employees than the criminal law, except that the school district may not prohibit the lawful carry or possession of firearms in a parking facility or parking area. Although some school districts may choose to incorporate all of the exceptions to the criminal law, other school districts may choose either not to incorporate some or all of the exceptions or to further limit them. For example, a school district may choose to require written permission from the superintendent, not just a principal, for someone to possess a dangerous weapon in a school location. This would impose a more stringent requirement than exception (7) to Section 609.66, Subdivision 1d. However, a school district may not regulate firearms, ammunition, or their respective components, when possessed or carried by nonstudents or nonemployees, in a manner that is inconsistent with Section 609.66, Subdivision 1d.]***

C. Policy Application to Instructional Equipment/Tools

While the school district takes a firm “Zero Tolerance” position on the possession, use or distribution of weapons by students, and a similar position with regard to nonstudents, such a position is not meant to interfere with instruction or the use of appropriate equipment and tools by students or nonstudents. Such equipment and tools, when properly possessed, used and stored, shall not be considered in violation of the rule against the possession, use or distribution of weapons. However, when authorized instructional and work equipment and tools are used in a potentially dangerous or threatening manner, such possession and use will be treated as the possession and use of a weapon.

D. Firearms in School Parking Lots and Parking Facilities

A school district may not prohibit the lawful carry or possession of firearms in a school parking lot or parking facility. For purposes of this policy, the “lawful” carry or possession of a firearm in a school parking lot or parking facility is specifically limited to nonstudent permit-holders authorized under Minn. Stat. § 624.714 to carry a pistol in the interior of a vehicle or outside the motor vehicle for the purpose of directly placing a firearm in, or retrieving it from, the trunk or rear area of the vehicle. Any possession or carry of a firearm beyond the immediate vicinity of a permit-holder’s vehicle shall constitute a violation of this policy.

**V. CONSEQUENCES FOR STUDENT WEAPON POSSESSION/ /USE/ DISTRIBUTION**

A. The school district takes a position of “Zero Tolerance” in regard to the possession, use or distribution of weapons by students. Consequently, the minimum consequence for students possessing, using or distributing weapons shall include:

1. immediate out-of-school suspension;
2. confiscation of the weapon;
3. immediate notification of police;
4. parent or guardian notification; and
5. recommendation to the superintendent of dismissal for a period of time not to exceed one year.

B. Pursuant to Minnesota law, a student who brings a firearm, as defined by federal law, to school will be expelled for at least one year. The school board may modify this requirement on a case-by-case basis.

C. Administrative Discretion

While the school district takes a “Zero Tolerance” position on the possession, use or distribution of weapons by students, the superintendent may use discretion in determining whether, under the circumstances, a course of action other than the minimum consequences specified above is warranted. If so, other appropriate action may be taken, including consideration of a recommendation for lesser discipline.

**VI. CONSEQUENCES FOR WEAPON POSSESSION/USE/DISTRIBUTION BY NONSTUDENTS**

A. Employees

1. An employee who violates the terms of this policy is subject to disciplinary action, including nonrenewal, suspension, or discharge as deemed appropriate by the school board.
2. Sanctions against employees, including nonrenewal, suspension, or discharge shall be pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, and school district policies.
3. When an employee violates the weapons policy, law enforcement may be notified, as appropriate.

***[Note: An employer may establish policies that restrict the carry or possession of firearms by its employees while acting in the course and scope of employment. Employment-related sanctions may be invoked for a violation. Thus, for example, reasonable limitations may be imposed on the method of storing firearms by permit-holding employees while at work or performing employment-related duties. Reasonable limitations may include requiring firearms to have trigger locks and to be stored in a locked container or locked compartment of the vehicle.]***

B. Other Nonstudents

1. Any member of the public who violates this policy shall be informed of the policy and asked to leave the school location. Depending on the circumstances, the person may be barred from future entry to school locations. In addition, if the person is a student in another school district, that school district may be contacted concerning the policy violation.
2. If appropriate, law enforcement will be notified of the policy violation by the member of the public and may be asked to provide an escort to remove the member of the public from the school location.

***Legal References:*** Minn. Stat. § 97B.045 (Transportation of Firearms)  
Minn. Stat. § 121A.05 (Referral to Police)  
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)  
Minn. Stat. § 121A.44 (Expulsion for Possession of Firearm)  
Minn. Stat. § 609.02, Subd. 6 (Definition of Dangerous Weapon)  
Minn. Stat. § 609.605 (Trespass)  
Minn. Stat. § 609.66 (Dangerous Weapons)  
Minn. Stat. § 624.714 (Carrying of Weapons without Permit; Penalties)  
Minn. Stat. § 624.715 (Exemptions; Antiques and Ornaments)  
18 U.S.C. § 921 (Definition of Firearm)  
*In re C.R.M.* 611 N.W.2d 802 (Minn. 2000)

***Cross References:*** MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 525 (Violence Prevention)

Adopted: \_\_\_\_\_

Revised: \_\_\_\_\_

MSBA/MASA Model Policy 503

Orig. 1995

Rev.

2025<sup>4</sup>

## 503 STUDENT ATTENDANCE

**[NOTE: The provisions of this policy substantially reflect statutory requirements.]**

### I. PURPOSE

- A. The school board believes that regular school attendance is directly related to success in academic work, benefits students socially, provides opportunities for important communications between teachers and students, and establishes regular habits of dependability important to the future of the student. The purpose of this policy is to encourage regular school attendance. It is intended to be positive and not punitive.
- B. This policy also recognizes that class attendance is a joint responsibility to be shared by the student, parent or guardian, teacher, and administrators. This policy will assist students in attending class.

### II. GENERAL STATEMENT OF POLICY

#### A. Responsibilities

##### 1. Student's Responsibility

It is the student's right to be in school. It is also the student's responsibility to attend all assigned classes and study halls every day that school is in session and to be aware of and follow the correct procedures when absent from an assigned class or study hall. Finally, it is the student's responsibility to request any missed assignments due to an absence.

##### 2. Parent or Guardian's Responsibility

It is the responsibility of the student's parent or guardian to ensure the student is attending school, to inform the school in the event of a student absence, and to work cooperatively with the school and the student to solve any attendance problems that may arise.

##### 3. Teacher's Responsibility

It is the teacher's responsibility to take daily attendance and to maintain accurate attendance records in each assigned class and study hall. It is also the teacher's responsibility to be familiar with all procedures governing attendance and to apply these procedures uniformly. It is also the teacher's responsibility to provide any student who has been absent with any missed assignments upon request. Finally, it is the teacher's responsibility to work cooperatively with the student's parent or guardian and the student to solve any attendance problems that may arise.

##### 4. Administrator's Responsibility

- a. It is the administrator's responsibility to require students to attend all assigned classes and study halls. It is also the administrator's responsibility to be familiar with all procedures governing attendance and to apply these procedures uniformly to all students, to maintain accurate records on student attendance, and to prepare a list of the previous day's absences stating the status of each. Finally, it is the administrator's responsibility to inform the student's parent or guardian of the student's attendance and to work cooperatively with them and the student to solve attendance problems.
- b. In accordance with the Minnesota Compulsory Instruction Law, Minnesota Statutes, section 120A.22, the students of the school district are REQUIRED to attend all assigned classes and/or study halls every day school is in session, unless the student has been excused by the school board from attendance because the student has already completed state and school district standards required to graduate from high school, has withdrawn, or has a valid excuse for absence.

B. Attendance Procedures

Attendance procedures shall be presented to the school board for review and approval. When approved by the school board, the attendance procedures will be included as an addendum to this policy.

1. Excused Absences

- a. A parent, guardian, or other person having **control of a child authority** may apply to a school district to have the child excused from attendance for the whole or any part of the time school is in session during any school year. Application may be made to ~~any member of the board, a truant officer, or the school official designated by the principal, or the superintendent.~~ A note from a physician or a licensed mental health professional stating that the child cannot attend school is a valid excuse.

**[NOTE: The 2025 Minnesota legislature amended Minnesota Statutes, section 120A.22 as indicated above.]**

- b. To be considered an excused absence, the student's parent or legal guardian may be asked to verify, in writing, the reason for the student's absence from school.

**[NOTE: The school district may choose to include subparagraph (b).]**

- c. The board of the district in which the child resides may approve the application under subparagraph (a) above upon a legitimate exception being demonstrated to the satisfaction of that board.

d. Legitimate Exceptions

The following reasons shall be sufficient to constitute excused absences:

- (1) that the child's physical or mental health is such as to prevent attendance at school or application to study for the period required, which includes:

- (a) child illness, medical, dental, orthodontic, or counseling appointments; including appointments conducted through telehealth
  - (b) family emergencies;
  - (c) the death or serious illness or funeral of an immediate family member;
  - (d) active duty in any military branch of the United States;
  - (e) the child has a condition that requires ongoing treatment for a mental health diagnosis; or
  - (f) other exemptions included in this attendance policy.
- (2) that the child has already completed state and district standards required for graduation from high school; or
- (3) that it is the wish of the parent, guardian, or **other** person having **control authority** of the child, that the child attend for a period or periods not exceeding in the aggregate three hours in any week, instruction conducted by a Tribal spiritual or cultural advisor, or a school for religious instruction conducted and maintained by a church, or association of churches, or any Sunday school association incorporated under the laws of this state, or any auxiliary thereof. This instruction must be conducted and maintained in a place other than a public school building, and it must not, in whole or in part, be conducted and maintained at public expense. A child may be absent from school on days that the child attends upon instruction according to this clause.

**[NOTE: Subparagraph iii above incorporates the 2024 amendment to Minnesota Statutes, section 120A.22, subdivision 12.]**

**[NOTE: In 2024, the Minnesota legislature amended Minnesota Statutes, section 120A.22, subdivision 12. The legitimate exceptions set forth above quote this statute. Minnesota law provides that a school board may include other exemptions in the school district's attendance policy. When considering whether to add other exemptions, school boards should consider the intent of the compulsory attendance law, which recognizes the educational value of regular attendance and class participation, and whether the proposed exemption is consistent with the intent of the law.]**

- (4) Vacations with family **& personal trips.**
- (5) Personal trips to schools or colleges.

c. Consequences of Excused Absences

- (1) Students whose absences are excused are required to make up all assignments missed or to complete alternative assignments as deemed appropriate by the classroom teacher.
- (2) Work missed because of absence must be made up within \_\_\_\_ days from the date of the student's return to school. Any work not completed within this period shall result in "no credit" for the missed assignment. However, the building principal or the classroom teacher may extend the time allowed for completion of make-up work in the case of an extended illness or other extenuating circumstances.

2. Unexcused Absences

a. The following are examples of absences which will not be excused:

- (1) Truancy. An absence by a student which was not approved by the parent and/or the school district.
- (2) Any absence in which the student failed to comply with any reporting requirements of the school district's attendance procedures.
- (3) Work at home.
- (4) Work at a business, except under a school-sponsored work release program.
- (7) Absences resulting from cumulated unexcused tardies (\_\_\_\_ tardies equal one unexcused absence).
- (8) Any other absence not included under the attendance procedures set out in this policy.

b. Consequences of Unexcused Absences

- (1) Absences resulting from official suspension will be handled in accordance with the Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56.
- (2) Days during which a student is suspended from school shall not be counted in a student's total cumulated unexcused absences.
- (3) In cases of recurring unexcused absences, the administration may also request the county attorney to file a petition with the juvenile court, pursuant to Minnesota statutes.
- (4) Students with unexcused absences shall be subject to discipline in the following manner:
  - (a) After the 3rd cumulated unexcused absence in a

[quarter or semester], a student's parent or guardian will be notified by certified mail that his or her child is nearing a total of 7 unexcused absences and that, after the 7th unexcused absence, the student's grade shall be reduced by one increment for each unexcused absence thereafter.

- (b) After such notification, the student or his or her parent or guardian may, within a reasonable time, request a conference with school officials regarding the student's absences and the prescribed discipline. The notification will state that the school strongly urges the student's parent or guardian to request such a conference.
- (c) After 10 days cumulated unexcused absences in a quarter, the administration may impose the loss of academic credit in the class or classes from which the student has been absent. However, prior to loss of credit, an administrative conference must be held among the principal, student, and parent.
- (d) If the result of a grade reduction or loss of credit has the effect of an expulsion, the school district will follow the procedures set forth in the Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56.

**[NOTE: MSBA encourages school boards to consider whether imposition of academic penalties for unexcused absences is consistent with the district's mission and pedagogical approach. If a school board determines that academic penalties should not be imposed, section 2(b) should be deleted or rewritten.]**

C. Tardiness

1. Definition

Students are expected to be in their assigned area at designated times. Failure to do so constitutes tardiness.

2. Procedures for Reporting Tardiness

- a. Students tardy at the start of school must report to the school office for an admission slip.
- b. Tardiness between periods will be handled by the teacher.

3. Excused Tardiness

Valid excuses for tardiness are:

- a. Illness.
- b. Serious illness in the student's immediate family.
- c. A death or funeral in the student's immediate family or of a close friend

or relative.

- d. Medical, dental, orthodontic, or mental health treatment.
- e. Court appearances occasioned by family or personal action.
- f. Physical emergency conditions such as fire, flood, storm, etc.
- g. Any tardiness for which the student has been excused in writing by an administrator or faculty member.

4. Unexcused Tardiness

- a. An unexcused tardiness is failing to be in an assigned area at the designated time class period commences without a valid excuse.
- b. Consequences of tardiness may include detention after 3 unexcused tardies. In addition, 3 unexcused tardies are equivalent to one unexcused absence.

D. Participation in Extracurricular Activities and School-Sponsored On-the-Job Training Programs

- 1. This policy applies to all students involved in any extracurricular activity scheduled either during or outside the school day and any school-sponsored on-the-job training programs.
- 2. School-initiated absences will be accepted and participation permitted.
- 3. A student may not participate in any activity or program if he or she has an unexcused absence from any class during the day.
- 4. If a student is suspended from any class, he or she may not participate in any activity or program that day.
- 5. If a student is absent from school due to medical reasons, he or she must present a physician's statement or a statement from the student's parent or guardian clearing the student for participation that day. The note must be presented to the coach or advisor before the student participates in the activity or program.

**III. RELIGIOUS OBSERVANCE ACCOMMODATION**

Reasonable efforts will be made by the school district to accommodate any student who wishes to be excused from a curricular activity for a religious observance. Requests for accommodation should be directed to the building principal.

