Board Meeting

Tuesday, September 15, 2026 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 - Huschle and Brekken**
1. Approve payment of bills — District Checks #53140-53225 in the amount of $320,052.49 and District Check #53288 in the amount of $10,000; Activity Checks #20153-20155 in the amount of $999.10; Wire Payments - $160,466.56 and MSDLAF Transfers - Redemptions - $700,000
2. Finance Officers Report
7. **Written Reports/Updates**
1. Superintendent Report
2. School Board Committee Reports
3. Principal/Community Education/Title Grant Coordinator's Report
8. **Consent Agenda Business**
1. Approve Minutes of the regular meeting held August 18th, 2026
2. Accept Donations
9. **Action Items**
1. Approve the 26-27 Seniority list for Licensed Staff (A)
2. Approve the 26-27 Seniority List for Non-Licensed Staff (A)
3. Approve the 26 pay 27 levy (A)
4. Approve hiring Trisha Fuller as a paraprofessional (A)
5. Approve hiring Johanna Jirik-Larson as a paraprofessional (A)
6. Approve the 26-27 contract with Kristi Plante (A)
7. Approve the 26-27 contract with Judy Stenberg (A)
8. Approve the 26-27 contract with Heidi Strom (A)
9. Approve Manecke Heating & Cooling as the HVAC and plumbing contractor for the fieldhouse project (A)

10. Approve the lane change request from Terri Kaupang from BA to BA10 (A)
10. **Set Meeting Dates and Times - October 20th, 2026 @ 5:30 pm in the Conference Room**
11. **Adjourn**

Activity Director's Report

Fall Activities

- Varsity Football 2-0 (game @ Fosston 9/18)
    - Participation Numbers:
        - Varsity: 28 (Sr- 8, Jr-6, So-7, Fr-7)
        - JH: 19 (8th-12, 7th-7)
- Varsity Volleyball 0-6 (game @ TRF 9/17)
    - Participation Numbers:
        - C, JV, V: 30 (Sr- 3, Jr-12, So-7, Fr-8)
        - JH: 24 (8th-13, 7th-11)
- Cheerleading
    - Participation Numbers:
        - V: 8 (Sr-1, Jr-1, So-3, 8th-2, 7th-1)

JH seasons end: VB=October 19, FB=October 12

Other

- I attended the mandatory fall area meeting with the MSHSL in TRF on 9/15
- Homecoming starts on Monday 9/21. Dress-up days and activities planned.
- MSHSL Foundation grants open on 10/1/2026.
- Thanks to Guy Haskett for once again donating all the cable ties to hang up the football windscreen.
- Sound system is fully installed for football and baseball. Softball will be done once we have the press box completed.

Finance Officers Report
September 2026

Food Service

- Free and Reduced: We will continue to receive lunch applications until Oct 15, when they will automatically be switched to fully paid unless they submit another application due to the end of the 30-day carryover period. We made applications available at the parent sports night; applications were also available during open house night and are also available electronically on our school website.
- Free & Reduced: Our initial numbers as of 9/1/26 of forms completed and directly certified:
    - Elementary 45.25%, Secondary 39.34%; Overall 42.41%
    - Prior year Overall 48.64% on 9/1/25
- We are currently running the NSLP/SBP (National School Lunch/Breakfast Programs). Breakfast and Lunch are free for students.
- Ala Carte items are not free and students should have money put on their school lunch account if purchasing these items.
- Extra milk or wanting just a milk without a lunch are not included in the free breakfast or lunch, there is a charge for this as well.
- We are operating the Kindergarten Milk program and the Afterschool Snack program as additional options for our students.

Enrollment

- Our Day 1 K-12 enrollment was 458. Prior year ending was 443. We have a current budget number of 452 K-12. We will take a closer look in a couple of months and project what our revised ADM will be. This does not include any VPK or EC students.

Audit

- Audit in-person fieldwork was completed by Brady-Martz last month on August 31st. They are still in the process of completing the audit. I am in contact with Brady Martz from the beginning of June through the date of the audit report issuance each year, last year being November 12th.

