

Regular School Board Meeting
Monday, September 8, 2025 7:00 PM Central

BOARDROOM
200 Highway 55 E
Maple Lake, Minnesota 55358

Natalie Anderson: Present
Kaitlyn Helmbrecht: Present
Liz Lind: Present
Scott Mavencamp: Present
Joe Paumen: Present
Jen Rasset: Present
Branson Thomas: Present

Present: 7.

1. Call meeting to order
2. Pledge of Allegiance
3. **"District #881 is Proud of"**
4. **(INFORMATIONAL)** Recognition of visitors
5. **(ACTION)** Approve the agenda for the regular school board meeting held on Monday, September 8, 2025.
6. **(ACTION)** Approve the consent agenda for the regular school board meeting held on Monday, September 8, 2025 (See Exhibit 1 - Consent Agenda; August 11, 2025 Minutes; Board Checks; Manual Checks; Operating Investments; OPEB Investments, Technology Bond Investments, Monthly Donations, Payroll Contribution Checks)
ROLL CALL VOTE
7. **(INFORMATIONAL)** Open Forum
8. (7:10) Unfinished Business
 - 8.A. 2025-2026 Enrollment Updates
 - 8.B. Board Goals 2025-2026
 - 8.C. Marquee Sign Update
9. (7:20) New Business
 - 9.A. Approval of the 2025 (Payable 2026) tax levy
 - 9.B. Siemens Performance Contract
 - 9.C. September State of the School
10. (7:45) **Representative Reports**
 - 10.A. District Leadership Team - Natalie Anderson
 - 10.B. ECFE/Community Education - Liz Lind
 - 10.C. Food Service Committee- Branson Thomas
 - 10.D. Meeker and Wright Special Ed Co-Op - Jen Rasset
 - 10.E. Minnesota State High School League - Liz Lind
 - 10.F. Safe Schools Committee - Kaitlyn Helmbrecht
 - 10.G. Technology Committee - Branson Thomas
 - 10.H. Wright Technical Center - Joe Paumen
 - 10.I. Elementary School - Anna Reedy
 - 10.J. High School - Dave Hansen
11. (7:55) **Committee Reports**

- 11.A. Activities Committee - Lind, Thomas, Mavencamp
- 11.B. Building and Grounds Committee - Paumen, Helmbrecht, Mavencamp
- 11.C. Confidential Staff Committee - Rasset, Anderson, Thomas
- 11.D. Finance and Programs Committee - Helmbrecht, Rasset, Anderson
- 11.E. Licensed Staff Committee - Helmbrecht, Anderson, Paumen
- 11.F. Support Staff Committee - Anderson, Lind, Mavencamp
- 11.G. Future Ready Committee — Anderson, Lind, Rasset
- 12. (8:20) Set Meeting Dates
 - 12.A. Future Ready - Date?
 - 12.B. Licensed Staff Negotiations
- 13. (8:25) Other Business
 - 13.A. Mail
 - 13.B. Upcoming Meetings
 - 13.B.1. Maple Lake Planning and Zoning Committee on Tuesday, September 9, at 6 p.m.
 - 13.B.2. MSHSL Region 5A Committee Meeting on Wednesday, September 10 at 11:00 a.m.
 - 13.C. Miscellaneous Information
- 14. (8:40) Adjourn

**MAPLE LAKE PUBLIC SCHOOL
GO IRISH
ISD 881**

“Proud of Exhibit”

Staff: We have the most caring, amazing staff thank you for everything you do for our students every day and making Maple Lake a great place to be. Each year when we run open house it gets better and better. We would not be able to run such a positive school event without all of our amazing staff members. Thank you for everything you do.

I would like to thank Brad, Steve, Dave, Todd, Joe, Judy, and Michael our building and grounds crew, for all of their hard work this summer. With no major projects our building received a lot of TLC in areas of need. Thank you for all of your hard work.

District Office Staff: Amelia, Christine, and Lisa – for all of their efforts this summer

Technology Department: Randy and Melissa – to fix the issues from the lightning strike and getting our technology infrastructure updated for our students.

High School/Elementary Office Staff: Stacey, Heather, Chris, and Sarah - I have had the privilege to work with many different office staff. These four are the best! This group is the gatekeepers. They are the first people our families talk to and see. I do not think any district could ask for a better welcoming committee.

Food Service Staff: Thank you to Ryan, Linda, and Marylou for putting together amazing welcome back staff meals. This group makes preparing meals look so easy.

Tana and Dan: Tana for taking the community education program and taking it to new levels all of the time. Dan for his leadership and for making the activities program grow in the right direction.

Dave, Anna, and Kari: These three are true professionals and help guide the district's vision and mission. Thank you for your leadership.

Advisors and Coaches: Thank you for spending extra time each day with our students, it means a lot to them and the district.

CONSENT AGENDA September 8, 2025

A. (ACTION) Approve payment of bills presented September 8, 2025 in the amount of \$68,985.23 and additional IAQ payment of \$274,781.15.

B. Financial Report.....Cash Balance

Checking Account

Balance July 31, 2025		\$	241,937.01
Receipts for Aug		\$	55,332.85
Transfer from PMA		\$	1,050,000.00
NSF CHECKS		\$	(24.00)
Transfer from Tech Bonds		\$	145,000.00
Transfer from IAQ Pershing Acct		\$	<u>40,445.19</u>
Total Receipts		\$	1,532,691.05
Aug Vouchers		\$	368,834.43
Board Bills Approved 8/11/2025 Dist	\$	235,140.80	
Additional Checks /Wires	\$	117,913.08	
Credit Card Purchases BMO	\$	14,476.60	
Bank Charges, ACH Charge, Efunds Charges, credit card fee, etc.	\$	1,303.95	
Voids	\$	-	
Payroll Contribution-Vouchers		\$	389,145.15
Aug Payroll		\$	365,547.11
Disbursements for Aug		\$	1,123,526.69
Checking Account Balance, Aug 31, 2025		\$	409,164.36
PMA Investment Account			
Balance July 31, 2025		\$	5,295,194.91
Receipts		\$	1,370,738.07
Disbursements-Transfers		\$	1,050,000.00
PMA Investment Account Balance, Aug 31, 2025		\$	5,615,932.98
BALANCE DIST: Aug 31, 2025		\$	6,025,097.34
BALANCE MSDLAF: Aug 31, 2025		\$	1,776.05
BALANCE OPEB: Aug 31, 2025		\$	774,360.35
BALANCE TECHNOLOGY BONDS 2018B: Aug 31, 2025		\$	282,667.56
BALANCE IAQ BONDS: Aug 31, 2025		\$	1,734,042.37

C. Motion to approve FMLA leave for Alyssa Kunkel starting December 15, 2025 to March 23, 2026

Regular School Board Meeting
Monday, August 11, 2025 7:00 PM Central

BOARDROOM
200 Highway 55 E
Maple Lake, Minnesota 55358

Natalie Anderson: Present
Kaitlyn Helmbrecht: Present
Liz Lind: Present
Scott Mavencamp: Present
Joe Paumen: Present
Jen Rasset: Absent
Branson Thomas: Absent
Present: 5, Absent: 2.

1. Call meeting to order

2. Pledge of Allegiance

3. **"District #881 is Proud of"**

4. **(INFORMATIONAL)** Recognition of visitors
Visitors:

- Mike Rowe
- Amelia Gapinski
- Lisa Rademacher
- Dave Hansen
- Anna Reedy
- Tanya Malwitz
- Tara, Matt and Natalie Howard
- Mikayla Sutter
- Brenda Erdahl

5. **(ACTION)** Approve the agenda for the regular school board meeting held on Monday, August 11, 2025.

Motion to approve the agenda for the regular school board meeting held on Monday, February 10, 2025. This motion, made by Joe Paumen and seconded by Scott Mavencamp, Passed.

Jen Rasset: Absent, Branson Thomas: Absent, Natalie Anderson: Yea, Kaitlyn Helmbrecht: Yea, Liz Lind: Yea, Scott Mavencamp: Yea, Joe Paumen: Yea
Yea: 5, Nay: 0, Absent: 2

6. **(ACTION)** Approve the consent agenda for the regular school board meeting held on Monday, August 11, 2025 (See Exhibit 1 - Consent Agenda; July 14, 2025, Minutes; Board Checks; Manual Checks; Operating Investments; OPEB Investments, Technology Bond Investments, Monthly Donations, Payroll Contribution Checks) **ROLL CALL VOTE**

Motion to approve the consent agenda for the regular school board meeting held on Monday, August 11, 2025. This motion, made by Liz Lind and seconded by Natalie Anderson, Passed.

Jen Rasset: Absent, Branson Thomas: Absent, Natalie Anderson: Yea, Kaitlyn Helmbrecht: Yea, Liz Lind: Yea, Scott Mavencamp: Yea, Joe Paumen: Yea
Yea: 5, Nay: 0, Absent: 2

7. (INFORMATIONAL) Open Forum

8. (7:10) Unfinished Business

8.A. Summer Enrollment

8.B. Marquee Sign Update

8.C. Roofing Update

9. (7:20) New Business

9.A. Approval for authority to make transactions

Motion to approve the authority to make transactions. This motion, made by Liz Lind and seconded by Kaitlyn Helmbrecht, Passed.

Jen Rasset: Absent, Branson Thomas: Absent, Natalie Anderson: Yea, Kaitlyn Helmbrecht: Yea, Liz Lind: Yea, Scott Mavencamp: Yea, Joe Paumen: Yea
Yea: 5, Nay: 0, Absent: 2

9.B. Workshop Week Schedule

9.C. First Review of 2025-2026 ISD 881 District Goals

9.D. Health Insurance HITA Bids

9.E. August State of the School

10. (7:45) Representative Reports

10.A. District Leadership Team - Natalie Anderson
The committee did not meet.

10.B. ECFE/Community Education - Liz Lind
The committee did not meet.

10.C. Food Service Committee- Branson Thomas
The committee did not meet.

10.D. Meeker and Wright Special Ed Co-Op - Jen Rasset
The committee did not meet.

10.E. Minnesota State High School League - Liz Lind
The committee did not meet.

10.F. Safe Schools Committee - Kaitlyn Helmbrecht
The committee did not meet.

10.G. Technology Committee - Branson Thomas
The committee did not meet.

10.H. Wright Technical Center - Joe Paumen
They had their first meeting with the new director.

10.I. Elementary School - Anna Reedy

- **Building Leadership Team is set to meet tomorrow.**
- **New K-3 reading curriculum is here! Staff will be in on Monday, August 18, to unpack and begin planning.**
- **Handle With Care training is scheduled for Thursday, August 21.**
- **Teacher letters have been sent out and should be arriving in mailboxes in the next couple of days.**

10.J. High School - Dave Hansen

Youth Mental Health First Aide - taught in 10 th Grade Health Course

b. ML - 2 nd School in Wright County to offer the program (HLWW), 21 st school overall

c. Utilize an ALGEE approach

i. Assess for risk of suicide or harm

ii. Listen non judgmentally

iii. Give reassurance and information

iv. Encourage appropriate professional help

v. Encourage self-help and other support strategies

2. College Biology and Anatomy

a. Not offered this school year

b. Hope to be credentialed and able to offer next school year

3. Schedules will be emailed out tomorrow

a. Mrs. Labo will be in the building for schedule changes next week on Tuesday from 9 am - Noon, and Wednesday from Noon - 3 pm.

b. All schedule changes need to be complete by Thursday, August 20

4. 7 th Grade Orientation

a. Wednesday, August 27, 5:15 pm - 6:45 pm

5. Meet your Teacher Day - Sept. 2

a. Students receive final class schedule

b. Turn in forms

c. Find their classes and meet teachers

6. Continuous work on school plans for opening week

11. (7:55) Committee Reports

11.A. Activities Committee - Lind, Thomas, Mavencamp

The committee did not meet.

11.B. Building and Grounds Committee - Paumen, Helmbrecht, Mavencamp

The committee did not meet.

11.C. Confidential Staff Committee - Rasset, Anderson, Thomas

The committee did not meet.

11.D. Finance and Programs Committee - Helmbrecht, Rasset, Anderson
The committee did not meet.

11.E. Licensed Staff Committee - Helmbrecht, Anderson, Paumen
The committee did not meet.

11.F. Support Staff Committee - Anderson, Lind, Mavencamp
The committee did not meet.

12. (8:20) Set Meeting Dates

12.A. Building and Grounds

12.B. Future Ready

12.C. Certified Negotiations

13. (8:25) Other Business

13.A. Mail

13.B. Upcoming Meetings

13.B.1. District Leadership Team Meeting at 9:45 a.m. on Wednesday, August 27, 2025, in the Board Room

13.B.2. Meet Your Teacher Day (K-12 Open House), Tuesday, September 2, 11:00 a.m. - 7:00 p.m.

13.B.3. Regular School Board Meeting at 7:00 p.m. on Monday, September 8, 2025, in the Board Room

13.C. Miscellaneous Information

14. (8:40) Adjourn

Motion to adjourn the board meeting on August 11th, 2025 at 7:37pm. This motion, made by Natalie Anderson and seconded by Scott Mavencamp, Passed.

Jen Rasset: Absent, Branson Thomas: Absent, Natalie Anderson: Yea, Kaitlyn Helmbrecht: Yea, Liz Lind: Yea, Scott Mavencamp: Yea, Joe Paumen: Yea

Yea: 5, Nay: 0, Absent: 2

ISD #881 Maple Lake Schools
 Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Pay/Void		Amount
											Void	Date	
SEC	0826PP	56290		Wire	1	00961	PERA		No	Yes	No	08/29/2025	5,969.13
SEC	0826PP	56291		Wire	1	00991	MN TEACHERS RET ASSN		No	Yes	No	08/29/2025	30,480.00
SEC	0826PP	56292		Wire	1	02591	MN STATE RETIREMENT SYSTEM		No	No	No	08/29/2025	2,522.60
SEC	0826PP	56293		Wire	1	1001	EFTPS		No	Yes	No	08/29/2025	42,550.12
SEC	0826PP	56294		Wire	1	1002	MN EFT		No	No	No	08/29/2025	6,380.04
SEC	0826PP	56295		Wire	1	1040	MN CHILD SUPPORT PAYMENT CNT-		No	No	No	08/29/2025	534.00
SEC	0826PP	56296		Wire	1	2777	EDUCATORS BENEFIT CONSUL LLC		No	No	No	08/29/2025	13,623.07
SEC	0826PP	56297		Wire	1	5688	EBC / AVIBEN		No	No	No	08/29/2025	2,761.26
SEC	0826PP	56384		Wire	1	00961	PERA		No	Yes	No	08/15/2025	5,448.07
SEC	0826PP	56385		Wire	1	00991	MN TEACHERS RET ASSN		No	Yes	No	08/15/2025	5,332.09
SEC	0826PP	56386		Wire	1	02591	MN STATE RETIREMENT SYSTEM		No	Yes	No	08/15/2025	2,247.39
SEC	0826PP	56387		Wire	1	1001	EFTPS		No	Yes	No	08/15/2025	17,960.43
SEC	0826PP	56388		Wire	1	1002	MN EFT		No	Yes	No	08/15/2025	3,056.59
SEC	0826PP	56389		Wire	1	2777	EDUCATORS BENEFIT CONSUL LLC		No	Yes	No	08/15/2025	3,894.46
SEC	0826PP	56390		Wire	1	5688	EBC / AVIBEN		No	Yes	No	08/15/2025	799.99
SEC	0826PP	56392		Wire	1	00961	PERA		No	Yes	No	08/15/2025	5,969.16
SEC	0826PP	56393		Wire	1	00991	MN TEACHERS RET ASSN		No	Yes	No	08/15/2025	30,480.15
SEC	0826PP	56394		Wire	1	02591	MN STATE RETIREMENT SYSTEM		No	Yes	No	08/15/2025	2,522.60
SEC	0826PP	56395		Wire	1	1001	EFTPS		No	Yes	No	08/15/2025	42,550.26
SEC	0826PP	56396		Wire	1	1002	MN EFT		No	Yes	No	08/15/2025	6,380.07
SEC	0826PP	56397		Wire	1	1040	MN CHILD SUPPORT PAYMENT CNT-		No	Yes	No	08/15/2025	534.00
SEC	0826PP	56398		Wire	1	2777	EDUCATORS BENEFIT CONSUL LLC		No	Yes	No	08/15/2025	13,622.99
SEC	0826PP	56399		Wire	1	5688	EBC / AVIBEN		No	Yes	No	08/15/2025	2,761.26
SEC	0826PP	56442		Wire	1	00961	PERA		No	Yes	No	08/29/2025	5,461.88
SEC	0826PP	56443		Wire	1	00991	MN TEACHERS RET ASSN		No	Yes	No	08/29/2025	5,199.31
SEC	0826PP	56444		Wire	1	02591	MN STATE RETIREMENT SYSTEM		No	No	No	08/29/2025	2,247.39
SEC	0826PP	56445		Wire	1	1001	EFTPS		No	Yes	No	08/29/2025	17,157.57
SEC	0826PP	56446		Wire	1	1002	MN EFT		No	No	No	08/29/2025	2,964.94
SEC	0826PP	56447		Wire	1	2777	EDUCATORS BENEFIT CONSUL LLC		No	No	No	08/29/2025	3,894.46
SEC	0826PP	56448		Wire	1	5688	EBC / AVIBEN		No	No	No	08/29/2025	799.99
SEC	0826PP	56452		Wire	1	5876	BLUECROSS BLUESHIELD MN		No	Yes	No	08/20/2025	88,973.75
SEC	0826PP	56453		Wire	1	6322	NICE Healthcare		No	Yes	No	08/20/2025	2,321.04
SEC	0826PP	56454		Wire	1	6330	Guardian Life		No	Yes	No	08/01/2025	4,895.57
SEC	0826PP	56383	103032	Check	1	00670	SCHOOL SERVICE EMPLOYEES		Yes	Yes	No	08/15/2025	195.35
SEC	0826PP	56400	103034	Check	1	00606	MAPLE LAKE FED TEACHERS #2242		Yes	Yes	No	08/15/2025	2,564.32
SEC	0826PP	56401	103035	Check	1	00670	SCHOOL SERVICE EMPLOYEES		Yes	Yes	No	08/15/2025	664.59
SEC	0826PP	56288	103074	Check	1	00606	MAPLE LAKE FED TEACHERS #2242		Yes	Yes	No	08/29/2025	2,564.32
SEC	0826PP	56289	103075	Check	1	00670	SCHOOL SERVICE EMPLOYEES		Yes	No	No	08/29/2025	664.59

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Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void			Amount	
									Print	Recon	Void		Date
SEC	0826PP	56441	103076	Check	1	00670	SCHOOL SERVICE EMPLOYEES		Yes	No	No	08/29/2025	196.35
										Bank Total:			\$389,145.15
										Report Total:			\$389,145.15