**IV. DISSEMINATION OF POLICY**

- A. Copies of this policy shall be made available to all students and parents at the commencement of each school year. This policy shall also be available upon request in each principal's office.
- B. The school district will provide annual notice to parents of the school district's policy relating to a student's absence from school for religious observance.

## V. REQUIRED REPORTING

### A. Continuing Truant

Minnesota Statutes, section 260A.02 provides that a continuing truant is a student who is subject to the compulsory instruction requirements of Minnesota Statutes, section 120A.22 and is absent from instruction in a school, as defined in Minnesota Statutes, section 120A.05, without valid excuse within a single school year for:

1. Three days if the child is in elementary school; or
2. Three or more class periods on three days if the child is in middle school, junior high school, or high school.

### B. Reporting Responsibility

When a student is initially classified as a continuing truant, Minnesota Statutes, section 260A.03 provides that the school attendance officer or other designated school official shall notify the student's parent or legal guardian, by first class mail or other reasonable means, of the following:

1. That the child is truant;
2. That the parent or guardian should notify the school if there is a valid excuse for the child's absences;
3. That the parent or guardian is obligated to compel the attendance of the child at school pursuant to Minnesota Statutes, section 120A.22 and parents or guardians who fail to meet this obligation may be subject to prosecution under Minnesota Statutes, section 120A.34;
4. That this notification serves as the notification required by Minnesota Statutes, section 120A.34;
5. That alternative educational programs and services may be available in the child's enrolling or resident district;
6. That the parent or guardian has the right to meet with appropriate school personnel to discuss solutions to the child's truancy;
7. That if the child continues to be truant, the parent and child may be subject to juvenile court proceedings under Minnesota Statutes, chapter 260C;
8. That if the child is subject to juvenile court proceedings, the child may be subject to suspension, restriction, or delay of the child's driving privilege pursuant to Minnesota Statutes, section 260C.201; and
9. That it is recommended that the parent or guardian accompany the child to school and attend classes with the child for one day.

**[NOTE: Where truancy services and programs under Minnesota Statutes chapter 260A are available within the school district, the following provisions should also be included in the policy.]**

C. Habitual Truant

1. A habitual truant is a child under the age of 17 years who is absent from attendance at school without lawful excuse for seven school days per school year if the child is in elementary school or for one or more class periods on seven school days per school year if the child is in middle school, junior high school, or high school, or a child who is 17 years of age who is absent from attendance at school without lawful excuse for one or more class periods on seven school days per school year and who has not lawfully withdrawn from school.
2. A school district attendance officer shall refer a habitual truant child and the child's parent or legal guardian to appropriate services and procedures, under Minnesota Statutes, chapter 260A.

**Legal References:** Minn. Stat. § 120A.05 (Definitions)  
Minn. Stat. § 120A.22 (Compulsory Instruction)  
Minn. Stat. § 120A.24 (Reporting)  
Minn. Stat. § 120A.26 (Enforcement and Prosecution)  
Minn. Stat. § 120A.34 (Violations; Penalties)  
Minn. Stat. § 120A.35 (Absence from School for Religious Observance)  
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)  
Minn. Stat. § 260A.02 (Definitions)  
Minn. Stat. § 260A.03 (Notice to Parent or Guardian When Child is a Continuing Truant)  
Minn. Stat. § 260C.007, subd. 19 (Habitual Truant Defined)  
Minn. Stat. § 260C.201 (Dispositions; Children in Need of Protection or Services or Neglected and in Foster Care)  
*Goss v. Lopez*, 419 U.S. 565 (1975)  
*Slocum v. Holton Bd. of Educ.*, 429 N.W.2d 607 (Mich. App. Ct. 1988)  
*Campbell v. Bd. of Educ. of New Milford*, 475 A.2d 289 (Conn. 1984)  
*Hamer v. Bd. of Educ. of Twp. High Sch. Dist. No. 113*, 66 Ill. App.3d 7, 383 N.E.2d 231 (1978)  
*Gutierrez v. Sch. Dist. R-1*, 585 P.2d 935 (Co. Ct. App. 1978)  
*Knight v. Bd. of Educ.*, 38 Ill. App. 3d 603, 348 N.E.2d 299 (1976)  
*Dorsey v. Bale*, 521 S.W.2d 76 (Ky. 1975)

**Cross References:** MSBA/MASA Model Policy 506 (Student Discipline)

## **506 STUDENT DISCIPLINE**

*[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 students are aware of and comply with the school district's expectations for student conduct. Such compliance will enhance the school district's ability to maintain discipline and ensure that there is no interference with the educational process. The school district will take appropriate disciplinary action when students fail to adhere to the Code of Student Conduct established by this policy.

### **II. GENERAL STATEMENT OF POLICY**

The school board recognizes that individual responsibility and mutual respect are essential components of the educational process. The school board further recognizes that nurturing the maturity of each student is of primary importance and is closely linked with the balance that must be maintained between authority and self-discipline as the individual progresses from a child's dependence on authority to the more mature behavior of self-control.

All students are entitled to learn and develop in a setting which promotes respect of self, others, and property. Proper positive discipline can only result from an environment which provides options and stresses student self-direction, decision-making, and responsibility. Schools can function effectively only with internal discipline based on mutual understanding of rights and responsibilities.

Students must conduct themselves in an appropriate manner that maintains a climate in which learning can take place. Overall decorum affects student attitudes and influences student behavior. Proper student conduct is necessary to facilitate the education process and to create an atmosphere conducive to high student achievement.

Although this policy emphasizes the development of self-discipline, it is recognized that there are instances when it will be necessary to administer disciplinary measures. The position of the school district is that a fair and equitable district-wide student discipline policy will contribute to the quality of the student's educational experience. This discipline policy is adopted in accordance with and subject to the Minnesota Pupil Fair Dismissal Act, Minn. Stat. §§ 121A.40-121A.56.

In view of the foregoing and in accordance with Minn. Stat. § 121A.55, the school board, with the participation of school district administrators, teachers, employees, students, parents, community members, and such other individuals and organizations as appropriate, has developed this policy which governs student conduct and applies to all

students of the school district.

### III. AREAS OF RESPONSIBILITY

- A. The School Board. The school board holds all school personnel responsible for the maintenance of order within the school district and supports all personnel acting within the framework of this discipline policy.
- B. Superintendent. The superintendent shall establish guidelines and directives to carry out this policy, hold all school personnel, students, and parents responsible for conforming to this policy, and support all school personnel performing their duties within the framework of this policy. The superintendent shall also establish guidelines and directives for using the services of appropriate agencies for assisting students and parents. Any guidelines or directives established to implement this policy shall be submitted to the school board for approval and shall be attached as an addendum to this policy.
- C. Principal. The school principal is given the responsibility and authority to formulate building rules and regulations necessary to enforce this policy, subject to final school board approval. The principal shall give direction and support to all school personnel performing their duties within the framework of this policy. The principal shall consult with parents of students conducting themselves in a manner contrary to the policy. The principal shall also involve other professional employees in the disposition of behavior referrals and shall make use of those agencies appropriate for assisting students and parents. A principal, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to correct or restrain a student or prevent bodily harm or death to another.
- D. Teachers. All teachers shall be responsible for providing a well-planned teaching/learning environment and shall have primary responsibility for student conduct, with appropriate assistance from the administration. All teachers shall enforce the Code of Student Conduct. In exercising the teacher's lawful authority, a teacher may use reasonable force when it is necessary under the circumstances to correct or restrain a student or prevent bodily harm or death to another.
- E. Other School District Personnel. All school district personnel shall be responsible for contributing to the atmosphere of mutual respect within the school. Their responsibilities relating to student behavior shall be as authorized and directed by the superintendent. A school employee, school bus driver, or other agent of a school district, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student or prevent bodily harm or death to another.
- F. Parents or Legal Guardians. Parents and guardians shall be held responsible for the behavior of their children as determined by law and community practice. They are expected to cooperate with school authorities and to participate

regarding the behavior of their children.

- G. Students. All students shall be held individually responsible for their behavior and for knowing and obeying the Code of Student Conduct and this policy.
- H. Community Members. Members of the community are expected to contribute to the establishment of an atmosphere in which rights and duties are effectively acknowledged and fulfilled.

#### **IV. STUDENT RIGHTS**

All students have the right to an education and the right to learn.

#### **V. STUDENT RESPONSIBILITIES**

All students have the responsibility:

- A. For their behavior and for knowing and obeying all school rules, regulations, policies, and procedures;
- B. To attend school daily, except when excused, and to be on time to all classes and other school functions;
- C. To pursue and attempt to complete the courses of study prescribed by the state and local school authorities;
- D. To make necessary arrangements for making up work when absent from school;
- E. To assist the school staff in maintaining a safe school for all students;
- F. To be aware of all school rules, regulations, policies, and procedures, including those in this policy, and to conduct themselves in accord with them;
- G. To assume that until a rule or policy is waived, altered, or repealed, it is in full force and effect;
- H. To be aware of and comply with federal, state, and local laws;
- I. To volunteer information in disciplinary cases should they have any knowledge relating to such cases and to cooperate with school staff as appropriate;
- J. To respect and maintain the school's property and the property of others;
- K. To dress and groom in a manner which meets standards of safety and health and common standards of decency and which is consistent with applicable school district policy;
- L. To avoid inaccuracies in student newspapers or publications and refrain from

indecent or obscene language;

M. To conduct themselves in an appropriate physical or verbal manner; and

N. To recognize and respect the rights of others.

## **VI. CODE OF STUDENT CONDUCT**

A. The following are examples of unacceptable behavior subject to disciplinary action by the school district. These examples are not intended to be an exclusive list. Any student who engages in any of these activities shall be disciplined in accordance with this policy. This policy applies to all school buildings, school grounds, and school property; school-sponsored activities or trips; school bus stops; school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes; the area of entrance or departure from school premises or events; and all school-related functions. This policy also applies to any student whose conduct at any time or in any place interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student, other students, or employees.

1. Violations against property including, but not limited to, damage to or destruction of school property or the property of others, failure to compensate for damage or destruction of such property, arson, breaking and entering, theft, robbery, possession of stolen property, extortion, trespassing, unauthorized usage, or vandalism;
2. The use of profanity or obscene language, or the possession of obscene materials;
3. Gambling, including, but not limited to, playing a game of chance for stakes;
4. Violation of the school district's Hazing Prohibition Policy;
5. Attendance problems including, but not limited to, truancy, absenteeism, tardiness, skipping classes, or leaving school grounds without permission;
6. Violation of the school district's Student Attendance Policy;
7. Opposition to authority using physical force or violence;
8. Using, possessing, or distributing tobacco or tobacco paraphernalia;
9. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of alcohol or other intoxicating substances or look-alike substances;
10. Using, possessing, distributing, intending to distribute, making a request to

another person for (solicitation), or being under the influence of narcotics, drugs, or other controlled substances, or look-alike substances, except as prescribed by a physician, including one student sharing prescription medication with another student;

11. Using, possessing, or distributing items or articles that are illegal or harmful to persons or property including, but not limited to, drug paraphernalia;
12. Using, possessing, or distributing weapons, or look-alike weapons or other dangerous objects;
13. Violation of the school district's Weapons Policy;
14. Violation of the school district's Violence Prevention Policy;
15. Possession of ammunition including, but not limited to, bullets or other projectiles designed to be used in or as a weapon;
16. Possession, use, or distribution of explosives or any compound or mixture, the primary or common purpose or intended use of which is to function as an explosive;
17. Possession, use, or distribution of fireworks or any substance or combination of substances or article prepared for the purpose of producing a visible or an audible effect by combustion, explosion, deflagration or detonation;
18. Using an ignition device, including a butane or disposable lighter or matches, inside an educational building and under circumstances where there is a risk of fire, except where the device is used in a manner authorized by the school;
19. Violation of any local, state, or federal law as appropriate;
20. Acts disruptive of the educational process, including, but not limited to, disobedience, disruptive or disrespectful behavior, defiance of authority, cheating, insolence, insubordination, failure to identify oneself, improper activation of fire alarms, or bomb threats;
21. Violation of the school district's Internet Acceptable Use and Safety Policy;
22. Possession of nuisance devices or objects which cause distractions and may facilitate cheating including, but not limited to, pagers, radios, and phones, including picture phones;
23. Violation of school bus or transportation rules or the school district's

Student Transportation Safety Policy;

24. Violation of parking or school traffic rules and regulations, including, but not limited to, driving on school property in such a manner as to endanger persons or property;
25. Violation of directives or guidelines relating to lockers or improperly gaining access to a school locker;
26. Violation of the school district's Search of Student Lockers, Desks, Personal Possessions, and Student's Person Policy;
27. Violation of the school district's Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches Policy;
28. Possession or distribution of slanderous, libelous, or pornographic materials;
29. Violation of the school district' Bullying Prohibition Policy;
30. Student attire or personal grooming which creates a danger to health or safety or creates a disruption to the educational process, including clothing which bears a message which is lewd, vulgar, or obscene, apparel promoting products or activities that are illegal for use by minors, or clothing containing objectionable emblems, signs, words, objects, or pictures communicating a message that is racist, sexist, or otherwise derogatory to a protected minority group or which connotes gang membership;
31. Criminal activity;
32. Falsification of any records, documents, notes, or signatures;
33. Tampering with, changing, or altering records or documents of the school district by any method including, but not limited to, computer access or other electronic means;
34. Scholastic dishonesty which includes, but is not limited to, cheating on a school assignment or test, plagiarism, or collusion, including the use of picture phones or other technology to accomplish this end;
35. Impertinent or disrespectful language toward teachers or other school district personnel;
36. Violation of the school district's Harassment and Violence Policy;
37. Actions, including fighting or any other assaultive behavior, which causes or could cause injury to the student or other persons or which otherwise

endangers the health, safety, or welfare of teachers, students, other school district personnel, or other persons;

38. Committing an act which inflicts great bodily harm upon another person, even though accidental or a result of poor judgment;
39. Violations against persons, including, but not limited to, assault or threatened assault, fighting, harassment, interference or obstruction, attack with a weapon, or look-alike weapon, sexual assault, illegal or inappropriate sexual conduct, or indecent exposure;
40. Verbal assaults or verbally abusive behavior including, but not limited to, use of language that is discriminatory, abusive, obscene, threatening, intimidating, or that degrades other people;
41. Physical or verbal threats including, but not limited to, the staging or reporting of dangerous or hazardous situations that do not exist;
42. Inappropriate, abusive, threatening, or demeaning actions based on race, color, creed, religion, sex, marital status, status with regard to public assistance, disability, national origin, or sexual orientation;
43. Violation of the school district's Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees Policy;
44. Violation of school rules, regulations, policies, or procedures, including, but not limited to, those policies specifically enumerated in this policy;
45. Other acts, as determined by the school district, which are disruptive of the educational process or dangerous or detrimental to the student or other students, school district personnel or surrounding persons, or which violate the rights of others or which damage or endanger the property of the school, or which otherwise interferes with or obstruct the mission or operations of the school district or the safety or welfare of students or employees.