Win-E-Mac School District #2609
Free and Reduced Summary

	9/1/2026			10/1/2026			11/1/2026			12/1/2026			1/1/2027		
	Elem	Sec	Total	Elem	Sec	Total	Elem	Sec	Total	Elem	Sec	Total	Elem	Sec	Total
Direct Certify Free	90	74	164			0			0			0			0
Free w/app	0	1	1			0			0			0			0
Total Free	90	75	165	0	0	0	0	0	0	0	0	0	0	0	0
Direct Certify Reduced	26	20	46			0			0			0			0
Reduced w/app	3	1	4			0			0			0			0
Total Reduced	29	21	50	0	0	0	0	0	0	0	0	0	0	0	0
Overall total	119	96	215	0	0	0	0	0	0	0	0	0	0	0	0
Enrollment	263	244	507			0			0			0			0
% Free & Reduced	45.25%	39.34%	42.41%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

	2/1/2027			3/1/2027			4/1/2027			5/1/2027			5/28/2027		
	Elem	Sec	Total	Elem	Sec	Total	Elem	Sec	Total	Elem	Sec	Total	Elem	Sec	Total
Direct Certify Free			0			0			0			0			0
Free w/app			0			0			0			0			0
Total Free	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Direct Certify Reduced			0			0			0			0			0
Reduced w/app			0			0			0			0			0
Total Reduced	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overall total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Enrollment			0			0			0			0			0
% Free & Reduced	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Win-E-Mac School District #2609
Enrollment

	Final 2025-26	Orig. Est. 2026-27	9/1/2026	10/1/2026	11/1/2026	12/1/2026	1/1/2027	2/1/2027	3/1/2027	4/1/2027	5/1/2027	5/28/2027	Final Budget	ADM Report
EC	4.20	5	4.5										4.50	
VPK	9.00	13	13.2										13.20	
K	24.54	25	34										34.00	
1	35.27	26	21										21.00	
2	28.96	35	36										36.00	
3	30.87	32	31										31.00	
4	31.34	32	30										30.00	
5	34.15	32	32										32.00	
6	37.46	35	36										36.00	
Total Elementary	**235.79**	**235**	**237.7**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**237.70**	**0.00**
7	42.88	38	40										40.00	
8	35.62	46	46										46.00	
9	35.13	36	37										37.00	
10	47.60	35	36										36.00	
11	32.92	47	46										46.00	
12	26.34	33	33										33.00	
Total High School	**220.49**	**235**	**238**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**238.00**	**0.00**
Total Enrollment	**456.28**	**470**	**475.7**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**475.70**	**0.00**
K-12 Enrollment	**443.08**	**452**	**458**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**458.00**	**0.00**

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 11, 2026

Superintendent Report

September 2026 School Board Meeting

1. Proposed 26 pay 27 levy
    a. As of 9/10 levy sheets were missing the following
        i. Seasonal tax base replacement aid reduction
        ii. Cooperative lease levy amounts
    b. Without these adjustments levy show overall increase of 1.54%
    c. Recommend approving levy at the max

2. Seniority Lists
    a. Approval at this meeting

3. Individual Contracts
    a. Have individual contracts with Kristi Plante, Heidi Strom and Judy Stenberg to approve

4. Facilities Updates
    a. Need to approve Manecke Heating & Cooling as the plumbing & HVAC contractor
    b. Sidewalk cement completed

WIN-E-MAC SCHOOL DISTRICT

Aaron Cook, Superintendent
Carl Dugstad, Principal
Phone: (218) 563-2900
www.wemschools.org

23130 345th Street SE
Erskine, MN 56535

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

September 2026

- Strive-
  - 4 teachers are doing READ Act training currently. Strive is the program recommended by our Literacy person at Northwest Service Coop.
- Start of School
  - Strong start to the year-seems like we have been going for months.
  - Schedule changes went smoother this year-and there were less of them.
  - We have so many good kids here-I have seen them help kids who are sad, don't know where to go, etc. We have some new kids and they all seem to have been welcomed into our school community.
- Math Standards
  - We did math training during workshop days preparing for the new standards.
- MCA
  - MCA scores come out 9/18 so we are waiting to see how we did last year.
  - MCA scores are one data point we focus on in our continuous improvement efforts.
- College Fair/Career Expo
  - Set to go to 3 as of 9/11/26:
    - EGF
    - TRF x 2

Principal Carl Dugstad

Minutes of Regular School Board Meeting
Win-E-Mac School District
Tuesday, August 18th, 2026
6:30 AM - Conference Room

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

Attendance members included: Aaron Cook, Carl Dugstad, Rob Hole, Brady Langemo, Tracy McGlynn, and Kristi Plante

Approval of Agenda as presented or amended - This motion, made by Brad Sander and seconded by Amanda Schow, Carried.