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Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void	Amount
												Date	
BNYM	0826PM	56451		Wire	1	6301	COOL AIR MECHANICAL INC		No	Yes	No	08/28/2025	274,781.15
												Bank Total:	\$274,781.15
SEC	0826PM	56404		Wire	1	1544	XCEL ENERGY		No	Yes	No	08/12/2025	8,404.14
SEC	0826PM	56405		Wire	1	1544	XCEL ENERGY		No	Yes	No	08/12/2025	1,202.60
SEC	0826PM	56406		Wire	1	1544	XCEL ENERGY		No	Yes	No	08/12/2025	506.81
SEC	0826PM	56439		Wire	1	4892	REMIT DAKOTA TRUCK UNDERWRITERS		No	Yes	No	08/25/2025	2,365.00
SEC	0826PM	56449		Wire	1	5372	BMO HARRIS BANK NA		No	Yes	No	08/05/2025	14,476.60
SEC	0826PM	56391	103033	Check	1	2364	BROOKLYN PUBLISHERS LLC		Yes	No	No	08/12/2025	127.25
SEC	0826PM	56403	103037	Check	1	4159	KOPFF, NANCY		Yes	No	No	08/12/2025	400.00
SEC	0826PM	56412	103038	Check	1	3734	REMIT BSN SPORTS LLC		Yes	Yes	No	08/13/2025	3,141.29
SEC	0826PM	56419	103039	Check	1	6000	REMIT2 CHARTER COMMUNICATIONS HOLDIN		Yes	Yes	No	08/13/2025	270.10
SEC	0826PM	56421	103040	Check	1	6391	1 DAKTRONICS INC.		Yes	Yes	No	08/13/2025	600.00
SEC	0826PM	56407	103041	Check	1	00423	H & H SPORT SHOP		Yes	No	No	08/13/2025	459.43
SEC	0826PM	56410	103042	Check	1	1732	M & M BUS SERVICE INC		Yes	Yes	No	08/13/2025	2,232.91
SEC	0826PM	56416	103043	Check	1	4229	REMIT MCGRAW-HILL SCHOOL EDUCATION, I		Yes	Yes	No	08/13/2025	2,381.34
SEC	0826PM	56408	103044	Check	1	00627	MEDCO SUPPLY COMPANY		Yes	Yes	No	08/13/2025	19.50
SEC	0826PM	56417	103045	Check	1	5058	MIDWEST MACHINERY CO		Yes	Yes	No	08/13/2025	89.89
SEC	0826PM	56418	103046	Check	1	5970	PITNEY BOWES BANK INC RESERVE A		Yes	Yes	No	08/13/2025	1,000.00
SEC	0826PM	56413	103047	Check	1	3866	SCHOOL MATE		Yes	Yes	No	08/13/2025	544.25
SEC	0826PM	56411	103048	Check	1	2283	WASTE MANAGEMENT OF WI-MN		Yes	Yes	No	08/13/2025	1,326.54
SEC	0826PM	56420	103049	Check	1	6029	WEST CENTRAL CONFERENCE		Yes	No	No	08/13/2025	250.00
SEC	0826PM	56415	103050	Check	1	3993	WINDSTREAM LAKEDALE, INC		Yes	Yes	No	08/13/2025	983.22
SEC	0826PM	56409	103051	Check	1	01092	WRIGHT COUNTY JOURNAL PRESS IN		Yes	Yes	No	08/13/2025	94.50
SEC	0826PM	56414	103052	Check	1	3912	WRIGHT-HENNEPIN ELECTRIC COOP.		Yes	Yes	No	08/13/2025	53.63
SEC	0826PM	56422	103053	Check	1	00469	IND SCHOOL DISTRICT #2687		Yes	Yes	No	08/20/2025	6,067.49
SEC	0826PM	56423	103054	Check	1	01095	WRIGHT TECHNICAL CENTER		Yes	Yes	No	08/20/2025	1,010.93
SEC	0826PM	56433	103055	Check	1	5221	A PLUS PERFORMANCE		Yes	Yes	No	08/25/2025	189.00
SEC	0826PM	56434	103056	Check	1	5303	ANCHOR SOLAR INVESTMENTS, LLC		Yes	No	No	08/25/2025	6,955.50
SEC	0826PM	56425	103057	Check	1	00736	REMIT CENTERPOINT ENERGY		Yes	No	No	08/25/2025	501.30
SEC	0826PM	56432	103058	Check	1	4440	CK SEPTIC SERVICE & TOILET RENTA		Yes	No	No	08/25/2025	210.00
SEC	0826PM	56428	103059	Check	1	1761	GRANITE CITY JOBBING CO. INC.		Yes	Yes	No	08/25/2025	1,670.24
SEC	0826PM	56430	103060	Check	1	2547	IND SCHOOL DISTRICT #745		Yes	No	No	08/25/2025	275.00
SEC	0826PM	56424	103061	Check	1	00487	REMIT IND SCHOOL DISTRICT #877		Yes	No	No	08/25/2025	250.00
SEC	0826PM	56431	103062	Check	1	2785	REMIT INNOVATIVE OFFICE SOLUTIONS		Yes	No	No	08/25/2025	3,863.94
SEC	0826PM	56427	103063	Check	1	1732	M & M BUS SERVICE INC		Yes	Yes	No	08/25/2025	3,521.02
SEC	0826PM	56426	103064	Check	1	01335	MANUEL, LAWRENCE		Yes	Yes	No	08/25/2025	299.00
SEC	0826PM	56435	103065	Check	1	5574	REMIT METROPOLITAN MECHANICAL CONTR		Yes	Yes	No	08/25/2025	10,593.00

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											Void	Date	
SEC	0826PM	56429	103066	Check	1 2058	1	RIDDELL ALL AMERICAN		Yes	Yes	No	08/25/2025	16,688.64
SEC	0826PM	56438	103067	Check	1 6338		THE MPX GROUP		Yes	Yes	No	08/25/2025	575.14
SEC	0826PM	56437	103068	Check	1 6193		TRACI SALVESON		Yes	No	No	08/25/2025	350.00
SEC	0826PM	56436	103069	Check	1 6060		TWIN CITIES FLAG SOURCE, INC		Yes	Yes	No	08/25/2025	2,080.00
SEC	0826PM	56440	103070	Check	1 5574	REMIT	METROPOLITAN MECHANICAL CONTR		Yes	Yes	No	08/25/2025	8,532.42
SEC	0826PM	56450	103077	Check	1 00625		MAWSECO DISTRICT #938		Yes	No	No	08/27/2025	21,781.22
SEC	0826PM	56456	103078	Check	1 4664		COLE PAPERS, INC.		Yes	No	No	08/28/2025	4,665.87
SEC	0826PM	56457	103079	Check	1 5389		HYDE, CHRIS		Yes	No	No	08/28/2025	125.00
SEC	0826PM	56459	103080	Check	1 6406		HYDE, COLE		Yes	No	No	08/28/2025	125.00
SEC	0826PM	56455	103081	Check	1 01725		MAPLE LAKE POST OFFICE		Yes	No	No	08/28/2025	370.00
SEC	0826PM	56460	103082	Check	1 6407		MITTELSTAEDT, MIKE		Yes	No	No	08/28/2025	125.00
SEC	0826PM	56458	103083	Check	1 6134		UECKER, CLARE		Yes	No	No	08/28/2025	385.97
SEC	0826PM	56461	103084	Check	1 6408		WELCH, PATRICK		Yes	No	No	08/28/2025	125.00
SEC	0826PM	56462	103085	Check	1 6409		YANTES, DAVID		Yes	No	No	08/28/2025	125.00

Bank Total: \$132,389.68

Report Total: \$407,170.83

ISD #881 Maple Lake Schools
 Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void		Amount
												Date	Date	
SEC	0926PB	56507		Wire	1 1544		XCEL ENERGY		No	No	No	09/04/2025		10,127.08
SEC	0926PB	56463	103086	Check	1 5330		NELSON, MARISELA		Yes	No	No	09/04/2025		100.00
SEC	0926PB	56496	103087	Check	1 5221		A PLUS PERFORMANCE		Yes	No	No	09/04/2025		70.00
SEC	0926PB	56480	103088	Check	1 2424	REMIT	ALLINA HEALTH SYSTEM		Yes	No	No	09/04/2025		140.00
SEC	0926PB	56484	103089	Check	1 3698		ARROW LIFT		Yes	No	No	09/04/2025		300.00
SEC	0926PB	56471	103090	Check	1 01099		BERNICK'S PEPSI-COLA		Yes	No	No	09/04/2025		1,110.24
SEC	0926PB	56500	103091	Check	1 5727	CHECK	Brecht Utility and Construction		Yes	No	No	09/04/2025		1,800.00
SEC	0926PB	56478	103092	Check	1 2001		BROTHERS FIRE & SECURITY		Yes	No	No	09/04/2025		3,010.50
SEC	0926PB	56485	103093	Check	1 3734	REMIT	BSN SPORTS LLC		Yes	No	No	09/04/2025		3,139.21
SEC	0926PB	56502	103094	Check	1 6196		BUDGET CHALLENGE		Yes	No	No	09/04/2025		900.00
SEC	0926PB	56506	103095	Check	1 6411		CHARACTERSTRONG		Yes	No	No	09/04/2025		499.00
SEC	0926PB	56470	103096	Check	1 01041		CITY OF MAPLE LAKE		Yes	No	No	09/04/2025		451.62
SEC	0926PB	56489	103097	Check	1 4440		CK SEPTIC SERVICE & TOILET RENTAL		Yes	No	No	09/04/2025		300.00
SEC	0926PB	56474	103098	Check	1 01931		CMC CONFERENCE		Yes	No	No	09/04/2025		1,900.00
SEC	0926PB	56494	103099	Check	1 5199		CORPORATE MECHANICAL , INC		Yes	No	No	09/04/2025		1,535.00
SEC	0926PB	56501	103100	Check	1 5990		FRANK DEAN LLC		Yes	No	No	09/04/2025		4,316.00
SEC	0926PB	56475	103101	Check	1 02601		FRENCH LAKE CURB CO.		Yes	No	No	09/04/2025		5,880.00
SEC	0926PB	56490	103102	Check	1 4443		GOPHER STATE EVENTS		Yes	No	No	09/04/2025		1,172.10
SEC	0926PB	56495	103103	Check	1 5220		HILLER STORES, INC.		Yes	No	No	09/04/2025		1,097.60
SEC	0926PB	56464	103104	Check	1 00376	REMIT	HILLYARD / HUTCHINSON		Yes	No	No	09/04/2025		8,293.00
SEC	0926PB	56465	103105	Check	1 00425		IND SCHOOL DISTRICT #484		Yes	No	No	09/04/2025		225.00
SEC	0926PB	56486	103106	Check	1 4289		IND SCHOOL DISTRICT #738		Yes	No	No	09/04/2025		125.00
SEC	0926PB	56466	103107	Check	1 00486		IND SCHOOL DISTRICT #876		Yes	No	No	09/04/2025		250.00
SEC	0926PB	56498	103108	Check	1 5358		IXL LEARNING, INC.		Yes	No	No	09/04/2025		1,875.00
SEC	0926PB	56467	103109	Check	1 00566		LENGYEL LECTRIC		Yes	No	No	09/04/2025		741.03
SEC	0926PB	56482	103110	Check	1 2707		LHOTKA, MIKE		Yes	No	No	09/04/2025		125.00
SEC	0926PB	56493	103111	Check	1 5191		MARCO TECHNOLOGIES LLC		Yes	No	No	09/04/2025		1,524.39
SEC	0926PB	56491	103112	Check	1 4752		MASMS		Yes	No	No	09/04/2025		745.00
SEC	0926PB	56483	103113	Check	1 2990		MENARDS INC		Yes	No	No	09/04/2025		209.32
SEC	0926PB	56499	103114	Check	1 5531		MN DRIVERSMANUALS.COM		Yes	No	No	09/04/2025		224.76
SEC	0926PB	56468	103115	Check	1 00671		MN STATE HIGH SCHOOL LEAGUE		Yes	No	No	09/04/2025		2,225.00
SEC	0926PB	56503	103116	Check	1 6228		MRI SOFTWARE LLC		Yes	No	No	09/04/2025		50.00
SEC	0926PB	56476	103117	Check	1 02644		NCS PEARSON, INC.		Yes	No	No	09/04/2025		110.00
SEC	0926PB	56497	103118	Check	1 5330		NELSON, MARISELA		Yes	No	No	09/04/2025		146.00
SEC	0926PB	56504	103119	Check	1 6364		OFFICE OF MNIT SERVICES		Yes	No	No	09/04/2025		155.83
SEC	0926PB	56488	103120	Check	1 4380	REMIT	PAW PUBLICATIONS, LLC		Yes	No	No	09/04/2025		2,069.58
SEC	0926PB	56481	103121	Check	1 2577		RAMBOW INC		Yes	No	No	09/04/2025		5,091.25
SEC	0926PB	56477	103122	Check	1 1264		RESOURCE TRAINING & SOLUTIONS		Yes	No	No	09/04/2025		290.00

ISD #881 Maple Lake Schools
Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void			Amount	
									Print	Recon	Void		Date
SEC	0926PB	56473	103123	Check	1	01726	RUSSELL SECURITY RESOURCE INC		Yes	No	No	09/04/2025	230.00
SEC	0926PB	56505	103124	Check	1	6410	SHEEHAN, JAMES D.		Yes	No	No	09/04/2025	500.00
SEC	0926PB	56479	103125	Check	1	2327	REMIT TEACHERS CURRICULUM INST (TCI)		Yes	No	No	09/04/2025	342.00
SEC	0926PB	56492	103126	Check	1	4910	THE SHERWIN-WILLIAMS CO. INC		Yes	No	No	09/04/2025	729.07
SEC	0926PB	56487	103127	Check	1	4314	US BANK OPERATIONS CENTER		Yes	No	No	09/04/2025	4,382.61
SEC	0926PB	56469	103128	Check	1	00733	VIKING COCA-COLA BOTTLING CO		Yes	No	No	09/04/2025	268.00
SEC	0926PB	56472	103129	Check	1	01109	REMIT ZANER-BLOSER		Yes	No	No	09/04/2025	210.04

Bank Total: \$68,985.23

Report Total: \$68,985.23

Student Enrollment Count by Month

(Data Entry is in Yellow Cells Only)

Maple Lake Public School # **881** 2025-26

WADM Prior Year **848.64** **0.23**

Number of Days in Period	38	19	16	21	20	16	21	21	0
Days Remaining in School Year	172	134	115	99	78	58	42	21	0
% of School Yr. @ Beginning of Mo.	100.00%	77.91%	66.86%	57.56%	45.35%	33.72%	24.42%	12.21%	0.00%
Cumulative Days in School Year	37	56	72	93	113	129	150	172	172
Percent of School Yr. Completed	21.51%	32.56%	41.86%	54.07%	65.70%	75.00%	87.21%	100.00%	100.00%

READ Comment	Budget	Sept./Oct	Nov.	Dec.	Jan.	Feb.	March	April	May/June	FINAL
EC	12.0	12								
HK	0.0	0								
K*	58.0	58								
1	37.0	40								
2	58.0	58								
3	59.0	59								
4	70.0	70								
5	47.0	47								
6	54.0	54								
7	65.0	65								
8	47.0	47								
9	53.0	53								
10	66.0	66								
11	45.0	45								
12	60.0	65.0								

383.0

336.00

Enrollment EC-12 including ALC	731.0	739.0								
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MAPLE LAKE PUBLIC SCHOOL



GO IRISH
ISD 881



2025-2026 District Goals

Priorities: Maple Lake Schools will offer a relevant, up-to-date curriculum aligned with state standards. We will offer a wide variety of electives and support students at all grade levels. We will be fiscally responsible and maintain a strong culture of open communication.

Mission Statement:

Maple Lake Public Schools believes in developing a passion for learning that promotes active citizens who will enhance our society by building relationships, facilitating rigorous academic experiences, and meeting the needs of each student while maintaining a welcoming environment.

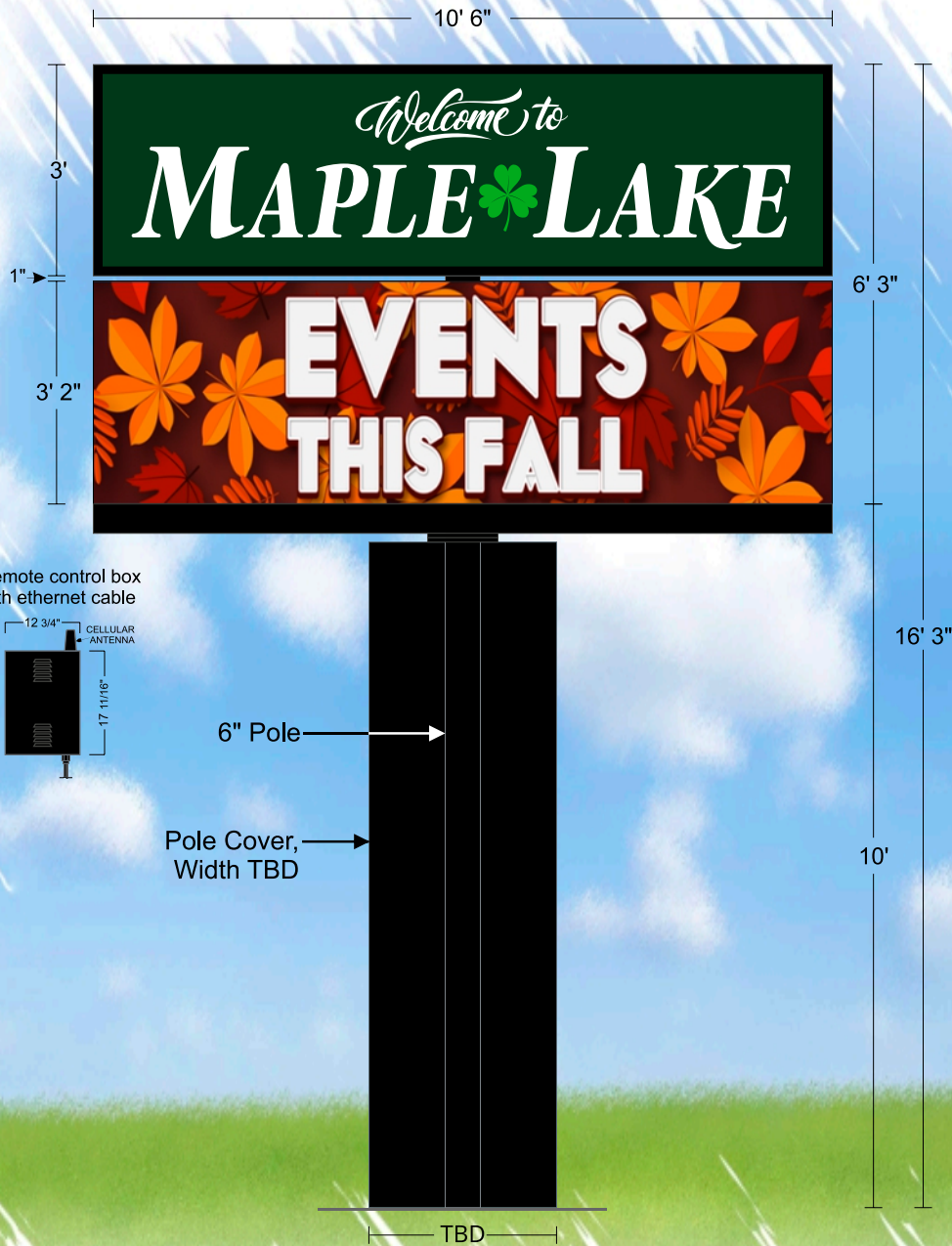
Core Values:

We believe...

- all students can learn.
- a safe, equitable, and supportive environment is essential for all students.
- respectful relationships between staff, students, families, and the community are important.
- in preparing students for the future by providing a challenging, engaging, and meaningful learning experience.
- success is the shared responsibility of the staff, students, families, and community.
- every student deserves opportunities for success in and outside the classroom.

2025-2026 Board Goals:

- **Foster Strong Two-Way Communication:** Strengthen open and effective two-way communication between parents/guardians and all community stakeholders to build trust and shared understanding.
- **Support Professional Growth:** Provide meaningful and ongoing professional development opportunities that empower staff to grow, lead, and innovate.
- **Build Future-Ready Community Partnerships (*FUTURE READY*):** Cultivate strategic partnerships and collaboration with the broader community to enhance resources, opportunities, and support for student success.
- **Expand Academic Opportunities (*FUTURE READY*):** Increase access to diverse and rigorous academic programs that prepare students for post-secondary success and lifelong learning.
- **Promote Career and Self-Exploration (*FUTURE READY*):** Develop comprehensive programs that support students in exploring career pathways and understanding their personal strengths, interests, and goals.
- **Enhance Family and Student Engagement:** Strengthen family and student involvement through inclusive practices, events, and resources that foster a sense of belonging and shared responsibility.
- **Increase Student Enrollment:** Implement strategies that highlight district strengths and attract new families, contributing to sustainable growth in student enrollment.
- **Ensure Responsible Fiscal Stewardship:** Maintain transparent and fiscally responsible practices that honor the trust and investment of Maple Lake taxpayers.



Stewart Signs
 ONE SIGN, ONE COMPANY

1-800-237-3928 stewartsigns.com

Atlas 10.66mm 90x300

Sk: 1054548-2 Cust: 3204708

7/21/2025 CgO/aDix PROPOSAL

Scale: 3/8"=1' ID/Support Color: Black

Signature _____

Date _____

Please confirm that all lettering, colors and graphics are correct before signing. Changes to artwork after signature is received will incur a \$500 art change fee.



Prepared for

City of ML - ML C of C and ML Public Schools

200 Hwy 55 E


Maple Lake, MN 55358

Prepared by

Alex Dix

adix@stewartsigns.com

1.888.237.3928 x2090

DESCRIPTION	PRICE
<p>Double Sided Full Color Atlas Outdoor LED Sign Borderless and front-serviceable modular LED display.</p> <p>LED display</p> <ul style="list-style-type: none"> 10.66mm full color at 90 pixels high by 300 pixels wide (27,000 total pixels per side) Active display area 3'2" x 10'6" (33.0 square feet per side) Double sided LED cabinet, size 3'2" x 10'6" 1 to 11 rows of text and use your own images and video clips 10-year parts availability guarantee (see warranty for info) ETL Listed and FCC Part 15 compliant <p>See full display capabilities</p> <p>Communication method Communication provided by cellular modem and LIFETIME Cell Connect data plan. See full specifications</p> <p>Sign structure and faces</p> <ul style="list-style-type: none"> Double sided 3' x 9'5" identification sign cabinet Paint color: Black Graphics digitally printed on 3M™ vinyl and adhered to inside of sign face TUFFAK® SL flat faces removable via right and left retainers Single matchplate mount, matchplate hw Leg height: 0', Mount on-center dimension: 0'6", Overall sign height: 6'2" Minimum wind load rating: 120mph, exposure B Lifetime warranty on structure & faces, including vandalism (see warranty for info) <p>Electrical specifications</p> <ul style="list-style-type: none"> Total number of required 20 amp 240v circuits will be provided on engineer drawing. Max draw for whole sign: 10.645 amps. <p>Custom options</p> <ul style="list-style-type: none"> Installation Included Pole Cover Included 	<p>\$39,414.12</p> 
<p>Software SignCommand.com Cloud-based LED Sign Software FREE for the lifetime of the product. Control your sign from anywhere using any device. No monthly fees. Learn more.</p>	<p>Included</p>
<p>Freight</p> <ul style="list-style-type: none"> Shipping of sign from factory to location 	<p>Included</p>

Special instructions

Installation Included

Total: **\$39,414.12**

+ any applicable sales tax

Payment terms: Net 30 with Purchase Order Issued to Stewart Signs

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 Prepared by: Alex Dix • adix@stewartsigns.com • 1.888.237.3928 x2090

SHIPPING INFORMATION

All items not specified here will be shipped to:
 City of ML - ML C of C and ML Public Schools
 200 Hwy 55 E
 Maple Lake, MN 55358

Shipping terms: FOB Origin. Storage and other freight services may be added to your invoice should they be required. Unless managed installation services are included, customer is responsible for unloading of sign upon delivery. Signs greater than 6 feet wide are not eligible for lift gate services.