## **VII. DISCIPLINARY ACTION OPTIONS**

The general policy of the school district is to utilize progressive discipline to the extent reasonable and appropriate based upon the specific facts and circumstances of student misconduct. The specific form of discipline chosen in a particular case is solely within the discretion of the school district. At a minimum, violation of school district rules, regulations, policies, or procedures will result in discussion of the violation and a verbal warning. The school district shall, however, impose more severe disciplinary sanctions for any violation, including exclusion or expulsion, if warranted by the student's misconduct, as determined by the school district. Disciplinary action may include, but is not limited to, one or more of the following:

- A. Student conference with teacher, principal, counselor, or other school district personnel, and verbal warning;
- B. Confiscation by school district personnel and/or by law enforcement of any item, article, object, or thing, prohibited by, or used in the violation of, any school district policy, rule, regulation, procedure, or state or federal law. If confiscated by the school district, the confiscated item, article, object, or thing will be released only to the parent/guardian following the completion of any investigation or disciplinary action instituted or taken related to the violation.
- C. Parent contact;
- D. Parent conference;
- E. Removal from class;
- F. In-school suspension;
- G. Suspension from extracurricular activities;
- H. Detention or restriction of privileges;
- I. Loss of school privileges;
- J. In-school monitoring or revised class schedule;
- K. Referral to in-school support services;
- L. Referral to community resources or outside agency services;
- M. Financial restitution;
- N. Referral to police, other law enforcement agencies, or other appropriate authorities;
- O. A request for a petition to be filed in district court for juvenile delinquency adjudication;
- P. Out-of-school suspension under the Pupil Fair Dismissal Act;
- Q. Preparation of an admission or readmission plan;
- R. Saturday school;
- S. Expulsion under the Pupil Fair Dismissal Act;
- T. Exclusion under the Pupil Fair Dismissal Act; and/or

- U. Other disciplinary action as deemed appropriate by the school district.

## **VIII. REMOVAL OF STUDENTS FROM CLASS**

- A. Teachers have the responsibility of attempting to modify disruptive student behavior by such means as conferring with the student, using positive reinforcement, assigning detention or other consequences, or contacting the student's parents. When such measures fail, or when the teacher determines it is otherwise appropriate based upon the student's conduct, the teacher shall have the authority to remove the student from class pursuant to the procedures established by this discipline policy. "Removal from class" and "removal" mean any actions taken by a teacher, principal, or other school district employee to prohibit a student from attending a class or activity period for a period of time not to exceed five (5) days, pursuant to this discipline policy.

Grounds for removal from class shall include any of the following:

1. Willful conduct that significantly disrupts the rights of others to an education, including conduct that interferes with a teacher's ability to teach or communicate effectively with students in a class or with the ability of other students to learn;
2. Willful conduct that endangers surrounding persons, including school district employees, the student or other students, or the property of the school;
3. Willful violation of any school rules, regulations, policies or procedures, including the Code of Student Conduct in this policy; or
4. Other conduct, which in the discretion of the teacher or administration, requires removal of the student from class.

Such removal shall be for at least one (1) activity period or class period of instruction for a given course of study and shall not exceed five (5) such periods.

- B. If a student is removed from class more than ten (10) times in a school year, the school district shall notify the parent or guardian of the student's tenth removal from class and make reasonable attempts to convene a meeting with the student's parent or guardian to discuss the problem that is causing the student to be removed from class.

**The following Sections C. - K. – See Student Handbook**

### ***C. Procedures for Removal of a Student From a Class.***

1. *Specify procedures to be followed by a teacher, administrator or other school district employee to remove a student from a class;*

2. *Specify required approvals necessary;*
3. *Specify paperwork and reporting procedures.*

**D. *Responsibility for and Custody of a Student Removed From Class.***

1. *Designation of where student is to go when removed;*
2. *Designation of how student is to get to designated destination;*
3. *Whether student must be accompanied;*
4. *Statement of what student is to do when and while removed;*
5. *Designation of who has control over and responsibility for student after removal from class.*

**E. *Procedures for Return of a Student to a Class From Which the Student Was Removed.***

1. *Specification of procedures;*
2. *Actions or approvals required such as notes, conferences, readmission plans.*

**F. *Procedures for Notification.***

1. *Specify procedures for notifying students and parents/guardians of violations of the rules of conduct and resulting disciplinary action;*
2. *Actions or approvals required, such as notes, conferences, readmission plans.*

**G. *Disabled Students; Special Provisions.***

1. *Procedures for consideration of whether there is a need for further assessment;*
2. *Procedures for consideration of whether there is a need for a review of the adequacy of the current Individualized Education Program (IEP) of a disabled student who is removed from class or disciplined; and*
3. *Any procedures determined appropriate for referring students in need of special education services to those services.*

**H. *Procedures for Detecting and Addressing Chemical Abuse Problems of Students While on School Premises.***

1. *Establishment of a chemical abuse preassessment team pursuant to Minn. Stat. § 121A.26;*
  2. *Establishment of a school and community advisory team to address chemical abuse problems in the district pursuant to Minn. Stat. § 121A.27; and*
  3. *Establishment of teacher reporting procedures to the chemical abuse preassessment team pursuant to Minn. Stat. § 121A.29.*
- I. Procedures for Immediate and Appropriate Interventions Tied to Violations of the Code of Student Conduct.***
- J. Any Procedures Determined Appropriate for Encouraging Early Involvement of Parents or Guardians in Attempts to Improve a Student’s Behavior.***
- K. Any Procedures Determined Appropriate for Encouraging Early Detection of Behavioral Problems.***

**IX. DISMISSAL**

- A. “Dismissal” means the denial of the current educational program to any student, including exclusion, expulsion and suspension. Dismissal does not include removal from class.

The school district shall not deny due process or equal protection of the law to any student involved in a dismissal proceeding which may result in suspension, exclusion or expulsion.

The school district shall not dismiss any student without attempting to provide alternative educational services before dismissal proceedings, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property.

- B. Violations leading to suspension, based upon severity, may also be grounds for actions leading to expulsion, and/or exclusion. A student may be dismissed on any of the following grounds:
1. Willful violation of any reasonable school board regulation, including those found in this policy;
  2. Willful conduct that significantly disrupts the rights of others to an education, or the ability of school personnel to perform their duties, or school sponsored extracurricular activities; or
  3. Willful conduct that endangers the student or other students, or surrounding persons, including school district employees, or property of the school.

C. Suspension Procedures

1. “Suspension” means an action by the school administration, under rules promulgated by the School Board, prohibiting a student from attending school for a period of no more than ten (10) school days; provided, however, if a suspension is longer than five (5) school days, the suspending administrator shall provide the superintendent with a reason for the longer term of suspension. This definition does not apply to dismissal for one (1) school day or less where a student with a disability does not receive regular or special education instruction during that dismissal period.
2. If a student’s total days of removal from school exceed ten (10) cumulative days in a school year, the school district shall make reasonable attempts to convene a meeting with the student and the student’s parent or guardian before subsequently removing the student from school and, with the permission of the parent or guardian, arrange for a mental health screening for the student at the parent or guardian’s expense. The purpose of this meeting is to attempt to determine the pupil’s need for assessment or other services or whether the parent or guardian should have the student assessed or diagnosed to determine whether the student needs treatment for a mental health disorder.
3. Each suspension action may include a readmission plan. The plan shall include, where appropriate, a provision for implementing alternative educational services upon readmission which must not be used to extend the current suspension. A readmission plan must not obligate a parent or guardian to provide psychotropic drugs to their student as a condition of readmission. School administration must not use the refusal of a parent or guardian to consent to the administration of psychotropic drugs to their student or to consent to a psychiatric evaluation, screening, or examination of the student as a ground, by itself, to prohibit the student from attending class or participating in a school-related activity, or as a basis of a charge of child abuse, child neglect, or medical or educational neglect. The school administration may not impose consecutive suspensions against the same student for the same course of conduct, or incident of misconduct, except where the student will create an immediate and substantial danger to self or to surrounding persons or property or where the school district is in the process of initiating an expulsion, in which case the school administration may extend the suspension to a total of fifteen (15) days.
4. A child with a disability may be suspended. When a child with a disability has been suspended for more than five (5) consecutive days or ten (10) cumulative school days in the same year, and that suspension does not involve a recommendation for expulsion or exclusion or other change in placement under federal law, relevant members of the child’s IEP team, including at least one of the child’s teachers, shall meet and determine the

extent to which the child needs services in order to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals in the child's IEP. That meeting must occur as soon as possible, but no more than ten (10) days after the sixth (6<sup>th</sup>) consecutive day of suspension or the tenth (10<sup>th</sup>) cumulative day of suspension has elapsed.

5. The school administration shall implement alternative educational services when the suspension exceeds five (5) days. Alternative educational services may include, but are not limited to, special tutoring, modified curriculum, modified instruction, other modifications or adaptations, instruction through electronic media, special education services as indicated by appropriate assessments, homebound instruction, supervised homework, or enrollment in another district or in an alternative learning center under Minn. Stat. § 123A.05 selected to allow the pupil to progress toward meeting graduation standards under Minn. Stat. § 120B.02, although in a different setting.
6. The school administration shall not suspend a student from school without an informal administrative conference with the student. The informal administrative conference shall take place before the suspension, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property, in which case the conference shall take place as soon as practicable following the suspension. At the informal administrative conference, a school administrator shall notify the student of the grounds for the suspension, provide an explanation of the evidence the authorities have, and the student may present the student's version of the facts. A separate administrative conference is required for each period of suspension.
7. After school administration notifies a student of the grounds for suspension, school administration may, instead of imposing the suspension, do one or more of the following:
  - a. strongly encourage a parent or guardian of the student to attend school with the student for one day;
  - b. assign the student to attend school on Saturday as supervised by the principal or the principal's designee; and
  - c. petition the juvenile court that the student is in need of services under Minn. Stat. Ch. 260C.
8. A written notice containing the grounds for suspension, a brief statement of the facts, a description of the testimony, a readmission plan, and a copy of the Minnesota Pupil Fair Dismissal Act, Minn. Stat. §§ 121A.40-121A.56, shall be personally served upon the student at or before the time the suspension is to take effect, and upon the student's parent or guardian

by mail within forty-eight (48) hours of the conference. (See attached sample Notice of Suspension.)

9. The school administration shall make reasonable efforts to notify the student's parent or guardian of the suspension by telephone as soon as possible following suspension.
10. In the event a student is suspended without an informal administrative conference on the grounds that the student will create an immediate and substantial danger to surrounding persons or property, the written notice shall be served upon the student and the student's parent or guardian within forty-eight (48) hours of the suspension. Service by mail shall be complete upon mailing.
11. Notwithstanding the foregoing provisions, the student may be suspended pending the school board's decision in an expulsion or exclusion proceeding, provided that alternative educational services are implemented to the extent that suspension exceeds five (5) days.

D. Expulsion and Exclusion Procedures

1. "Expulsion" means a school board action to prohibit an enrolled student from further attendance for up to twelve (12) months from the date the student is expelled. The authority to expel rests with the school board.
2. "Exclusion" means an action taken by the school board to prevent enrollment or re-enrollment of a student for a period that shall not extend beyond the school year. The authority to exclude rests with the school board.
3. All expulsion and exclusion proceedings will be held pursuant to and in accordance with the provisions of the Minnesota Pupil Fair Dismissal Act, Minn. Stat. §§121A.40-121A.56.
4. No expulsion or exclusion shall be imposed without a hearing, unless the right to a hearing is waived in writing by the student and parent or guardian.
5. The student and parent or guardian shall be provided written notice of the school district's intent to initiate expulsion or exclusion proceedings. This notice shall be served upon the student and his or her parent or guardian personally or by mail, and shall contain a complete statement of the facts; a list of the witnesses and a description of their testimony; state the date, time and place of hearing; be accompanied by a copy of the Pupil Fair Dismissal Act, Minn. Stat. §§ 121A.40-121A.56; describe alternative educational services accorded the student in an attempt to avoid the expulsion proceedings; and inform the student and parent or guardian of their right to: (1) have a representative of the student's own choosing,

including legal counsel at the hearing; (2) examine the student's records before the hearing; (3) present evidence; and (4) confront and cross-examine witnesses. The school district shall advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from the Minnesota Department of Education (MDE).

6. The hearing shall be scheduled within ten (10) days of the service of the written notice unless an extension, not to exceed five (5) days, is requested for good cause by the school district, student, parent, or guardian.
7. All hearings shall be held at a time and place reasonably convenient to the student, parent, or guardian and shall be closed, unless the student, parent, or guardian requests an open hearing.
8. The school district shall record the hearing proceedings at district expense, and a party may obtain a transcript at its own expense.
9. The student shall have a right to a representative of the student's own choosing, including legal counsel, at the student's sole expense. The school district shall advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from MDE. The school board may appoint an attorney to represent the school district in any proceeding.
10. If the student designates a representative other than the parent or guardian, the representative must have a written authorization from the student and the parent or guardian providing them with access to and/or copies of the student's records.
11. All expulsion or exclusion hearings shall take place before and be conducted by an independent hearing officer designated by the school district. The hearing shall be conducted in a fair and impartial manner. Testimony shall be given under oath and the hearing officer shall have the power to issue subpoenas and administer oaths.
12. At a reasonable time prior to the hearing, the student, parent or guardian, or authorized representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the proposed dismissal action may be based.
13. The student, parent or guardian, or authorized representative, shall have the right to compel the presence of any school district employee or agent or any other person who may have evidence upon which the proposed dismissal action may be based, and to confront and cross-examine any witnesses testifying for the school district.
14. The student, parent or guardian, or authorized representative, shall have

the right to present evidence and testimony, including expert psychological or educational testimony.