Brady Langemo gave the Activities Director's Report and Dean of Students Report - Meetings ● Student/Parent meeting & activities registration was on 8/11. ● Students were able to work with Sports Psychologist Erin Haugen (again on 8/18); ● The Fall area MSHSL meeting will be on Tuesday 9/15 in Thief River Falls. Fall Activities - ● Football, Volleyball, Cheerleading, and Junior High Volleyball practices begin on 8/17. Junior Football began on 8/18 - ● Fall sports pictures will be taken on Wednesday, August 26 starting at 9:00 am; ● First home varsity contests: ○ VB: 7th-Varsity on 9/10 vs. Fertile-Beltrami; ○ FB: Varsity on 9/11 vs. Northern Freeze; ● Participation numbers will be in next month's report. Other - ● Activities Handbook changes/updates will be reviewed. Dean of Students - ● Working on cross-referencing all handbooks for consistency; ● Positive behavior recognition will continue.

Financial - Auditors for the Month of August — Sander and Swanson - Approve payment of bills - District checks #53067-53139 in the amount of $297,366.23; Activity Checks #20149-20152 in the amount of $8,409.10; Wire Payments in the amount of $62,112.23 and MSDLF Transfers - Redemptions in the amount of #795,000. This motion, made by Brad Sander and seconded by Davin Swanson, Carried.

Tracy McGlynn gave the Finance Officer Report - August 2026 - Food Service - • Lunch Letters - o 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. o 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 verifying modules and operating systems. Region1 no longer offers support for this, so I complete the back-end operations of LINQ myself. • Adult Meal Prices: MDE came out with their minimum adult prices for 2026-27. I recommend increasing the adult lunch price to $5.50 to stay above the minimum. Audit - Audit in-person fieldwork will

commence August 31st and September 1st with Brady-Martz. Then they will continue with follow-up emails to me as needed through the date of submitting the final report in a couple of months. Preliminary numbers will be provided at next month's meeting.

Aaron Cook gave the Superintendent Report - Superintendent Report August 2026 School Board Meeting -ASEC Educational learning center update - Mr. Cook gave a presentation on how ASEC helps out each of the schools and their role in each school. Looking at a Level 4 building for students who may need a different setting. - Resolution needed; 2. Building Projects - a. Sidewalk replacement; b. Camera system replacement; c. Update on door replacement; d. Fieldhouse Updates; 3. ESP Contract - asking for approval of the ESP Contract; 4. Open House - a. Wednesday August 26 - 5:00-7:00 PM; 5. Policy updates - a. Policy updates needed for approval from MSBA due to the 2026 legislative session.

Carl Dugstad gave the Principals report - ● Handbooks - ○ No major changes; ○ Few tweaks to consequences to align with current best practices; ● Open House Coming up - ○ 7th Grade Orientation @ 4:30; ○ Open House begins @ 5. ● Read Act - ○ Capti; ○ Teacher Training-Strive-2nd group-6th grade, HS English. ● Workshop Days - ○ August 25, 26, 27 and 31; ○ Training for Paras; ○ Speech Device Training; ○ Math Standards/Best practices; ○ Pemberton Law and ○ Synergy Training.

Approve Minutes of the regular meeting held July 21, 2026; accept donations - no donations this month; Approve the 2026-27 Activities Handbook; Approve the 2026-2027 High School Student Handbook and Approve the 2026-27 Elementary Student Handbook. This motion, made by Brad Sander and seconded by Megan Rock, Carried.

Approve the following policies for their first and final reading - 402 - Disability Nondiscrimination Policy; 423 - Employee-Student Relationships; 507.5 - School Resource Officers; 509 - Enrollment of Nonresident Students; 521 - Student Disability Nondiscrimination; 524 - Internet, Technology, and Cell Phone Acceptable Use and Safety Policy; 613 - Graduation Requirements; 621 - Literacy and the Read Act; 709 - Student Transportation Safety Policy; 722 - Public Data Requests. This motion, made by Brad Sander and seconded by Jackie Huschle, Carried.