TERMS & CONDITIONS (*unless noted elsewhere in this quote)

TAX: Any applicable sales tax will be added to your invoice. Organizations exempt from sales tax must include exemption certificate with order.

PERMITS: Permits and zoning are the responsibilities of the buyer. Check with your city or county zoning office for proper permitting procedures in your area. Sealed engineer drawings available at additional cost.

INSTALLATION: Installation of footers, erection, electrical service to sign site, electrical hook-up, removal and/or disposal of any existing signage, and any decorative masonry are the responsibilities of the buyer. Managed installation services are available at additional cost.

CANCELLATION: Any cancellation may be subject to cancellation, return, and/or restocking fees. A late fee of 1.5% per month will be charged on any overdue balances. In the event of a payment default, customer will be responsible for all of Stewart Signs' costs of collection, including but not limited to court costs, filing fees and attorney fees.

SUPPORT: US-based phone and internet support are provided FREE for the lifetime of the product. A premier service warranty is available at additional cost.

SOFTWARE: By purchasing the SignCommand.com software product, you are agreeing with the Website Terms of Use (<https://www.signcommand.com/terms>) and Software End User License Agreement (<https://www.signcommand.com/eula>).

COMMUNICATION: Connectivity requires cell service at sign site. Must be within the United States (including Puerto Rico) with 4G LTE coverage shown on the Verizon Coverage Map (<https://www.stewartsigns.com/verizon-map>).

DATA PLAN: By purchasing the Cell Connect Data Plan, you are agreeing with the Data Plan Terms and Conditions (<https://www.signcommand.com/data-plan>).

I have read and understand the Terms & Conditions above.

ORDERING INSTRUCTIONS

- Review this quote for accuracy. Initial each page of the quote. Sign and date the quote here.
- Review any corresponding artwork provided with this quote. Check all spelling and colors. Sign and date the artwork.
- Submit both documents along with your deposit payment to your sign consultant. Speak with your consultant about payment method options.
- If your organization is sales tax exempt, provide your sales tax exemption certificate with order.

Customer's authorized signature for quote # 1054548-1

SIGNATURE

PRINT NAME DATE

Alex Dix

Alex Dix, Sign Consultant 7/21/2025

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Prepared by: Alex Dix • adix@stewartsigns.com • 1.888.237.3928 x2090

Limited Product Warranty ("Limited Warranty")

Definition of Warranty Coverage:

- 1) Stewart Signs (the "Company") expressly warrants to the original purchaser ("You" or "Buyer" or "Owner" or "Customer") that, for a period of five (5) years from the date of shipment (the "Warranty Period"), the electronic displays and the associated Company products (the "Product") will be reasonably free of material defects in materials and workmanship impacting Product fit, form and/or function. During the Warranty Period, the Company will, at its discretion, repair or replace any defective covered Product. The Owner will be responsible for removing and reinstalling any and all repaired or replacement parts. This Limited Warranty only applies to the Company's Product if installed, used, and maintained in the manner recommended by Company, and this Limited Warranty is conditioned upon compliance with all such instructions. Lifetime telephone support for the Product is provided, as needed.
- 2) In the event the Product is damaged during shipping, it is the responsibility of the Buyer to refuse delivery, causing the Product to be returned to the manufacturer for repair. Title to the Product passes to the Buyer upon the Company's delivery to the freight carrier. The Company assumes no liability for damage caused by careless handling or poor installation, except for work completed by employees of the Company.
- 3) Any information or suggestion by the Company with respect to the Product concerning applications, specifications or compliance with zoning, codes and standards is provided solely for your convenience and without any representation as to accuracy or suitability. You must verify and test the suitability of any information with respect to the Product for your specific application.
- 4) Sign Structure and Sign Face: In the event the sign structure or identification/changeable copy portion of the sign malfunctions under normal use and service thereof DURING THE LIFE OF THE SIGN due to material defects in workmanship or materials, the Company will, at its option, repair or replace any defective materials.
- 5) Vandalism to Sign Faces: This Limited Warranty covers polycarbonate faces against breakage due to vandalism DURING THE LIFE OF THE SIGN. Warranty protection does not extend to these surfaces if damaged by gunshots, or when damaged coincident with damage to the sign cabinet in which the faces are installed. LED panels are also covered from vandalism for the duration of the electronics portion of the Limited Warranty (5 years). Excludes Cornerstone monument signs and other Cornerstone components.
- 6) Failed electronic parts or assemblies will be repaired or replaced, at the sole discretion of the Company. Replacement or repaired parts are warranted to be free from material defects in material or workmanship for ninety (90) days, or for the remainder of the Warranty Period of the Product they are replacing or in which they are installed, whichever is longer.
- 7) The Company will repair failed LED pixels if greater than one quarter of one percent (0.25%) of the total number of pixels in the sign have failed in one (1) calendar year, provided the sign is installed with the recommended ventilation system for its location. The definition of pixel failure is when all LEDs in the pixel will no longer emit light. Pixel repair is performed at the Company Repair Center. It is common knowledge within the sign industry that all LEDs degrade and produce less light as they age. Eventually the LEDs will require replacement even though the LEDs will still emit light. This Limited Warranty does not cover normal LED degradation.
- 8) Customer Obligations:
Failure by the Customer to properly maintain the Product will void coverage for affected components. The Customer shall notify the Company immediately of equipment failure and allow the Company full and free access to the Product when required. Waiver of liability or other restriction shall not be imposed as a site access requirement. The Customer is responsible for all costs and management oversight associated with providing the Company access to the Product, providing the necessary machines, communication facilities and other equipment, inclusive of but not limited to lifting equipment. Should on-site repair be required, Customer is required to have a responsible individual on-site to provide access to the Product as well as sign off on a completed work order.
- 9) Exclusions and Restrictions:
The Company reserves the right to restrict service, limit replacement parts, or invalidate this Limited Warranty to Customers whose account balance is past due.
This Limited Warranty specifically excludes any on-site labor required to service the covered Product, including diagnosis, removal, and installation of parts and/or products. Any on-site service required by the Customer of Company technicians or a local Company-authorized service provider is billable to the Customer based on an agreed-upon written quote.
This Limited Warranty does not apply to software. Software is covered by a separate agreement, which appears in the Company's software license agreement.
ID cabinet LED illumination and power supply are covered for two (2) years, when purchased as a system.
- 10) This Limited Warranty specifically does not cover the following:
 - a) Third-party communication devices such as wireless devices and modems, which are covered by a separate electronic communication warranty. This includes the Ubiquiti wireless radios provided by Stewart Signs, which carry a one (1) year warranty from ship date when purchased with a new sign.
 - b) Damage to Product that has been moved from its original installation location or is mounted in a mobile structure.
 - c) Cosmetic damage to the Product (including but not limited to scratches and dents that do not otherwise affect the fit, form or functionality of the Product or materially impair its use).
 - d) Recovery or transfer of any data or software stored on the Product not originally installed on the Product by the Company.

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Prepared by: Alex Dix • adix@stewartsigns.com • 1.888.237.3928 x2090

- 11) This Limited Warranty specifically does not cover conditions, defects or damage caused by or resulting from the following:
- a) Defects caused by: unreasonable or unintended use of Product; improper or unauthorized handling; accident; omission; neglect; vandalism (unless otherwise noted in this Limited Warranty); misuse; physical abuse; installation, use and/or fabrication, and maintenance of the Product by any party other than the Company.
 - b) Damage (not resulting from manufacturing defects) that occurs while the Product is in the Owner's control and/or possession, unless otherwise noted in this Limited Warranty.
 - c) Extreme physical or electrical stress or interference; environmental conditions beyond the Company's control, such as man-made or naturally occurring salt air/fog, electrochemical oxidation or corrosion and/or metallic pollutants. Also not covered is normal wear and tear; inadequate, improper, or surges of electrical power; lightning, floods, fire, acts of God, war, terrorism, or other external causes, including Force Majeure.
 - d) Unauthorized modification, including installation of third-party software on the Product.
 - e) Product modification or service by anyone other than: (a) the Company, (b) a Company-authorized service provider, or (c) Customer's own installation of Company approved parts with instruction from the Company. Service to damaged or malfunctioning Product which has not been ordered or authorized by the Company's Customer Satisfaction Department is not covered under this Limited Warranty and will automatically invalidate this Limited Warranty.
 - f) Computer viruses, Trojan horses, worms, self-replicating code or like destructive code which was not included in the Product by the Company.
 - g) Products installed with known or visible manufacturing defects at the time of installation.
- 12) The Company will provide and be responsible for the cost of shipping parts from the Company to the Customer, with the exception of sign faces replaced due to vandalism. Standard shipping via the United States Postal Service or other commercial parcel delivery company is the default method of delivery. Expedited delivery is available to the Customer at his or her expense.
- 13) Warranty claims must be registered with the Company within thirty (30) days of damage or malfunction. To register a claim, the Customer must contact the Company at the location specified below and provide (a) his or her name and any other required contact information, (b) Product and purchase descriptions, and (c) the nature of the defect. The Company reserves the right (at its sole discretion) to require proof of original purchase (e.g. paid invoice, receipt) and to visit the site of the installation or to require documentation of the claim before assuming any responsibility under the provisions of this Limited Warranty.
- 14) THE LIMITED WARRANTIES SET FORTH HEREIN ARE THE ONLY WARRANTIES MADE BY THE COMPANY IN CONNECTION WITH THE PRODUCT. THE COMPANY CANNOT AND DOES NOT MAKE ANY IMPLIED OR EXPRESS WARRANTIES WITH RESPECT TO THE PRODUCT, AND DISCLAIMS ALL OTHER WARRANTIES, INCLUDING, BUT NOT LIMITED TO, ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. THE COMPANY'S SOLE OBLIGATION UNDER THIS LIMITED WARRANTY SHALL BE TO REPAIR OR REPLACE MALFUNCTIONING OR DEFECTIVE PARTS OF THE PRODUCT. BUYER ASSUMES ALL RISK WHATSOEVER AS TO THE RESULT OF THE USE OF THE PRODUCT PURCHASED, WHETHER USED SINGULARLY OR IN COMBINATION WITH ANY OTHER PRODUCTS OR SUBSTANCES.
- 15) NO CLAIM BY BUYER OF ANY KIND, INCLUDING CLAIMS FOR INDEMNIFICATION, SHALL BE GREATER IN AMOUNT THAN THE PURCHASE PRICE OF THE PRODUCT WITH RESPECT TO WHICH DAMAGES ARE CLAIMED. IN NO EVENT SHALL COMPANY BE LIABLE TO BUYER IN TORT, CONTRACT OR OTHERWISE, FOR ANY SPECIAL, INDIRECT, INCIDENTAL, CONSEQUENTIAL, RELIANCE, PUNITIVE OR EXEMPLARY DAMAGES, OR FOR LOSS OF PROFIT, REVENUE OR USE, IN CONNECTION WITH, ARISING OUT OF, OR AS A RESULT OF, THE SALE, DELIVERY, SERVICING, USE OR LOSS OF USE OF THE PRODUCT SOLD HEREUNDER, OR FOR ANY LIABILITY THAT BUYER HAS TO ANY THIRD PARTY WITH RESPECT THERETO.

10-Year Parts Guarantee - Stewart Signs provides a 10-year parts guarantee for our LED signage. While hardware can change year over year, we will have available suitable hardware to allow the continued use of your signage for 10-years from the ship date of the sign. Changes in hardware include but are not limited to: visual hardware changes, software changes, or control system upgrades.

Contact Information:

Stewart Signs Customer Satisfaction
2201 Cantu Court, Suite 215
Sarasota, FL 34232
Phone: 855-841-4624
Web: www.stewartsigns.com/support/

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INITIALS 

STEWART SIGNS

Atlas Series



This borderless, modular LED sign is available as an LED display-only or in a complete sign system with identification cabinet and support structure. Make a **big impact** at a great value!



Borderless display fits a variety of support structures

Open cabinet design in back for fanless cooling



Powered by **SignCommand**[®]
Cloud-based Software



LEARN MORE ABOUT LED SIGNS AT

stewartsigns.com/led-sign-education

 **Stewart Signs**
ONE SIGN, ONE COMPANY

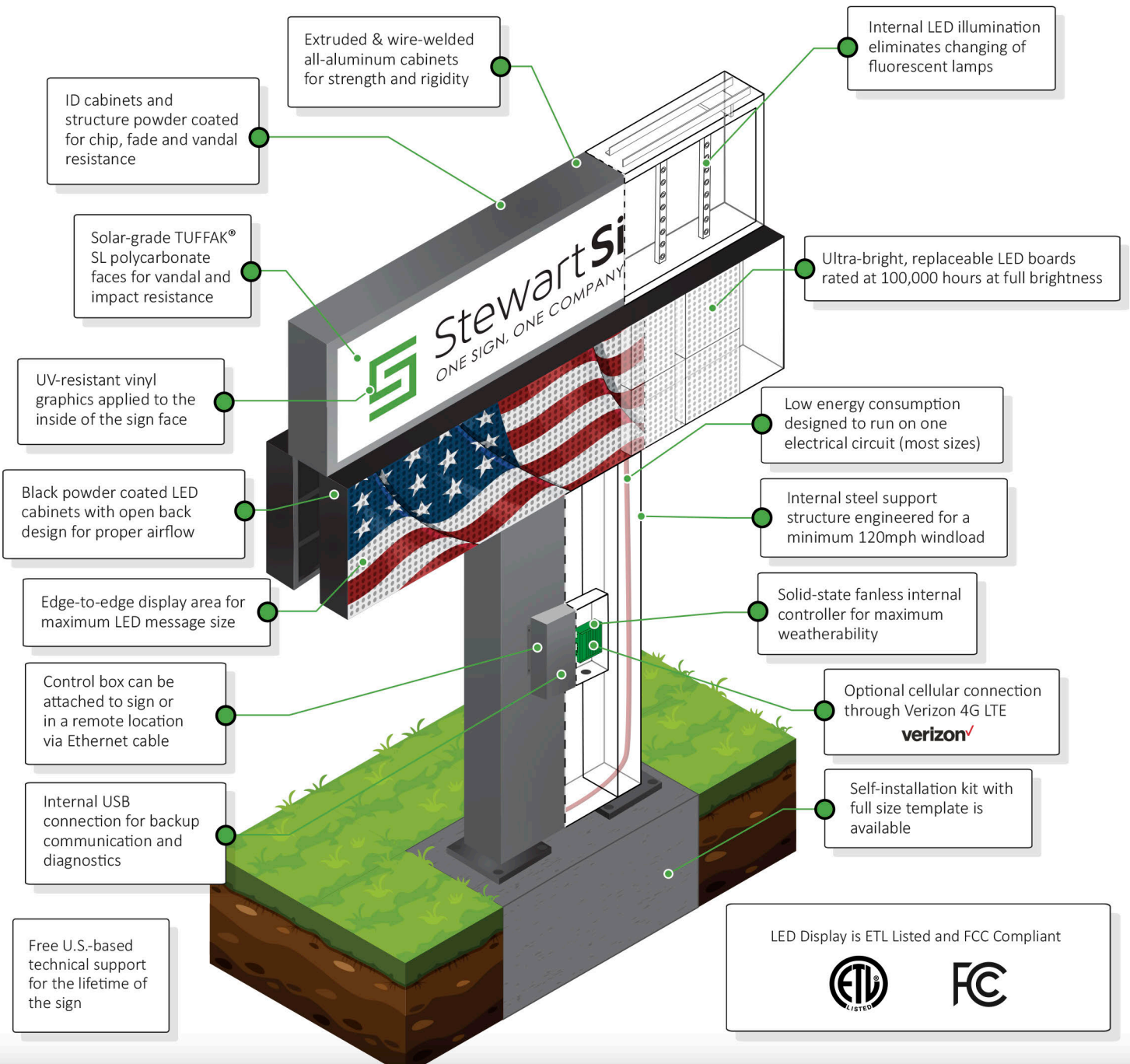
1.800.237.3928
stewartsigns.com



ANATOMY OF THE ATLAS LED FROM STEWART SIGNS



*See warranty for details



LEARN MORE AT

stewartsigns.com/outdoor-led-signs



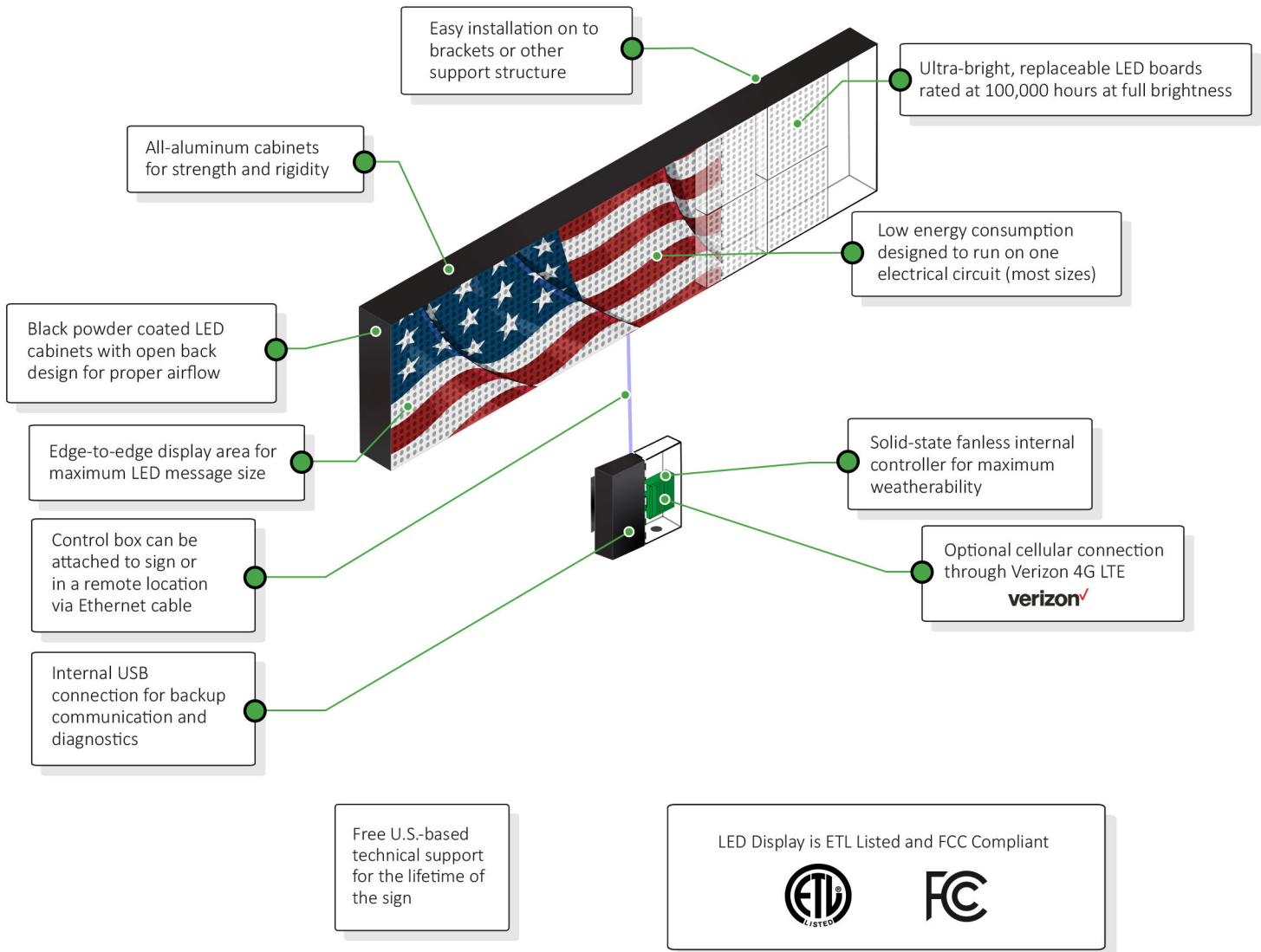
stewartsigns.com ■ 800-237-3928



ANATOMY OF THE CABINET-ONLY ATLAS LED FROM STEWART SIGNS



*See warranty for details



LEARN MORE AT
stewartsigns.com/outdoor-led-signs



stewartsigns.com ■ 800-237-3928



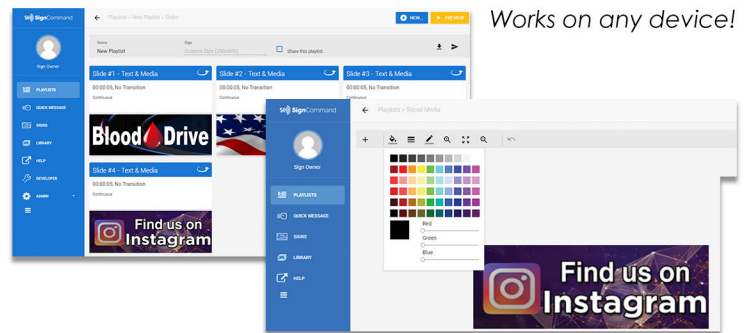
SignCommand®

Create and send amazing messages from anywhere with the **easiest** LED sign software in the cloud!