15. The student cannot be compelled to testify in the dismissal proceedings.
16. The hearing officer shall prepare findings and a recommendation based solely upon substantial evidence presented at the hearing, which must be made to the school board and served upon the parties within two (2) days after the close of the hearing.
17. The school board shall base its decision upon the findings and recommendation of the hearing officer and shall render its decision at a meeting held within five (5) days after receiving the findings and recommendation. The school board may provide the parties with the opportunity to present exceptions and comments to the hearing officer's findings and recommendation provided that neither party presents any evidence not admitted at the hearing. The decision by the school board must be based on the record, must be in writing, and must state the controlling facts on which the decision is made in sufficient detail to apprise the parties and the Commissioner of Education (Commissioner) of the basis and reason for the decision.
18. A party to an expulsion or exclusion decision made by the school board may appeal the decision to the Commissioner within twenty-one (21) calendar days of school board action pursuant to Minn. Stat. § 121A.49. The decision of the school board shall be implemented during the appeal to the Commissioner.
19. The school district shall report any suspension, expulsion or exclusion action taken to the appropriate public service agency, when the student is under the supervision of such agency.
20. The school district must report, through the MDE electronic reporting system, each expulsion or exclusion within thirty (30) days of the effective date of the action to the Commissioner. This report must include a statement of alternative educational services given the student and the reason for, the effective date, and the duration of the exclusion or expulsion. The report must also include the student's age, grade, gender, race, and special education status. The dismissal report must include state student identification numbers of affected students.
21. Whenever a student fails to return to school within ten (10) school days of the termination of dismissal, a school administrator shall inform the student and his/her parent or guardian by mail of the student's right to attend and to be reinstated in the school district.

## **X. ADMISSION OR READMISSION PLAN**

A school administrator shall prepare and enforce an admission or readmission plan for any student who is excluded or expelled from school. The plan may include measures to improve the student's behavior, including completing a character education program consistent with Minn. Stat. § 120B.232, Subd. 1, and require parental involvement in the admission or readmission process, and may indicate the consequences to the student of not improving the student's behavior. The readmission plan must not obligate parents to provide a sympathomimetic medication for their child as a condition of readmission.

## **XI. NOTIFICATION OF POLICY VIOLATIONS**

Notification of any violation of this policy and resulting disciplinary action shall be as provided herein, or as otherwise provided by the Pupil Fair Dismissal Act or other applicable law. The teacher, principal or other school district official may provide additional notification as deemed appropriate.

## **XII. STUDENT DISCIPLINE RECORDS**

The policy of the school district is that complete and accurate student discipline records be maintained. The collection, dissemination, and maintenance of student discipline records shall be consistent with applicable school district policies and federal and state law, including the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13.

## **XIII. DISABLED STUDENTS**

Students who are currently identified as eligible under the IDEA or Section 504 will be subject to the provisions of this policy, unless the student's IEP or 504 plan specifies a necessary modification.

Before initiating an expulsion or exclusion of a student with a disability, relevant members of the child's IEP team and the child's parent shall, consistent with federal law, conduct a manifestation determination and determine whether the child's behavior was (i) caused by or had a direct and substantial relationship to the child's disability and (ii) whether the child's conduct was a direct result of a failure to implement the child's IEP. If the student's educational program is appropriate and the behavior is not a manifestation of the student's disability, the school district will proceed with discipline – up to and including expulsion – as if the student did not have a disability, unless the student's educational program provides otherwise. If the team determines that the behavior subject to discipline is a manifestation of the student's disability, the team shall conduct a functional behavioral assessment and implement a behavioral intervention plan for such student provided that the school district had not conducted such assessment prior to the manifestation determination before the behavior that resulted in a change of placement. Where a behavioral intervention plan previously has been developed, the team will review the behavioral intervention plan and modify it as necessary to address the behavior.

When a student who has an IEP is excluded or expelled for misbehavior that is not a manifestation of the student's disability, the school district shall continue to provide special education and related services during the period of expulsion or exclusion.

#### **XIV. OPEN ENROLLED STUDENTS**

The school district may terminate the enrollment of a nonresident student enrolled under an Enrollment Option Program (Minn. Stat. § 124D.03) or Enrollment in Nonresident District (Minn. Stat. § 124D.08) at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy (Minn. Stat. Ch. 260A), and the student's case has been referred to juvenile court. The school district may also terminate the enrollment of a nonresident student over the age of sixteen (16) enrolled under an Enrollment Options Program if the student is absent without lawful excuse for one or more periods on fifteen (15) school days and has not lawfully withdrawn from school.

#### **XV. DISTRIBUTION OF POLICY**

The school district will notify students and parents of the existence and contents of this policy in such manner as it deems appropriate. Copies of this discipline policy shall be made available to all students and parents at the commencement of each school year and to all new students and parents upon enrollment. This policy shall also be available upon request in each principal's office.

#### **XVI. REVIEW OF POLICY**

The principal and representatives of parents, students and staff in each school building shall confer at least annually to review this discipline policy, determine if the policy is working as intended, and to assess whether the discipline policy has been enforced. Any recommended changes shall be submitted to the superintendent for consideration by the school board, which shall conduct an annual review of this policy.

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. § 120B.02 (Educational Expectations for Minnesota Students)  
Minn. Stat. § 120B.232 (Character Development Education)  
Minn. Stat. § 121A.26 (School Preassessment Teams)  
Minn. Stat. § 121A.27 (School and Community Advisory Team)  
Minn. Stat. § 121A.29 (Reporting; Chemical Abuse)  
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)  
Minn. Stat. § 121A.575 (Alternatives to Pupil Suspension)  
Minn. Stat. § 121A.582 (Reasonable Force)  
Minn. Stat. §§ 121A.60-121A.61 (Removal From Class)  
Minn. Stat. § 123A.05 (Area Learning Center Organization)  
Minn. Stat. § 124D.03 (Enrollment Options Program)  
Minn. Stat. § 124D.08 (Enrollment in Nonresident District)  
Minn. Stat. Ch.125A (Students With Disabilities)  
Minn. Stat. Ch. 260A (Truancy)  
Minn. Stat. Ch. 260C (Juvenile Court Act)  
20 U.S.C. §§ 1400-1487 (Individuals with Disabilities Education Improvement Act of 2004)

29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)  
34 C.F.R. § 300.530(e)(1) (Manifestation Determination)

***Cross References:*** MSBA/MASA Model Policy 413 (Harassment and Violence)  
MSBA/MASA Model Policy 501 (School Weapons)  
MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)  
MSBA/MASA Model Policy 503 (Student Attendance)  
MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)  
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)  
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)  
MSBA/MASA Model Policy 525 (Violence Prevention)  
MSBA/MASA Model Policy 526 (Hazing Prohibition)  
MSBA/MASA Model Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)  
MSBA/MASA Model Policy 610 (Field Trips)  
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)



# WINDOM AREA SCHOOLS

DISTRICT OFFICE  
PO BOX 177  
WINDOM, MN 56101

PHONE: 507-831-6901  
FAX: 507-831-6919

WINDOM AREA  
MIDDLE/HIGH SCHOOL

PHONE: 507-831-6910  
FAX: 507-831-6919

WINDOM AREA  
ELEMENTARY

PHONE: 507-831-6925  
FAX: 507-831-6932

[WWW.WINDOM.K12.MN.US](http://WWW.WINDOM.K12.MN.US)

<<Parent Name>>  
<<Parent Address>>

## NOTICE OF SUSPENSION

The purpose of this letter is to inform you that <<student name>> is being suspended from school for a period of <<one day>> beginning <<Date>>.

The grounds for suspension is due to the violation of the School Board <<Policy #>>.

<<State the violated policy>>

Briefly, the facts that have been determined are:

A description of the student's testimony is:

Conclusions:

**The district reserves the right to assign further discipline upon completion of the full investigation.**

An administrative conference to determine the above was conducted by <<principal>> on <<date>> in compliance with Minnesota Statutes Section 121A.40 to 121A.56 of the Pupil Fair Dismissal Act, a copy of which is enclosed.

Readmission Plan/Reentry Meeting: <Date>

While suspended, the student may not come on any school campus except with you for the purpose of discussing the conduct.

Any questions or concerns may be directed to the administrator indicated below during school hours at 831-6925.

Sincerely,

<<Principal>>

Enc: Minnesota Statutes 121A.40 through 121A.56

## **515 PROTECTION AND PRIVACY OF PUPIL RECORDS**

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

### **I. PURPOSE**

The school district recognizes its responsibility in regard to the collection, maintenance, and dissemination of pupil records and the protection of the privacy rights of students as provided in federal law and state statutes.

### **II. GENERAL STATEMENT OF POLICY**

The following procedures and policies regarding the protection and privacy of parents and students are adopted by the school district, pursuant to the requirements of 20 U.S.C. § 1232g, *et seq.*, (Family Educational Rights and Privacy Act (FERPA)) 34 C.F.R. Part 99 and consistent with the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, and Minn. Rules Parts 1205.0100-1205.2000.

### **III. DEFINITIONS**

#### **A. Biometric Record**

“Biometric record,” as referred to in “Personally Identifiable,” means a record of one or more measurable biological or behavioral characteristics that can be used for authorized recognition of an individual (e.g., fingerprints, retina and iris patterns, voice prints, DNA sequence, facial characteristics, and handwriting).

#### **B. Dates of Attendance**

“Dates of attendance,” as referred to in “Directory Information,” means the period of time during which a student attends or attended a school or schools in the school district, including attendance in person or by paper correspondence, satellite, internet or other electronic communication technologies for students who are not in the classroom, and including the period during which a student is working under a work-study program. The term does not include specific daily records of a student’s attendance at a school or schools in the school district.

#### **C. Directory Information**

“Directory information” means information contained in an education record of a student which would not generally be considered harmful or an invasion of privacy if disclosed. It includes, but is not limited to: the student’s name, address, telephone listing, electronic mail address, photograph, date and place of

birth, major field of study, dates of attendance, grade level, enrollment status (i.e., full-time or part-time), participation in officially recognized activities and sports, weight and height of members of athletic teams, degrees, honors and awards received, and the most recent educational agency or institution attended. It also includes the name, address, and telephone number of the student's parent(s). Directory information does not include a student's social security number or a student's identification number ("ID") if the ID may be used to access education records without use of one or more factors that authenticate the student's identity such as a personal identification number, password, or other factor known or possessed only by the authorized user. It also does not include personally identifiable data which references religion, race, color, social position, or nationality. Data collected from nonpublic school students, other than those who receive shared time educational services, shall not be designated as directory information unless written consent is given by the student's parent or guardian.

*[Note: This definition includes all of the types of information specifically referenced by state and federal law as directory information. A school district may choose not to designate some or all of the enumerated information as directory information. A school district also may add to the list of directory information, as long as the added data is not information that generally would be deemed as an invasion of privacy or information that references the student's religion, race, color, social position, or nationality. This is an important policy decision for the local school board which must balance student privacy rights against public disclosure.]*

D. Education Records

1. What constitutes "education records." Education records means those records which: (1) are directly related to a student; and (2) are maintained by the school district or by a party acting for the school district.
2. What does not constitute an education record. The term, "education records," does not include:
  - a. Records of instructional personnel which:
    - (1) are in the sole possession of the maker of the record; and
    - (2) are not accessible or revealed to any other individual except a substitute teacher; and
    - (3) are destroyed at the end of the school year.
  - b. Records of a law enforcement unit of the school district, provided education records maintained by the school district are not disclosed to the unit, and the law enforcement records are:
    - (1) maintained separately from education records;

- (2) maintained solely for law enforcement purposes; and
  - (3) disclosed only to law enforcement officials of the same jurisdiction.
- c. Records relating to an individual, including a student, who is employed by the school district which:
- (1) are made and maintained in the normal course of business;
  - (2) relate exclusively to the individual in that individual's capacity as an employee; and
  - (3) are not available for use for any other purpose.

However, these provisions shall not apply to records relating to an individual in attendance at the school district who is employed as a result of his or her status as a student.

- d. Records relating to an eligible student, or a student attending an institution of post-secondary education, which are:
- (1) made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in his or her professional or paraprofessional capacity or assisting in that capacity;
  - (2) made, maintained, or used only in connection with the provision of treatment to the student; and
  - (3) disclosed only to individuals providing the treatment; provided that the records can be personally reviewed by a physician or other appropriate professional of the student's choice. For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are a part of the program of instruction within the school district.
- e. Records that only contain information about an individual after he or she is no longer a student at the school district and that are not directly related to the individual's attendance as a student.

E. Eligible Student

"Eligible student" means a student who has attained eighteen (18) years of age or is attending an institution of post-secondary education.

F. Juvenile Justice System

“Juvenile justice system” includes criminal justice agencies and the judiciary when involved in juvenile justice activities.

G. Legitimate Educational Interest

“Legitimate educational interest” includes interest directly related to classroom instruction, teaching, student achievement and progress, discipline of a student, student health and welfare, and the ability to respond to a request for education data. It includes a person’s need to know in order to:

1. Perform an administrative task required in the school or employee’s contract or position description approved by the school board;
2. Perform a supervisory or instructional task directly related to the student’s education; or
3. Perform a service or benefit for the student or the student’s family such as health care, counseling, student job placement, or student financial aid.
4. Perform a task directly related to responding to a request for data.

H. Parent

“Parent” means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent of the student in the absence of a parent or guardian. The school district may presume the parent has the authority to exercise the rights provided herein, unless it has been provided with evidence that there is a state law or court order governing such matters as marriage dissolution, separation or child custody, or a legally binding instrument which provides to the contrary.

I. Personally Identifiable

“Personally identifiable” means that the data or information includes, but is not limited to: (a) a student’s name; (b) the name of the student’s parent or other family member; (c) the address of the student or student’s family; (d) a personal identifier such as the student’s social security number or student number or biometric record; (e) other direct identifiers, such as the student’s date of birth, place of birth, and mother’s maiden name; (f) other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty; or (g) information requested by a person who the school district reasonably believes knows the identity of the student to whom the education record relates.

J. Record

“Record” means any information or data recorded in any way including, but not limited to, handwriting, print, computer media, video or audio tape, film, microfilm, and microfiche.

K. Responsible Authority

“Responsible authority” means *[designate title and actual name of individual]*.

L. Student

“Student” includes any individual who is or has been in attendance, enrolled, or registered at the school district and regarding whom the school district maintains education records. Student also includes applicants for enrollment or registration at the school district and individuals who receive shared time educational services from the school district.