Approve hiring Carol Johnson as a long-term elementary substitute. This motion, made by Megan Rock and seconded by Amanda Schow, Carried.

Approve the lane change request from Heather Burd from MA to MA10. This motion, made by Megan Rock and seconded by Jackie Huschle, Carried.

Approve hiring Marc Plante as a JH football coach. This motion, made by Brad Sander and seconded by Davin Swanson, Carried.

Approve the 2026-2028 Education Service Personnel (ESP) Master Agreement. This motion, made by Jackie Huschle and seconded by Megan Rock, Carried.

Approve awarding the following contractors bid for fieldhouse construction - Electrical - Al's Electric; Concrete - Johnson Concrete; Building Supplies - Lakeside Building Center; and Site Work - Lenes Sand & Gravel, Inc. This motion, made by Megan Rock and seconded by Amanda Schow, Carried.

Approve the resolution approving COP financing. This motion, made by Megan Rock and seconded by Amanda Schow, Carried.

Set Meeting Dates and Times September 15, 2026 @ 5:30 PM - Conference Room

Adjourn at 7:11 AM - This motion, made by Megan Rock and seconded by Brad Sander, 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
Golf Scramble	$10,073.00	Football Fieldhouse	August 2026
5k	$3,480.00	Football Fieldhouse	August 2026

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.

I. COMPUTATION OF 2026 PAYABLE 2027 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	804,946.54	2,726.53-	N/A			802,220.01
GEN-RMV OTHER-EXEMP	389,214.46	4,566.75	N/A			393,781.21
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	259,555.80	48,740.07-	101.33			210,917.06
TOTAL GENERAL	1,453,716.80	46,899.85-	101.33			1,406,918.28
COM SERV-EXEMP	49,898.74	210.93	12.85			50,144.52
DEBT-VOTER-NONEXEMP	379,130.00	46,733.69-	517.31			332,913.62
DEBT-OTHER-NONEXEMP	133,400.00	16,443.63-				116,956.37
TOTAL DEBT SERV	512,530.00	63,177.32-	517.31			449,869.99
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,016,145.54	109,866.24-	631.49			1,906,910.79

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

FUND	2025 PAY 2026 LIMITATION	2026 PAY 2027 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,391,121.60	1,406,918.28	15,796.68	1.14
COMMUNITY SERVICE	44,074.81	50,144.52	6,069.71	13.77
GENERAL DEBT SERVICE	442,764.79	449,869.99	7,105.20	1.60
OPEB DEBT SERVICE				
TOTAL	1,877,961.20	1,906,910.79	28,949.59	1.54

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

FUND	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	2026 PAY 2027 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,391,121.60			
COMMUNITY SERVICE	44,074.81			
GENERAL DEBT SERVICE	442,764.79			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,877,961.20			

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
	SUBTOTALS BY LEVY CATEGORY						
(5000)	GENERAL-RMV VOTER	788,599.28	788,599.28	802,220.01			
(5001)	GENERAL-RMV OTHER	388,039.38	388,039.38	393,781.21			
(5002)	GENERAL-NTC VOTER						
(5003)	GENERAL-NTC OTHER	214,482.94	214,482.94	210,917.06			
(5008)	COMMUNITY SERV-NTC OTHER	44,074.81	44,074.81	50,144.52			
(5012)	GENL DEBT-NTC VOTER	327,936.67	327,936.67	332,913.62			*1
(5013)	GENL DEBT-NTC OTHER	114,828.12	114,828.12	116,956.37			*1
(5019)	OPEB DEBT-NTC VOTER						
(5020)	OPEB DEBT-NTC OTHER						
	SUBTOTALS BY FUND						
(5004)	GENERAL FUND	1,391,121.60	1,391,121.60	1,406,918.28			
(5008)	COMMUNITY SERVICES FUND	44,074.81	44,074.81	50,144.52			
(5014)	GENERAL DEBT SERVICE FUND	442,764.79	442,764.79	449,869.99			
(5021)	OPEB/PENSION DEBT SERVICE FUND						
	SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	1,176,638.66	1,176,638.66	1,196,001.22			
	NET TAX CAPACITY	701,322.54	701,322.54	710,909.57			
	SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,116,535.95	1,116,535.95	1,135,133.63			
	OTHER	761,425.25	761,425.25	771,777.16			
	TOTAL LEVY						
	TOTAL LEVY	1,877,961.20	1,877,961.20	1,906,910.79			
	ALLOWABLE INCREASE						
	ALLOWABLE INCREASE AMOUNT						
	MAXIMUM ALLOWABLE CERTIFIED LEVY						