Sign owners have told us that they want sign software that's easy to use and can be accessed from any device. Software with powerful editing and scheduling capabilities, built from the ground-up with security in mind. Software that **just works** and requires no installation or complex network setup.

Introducing SignCommand, the next generation in LED sign control. From a built-in library of video clips to easy collaboration with other users, your sign message will become a **powerful voice** for your organization. Get more from your sign with the power of the cloud!

See videos and more at stewartsigns.com/software



Access From Anywhere

From home or work, computer or phone, you can change your sign message with no software setup.



The Media You Need

Search, preview and add from our constantly expanding graphics library, right inside the application.



Your Message, On Your Time

Advanced scheduling options allow for highly customized messages based on date and time.



Eye-Catching Special Effects

Many built-in transition and text effects will increase interest and attention in your sign message.



Delivering Peace-of-Mind

Offering features like two-factor authentication, it's built from the ground-up with a focus on security.



A Network of Support

Remote diagnostics and monitoring allow us to fix existing problems and prevent future ones.

SignCommand®

Built-in Graphics Library

Generate attention and interest in your message!

With your investment in LED technology, the messages that you display will now have the power to be **more effective than any other communication**. But not just any content will have the impact you're after. Plain text messages can get lost in a crowded visual landscape, and many organizations don't have the resources to create their own dynamic sign graphics.

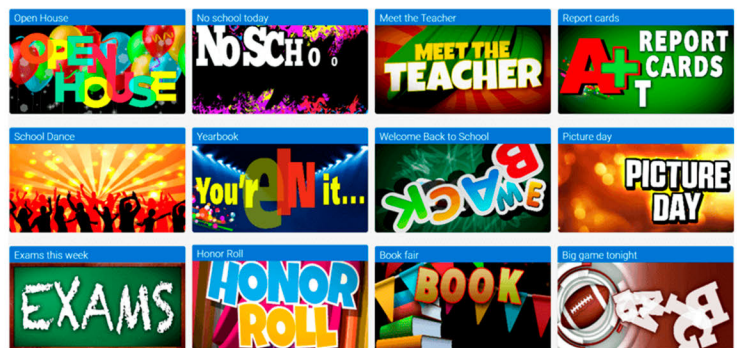
SignCommand offers a **built-in and constantly expanding library** of graphics and video animations. These media files are created and optimized by artists that specialize in sign content creation, and will turn a sign that can be read into a sign that will be read.

Learn more and see graphics in action at stewartsigns.com/library

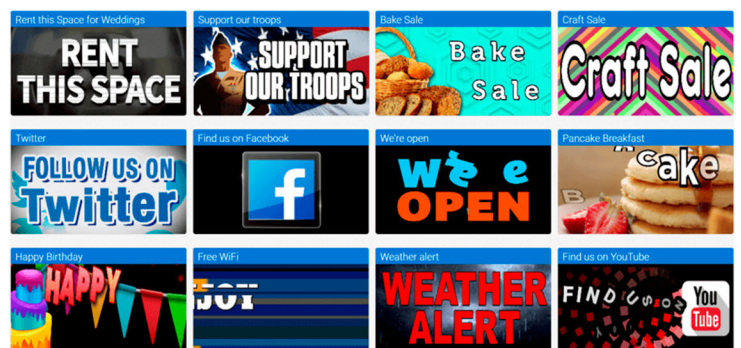
Ask your sign consultant for SignCommand demo account access to view the library!



Church & Religious



School & Educational



Business & General
... and many more!

OVER 2,500 ITEMS AVAILABLE!

* Amount of image detail available on the LED display is determined by the matrix size. Examples shown here for demonstration purposes only.



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WE ARE STEWART SIGNS

AMERICA'S PREMIER SIGN COMPANY

Stewart Signs is a national sign company with a local approach. Since 1968, we've provided signs for **tens-of-thousands of satisfied customers** across the country and around the world. From the frozen landscapes of Alaska to the hurricane-prone coasts of Florida, we provide our signs through the easiest process in the industry.



Over 60,000 signs nationwide

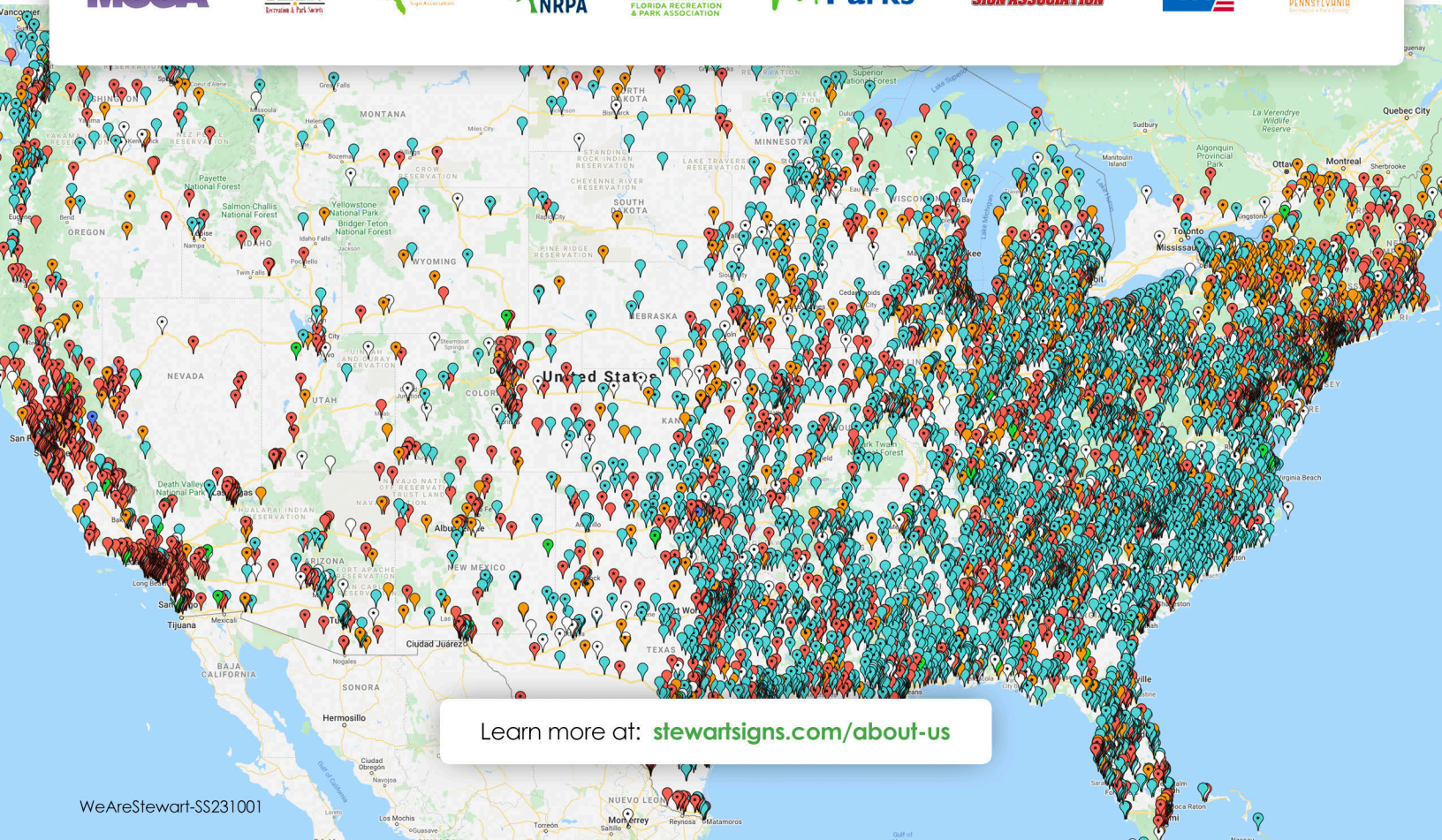


We are BBB accredited with an A+ rating



Our customers find success with our signs

We are endorsed by many denominational organizations and hold many contracts and memberships.



Learn more at: stewartsigns.com/about-us

TECHNICAL SPECIFICATIONS FOR THE

Atlas Series

Available Pixel Pitches				
Physical pixel pitch	6.67mm	8.88mm	10.66mm	16mm
Module pixels (H) x (W)	48 x 48	36 x 36	30 x 30	20 x 20
Color options	Full color	Full color	Full color	Full color
LEDs per pixel	1 SMD	1 SMD	1R / 1B / 1G	1R / 1B / 1G
Minimum character height	1.8''	2.4''	2.8''	4.4''
Maximum NIT rating	Up to 10,000 nits	Up to 10,000 nits	Up to 10,000 nits	Up to 10,000 nits

Features	
Video formats	AVI, MOV, MP4, MPG, WMV
Still image formats	JPG, BMP, PNG, TIF, GIF
Refresh rate	Up to 1,200 Hz
Frame rate	Up to 60 frames-per-second
Control type	SignCommand media player in control box
Storage capacity	32 gigabyte solid state drive
Communication options	Cell Connect, Direct Connect, Wireless, USB
Dimming	100 levels - automatic, scheduled or manual
Air circulation	None, open back
Cabinet construction	All aluminum with screws
Cabinet IP rating	IP65 (front), IP54 (back)
Service access	Front serviceable
Product warranty	5-year LED parts warranty, lifetime sign face and structure parts warranty*
Parts availability	10-year parts availability guarantee on LED display components*
Tech support	Unlimited from our in-house Stewart technical support team
Graphics capability	Text, animation, images and pre-recorded video clips
Voltage	120VAC, 208VAC or 240VAC, size specific
Average LED life	100,000 hours
Certifications	ETL and CE
Viewing angle	140° horizontal
Software	SignCommand.com, our proprietary cloud-based LED software
Built-in graphics library	Over 2,500 pieces optimized for use on LED displays



* Refer to the sign quote for specific warranty information for your product.

FCC Notice

All components have been tested and found to comply with the limits for a Class A digital device, pursuant to part 15 of the FCC Rules. These limits are designed to provide reasonable protection against harmful interference when the equipment is operated in a commercial environment. This equipment generates, uses, and can radiate radio frequency energy and, if not installed and used in accordance with the instruction manual, may cause harmful interference to radio communications. The user is cautioned that any changes or modifications not expressly approved by the party responsible for FCC compliance could void the user's authority to operate the equipment.

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	617,842.20	5,959.80	N/A			623,802.00
GEN-RMV OTHER-EXEMP	651,903.77	4,105.36-	N/A			647,798.41
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	532,904.49	9,995.35	1,051.83			543,951.67
TOTAL GENERAL	1,802,650.46	11,849.79	1,051.83			1,815,552.08
COM SERV-EXEMP	79,507.80	6,043.21-	45.63			73,510.22
DEBT-VOTER-NONEXEMP	601,493.00	27,719.50-	620.91			574,394.41
DEBT-OTHER-NONEXEMP	1,294,639.32	60,794.63-				1,233,844.69
TOTAL DEBT SERV	1,896,132.32	88,514.13-	620.91			1,808,239.10
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	3,778,290.58	82,707.55-	1,718.37			3,697,301.40

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

FUND	2024 PAY 2025 LIMITATION	2025 PAY 2026 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,873,215.15	1,815,552.08	57,663.07-	3.08-
COMMUNITY SERVICE	80,270.11	73,510.22	6,759.89-	8.42-
GENERAL DEBT SERVICE	1,860,417.00	1,808,239.10	52,177.90-	2.80-
OPEB DEBT SERVICE				
TOTAL	3,813,902.26	3,697,301.40	116,600.86-	3.06-

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

FUND	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,870,864.15			
COMMUNITY SERVICE	80,270.11			
GENERAL DEBT SERVICE	1,860,417.00			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	3,811,551.26			

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	633,582.02	633,582.02	623,802.00		
(5002)	GENERAL-RMV OTHER	700,236.71	700,236.71	647,798.41		
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	539,396.42	537,045.42	543,951.67		
(5009)	COMMUNITY SERV-NTC OTHER	80,270.11	80,270.11	73,510.22		
(5013)	GENL DEBT-NTC VOTER	572,328.09	572,328.09	574,394.41		*1
(5014)	GENL DEBT-NTC OTHER	1,288,088.91	1,288,088.91	1,233,844.69		*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	1,873,215.15	1,870,864.15	1,815,552.08		
(5009)	COMMUNITY SERVICES FUND	80,270.11	80,270.11	73,510.22		
(5015)	GENERAL DEBT SERVICE FUND	1,860,417.00	1,860,417.00	1,808,239.10		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	1,333,818.73	1,333,818.73	1,271,600.41		
	NET TAX CAPACITY	2,480,083.53	2,477,732.53	2,425,700.99		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,205,910.11	1,205,910.11	1,198,196.41		
	OTHER	2,607,992.15	2,605,641.15	2,499,104.99		
TOTAL LEVY						
	TOTAL LEVY	3,813,902.26	3,811,551.26	3,697,301.40		

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	382,996.00	382,996.00	364,504.00		*2
(314)	2ND TIER RMV REFER	247,898.32	247,898.32	253,338.20		*2
(315)	UNEQUALIZED RMV REFER					
(1031)	FY2026 1ST TIER REF ADJUST	6,532.00-	6,532.00-	11,776.00-		*2
(1039)	FY2026 2ND TIER REF ADJUST	3,372.64-	3,372.64-	4,458.70-		*2
(1047)	FY2026 UNEQUAL REF ADJUST					
(1053)	FY2026 TBRA ALLOC ADJUST					*2
(1062)	FY2026 REF HOLD HARMLESS ADJ					
(1137)	FY2024 1ST TIER REF ADJUST	6,113.40	6,113.40	13,160.60		
(1144)	FY2024 2ND TIER REF ADJUST	6,478.94	6,478.94	9,033.90		
(1151)	FY2024 UNEQUAL REF ADJUST					
(1157)	FY2024 TBRA ALLOC ADJUST					
(1169)	FY2024 REF HOLD HARMLESS ADJ					
(1329)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	633,582.02	633,582.02	623,802.00		
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	220,853.70	220,853.70	208,793.70		*3
(238)	2ND TIER LOCAL OPTIONAL	353,022.40	353,022.40	335,977.60		*3
(242)	EQUITY	111,703.70	111,703.70	107,132.47		*3
(245)	TRANSITION					*3
(1011)	FY2026 LOR TIER 1 ADJUST	659.18	659.18	7,680.00-		*3
(1015)	FY2026 LOR TIER 2 ADJUST	6,020.80-	6,020.80-	10,854.40-		*3
(1019)	FY2026 EQUITY ADJUST	1,465.92-	1,465.92-	4,150.77-		*3
(1023)	FY2026 TRANSITION ADJUST					*3
(1055)	FY2026 LOR TIER 1 TBRA ADJUST	4,919.18-	4,919.18-			*2
(1064)	FY2026 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2024 LOR TIER 1 ADJUST	19,001.27	19,001.27	2,644.39		
(1116)	FY2024 LOR TIER 2 ADJUST	5,634.96	5,634.96	12,130.64		
(1123)	FY2024 EQUITY ADJUST	1,767.40	1,767.40	3,804.78		
(1130)	FY2024 TRANSITION ADJUST					
(1163)	FY2024 LOR TIER 1 TBRA ADJUST					
(1175)	FY2024 LOR TIER 1 HOLD HARMLESS					
(1334)	OTHER ADJ, GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	700,236.71	700,236.71	647,798.41		

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.

LVYSUP08810126
DISTRICT NO. 0881 TYPE 01
DISTRICT NAME Maple Lake Public School
ECSU REGION 07 Wright County

M I N N E S O T A D E P A R T M E N T O F E D U C A T I O N
L E V Y S U P P L E M E N T A L R E P O R T
2 0 2 5 P A Y A B L E 2 0 2 6

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DATE OF RUN: 09/08/25

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	113,314.24	113,314.24	118,628.86		*3
(337)	ALT TEACHER COMP (Q COMP)	68,387.41	68,387.41	68,547.57		*4
(359)	ACHIEVEMENT & INTEGRATION					*5
(363)	FY2026 REEMPLOYMENT INS	10,000.00	10,000.00	10,000.00		
(365)	SAFE SCHOOLS	29,973.60	29,973.60	28,526.40		
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2026 CAREER TECHNICAL	28,162.89	28,162.89	34,207.66		
(389)	FY2025 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	58,308.00	55,957.00	57,430.00		
(445)	LT FACILITIES EQUAL					*4
(446)	LT FACILITIES UNEQUAL	176,827.90	176,827.90	143,157.90		
(456)	DISABLED ACCESS					
(490)	BUILDING/LAND LEASE	71,934.01	71,934.01	72,406.10		
(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	556,908.05	554,557.05	532,904.49		

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	648.47-	648.47-	334.99		*3
(1102)	FY2024 OPER CAPITAL ADJUST	249.63	249.63	236.57		
(1072)	FY2026 ALT TEACHER COMP ADJUST	2,684.50	2,684.50	683.41-		*7
(1204)	FY2024 ALT TEACHER COMP ADJUST	3,000.51-	3,000.51-			
(1068)	FY2026 ACHIEVE & INTEG ADJUST					*5
(1182)	FY2024 ACHIEVE & INTEG ADJUST					*5
(1187)	FY2024 REEMPLOYMENT ADJUST	11,779.21-	11,779.21-	2,076.75-		
(1192)	FY2024 SAFE SCHOOLS ADJUST	233.64	233.64	1,029.96		
(1197)	FY2024 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2024 CAREER TECHNICAL ADJUST	10,124.46-	10,124.46-			
(1234)	FY2024 HEALTH BENEFITS ADJUST					
(1240)	FY2024 ANNUAL OPEB ADJUST					
(1076)	FY2026 LTFM EQUAL ADJUST					
(1080)	FY2026 LTFM UNEQUAL ADJUST	5,396.00-	5,396.00-	9,728.00-		
(1081)	FY2026 H&S REBATE ADJ					
(1088)	FY2025 LTFM EQUAL ADJUST					
(1095)	FY2025 LTFM UNEQUAL ADJUST					
(1215)	FY2024 LTFM EQUAL ADJUST	4,571.76	4,571.76	6,572.73		
(1226)	FY2024 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	23,209.12-	23,209.12-	4,313.91-		

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	6,411.00-	6,411.00-	14,309.26		
(1323)	LEASE LEVY ADJ (MEMO)					
(1324)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY2027 FAC & EQUIP BOND ADJUST					
(1326)	ECON DEV ABATE ADJUST					
(1327)	DEBT SURPLUS ADJUST					
(1341)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	12,278.91	12,278.91	137.01		*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	170.42-	170.42-	914.82		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	5,697.49	5,697.49	15,361.09		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	556,908.05	554,557.05	532,904.49		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	23,209.12-	23,209.12-	4,313.91-		
(5004)	TOTAL GENERAL - NTC OTHER	539,396.42	537,045.42	543,951.67		

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	37,784.96	37,784.96	37,407.51		*13
(619)	EARLY CHILD FAMILY	22,903.21	22,903.21	21,179.02		*14
(624)	HOME VISITING	729.90	729.90	921.27		
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE	18,000.00	18,000.00	20,000.00		*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2026 EARLY CHILD FAMILY ADJ	35.07-	35.07-	2,269.89-		
(1407)	FY2024 HOME VISITING ADJUST	71.59-	71.59-	35.18-		
(1411)	FY2024 SCHOOL-AGE CARE ADJUST	448.50	448.50	3,738.14-		
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT	519.88	519.88	5.19		*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	9.68-	9.68-	40.44		*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	80,270.11	80,270.11	73,510.22		

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	602,280.00	602,280.00	601,493.00		*15
(811)	DEBT SERVICE-AID INELIG					*15
(781)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS	38,801.35-	38,801.35-	27,719.50-		
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	9,043.29	9,043.29	90.09		*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST	193.85-	193.85-	530.82		*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	572,328.09	572,328.09	574,394.41		*1
DEBT SERVICE OTHER:						
(810)	DEBT SERVICE-AID ELIG					*15
(812)	DEBT SERVICE-AID INELIG					*15
(772)	LT FACILITIES DEBT SERVICE	1,380,458.14	1,380,458.14	1,294,639.32		*15
(1708)	FY2026 LTFM DEBT SERV ADJ	1,776.17	1,776.17	2,485.73		
(1715)	FY2025 LTFM DEBT SERV ADJ					
(1726)	FY2024 LTFM DEBT SERV ADJ					
(1703)	REDUCTION FOR DEBT EXCESS	94,145.40-	94,145.40-	63,280.36-		
(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	1,288,088.91	1,288,088.91	1,233,844.69		*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