M. School Official

“School official” includes: (a) a person duly elected to the school board; (b) a person employed by the school board in an administrative, supervisory, instructional, or other professional position; (c) a person employed by the school board as a temporary substitute in a professional position for the period of his or her performance as a substitute; and (d) a person employed by, or under contract to, the school board to perform a special task such as a secretary, a clerk, a public information officer or data practices compliance official, an attorney, or an auditor for the period of his or her performance as an employee or contractor.

*[Note: School districts may wish to reference police liaison officers in the definition of a “school official.” Depending on the circumstances of the relationship, this may be added in subpart (d) of the definition or in a new subpart (e). Caution should be used to ensure that police liaison officers are considered “school officials” only when performing duties as a police liaison officer. Consultation with the school district’s legal counsel is recommended.]*

N. Summary Data

“Summary data” means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify the individual is ascertainable.

O. Other Terms and Phrases

All other terms and phrases shall be defined in accordance with applicable state and federal law or ordinary customary usage.

#### IV. GENERAL CLASSIFICATION

State law provides that all data collected, created, received, or maintained by a school district are public unless classified by state or federal law as not public or private or confidential. State law classifies all data on individuals maintained by a school district which relates to a student as private data on individuals. This data may not be disclosed to parties other than the parent or eligible student without consent, except pursuant to a valid court order, certain state statutes authorizing access, and the provisions of FERPA and the regulations promulgated thereunder.

## **V. STATEMENT OF RIGHTS**

### **A. Rights of Parents and Eligible Students**

Parents and eligible students have the following rights under this policy:

1. The right to inspect and review the student's education records;
2. The right to request the amendment of the student's education records to ensure that they are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights;
3. The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that such consent is not required for disclosure pursuant to this policy, state or federal law, or the regulations promulgated thereunder;
4. The right to refuse release of names, addresses, and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions;
5. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the school district to comply with the federal law and the regulations promulgated thereunder;
6. The right to be informed about rights under the federal law; and
7. The right to obtain a copy of this policy at the location set forth in Section XXI. of this policy.

### **B. Eligible Students**

All rights and protections given parents under this policy transfer to the student when he or she reaches eighteen (18) years of age or enrolls in an institution of post-secondary education. The student then becomes an "eligible student." However, the parents of an eligible student who is also a "dependent student" are entitled to gain access to the education records of such student without first obtaining the consent of the student. In addition, parents of an eligible student may be given access to education records in connection with a health or safety

emergency if the disclosure meets the conditions of any provision set forth in 34 C.F.R. § 99.31(a).

## **VI. DISCLOSURE OF EDUCATION RECORDS**

### **A. Consent Required for Disclosure**

1. The school district shall obtain a signed and dated written informed consent of the parent of a student or the eligible student before disclosing personally identifiable information from the education records of the student, except as provided herein.
2. The written consent required by this subdivision must be signed and dated by the parent of the student or the eligible student giving the consent and shall include:
  - a. a specification of the records to be disclosed;
  - b. the purpose or purposes of the disclosure;
  - c. the party or class of parties to whom the disclosure may be made;
  - d. the consequences of giving informed consent; and
  - e. if appropriate, a termination date for the consent.
3. When a disclosure is made under this subdivision:
  - a. if the parent or eligible student so requests, the school district shall provide him or her with a copy of the records disclosed; and
  - b. if the parent of a student who is not an eligible student so requests, the school district shall provide the student with a copy of the records disclosed.
4. A signed and dated written consent may include a record and signature in electronic form that:
  - a. identifies and authenticates a particular person as the source of the electronic consent; and
  - b. indicates such person's approval of the information contained in the electronic consent.
5. If the responsible authority seeks an individual's informed consent to the release of private data to an insurer or the authorized representative of an insurer, informed consent shall not be deemed to have been given unless the statement is:

- a. in plain language;
- b. dated;
- c. specific in designating the particular persons or agencies the data subject is authorizing to disclose information about the data subject;
- d. specific as to the nature of the information the subject is authorizing to be disclosed;
- e. specific as to the persons or agencies to whom the subject is authorizing information to be disclosed;
- f. specific as to the purpose or purposes for which the information may be used by any of the parties named in Clause e. above, both at the time of the disclosure and at any time in the future; and
- g. specific as to its expiration date which should be within a reasonable time, not to exceed one year except in the case of authorizations given in connection with applications for: (i) life insurance or noncancellable or guaranteed renewable health insurance and identified as such, two years after the date of the policy, or (ii) medical assistance under Minn. Stat. Ch. 256B or Minnesota Care under Minn. Stat. Ch. 256L, which shall be ongoing during all terms of eligibility, for individualized education program health-related services provided by a school district that are subject to third party reimbursement.

6. Eligible Student Consent

Whenever a student has attained eighteen (18) years of age or is attending an institution of post-secondary education, the rights accorded to and the consent required of the parent of the student shall thereafter only be accorded to and required of the eligible student, except as provided in Section V. of this policy.

B. Prior Consent for Disclosure Not Required

The school district may disclose personally identifiable information from the education records of a student without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

- 1. To other school officials, including teachers, within the school district whom the school district determines have a legitimate educational interest in such records;

2. To a contractor, consultant, volunteer, or other party to whom the school district has outsourced institutional services or functions provided that the outside party:
  - a. performs an institutional service or function for which the school district would otherwise use employees;
  - b. is under the direct control of the school district with respect to the use and maintenance of education records; and
  - c. will not disclose the information to any other party without the prior consent of the parent or eligible student and uses the information only for the purposes for which the disclosure was made.
3. To officials of other schools, school districts, or post-secondary educational institutions in which the student seeks or intends to enroll, or is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer. The records shall include information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon, and with proper annual notice (see Section XIX.), suspension and expulsion information pursuant to section 7165 of the federal No Child Left Behind Act *[insert the following if the school district has a policy regarding Staff Notification of Violent Behavior by Students]* and, if applicable, data regarding a student's history of violent behavior. The records also shall include a copy of any probable cause notice or any disposition or court order under Minn. Stat. § 260B.171, unless the data are required to be destroyed under Minn. Stat. § 120A.22, Subd. 7(c) or § 121A.75. On request, the school district will provide the parent or eligible student with a copy of the education records which have been transferred and provide an opportunity for a hearing to challenge the content of those records in accordance with Section XV. of this policy;
4. To authorized representatives of the Comptroller General of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or the Commissioner of the State Department of Education or his or her representative, subject to the conditions relative to such disclosure provided under federal law;
5. In connection with financial aid for which a student has applied or has received, if the information is necessary for such purposes as to:
  - a. determine eligibility for the aid;
  - b. determine the amount of the aid;

- c. determine conditions for the aid; or
- d. enforce the terms and conditions of the aid.

“Financial aid” for purposes of this provision means a payment of funds provided to an individual or a payment in kind of tangible or intangible property to the individual that is conditioned on the individual’s attendance at an educational agency or institution;

- 6. To state and local officials or authorities to whom such information is specifically allowed to be reported or disclosed pursuant to state statute adopted:
  - a. before November 19, 1974, if the allowed reporting or disclosure concerns the juvenile justice system and such system’s ability to effectively serve the student whose records are released; or
  - b. after November 19, 1974, if the reporting or disclosure allowed by state statute concerns the juvenile justice system and the system’s ability to effectively serve, prior to adjudication, the student whose records are released, provided the officials and authorities to whom the records are disclosed certify in writing to the school district that the data will not be disclosed to any other party, except as provided by state law, without the prior written consent of the parent of the student. At a minimum, the school district shall disclose the following information to the juvenile justice system under this paragraph: a student’s full name, home address, telephone number, and date of birth; a student’s school schedule, attendance record, and photographs, if any; and parents’ names, home addresses, and telephone numbers.
- 7. To organizations conducting studies for or on behalf of educational agencies or institutions for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction; provided that the studies are conducted in a manner which does not permit the personal identification of parents or students by individuals other than representatives of the organization, the information is destroyed when no longer needed for the purposes for which the study was conducted, and the school district enters into a written agreement with the organization that: (a) specifies the purpose, scope, and duration of the study or studies and the information to be disclosed; (b) requires the organization to use personally identifiable information from education records only to meet the purpose or purposes of the study as stated in the written agreement; (c) requires the organization to conduct the study in a manner that does not permit personal identification of parents and students by anyone other than representatives of the organization with legitimate interests; and (d) requires the organization to destroy or return to the school district all personally identifiable information when information is

no longer needed for the purposes for which the study was conducted and specifies the time period in which the information must be returned or destroyed. For purposes of this provision, the term, “organizations,” includes, but is not limited to, federal, state, and local agencies and independent organizations. In the event the Department of Education determines that a third party outside of the school district to whom information is disclosed violates this provision, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years;

8. To accrediting organizations in order to carry out their accrediting functions;
9. To parents of a student eighteen (18) years of age or older if the student is a dependent of the parents for income tax purposes;
10. To comply with a judicial order or lawfully issued subpoena, provided, however, that the school district makes a reasonable effort to notify the parent or eligible student of the order or subpoena in advance of compliance therewith so that the parent or eligible student may seek protective action, unless the disclosure is in compliance with a federal grand jury subpoena, or any other subpoena issued for law enforcement purposes, and the court or other issuing agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed, or the disclosure is in compliance with an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 U.S.C. § 2332b(g)(5)(B) or an act of domestic or international terrorism as defined in 18 U.S.C. § 2331. If the school district initiates legal action against a parent or student, it may disclose to the court, without a court order or subpoena, the education records of the student that are relevant for the school district to proceed with the legal action as plaintiff. Also, if a parent or eligible student initiates a legal action against the school district, the school district may disclose to the court, without a court order or subpoena, the student’s education records that are relevant for the school district to defend itself;
11. To appropriate parties, including parents of an eligible student, in connection with an emergency if knowledge of the information is necessary to protect the health, including the mental health, or safety of the student or other individuals. The decision is to be based upon information available at the time the threat occurs that indicates that there is an articulable and significant threat to the health or safety of a student or other individuals. In making a determination whether to disclose information under this section, the school district may take into account the totality of the circumstances pertaining to a threat and may disclose information from education records to any person whose knowledge of the

information is necessary to protect the health or safety of the student or other students. A record of this disclosure must be maintained pursuant to Section XIII.E. of this policy. In addition, an educational agency or institution may include in the education records of a student appropriate information concerning disciplinary action taken against the student for conduct that posed a significant risk to the safety or well-being of that student, other students, or other members of the school community. This information may be disclosed to teachers and school officials within the school district and/or teachers and school officials in other schools who have legitimate educational interests in the behavior of the student;

12. To the juvenile justice system if information about the behavior of a student who poses a risk of harm is reasonably necessary to protect the health or safety of the student or other individuals;
13. Information the school district has designated as “directory information” pursuant to Section VII. of this policy;
14. To military recruiting officers and post-secondary educational institutions pursuant to Section XI. of this policy;
15. To the parent of a student who is not an eligible student or to the student himself or herself;
16. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiologic investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted;
17. To volunteers who are determined to have a legitimate educational interest in the data and who are conducting activities and events sponsored by or endorsed by the educational agency or institution for students or former students;
18. To the juvenile justice system, on written request that certifies that the information will not be disclosed to any other person except as authorized by law without the written consent of the parent of the student:
  - a. the following information about a student must be disclosed: a student’s full name, home address, telephone number, date of birth; a student’s school schedule, daily attendance record, and photographs, if any; and any parents’ names, home addresses, and telephone numbers;
  - b. the existence of the following information about a student, not the actual data or other information contained in the student’s education record, may be disclosed provided that a request for

access must be submitted on the statutory form and it must contain an explanation of why access to the information is necessary to serve the student: (1) use of a controlled substance, alcohol, or tobacco; (2) assaultive or threatening conduct that could result in dismissal from school under the Pupil Fair Dismissal Act; (3) possession or use of weapons or look-alike weapons; (4) theft; or (5) vandalism or other damage to property. Prior to releasing this information, the principal or chief administrative officer of a school who receives such a request must, to the extent permitted by federal law, notify the student's parent or guardian by certified mail of the request to disclose information. If the student's parent or guardian notifies the school official of an objection to the disclosure within ten (10) days of receiving certified notice, the school official must not disclose the information and instead must inform the requesting member of the juvenile justice system of the objection. If no objection from the parent or guardian is received within fourteen (14) days, the school official must respond to the request for information.

The written requests of the juvenile justice system member(s), as well as a record of any release, must be maintained in the student's file;

19. To the principal where the student attends and to any counselor directly supervising or reporting on the behavior or progress of the student if it is information from a disposition order received by a superintendent under Minn. Stat. § 260B.171, Subd. 3. The principal must notify the counselor immediately and must place the disposition order in the student's permanent education record. The principal also must notify immediately any teacher or administrator who directly supervises or reports on the behavior or progress of the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other school district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individual need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student, outline the offense, and describe any conditions of probation about which the school must provide information if this information is provided in the disposition order. Disposition order information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information may not be further disseminated by the counselor, teacher, administrator, staff member, substitute, or volunteer except as necessary to serve the student, to protect students and staff, or as otherwise required by law, and only to the student or the student's parent or guardian;

20. To the principal where the student attends if it is information from a peace officer's record of children received by a superintendent under Minn. Stat. § 260B.171, Subd. 5. The principal must place the information in the student's education record. The principal also must notify immediately any teacher, counselor, or administrator directly supervising the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student and describe the alleged offense if this information is provided in the peace officer's notice. Peace officer's record information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information must not be further disseminated by the counselor, teacher administrator, staff member, substitute, or volunteer except to communicate with the student or the student's parent or guardian as necessary to serve the student, to protect students and staff, or as otherwise required by law.

The principal must delete the peace officer's record from the student's education record, destroy the data, and make reasonable efforts to notify any teacher, counselor, staff member, administrator, substitute, or volunteer who received information from the peace officer's record if the county attorney determines not to proceed with a petition or directs the student into a diversion or mediation program or if a juvenile court makes a decision on a petition and the county attorney or juvenile court notifies the superintendent of such action; or

21. To the Secretary of Agriculture, or authorized representative from the Food and Nutrition Service or contractors acting on behalf of the Food and Nutrition Service, for the purposes of conducting program monitoring, evaluations, and performance measurements of state and local educational and other agencies and institutions receiving funding or providing benefits of one or more programs authorized under the National School Lunch Act or the Child Nutrition Act of 1966 for which the results will be reported in an aggregate form that does not identify any individual, on the conditions that: (a) any data collected shall be protected in a manner that will not permit the personal identification of students and their parents by other than the authorized representatives of the Secretary; and (b) any personally identifiable data shall be destroyed when the data are no longer needed for program monitoring, evaluations, and performance measurements.