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

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

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
	GENERAL REFER MARKET VALUE VOTER APPROVED:						
(322)	1ST TIER RMV REFER	236,003.00	236,003.00	238,855.00			*2
(323)	2ND TIER RMV REFER	537,717.44	537,717.44	566,091.54			*2
(324)	UNEQUALIZED RMV REFER						
(1031)	FY 2027 1ST TIER REF ADJUST			5,612.00-			*2
(1039)	FY 2027 2ND TIER REF ADJUST	2,494.28	2,494.28	7,953.37-			*2
(1047)	FY 2027 UNEQUAL REF ADJUST						
(1053)	FY 2027 TBRA ALLOC ADJUST						*2
(1062)	FY 2027 REF HOLD HARMLESS ADJ						
(1137)	FY 2025 1ST TIER REF ADJUST	10,655.72	10,655.72	9,280.95			
(1144)	FY 2025 2ND TIER REF ADJUST	1,728.84	1,728.84	1,557.89			
(1151)	FY 2025 UNEQUAL REF ADJUST						
(1157)	FY 2025 TBRA ALLOC ADJUST						
(1169)	FY 2025 REF HOLD HARMLESS ADJ						
(1329)	OTHER RMV REF ADJUST (MEMO)						
(3025)	RMV REF NET OFFSET ADJUST						
(4055)	REFERENDUM TACONITE ADJUST						
(5000)	TOTAL GENERAL - RMV VOTER APPROVED	788,599.28	788,599.28	802,220.01			
	GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	110,405.62	110,405.62	119,288.84			*3
(238)	2ND TIER LOCAL OPTIONAL	204,537.39	204,537.39	220,162.00			*3
(242)	EQUITY	53,851.01	53,851.01	49,036.67			*3
(245)	TRANSITION	718.27	718.27	726.95			*3
(1011)	FY 2027 LOR TIER 1 ADJUST			2,625.37-			*3
(1015)	FY 2027 LOR TIER 2 ADJUST			4,863.77-			*3
(1019)	FY 2027 EQUITY ADJUST	423.48-	423.48-	2,657.88-			*3
(1023)	FY 2027 TRANSITION ADJUST			17.08-			*3
(1055)	FY 2027 LOR TIER 1 TBRA ADJUST						*2
(1064)	FY 2027 LOR TIER 1 HOLD HARM AD						
(1109)	FY 2025 LOR TIER 1 ADJUST	4,477.62	4,477.62	3,899.92			
(1116)	FY 2025 LOR TIER 2 ADJUST	10,919.52	10,919.52	7,742.79			
(1123)	FY 2025 EQUITY ADJUST	3,517.37	3,517.37	3,056.74			
(1130)	FY 2025 TRANSITION ADJUST	36.06	36.06	31.40			
(1163)	FY 2025 LOR TIER 1 TBRA ADJUST						
(1175)	FY 2025 LOR TIER 1 HOLD HARMLES						
(1334)	OTHER ADJ, GEN OTHER RMV						
(3026)	GENERAL OTH RMV NET OFFSET ADJ						
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV OTHER	388,039.38	388,039.38	393,781.21			

FOOTNOTES:
*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID AND REFERENDUM HOLD HARMLESS).
*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

