Board Meeting

Tuesday, September 16, 2025 5:30 PM
Conference Room, 23130 345th St SE, Erskine, MN 56535

1. **Call to order by Chairperson_____ at _____**
1. Pledge of Allegiance
2. Welcome
3. Roll Call

   _____ Tyler Brekken
   _____ Nicki Carlson
   _____ Jackie Huschle
   _____ Megan Rock
   _____ Brad Sander
   _____ Amanda Schow
   _____ Davin Swanson
2. **Approval of Agenda as presented or amended**
3. **Open Forum**

   This is an opportunity for members in the audience to share a thought or idea with the board. Please limit comments to under 3 minutes

   As per Minnesota Statute, items of private data or personnel issues will not be allowed to be presented or deliberated. Visitors with employee issues will be encouraged to proceed via use of School Policies dealing with complaints.
4. **Acknowledgements - Students/Staff/Personnel**
5. **Infomational Reports**
1. Dean of Students/Activities Director Report
6. **Financial - Auditors for the Month of September - Swanson and Brekken**
1. Approve payment of bills — District Checks #51963-52064 in the amount of $248,324.93; Activity Checks #20062-20064 in the amount of $730.39; Wire Payments in the amount of $194,024.47 and MSDLAF Transfers - Redemptions in the amount of $645,000
2. Finance Officers Report
7. **Written Reports/Updates**
1. Superintendent Report
2. School Board Committee Reports
1. Negotiations
3. Principal/Community Education/Title Grant Coordinator's Report
8. **Consent Agenda Business**
1. Approve Minutes of the regular meeting held August 19, 2025
2. Accept Donations
3. Approve the PSEO contract with NCTC
9. **Action Items**
1. Approve the 25-26 Seniority List for Licensed Staff (A)
2. Approve the 25-26 Seniority List for Non-Licensed Staff (A)
3. Approve the 25 pay 26 proposed levy (A)
4. Approve the lane change request from Amanda Shultz from MA10 to MA20 (A)
5. Approve hiring Natalia Martushoff as a paraprofessional (A)
6. Approve hiring Kelsey Perrine as a Cook (A)
7. Approve Amanda Shultz as the student council advisor (A0

8. Approve Jessica Strom as the senior class advisor (A)
9. Approve resolution appointing election judges (R)
10. **Set Meeting Dates and Times - October 21, 2025 - 5:30 PM in the Conference Room**
11. **Adjourn**

Activity Director's Report

Fall Activities

- Varsity Football is 0-3
    - JV & JH football have each had multiple games
- Varsity Volleyball is 1-7. Next match NCE/U-H @ WEM 9/16
    - JH VB has had 6 matches. With higher 7th grade numbers we have been trying to play extra 7th grade sets to get all the girls court time.
- Final Participation numbers
    - VB C-V=32
    - VB JH=22
    - FB V=26
    - FB JH=22
    - FB Cheer=11

Other

- I attended the mandatory fall area meeting with the MSHSL in TRF on 9/9
- Homecoming week was October 6 - October 10.
- Junior High Fall sports final competitions will be Monday 10/13
- MSHSL Foundation Form A & B grant application open soon. Form A is based upon non duplicated participation. Form B could provide in replacement AED and other services.
- With higher numbers continuing in the JH programs. I would like to once again look at considering adding 2nd coaches at those levels. WEM is one of the only schools that has only 1 JH coach for each sport.
- Corporate sponsorships are steadily coming in.
- Mr. Johnson's shop class is working on lots of smaller projects, many connected to WEM athletics as we won't be able to break ground on the fieldhouse until the spring.

Dean of Students

- Captains lunches began again today
- Lots of positive behavior referrals coming in and so far the negative behavior referrals have been very low key
- Less issues with tardies to start this year off

WIN-E-MAC SCHOOL DISTRICT

AARON COOK, SUPERINTENDENT

www.wemschools.org

Phone: (218)563-2900

23130 345th Street SE
Erskine, MN 56535
Carl Dugstad, Principal

DISTRICT FAX: (218)563-2107
H.S./ELEM. FAX: (218)563-2902

September 12, 2025

Superintendent Report

September 2025 School Board Meeting

1. Proposed 25 pay 26 levy
    a. Overall decrease of 11.49%
        i. General Fund – Increase of $76,719.90 (37.76%)
            1. Additional APU compared to previous year (516.85 vs 500.86)
            2. Levy per APU increased with inflationary factor ($708.08 vs $684.74)
        ii. Community Service – Decrease of $4334.90 (-8.95%)
        iii. Debt Service – Decrease of $265,972.26 (-37.53%)
            1. Some debt fully paid
    b. Subject to change based on referendum results

2. Referendum Update
    a. Absentee and Early voting begins Sept 19
    b. Legal mailer and separate informational mailer will be sent soon
    c. Election judge resolution required at this meeting