C. Nonpublic School Students

The school district may disclose personally identifiable information from the education records of a nonpublic school student, other than a student who receives shared time educational services, without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

1. Pursuant to a valid court order;
2. Pursuant to a statute specifically authorizing access to the private data; or
3. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiological investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted.

## **VII. RELEASE OF DIRECTORY INFORMATION**

### **A. Classification**

Directory information is public except as provided herein.

### **B. Former Students**

Unless a former student validly opted out of the release of directory information while the student was in attendance and has not rescinded the opt out request at any time, the school district may disclose directory information from the education records generated by it regarding the former student without meeting the requirements of Paragraph C. of this section. In addition, under an explicit exclusion from the definition of an “education record,” the school district may release records that only contain information about an individual obtained after he or she is no longer a student at the school district and that are not directly related to the individual’s attendance as a student (e.g., a student’s activities as an alumnus of the school district).

### **C. Present Students and Parents**

The school district may disclose directory information from the education records of a student and information regarding parents without prior written consent of the parent of the student or eligible student, except as provided herein. Prior to such disclosure the school district shall:

1. Annually give public notice by any means that are reasonably likely to inform the parents and eligible students of:
  - a. the types of personally identifiable information regarding students and/or parents that the school district has designated as directory information;

- b. the parent's or eligible student's right to refuse to let the school district designate any or all of those types of information about the student and/or the parent as directory information; and
  - c. the period of time in which a parent or eligible student has to notify the school district in writing that he or she does not want any or all of those types of information about the student and/or the parent designated as directory information.
2. Allow a reasonable period of time after such notice has been given for a parent or eligible student to inform the school district in writing that any or all of the information so designated should not be disclosed without the parent's or eligible student's prior written consent, except as provided in Section VI. of this policy.
  3. A parent or eligible student may not opt out of the directory information disclosures to prevent the school district from disclosing or requiring the student to disclose the student's name, identifier, or school district e-mail address in a class in which the student is enrolled.
  4. The school district shall not disclose or confirm directory information without meeting the written consent requirements contained in Section VI.A. of this policy if a student's social security number or other non-directory information is used alone or in combination with other data elements to identify or help identify the student or the student's records.

D. Procedure for Obtaining Nondisclosure of Directory Information

The parent's or eligible student's written notice shall be directed to the responsible authority and shall include the following:

1. Name of the student and/or parent, as appropriate;
2. Home address;
3. School presently attended by student;
4. Parent's legal relationship to student, if applicable; and
5. Specific categories of directory information to be made not public without the parent's or eligible student's prior written consent, which shall only be applicable for that school year.

E. Duration

The designation of any information as directory information about a student or parents will remain in effect for the remainder of the school year unless the parent

or eligible student provides the written notifications provided herein.

## **VIII. DISCLOSURE OF PRIVATE RECORDS**

### **A. Private Records**

For the purposes herein, education records are records which are classified as private data on individuals by state law and which are accessible only to the student who is the subject of the data and the student's parent if the student is not an eligible student. The school district may not disclose private records or their contents except as summary data, or except as provided in Section VI. of this policy, without the prior written consent of the parent or the eligible student. The school district will use reasonable methods to identify and authenticate the identity of parents, students, school officials, and any other party to whom personally identifiable information from education records is disclosed.

### **B. Private Records Not Accessible to Parent**

In certain cases state law intends, and clearly provides, that certain information contained in the education records of the school district pertaining to a student be accessible to the student alone, and to the parent only under special circumstances, if at all.

1. The responsible authority may deny access to private data by a parent when a minor student who is the subject of that data requests that the responsible authority deny such access. The minor student's request must be submitted in writing setting forth the reasons for denying access to the parent and must be signed by the minor. Upon receipt of such request the responsible authority shall determine if honoring the request to deny the parent access would be in the best interest of the minor data subject. In making this determination the responsible authority shall consider the following factors:
  - a. whether the minor is of sufficient age and maturity to be able to explain the reasons for and understand the consequences of the request to deny access;
  - b. whether the personal situation of the minor is such that denying parental access may protect the minor data subject from physical or emotional harm;
  - c. whether there are grounds for believing that the minor data subject's reasons for precluding parental access are reasonably accurate;
  - d. whether the data in question is of such a nature that disclosure of it to the parent may lead to physical or emotional harm to the minor data subject; and

- e. whether the data concerns medical, dental or other health services provided pursuant to Minn. Stat. §§ 144.341-144.347, in which case the data may be released only if the failure to inform the parent would seriously jeopardize the health of the minor.

C. Private Records Not Accessible to Student

Students shall not be entitled to access to private data concerning financial records and statements of the student's parent or any information contained therein.

**IX. DISCLOSURE OF CONFIDENTIAL RECORDS**

A. Confidential Records

Confidential records are those records and data contained therein which are made not public by state or federal law, and which are inaccessible to the student and the student's parents or to an eligible student.

B. Reports Under the Maltreatment of Minors Reporting Act

Pursuant to Minn. Stat. § 626.556, reports pertaining to a neglected and/or physically and/or sexually abused child shall be accessible only to the appropriate welfare and law enforcement agencies. In respect to other parties, such data shall be confidential and will not be made available to the parent or the subject individual by the school district. The subject individual, however, may obtain a copy of the report from either the local welfare agency, county sheriff, or the local police department subject to the provisions of Minn. Stat. § 626.556, Subd. 11.

C. Investigative Data

Data collected by the school district as part of an active investigation undertaken for the purpose of the commencement or defense of pending civil legal action, or which are retained in anticipation of a pending civil legal action are classified as protected nonpublic data in the case of data not on individuals, and confidential data in the case of data on individuals.

1. The school district may make any data classified as protected non-public or confidential pursuant to this subdivision accessible to any person, agency, or the public if the school district determines that such access will aid the law enforcement process, promote public health or safety, or dispel widespread rumor or unrest.
2. A complainant has access to a statement he or she provided to the school district.
3. Parents or eligible students may have access to investigative data of which the student is the subject, but only to the extent the data is not inextricably

intertwined with data about other school district students, school district employees, and/or attorney data as defined in Minn. Stat. § 13.393.

4. Once a civil investigation becomes inactive, civil investigative data becomes public unless the release of the data would jeopardize another pending civil legal action, except for those portions of such data that are classified as not public data under state or federal law. Any civil investigative data presented as evidence in court or made part of a court record shall be public. For purposes of this provision, a civil investigation becomes inactive upon the occurrence of any of the following events:
  - a. a decision by the school district, or by the chief attorney for the school district, not to pursue the civil legal action. However, such investigation may subsequently become active if the school district or its attorney decides to renew the civil legal action;
  - b. the expiration of the time to file a complaint under the statute of limitations or agreement applicable to the civil legal action; or
  - c. the exhaustion or expiration of rights of appeal by either party to the civil legal action.
5. A “pending civil legal action” for purposes of this subdivision is defined as including, but not limited to, judicial, administrative, or arbitration proceedings.

D. Chemical Abuse Records

To the extent the school district maintains records of the identity, diagnosis, prognosis, or treatment of any student which are maintained in connection with the performance of any drug abuse prevention function conducted, regulated, or directly or indirectly assisted by any department or agency of the United States, such records are classified as confidential and shall be disclosed only for the purposes and under the circumstances expressly authorized by law.

**X. DISCLOSURE OF SCHOOL RECORDS PRIOR TO EXCLUSION OR EXPULSION HEARING**

At a reasonable time prior to any exclusion or expulsion hearing, the student and the student’s parent or guardian or representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the action proposed by the school district may be based, pursuant to the Minnesota Pupil Fair Dismissal Act, Minn. Stat. § 121A.40, *et seq.*

**XI. DISCLOSURE OF DATA TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS**

- A. The school district will release the names, addresses, and home telephone

numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions within sixty (60) days after the date of the request unless a parent or eligible student has refused in writing to release this data pursuant to Paragraph C. below.

- B. Data released to military recruiting officers under this provision:
1. may be used only for the purpose of providing information to students about military service, state and federal veterans' education benefits, and other career and educational opportunities provided by the military; and
  2. cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces.
- C. A parent or eligible student has the right to refuse the release of the name, address, or home telephone number to military recruiting officers and post-secondary educational institutions. To refuse the release of the above information to military recruiting officers and post-secondary educational institutions, a parent or eligible student must notify the responsible authority [*designate title of individual, i.e., building principal*] in writing by [*date*] each year. The written request must include the following information:
1. Name of student and parent, as appropriate;
  2. Home address;
  3. Student's grade level;
  4. School presently attended by student;
  5. Parent's legal relationship to student, if applicable;
  6. Specific category or categories of information which are not to be released to military recruiting officers and post-secondary educational institutions; and
  7. Specific category or categories of information which are not to be released to the public, including military recruiting officers and post-secondary educational institutions.
- D. Annually, the school district will provide public notice by any means that are reasonably likely to inform the parents and eligible students of their rights to refuse to release the names, addresses, and home phone numbers of students in grades 11 and 12 without prior consent.
- E. A parent or eligible student's refusal to release the above information to military recruiting officers and post-secondary educational institutions does not affect the school district's release of directory information to the rest of the public, which

includes military recruiting officers and post-secondary educational institutions. In order to make any directory information about a student private, the procedures contained in Section VII. of this policy also must be followed. Accordingly, to the extent the school district has designated the name, address, phone number, and grade level of students as directory information, absent a request from a parent or eligible student not to release such data, this information will be public data and accessible to members of the public, including military recruiting officers and post-secondary educational institutions.

## **XII. LIMITS ON REDISCLOSURE**

### **A. Redisclosure**

Consistent with the requirements herein, the school district may only disclose personally identifiable information from the education records of a student on the condition that the party to whom the information is to be disclosed will not disclose the information to any other party without the prior written consent of the parent of the student or the eligible student, except that the officers, employees, and agents of any party receiving personally identifiable information under this section may use the information, but only for the purposes for which the disclosure was made.

### **B. Redisclosure Not Prohibited**

1. Subdivision A. of this section does not prevent the school district from disclosing personally identifiable information under Section VI. of this policy with the understanding that the party receiving the information may make further disclosures of the information on behalf of the school district provided:
  - a. The disclosures meet the requirements of Section VI. of this policy; and
  - b. The school district has complied with the record-keeping requirements of Section XIII. of this policy.
2. Subdivision A. of this section does not apply to disclosures made pursuant to court orders or lawfully issued subpoenas or litigation, to disclosures of directory information, to disclosures to a parent or student or to parents of dependent students, or to disclosures concerning sex offenders and other individuals required to register under 42 U.S.C. § 14071. However, the school district must provide the notification required in Section XII.D. of this policy if a redisclosure is made based upon a court order or lawfully issued subpoena.

### **C. Classification of Disclosed Data**

The information disclosed shall retain the same classification in the hands of the

party receiving it as it had in the hands of the school district.

D. Notification

The school district shall inform the party to whom a disclosure is made of the requirements set forth in this section, except for disclosures made pursuant to court orders or lawfully issued subpoenas, disclosure of directory information under Section VII. of this policy, disclosures to a parent or student, or disclosures to parents of a dependent student. In the event that the Family Policy Compliance Office determines that a third party outside of the school district improperly rediscloses personally identifiable information from education records or fails to provide notification required under this section of this policy, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years.

**XIII. RESPONSIBLE AUTHORITY; RECORD SECURITY; AND RECORD KEEPING**

A. Responsible Authority

The responsible authority shall be responsible for the maintenance and security of student records.

B. Record Security

The principal of each school subject to the supervision and control of the responsible authority shall be the records manager of the school, and shall have the duty of maintaining and securing the privacy and/or confidentiality of student records.

C. Plan for Securing Student Records

The building principal shall submit to the responsible authority a written plan for securing students records by September 1 of each school year. The written plan shall contain the following information:

1. A description of records maintained;
2. Titles and addresses of person(s) responsible for the security of student records;
3. Location of student records, by category, in the buildings;
4. Means of securing student records; and
5. Procedures for access and disclosure.

D. Review of Written Plan for Securing Student Records

The responsible authority shall review the plans submitted pursuant to Paragraph C. of this section for compliance with the law, this policy and the various administrative policies of the school district. The responsible authority shall then promulgate a chart incorporating the provisions of Paragraph C. which shall be attached to and become a part of this policy.

E. Record Keeping

1. The principal shall, for each request for and each disclosure of personally identifiable information from the education records of a student, maintain a record with the education records of the student which indicates:
  - a. the parties who have requested or received personally identifiable information from the education records of the student;
  - b. the legitimate interests these parties had in requesting or obtaining the information; and
  - c. the names of the state and local educational authorities and federal officials and agencies listed in Section VI.B.4. of this policy that may make further disclosures of personally identifiable information from the student's education records without consent.
2. In the event the school district discloses personally identifiable information from an education record of a student pursuant to Section XII.B. of this policy, the record of disclosure required under this section shall also include:
  - a. the names of the additional parties to which the receiving party may disclose the information on behalf of the school district;
  - b. the legitimate interests under Section VI. of this policy which each of the additional parties has in requesting or obtaining the information; and
  - c. a copy of the record of further disclosures maintained by a state or local educational authority or federal official or agency listed in Section VI.B.4. of this policy in accordance with 34 C.F.R. § 99.32 and to whom the school district disclosed information from an education record. The school district shall request a copy of the record of further disclosures from a state or local educational authority or federal official or agency to whom education records were disclosed upon a request from a parent or eligible student to review the record of requests for disclosure.
3. Section XIII.E.1. does not apply to requests by or disclosure to a parent of a student or an eligible student, disclosures pursuant to the written consent of a parent of a student or an eligible student, requests by or disclosures to

other school officials under Section VI.B.1. of this policy, to requests for disclosures of directory information under Section VII. of this policy, or to a party seeking or receiving the records as directed by a federal grand jury or other law enforcement subpoena and the issuing court or agency has ordered that the existence or the contents of the subpoena or the information provided in response to the subpoena not be disclosed or as directed by an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18. U.S.C. § 2332b(g)(5)(B) or an act of domestic or international terrorism.

4. The record of requests of disclosures may be inspected by:
  - a. the parent of the student or the eligible student;
  - b. the school official or his or her assistants who are responsible for the custody of the records; and
  - c. the parties authorized by law to audit the record-keeping procedures of the school district.
5. The school district shall record the following information when it discloses personally identifiable information from education records under the health or safety emergency exception:
  - a. the articulable and significant threat to the health or safety of a student or other individual that formed the basis for the disclosure; and
  - b. the parties to whom the school district disclosed the information.
6. The record of requests and disclosures shall be maintained with the education records of the student as long as the school district maintains the student's education records.