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

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
	GENERAL NET TAX CAPACITY OTHER:						
	INITIAL LEVIES:						
(232)	OPERATING CAPITAL	100,031.36	100,031.36	103,138.16			*3
(346)	ALT TEACHER COMP (Q COMP)						*4
(368)	ACHIEVEMENT & INTEGRATION						*5
(372)	FY 2027 REEMPLOYMENT INS	1,000.00	1,000.00	500.00			
(374)	SAFE SCHOOLS	18,469.80	18,469.80	18,693.00			
(377)	SAFE SCHOOLS INTERMEDIATE						
(380)	JUDGMENT						*6
(382)	ICE ARENA						
(394)	FY 2027 CAREER TECHNICAL	58,161.95	58,161.95	58,161.95			
(398)	FY 2026 ANNUAL OTHER POST-EMPLOYMENT BENEFITS (OPEB)	13,271.00	13,271.00	6,108.00			
(445)	LT FACILITIES EQUAL	68,481.38	68,481.38	72,954.69			*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)	FY 2027 HEALTH BENEFITS						
(498)	ADDITIONAL RETIREMENT						
(499)	SEVERANCE						
(500)	ADMINISTRATIVE DISTRICT						
(501)	SWIMMING POOL						
(502)	TREE GROWTH						
(503)	CONSOL/RETIREMENT						
(504)	ECON DEV ABATEMENT						
(505)	OTHER GENERAL (MEMO)						
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	259,415.49	259,415.49	259,555.80			

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

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
	GENERAL NET TAX CAPACITY OTHER (CON'T):						
	LEVY ADJUSTMENTS:						
(1003)	FY 2027 OPER CAPITAL ADJUST	437.11	437.11	510.67			*3
(1102)	FY 2025 OPER CAPITAL ADJUST	308.69	308.69	363.75			
(1072)	FY 2027 ALT TEACHER COMP ADJUST						*7
(1204)	FY 2025 ALT TEACHER COMP ADJUST						
(1068)	FY 2027 ACHIEVE & INTEG ADJUST						*5
(1182)	FY 2025 ACHIEVE & INTEG ADJUST						*5
(1187)	FY 2025 REEMPLOYMENT ADJUST	999.91	999.91	2,000.00-			
(1192)	FY 2025 SAFE SCHOOLS ADJUST	766.44	766.44	1,269.37			
(1197)	FY 2025 SAFE SCHOOLS INTERM ADJ						
(1230)	FY 2025 CAREER TECHNICAL ADJUST			1,638.85			
(1234)	FY 2025 HEALTH BENEFITS ADJUST						
(1240)	FY 2025 ANNUAL OPEB ADJUST			5,181.00-			
(1076)	FY 2027 LTFM EQUAL ADJUST	.27-	.27-	3,402.83-			
(1080)	FY 2027 LTFM UNEQUAL ADJUST						
(1081)	FY 2027 H&S REBATE ADJ						
(1088)	FY 2026 LTFM EQUAL ADJUST			2,470.74			
(1095)	FY 2026 LTFM UNEQUAL ADJUST						
(1215)	FY 2025 LTFM EQUAL ADJUST	1,331.33-	1,331.33-	580.38			
(1226)	FY 2025 LTFM UNEQUAL ADJUST						
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE GENERAL NTC OTHER	1,180.55	1,180.55	3,750.07-			

FOOTNOTES:

*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.

*5 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.

*7 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
	GENERAL NET TAX CAPACITY OTHER (CON'T):						
	LEVY ADJUSTMENTS:						
(1322)	PAY 24 LEASE ADJUST						
(1323)	LEASE LEVY ADJ (MEMO)						
(1324)	OTHER CAPITAL ADJUST (MEMO)						
(760)	FY 2028 FAC & EQUIP BOND ADJUST	46,397.00-	46,397.00-	44,990.00-			
(1326)	ECON DEV ABATE ADJUST						
(1327)	DEBT SURPLUS ADJUST						
(1341)	OTHER GENERAL ADJUST						
(2038)	ABATEMENT ADJUSTMENT	73.63	73.63	311.88			*10
(2051)	CARRY-OVER ABATEMENT ADJUST						*11
(2069)	ADVANCE ABATEMENT ADJUST	210.27	210.27	210.55-			*12
(4047)	GENERAL OTH NTC TACONITE ADJUST						
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	46,113.10-	46,113.10-	44,888.67-			
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	259,415.49	259,415.49	259,555.80			
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	1,180.55	1,180.55	3,750.07-			
(5003)	TOTAL GENERAL - NTC OTHER	214,482.94	214,482.94	210,917.06			