3. Seniority Lists
    a. Approval at this meeting

Principal Board Report
September 16, 2025
Principal Carl Dugstad

- Schedule Changes/OCHS:
    - Modifying how we do schedule changes for next year. There were too many students in the office this year at the beginning of the year.
    - We will get schedules out sooner so changes can be made sooner. We will still give a few days for changes but tighten it up.
    - Our counselor is going to take over responsibility for schedule changes, credit checks, and managing the online college in the high school students.
    - This won't really show up until next year for the most part.
- Fastbridge Testing
    - We have started testing students and are having good results.
    - The program has been running smoothly as well.
    - Mrs. Langemo took the administrative stuff off my plate on her own so thanks to her.
- Senior Advisor
    - Mrs. Jessica Strom, advisor from last year, has agreed to do it again.
- Paraprofessional
    - We interviewed Natalia Martushoff for a position in our preschool. Her past experience includes working with very young children. She will be working with students with high needs.
- Homecoming days are being set along with the schedule of events.

Minutes of Regular School Board Meeting
Win-E-Mac School District
Tuesday, August 19, 2025
6:30 A.M. - Conference Room

The meeting was called to order by Chairperson Tyler Brekken at 6:30 A.M. Members present Brekken, Carlson, Huschle, Rock, Sander, Schow, and Swanson.

Approval of Agenda as presented or amended. This motion, made by Megan Rock and seconded by Brad Sander, Carried.

Brady Langemo gave the AD/DOS reports - Meetings - Student/Parent meeting & activities registration was on 7/28. 9-12 Student attendance of Greg Berge workshop was well attended Ten coaches attended Greg Berge workshop, positive experience & positive feedback. The Fall area MSHSL meeting will be on Tuesday 9/9 in Thief River Falls. Fall Activities - Football, Volleyball, Cheerleading, and Junior High Volleyball practices began on 8/11. Junior Football began on 8/18. Fall sports pictures will be taken on Tuesday, August 19 starting at 8:30 am. First home games: VB: 7th-Varsity on 8/28 vs. Clearbrook-Gonvick (early starts); FB: Varsity on 8/28 vs. Clearbrook-Gonvick; Participations numbers - 9-12 VB 32 (6, 17, 6, 3); JH V: 23 (13, 10); 9-12 FB 25 (9, 8, 5, 3) [more expected] ; JH FB 22 (13, 9) [more expected]; Cheerleading: 9 (1, 0, 6, 1, 1, 0). Other - Activities Handbook changes/updates; Sentence structure (capitalization, adding omitted words); ISS penalties for T&F, wrestling, cheer - Student Council Advisor position open and in process of being filled. Dean of Students - Positive behavior rewards will continue (examples: Be the Best Patriot drawings/recognitions, school wide trivia/challenges, Patriot swag giveaways, positive sporting event spectator recognition, …); Semester or Quarterly "good attendance" recognitions.

Approve payment of bills for the month of August - District Checks #51868-51962 in the amount of $384,877.64; Activity Checks - None; Wire Payments in the amount of $181,575.69 and MSDLAF Transfers - Redemptions $685,000. This motion, made by Megan Rock and seconded by Amanda Schow, Carried.

Tracy McGlynn gave the Finance Officers Report. Food Service - Lunch Letters - Lunch letters have been made available to families requesting them to fill out a free and reduced application. Anyone who is direct certified is already in our lunch system. Prior year certifications of free and reduced will drop off by mid-October if a new application is not submitted annually. LINQ – I've been working on getting our food service operating system ready for the new year by setting up modules and operating systems. Region1 no longer offers support for this, so I complete the back-end operations of LINQ myself. After the summer food program is finished toward the end of August, I will switch back over to the NSLP and NBP for our regular school

year meals. Audit - Audit in-person fieldwork was completed by Brady-Martz last month. They are still in the process of completing the audit; sending me emails and awaiting the adjusted ADM report, which may affect ending balances yet. Preliminary numbers will be provided at next month's meeting.

Aaron Cook gave the Superintendent's report - Referendum Update - Working with Rapp, will have a big push during workshop week and open house. Open House - Wednesday August 27; Propane PrePay; Policy updates - Policy updates needed for approval from MSBA due to the 2025 legislative session.

Carl Dugstad gave the Principals Report - Capti training - Capti is a new mandated dyslexia and reading screening that is required to be used this year. This process will be new for schools in Minnesota this year. Fastbridge training - Fastbridge is our new data/testing software we will use. It tells us how students are doing and specific skills they need more assistance with. It also contains interventions teachers can use to help with those skills. Handbook Updates - Not many changes, cleaned up some language and added a piece on junior high students not being allowed to use cell phones during the school day. HS Handbook; Elem Handbook; MTSS Cohort - MTSS is a systemic approach to making sure we are getting the students what they need, when they need it. We signed up for a six session cohort this summer to explore how it may fit for us. Inservice Days - August 25-28 are inservice days where staff get training and meetings are held to establish schedules, expectations, etc. August 27 is the Open House from 5-7PM with a 7th grade orientation at 4:30. ASEC Admin Workshop - Attended the Administrator workshop provided by ASEC to learn about best practices for our SPED program.

Approve Minutes of the regular meeting held July 15, 2025 and July 22, 2025; Accept donations; Approve the 2025-2026 Activities Handbook; Approve the 2025-2026 High School Student Handbook and Approve the 2025-2026 Elementary Student Handbook. This motion, made by Megan Rock and seconded by Nicki Carlson, Carried.

Approve the lane change request for Kelsi Gunufson from BA to BA10. This motion, made by Davin Swanson and seconded by Megan Rock, Carried.

Approve the following policies for their 1st and final reading - 413 - Harassment & Violence ; 414 - Mandated Reporting of Child Neglect or Physical or Sexual Abuse; 418 - Drug-Free Workplace/Drug-Free School; 425 - Staff Development & Mentoring; 501- School Weapons; Policy 512 - School Sponsored Student Publications & Activities; 515 - Protection & Privacy of Pupil Records; 516 - Student Medication & Telehealth; 516.5 - Overdose Medication; 524 - Internet, Technology, and Cell Phone Acceptable Use and Safety; 534 - School Meals Policy; 602 - Organization of School Calendar & School Day; 621 - Literacy & the Read Act; 704 - Development & Maintenance of an Inventory of fixed Assets and a fixed Asset Accounting

System; 707 - Transportation of Public School Students; 709 - Student Transportation Safety Policy; 802 - Disposition of Obsolete Equipment & Materia;l; 806 - Crisis Management. This motion, made by Jackie Huschle and seconded by Amanda Schow, Carried.

Approve hiring Larry Koenen as a night time custodian. This motion, made by Amanda Schow and seconded by Davin Swanson, Carried.

Approve hiring Jon Watson as a paraprofessional. This motion, made by Davin Swanson and seconded by Amanda Schow, Carried.

- Tyler Brekken : *Yea*
- Nicki Carlson: *Yea*
- Jackie Huschle: *Yea*
- Megan Rock: *Nay*
- Brad Sander: *Yea*
- Amanda Schow: *Yea*
- Davin Swanson: *Yea*

Approve the 2025-26 Propane Prepay Contract with Red Lake County Cooperative. This motion, made by Brad Sander and seconded by Davin Swanson, Carried.

Set Meeting Dates and Times - September 16th, 2025 - 5:30 PM - Conference Room

Adjourn at 6:55 AM. This motion, made by Brad Sander and seconded by Nicki Carlson, Carried.

RESOLUTION ACCEPTING GIFTS/DONATIONS

WHEREAS, Win-E-Mac ISD 2609, Erskine, MN , is authorized to accept gifts or donations of real or personal property under Minnesota Statutes, Section 465.03; and

WHEREAS, the following persons or entities have offered to contribute the items or funds set forth below to the district:

Donor	Amount	Purpose	Date
Mentor Firefighters Relief Association Gambling Fund	$500.00	Em-Power Day Staff Development	September 2025
FB Fieldhouse	$700.00	Football Fieldhouse donations	September 2025
Ultima Bank	$33,499.00	Baseball Scoreboard	September 2025

NOW, THEREFORE, BE IT RESOLVED by the School Board of Win-E-Mac ISD 2609, that the above-described gifts are hereby accepted with appreciation, and the School Board expresses its gratitude on behalf of the district and community.

Post-Secondary Enrollment Options Contract

Between ISD #2609 and

Northland Community & Technical College

September 1, 2025

ISD #2609 (hereafter referred to as the "District") and Northland Community & Technical College, 1101 Hwy 1 E, Thief River Falls, MN 56701 (hereafter referred to as the "College") enter into this Contract through a by-pass of the Post-Secondary Enrollment Options (PSEO) program as allowed in Minnesota Statutes 2021, section 124D.09.

This Contract shall be reviewed and appropriately modified on an annual basis. Lacking a renewal, this Contract will be deemed null and void.

Participation Requirements: Eligible students for the Post-Secondary Enrollment Options program (PSEOP) are the same students defined in the MN Department of Education's PSEO Reference Guide. Similarly, the various policies, procedures, and practices for maintaining productive PSEO learning between the District and the College, currently in effect and jointly established, remain in effect unless specifically modified in an attachment to this Contract.

1. The student must complete the PSEO Program Application and Notice of Student Registration Form with the assistance of the appropriate high school staff and submit forms to the Admissions Office at Northland Community & Technical College.
2. Eligible 10th grade PSEO students who have passed or met the 8th grade reading standards set by Minnesota Comprehensive Assessment (MCA) and have met any additional prerequisites or course enrollment standards established by the college, including but not limited to assessment test scores, program admissions, or other requirements, will have access to a single career and technical course on a space availability basis. Successful completion of the single designated career and technical course, for eligible 10th grade PSEO students, may allow for enrollment in additional courses.

Financial Considerations:

1. The College will invoice the District at the standard rate of:

$248.37 per college credit hour per student.

This amount being equal to that which the State will currently pay a post-secondary institution engaged in PSEOP. This rate will change as the State standard rate changes. The current rate includes tuition, fees, and textbooks; textbooks are owned and are the property of the College.

- Courses which have additional course/program tuition/fees for non-consumable items or services will be the responsibility of the registering student, as set forth by the College fee schedules. Specific high-cost courses will be blocked for PSEO students at the time of registration. Courses include, but are not limited to, courses which have extraordinary expenses in travel, room, and board, etc.

- Courses in limited areas may be restricted for registration by PSEO and will be posted on the Northland website at https://www.northlandcollege.edu/admissions/pseo/

    - Career and technical programs, which may have tool and implement costs, will be borne by the registering student or the District, as determined by the District.

- Expenses associated with providing disability accommodations are not reflected in the above costs. The cost of providing these accommodations will be handled on a student-by-student basis via a separate agreement.

- Developmental courses are not covered by the PSEO contract.

2. By October 15 of each Fall Semester, and by March 15 of each Spring Semester, the College will invoice the District for the amounts agreed to above. The District will remit required payment no later than November 30 and April 30 of each year, respectively.

Other Conditions: Dropping and withdrawing from College classes by District high school students under this Contract will be governed by the following:

- Official or unofficial withdrawals within ten business days of a Fall or Spring College semester start date will generate no charges.
- Official or unofficial withdrawals after the ten business days of a Fall or Spring College semester will generate full charge and, consequently, full payment by the District.
- For classes starting after the first five days of the semester, the student will have one business day after the first day of class to drop without penalty. Withdrawals after the first business day following the first class day will generate full charge and full payment by the District.
- Students will be subject to policies and procedures of Northland Community and Technical College.
- **Textbooks must be returned to the college during the college's finals week each semester.**

In agreement to this contract, effective for the 2025-2026 Academic Year, the following signatures are affixed:

Superintendent (or designee)	Date	Northland Vice President	Date

School District Billing Address:
Win-E-Mac School
23130 345th St SE,
Erskine, MN, 56535

Attn: Accounts Payable

District PSEO Contact Person	Telephone #	Email Address

Return To:
Northland Community & Technical College
c/o: PSEO
1101 Hwy 1 East
Thief River Falls, MN 56701

Northland Billing Contact: Sara Kleinvachter: 218.793.2591 or sara.kleinvachter@northlandcollege.edu
PSEO Coordinator: Lisa Gunderson: 218.683.8551 or lisa.gunderson@northlandcollege.edu

Northland Community & Technical College PSEO Student List 9/5/2025 Fall Term

High School, Student Name, Student Tech ID

Win-E-Mac School	Breitbach, Paige	16399836

INDEPENDENT SCHOOL DISTRICT 2609

Seniority Listing

As of Date:09/01/2025

Num	ID	Name	Union	Seniority	Seniority Date	Service Yrs	Service Months	Service Days	Adjusted Hire Date	Original Hire Date	Tenure Date	Seniority Code	Optional Date	Location	Folder Number
1	529	Charity A Salmonson	01	0		31		1	08/31/1994	08/31/1994				001	0328084
2	563	John A. Eckman	01	0		29		4	08/28/1996	08/28/1996				001	0360589
3	575	Richard M Hendrickson	01	0		28		5	08/27/1997	08/27/1997				001	0347565
4	987	Vondria Winter	01	0		24	8	21	12/11/2000	12/11/2000				001	0393733
5	962	Eileen Mae Cook	01	0		24	7	29	01/03/2001	01/03/2001				001	0292472
6	871	Vance C Kaupang	01	0		24		4	08/28/2001	08/28/2001				001	0351210
7	894	Jodi L Lee	01	0		23		3	08/29/2002	08/29/2002				001	0332741
8	923	Jessica A Strom	01			22		13	08/19/2003	08/19/2003				001	0409445
9	953	Ross C Roragen	01			21	3	14	05/18/2004	05/18/2004				001	0364588
10	955	Jeremy Morgenroth	01			21	3	14	05/18/2004	05/18/2004				001	0402929
11	984	Alyssa J Hickman	01			20	2	11	06/21/2005	06/21/2005				001	0395442
12	1012	Ryan D Breitbach	01			19		3	08/29/2006	08/29/2006				001	0411525
13	1078	Andrew E Hanson	01			17		7	08/25/2008	08/25/2008				001	0443189
14	1082	Carol Joy Johnson	01			16	11	30	09/02/2008	09/02/2008				001	0305281
15	1100	Ian D Hanson	01			16		1	08/31/2009	08/31/2009				001	0416467
16	1073	Jason Kris Svalen	01			16		1	08/31/2009	06/09/2008				001	0398332
17	1119	Stephanie Frisk	01			14	9	3	11/29/2010	11/29/2010				001	0453801
18	576	Augusta M Maruska	01	0		14			09/01/2011	08/28/1997				001	0356302
19	978	Heidi R Determan	01			13	11	10	09/22/2011	01/18/2005				001	0417953
20	1144	Lizabeth J Lindberg	01			13	1	2	07/30/2012	07/30/2012				001	0358064
21	1152	Kelsi Gunufson	01			12	7	15	01/17/2013	01/17/2013				001	0471840
22	1165	Monica Swenson	01			11	7	19	01/13/2014	01/13/2014				001	0340845
23	1173	Nathan J Johnson	01			11			09/01/2014	09/01/2014				001	0420261
24	1189	Heather M Burd	01			10		1	08/31/2015	08/31/2015				001	0408554