#### **XIV. RIGHT TO INSPECT AND REVIEW EDUCATION RECORDS**

A. Parent of a Student, an Eligible Student or the Parent of an Eligible Student Who is Also a Dependent Student

The school district shall permit the parent of a student, an eligible student, or the parent of an eligible student who is also a dependent student who is or has been in attendance in the school district to inspect or review the education records of the student, except those records which are made confidential by state or federal law or as otherwise provided in Section VIII. of this policy.

B. Response to Request for Access

The school district shall respond to any request pursuant to Subdivision A. of this section immediately, if possible, or within ten (10) days of the date of the request, excluding Saturdays, Sundays, and legal holidays.

C. Right to Inspect and Review

The right to inspect and review education records under Subdivision A. of this section includes:

1. The right to a response from the school district to reasonable requests for explanations and interpretations of records; and
2. If circumstances effectively prevent the parent or eligible student from exercising the right to inspect and review the education records, the school district shall provide the parent or eligible student with a copy of the records requested or make other arrangements for the parent or eligible student to inspect and review the requested records.
3. Nothing in this policy shall be construed as limiting the frequency of inspection of the education records of a student with a disability by the student's parent or guardian or by the student upon the student reaching the age of majority.

D. Form of Request

Parents or eligible students shall submit to the school district a written request to inspect education records which identify as precisely as possible the record or records he or she wishes to inspect.

E. Collection of Student Records

If a student's education records are maintained in more than one location, the responsible authority may collect copies of the records or the records themselves from the various locations so they may be inspected at one site. However, if the parent or eligible student wishes to inspect these records where they are maintained, the school district shall attempt to accommodate those wishes. The parent or eligible student shall be notified of the time and place where the records may be inspected.

F. Records Containing Information on More Than One Student

If the education records of a student contain information on more than one student, the parent or eligible student may inspect and review or be informed of only the specific information which pertains to that student.

G. Authority to Inspect or Review

The school district may presume that either parent of the student has authority to

inspect or review the education records of a student unless the school district has been provided with evidence that there is a legally binding instrument or a state law or court order governing such matters as marriage dissolution, separation, or custody which provides to the contrary.

H. Fees for Copies of Records

1. The school district shall charge a reasonable fee for providing photocopies or printed copies of records unless printing a copy is the only method to provide for the inspection of data. In determining the amount of the reasonable fee, the school district shall consider the following:
  - a. the cost of materials, including paper, used to provide the copies;
  - b. the cost of the labor required to prepare the copies;
  - c. any schedule of standard copying charges established by the school district in its normal course of operations;
  - d. any special costs necessary to produce such copies from machine based record-keeping systems, including but not limited to computers and microfilm systems; and
  - e. mailing costs.
2. If 100 or fewer pages of black and white, letter or legal size paper copies are requested, actual costs shall not be used, and, instead, the charge shall be no more than 25 cents for each page copied.
3. The cost of providing copies shall be borne by the parent or eligible student.
4. The responsible authority, however, may not impose a fee for a copy of an education record made for a parent or eligible student if doing so would effectively prevent or, in the case of a student with a disability, impair the parent or eligible student from exercising their right to inspect or review the student's education records.

**XV. REQUEST TO AMEND RECORDS; PROCEDURES TO CHALLENGE DATA**

A. Request to Amend Education Records

The parent of a student or an eligible student who believes that information contained in the education records of the student is inaccurate, misleading, or violates the privacy or other rights of the student may request that the school district amend those records.

1. The request shall be in writing, shall identify the item the requestor

believes to be inaccurate, misleading, or in violation of the privacy or other rights of the student, shall state the reason for this belief, and shall specify the correction the requestor wishes the school district to make. The request shall be signed and dated by the requestor.

2. The school district shall decide whether to amend the education records of the student in accordance with the request within thirty (30) days after receiving the request.
3. If the school district decides to refuse to amend the education records of the student in accordance with the request, it shall inform the parent of the student or the eligible student of the refusal and advise the parent or eligible student of the right to a hearing under Subdivision B. of this section.

**B. Right to a Hearing**

If the school district refuses to amend the education records of a student, the school district, on request, shall provide an opportunity for a hearing in order to challenge the content of the student's education records to ensure that information in the education records of the student is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student. A hearing shall be conducted in accordance with Subdivision C. of this section.

1. If, as a result of the hearing, the school district decides that the information is inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall amend the education records of the student accordingly and so inform the parent of the student or the eligible student in writing.
2. If, as a result of the hearing, the school district decides that the information is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall inform the parent or eligible student of the right to place a statement in the record commenting on the contested information in the record or stating why he or she disagrees with the decision of the school district, or both.
3. Any statement placed in the education records of the student under Subdivision B. of this section shall:
  - a. be maintained by the school district as part of the education records of the student so long as the record or contested portion thereof is maintained by the school district; and
  - b. if the education records of the student or the contested portion thereof is disclosed by the school district to any party, the explanation shall also be disclosed to that party.

C. Conduct of Hearing

1. The hearing shall be held within a reasonable period of time after the school district has received the request, and the parent of the student or the eligible student shall be given notice of the date, place, and time reasonably in advance of the hearing.
2. The hearing may be conducted by any individual, including an official of the school district who does not have a direct interest in the outcome of the hearing. The school board attorney shall be in attendance to present the school board's position and advise the designated hearing officer on legal and evidentiary matters.
3. The parent of the student or eligible student shall be afforded a full and fair opportunity for hearing to present evidence relative to the issues raised under Subdivisions A. and B. of this section and may be assisted or represented by individuals of his or her choice at his or her own expense, including an attorney.
4. The school district shall make a decision in writing within a reasonable period of time after the conclusion of the hearing. The decision shall be based solely on evidence presented at the hearing and shall include a summary of evidence and reasons for the decision.

D. Appeal

The final decision of the designated hearing officer may be appealed in accordance with the applicable provisions of Minn. Stat. Ch. 14 relating to contested cases.

**XVI. PROBLEMS ACCESSING DATA**

- A. The data practices compliance official is the designated employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.
- B. Data practices compliance official means *[designate title and actual name of individual]*.
- C. Any request by an individual with a disability for reasonable modifications of the school district's policies or procedures for purposes of accessing records shall be made to the data practices compliance official.

**XVII. COMPLAINTS FOR NONCOMPLIANCE WITH FERPA**

A. Where to File Complaints

Complaints regarding alleged violations of rights accorded parents and eligible

students by FERPA, and the rules promulgated thereunder, shall be submitted in writing to the Family Policy Compliance Office, U.S. Department of Education, 400 Maryland Avenue S.W., Washington, D.C. 20202.

B. Content of Complaint

A complaint filed pursuant to this section must contain specific allegations of fact giving reasonable cause to believe that a violation of FERPA and the rules promulgated thereunder has occurred.

## **XVIII. WAIVER**

A parent or eligible student may waive any of his or her rights provided herein pursuant to FERPA. A waiver shall not be valid unless in writing and signed by the parent or eligible student. The school district may not require such a waiver.

## **XIX. ANNUAL NOTIFICATION OF RIGHTS**

A. Contents of Notice

The school district shall give parents of students currently in attendance and eligible students currently in attendance annual notice by such means as are reasonably likely to inform the parents and eligible students of the following:

1. That the parent or eligible student has a right to inspect and review the student's education records and the procedure for inspecting and reviewing education records;
2. That the parent or eligible student has a right to seek amendment of the student's education records to ensure that those records are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights and the procedure for requesting amendment of records;
3. That the parent or eligible student has a right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that federal and state law and the regulations promulgated thereunder authorize disclosure without consent;
4. That the parent or eligible student has a right to file a complaint with the U.S. Department of Education regarding an alleged failure by the school district to comply with the requirements of FERPA and the rules promulgated thereunder;
5. The criteria for determining who constitutes a school official and what constitutes a legitimate educational interest for purposes of disclosing education records to other school officials whom the school district has determined to have legitimate educational interests; and

6. That the school district forwards education records on request to a school in which a student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment or transfer and that such records may include suspension and expulsion records pursuant to the federal No Child Left Behind Act and, if applicable, a student's history of violent behavior.

B. Notification to Parents of Students Having a Primary Home Language Other Than English

The school district shall provide for the need to effectively notify parents of students identified as having a primary or home language other than English.

C. Notification to Parents or Eligible Students Who are Disabled

The school district shall provide for the need to effectively notify parents or eligible students identified as disabled.

**XX. DESTRUCTION AND RETENTION OF RECORDS**

Destruction and retention of records by the school district shall be controlled by state and federal law.

**XXI. COPIES OF POLICY**

Copies of this policy may be obtained by parents and eligible students at the office of the superintendent.

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. Ch. 14 (Administrative Procedures Act)  
Minn. Stat. § 120A.22 (Compulsory Instruction)  
Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)  
Minn. Stat. § 121A.75 (Sharing Disposition Order and Peace Officer Records)  
Minn. Stat. § 144.341-144.347 (Consent of Minors for Health Services)  
Minn. Stat. § 260B.171, Subds. 3 and 5 (Disposition Order and Peace Officer Records of Children)  
Minn. Stat. § 363A.42 (Public Records; Accessibility)  
Minn. Stat. § 626.556 (Reporting of Maltreatment of Minors)  
Minn. Rules Parts 1205.0100-1205.2000 (Data Practices)  
10 U.S.C. § 503(b) and (c) (Enlistments: Recruiting Campaigns; Compilation of Directory Information)  
18 U.S.C. § 2331 (Definitions)  
18 U.S.C. § 2332b (Acts of Terrorism Transcending National Boundaries)  
20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy Act)  
20 U.S.C. § 6301 *et seq.* (No Child Left Behind)  
20 U.S.C. § 7908 (Armed Forces Recruiting Information)

26 U.S.C. §§ 151 and 152 (Internal Revenue Code)  
34 C.F.R. §§ 99.1-99.67 (Family Educational Rights and Privacy)  
34 C.F.R. § 300.610-300.627 (Confidentiality of Information)  
42 C.F.R. § 2.1 *et seq.* (Confidentiality of Drug Abuse Patient Records)  
*Gonzaga University v. Doe*, 536 U.S. 273, 122 S.Ct. 2268, 153 L.Ed. 2d  
309 (2002)

***Cross References:*** MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect  
or Physical or Sexual Abuse)  
MSBA/MASA Model Policy 417 (Chemical Use and Abuse)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 519 (Interviews of Students by Outside  
Agencies)  
MSBA/MASA Model Policy 520 (Student Surveys)  
MSBA/MASA Model Policy 711 (Video Recording on School Buses)  
MSBA/MASA Model Policy 906 (Community Notification of Predatory  
Offenders)  
MSBA Service Manual, Chapter 13, School Law Bulletin “I” (School  
Records – Privacy – Access to Data)

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 721

Orig. 2016

Revised: \_\_\_\_\_

Rev. 2024<sup>2</sup>

## 721 UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

**[NOTE: School districts are required by the federal Uniform Grant Guidance (UGG) regulations, 2 Code of Federal Regulations, Part 200, to have the policies that establish uniform administrative requirements, cost principles, and audit requirements for federal awards to non-federal entities including school districts. In June 2018, the United States Office of Management and Budget increased the threshold dollar amounts for both simplified acquisition costs (\$250,000) and micro-purchases (\$10,000).]**

### I. PURPOSE

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

### II. DEFINITIONS

**[NOTE: In October 2024, MSBA updated Article II to ensure that the definitions are presented in alphabetical order. School districts may choose whether to adopt this change.]**

- A. "Compensation for personal services" includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 Code of Federal Regulations, section 200.431 (Compensation - Fringe Benefits).
- B. "Contract" means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 Code of Federal Regulations, Part 200, does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.
- C. "Direct costs" are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.
- D. "Equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$10,000.
- E. "Federal award" has the meaning, depending on the context, in either paragraph 1. or 2. of this definition:
  - 1. a. The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations, section 200.101 (Applicability); or

- b. The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations, section 200.101 (Applicability).
2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 Code of Federal Regulations, section 200.40 (Federal Financial Assistance), or the cost-reimbursement contract awarded under the federal Acquisition Regulations.
3. "Federal award" does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.

F. Grants

1. "State-administered grants" are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).
2. "Direct grants" are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

**[NOTE: All ~~of the~~ requirements outlined in this policy apply to both direct grants and state-administered grants.]**

- G. "Non-federal entity" means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.
- H. "Post-retirement health plans" refer to costs of health insurance or health services not included in a pension plan covered by 2 Code of Federal Regulations, section 200.431(g) for retirees and their spouses, dependents, and survivors.

I. Procurement Methods

1. "Procurement by micro-purchase" is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (generally \$10,000, except as otherwise discussed in 48 Code of Federal Regulations, Subpart 2.1 or as periodically adjusted for inflation).

**[NOTE: Minnesota school districts may choose to increase their federal micro-purchase threshold to \$25,000, which would align with the Minnesota limit. School districts choosing to adopt this increase must annually certify the higher threshold and the justification for using the higher threshold. Acceptable reasons for justification must meet *one* of the following criteria: (1) a qualification as a low-risk auditee, in accordance with the criteria established in 2 Code of Federal Regulations, section 200.520; (2) an annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or (3) a higher threshold consistent with state law.]**

2. "Procurement by small purchase procedures" are those relatively simple and informal procurement methods for securing services, supplies, or other

property that do not cost more than ~~\$175,000~~\$250,000 (periodically adjusted for inflation).

**[NOTE: Despite the federal government's increase in the dollar cap for small purchases, Minnesota law limits the cap to \$175,000.]**

3. "Procurement by sealed bids (formal advertising)" is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.
4. "Procurement by competitive proposals" is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.
5. "Procurement by noncompetitive proposals" is procurement through solicitation of a proposal from only one source.
- J. "Relocation costs" are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or upon recruitment of a new employee.
- K. "Severance pay" is a payment in addition to regular salaries and wages by the non-federal entities to workers whose employment is being terminated.
- L. "Travel costs" are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

### **III. CONFLICT OF INTEREST**

#### **A. Employee Conflict of Interest**

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, and agents of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the school district.

#### **B. Organizational Conflicts of Interest**

The school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.