FOOTNOTES:
*10 PAY 2028 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THI COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
*11 PAY 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
*12 PAY 2028 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
	COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	26,650.00	26,650.00	29,900.00			*13
(619)	EARLY CHILD FAMILY	19,010.54	19,010.54	19,749.74			*14
(624)	HOME VISITING	261.00	261.00	249.00			
(631)	ADULTS W/ DISABILITIES						
(636)	SCHOOL-AGE CARE						*14
(638)	OTHER COMM ED (MEMO)						
(1403)	FY 2027 EARLY CHILD FAMILY ADJ	1,820.37-	1,820.37-	242.10			
(1407)	FY 2025 HOME VISITING ADJUST	41.38-	41.38-	31.17-			
(1411)	FY 2025 SCHOOL-AGE CARE ADJUST						
(1412)	ADULTS W/ DISABILITIES ADJUST						
(1415)	OTHER ADJUST (MEMO)						
(2039)	ABATEMENT ADJUSTMENT	4.36	4.36	24.19			*10
(2052)	CARRY-OVER ABATEMENT ADJUST						*11
(2070)	ADVANCE ABATEMENT ADJUST	10.66	10.66	11.34-			*12
(4045)	COM SERV TACONITE ADJUST						
(5008)	TOTAL COMMUNITY SERVICE	44,074.81	44,074.81	50,144.52			

FOOTNOTES:
*10 PAY 2028 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THI COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
*11 PAY 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
*12 PAY 2028 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
*13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
*14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.
FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
	DEBT SERVICE VOTER APPROVED:						
(809)	DEBT SERVICE-AID ELIG	377,816.00	377,816.00	379,130.00			*15
(811)	DEBT SERVICE-AID INELIG						*15
(781)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS	50,381.93-	50,381.93-	46,733.69-			
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	214.21	214.21	829.73			*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST	288.39	288.39	312.42-			*12,16
(3034)	GDS VTR NET OFFSET ADJUST						
(3506)	GDS VTR MAX EFFORT ADJ						
(4061)	GDS VTR TACONITE ADJUST						
(5012)	TOTAL DEBT SERVICE VOTER APPROVED	327,936.67	327,936.67	332,913.62			*1
	DEBT SERVICE OTHER:						
(810)	DEBT SERVICE-AID ELIG						*15
(812)	DEBT SERVICE-AID INELIG	46,397.00	46,397.00	44,990.00			*15
(772)	LT FACILITIES DEBT SERVICE	86,100.00	86,100.00	88,410.00			*15
(1708)	FY 2027 LTFM DEBT SERV ADJ	.34-	.34-				
(1715)	FY 2026 LTFM DEBT SERV ADJ						
(1726)	FY 2025 LTFM DEBT SERV ADJ						
(1703)	REDUCTION FOR DEBT EXCESS	17,668.54-	17,668.54-	16,443.63-			
(1704)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT						*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST						*12,16
(3035)	GDS OTH NET OFFSET ADJUST						
(3507)	GDS OTH MAX EFFORT ADJ						
(4051)	GDS OTH TACONITE ADJUST						
(5013)	TOTAL DEBT SERVICE OTHER	114,828.12	114,828.12	116,956.37			*1

FOOTNOTES:
*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
*10 PAY 2028 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THI COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
*11 PAY 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
*12 PAY 2028 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
*15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
*16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 813 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
	OPEB/PENSION DEBT SERVICE VOTER APPROVED:						
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS						*15
(1900)	REDUCTION FOR DEBT EXCESS						
(1901)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT						*10,17
(2054)	CARRY OVER ABATEMENT						*11,17
(2072)	ADVANCE ABATE ADJUST						*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST						
(5019)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED						
	OPEB/PENSION DEBT SERVICE OTHER:						
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS						*15
(1903)	REDUCTION FOR DEBT EXCESS						
(1904)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT						*10,17
(2054)	CARRY OVER ABATEMENT						*11,17
(2072)	ADVANCE ABATE ADJUST						*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST						
(4049)	OPEB/PENSION DEBT TACONITE ADJUST						
(5020)	TOTAL OPEB/PENSION DEBT SERVICE OTHER						

FOOTNOTES:
*10 PAY 2028 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THI COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
*11 PAY 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
*12 PAY 2028 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
*15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
*17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 902 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT