



Regular Meeting Agenda

Diamondhead Education Center
200 W. Burnsville Parkway
Burnsville, MN 55337
December 8, 2022
6:30 PM

Strategic Directions:

- Creating space and opportunity for each and every voice to be heard
- Actively leading by developing and sustaining a diverse and equitable education system
- Supporting and leveraging innovation to improve student outcomes and district culture
- Engaging our community to ensure common understanding of our Strategic Roadmap and the district work to support it

5:45 PM Listening Session with Director Abigail Alt and Director Anna Werb

I. Call to Order

- A. Welcome
- B. Pledge of Allegiance

II. Approval of Agenda

III. Truth in Taxation Hearing

A. Introduction and Public Comment Protocol

Speaker(s): Lesley Chester, Chair

B. Budget and Property Tax Presentation

3

Speaker(s): Stacey Sovine, Executive Director of Administrative Services, and Ehlers

C. Public Comment

Speaker(s): Lesley Chester, Chair

D. Conclude the Truth in Taxation Portion of the Meeting

IV. Information

A. Report about FY24 Preliminary Budget Current Reality

82

Speaker(s): Dr. Theresa Battle, Superintendent, and Stacey Sovine, Executive Director of Administrative Services

B. Student Representative Report

86

C. Superintendent Report

D. Board Member Reports

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team. 88

E. Recognize Director Sue Said	89
V. Business Meeting	
A. Consent Agenda	
Description: Although Board action is required, it is generally unnecessary to hold discussion on these items. In the event a Board member wishes to discuss an item, that item will be moved for separate consideration.	
1. Approve Minutes	90
2. Approve Personnel Recommendations	94
3. Adopt a Resolution to Accept Donations	96
4. Receive a Report about the Listening Session	98
5. Approve, on a First Reading Basis, Changes to 209: <i>Code of Ethics</i>	99
B. New Business	104
1. Approve an Application for Preliminary Approval of an Extended Field Trip to France, Monaco, and Italy	106
Speaker(s): Dr. Chris Bellmont, Assistant Superintendent, and Sara Holcombe	
2. Adopt a Resolution Approving Associate Membership in the Southwest Metro Intermediate District 288	107
Speaker(s): Amy Piotrowski, Director of Student Support Services	
3. Approve the Proposal for the 2023 Kitchen and Cafeteria Alterations Project at Nicollet Middle School	113
Speaker(s): Stacey Sovine, Executive Director of Administrative Services	
4. Approve Final Certification of Property Tax Levy Payable in 2023	114
Speaker(s): Stacey Sovine, Executive Director of Administrative Services	
5. Adopt a Resolution Combining Precincts for School District Elections	121
Speaker(s): Stacey Sovine, Executive Director of Administrative Services	
6. Approve, on a First Reading Basis, Changes to Policies 416: <i>Drug and Alcohol Testing</i> , 417: <i>Chemical Use and Abuse</i> , 708: <i>Transportation of Nonpublic School Students</i> , 709: <i>Student Transportation Safety Policy</i> , and 721: <i>Uniform Grant Guidance Policy Regarding Federal Revenue Sources</i>	128
Speaker(s): Stacey Sovine, Executive Director of Administrative Services	
7. Approve, on a First Reading Basis, Changes to Policy 418: <i>Drug-Free Workplace/Drug-Free School</i>	222
Speaker(s): Dr. Chris Bellmont, Assistant Superintendent	
VI. Adjourn to a Workshop to Review Goals and Self-Evaluation Survey Results	229
Speaker(s): Lesley Chester, Chair	

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Burnsville - Eagan - Savage School District, ISD 191

Public Hearing for Taxes Payable in 2023

DECEMBER 8, 2022

PRESENTED BY:

STACEY SOVINE,

EXECUTIVE DIRECTOR OF
ADMINISTRATIVE SERVICES

&

MATTHEW HAMMER, EHLERS

SENIOR MUNICIPAL ADVISOR

Minnesota State Law Requirements

A Public Meeting...

- Between November 25th & December 28th
- At 6:00 PM or later
- May be part of regularly scheduled meeting
- Must allow for public comments
- May adopt final levy at same meeting

...and Presentation of:

- Current year budget
- Proposed property tax levy

Hearing Agenda

- Background Information on School Funding
- District's Budget
- District's Proposed Tax Levy for Taxes Payable in 2023
- Public Comments

MN Legislature Must Set Funding for Minnesota Public Schools

Minnesota Constitution ARTICLE XIII

MISCELLANEOUS SUBJECTS

Section 1

“UNIFORM SYSTEM OF PUBLIC SCHOOLS. The stability of a republican form of government depending mainly upon the intelligence of the people, it is the duty of the legislature to establish a general and uniform system of public schools. The *legislature shall make such provisions by taxation or otherwise* as will secure a thorough and efficient system of public schools throughout the state.”

As a Result,
Funding is
Highly
Regulated

State Sets:

- Formulas which determine revenue; most revenue based on specified amounts per pupil
- Tax policy for local schools
- Maximum authorized property tax levy
 - Districts can levy less, but not more than amount authorized by state, unless approved by voters in November

State also authorizes school board to submit referendums for operating & capital needs to voters for approval

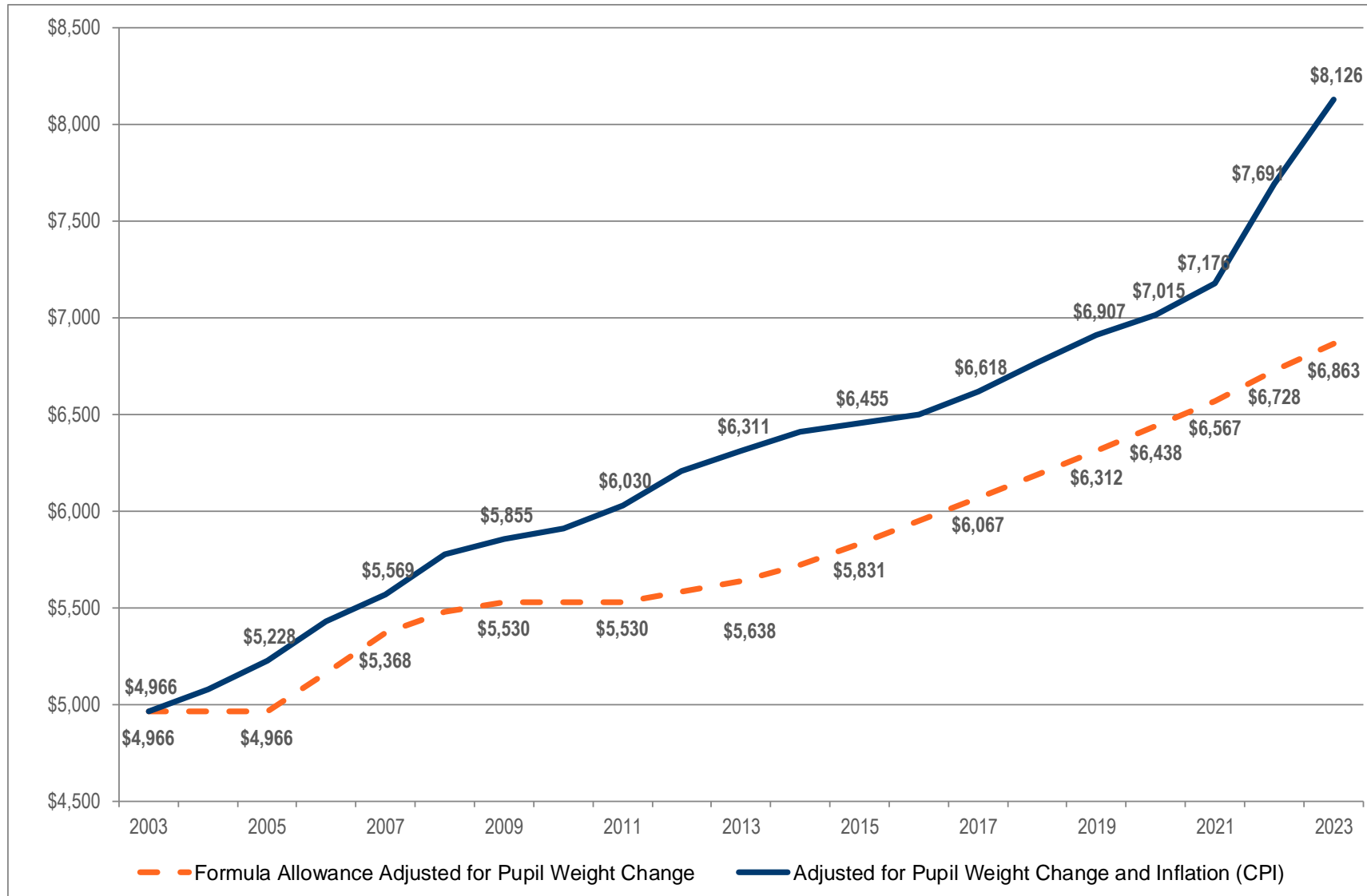
Basic General Education Formula Lags Inflation

- Since 2002-03, state General Education Revenue formula has not kept pace with inflation
- For Fiscal Year 2021-22, an increase of 2.45% or \$161 over previous year was approved
- For Fiscal Year 2022-23, an increase of 2.00% or \$135 over previous year was approved

Per-pupil allowance for Fiscal Year 2022-23 of \$6,863 would need to increase by another \$1,263 (18.4%) to have kept pace with inflation since 2002-03, resulting in an allowance of \$8,126

General Education Formula Allowance, 2003-2023

Adjusted for Pupil Weight Change and Inflation (CPI)



Source: MDE June 2022 Inflation Estimates

According to MN Department of Education (MDE):

FY 2020 costs of providing programs were underfunded statewide by \$591 million

By FY 2025 costs of providing programs statewide will be underfunded by \$806 million



Primary options to bridge funding gap are to cut regular program budgets or increase referendum revenue, most districts have done both

Underfunding of Special Education

Change in Tax Levy does not Determine Change in Budget



Tax levy is based on many state-determined formulas plus voter approved referendums



Some increases in tax levies are revenue neutral, offset by reductions in state aid



Expenditure budget is limited by state-set revenue formulas, voter-approved levies & fund balance



An increase in school taxes does not always correlate to an equal increase in budget

Difference in Levy Cycles



School District:

- Budget year begins July 1st
- 2023 taxes provide revenue for 2023-24 fiscal year
- Budget adopted in June 2023



City/County:

- Budget year begins Jan. 1st
- 2023 taxes provide revenue for 2023 calendar year budget

Budget Information

Because approval of school district budget lags certification of tax levy by six months, state requires only current year budget information be presented at this hearing. Fiscal Year 2023-24 budget will be adopted by School Board in June 2023.

School district budgets are divided into separate funds, based on purposes of revenue, as required by law.

Our District's Funds:

- General
- Food Service
- Community Service
- Building Construction
- Debt Service
- Internal Service
- OPEB* Trust
- OPEB* Debt Service



**Other Post-Employment Benefits*

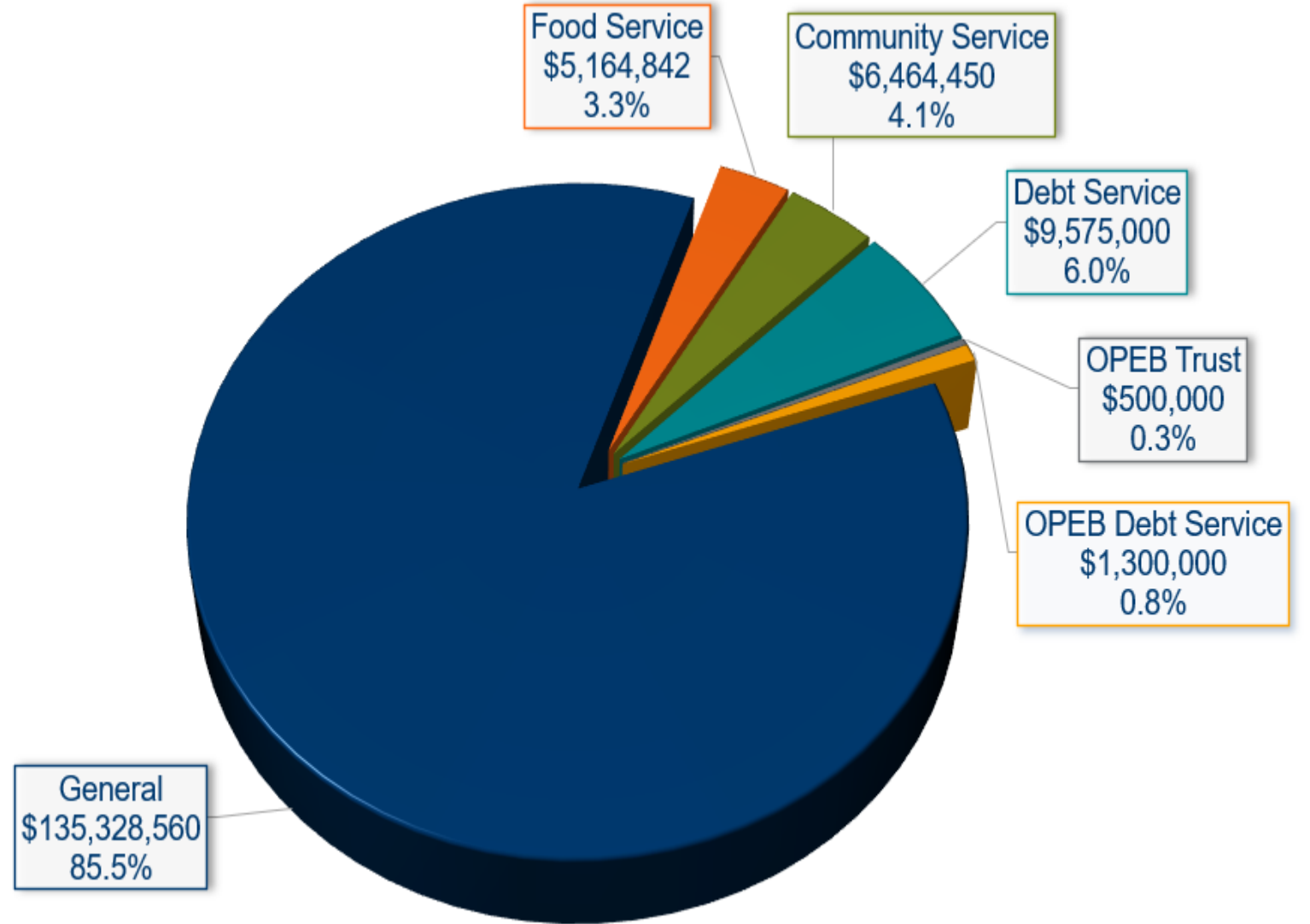
District Revenues & Expenditures
Actual for FY 2022, Budget for FY 2023

FUND	FISCAL 2022 BEGINNING	2021-22 ACTUAL		JUNE 30, 2022 ACTUAL	2022-23 BUDGET		JUNE 30, 2023 PROJECTED
	FUND BALANCES	REVENUES & TRANSFERS IN	EXPENDITURES & TRANSERS OUT	FUND BALANCES	REVENUES & TRANSERS IN	EXPENDITURES & TRANSFERS OUT	FUND BALANCES
General/Restricted	\$9,020,782	\$28,870,400	\$28,049,293	\$9,841,889	\$26,941,909	\$26,565,920	\$10,217,878
General/Other	20,501,098	109,555,842	107,376,930	22,680,010	109,663,994	111,850,963	20,493,041
Food Service	1,119,125	6,313,631	4,921,295	2,511,461	5,164,842	5,190,762	2,485,541
Community Service	2,072,635	6,396,431	5,273,554	3,195,512	6,464,450	5,740,690	3,919,272
Building Construction	1,657,695	438	1,658,133	-	-	-	-
Debt Service	3,786,111	23,384,248	21,784,140	5,386,219	9,575,000	8,560,000	6,401,219
Internal Service	11,367,284			10,126,269			9,676,626
OPEB* Revocable Trust	12,417,828	(847,295)	795,812	10,774,721	500,000	900,000	10,374,721
OPEB* Debt Service	337,604	1,466,315	1,398,245	405,674	1,300,000	1,410,000	295,674
Total All Funds	\$62,280,162	\$175,140,010	\$171,257,402	\$64,921,755	\$159,610,195	\$160,218,335	\$63,863,972