#### **C. Disclosing Conflicts of Interest**

The school district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency policies.

#### IV. ACCEPTABLE METHODS OF PROCUREMENT

A. General Procurement Standards

The school district must use its own documented procurement procedures which reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.

B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

C. The school district's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.

D. The school district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

E. The school district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.

F. The school district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.

G. The school district must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are considered~~used when possible~~.

**[NOTE: This change appears in the 2024 amended UGG.]**

H. Methods of Procurement

The school district must use one of the following methods of procurement:

1. Procurement by micro-purchases. To the extent practicable, the school district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.
2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.
3. Procurement by sealed bids (formal advertising).
4. Procurement by competitive proposals. If this method is used, the following requirements apply:

- a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
  - b. Proposals must be solicited from an adequate number of qualified sources;
  - c. The school district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
  - d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
  - e. The school district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.
5. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:
- a. The item is available only from a single source;
  - b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
  - c. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the school district; or
  - d. After solicitation of a number of sources, competition is determined inadequate.

I. Competition

The school district must have written procedures for procurement transactions. These procedures must ensure that all solicitations:

1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and

2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.
- J. The school district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the school district must not preclude potential bidders from qualifying during the solicitation period.
- K. Non-federal entities are prohibited from contracting with or making subawards under "covered transactions" to parties that are suspended or debarred or whose principals are suspended or debarred. "Covered transactions" include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed \$25,000.
- L. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 Code of Federal Regulations, section 180.215.

## **V. MANAGING EQUIPMENT AND SAFEGUARDING ASSETS**

### A. Property Standards

The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally owned property need not be insured unless required by the terms and conditions of the federal award. The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 Code of Federal Regulations, sections 200.311, 200.314, and 200.315.

### B. Equipment

Management requirements.

Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:

1. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
4. Adequate maintenance procedures must be developed to keep property in good condition.

5. If the school district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

C. Cybersecurity

The school district must take reasonable cybersecurity and other measures to safeguard

1. Personally identifiable information;
2. Information that the federal agency or pass-through entity designates as sensitive; and
3. other information that the school district considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

**[NOTE: See 2 CFR 200.303, which establishes internal controls that the school district must implement.]**

**VI. FINANCIAL MANAGEMENT REQUIREMENTS**

A. Financial Management.

The school district's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.

B. Payment

The school district must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the school district and the financial management systems that meet the standards for fund control.

Advance payments to a school district must be limited to the minimum amounts needed and timed to be in accordance with the actual, immediate cash requirements of the school district in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-federal entity for direct program or project costs and the proportionate share of any allowable indirect costs. The school district must make timely payment to contractors in accordance with the contract provisions.

C. Internal Controls

The school district must establish and maintain effective internal control over the federal award that provides reasonable assurance that the school district is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should ~~align~~be in compliance with guidance in "Standards for Internal Control in the Federal Government," issued by the Comptroller General of the United States, or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The school district must comply with the United States Constitution, federal statutes, regulations, and the terms and conditions of the federal award.

The school district must ~~also~~ evaluate and monitor the school district's compliance with statutes, regulations, and the terms and conditions of the federal award.

The school district must ~~also~~ take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

The school district must take reasonable measures to safeguard protected personally identifiable information considered sensitive consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.

## **VII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES**

### **A. Allowable Use of Funds**

The school district administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.

### **B. Definitions**

1. "Allowable cost" means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.
2. "Education Department General Administrative Regulations (EDGAR)" means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements). EDGAR can be accessed at: <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.
3. "Omni Circular" or "2 Code of Federal Regulations, Part 200s" or "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" means federal cost principles that provide standards for determining whether costs may be charged to federal grants.
4. "Advance payment" means a payment that a federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes.

### **C. Allowable Costs**

The following items are costs that may be allowable under the 2 Code of Federal Regulations, Part 200s under specific conditions:

1. Advisory councils;
2. Audit costs and related services;
3. Bonding costs;
4. Communication costs;

5. Compensation for personal services;
6. Depreciation and use allowances;
7. Employee morale, health, and welfare costs;
8. Equipment and other capital expenditures;
9. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of federal programs;
10. Insurance and indemnification;
11. Maintenance, operations, and repairs;
12. Materials and supplies costs;
13. Meetings and conferences;
14. Memberships, subscriptions, and professional activity costs;
15. Security costs;
16. Professional service costs;
17. Proposal costs;
18. Publication and printing costs;
19. Rearrangement and alteration costs;
20. Rental costs of building and equipment;
21. Training costs; and
22. Travel costs.

D. Costs Forbidden by Federal Law

2 Code of Federal Regulations, Part 200s and EDGAR identify certain costs that may never be paid with federal funds. The following list provides examples of such costs. If a cost is on this list, it may not be supported with federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 Code of Federal Regulations, Part 200s; thus, the following list is not exhaustive:

1. Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;
2. Alcoholic beverages;
3. Bad debts;
4. Contingency provisions (with limited exceptions);
5. Fundraising and investment management costs (with limited exceptions);
6. Donations;
7. Contributions;
8. Entertainment (amusement, diversion, and social activities and any associated costs);
9. Fines and penalties;

10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));
11. Goods or services for personal use;
12. Interest, except interest specifically stated in 2 Code of Federal Regulations, section 200.441 as allowable;
13. Religious use;
14. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);
15. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and
16. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability

1. Any cost paid with federal education funds must be permissible under the federal program that would support the cost.
2. Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.
3. The two largest federal K-12 programs, Title I, Part A, and the Individuals with Disabilities Education Act (IDEA), do not contain a use of funds section delineating the allowable uses of funds under those programs. In those cases, costs must be consistent with the purposes of the program in order to be allowable.

F. Federal Cost Principles

1. The Omni Circular defines the parameters for the permissible uses of federal funds. While many requirements are contained in the Omni Circular, it includes five core principles that serve as an important guide for effective grant management. These core principles require all costs to be:
  - a. Necessary for the proper and efficient performance or administration of the program.
  - b. Reasonable. An outside observer should clearly understand why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.
  - c. Allocable to the federal program that paid for the cost. A program must benefit in proportion to the amount charged to the federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. Recipients also need to be able to track items or services purchased with federal funds so they can prove they were used for federal program purposes.
  - d. Authorized under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies.

- e. Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.

G. Program Specific Fiscal Rules

The Omni Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.

1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.
2. Many state-administered programs require local education agencies (LEAs) to use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education costs and not to supplant (or replace) those funds. Generally, the "supplement, not supplant" provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).
3. Auditors generally presume supplanting has occurred in three situations:
  - a. School district uses federal funds to provide services that the school district is required to make available under other federal, state, or local laws.
  - b. School district uses federal funds to provide services that the school district provided with state or local funds in the prior year.
  - c. School district uses Title I, Part A, or Migrant Education Program funds to provide the same services to Title I or Migrant students that the school district provides with state or local funds to nonparticipating students.
4. These presumptions apply differently in different federal programs and also in schoolwide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

H. Approved Plans, Budgets, and Special Conditions

1. As required by the Omni Circular, all costs must be consistent with approved program plans and budgets.
2. Costs must also be consistent with all terms and conditions of federal awards, including any special conditions imposed on the school district's grants.

I. Training

1. The school district will provide training on the allowable use of federal funds to all staff involved in federal programs.
2. The school district will promote coordination between all staff involved in federal programs through activities, such as routine staff meetings and training sessions.

J. Employee Sanctions

Any school district employee who violates this policy will be subject to discipline, as appropriate, up to and including the termination of employment.

K. Mandatory Disclosures

The school district must promptly disclose whenever, in connection with the Federal award (including any activities or subawards thereunder), it has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in 18 United States Code or a violation of the civil False Claims Act (31 United States Code, sections 3729–3733).

The disclosure must be made in writing to the Federal agency, the agency’s Office of Inspector General, and pass-through entity (if applicable). School districts are also required to report matters related to recipient integrity and performance in accordance with Appendix XII of this part. Failure to make required disclosures can result in any of the remedies described in 2 Code of Federal Regulations, section 200.339.

**VIII. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING**

A. Compensation – Personal Services

Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written policy of the school district consistently applied to both federal and non-federal activities; and
2. Follows an appointment made in accordance with a school district’s written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, a school district must follow its written non-federal, entity-wide policies and practices concerning the permissible extent of professional services that can be provided outside the school district for non-organizational compensation.

B. Compensation – Fringe Benefits

1. During leave.

The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

- a. They are provided under established written leave policies;
  - b. The costs are equitably allocated to all related activities, including federal awards; and
  - c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.
2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker’s

compensation insurance (except as indicated in 2 Code of Federal Regulations, section 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.

3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.
4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the school district.
5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the school district.
6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.

C. Insurance and Indemnification

Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.

D. Recruiting Costs

Short-term travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:

1. Critical and necessary for the conduct of the project;
2. Allowable under the cost principles set forth in the Uniform Grant Guidance;
3. Consistent with the school district's cost accounting practices and school district policy; and
4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.

E. Relocation Costs of Employees

Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with the school district's reimbursement policy.

F. Travel Costs

Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the school district's non-federally funded activities and in accordance with the school district's reimbursement policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the school district in its regular operations according to the school district's written reimbursement and/or travel policies.

In addition, when costs are charged directly to the federal award, documentation must justify the following:

1. Participation of the individual is necessary to the federal award; and
2. The costs are reasonable and consistent with the school district's established travel policy.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences is allowable provided the costs are:

1. A direct result of the individual's travel for the federal award;
2. Consistent with the school district's documented travel policy for all school district travel; and
3. Only temporary during the travel period.

**[NOTE: Noncompliance. If a school district fails to comply with federal statutes, regulations, or the terms and conditions of a federal award, the DOE or MDE may impose additional conditions, as described in 2 Code of Federal Regulations, section 200.208 (Specific Conditions). If the DOE or MDE determines that noncompliance cannot be remedied by imposing additional conditions, the DOE or MDE may take one or more of the following actions, as appropriate under the circumstances: 1) Temporarily withhold cash payments pending correction of the deficiency by the school district or more severe enforcement action by the DOE or MDE; 2) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance; 3) Wholly or partly suspend or terminate the federal award; 4) Initiate suspension or debarment proceedings as authorized under 2 Code of Federal Regulations, Part 180 and DOE regulations (or, in the case of MDE, recommend such a proceeding be initiated by the DOE); 5) Withhold further federal awards for the project or program; and/or 6) Take other remedies that may be legally available.]**

**Legal References:** [2 C.F.R. § 200.1](#) (Definitions: Capital Assets)  
[2 C.F.R. § 200.112](#) (Conflict of Interest)  
[2 C.F.R. § 200.113](#) (Mandatory Disclosures)  
[2 C.F.R. § 200.205\(d\)](#) (Federal Awarding Agency Review of [Merit of Proposals Risk Posed by Applicants](#))  
[2 C.F.R. § 200.214](#) (Suspension and Debarment)  
[2 C.F.R. § 200.300\(b\)](#) (Statutory and National Policy Requirements)  
[2 C.F.R. § 200.302](#) (Financial Management)  
[2 C.F.R. § 200.303](#) (Internal Controls)  
[2 C.F.R. § 200.305\(b\)\(1\)](#) (Federal Payment)

[2 C.F.R. § 200.310](#) (Insurance Coverage)  
[2 C.F.R. § 200.311](#) (~~Federally-owned and Exempt~~Real Property)  
[2 C.F.R. § 200.312](#) (~~Federally-owned and Exempt~~ Property)  
[2 C.F.R. § 200.313\(d\)](#) (Equipment)  
[2 C.F.R. § 200.314](#) (Supplies)  
[2 C.F.R. § 200.315](#) (Intangible Property)  
[2 C.F.R. § 200.318](#) (General Procurement Standards)  
[2 C.F.R. § 200.319\(c\)](#) (Competition)  
[2 C.F.R. § 200.320](#) (Methods of Procurement to be Followed)  
[2 C.F.R. § 200.321](#) (Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms)  
[2 C.F.R. § 200.328](#) (Financial Reporting)  
[2 C.F.R. § 200.339](#) (Remedies for Noncompliance)  
[2 C.F.R. § 200.403\(c\)](#) (Factors Affecting Allowability of Costs)  
[2 C.F.R. § 200.430](#) (Compensation – Personal Services)  
[2 C.F.R. § 200.431](#) (Compensation – Fringe Benefits)  
[2 C.F.R. § 200.447](#) (Insurance and Indemnification)  
[2 C.F.R. § 200.463](#) (Recruiting Costs)  
[2 C.F.R. § 200.464](#) (Relocation Costs of Employees)  
[2 C.F.R. § 200.474](#) (Transportation Costs)  
[2 C.F.R. § 200.475](#) (Travel Costs)

**Cross References:** MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)  
MSBA/MASA Model Policy 210 (Conflict of Interest – School Board Members)  
~~MSBA/MASA Model Policy 210.1 (Conflict of Interest – Charter School Board Members)~~  
MSBA/MASA Model Policy 412 (Expense Reimbursement)  
MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)  
MSBA/MASA Model Policy 701.1 (Modification of School District Budget)  
MSBA/MASA Model Policy 702 (Accounting)  
MSBA/MASA Model Policy 703 (Annual Audit)



## Windom Area Schools

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Windom Area  
Middle/High School  
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Elementary  
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[www.windom.k12.mn.us](http://www.windom.k12.mn.us)

9/22/25

City of Windom  
444 9th Street  
Windom, MN 56101

Re: Letter of Support for Local Road Improvement Grant for 10th Street

Dear Grant Review Committee,

On behalf of Windom Area Schools, I am writing in strong support of the City of Windom's application for a Local Road Improvement Grant to improve 10th Street. This project represents an essential investment in the safety, accessibility, and overall infrastructure that directly benefits our students, families, and community.

Tenth Street serves as a primary access route to Windom Area Schools. Each school day, it is heavily utilized by buses transporting students, parents dropping off and picking up children, and staff traveling to and from work. Improvements to this roadway will enhance safety, improve traffic flow, and reduce wear on our transportation fleet.

Additionally, 10th Street is a vital route during evenings and weekends when our school facilities host athletic events, fine arts performances, and community gatherings. A safer, more accessible roadway will not only benefit our students but also provide an improved experience for the many visitors who attend school and community events in Windom.

Windom Area Schools is proud to support this project and respectfully urges approval of the City's grant application.

Sincerely,

Jamie Frank  
Superintendent  
Windom Area Schools

Joel Bordewyk  
School Board Chair  
Windom Area School