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	718,736,496
B.	PUPIL DATA	1	2	2021 MARKET VALUE	757,744,894
			3	2022 MARKET VALUE	897,242,120
II.	INITIAL COMPUTATIONS BY FUND		4	2023 MARKET VALUE	1,047,229,324
A.	GENERAL	2	5	2024 MARKET VALUE	1,079,525,030
B.	COMMUNITY SERVICE	12			
C.	GENERAL DEBT	13			
D.	OPEB/PENSION DEBT	16			
		6		2020 RMV	540,991,500
III.	ADJUSTMENTS BY FUND		7	2021 RMV	576,237,375
A.	GENERAL	17	8	2022 RMV	686,647,503
B.	COMMUNITY SERVICE	24	9	2023 RMV	789,619,100
C.	GENERAL DEBT	24	10	2024 RMV	812,987,503
D.	OPEB/PENSION DEBT	24			
				REFERENDUM MARKET VALUE (RMV)	
IV.	ABATEMENT ADJUSTMENTS	24			
V.	OFFSET ADJUSTMENTS	26		**NET TAX CAPACITY (NTC)**	
VI.	TACONITE ADJUSTMENTS	27	11	2020 NTC	7,288,991
VII.	LEVY AND AID SUMMARY	29	12	2021 NTC	7,697,741
			13	2022 NTC	9,183,089
			14	2023 NTC	10,809,649
			15	2024 NTC	11,098,435
VIII.	TOTAL LEVY LIMITATION	30			
				SALES RATIO	
SCHOOL YEAR	FORMULA		16	2020 SALES RATIO	94.2%
			17	2021 SALES RATIO	95.1%
			18	2022 SALES RATIO	87.8%
			19	2023 SALES RATIO	89.7%
			20	2024 SALES RATIO	92.8%
2020-21	6,567				
2021-22	6,728			**UNLIMITED ADJUSTED NTC (UANTC)**	
2022-23	6,863				
2023-24	7,138	21		2020 UANTC=(11)/(16)=	7,727,792
2024-25	7,281	22		2021 UANTC=(12)/(17)=	8,090,480
2025-26	7,481	23		2022 UANTC=(13)/(18)=	10,459,197
2026-27*	7,705	24		2023 UANTC=(14)/(19)=	12,039,022
		25		2024 UANTC=(15)/(20)=	11,958,924
*FORECAST ESTIMATES, SUBJECT TO CHANGE					
				ADJUSTED NTC (ANTC)	
WEIGHTS FOR PUPIL UNITS	FY 2025 & LATER	26		2020 ANTC	7,727,792
		27		2021 ANTC	8,090,480
		28		2022 ANTC	9,627,672
PRE-KGN HCP:	1.000	29		2023 ANTC	11,456,930
HCP-KGN:	1.000	30		2024 ANTC	11,958,924
REG-KGN PART:	0.550				
REG-KGN ALL:	1.000			**AG MODIFIED ANTC FOR LTFM**	
GRADES 1-3:	1.000				
GRADES 4-6:	1.000	31		2020 AG MODIFIED ANTC	7,082,366
GRADES 7-12:	1.200	32		2021 AG MODIFIED ANTC	7,449,254
		33		2022 AG MODIFIED ANTC	8,864,613
		34		2023 AG MODIFIED ANTC	10,548,889
		35		2024 AG MODIFIED ANTC	11,002,362
				ADJUSTED ADM	
			36	2022-23 RES ADM (ACT)	763.68
			37	2023-24 RES ADM (ACT)	771.52
			38	2024-25 RES ADM (PRE)	729.94
			39	2025-26 RES ADM (EST)	736.00
			40	2026-27 RES ADM (EST)	715.00
			41	2027-28 RES ADM (EST)	713.00
				RESIDENT AVERAGE DAILY MEMBERSHIP (ADM)	
				RESIDENT PUPIL UNITS	
			42	2022-23 RES PU (ACT)	836.23
			43	2023-24 RES PU (ACT)	845.40
			44	2024-25 RES PU (PRE)	796.39
			45	2025-26 RES PU (EST)	804.20
			46	2026-27 RES PU (EST)	781.40
				ADJUSTED ADM	
			47	2022-23 ADJ ADM (ACT)	774.46
			48	2023-24 ADJ ADM (ACT)	793.69
			49	2024-25 ADJ ADM (PRE)	729.90
			50	2025-26 ADJ ADM (EST)	739.00
			51	2026-27 ADJ ADM (EST)	725.00
			52	2027-28 ADJ ADM (EST)	727.00
				ADJUSTED PUPIL UNITS	
			53	2022-23 ADJ PU (ACT)	848.49
			54	2023-24 ADJ PU (ACT)	868.21
			55	2024-25 ADJ PU (PRE)	795.31
			56	2025-26 ADJ PU (EST)	807.00
			57	2026-27 ADJ PU (EST)	792.40
				VOLUNTARY PRE-K ADJUSTED ADM	
			58	2022-23 ADJ VPK ADM	
			59	2023-24 ADJ VPK ADM	
			60	2024-25 ADJ VPK ADM	
			61	2025-26 ADJ VPK ADM	
			62	2026-27 ADJ VPK ADM	
				VOL PRE-K ADJUSTED PUPIL UNITS	
			63	2022-23 ADJ VPK PU	
			64	2023-24 ADJ VPK PU	
			65	2024-25 ADJ VPK PU	
			66	2025-26 ADJ VPK PU	
			67	2026-27 ADJ VPK PU	

PUPIL DATA CONT		***DECLINING ENROLLMENT REV CONT***		***ENGLISH LEARNER (EL)***	
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)
68	2022-23 ADJ SRP ADM		14.60		5.00
69	2023-24 ADJ SRP ADM				
70	2024-25 ADJ SRP ADM	103	DECLINING ENROLL ALLOW = (100)X0.28 =	117	IF(116) = 0, ZERO; ELSE GTR OF 20, (116) =
71	2025-26 ADJ SRP ADM		2,157.40		20.00
72	2026-27 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNIT		104	DECLINING ENROLL REV = (102)X(103) =	118	EL REVENUE = (117)X\$1,775 =
73	2022-23 ADJ SRP PU		31,498.04		35,500.00
74	2023-24 ADJ SRP PU			119	2026-27 ADM SRV (EST)
75	2024-25 ADJ SRP PU				725.99
76	2025-26 ADJ SRP PU	105	**PENSION ADJUSTMENT REVENUE** PENSION ADJUST ALLOWANCE (FY2026 GEN ED REV REPORT, LINE 43)	120	EL CONCENTRATION RATIO = (116)/(119) =
77	2026-27 ADJ SRP PU				.00688715
(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) =	121	EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 =
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		107	FY2026 RETIRE SALARY 4,899,383.68	122	EL PUPIL UNITS = (116)X(121) =
		108	PENSION ADJUST RATE .0231		.30
78	2022-23 EXT ADM (ACT) 9.29	109	RETIRE PENSION ADJUST = (107)X(108) =	123	EL CONCENTRATION REV = (122)X\$630 =
79	2023-24 EXT ADM (ACT) 6.57		113,175.76		189.00
80	2024-25 EXT ADM (PRE) 3.82	110	TOTAL PENSION ADJ REV = (106)+(109) =	123.5	EL CROSS SUBSIDY (FEB 25 FORECAST EST. SUBJECT TO CHANGE) =
81	2025-26 EXT ADM (EST) 4.00		113,175.76		
82	2026-27 EXT ADM (EST) 4.00			124	DISTRICT EL REV+EL CONCEN REV+ EL CROSS-SUB = (118)+ (123)+(123.5) =
83	2027-28 EXT ADM (EST) 4.00				35,689.00
EXTENDED TIME PU			**GIFTED & TALENTED REVENUE**	125	BASIC SKILLS REVENUE = (115)+(124) =
84	2022-23 EXT TIME PU 9.48	111	GIFTED & TALENTED REV = (57)X\$13.00 =		215,241.50
85	2023-24 EXT TIME PU 6.61		10,301.20		
86	2024-25 EXT TIME PU 3.93				**SPARSITY REVENUE**
87	2025-26 EXT TIME PU 4.40			126	ATTENDANCE AREA FOR SPARSITY
88	2026-27 EXT TIME PU 4.40				57.86
GENERAL EDUCATION REVENUE		88	2026-27 EXT PU (EST) 4.40	127	DIST TO NEAREST HS
BASIC REVENUE		112	EXTENDED TIME REVENUE = (88)X\$5,117 =		6.8
100	FY2027 FORMULA ALLOW 7,705			128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) =
57	2026-27 ADJ PU (EST) 792.40				12.4
101	BASIC REVENUE = (57)X(100) = 6,105,442.00	113	**COMPENSATORY REVENUE** FY2027 COMPENSATORY (FEB 25 FORECAST EST. SUBJECT TO CHANGE)=	129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5
			179,552.50		
DECLINING ENROLLMENT REV		114	COMPENSATORY PILOT	130	2026-27 ADM SRV, 7-12
56	2025-26 ADJ PU (EST) 807.00				330.98
57	2026-27 ADJ PU (EST) 792.40	115	TOTAL COMPENSATORY REV = (113)+(114) =		
			179,552.50		

SPARSITY REVENUE CONT		***TRANSPORTATION SPARSITY CONT***		***TRANSPORTATION SPARSITY CONT***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(129)] /[400+(129)] = .09442119	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X[(144) RAISED TO 0.13 POWER] X0.141X(100) = 509.64	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)] = 150.59	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) = 119,327.52	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 119,327.52
134	PRELIM SPARSITY REVENUE = (132)+(133) =	148	FY2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 391,104.98	**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) 375,598.27	101	BASIC 6,105,442.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2025 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 394,378.18	104	DECLINING ENROLL 31,498.04
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 391,104.98	110	PENSION ADJUSTMENT 113,175.76
SMALL SCHOOLS REVENUE				111	GIFTED & TALENTED 10,301.20
57	2026-27 ADJ PU (EST) 792.40	152	FY2026 BASIC REVENUE (2025-26 GEN ED REV REPORT LINE 39) 6,037,167.00	112	EXTENDED TIME 22,514.80
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .17458333	153	TRANSPORTATION PORTION OF FY2026 BASIC REVENUE = (152)X.0466 = 281,331.98	124	BASIC SKILLS 215,241.50
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 = 94.97	154	FY2026 TRANSP SPARSITY REV(2025-26 GEN ED REV REPORT, LINE 109) 116,498.52	137	SPARSITY
140	SMALL SCHOOLS REVENUE = (57)X(139) = 75,254.23	155	FY2026 CHARTER TRANSP ADJ REV (2025-26 GEN ED REV REPORT, LINE 301)	140	SMALL SCHOOLS 75,254.23
TRANSPORTATION SPARSITY		156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	160	TRANSPORT SPARSITY 119,327.52
141	ATTENDANCE AREA 57.86	157	FY2026 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) = 397,830.50	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(124) +(137)+(140)+(160) = 6,692,755.05
142	SQUARE MILES PER RES PU = (141)/(46) = .0740			**OPERATING CAPITAL**	
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .2000			162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 36.04
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .0740			163	MAINTENANCE COST INDEX = 1+[.01X(162)] = 1.3604
				164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 227.28
				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 = 181,681.47
				168	UNEQUALIZED REVENUE = (57)X(165) = 1,584.80

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 779.71

176 TOTAL, TIER 1 = (57)X(174) = 237,720.00

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

172 TIER 1 LOR CAP/APU 300.00

177 TOTAL, TIER 2 = (57)X(175) = 335,977.60

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

10 2024 RMV 812,987,503

46 2026-27 RES PU (EST) 781.40

EQUITY REVENUE

57 2026-27 ADJ PU (EST) 792.40

206 METRO 5TH PERCENTILE 8,015.96

224 = LSR OF \$100,000 OR

234 FY2027 RMV/RES PU = (10)/(46) = 1,040,424.24

207 METRO 95TH PERCENTILE 10,379.48

[(57)X(223)] =

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

225 = (220)+(224) = 54,009.98

235 LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/\$880,000 = 1.00000000

209 RURAL 5TH PERCENTILE 8,005.00

226 BOTH RUR AND MET = 0.25X(225) = 13,502.49

210 RURAL 95TH PERCENTILE 10,418.80

57 2026-27 ADJ PU (EST) 792.40

236 LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/\$671,345 = 1.00000000

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

227 = \$50.00X(57) = 39,620.00

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

228 EQUITY REVENUE = (225)+(226)+(227) = 107,132.47

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 181,681.47

237 TIER 1 LOR LEVY = (176)X(235) = 237,720.00

215 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(101)+(203)+(205)+[(172)X(57)]]/(57) = 8,784.71

168 UNEQUALIZED REVENUE = (57)X(165) = 1,584.80

238 TIER 2 LOR LEVY = (177)X(236) = 335,977.60

216 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) = 1,634.09

229 OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION = (167)-(168) = 180,096.67

239 TIER 1 LOR AID = (176)-(237) =

217 EQUITY INDEX = (216)/(213) = .67697821

30 2024 ANTC 11,958,924

240 TIER 2 LOR AID = (177)-(238) =

218 = \$80X(217) = 54.16

57 2026-27 ADJ PU (EST) 792.40

EQUITY AIDS & LEVIES

219 INITIAL EQUITY ALLOW IF (216) = 0 THEN (219) = 0 ELSE (219) = \$14+(218) 68.16

230 FY2027 ANTC/ADJ PU = (30)/(57) = 15,092.03

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

57 2026-27 ADJ PU (EST) 792.40

231 LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 = .65869544

242 EQUITY LIMIT = (228)X(241) = 107,132.47

220 = (57)X(219) = 54,009.98

232 OPERATING CAPITAL EQUAL LIMIT = (229)X(231) = 118,628.86

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

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

233 OPERATING CAP AID = (167)-(232) = 63,052.61

205 TRANSITION REVENUE

222 = 0.10X[(221)] = 148.47

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 779.71
 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) = 319.71
 252 UNEQUALIZED
 = (202)-(250)
 -(251) =

BREAKDOWN OF REFERENDUM
 REVENUES

203 REFERENDUM REVENUE
 ALL AUTHORITIES 617,842.20
 253 TOTAL, TIER 1
 = (57)X(250) = 364,504.00
 254 TOTAL, TIER 2
 = (57)X(251) = 253,338.20
 255 TOTAL, UNEQUALIZED
 = (203)-(253)-(254) =

REFERENDUM LEVY PORTIONS

234 FY2027 RMV/RES PU 1,040,424.24
 256 TIER 1 = LSR OF 1
 OR (234)/\$567,000 = 1.00000000
 257 TIER 2 = LSR OF 1
 OR (234)/\$290,000 = 1.00000000

INITIAL REFERENDUM LEVY

258 TIER 1 LEVY
 = (253)X(256) = 364,504.00
 259 TIER 2 LEVY
 = (254)X(257) = 253,338.20
 255 UNEQUALIZED LEVY
 260 TOTAL = (258)
 +(259)+(255) = 617,842.20

INITIAL REFERENDUM AID

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

EQUALIZATION AID LIMIT

100 FY2027 FORMULA ALLOW 7,705
 57 ADJ PU (EST) 792.40
 264 REFERENDUM EQUALIZATION AID LIMIT
 = [[0.25X(100)]
 -\$300]X(57) = 1,288,640.50

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

REFERENDUM LEVY WITH AID LIMIT

266 TIER 1 LEVY
 = (258)+(265) = 364,504.00
 259 TIER 2 LEVY = 253,338.20
 255 UNEQUALIZED LEVY =
 267 TOTAL = (266)
 +(259)+(255) = 617,842.20

REFERENDUM AID WITH AID LIMIT

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

TAX BASE REPLACEMENT
 AID (TBRA)

270 ADJ INITIAL TBRA
 (FROM TBRA PHASEOUT
 REPORT, LINE 11) 28,926.30

271 CONVERTED ADJ FY 2002
 REF AUTHORITY
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINE 254) 169.70

272 UNCAPPED REF AND LOR ALLOWANCE
 = (174)+(196) = 1,079.71

273 PRORATED TBRA
 = LSR OF (270) OR
 [(270)X(272)/(271)] = 28,926.30

274 REF AND LOR REV
 = (176)+(203) = 855,562.20

275 CAPPED TBRA = LSR OF
 (273) OR (274) = 28,926.30

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 28,926.30
 280 TIER 1 REF LEVY
 281 TIER 2 REF LEVY
 282 UNEQL REF LEVY

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)	28,162.89
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362) =	10,000.00	379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	28,162.89
SAFE SCHOOLS LEVY					
364	SAFE SCH LVY REQUEST?	YES	380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	34,207.66
57	2026-27 ADJ PU (EST)	792.40			
365	SAFE SCH LEVY LIMIT = \$36X(57) =	28,526.40	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) =	34,207.66
367	INTERMEDIATE LEVY ALLOWANCE <= \$15		29	2023 ANTC	11,456,930
			56	2025-26 ADJ PU (EST)	807.00
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =		383	FY2026 ANTC/ADJ PU = (29)/(56) =	14,196.94
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) =	34,207.66
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	57,430.00
FY2026 CAREER & TECHNICAL					
374	SHARE OF FY2026 EST COOPERATIVE BUDGET	40,786.16	388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
375	FY2026 ESTIMATED DISTRICT BUDGET	56,950.00	389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	57,430.00
376	FY2026 EST BUDGET = (374)+(375) =	97,736.16			
377	PRELIMINARY REVENUE = .35X(376) =	34,207.66			
			400	LTFM PLAN APPROVAL STATUS	PENDING
				LONG TERM FAC MAINT REV (LTFM)	
			57	2026-27 ADJ PU (EST)	792.40
			401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	41.06
			402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	1.00000000
			403	INITIAL LTFM REVENUE = \$380X(57)X(402) =	301,112.00
				ADDITIONAL LTFM REVENUE	
				FOR QUALIFIED H&S PROJECTS > \$100,000	
			766	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B	
			404	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	
			767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	1,151,903.54
			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) =	1,151,903.54

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) 868.21
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) = 1,151,903.54	425	FY2024 ANTC PER APU = (35)/(54) = 12,672.47
409	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(407) +(408)+(768) = 1,453,015.54	416	**OLD LAW DEFERRED MAINTENANCE** ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	STATEWIDE ANTC/APU 13,658.23
410	**OLD LAW HEALTH & SAFETY (H&S)** OLD LAW HEALTH & SAFETY REVENUE = FY2027 ESTIMATED H&S COST =	417	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 50,713.60	427	LTFM EQUAL FACTOR = 125.5% OF (426) = 17,141.08
411	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2027	418	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (410)+(415)+(417) = 1,202,617.14	428	LTFM LEVY RATIO = LSR OF 1 OR (425)/(427) = .73930406
412	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	419	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (409) OR (418) = 1,453,015.54	429	LTFM AID RATIO = 1-(428) = .26069594
413	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (411)+(412) =	420	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	430	LTFM INITIAL EQUAL AID = (424)X(429) = 78,498.68
406	NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K	421	DISTRICT LTFM REVENUE = (419)-(420) = 1,453,015.54	431	LTFM INITIAL EQUALIZED LEVY = (424)-(430) = 222,613.32
765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	432	2015 TOTAL ALT FAC GRANDFATHER AID
766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	423	TOTAL LTFM REVENUE = (421)+(422) = 1,453,015.54	433	TOTAL LTFM EQUAL AID = GREATER OF (430) OR (432) = 78,498.68
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 1,151,903.54	424	LTFM EQUALIZED REVENUE = LSR OF (419), (421), OR \$380X(57) = 301,112.00	434	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (424)-(433) = 222,613.32
414	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (416) = NO THEN (769), ELSE 0 =	35	2024 AG MODIFIED ANTC FOR LTFM REVENUE 11,002,362	435	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) = 1,151,903.54
768	NET LTFM REQ DEBT SERVICE FOR VPK	57	2026-27 ADJ PU (EST) 792.40	436	TOTAL LTFM LEVY = (434)+(435) = 1,374,516.86
770	NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K	765	NET ALT FAC REG DEBT	**DEBT SERV PORTION OF LTFM REV**	
		766	NET ALT FAC/H&S DEBT	765	NET ALT FAC REG DEBT
		767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 1,151,903.54	766	NET ALT FAC/H&S DEBT
		768	NET LTFM REQ DEBT SERVICE FOR VPK	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 1,151,903.54
		769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 157,954.10	768	NET LTFM REQ DEBT SERVICE FOR VPK

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) = 1,309,857.64	449	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00	463	FY2027 JOINT
437	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (424) OR (771) = 301,112.00	450	LSR OF (448) OR (449) 300,000.00	464	**INSTRUCTIONAL/STORAGE** FY2026 JOINT
429	LTFM AID RATIO .26069594	451	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 2022	465	FY2027 JOINT
438	LTFM DEBT INITIAL EQUAL AID = (437)X(429) = 78,498.68	452	LAST YEAR TO CERTIFY = (451)+7 YEARS = 2029	466	**EXCESS FUNDS CAP LEASE** FY2026 JOINT
439	LTFM DEBT EQUAL AID = GREATER OF (432) OR (438) BUT NOT MORE THAN (771) = 78,498.68	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) = 222,613.32	454	CERT LEVY PAY 2025	468	TOT INTERMEDIATE CAPITALIZED = SUM[(462) TO (465)] - (466)-(467) =
441	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (771)-(439)-(440) = 1,008,745.64	455	TOTAL CERTIFIED LEVY = (453)+(454) = 300,000.00	469	TOT INTERMEDIATE LEASE COSTS = (461)+(468) = 19,873.10
	GEN FUND PORTION OF LTFM REV	456	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455) =	57	2026-27 ADJ PU (EST) 792.40
423	TOTAL LTFM REVENUE 1,453,015.54		**LEASE LEVY LIMITATION**	470	INTERMEDIATE PUPIL UNIT MAX LIMIT = \$65X(57) = 51,506.00
442	TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) = 143,157.90		DISTRICT'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTRICTS 287, 288, 916 AND 917	471	INTERMEDIATE LEASE LIMIT = LSR (469) OR (470) = 19,873.10
443	LTFM GEN FUND EQUAL REV = (424)-(437) =	457	FY2026 JOINT	472	INTERMEDIATE CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469)-(471) =
444	LTFM GEN FUND EQUAL AID = (433)-(439) =	458	FY2027 JOINT		**APPROVED REG OPERATING LEASES**
445	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) =		**ADMINISTRATIVE SPACE**	473	**ADMINISTRATIVE SPACE** FY2026 NONJOINT
446	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) = 143,157.90	459	FY2026 JOINT 19,873.10	474	FY2027 NONJOINT
447	TOTAL GEN FUND LTFM LEVY = (445)+(446) = 143,157.90	460	FY2027 JOINT	475	**INSTRUCTIONAL/STORAGE** FY2026 NONJOINT
		461	TOT INTERMEDIATE OPERATING = (457) TO (460) = 19,873.10	476	FY2027 NONJOINT 52,533.00
				477	REG OPERATING LEASES = SUM (473) TO (476)= 52,533.00