INDEPENDENT SCHOOL DISTRICT 2609

Seniority Listing

As of Date:09/01/2025

Num	ID	Name	Union	Seniority	Seniority Date	Service Yrs	Service Months	Service Days	Adjusted Hire Date	Original Hire Date	Tenure Date	Seniority Code	Optional Date	Location	Folder Number
25	579	Terri J. Kaupang	01	0		9	8	30	12/02/2015	10/01/1997				001	0370111
26	1205	Karol F Langemo	01			9		20	08/12/2016	08/12/2016				001	0434492
27	1229	Brady C Langemo	01			8	1		08/01/2017	08/01/2017				001	0434493
28	1077	Amanda Jean Shultz	01			5	4	11	04/21/2020	08/19/2008				001	0441224
29	1296	Melinda Anderson	01			4		12	08/20/2021	08/20/2021				001	0441450
30	1103	Jill C Landsverk	01			3			09/01/2022	10/07/2009				001	0322268
31	1329	Erin K Jore	01			2		22	08/10/2023	08/10/2023				001	1027661
32	1357	Brittany Ryba	01			1	3	27	05/05/2024	05/05/2024				001	0507488
33	1360	Abigail R Steffan	01			1	2	27	06/05/2024	06/05/2024				001	1034886
34	1361	Shelby L Engstrom	01			1		26	08/06/2024	08/06/2024				001	1018011
35	1363	Bradley R Hubred	01			1		15	08/17/2024	08/17/2024				001	0409380
36	1390	Jeffrey T Burvee	01					7	08/25/2025	08/25/2025				001	

Employee Count 36

INDEPENDENT SCHOOL DISTRICT 2609

Seniority Listing

As of Date:09/01/2025

Num	ID	Name	Union	Seniority	Seniority Date	Service Yrs	Service Months	Service Days	Adjusted Hire Date	Original Hire Date	Tenure Date	Seniority Code	Optional Date	Location	Folder Number
1	918	Heidi Ann Stuhaug	02			22	5	4	03/28/2003	03/28/2003				001	
2	1118	Lisa Marie Salvhus	02			14	11	5	09/27/2010	09/27/2010				001	
3	1122	Jennifer D Wang	02			14	7	7	01/25/2011	01/25/2011				001	
4	1136	Angela J Enerson-Walker	02			13	9	18	11/14/2011	11/14/2011				001	
5	1201	Amanda Davis	02			9	4	7	04/25/2016	04/25/2016				001	
6	1208	Robert A Carlson	02			9	1		08/01/2016	08/01/2016				001	
7	1213	April S Solheim	02			8	10	27	10/05/2016	10/05/2016				001	
8	1230	Adam G Jore	02			8			09/01/2017	09/01/2017				001	
9	1247	Mary Ann Y Schow	02			7			09/01/2018	09/01/2018				001	
10	1246	TaraAnn C Neal	02			7			09/01/2018	09/01/2018				001	
11	1277	Kevin L Cherf	02			5	6	28	02/04/2020	02/04/2020				001	
12	1278	Craig A Swanson	02			5	5	30	03/02/2020	03/02/2020				001	
13	1282	Chrissy L Munter	02			5			09/01/2020	09/01/2020				001	
14	1284	Daryl Meyer	02			4	9	30	11/02/2020	11/02/2020				001	
15	1237	Todd W Janssen	02			3	11	25	09/07/2021	12/04/2017				001	
16	1306	DeAnn L Boe	02			3	3	16	05/16/2022	05/16/2022				001	
17	1308	Erin L Lisburg	02			3	2	26	06/06/2022	06/06/2022				001	
18	1313	Steven W Laster	02			2	11	26	09/06/2022	09/06/2022				001	
19	1231	Ashley R Christenson	02			2	11	26	09/06/2022	09/01/2017				001	
20	1318	Gregory A Helgeson	02			2	11	6	09/26/2022	09/26/2022				001	
21	1319	Stefanie K Kutsev	02			2	8	19	12/13/2022	12/13/2022				001	
22	1330	Wayne L Hamre	02			2		8	08/24/2023	08/24/2023				001	
23	1332	Tina N Schacher	02			1	11	27	09/05/2023	09/05/2023				001	
24	1341	Lauren Moody	02			1	8	21	12/11/2023	12/11/2023				001	

INDEPENDENT SCHOOL DISTRICT 2609

Seniority Listing

As of Date:09/01/2025

Num	ID	Name	Union	Seniority	Seniority Date	Service Yrs	Service Months	Service Days	Adjusted Hire Date	Original Hire Date	Tenure Date	Seniority Code	Optional Date	Location	Folder Number
25	1342	Julie A Bauer	02			1	7	10	01/22/2024	01/22/2024				001	
26	1359	Mariah J Christian	02			1	2	7	06/25/2024	06/25/2024				001	
27	1364	Katheryn C Chaput	02			1			09/01/2024	09/01/2024				001	
28	1006	Russel Johnson	02				11	30	09/02/2024	01/01/2006				001	
29	1331	Dovlyn D Moody	02				11	26	09/06/2024	09/01/2023				001	
30	1369	Ronald D Carlson	02				10	11	10/21/2024	10/21/2024				001	
31	1373	Colleen Bergeron	02				9	21	11/11/2024	11/11/2024				001	
32	1383	Larry A Koenen	02				3	17	05/15/2025	05/15/2025				001	
33	1392	Johnny M Watson	02					6	08/26/2025	08/26/2025				001	
34	1394	Solomonian I Martushoff	02					5	08/27/2025	08/27/2025				001	

Employee Count 34

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	366,112.76	14,878.84	N/A			380,991.60
GEN-RMV OTHER-EXEMP	389,533.40	18,527.09	N/A			408,060.49
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	260,675.14	45,216.45-	283.90			215,742.59
TOTAL GENERAL	1,016,321.30	11,810.52-	283.90			1,004,794.68
COM SERV-EXEMP	45,921.54	1,861.75-	15.02			44,074.81
DEBT-VOTER-NONEXEMP	377,816.00	50,381.93-	502.60			327,936.67
DEBT-OTHER-NONEXEMP	132,497.00	17,668.88-				114,828.12
TOTAL DEBT SERV	510,313.00	68,050.81-	502.60			442,764.79
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	1,572,555.84	81,723.08-	801.52			1,491,634.28

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	928,074.78	1,004,794.68	76,719.90	8.27
COMMUNITY SERVICE	48,409.71	44,074.81	4,334.90-	8.95-
GENERAL DEBT SERVICE	708,737.05	442,764.79	265,972.26-	37.53-
OPEB DEBT SERVICE				
TOTAL	1,685,221.54	1,491,634.28	193,587.26-	11.49-

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	928,074.78			
COMMUNITY SERVICE	48,409.71			
GENERAL DEBT SERVICE	708,737.05			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,685,221.54			

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	364,382.53	364,382.53	380,991.60			
(5002)	GENERAL-RMV OTHER	378,451.16	378,451.16	408,060.49			
(5003)	GENERAL-NTC VOTER						
(5004)	GENERAL-NTC OTHER	185,241.09	185,241.09	215,742.59			
(5009)	COMMUNITY SERV-NTC OTHER	48,409.71	48,409.71	44,074.81			
(5013)	GENL DEBT-NTC VOTER	468,627.01	468,627.01	327,936.67			*1
(5014)	GENL DEBT-NTC OTHER	240,110.04	240,110.04	114,828.12			*1
(5020)	OPEB DEBT-NTC VOTER						
(5021)	OPEB DEBT-NTC OTHER						
	SUBTOTALS BY FUND						
(5005)	GENERAL FUND	928,074.78	928,074.78	1,004,794.68			
(5009)	COMMUNITY SERVICES FUND	48,409.71	48,409.71	44,074.81			
(5015)	GENERAL DEBT SERVICE FUND	708,737.05	708,737.05	442,764.79			
(5022)	OPEB/PENSION DEBT SERVICE FUND						
	SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	742,833.69	742,833.69	789,052.09			
	NET TAX CAPACITY	942,387.85	942,387.85	702,582.19			
	SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	833,009.54	833,009.54	708,928.27			
	OTHER	852,212.00	852,212.00	782,706.01			
	TOTAL LEVY						
	TOTAL LEVY	1,685,221.54	1,685,221.54	1,491,634.28			
	ALLOWABLE INCREASE						
	ALLOWABLE INCREASE AMOUNT						
	MAXIMUM ALLOWABLE CERTIFIED LEVY						

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

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:							
(313)	1ST TIER RMV REFER	225,860.00	225,860.00	237,843.00			*2
(314)	2ND TIER RMV REFER	107,853.06	107,853.06	128,269.76			*2
(315)	UNEQUALIZED RMV REFER						
(1031)	FY2026 1ST TIER REF ADJUST	12,770.17	12,770.17				*2
(1039)	FY2026 2ND TIER REF ADJUST	6,870.01	6,870.01	2,494.28			*2
(1047)	FY2026 UNEQUAL REF ADJUST						
(1053)	FY2026 TBRA ALLOC ADJUST						*2
(1062)	FY2026 REF HOLD HARMLESS ADJ						
(1137)	FY2024 1ST TIER REF ADJUST	10,548.15	10,548.15	10,655.72			
(1144)	FY2024 2ND TIER REF ADJUST	481.14	481.14	1,728.84			
(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	364,382.53	364,382.53	380,991.60			
GENERAL REFER MARKET VALUE OTHER:							
(310)	1ST TIER LOCAL OPTIONAL	95,605.14	95,605.14	111,266.40			*3
(238)	2ND TIER LOCAL OPTIONAL	185,202.90	185,202.90	206,132.07			*3
(242)	EQUITY	67,530.91	67,530.91	71,411.06			*3
(245)	TRANSITION	687.40	687.40	723.87			*3
(1011)	FY2026 LOR TIER 1 ADJUST	5,366.12	5,366.12				*3
(1015)	FY2026 LOR TIER 2 ADJUST	737.12	737.12				*3
(1019)	FY2026 EQUITY ADJUST	4,405.46	4,405.46	423.48-			*3
(1023)	FY2026 TRANSITION ADJUST	43.21	43.21				*3
(1055)	FY2026 LOR TIER 1 TBRA ADJUST						*2
(1064)	FY2026 LOR TIER 1 HOLD HARM ADJ						
(1109)	FY2024 LOR TIER 1 ADJUST	1,690.03	1,690.03	4,477.62			
(1116)	FY2024 LOR TIER 2 ADJUST	10,044.31	10,044.31	10,919.52			
(1123)	FY2024 EQUITY ADJUST	7,066.42	7,066.42	3,517.37			
(1130)	FY2024 TRANSITION ADJUST	72.14	72.14	36.06			
(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	378,451.16	378,451.16	408,060.49			

FOOTNOTES:
*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID AND REFERENDUM HOLD HARMLESS).
*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY	NOTES
	GENERAL NET TAX CAPACITY OTHER:						
	INITIAL LEVIES:						
(232)	OPERATING CAPITAL	85,184.04	85,184.04	100,031.33			*3
(337)	ALT TEACHER COMP (Q COMP)						*4
(359)	ACHIEVEMENT & INTEGRATION						*5
(363)	FY2026 REEMPLOYMENT INS	2,000.00	2,000.00	1,000.00			
(365)	SAFE SCHOOLS	17,676.00	17,676.00	18,613.80			
(368)	SAFE SCHOOLS INTERMEDIATE						
(371)	JUDGMENT						*6
(373)	ICE ARENA						
(385)	FY2026 CAREER TECHNICAL	56,092.66	56,092.66	58,161.95			
(389)	FY2025 ANNUAL OTHER POST-EMPLOYMENT BENEFITS (OPEB)	6,233.00	6,233.00	13,271.00			
(445)	LT FACILITIES EQUAL	58,656.76	58,656.76	69,597.06			*4
(446)	LT FACILITIES UNEQUAL						
(456)	DISABLED ACCESS						
(490)	BUILDING/LAND LEASE						
(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	225,842.46	225,842.46	260,675.14			

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	328.49-	328.49-	437.11			*3
(1102)	FY2024 OPER CAPITAL ADJUST	304.02	304.02	308.69			
(1072)	FY2026 ALT TEACHER COMP ADJUST						*7
(1204)	FY2024 ALT TEACHER COMP ADJUST						
(1068)	FY2026 ACHIEVE & INTEG ADJUST						*5
(1182)	FY2024 ACHIEVE & INTEG ADJUST						*5
(1187)	FY2024 REEMPLOYMENT ADJUST	1,000.00-	1,000.00-	999.91			
(1192)	FY2024 SAFE SCHOOLS ADJUST	123.12-	123.12-	766.44			
(1197)	FY2024 SAFE SCHOOLS INTERM ADJ						
(1230)	FY2024 CAREER TECHNICAL ADJUST						
(1234)	FY2024 HEALTH BENEFITS ADJUST						
(1240)	FY2024 ANNUAL OPEB ADJUST						
(1076)	FY2026 LTFM EQUAL ADJUST	7,738.81	7,738.81	.27-			
(1080)	FY2026 LTFM UNEQUAL ADJUST						
(1081)	FY2026 H&S REBATE ADJ						
(1088)	FY2025 LTFM EQUAL ADJUST	1,126.34	1,126.34				
(1095)	FY2025 LTFM UNEQUAL ADJUST						
(1215)	FY2024 LTFM EQUAL ADJUST	533.47-	533.47-	1,331.33-	1,331.33-		
(1226)	FY2024 LTFM UNEQUAL ADJUST						
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE GENERAL NTC OTHER	7,184.09	7,184.09	1,180.55			

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						
(1323)	LEASE LEVY ADJ (MEMO)						
(1324)	OTHER CAPITAL ADJUST (MEMO)						
(760)	FY2027 FAC & EQUIP BOND ADJUST	47,657.00-	47,657.00-	46,397.00-			
(1326)	ECON DEV ABATE ADJUST						
(1327)	DEBT SURPLUS ADJUST						
(1341)	OTHER GENERAL ADJUST						
(2038)	ABATEMENT ADJUSTMENT	188.25	188.25	73.63			*10
(2051)	CARRY-OVER ABATEMENT ADJUST						*11
(2069)	ADVANCE ABATEMENT ADJUST	316.71-	316.71-	210.27			*12
(4047)	GENERAL OTH NTC TACONITE ADJUST						
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	47,785.46-	47,785.46-	46,113.10-			
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	225,842.46	225,842.46	260,675.14			
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	7,184.09	7,184.09	1,180.55			
(5004)	TOTAL GENERAL - NTC OTHER	185,241.09	185,241.09	215,742.59			

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY	NOTES
	COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	29,900.00	29,900.00	26,650.00			*13
(619)	EARLY CHILD FAMILY	18,367.66	18,367.66	19,010.54			*14
(624)	HOME VISITING	246.00	246.00	261.00			
(631)	ADULTS W/ DISABILITIES						
(636)	SCHOOL-AGE CARE						*14
(638)	OTHER COMM ED (MEMO)						
(1403)	FY2026 EARLY CHILD FAMILY ADJ	28.13-	28.13-	1,820.37-			
(1407)	FY2024 HOME VISITING ADJUST	70.02-	70.02-	41.38-			
(1411)	FY2024 SCHOOL-AGE CARE ADJUST						
(1412)	ADULTS W/ DISABILITIES ADJUST						
(1415)	OTHER ADJUST (MEMO)						
(2039)	ABATEMENT ADJUSTMENT	16.22	16.22	4.36			*10
(2052)	CARRY-OVER ABATEMENT ADJUST						*11
(2070)	ADVANCE ABATEMENT ADJUST	22.02-	22.02-	10.66			*12
(4045)	COM SERV TACONITE ADJUST						
(5009)	TOTAL COMMUNITY SERVICE	48,409.71	48,409.71	44,074.81			

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY	NOTES
	DEBT SERVICE VOTER APPROVED:						
(809)	DEBT SERVICE-AID ELIG	545,402.00	545,402.00	377,816.00			*15
(811)	DEBT SERVICE-AID INELIG						*15
(781)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS	76,883.07-	76,883.07-	50,381.93-			
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	662.63	662.63	214.21			*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST	554.55-	554.55-	288.39			*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	468,627.01	468,627.01	327,936.67			*1
	DEBT SERVICE OTHER:						
(810)	DEBT SERVICE-AID ELIG						*15
(812)	DEBT SERVICE-AID INELIG	197,557.00	197,557.00	46,397.00			*15
(772)	LT FACILITIES DEBT SERVICE	82,182.92	82,182.92	86,100.00			*15
(1708)	FY2026 LTFM DEBT SERV ADJ	.84	.84	.34-			
(1715)	FY2025 LTFM DEBT SERV ADJ						
(1726)	FY2024 LTFM DEBT SERV ADJ						
(1703)	REDUCTION FOR DEBT EXCESS	39,630.72-	39,630.72-	17,668.54-			
(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	240,110.04	240,110.04	114,828.12			*1

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

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

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

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

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT

CERTIFICATION OF MINUTES RELATING

TO

SPECIAL ELECTION

ISSUER: INDEPENDENT SCHOOL DISTRICT NO. 2609
(WIN-E-MAC), MINNESOTA

GOVERNING BODY: SCHOOL BOARD

KIND, DATE, TIME AND PLACE OF MEETING:

A regular meeting, held on September 16, 2025, at 5:30 p.m., held in the Win-E-Mac board room.

MEMBERS PRESENT:

MEMBERS ABSENT:

Documents attached: Extract of Minutes of said meeting.

**RESOLUTION APPOINTING ELECTION JUDGES
FOR THE NOVEMBER 4, 2025
SCHOOL DISTRICT SPECIAL ELECTION**

I, the undersigned, being the duly qualified and acting recording officer of the public corporation issuing the obligations referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting, so far as they relate to said obligations; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS MY HAND officially as such recording officer this ____ day of September, 2025.

_____
School District Clerk

EXTRACT OF MINUTES OF A MEETING
OF THE SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 2609
(WIN-E-MAC), MINNESOTA

Pursuant to due call and notice thereof, a regular scheduled meeting of the School Board of Independent School District No. 2609 (Win-E-Mac), Minnesota, was duly held in said school district on September 16, 2025, at 5:30 p.m., for the purpose, in part, of adopting a resolution appointing election judges.

Member _____ moved the adoption of the following Resolution:

RESOLUTION APPOINTING ELECTION JUDGES
FOR THE NOVEMBER 4, 2025
SCHOOL DISTRICT SPECIAL ELECTION

BE IT RESOLVED by the School Board of Independent School District No. 2609 (Win-E-Mac), Minnesota, as follows:

1. The individuals specified on EXHIBIT A attached hereto, each of whom is qualified to serve as an election judge, are hereby appointed as judges of election for the school district's special election on November 4, 2025 to act as such at the combined polling place listed on said exhibit.

2. In the event circumstances require judges to be substituted and appointed in addition to the persons named in this resolution, the Clerk of Election is authorized to appoint as necessary, provided the persons appointed meet all requirements of Minnesota statute and administrative policy.

3. The election judges shall act as clerks of election, count the ballots cast, and submit the results to the school board for canvass in the manner provided for other school district elections.

The motion for the adoption of the foregoing resolution was duly seconded by

_____.

On a roll call vote, the following voted in favor:

and the following voted against:

whereupon said resolution was declared duly passed and adopted.

EXHIBIT A

POLLING PLACE	ELECTION JUDGES:
Win-E-Mac School 23130 345th St. SE Erskine, Minnesota 56535	Head Election Judge: Karen Plante Election Judges: Melissa Finseth, Erin Johnson, Kim Mahlen and Hollie Stewart