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) 5,182
479	FY2027 NONJOINT	497	OPERATING DEBT	601	GTR OF (600) OR 1,335 5,182
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
481	FY2027 NONJOINT	501	ADMIN DISTRICT	= \$6.35X(601) = 32,905.70	
EXCESS FUNDS CAP LEASE		502	SWIMMING POOL	605	FY2027 YOUTH SERVICE
482	FY2026 NONJOINT	503	TREE GROWTH	REV = \$1.00X(601) = 5,182.00	
483	FY2027 NONJOINT	504	CONSOLIDATION/ RETIREMENT	606	FY2027 AFTER SCHOOL
484	REG CAPITALIZED LEASES = [SUM (478) TO (481)] -[(482)+(483)] =	505	ECON DEVELOP ABATE	REVENUE = \$1.85X(601)	
485	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (472)+(477)+(484) = 52,533.00	506	OTHER GENERAL (MEMO)	NOT TO EXCEED 10,000 AND \$0.43XPOPULATION IN EXCESS OF 10,000 = 9,586.70	
57	2026-27 ADJ PU (EST) 792.40	**INITIAL GENERAL FUND LEVY**		607	FY2027 COMMUNITY
486	REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 167,988.80	507	GENERAL RMV VOTER APPROVED = (316) = 617,842.20	EDUCATION REVENUE = (604)+(605)+(606) = 47,674.40	
487	COMM APPROVED LIMIT	508	GENERAL RMV OTHER = (311)+(242) +(245) = 651,903.77	30	2024 ANTC 11,958,924
488	REGULAR MAX LIMIT = GTR OF (486) OR (487) = 167,988.80	509	GENERAL NTC VOTER APPROVED = (493)	608	STANDARD COMM ED LEVY = 0.003128X(30) = 37,407.51
489	REGULAR LEASE LIMIT = LSR OF (485) OR (488) = 52,533.00	510	GENERAL NTC OTHER = (337)+(359)+(363) +(365)+(368)+(371) +(373)+(385)+(389) +(494)-(493)+(506) = 532,904.49	609	COMM ED LEVY LIMIT = LSR (607) OR (608) = 37,407.51
490	TOTAL LEASE LEVY LIMIT = (471)+(489) = 72,406.10	511	TOTAL INITIAL GENERAL LEVY LIMITATION = (507)+(508)+(509) +(510) = 1,802,650.46	610	FY2027 EST GROSS COMM ED AID = (607)-(609) = 10,266.89
INITIAL CAPITAL RELATED LEVIES				**EARLY CHILD FAMILY EDUCATION**	
232	OPERATING CAPITAL 118,628.86			FY2025 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY2027	
447	LT FAC MAINTENANCE 143,157.90			611	DIST PLANS TO LEVY FOR FY2027 ECFE REVENUE? YES
456	DISABLED ACCESS			612	ECFE ANNUAL REPORT SUBMITTED? YES
490	LEASE LEVY 72,406.10			613	POPULATION UNDER FIVE YEARS OF AGE 351
491	COOP BLDG REPAIR			614	GTR OF 150 OR (613) = 351
492	OTHER CAPITAL (MEMO)			615	ECFE ALLOWANCE = 0.023X(100) = 177.22
493	CAP PROJECTS REFER				
494	CAPITAL RELATED LIMITS = (232)+(447)+(456) +(490)+(491)+(492) +(493) = 334,192.86				

ECFE CONT		***ADULTS WITH DISABILITIES CONT***		***GENERAL DEBT SERVICE (FUND 7)***				
616	FY2027 EARLY CHILD FAMILY REVENUE IF (611) = YES = (614)X(615), IF ANNUAL REPT = YES	62,204.22	630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.005 = (30)X0.00005 =	REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY2027 PRINCIPAL AND INTEREST PAYMENTS)			
30	2024 ANTC	11,958,924	631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	**REQ DEBT ELIGIBLE FOR LTFM REV** FACILITIES MAINTENANCE (LTFM) REV			
617	ECFE TAX RATE	.00177098	632	ADULTS WITH DISABILITIES AID = (629)-(631) =	700	ALT FAC REGULAR REQ DEBT SERV LEVY		
618	= (617)X(30) =	21,179.02		**SCHOOL-AGE CARE**	701	ALT FAC/H&S REQ DEBT SERV LEVY		
619	EARLY CHILD LEVY LIMIT = LESSER OF (616) OR (618) =	21,179.02	633	FY2027 SCHOOL-AGE CARE REVENUE (FY2027 EST COST)	20,000.00	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	1,207,553.00
620	EST FY2027 EARLY CHILD AID = (616)-(619) =	41,025.20	30	2024 ANTC	11,958,924	703	NEW LTFM REQ DEBT SERVICE FOR VPK	
	HOME VISITING LIMIT		46	2026-27 RES PU (EST)	781.40	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	165,585.00
621	DIST PLANS TO LEVY FOR FY2027 HOME VISIT?	YES	634	ANTC/RES PU = (30)/(46) =	15,304.48	705	NEW LTFM REQ DEBT FOR ALL ROOF PROJECTS	
622	HOME VISITING REVENUE IF (621) = YES AND (618) > \$0, = \$3.00X(613), ELSE = \$0	1,053.00	635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 =	1.00000000	706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704)+(705) =	1,373,138.00
230	FY2027 ANTC/ADJ PU	15,092.03	636	FY2027 SCHOOL-AGE CARE LIMIT = (633)X(635) =	20,000.00		**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	
623	HOME VISIT LEVY RATIO = LESSER OF 1 OR (230)/\$17,250 =	.87490029	637	FY2027 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =		707	NATURAL DISASTER REQ DEBT SERV LEVY	
624	FY2027 HOME VISIT LIMIT = (622)X(623) =	921.27		**COMMUNITY SERVICE SUMMARY**			**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	
625	FY2027 EST HOME VISIT AID = (622)-(624) =	131.73	638	OTHER COMM ED (MEMO)		708	TACONITE BONDS REQ DEBT SERV LEVY	
	ADULTS WITH DISABILITIES		639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	79,507.80	709	TAC FUNDING FOR BONDS (NOT IRRRB)	
626	ADULTS WITH DISABILITIES REQUEST?	NO				710	TAC ADJ TO REQ = (709) OR [(709)X1.05] =	
627	DISTRICT POPULATON TIMES = (600)X\$0.34 =	\$0.34				711	NET REQUIRED DEBT SERVICE LEVY TACONITE = (708)-(710) =	
628	FY 23 ADULTS WITH DISABILITIES REVENUE					712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2025	601,493.00
629	TOTAL REVENUE, = GREATER OF (627) OR (628) =							

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) = 1,974,631.00	744	FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) -(741)-(742)-(743)] = 90,999.86
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2025	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 601,493.00	745	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 601,493.00	30	2024 ANTC 11,958,924	746	APPROVED DEBT EXCESS TO BE RETAINED
	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	747	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	732	MAX EFFORT DEBT SERV LEVY = (30)X(731) =	748	CERTIFIED DEBT EXCESS = GTR OF 0 OR (744) -(745)-(746)+(747) = 90,999.86
717	NON-VOTER BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	733	DEBT EQUAL REVENUE BASE = GTR OF ZERO OR [(715)-(732)] = 601,493.00	749	EXCESS USED TO RETIRE FAC & EQUIP BONDS
718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716)+(717) =	734	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	750	ADJUSTED DEBT EXCESS = (748)-(749) = 90,999.86
	OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID	735	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY		**BREAKDOWN OF NET DEBT EXCESS**
719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID		**FUND 7 DEBT BALANCE**	751	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718) = 1,974,631.00
	NON-VOTER APPR INELIG BONDS	736	JUNE 2024 FUND 7-425 BAL FOR BOND REFUND	752	DEBT EXCESS RATIO = LSR 1 OR (750)/(751) = .04608449
720	FACIL BOND-MS 123B.62	737	JUNE 2024 FUND 7-451 BAL FOR QZAB & QSCB	753	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715)X(752) = 27,719.50
721	EQUIP BOND-MS 123B.61	738	JUNE 2024 FUND 7-460 BALANCE NONSPENDABLE	754	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(752) =
722	REORG OPER DEBT	739	JUNE 2024 FUND 7-463 BALANCE UNASSIGN NEG	755	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(752) =
723	ECON DEV ABATEMENT	740	JUNE 2024 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 357,232.58	756	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(752) = 55,649.46
724	JUDGMENT	741	PAY 24 DEBT EXCESS LEVY REDUCTION 34,554.42	757	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(752) =
725	OTHER NON-VOTER	742	PAY 25 DEBT EXCESS LEVY REDUCTION 132,946.75	758	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) = 7,630.90
726	INELG LEASE PURCHASE	743	5% OF PAY 26 REQ DEBT SERV LEVY = (729)X5% = 98,731.55		
727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) =				
728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) =				

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 301,112.00	733	DEBT EQUAL BASE 601,493.00
		439	LTFM DEBT EQUAL AID 78,498.68	753	DEBT EXCESS FOR ELIG REQUIRED DEBT 27,719.50
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = ZERO-(720) -(721)-(749) =	440	LTFM DEBT EQUAL LEVY 222,613.32	782	FY2027 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)
		441	LTFM DEBT UNEQUAL LVY 1,008,745.64		
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(750)-(751)] =	772	LTFM DEBT LEVY LIMIT (440)+ (441)+(754)+(755)+(756)+ (757)+(758)+(759) = 1,294,639.32	783	FY2027 GROSS DEBT EQUALIZATION REVENUE = (733)-(753)+(782) = 573,773.50
			***NATURAL DISASTER DEBT EQUAL**		
		30	2024 ANTC 11,958,924	30	2024 ANTC 11,958,924
	***NET DEBT EXCESS SUMMARY**			784	= 0.1050X(30) = 1,255,687.02
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(752) = 27,719.50	773	TEN PERCENT ANTC = 0.10X(30) = 1,195,892	785	MAX UNEQ LOCAL EFFORT = 0.1574X(30) = 1,882,334.64
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (750)-(761)-(762) = 63,280.36	707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	786	FY2027 NET DEBT EQ REV = GTR OF 0 OR [(783)-(785)] =
764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 90,999.86	774	FY2027 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707)-(773)] =	787	PRELIM TIER 1 EQU REV = LSR (786) OR (784) =
		54	2023-24 ADJ PU (ACT) 868.21	788	PRELIM TIER 2 EQU REV = (786)-(787) =
		775	FY2024 ANTC PER APU = (30)/(54) = 13,774.23		
	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) =			789	MAX EFFORT TIER 1 REV
766	NET ALT FAC/H&S DEBT = (701)-(755) =	777	DISASTER EQUAL FACTOR = 300% OF (776) = 43,879.05	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) = 1,151,903.54	778	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (775)/(777) = .31391359	791	TIER 1 EQUAL REV = GTR OF (787) OR (789) =
768	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(757) =	779	DISASTER AID RATIO = 1-(778) = .68608641	792	TIER 2 EQUAL REV = GTR OF (788) OR (790) =
769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(758) = 157,954.10	780	DISASTER DEBT EQUAL AID = (774)X(779) =	54	2023-24 ADJ PU (ACT) 868.21
				793	2024 ANTC /ADJ APU = (30)/(54) = 13,774.23
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =	781	DISASTER LEVY LIMIT = (707)-(780) =		
771	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769)+(770) = 1,309,857.64			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)] = .94174076

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) = .05825924		=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) =	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 1,294,639.32	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) = 601,493.00	915	PAY 25 OPEB DEBT EXC REDUCTION NON-VOTER
		814	INITIAL GDS LEVY LIM NON VOTER APPROVED = (810)+(812)+(772) = 1,294,639.32	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) = 1,896,132.32	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		
809	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(804)-(802)-(806)] = 601,493.00	904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED		
		905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904) =		

FUND 47 DEBT BALANCE CONT		***LOR TIER 1 LEVY ADJ CONT***		***FY2026 TRANSITION LEVY ADJUST***	
923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)	28,926.30	1020 FY2026 TRANSITION LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 213)
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)		1021 24 PAY 25 LIMIT 1022 24 PAY 25 LEVY
925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	24 PAY 25 LIMIT	220,853.70	1023 FY2026 TRANSITION LEVY ADJUSTMENT
		1008	24 PAY 25 LEVY	220,853.70	
926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1009	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1005) + (1006) + (1007) =	249,780.00	**FY2026 1ST TIER REFERENDUM** LEVY ADJUST
		1010	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1005) + (1006) + (1008) =	249,780.00	1024 FY2026 1ST TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 242)
	LEVY LIMITATION ADJUSTMENTS	1011	FY2026 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) =	7,680.00-	1025 ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 280)
A	IN GENERAL, IF WE HAVE:				
B	FINAL LEVY AUTHORITY				
C	PREVIOUSLY CALCULATED AUTHORITY		**FY2026 LOR TIER 2**		
D	CERTIFIED LEVY BASED ON (B) LEVY ADJUSTMENT, THEN:		LEVY ADJUSTMENT		1026 ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 307)
	IF A>B, D=A-B	1012	FY2026 LOR TIER 2 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 202)	342,168.00	1027 24 PAY 25 LIMIT 382,996.00 1028 24 PAY 25 LEVY 382,996.00
	IF A<C, D=A-C				
	OTHERWISE D=ZERO				
	GENERAL FUND ADJUSTMENTS	1013	24 PAY 25 LIMIT	353,022.40	1029 PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) + (1027) = 382,996.00
	FY2026 OPERATING	1014	24 PAY 25 LEVY	353,022.40	
	CAPITAL LEVY ADJUSTMENT	1015	FY2026 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1014))	10,854.40-	1030 PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) + (1028) = 382,996.00
1000	FY2026 OPER CAP LEVY AUTH (FROM FY2026 GENERAL EDUC REV REPORT, LINE 197)				
	113,649.23				
1001	24 PAY 25 LIMIT				
	113,314.24		**FY2026 EQUITY LEVY ADJUSTMENT**		
1002	24 PAY 25 LEVY				
	113,314.24	1016	FY2026 EQUITY LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 205)	107,552.93	1031 FY2026 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1030) = 11,776.00-
1003	FY2026 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1001)) =				
	334.99	1017	24 PAY 25 LIMIT	111,703.70	
		1018	24 PAY 25 LEVY	111,703.70	
	FY2026 LOR TIER 1 LEVY ADJUST				
1004	FY2026 LOR TIER 1 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 185)	1019	FY2026 EQUITY LEVY ADJUSTMENT = ((1016)-(1018)) =	4,150.77-	
	242,100.00				

FY2026 2ND TIER REF LEVY ADJ		***FY2026 UNEQUAL REF ADJ CONT***		***FY2026 REFERENDUM HOLD*** HARMLESS ADJ TO VTR-APPROVED LEVIES		
1032	FY2026 2ND TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 244)	243,439.62	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)
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
1035	24 PAY 25 LIMIT	247,898.32		**FY2026 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 257 TO 259)	1059	UNEQL LEVY
1036	24 PAY 25 LEVY	247,898.32	1048	TIER 1 LEVY	1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =
1037	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	247,898.32	1049	TIER 2 LEVY	1061	TOTAL FY2026 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1026) +(1034)+(1042) =
1038	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	247,898.32	1050	UNEQL LEVY	1062	FY2026 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =
1039	FY2026 2ND TIER REF LEVY ADJUSTMENT = ((1032)-(1038)) =	4,458.70-	1051	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =		**FY2026 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES
	FY2026 UNEQUAL REF LEVY ADJ		1052	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1025)+(1033) +(1041) =	1063	FY2026 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 284)
1040	FY2026 UNEQUAL REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 246)		1053	FY2026 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =	1064	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)
1041	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 282)			**FY2026 LOR TBRA ALLOCATION ADJ**	1064	FY2026 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =
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			28,926.30	1065	FY2026 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 21)
1044	24 PAY 25 LEVY		1005	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)		28,926.30
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
					1068	FY2026 INTEGRATION ADJUSTMENT LIMIT

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) 67,704.00	1083	23 PAY 24 LIMIT	1103	FY2024 LOC OPT TIER 1 AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 209) 201,744.89
		1084	23 PAY 24 LEVY		
		1085	TOTAL ADJUSTMENT		
1070	24 PAY 25 LIMIT 68,387.41			1104	22 PAY 23 LIMIT 199,100.50
1071	24 PAY 25 LEVY 68,387.41			1105	22 PAY 23 LEVY 199,100.50
1072	FY2026 ALT TEACH COMP LEVY ADJUSTMENT = ((1069)-(1071)) = 683.41-	1086	24 PAY 25 ADJ LIMIT	1106	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) = 2,644.39
		1087	24 PAY 25 ADJ LEVY		
		1088	FY2025 LTFM EQUALIZED LEVY ADJUST	1107	23 PAY 24 ADJ LIMIT
FY26 & FY25 CAPITAL RELATED ADJ				1108	23 PAY 24 ADJ LEVY
FY2026 LTFM EQUAL LEVY ADJ		**FY2025 LTFM UNEQUAL LEVY ADJ**		1109	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) = 2,644.39
1073	FY2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 63)	1089	FY2025 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2025 WEBSITE REPORT, LINE 64) 157,292.95		
1074	24 PAY 25 LIMIT	1090	23 PAY 24 LIMIT 162,688.95	**FY2024 LOR TIER 2 LEVY ADJUST**	
1075	24 PAY 25 LEVY	1091	23 PAY 24 LEVY 162,688.95	1110	FY2024 LOC OPT LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 211) 368,121.04
1076	FY2026 LTFM EQUALIZED LEVY ADJUST	1092	TOTAL ADJUSTMENT = (1089)-(1091) = 5,396.00-	1111	22 PAY 23 LIMIT 355,990.40
		1093	24 PAY 25 ADJ LIMIT 5,396.00-	1112	22 PAY 23 LEVY 355,990.40
		1094	24 PAY 25 ADJ LEVY 5,396.00-		
		1095	FY2025 LTFM UNEQUALIZED LEVY ADJUST	1113	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1110) - (1111)) 12,130.64
1077	FY2026 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 64) 167,099.90	**3 YEAR PRIOR ADJUSTMENTS**		1114	23 PAY 24 ADJ LIMIT
1078	24 PAY 25 LIMIT 176,827.90	**FY2024 OPERATING CAPITAL** LEVY ADJUSTMENT		1115	23 PAY 24 ADJ LEVY
1079	24 PAY 25 LEVY 176,827.90	1096	FY2024 OPER CAP LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 190) 80,018.45	1116	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1114)) 12,130.64
1080	FY2026 LTFM UNEQUALIZED LEVY ADJUST = (1077)-(1079) = 9,728.00-	1097	22 PAY 23 LIMIT 79,520.58	**FY2024 EQUITY LEVY ADJUSTMENT**	
		1098	22 PAY 23 LEVY 79,520.58	1117	FY2024 EQUITY LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 214) 115,461.08
FY2026 HEALTH & SAFETY		1099	TOTAL ADJUST TO PAY 23 OPER CAP LEVY AUTH = ((1096)-(1097)) = 497.87	1118	22 PAY 23 LIMIT 110,606.80
1081	FY2026 HEALTH AND SAFETY REBATES ADJUST	1100	23 PAY 24 ADJ LIMIT 261.30	1119	22 PAY 23 LEVY 110,606.80
		1101	23 PAY 24 ADJ LEVY 261.30		
FY2025 LTFM EQUAL LEVY ADJUST		1102	FY2024 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) = 236.57	1120	TOTAL ADJUST TO PAY 23 EQUITY LEVY AUTH = ((1117)-(1118)) = 4,854.28
1082	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63)				

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	1,049.50	1138	FY2024 2ND TIER REF LEVY AUTH	1152	FY2024 ALLOC OF TBRA
1122	23 PAY 24 ADJ LEVY	1,049.50		(FROM FY2024 GENERAL EDUC		TO VTR-APPR REF LEVIES
				REV RPT, LINE 253)		(FROM FY2024 GENERAL
1123	FY2024 EQUITY		1139	PAY 23 LIMIT BEFORE		EDUC REVENUE REPORT,
	LEVY ADJUSTMENT			TBRA AND HOLD HARM ADJ		LINES 266 TO 268)
	= ((1120)-(1121)) =	3,804.78		(FROM PAY 24 LEVY		
				REPORT, LINE 1037)	1153	PAY 23 ALLOC OF TBRA
						TO VOTER-APPR REF LEVY
	FY2024 TRANSITION LEVY ADJ		1140	PAY 23 LEVY BEFORE		(FROM PAY 23 LEVY RPT,
1124	FY2024 TRANSITION LEVY AUTH			TBRA AND HOLD HARM ADJ		LINES 277 TO 279)
	(FROM FY2024 GENED			(FROM PAY 24 LEVY	1154	FY2024 TBRA ALLOC TOT ADJ
	REV RPT, LINE 222)			REPORT, LINE 1038)		= (1153)-(1152) =
1125	22 PAY 23 LIMIT		1141	TOTAL ADJUST TO PAY 23	1155	23 PAY 24 ADJ LIMIT
1126	22 PAY 23 LEVY			2ND TIER REF LEVY AUTH	1156	23 PAY 24 ADJ LEVY
				= ((1138)-(1139)) =		
1127	TOTAL ADJUST TO PAY 23			16,304.84	1157	FY2024 TBRA ALLOC LVY ADJ
	TRANSITION LEVY AUTH		1142	23 PAY 24 ADJ LIMIT		
			1143	23 PAY 24 ADJ LEVY		
				7,270.94		
1128	23 PAY 24 ADJ LIMIT			7,270.94		
1129	23 PAY 24 ADJ LEVY		1144	FY2024 2ND TIER REF		**FY2024 LOR TBRA ADJUST**
				LEVY ADJUSTMENT		
				= ((1141)-(1142)) =	1158	FY2024 ALLOC OF TBRA TO LOR
1130	FY2024 TRANSITION			9,033.90		TO LOR TIER 1 LEVY
	LEVY ADJUSTMENT					(FROM FY2024 GENED
						REV RPT, LINE 265)
	FY2024 1ST TIER VOTER		1145	FY2024 UNEQUAL REF LEVY AUTH	1159	ALLOCATION OF TBRA
	APPROVED REFER LEVY ADJUST			(FROM FY2024 GENERAL		(FROM PAY 23 LEVY RPT,
				EDUC REVENUE REPORT,		LINE 276)
				LINE 255)	1160	FY2024 ALLOCATION OF TBRA
1131	FY2024 1ST TIER REF LEVY AUTH		1146	PAY 23 LIMIT BEFORE		LOR LEVY TIER 1 ADJUSTMENT
	(FROM FY2024 GENED			TBRA AND HOLD HARM ADJ		= (1158)-(1159) =
	REV RPT, LINE 254)	399,376.60		(FROM PAY 24 LEVY		
1132	PAY 23 LIMIT BEFORE			REPORT, LINE 1045)	1161	23 PAY 24 ADJ LIMIT
	TBRA AND HOLD HARM ADJ		1147	PAY 23 LEVY BEFORE	1162	23 PAY 24 ADJ LEVY
	(FROM PAY 24 LEVY			TBRA AND HOLD HARM ADJ		
	REPORT, LINE 1029)	386,216.00		(FROM PAY 24 LEVY	1163	FY2024 LOR TIER 1 TBRA LVY ADJ
1133	PAY 23 LEVY BEFORE			REPORT, LINE 1046)		
	TBRA AND HOLD HARM ADJ		1148	TOTAL ADJUST TO PAY 23		**FY2024 REFERENDUM HOLD HARM**
	(FROM PAY 24 LEVY			UNEQUAL REF LEVY AUTH		
	REPORT, LINE 1030)	386,216.00			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)-(1132)) =	13,160.60			1165	PAY 23 HOLD HARM ALLOC
1135	23 PAY 24 ADJ LIMIT		1151	FY2024 UNEQUAL REF		(FROM PAY 23 LEVY RPT,
1136	23 PAY 24 ADJ LEVY			LEVY ADJUSTMENT		LINES 304 TO 306)
					1166	FY2024 HOLD HARM TOTAL
1137	FY2024 1ST TIER REF					= (1165)-(1164) =
	LEVY ADJUSTMENT					
	= ((1134)-(1135)) =	13,160.60				

FY2024 REF HOLD HARM CONT			***FY2024 REEMPLOYMENT ADJUSTMENT***			***FY2024 ALT TEACHER ADJ CONT***		
1167	23 PAY 24 ADJ LIMIT		1185	23 PAY 24 LIMIT	2,120.65	1202	23 PAY 24 ADJ LIMIT	44.41
1168	23 PAY 24 ADJ LEVY		1186	23 PAY 24 LEVY	2,120.65	1203	23 PAY 24 ADJ LEVY	44.41
1169	FY2024 HOLD HARM ALLOC		1187	FY2024 REEMPLOY ADJUST = ((1184)-(1186)) =	2,076.75-	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)	118,579.48
			54	2023-24 ADJ PU (ACT)	868.21			
1171	PAY 23 TIER 1 HOLD HARMLESS LEVY (FROM PAY 23 LEVY RPT, LINES 303)		1189	FY2024 SAFE SCHOOLS AUTH \$36X(54) =	31,255.56	1206	22 PAY 23 LIMIT	111,171.63
			1190	22 PAY 23 LIMIT	30,225.60	1207	22 PAY 23 LEVY	111,171.63
			1191	22 PAY 23 LEVY	30,225.60	1208	TOTAL ADJUSTMENT = (1205)-(1206) =	7,407.85
1172	FY2024 LOR TIER 1 HOLD HARM ADJ		1192	FY2024 SAFE SCH ADJUST = ((1189)-(1190)) =	1,029.96	1209	23 PAY 24 ADJ LIMIT	835.12
						1210	23 PAY 24 ADJ LEVY	835.12
1173	23 PAY 24 ADJ LIMIT		**FY2024 SAFE SCHOOLS** INTERMEDIATE ADJUST			1211	24 PAY 25 ADJ LIMIT	
1174	23 PAY 24 ADJ LEVY					1212	24 PAY 25 ADJ LEVY	
1175	FY2023 TIER 1 HOLD HARM ADJUSTMENT		1193	SAFE SCH INTERMEDIATE LEVY ALLOW		1213	FY2024 EQUAL LIMIT ADJUST = (1209)+(1211) =	835.12
			54	2023-24 ADJ PU (ACT)	868.21	1214	FY2024 EQUAL LEVY ADJUST = (1210)+(1212) =	835.12
			FY2024 INTEGRATION ADJUSTMENT			1215	FY2024 LTFM EQUALIZED LEVY ADJUST = (1208)-(1213) =	6,572.73
1176	FY2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)		1194	FY2024 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =				
			1195	22 PAY 23 LIMIT				
			1196	22 PAY 23 LEVY				
1177	22 PAY 23 LIMIT		1197	FY2024 SAFE SCHOOLS INTERMEDIATE ADJUST		**FY2024 LTFM UNEQUAL LEVY ADJ**		
1178	22 PAY 23 LEVY					1216	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)	8,338.87
1179	TOTAL ADJUSTMENT					1217	22 PAY 23 LIMIT	8,338.87
						1218	22 PAY 23 LEVY	8,338.87
1180	23 PAY 24 ADJ LIMIT		**FY2024 ALTERNATE TEACHER** COMPENSATION LEVY ADJUST			1219	TOTAL ADJUSTMENT	
1181	23 PAY 24 ADJ LEVY							
1182	FY2024 INTEGRATION ADJUSTMENT LIMIT		1198	FY2024 ALT COMP LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 335)	69,251.00			
			1199	22 PAY 23 LIMIT	69,206.59	1220	23 PAY 24 ADJ LIMIT	
			1200	22 PAY 23 LEVY	69,206.59	1221	23 PAY 24 ADJ LEVY	
			FY2024 REEMPLOYMENT ADJUSTMENT			1222	24 PAY 25 ADJ LIMIT	
1183	FY2024 EXPEND ACTUAL	43.90	1201	TOTAL ADJUST TO PAY 23 ALT COMP LEVY AUTH		1223	24 PAY 25 ADJ LEVY	
1184	REEMPLOY LEVY AUTH = 100% OF (1183) =	43.90		= ((1198)-(1199)) =	44.41			

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)	992,523.56	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	990,747.39	1901 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED
1414	OTHER ADJUST (MEMO)	1711	23 PAY 24 LEVY	990,747.39	
1415	TOTAL OTHER ADJUST = (1413)+(1414) =	1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710) =	1,776.17	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	1,776.17	1903 REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(921)OR(924)]X-1 =
	6,043.21-	1714	24 PAY 25 ADJ LEVY	1,776.17	
		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)	115,077.61	
	27,719.50-	1717	22 PAY 23 LIMIT	115,070.58	
1701	OTHER ADJUST (MEMO) VOTER APPROVED	1718	22 PAY 23 LEVY	115,070.58	**ABATEMENT ADJUSTMENTS**
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	1719	TOTAL ADJUSTMENT = (1716)-(1717) =	7.03	**INITIAL ABATEMENT LEVY ADJUST**
	27,719.50-	1720	23 PAY 24 ADJ LIMIT	7.03	2000 SCHOOL TAXES ABATED IN 2024
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763)X-1 =	1721	23 PAY 24 ADJ LEVY	7.03	2001 SCHOOL TAXES ADDED IN 2024
	63,280.36-	1722	24 PAY 25 ADJ LIMIT		2002 NET CHANGE IN SCHOOL TAXES = (2000)+(2001) =
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1723	24 PAY 25 ADJ LEVY		249.50-
		1724	FY2024 DEBT LIMIT ADJUST = (1720)+(1722) =	7.03	2003 ABATEMENT RECOVERY REVENUE = [GTR OF ZERO OR -1X(2002)] =
		1725	FY2024 DEBT LEVY ADJUST = (1721)+(1723) =	7.03	249.50
1705	FY2026 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2026 RPT, LINE 59)	1726	FY2024 LTFM DEBT LEVY ADJ = (1719)-(1724) =		2023 FY2026 ABATEMENT AID
	1,382,943.87	1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726) =	60,794.63-	2024 INITIAL ABATEMENT LEVY ADJ = (2003)-(2023) =
1706	24 PAY 25 LIMIT				232.29
1707	24 PAY 25 LEVY				**PAY 23 CERTIFIED LEVY PLUS** AUDITOR ADJUSTMENT BY FUND
1708	FY2026 LTFM DEBT LEVY ADJ = (1705)-(1706) =				2005 GENERAL
	2,485.73				1,867,920.52
					2006 COMMUNITY SERVICE
					83,492.51
					2007 GENERAL DEBT SERVICE
					1,102,815.48
					2008 OPEB DEBT SERVICE
					3,054,228.51
					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) = .61158506	2029	GENERAL = (2028) -(2030) -(2031)-(2032) =	2051	GENERAL= (2043)-(2047) OR MEMO =
2011	COMMUNITY SERVICE = (2006)/(2009) = .02733669	2030	COMMUNITY SERVICE = (2028)X(2011) =	2052	COMMUNITY SERVICE = (2044)-(2048) OR MEMO =
2012	GEN DEBT SERVICE = (2007)/(2009) = .36107825	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 15.58	2033	GENERAL	2056	SCHOOL TAXES ABATED
2016	COMMUNITY SERVICE 1.63	2034	COMMUNITY SERVICE	2057	IN 1ST 6 MO OF 2025 1,697.04-
2017	GENERAL DEBT SERVICE	2035	GENERAL DEBT SERVICE	2058	SCHOOL TAXES ADDED
2018	TOTAL 17.21	2036	OPEB DEBT SERVICE	2058	IN 1ST 6 MO OF 2025
2019	EST FY2026 ABATEMENT AID PRORATION FACTOR 1.00000000	2037	TOTAL	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057) 1,697.04-
PRORATED ABATEMENT AID BY FUND		**TOTAL REGULAR ABATE LEVY ADJ**		2059	TOTAL ADVANCE ABATE LEVY AUTHORITY = [GTR OF ZERO OR -1X(2058)] = 1,697.04
2020	GENERAL = (2019)X(2015) = 15.58	2038	GENERAL = (2024) +(2029)+(2033) = 137.01	**ADVANCE ABATEMENT AUTH BY FUND**	
2021	COMMUNITY SERVICE = (2019)X(2016) = 1.63	2039	COMMUNITY SERVICE = (2025) +(2030)+(2034)= 5.19	2060	GENERAL = (2059)-(2061) -(2062)-(2063) = 1,037.89
2022	GENERAL DEBT SERVICE = (2019)X(2017) =	2040	GENERAL DEBT SERVICE = (2026) +(2031)+(2035)= 90.09	2061	COMMUNITY SERVICE = (2059)X(2011) = 46.39
2023	TOTAL 17.21	2041	OPEB DEBT SERVICE = (2027) +(2032)+(2036)=	2062	GENERAL DEBT SERVICE = (2059)X(2012) = 612.76
INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		2042	TOTAL 232.29	2063	OPEB DEBT SERVICE = (2059)X(2013) =
2024	GENERAL= (2004)-(2023)- (2025)-(2026)-(2027)= 137.01	**CARRY-OVER ABATE LEVY AUTHORITY**		2059	TOTAL 1,697.04
2025	COMMUNITY SERVICE = [(2004)X (2011)]-(2021) = 5.19	**PAY 25 REGULAR ABATEMENT LIMIT**		**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 24 PREVIOUS ADVANCE PLUS PAY 25 ADVANCE LEVY)	
2026	GENERAL DEBT SERV DBT = [(2004)X (2012)]-(2022) = 90.09	2043	GENERAL 12,278.91	2064	GENERAL 7.30
2027	OPEB DEBT = [(2004)X (2013)] =	2044	COMMUNITY SERVICE 519.88	2065	COMMUNITY SERVICE 5.95
2004	TOTAL 232.29	2045	GENERAL DEBT SERVICE 9,043.29	2066	GENERAL DEBT SERVICE 81.94
ABATEMENT INTEREST ADJUSTMENT		2046	OPEB DEBT SERVICE	2067	OPEB DEBT SERVICE 115.77
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2024	**PAY 25 REGULAR ABATEMENT LEVY**		2068	TOTAL 210.96
		2047	GENERAL 12,278.91		
		2048	COMMUNITY SERVICE 519.88		
		2049	GENERAL DEBT SERVICE 9,043.29		
		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) = 914.82	3008	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 1,808,239.10	3020	GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE = (2061)-(2065) = 40.44			3021	GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE = (2062)-(2066) = 530.82		**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 1,486.08			3024	COM SERV NEGATIVE OFFSET
	TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST	3010	OPEB/PENSION DEBT SERVICE OTHER = (907)+(1903)+(2041) +(2054)+(2072) =		
	GEN FUND INITIAL LEVY SUMMARY	3011	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =		**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV
3000	GENERAL RMV VOTER APPROVED = (507)+(1342) = 623,802.00			3025	GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3001	GENERAL RMV OTHER = (508)+(1343) = 647,798.41			3026	GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3002	GENERAL NTC VOTER APPROVED = (509)+(1344) =		**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) =
3003	GENERAL NTC OTHER = (510)+(1345)+(2038) +(2051)+(2069) = 543,951.67			3028	GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 1,815,552.08		**OFFSET CARRIED FORWARD**	3029	COM SERV NET OFFSET ADJ = (3019)+(3024) =
	COM SERV INITIAL LEVY SUMMARY	3012	GENERAL		
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) +(2052)+(2070) = 73,510.22	3013	GENERAL DEBT SERVICE		**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND
	GEN DBT SERV INITIAL LEVY SUMMARY	3014	OPEB/PENSION DEBT SERVICE	3030	GDS VTR POSITIVE OFFSET = GTR OF 0 OR [- (3006)] =
3006	GEN DEBT SERVICE VOTER APPROVED = (813)+(1702)+(2040) +(2053)+(2071) = 574,394.41	3015	GEN RMV VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3000)] =	3031	GDS OTH POSITIVE OFFSET = GTR OF 0 OR [- (3007)] =
3007	GEN DEBT SERVICE OTHER = (814)+(1727)+(2040) +(2053)+(2071) = 1,233,844.69	3016	GEN RMV OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3001)] =		
		3017	GEN NTC VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3002)] =		
		3018	GEN NTC OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3003)] =		
		3019	COMM SRV POSITIVE OFFSET = GTR OF 0 OR [0-(3005)] =		

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL 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) 796.39 57 2026-27 ADJ PU (EST) 792.40
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 574,394.41	4006 TAC REG REF REV = GTR OF 0 OR [(4005)-(4004)]
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET = GTR OF 0 OR [-(3010)] =	3501	GEN DEBT OTHER 1,233,844.69	**FY2027 TAC ADD REF REV**
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND			**MAXIMUM EFFORT LOAN AID**	4007 FY 13 REF REV ALLOW
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3502	ACT MAX EFF LOAN AID FOR FY2018 - FY2026	4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =
		3503	PAY 17 - PAY 25 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4009 ADD FRONT END FORMULA = (4001)X(4008) =
3039	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY2027	4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		3505	BAL AVAIL END FY2027 = (3502)+(3503) =	4011 TAC ADD REF REVENUE = (4010)X22.5% =
3040	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =		**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	**FY2027 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
3041	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3506	GEN DEBT VOTER =	4012 TAC TOTAL REF REV = (4006)+(4011) =
		3507	GEN DEBT OTHER =	4013 MAXIMUM EC RESERVE = (57)X\$25 =
		3508	MAX EFF LEVY LIMIT ADJ = = (3506)+(3507) =	4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013) =
		3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3505)+(3508) =	

FY2025 TACONITE RECEIPTS (FEB 2025 & AUG 2025 PYMT) USED TO CALCULATE PAY 26 LEVY LIMITATION REDUCTION	***FY2025 TACONITE RECEIPT CONT***	***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT CONT
4015 TAC POT 13.72 CENTS PER TON (INITIAL AMT)	4030 FY2025 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)]	4052 REMAINING REDUCTION = (4048)+(4051) =
4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR	**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)	5013	***GENERAL DEBT SERVICE FUND*** GEN DEBT SERVICE VOTER APPROVED = (3006)+(3034) +(3506)+(4061) =	5025	***TOTAL, ALL FUNDS*** TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) =
	GENERAL FUND		574,394.41		3,697,301.40
5001	GEN RMV VOTER APPROVED = (3000)+(3025) +(4055) = 623,802.00	5014	GEN DEBT SERV OTHER = (3007)+(3035) +(3507)+(4051) = 1,233,844.69	5026	TOTAL AID = (5006)+(5010) +(5016) = 7,104,375.29
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 647,798.41	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 1,808,239.10	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) = 78,498.68	5028	TOTAL TACONITE RECEIPTS = (5007)+(5011) +(5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047) = 543,951.67	5017	MAX EFF LOAN AID USED = (3503) -(3506)-(3507) =	5029	TOTAL REVENUE = (5008)+(5012) +(5019)+(5024) = 10,801,676.69
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 1,815,552.08	5018	TACONITE RECEIPTS = -(4051)-(4061) =		
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(444)+(2020) = 6,974,451.16	5019	TOTAL DEBT SERVICE FUND REVENUE = (5015)+(5016) 1,886,737.78 +(5017)+(5018) =		
			OPEB/PENSION DEBT SERVICE FUND		
5007	TACONITE RECEIPTS = -1X(4047)-(4053) - (4055)-(4057) =	5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (3009)+(3040) +(4059) =		
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007) = 8,790,003.24	5021	OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) +(4049) =		
	COMMUNITY SERVICE FUND				
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045) = 73,510.22	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =		
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 51,425.45	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) = 124,935.67				

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	617,842.20	5,959.80	N/A			623,802.00
GEN-RMV OTHER-EXEMP	651,903.77	4,105.36-	N/A			647,798.41
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	532,904.49	9,995.35	1,051.83			543,951.67
TOTAL GENERAL	1,802,650.46	11,849.79	1,051.83			1,815,552.08
COM SERV-EXEMP	79,507.80	6,043.21-	45.63			73,510.22
DEBT-VOTER-NONEXEMP	601,493.00	27,719.50-	620.91			574,394.41
DEBT-OTHER-NONEXEMP	1,294,639.32	60,794.63-				1,233,844.69
TOTAL DEBT SERV	1,896,132.32	88,514.13-	620.91			1,808,239.10
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	3,778,290.58	82,707.55-	1,718.37			3,697,301.40

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

FUND	2024 PAY 2025 LIMITATION	2025 PAY 2026 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,873,215.15	1,815,552.08	57,663.07-	3.08-
COMMUNITY SERVICE	80,270.11	73,510.22	6,759.89-	8.42-
GENERAL DEBT SERVICE	1,860,417.00	1,808,239.10	52,177.90-	2.80-
OPEB DEBT SERVICE				
TOTAL	3,813,902.26	3,697,301.40	116,600.86-	3.06-

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

FUND	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,870,864.15			
COMMUNITY SERVICE	80,270.11			
GENERAL DEBT SERVICE	1,860,417.00			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	3,811,551.26			

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	633,582.02	633,582.02	623,802.00		
(5002)	GENERAL-RMV OTHER	700,236.71	700,236.71	647,798.41		
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	539,396.42	537,045.42	543,951.67		
(5009)	COMMUNITY SERV-NTC OTHER	80,270.11	80,270.11	73,510.22		
(5013)	GENL DEBT-NTC VOTER	572,328.09	572,328.09	574,394.41		*1
(5014)	GENL DEBT-NTC OTHER	1,288,088.91	1,288,088.91	1,233,844.69		*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	1,873,215.15	1,870,864.15	1,815,552.08		
(5009)	COMMUNITY SERVICES FUND	80,270.11	80,270.11	73,510.22		
(5015)	GENERAL DEBT SERVICE FUND	1,860,417.00	1,860,417.00	1,808,239.10		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	1,333,818.73	1,333,818.73	1,271,600.41		
	NET TAX CAPACITY	2,480,083.53	2,477,732.53	2,425,700.99		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,205,910.11	1,205,910.11	1,198,196.41		
	OTHER	2,607,992.15	2,605,641.15	2,499,104.99		
TOTAL LEVY						
	TOTAL LEVY	3,813,902.26	3,811,551.26	3,697,301.40		

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	382,996.00	382,996.00	364,504.00		*2
(314)	2ND TIER RMV REFER	247,898.32	247,898.32	253,338.20		*2
(315)	UNEQUALIZED RMV REFER					
(1031)	FY2026 1ST TIER REF ADJUST	6,532.00-	6,532.00-	11,776.00-		*2
(1039)	FY2026 2ND TIER REF ADJUST	3,372.64-	3,372.64-	4,458.70-		*2
(1047)	FY2026 UNEQUAL REF ADJUST					
(1053)	FY2026 TBRA ALLOC ADJUST					*2
(1062)	FY2026 REF HOLD HARMLESS ADJ					
(1137)	FY2024 1ST TIER REF ADJUST	6,113.40	6,113.40	13,160.60		
(1144)	FY2024 2ND TIER REF ADJUST	6,478.94	6,478.94	9,033.90		
(1151)	FY2024 UNEQUAL REF ADJUST					
(1157)	FY2024 TBRA ALLOC ADJUST					
(1169)	FY2024 REF HOLD HARMLESS ADJ					
(1329)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	633,582.02	633,582.02	623,802.00		
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	220,853.70	220,853.70	208,793.70		*3
(238)	2ND TIER LOCAL OPTIONAL	353,022.40	353,022.40	335,977.60		*3
(242)	EQUITY	111,703.70	111,703.70	107,132.47		*3
(245)	TRANSITION					*3
(1011)	FY2026 LOR TIER 1 ADJUST	659.18	659.18	7,680.00-		*3
(1015)	FY2026 LOR TIER 2 ADJUST	6,020.80-	6,020.80-	10,854.40-		*3
(1019)	FY2026 EQUITY ADJUST	1,465.92-	1,465.92-	4,150.77-		*3
(1023)	FY2026 TRANSITION ADJUST					*3
(1055)	FY2026 LOR TIER 1 TBRA ADJUST	4,919.18-	4,919.18-			*2
(1064)	FY2026 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2024 LOR TIER 1 ADJUST	19,001.27	19,001.27	2,644.39		
(1116)	FY2024 LOR TIER 2 ADJUST	5,634.96	5,634.96	12,130.64		
(1123)	FY2024 EQUITY ADJUST	1,767.40	1,767.40	3,804.78		
(1130)	FY2024 TRANSITION ADJUST					
(1163)	FY2024 LOR TIER 1 TBRA ADJUST					
(1175)	FY2024 LOR TIER 1 HOLD HARMLESS					
(1334)	OTHER ADJ, GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	700,236.71	700,236.71	647,798.41		

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	113,314.24	113,314.24	118,628.86		*3
(337)	ALT TEACHER COMP (Q COMP)	68,387.41	68,387.41	68,547.57		*4
(359)	ACHIEVEMENT & INTEGRATION					*5
(363)	FY2026 REEMPLOYMENT INS	10,000.00	10,000.00	10,000.00		
(365)	SAFE SCHOOLS	29,973.60	29,973.60	28,526.40		
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2026 CAREER TECHNICAL	28,162.89	28,162.89	34,207.66		
(389)	FY2025 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	58,308.00	55,957.00	57,430.00		
(445)	LT FACILITIES EQUAL					*4
(446)	LT FACILITIES UNEQUAL	176,827.90	176,827.90	143,157.90		
(456)	DISABLED ACCESS					
(490)	BUILDING/LAND LEASE	71,934.01	71,934.01	72,406.10		
(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	556,908.05	554,557.05	532,904.49		

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	648.47-	648.47-	334.99		*3
(1102)	FY2024 OPER CAPITAL ADJUST	249.63	249.63	236.57		
(1072)	FY2026 ALT TEACHER COMP ADJUST	2,684.50	2,684.50	683.41-		*7
(1204)	FY2024 ALT TEACHER COMP ADJUST	3,000.51-	3,000.51-			
(1068)	FY2026 ACHIEVE & INTEG ADJUST					*5
(1182)	FY2024 ACHIEVE & INTEG ADJUST					*5
(1187)	FY2024 REEMPLOYMENT ADJUST	11,779.21-	11,779.21-	2,076.75-		
(1192)	FY2024 SAFE SCHOOLS ADJUST	233.64	233.64	1,029.96		
(1197)	FY2024 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2024 CAREER TECHNICAL ADJUST	10,124.46-	10,124.46-			
(1234)	FY2024 HEALTH BENEFITS ADJUST					
(1240)	FY2024 ANNUAL OPEB ADJUST					
(1076)	FY2026 LTFM EQUAL ADJUST					
(1080)	FY2026 LTFM UNEQUAL ADJUST	5,396.00-	5,396.00-	9,728.00-		
(1081)	FY2026 H&S REBATE ADJ					
(1088)	FY2025 LTFM EQUAL ADJUST					
(1095)	FY2025 LTFM UNEQUAL ADJUST					
(1215)	FY2024 LTFM EQUAL ADJUST	4,571.76	4,571.76	6,572.73		
(1226)	FY2024 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	23,209.12-	23,209.12-	4,313.91-		

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	6,411.00-	6,411.00-	14,309.26		
(1323)	LEASE LEVY ADJ (MEMO)					
(1324)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY2027 FAC & EQUIP BOND ADJUST					
(1326)	ECON DEV ABATE ADJUST					
(1327)	DEBT SURPLUS ADJUST					
(1341)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	12,278.91	12,278.91	137.01		*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	170.42-	170.42-	914.82		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	5,697.49	5,697.49	15,361.09		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	556,908.05	554,557.05	532,904.49		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	23,209.12-	23,209.12-	4,313.91-		
(5004)	TOTAL GENERAL - NTC OTHER	539,396.42	537,045.42	543,951.67		

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	37,784.96	37,784.96	37,407.51		*13
(619)	EARLY CHILD FAMILY	22,903.21	22,903.21	21,179.02		*14
(624)	HOME VISITING	729.90	729.90	921.27		
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE	18,000.00	18,000.00	20,000.00		*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2026 EARLY CHILD FAMILY ADJ	35.07-	35.07-	2,269.89-		
(1407)	FY2024 HOME VISITING ADJUST	71.59-	71.59-	35.18-		
(1411)	FY2024 SCHOOL-AGE CARE ADJUST	448.50	448.50	3,738.14-		
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT	519.88	519.88	5.19		*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	9.68-	9.68-	40.44		*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	80,270.11	80,270.11	73,510.22		

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	602,280.00	602,280.00	601,493.00		*15
(811)	DEBT SERVICE-AID INELIG					*15
(781)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS	38,801.35-	38,801.35-	27,719.50-		
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	9,043.29	9,043.29	90.09		*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST	193.85-	193.85-	530.82		*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	572,328.09	572,328.09	574,394.41		*1
DEBT SERVICE OTHER:						
(810)	DEBT SERVICE-AID ELIG					*15
(812)	DEBT SERVICE-AID INELIG					*15
(772)	LT FACILITIES DEBT SERVICE	1,380,458.14	1,380,458.14	1,294,639.32		*15
(1708)	FY2026 LTFM DEBT SERV ADJ	1,776.17	1,776.17	2,485.73		
(1715)	FY2025 LTFM DEBT SERV ADJ					
(1726)	FY2024 LTFM DEBT SERV ADJ					
(1703)	REDUCTION FOR DEBT EXCESS	94,145.40-	94,145.40-	63,280.36-		
(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	1,288,088.91	1,288,088.91	1,233,844.69		*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

PROPOSAL

Maple Lake Service Contract

PREPARED BY

Siemens Industry, Inc. ("Siemens")

PREPARED FOR

Maple Lake Schools

DELIVERED ON

September 05, 2025

SMART BUILDINGS

Transforming the Everyday



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Contact Information

Proposal #:	10012786
Date:	September 05, 2025

Sales Executive:	Keith Kruse
Branch Address:	5939 Rice Creek Parkway Shoreview, MN, MN 55126
Telephone:	612-386-2493
Email Address:	keith.kruse@siemens.com

Customer Contact:	Brad Nuetz
Customer:	Maple Lake Schools
Address:	Maple Lake, MN
Services shall be provided at:	Maple Lake Schools

Executive Summary

Customer Needs

The Services proposed in this agreement are specifically designed for Maple Lake Schools, and the services provided herein will help you in achieving your facility goals.

Services Included

Siemens will provide the following services.

Service Description

- Customer Directed Support
- Software Subscription Service - Desigo CC

Siemens Capabilities & Customer Commitment

Siemens Industry, Inc. is a leading single-source provider of cost-effective facility performance solutions for the comfort, life safety, security, energy efficiency and operation of some of the most technically advanced buildings in the world. For more than 150 years, Siemens has built a culture of long-term commitment to customers through innovation and technology. Siemens is a financially strong global organization with a Branch network that delivers personalized service and support to customers in multiple industries and locations.

References are available upon request.

Building Services – Automation

Services that deliver the outcomes you want to achieve

Services delivered by Siemens have been developed to help you achieve the outcomes you expect.

BMS Health

Optimize the health of the building management system by automating maintenance diagnostics reports to target and prioritize remote and onsite service

Software Subscription Service – Desigo CC

Siemens will provide you with software upgrades to your existing Siemens Desigo CC software as they are released. These upgrades include both Service Releases and all New Version Releases of Software, up to the Frequency shown in the Equipment Related Services table. Siemens will also provide corresponding support documentation outlining the features of the releases. Included is training to help to familiarize you with the new features along with their associated benefits. These updates will act to deliver the benefits of Siemens' commitment to compatibility by design, a commitment unique in our industry.

Customer Directed Support

With Customer Directed Support, Siemens will provide a trained and experienced specialist or technician who will work under your direction. The intent of this service is to offer you labor assistance in completing a special project, or to meet a facility objective. Siemens will be onsite for 6 visits for 8 hours per visit.

Emergency Response Times – Automation

Emergency Online/Phone Response

Premium

Monday through Sunday, 24 Hours per Day System and software troubleshooting and diagnostics will be provided remotely to enable faster response to emergency service requests and to reduce the costs and disruptions of downtime. Siemens will respond within 2 hours, Monday through Sunday, 24 hours per day, including Holidays, upon receiving notification of an emergency, as determined by your staff and Siemens. Where applicable, Siemens will furnish and install the necessary online service technology to enable us to remotely access into your system, through a communications protocol (internet connection or dedicated telephone line) that will be provided by the facility. Where remote access is not available to the system, Siemens will provide phone support to your staff to assist in their onsite troubleshooting and diagnosis. If remote diagnostics determine a site visit is required to resolve the problem, a technician can be dispatched. Depending on your contract coverage, the on-site dispatch will be covered or will be a billable service call.

Emergency On-site Response

Premium

Monday through Sunday, 24 hours a day, Emergency Onsite Response will be provided to reduce the costs and disruptions of downtime when an unexpected problem does occur. Siemens will provide this service between scheduled service calls and respond onsite at your facility within 4 hours for emergency conditions, as determined by your staff and Siemens, Monday through Sunday, 24 hours per day, including Holidays, upon receiving notification of an emergency. Non-emergency conditions, as determined by your staff and Siemens, may be incorporated into the next scheduled service call.

Exclusions and Clarifications

Unless expressly stated otherwise, Services do not include and Siemens is not responsible for: (a) re-installation or relocation of Equipment; (b) painting or refinishing of Equipment or surrounding surfaces; (c) parts, accessories, attachments or other devices added to Equipment but not furnished by Siemens; (d) failure to continually provide suitable operating environment including, but not limited to, adequate space, ventilation, electrical power and protection from the elements; (e) the removal or re-installation of replacement valves, dampers, water flow and tamper switches, airflow stations, venting or draining systems, and any other permanently mounted integral pipe or air duct component; (f) installation / removal, and / or rental fees for any temporary HVAC equipment if necessary; (g) Cranes, hoisting or rigging that may be required; (h) Leaks at gaskets O-rings or seals; or (i) latent defects in the Equipment that cannot be discovered through the standard provision of the Services. Siemens is not responsible for services performed on any Equipment other than by Siemens or its agents.

Siemens is not responsible for service calls due to power outages.

Siemens is not responsible for repair labor/materials/parts for covered equipment that has experienced electrical damage due to power surges, single phasing, and related electrical issues.

Connectivity and Communications

Siemens Service Portal

The Service Portal complements the personalized services you will receive from your local Siemens office by providing greater visibility into equipment and services delivered by Siemens. This web-based portal allows you the ability to submit service requests, confirm and modify schedules, track repairs, manage agreements, generate reports, and access critical information; then share it across your entire enterprise quickly and efficiently. The Service Portal is a user-friendly way to increase your productivity and the value of your service program.

Data security as a basic requirement

We value confidentiality and long-term partnerships. That is why we give the security of your data the highest priority. Before we implement an enhanced service package with remote support, we conduct an in-depth analysis of the situation, taking into account national and international regulations, technical infrastructures and industry specifics. Our service employees carefully evaluate your needs on an individual basis with a view toward information security.

Service Agreement Contract Characteristics

Description	AUTOMATION
Hours of Coverage	24 x 7
Response Times (Phone/Online)	2 Hours
Response Times (Onsite/Emergency)	4 Hours
Remote Services	No
Third Party Systems	No
Monitoring	No
Additional Labor Discount	20.0%
Additional Material Discount	60.0%

Labor and material discounts are applicable for sites identified in this agreement and are only available for the disciplines included in this agreement. Material discounts do not apply to 3rd party or non-Siemens Building Products manufactured components.

General Services

Automation

Service Description	Qty	Frequency	Year
Customer Directed Support	8	6	1
Software Subscription Service - Desigo CC	1	1	1

Siemens Terms of Sale (STS)

Terms of Sale (Click to download)

[Base Terms](#)

(www.siemens.com/base-terms)

Price Escalation. If, during the term of this Contract, the price of various materials or labor or logistics are increased as reflected by CRU, CMAI, COMEX market indexes or IHS Markit, then Siemens may increase the applicable yearly Investment or apply a surcharge accordingly.

To the extent applicable, the following Supplements are incorporated and made part of the Siemens Terms of Sale:

Click on supplement(s) below to read/download

[Services Supplemental Terms](#)

(www.siemens.com/services-supplemental-terms)

Agreement Terms for Investments

Services shall be provided at:

Siemens Industry, Inc. shall provide the services as identified in this Proposal and pursuant to the associated terms and conditions contained within.

Duration (Initial Term and Renewal): This Agreement shall remain in effect for an Initial Term of 1 Periods beginning September 1, 2025. After the expiration of the Initial Term, this Agreement shall automatically renew for successive one year periods. The Investments for each year after the Initial Term of the Agreement and each year of each renewal of this Agreement shall be determined as the immediate prior year's Investment plus an escalator of 5.5% or as allowed per this proposal. In addition, each renewal term pricing shall be adjusted for any additions or deletions to services selected for the renewal term.

Initial Term Investments:

Period	Period Range	Billing Frequency	Annual Price
1	Sep 1,2025 - Aug 31,2026	Annually (In Advance)	\$15,849.00
Investment Total			\$15,849.00*

Amount Due In Advance Based On Billing Frequency

Estimated sales taxes have been included in the investment amount. The exact amount will be calculated based on local requirements at the time of invoicing. The pricing quoted in this Proposal are firm for 30 days.

Siemens Industry, Inc. invoices paid by credit card may be subject to a surcharge of up to 2%.

****Siemens reserves the right to adjust prices to reflect the impact of any new or modified taxes, duties, tariffs, or equivalent measures, whether direct or indirect, imposed by any U.S. or foreign governmental authority that are applicable to our offering, including any hardware, software, or service components contained therein.***

Signature Page

The Buyer acknowledges that when accepted by the Buyer as proposed by Siemens Industry, Inc., this Proposal and the Standard Terms and Conditions of Sale for Services, (together with any other documents, including any applicable Rider(s), incorporated herein) shall constitute the entire agreement of the parties with respect to its subject matter.

BY EXECUTION HEREOF, THE SIGNER CERTIFIES THAT (S)HE HAS READ ALL OF THE TERMS AND CONDITIONS AND DOCUMENTS, THAT SIEMENS INDUSTRY, INC. OR ITS REPRESENTATIVES HAVE MADE NO AGREEMENTS OR REPRESENTATIONS EXCEPT AS SET FORTH THEREIN, AND THAT (S)HE IS DULY AUTHORIZED TO EXECUTE THE SIGNATURE PAGE ON BEHALF OF THE BUYER.

Initial Term Investments

Period	Period Range	Billing Frequency	Annual Price
1	Sep 1,2025 - Aug 31,2026	Annually (In Advance)	\$15,849.00

Proposed by:

Siemens Industry, Inc.

Company

Keith Kruse

Name

10012786

Proposal #

\$15,849.00

Proposal Amount

September 05, 2025

Date

Accepted by:

Maple Lake Schools

Company

Name (Printed)

Signature

Title

Date

Purchase Order # PO for billing/pmnt only PO not required

Siemens Service Portfolio

Advisory and Performance Services



Manage System Operation & Compliance

Services that keep systems performing at their best, as designed and intended to operate, help you achieve:

- Optimized comfort, safety, and security
- Fulfilled regulatory requirements
- Greater transparency into critical systems
- Reduced operating risk

Facility Assessment & Planning
In-depth building system assessment and recommendations, definition of relevant KPIs, and development of your service program

Test & Inspection
Regular check-ups to measure system performance compared to your defined facility and regulation requirements and risks

Preventive Services
Services performed on a regular schedule or based on data analytics to verify and improve system state

Documentation Management
Management of critical building system and compliance information, with organization and access determined by your needs

Corrective Services
Immediate response to system failures or faults to restore functionality and integrity to desired state



Optimize Performance & Productivity

Enhance building performance with improvement measures that increase productivity and efficiency; common outcomes include:

- Enhanced system performance
- Streamlined operational processes
- Improved decision-making through data analytics

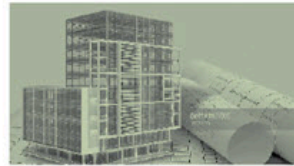
Optimization Planning
Planning and prioritization of improvement measures to increase building and/or process performance and efficiencies

Predictive Services
Systems are audited and monitored to detect abnormalities or faults, with recommendations provided and/or corrective actions taken

System Improvements & Integration
Enhancements or additions to your current system to increase staff productivity, system performance, and operational/energy efficiencies

Training & Operational Support
Training, coaching, and on-site support to increase staff productivity and knowledge

Managed Services
On-site and/or remote resources monitor system events and alarms, and take appropriate action



Protect Lifecycle Investment

Leverage past investments and address future requirements with advanced and proven technology, to achieve outcomes such as:

- Extended system life
- Maximized return on investment
- Realized benefits of new technology

Technology Planning
Consulting services identify technology improvement opportunities that help achieve performance goals while leveraging past investments

System Updates / Upgrades
Software upgrades and firmware updates are provided, delivering the most current technology and functionality

System Migration / Modernization
Enhancements to your systems by elevating them to the most current hardware and software platforms, resulting in increased functionality and performance levels

Retrofits & Extensions
Modifications are made to existing systems to accommodate changes to your facility usage and footprint

New Installation Services
Startup, commissioning, and other installation services are completed to ensure new equipment operates at maximum performance



Enhance Energy Management & Sustainability

Increase the value and competitiveness of buildings and infrastructure by delivering solutions that:

- Conserve energy
- Maximize efficiency
- Minimize operating costs
- Reduce environmental impact

Energy & Sustainability Master Planning
Strategy and planning services provide a detailed master plan to provide budget transparency, enable improved performance and sustainability, reduce energy consumption, and minimize operational costs

Energy Conservation
Implementing energy conservation strategies reduces total carbon emissions through efficiency measures and minimizes energy spend by optimizing consumption

Energy Production & Storage
Using innovative design and simulation tools, energy production and storage solutions improve energy efficiency, energy availability, security of supply, and carbon reduction

Energy Procurement
With advanced procurement technologies and beneficial contract terms, these tailored procurement and supply services reduce costs, reduce risks, and create certainty

Digital Services



State of the School

SEPTEMBER 8, 2024



Hiring Updates

2025-2026 Openings

- **Gymnastics Asst. Coach**
- **B. Basketball Asst. Coach**

School Updates

Playground Completion – September 8

Pour in Place with security to protect the surface.

Looking Ahead:

School being treated like an A la carte Option.

We will be looking to the School Board for guidance setting up policies or procedures.

Building and Grounds – Campus Walk-Through

- Toured Diamonds
- Showed completed summer projects

Teacher Workshop Day

September 19 – William Grube AI Training

Homecoming Week

September 8-12

- Powder Puff/He-Man (Sept. 8)
- Grade Level Parade (Sept. 10)
- Coronation/Pep fest (Sept. 12)

Homecoming Tailgate – Hosted by Elem. PTA, Irish P.A.T.H.S, and the Booster Club

Friday, September 12 – 4:30 p.m. to 6:30 p.m.

School Updates





Questions