*Other Post Employment Benefits

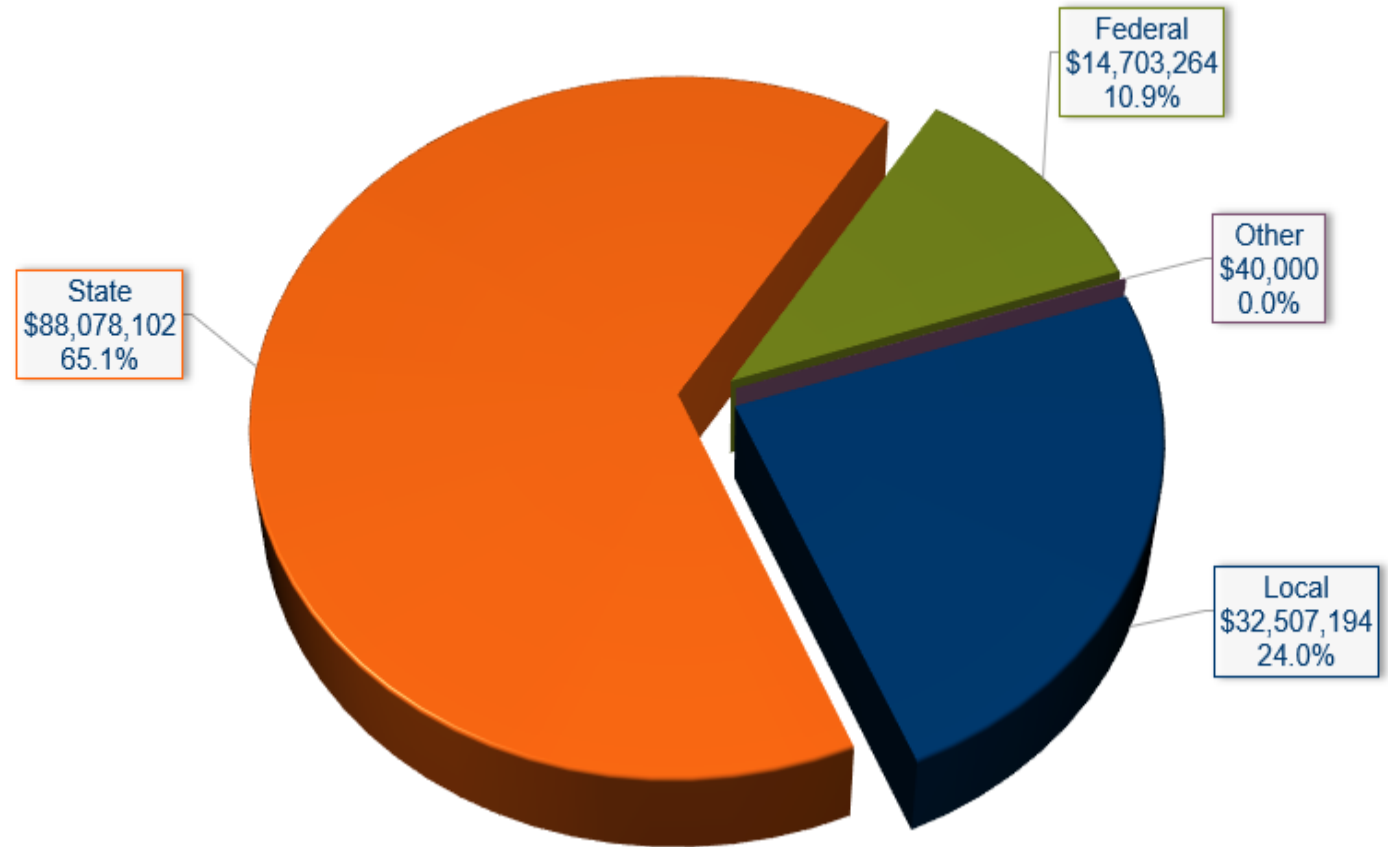
Revenue - All Funds -

2022-23 Budget
\$158,332,852



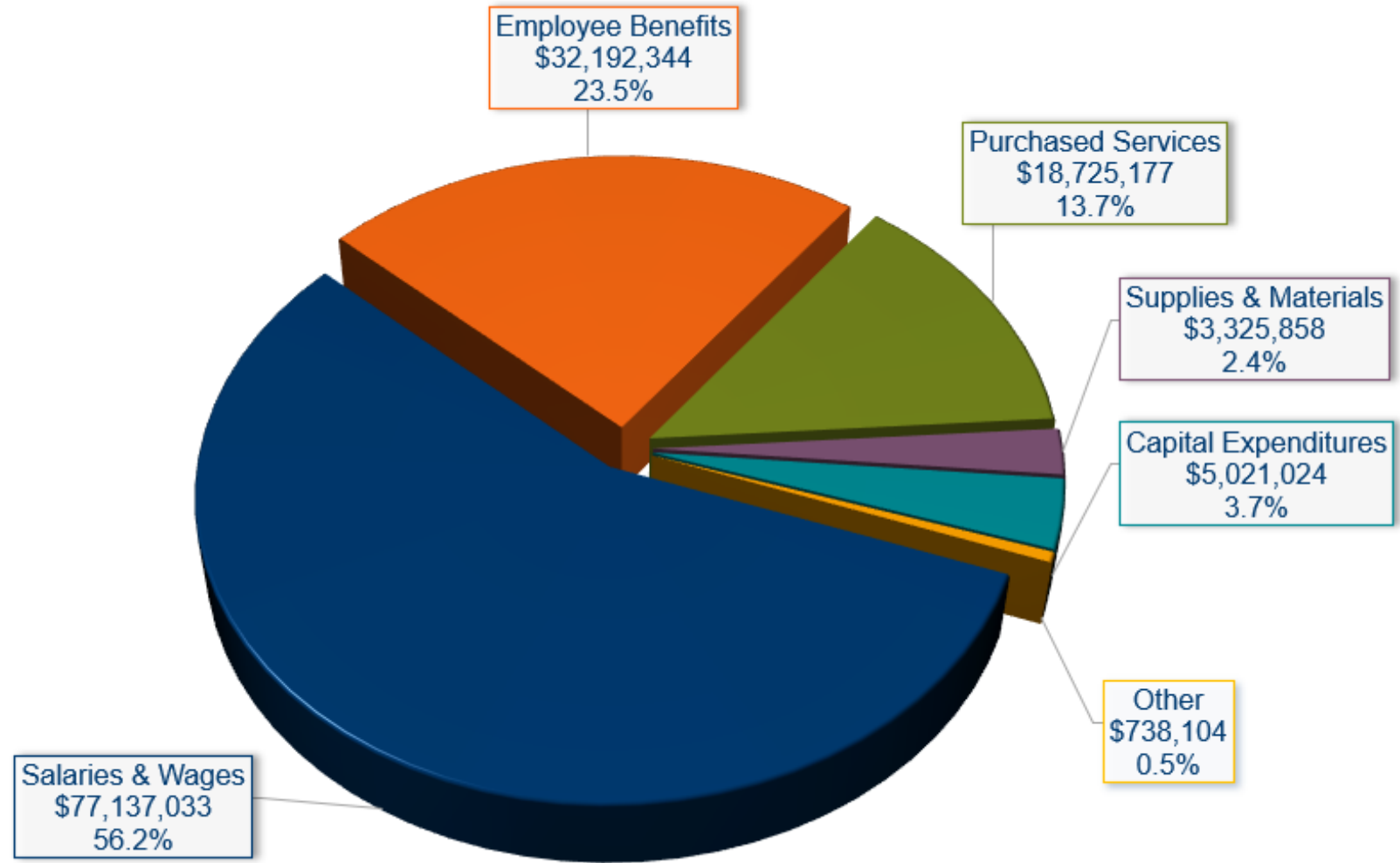
General Fund Revenue

2022-23 Budget
\$135,328,560



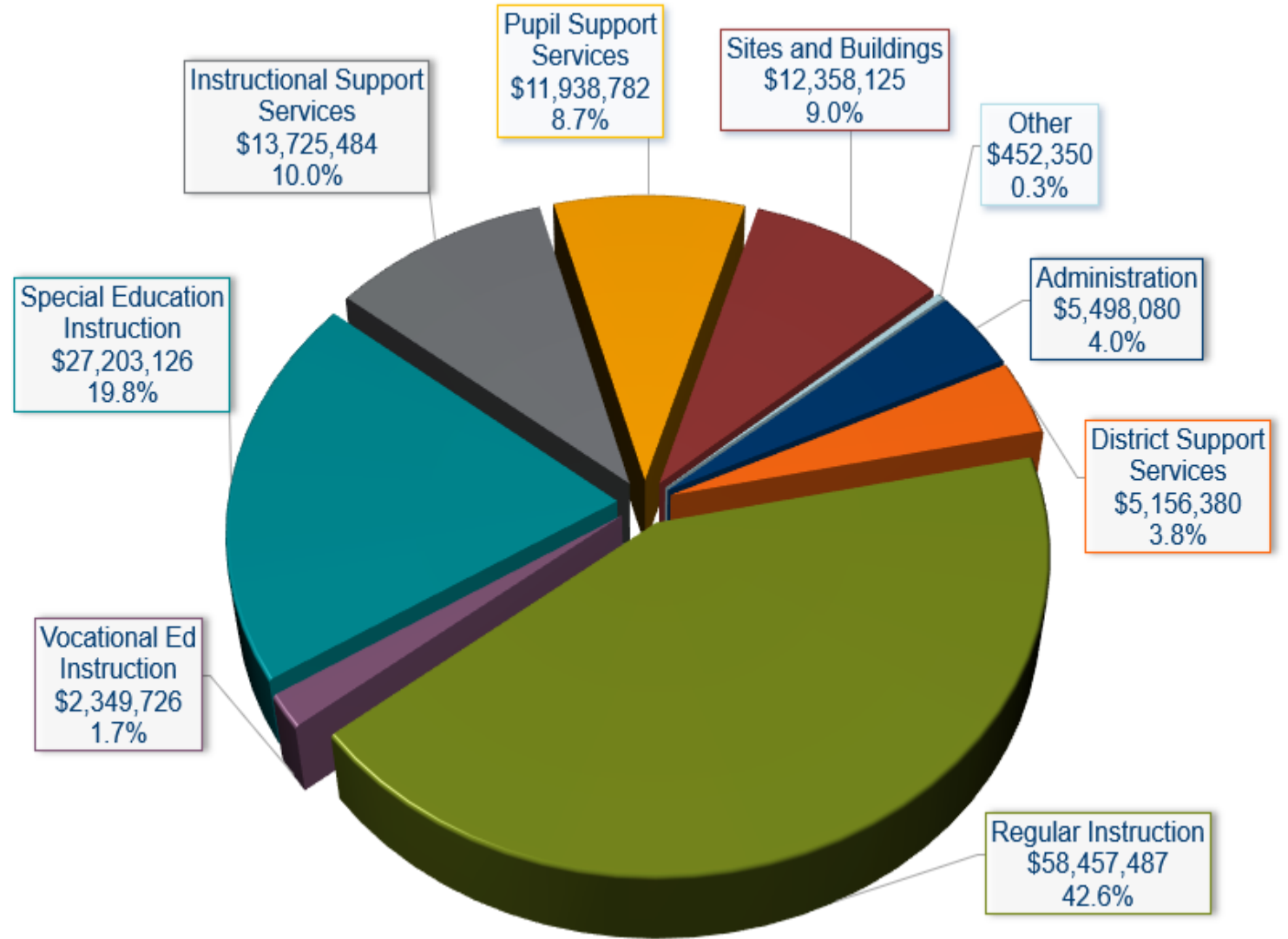
General Fund Expenditures - by Object -

2022-23 Budget
\$137,139,540



General Fund Expenditures - by Program -

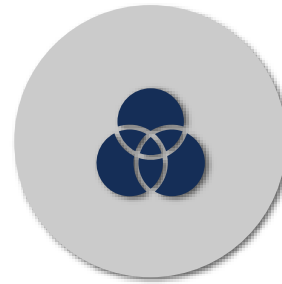
2022-23 Budget
\$137,139,540



Payable 2023 Property Tax Levy



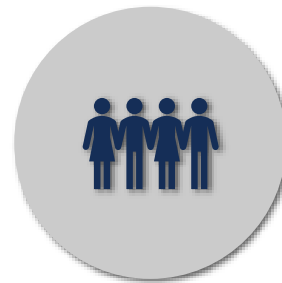
Determination of levy



Comparison of 2022 to 2023
levies



Reasons for changes in tax
levy



Impact on taxpayers

Property Tax Background

- Every owner of taxable property pays property taxes to various “taxing jurisdictions” (county, city/township, school district, special districts) in which property is located
- Each taxing jurisdiction sets own tax levy, often based on limits in state law
- County sends bills, collects taxes from property owners & distributes funds back to other taxing jurisdictions

Sample of parcel specific notice mailed to every property owner between November 11 & November 24

Contents:

- Proposed property taxes compared to last year
 - By taxing jurisdiction
 - By voter approved & other for school district
- Time & place of public meetings



Spruce County
 Jane Smith, Auditor-Treasurer
 345 12th Street East, Box 78
 Spruceville, MN 55555-5555
 (555) 345-6789
 www.co.spruce.mn.us

TAXPAYER(S):
 John and Mary Johnson
 123 Pine Rd S
 Spruceville, MN 55555-5555

Property Information

PIN Number: 01.234.56.789.R1
Property Address: 789 Pine Rd S
 Spruceville, MN 55555

Property Description:
 Lot 1, Block 1, Spruce Acres Subdivision

PROPOSED TAXES 2023

THIS IS NOT A BILL. DO NOT PAY.

Step	VALUES AND CLASSIFICATION		
	Taxes Payable Year	2022	2023
1	Estimated Market Value	\$125,000	\$150,000
	Homestead Exclusion	\$	\$23,800
	Taxable Market Value	\$125,000	\$126,200
	Class	Res N/Hmstd	Res Hmstd

Step	PROPOSED TAX	
	2	Property Taxes before credits
	School building bond credit	\$ 12.00
	Agricultural market value credit	
	Other credits	
	Property Taxes after credits	\$1,550.46

Step	PROPERTY TAX STATEMENT
3	Coming in 2023

The time to provide feedback on PROPOSED LEVIES is NOW

Proposed Property Taxes and Meetings by Jurisdiction for Your Property

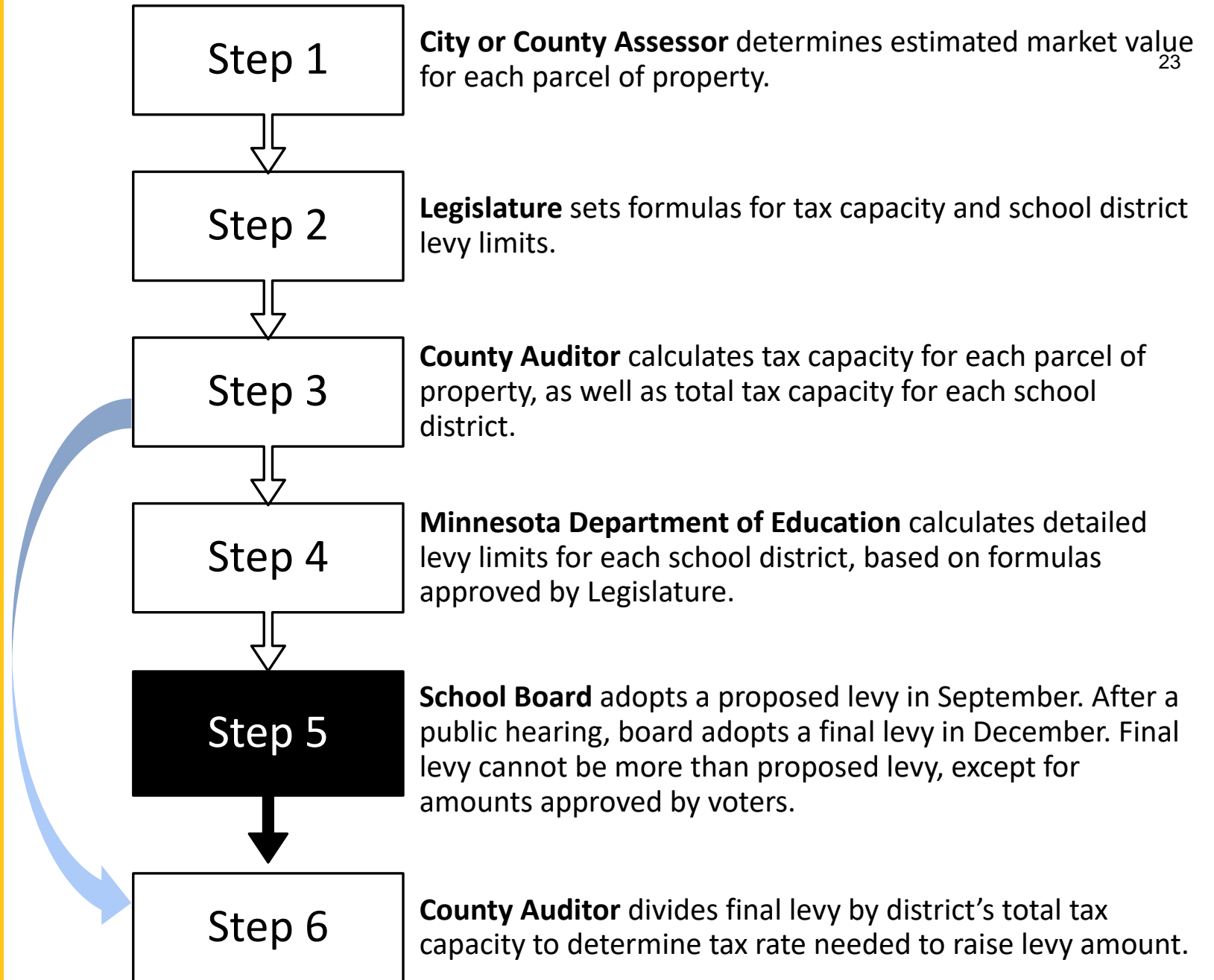
Contact Information	Meeting Information	Actual 2022	Proposed 2023
State General Tax	No meeting required	\$0	\$0
County of Spruce Spruce County Courthouse 123 Spruce St Spruceville, MN 55555 www.co.spruce.mn.us (555) 123-4567	December 2, 7:00 PM	\$438.06	\$484.18
City of Spruceville Mayor's Office 456 Spruce St Spruceville, MN 55555 www.ci.spruceville.mn.us (555) 123-7854	December 1, 6:30 PM Spruceville City Hall	\$273.79	\$312.06
Spruceville School District 090 150 1st St S Spruceville, MN 55555 www.spruceville.k12.mn.us (555) 123-6780	December 9, 7:00 PM Spruceville High School Cafeteria		
Voter Approved Levies		\$289.35	\$296.68
Other Levies		\$340.11	\$374.60
<i>Your school district was scheduled to hold a referendum at the November general election. If the referendum was approved by the voters, the school district's voter approved property tax for 2023 may be higher than the proposed amount shown on this notice.</i>			
Memo Special Taxing Districts		\$57.76	\$58.70
Spruceville Metropolitan Council www.spruce.metrocouncil.org (555) 555-5555 Spruceville, MN 55055	December 12, 7:30 PM Spruce Park Centre 500 Pine St.		
Other Special Taxing Districts	No meeting required	\$12.80	\$13.02
Tax Increment Tax	No meeting required	\$10.15	\$11.22
Total excluding any special assessments:		\$1,422.02	\$1,660.46
			9.0%

School District Property Taxes

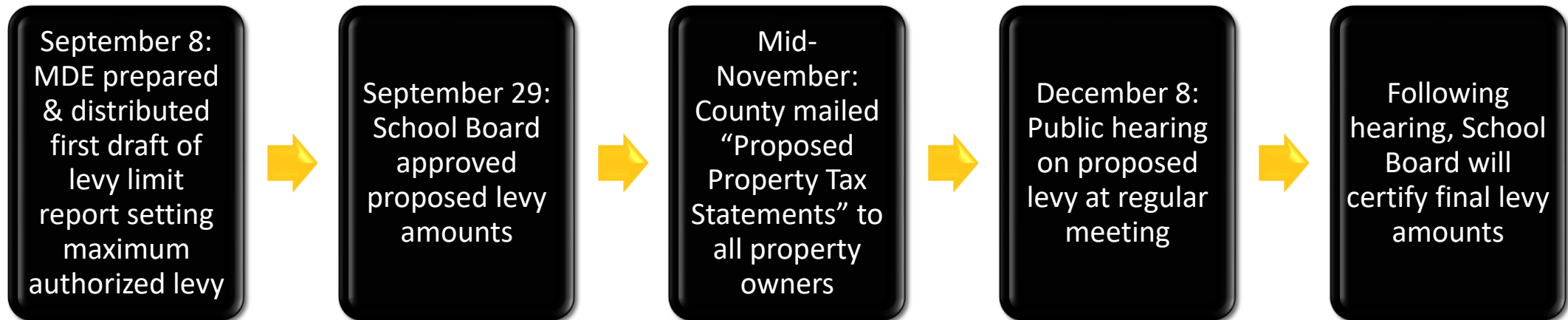
- Each school district may levy taxes in over 40 different categories
- Maximum levy amounts (calculated by MDE) for each category are set by:
 - State law
 - Voter approval
- Property Tax Process
 - Key steps in process are summarized on next slide
 - Any of these steps may affect taxes on a parcel of property, but district has control over only 1 of 6 steps

School District Property Tax Process

Note: For certain levy categories, tax rates & levy amounts are based on referendum market value, rather than tax capacity.



Approval of District's Tax Levy in 2022 (Payable 2023)



Overview of District's Proposed Tax Levy

- Proposed Payable 2023 tax levy is an increase from 2022 of \$7,672,487 or 18.5%
- Changes by levy category and reasons for major increases & decreases in levy are included on following slides

Comparison of Actual Tax Levy Payable in 2022 to Proposed Levy Payable in 2023

Fund Levy Category	Actual Levy Payable in 2022	Proposed Levy Payable in 2023	\$ Change	% Change
General				
Voter Approved Operating Referendum	\$14,746,240	\$16,827,386	\$2,081,147	
Local Optional Revenue (LOR)	5,332,585	5,553,088	220,503	
Equity	391,810	398,570	6,760	
Capital Project Referendum	3,620,365	3,793,590	173,224	
Operating Capital	1,082,408	1,124,026	41,619	
Alternate Teacher Compensation	704,962	713,550	8,587	
Achievement and Integration	577,179	596,076	18,898	
Long Term Facilities Maintenance	2,552,416	4,578,725	2,026,309	
Instructional Lease	416,785	420,919	4,134	
Other	1,211,232	1,148,808	(62,424)	
Prior Year Adjustments	(1,269,757)	2,435,967	3,705,724	
Total, General Fund	\$29,366,224	\$37,590,705	\$8,224,481	28.0%
Community Service				
Basic Community Education	\$506,585	\$506,585	\$0	
Early Childhood Family Education	260,529	269,926	9,398	
School-Age Child Care	820,000	825,000	5,000	
Other	10,517	10,599	82	
Prior Year Adjustments	4,748	5,344	596	
Total, Community Service Fund	\$1,602,379	\$1,617,454	\$15,076	0.9%
Debt Service				
Voter Approved	\$3,950,114	\$3,913,574	(\$36,540)	
Long Term Facility Maintenance	6,418,062	6,521,483	103,420	
Other Post Employment Benefits	1,477,752	1,474,912	(2,840)	
Reduction for Debt Excess	(1,265,090)	(1,998,774)	(733,683)	
Prior Year Adjustments	(151,274)	(48,702)	102,573	
Total, Debt Service Fund	\$10,429,564	\$9,862,494	(\$567,070)	-5.4%
Total Levy, All Funds	\$41,398,167	\$49,070,653	\$7,672,487	18.5%
Subtotal by Truth in Taxation Categories:				
Voter Approved	21,225,898	26,013,490	4,787,592	
Other	20,172,269	23,057,163	2,884,895	
Total	\$41,398,167	\$49,070,653	\$7,672,487	18.5%

Explanation of Levy Changes

Category:

General Fund - Voter Approved Operating Referendum

Change:

+\$2,081,147

Use of Funds:

General Operating Expenses

Reason for Change:

Voter approved operating referendum authority includes an annual inflationary increase

Explanation of Levy Changes

Category:	General Fund – Long Term Facilities Maintenance
Change:	+\$2,026,309
Use of Funds:	Facilities Maintenance
Reasons for Change:	<ul style="list-style-type: none">• District is eligible for LTFM revenue based on state approved project costs• Levies are coordinated with other capital and debt levies to maintain a level or declining tax rate

Explanation of Levy Changes

Category:

General Fund – Prior Year Adjustments

Change:

+\$3,705,724

Use of Funds:

Various

Reason for Change:

Initial levies are based on estimates. In later years, amounts are updated and levies are retroactively adjusted.

Explanation of Levy Changes

Category:	Debt Service – Reduction for Debt Excess
Change:	-\$733,683
Use of Funds:	Payments on Bonds
Reasons for Change:	<ul style="list-style-type: none">• Districts are required to levy at 105% of debt service payment amounts to cover delinquencies in tax collections• Because delinquencies are generally less than 5%, most districts gradually build up fund balances in debt service funds• Formulas in state law determine adjustments to tax levy for debt excess balances• Debt Excess levy reduction for 2023 is more than 2022 resulting in a levy decrease

Factors Impacting Individual Taxpayers' School Taxes

Many factors can cause a tax bill for an individual property to increase or decrease from year to year

- Changes in value of individual property
- Changes in total value of all property within District
- Increases or decreases in levy amounts caused by changes in state funding formulas, local needs & costs, voter-approved referendums & other factors

Four Year School Levy Comparison

- Examples include school district taxes only & are shown based on no change and a 19.9% increase in property value for residential homes over the past four years
 - Actual changes in value may be more or less than this for any parcel of property
 - Intended to provide a fair representation of what happened to school district property taxes over this period for typical properties
- Examples are for property in City of Burnsville
- Amounts for 2023 are preliminary estimates; final amounts could change slightly
- Estimates prepared by Ehlers (District's municipal financial advisors)

What's **happening** with each slice?

Higher Market Value Increase = Bigger Slice



Lower Market Value Increase = Smaller Slice



Each Property Owner pays a portion of the pie

Impact of Property Valuations

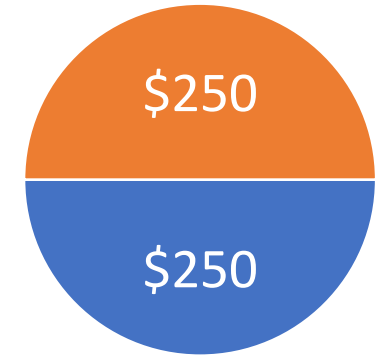
Two properties in the district

- Both houses are valued at \$100,000

Total levy of \$500

- Each property will pay \$250 of levy

\$100,000



\$100,000



Impact of Property Valuations

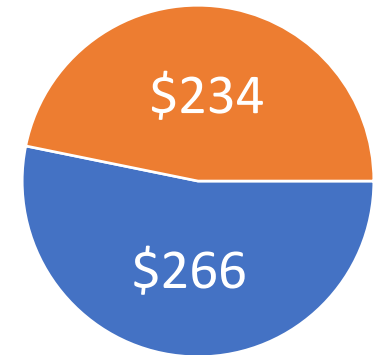
Two properties in the district

- Orange house value increases by 10%
- Blue house value increases by 25%

Total levy of \$500

- School District will still generate the same amount of levy even though values increased
- Orange house pays less
- Blue house pays more

\$110,000



\$125,000



Estimated Changes in School Property Taxes, 2020 to 2023

Based on No Changes in Property Values

Type of Property	Estimated Market Value	Actual Taxes Payable in 2020	Actual Taxes Payable in 2021	Actual Taxes Payable in 2022	Estimated Market Value for 2023 Taxes	Estimated Taxes Payable in 2023	Change in Taxes 2020 to 2023	Change in Taxes 2022 to 2023
Residential Homestead	\$250,000	\$1,141	\$1,076	\$953	\$250,000	\$1,016	-\$125	\$63
	300,000	1,387	1,309	1,159	300,000	1,233	-154	74
	350,000	1,632	1,542	1,365	350,000	1,451	-181	86
	400,000	1,878	1,775	1,571	400,000	1,669	-209	98
	500,000	2,351	2,222	1,966	500,000	2,089	-262	123
Commercial/Industrial #	\$500,000	\$2,591	\$2,441	\$2,117	\$500,000	\$2,270	-\$321	\$153
	1,000,000	5,298	4,995	4,328	1,000,000	4,633	-665	305
	2,000,000	10,712	10,105	8,750	2,000,000	9,358	-1,354	608
	4,000,000	21,540	20,323	17,594	4,000,000	18,810	-2,730	1,216
Apartments and Res. Non-Homestead (2 or more units)	\$750,000	\$3,973	\$3,778	\$3,330	\$750,000	\$3,497	-\$476	\$167
	1,500,000	7,945	7,555	6,659	1,500,000	6,993	-952	334
	3,000,000	15,891	15,111	13,318	3,000,000	13,986	-1,905	668

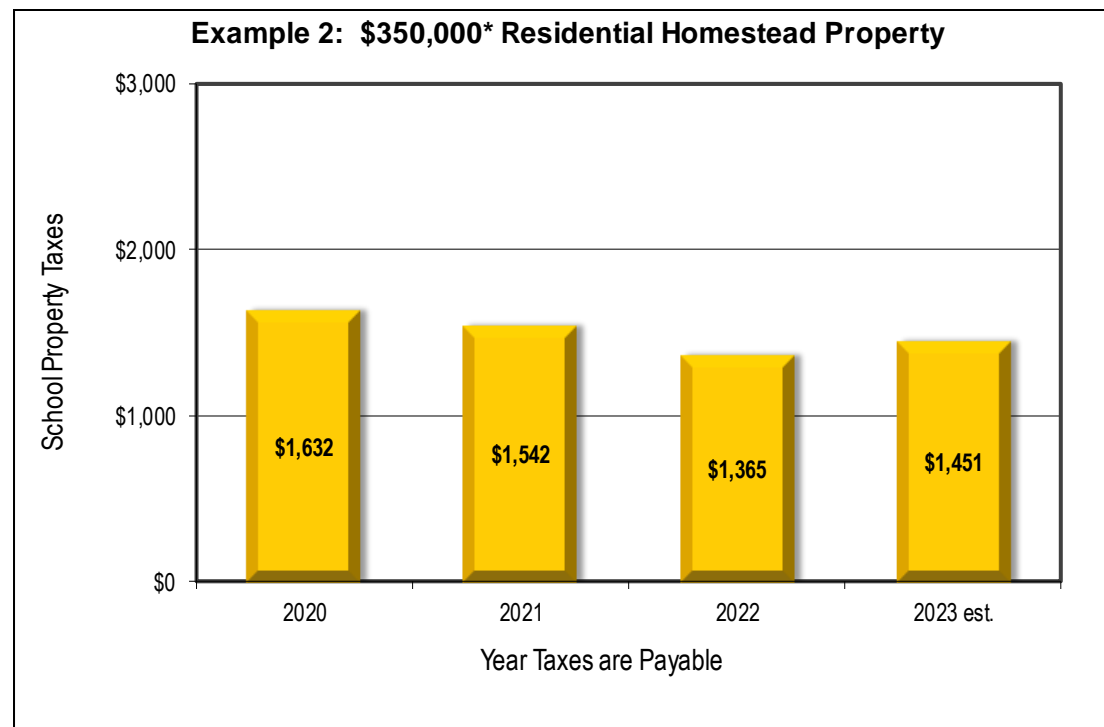
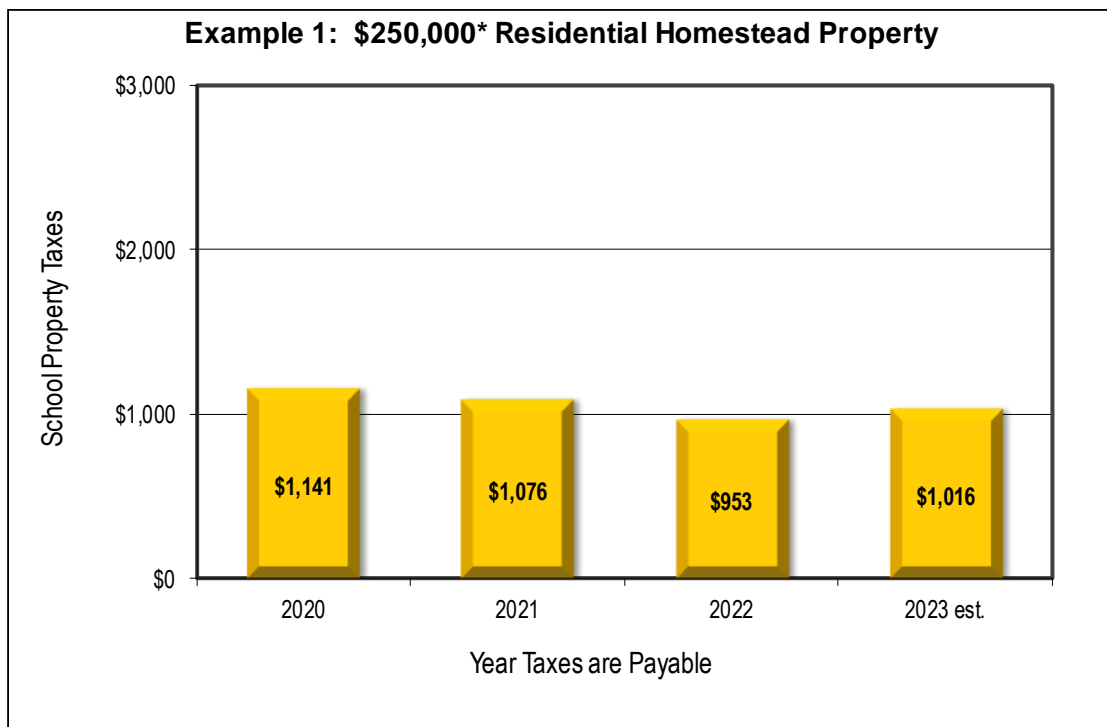
For commercial-industrial property, amounts above are for property in the City of Burnsville. Taxes for commercial-industrial property in other municipalities may be slightly different, due to the impact of the Fiscal Disparities Program.

General Notes

1. Amounts are based on school district taxes only, and do not include taxes for city or township, county, state, or other taxing jurisdictions.
2. Estimates of taxes payable in 2023 are preliminary, based on the best data available.
3. For all examples of properties, taxes are calculated based on no changes in estimated market value from 2020 to 2023.

Estimated Changes in School Property Taxes, 2020-23

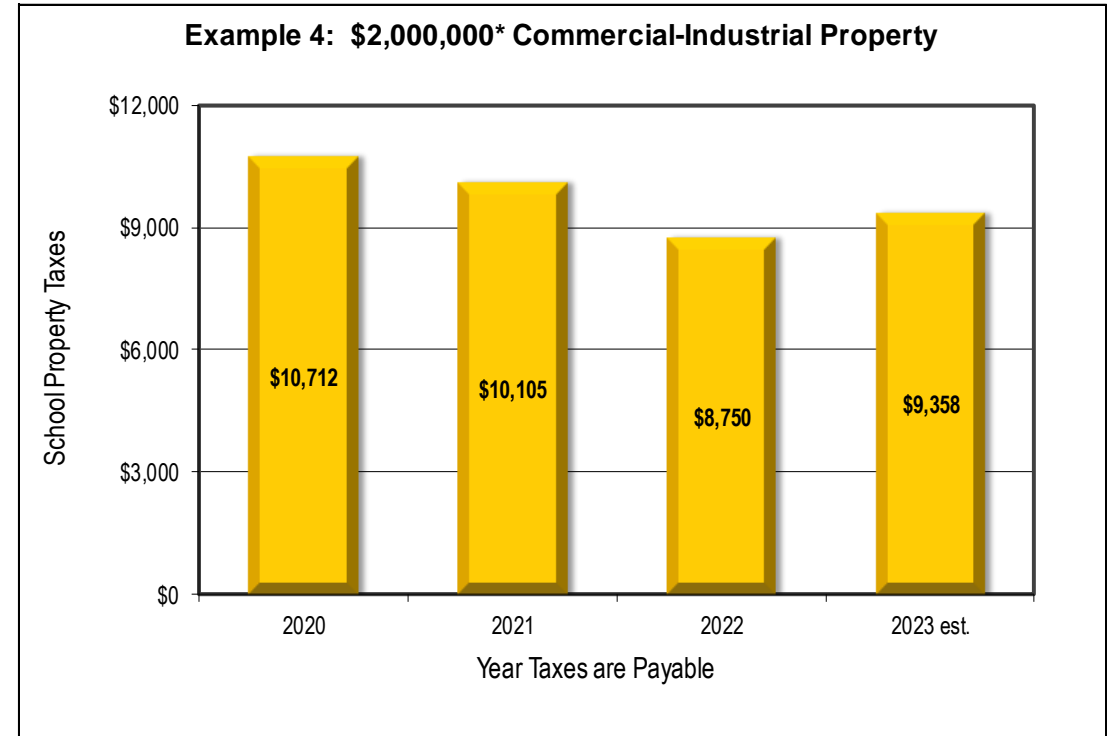
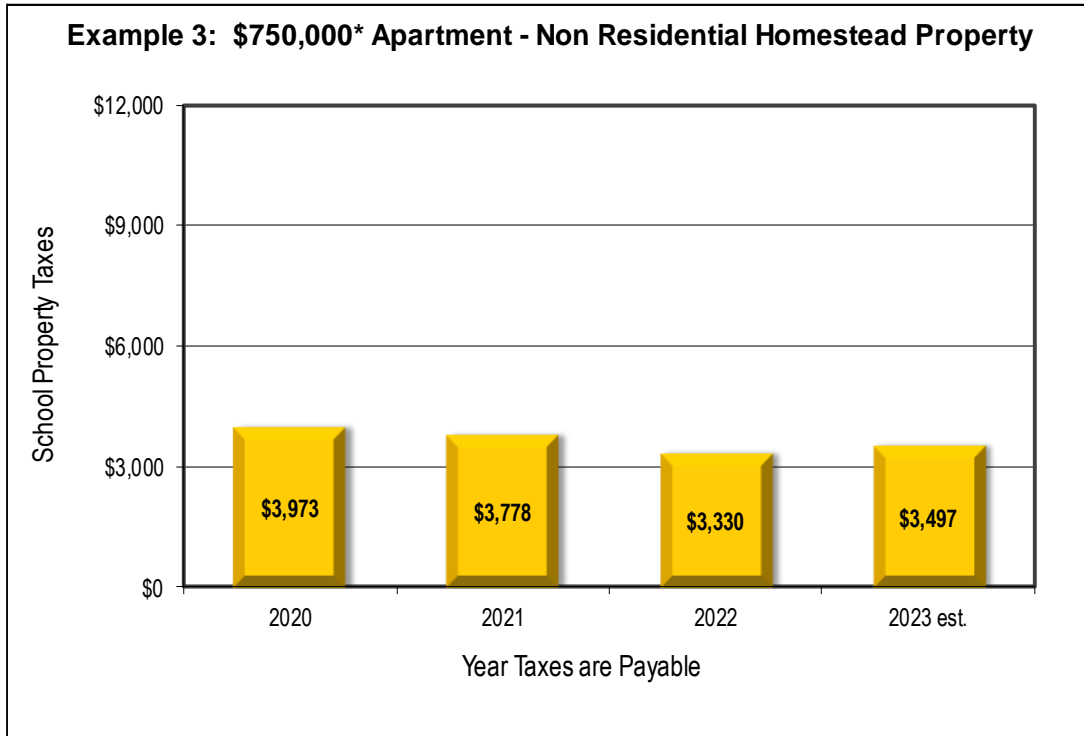
Based on No Changes in Property Value



* Estimated market value for taxes payable in 2023. Taxes are calculated based on no changes in market value from 2020 to 2023.

Estimated Changes in School Property Taxes, 2020-23

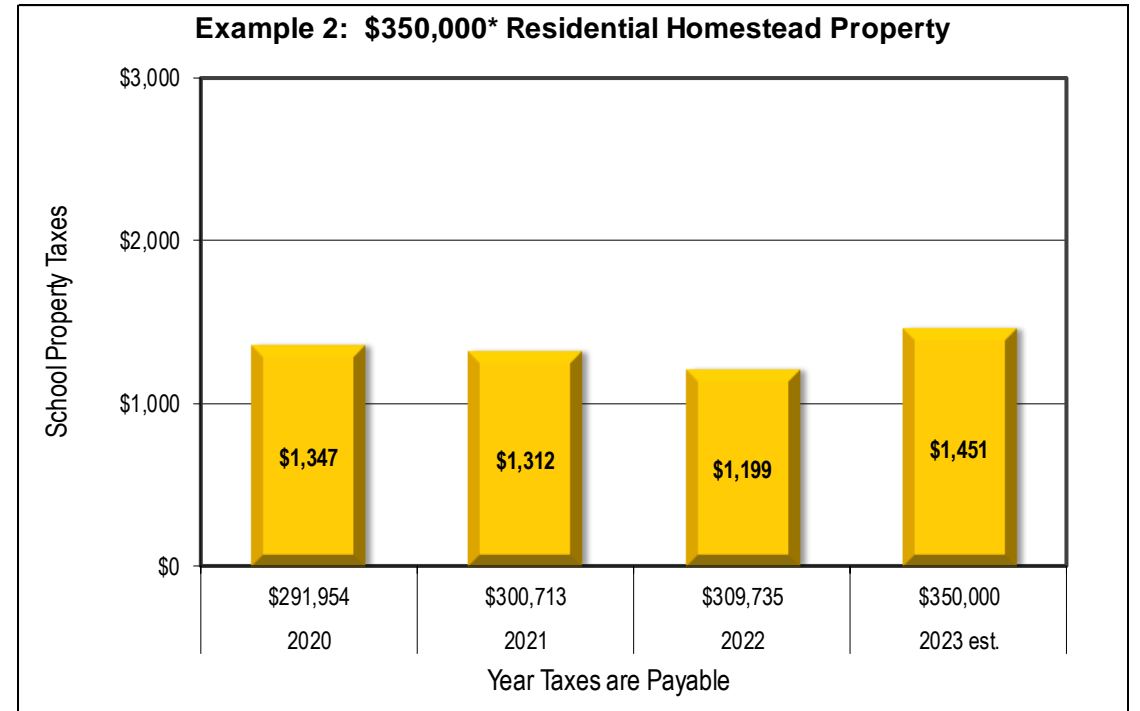
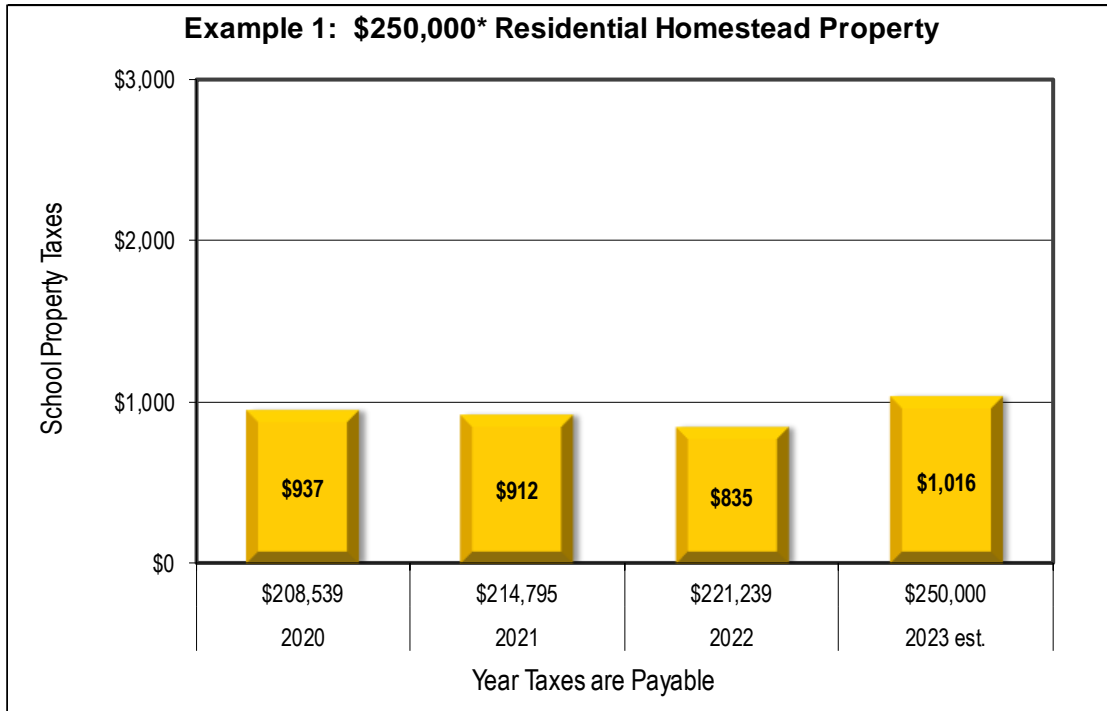
Based on No Changes in Property Value



* Estimated market value for taxes payable in 2023. Taxes are calculated based on no changes in market value from 2020 to 2023.

Estimated Changes in School Property Taxes, 2020-23

Based on 19.9% Cumulative Changes in Property Value



* Estimated market value for taxes payable in 2023. Taxes are calculated based on changes in market value of 3.0% from 2020 to 2021, 3.0% from 2021 to 2022 and 13.0% from 2022 to 2023.

State Property Tax Refunds & Deferral

Homestead Credit Refund

- Available for all homestead property, both residential and agricultural (house, garage and one acre (HGA) only)
- Refund is sliding scale, based on total property taxes and income (maximum refund is \$2,930 for homeowners and \$2,280 for renters)

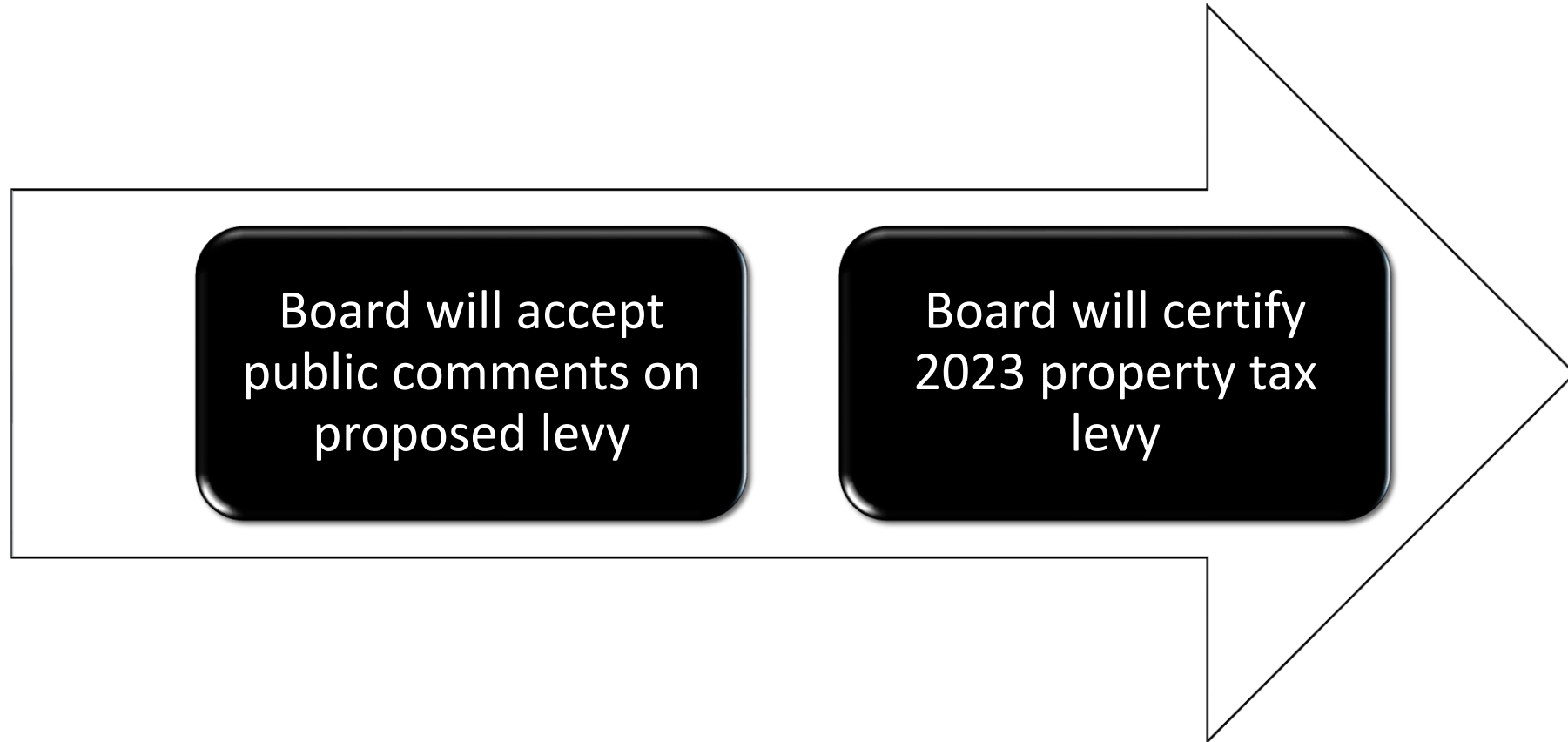
Special Property Tax Refund

- Available for all homestead property, both residential & agricultural (HGA only) with a gross tax increase of at least 12% and \$100 over prior year
- Refund is 60% of tax increase that exceeds greater of 12% or \$100 (max \$1,000)

Senior Citizen Property Tax Deferral

- Allows people 65 years of age or older with household income of \$60,000 or less to defer a portion of property taxes on their home
- Deferred property taxes plus accrued interest must be paid when home is sold or homeowner(s) dies

Next Steps





PUBLIC COMMENTS

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						RESIDENT AVE DAILY MEMBERSHIP (ADM)		
A. PROPERTY VALUATION	1	1	2017 MARKET VALUE	6,884,771,670		2019-20 RES ADM (ACT)	10,556.16	
B. PUPIL DATA	1	2	2018 MARKET VALUE	7,418,560,949		2020-21 RES ADM (ACT)	10,318.66	
		3	2019 MARKET VALUE	8,046,685,354		2021-22 RES ADM (PRE)	10,255.82	
II. INITIAL COMPUTATIONS BY FUND		4	2020 MARKET VALUE	8,510,241,379		2022-23 RES ADM (EST)	10,677.00	
A. GENERAL	2	5	2021 MARKET VALUE	9,019,198,895		2023-24 RES ADM (EST)	10,599.60	
B. COMMUNITY SERVICE	12					2024-25 RES ADM (EST)	10,500.00	
C. GENERAL DEBT	13		REFERENDUM MARKET VALUE (RMV)		36			
D. OPEB/PENSION DEBT	15				37			
		6	2017 RMV	7,151,745,972	38			
III. ADJUSTMENTS BY FUND		7	2018 RMV	7,684,602,850	39			
A. GENERAL	16	8	2019 RMV	8,264,561,525	40			
B. COMMUNITY SERVICE	23	9	2020 RMV	8,717,978,500	41			
C. GENERAL DEBT	23	10	2021 RMV	9,194,198,826				
D. OPEB/PENSION DEBT	24							
IV. ABATEMENT ADJUSTMENTS	24		NET TAX CAPACITY (NTC)		42			
V. OFFSET ADJUSTMENTS	26	11	2017 NTC	79,569,881	43	2019-20 RES PU (ACT)	11,522.58	
VI. TACONITE ADJUSTMENTS	27	12	2018 NTC	85,609,213	44	2020-21 RES PU (ACT)	11,264.73	
VII. LEVY AND AID SUMMARY	29	13	2019 NTC	93,940,134	45	2021-22 RES PU (PRE)	11,201.87	
VIII. TOTAL LEVY LIMITATION	30	14	2020 NTC	99,679,654	46	2022-23 RES PU (EST)	11,621.60	
		15	2021 NTC	104,449,054		2023-24 RES PU (EST)	11,497.00	
			SALES RATIO					
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE			47	2019-20 ADJ ADM (ACT)	8,354.69	
2012-13	5,224	0.0000	2017 SALES RATIO	92.0%	48	2020-21 ADJ ADM (ACT)	7,831.05	
2013-14	5,302	0.0000	2018 SALES RATIO	91.5%	49	2021-22 ADJ ADM (PRE)	7,716.37	
2014-15	5,831	0.0035	2019 SALES RATIO	93.5%	50	2022-23 ADJ ADM (EST)	7,640.00	
2015-16	5,948	0.0033	2020 SALES RATIO	94.7%	51	2023-24 ADJ ADM (EST)	7,320.60	
2016-17	6,067	0.0030	2021 SALES RATIO	95.5%	52	2024-25 ADJ ADM (EST)	6,950.00	
2017-18	6,188	0.0014	UNLIMITED ADJUSTED NTC (UANTC)					
2018-19	6,312	0.0000	2017 UANTC=(11)/(16)=	86,524,181	53	2019-20 ADJ PU (ACT)	9,131.35	
2019-20	6,438	0.0000	2018 UANTC=(12)/(17)=	93,554,296	54	2020-21 ADJ PU (ACT)	8,559.96	
2020-21	6,567	0.0000	2019 UANTC=(13)/(18)=	100,438,638	55	2021-22 ADJ PU (PRE)	8,435.33	
2021-22	6,728	0.0000	2020 UANTC=(14)/(19)=	105,098,560	56	2022-23 ADJ PU (EST)	8,342.40	
2022-23	6,863	0.0000	2021 UANTC=(15)/(20)=	109,285,030	57	2023-24 ADJ PU (EST)	7,971.40	
2023-24	6,863	0.0000	ADJUSTED NTC (ANTC)					
NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.			2017 ANTC	86,524,181	58	2019-20 ADJ VPK ADM	144.90	
			2018 ANTC	93,554,296	59	2020-21 ADJ VPK ADM	156.22	
			2019 ANTC	100,438,638	60	2021-22 ADJ VPK ADM	126.00	
			2020 ANTC	105,098,560	61	2022-23 ADJ VPK ADM	195.00	
WEIGHTS FOR PUPIL UNITS	FY 2008-FY 2014	FY 2015 & LATER	2021 ANTC	109,285,030	62	2023-24 ADJ VPK ADM	69.60	
PRE-KGN HCP:	1.250	1.000	AG MODIFIED ANTC FOR LTFM					
HCP-KGN:	1.000	1.000	31 2017 AG MODIFIED ANTC	86,523,195	63	2019-20 ADJ VPK PU	144.90	
REG-KGN PART:	0.612	0.550	32 2018 AG MODIFIED ANTC	93,553,967	64	2020-21 ADJ VPK PU	156.22	
REG-KGN ALL:	0.612	1.000	33 2019 AG MODIFIED ANTC	100,438,379	65	2021-22 ADJ VPK PU	126.00	
GRADES 1-3:	1.115	1.000	34 2020 AG MODIFIED ANTC	105,098,316	66	2022-23 ADJ VPK PU	195.00	
GRADES 4-6:	1.060	1.000	35 2021 AG MODIFIED ANTC	109,284,791	67	2023-24 ADJ VPK PU	69.60	
GRADES 7-12:	1.300	1.200						

PUPIL DATA (CONT)			***GENERAL ED REVENUE (CONT)***			***COMPENSATORY REVENUE (CONT)***		
SCHOOL READINESS PLUS ADJUSTED ADM			103	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56) - (57)	371.00	116	COMPENSATORY PILOT	
68	2019-20	ADJ SRP ADM				117	TOTAL COMPENSATORY REV = (115)+(116) =	7,078,823.96
69	2020-21	ADJ SRP ADM						
70	2021-22	ADJ SRP ADM	104	DECLINING ENROLL ALLOW = 0.28 X (101) =	1,921.64			
71	2022-23	ADJ SRP ADM						
72	2023-24	ADJ SRP ADM					ENGLISH LEARNER (EL)	
SCHOOL READINESS PLUS PUPIL UNITS			105	DECLINING ENROLL REV = (103) X (104) =	712,928.44	118	2023-24 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)	1,436.00
73	2019-20	ADJ SRP PU						
74	2020-21	ADJ SRP PU						
75	2021-22	ADJ SRP PU				119	IF(118)=0, ZERO; ELSE GTR OF 20, (118) =	1,436.00
76	2022-23	ADJ SRP PU	106	PENSION ADJUST ALLOWANCE (FY 2023 GEN ED REV REPORT, LINE 50)		120	EL REVENUE = (119) X \$704 =	1,010,944.00
77	2023-24	ADJ SRP PU				121	2023-24 ADM SRV (EST)	7,134.86
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46) (47-52), AND (53-57))			107	INITIAL PENSION ADJ REV = (57) X (106) =		122	EL CONCENTRATION RATIO = (118)/(121) =	.20126534
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2			108	FY 2023 RETIRE SALARY	53,210,666.04	123	EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 =	1.00000000
78	2019-20	EXT ADM (ACT)	271.73			124	EL PUPIL UNITS = (118) X (123) =	1,436.00
79	2020-21	EXT ADM (ACT)	93.62			125	EL CONCENTRATION REV = (124) X \$250 =	359,000.00
80	2021-22	EXT ADM (PREL)	194.01			126	DISTRICT EL REV + EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) = (120)+(125) =	1,369,944.00
81	2022-23	EXT ADM (EST)	151.00			127	BASIC SKILLS REVENUE = (117)+(126) =	8,448,767.96
82	2023-24	EXT ADM (EST)	154.00					
83	2024-25	EXT ADM (EST)	139.00			128	ATTENDANCE AREA FOR SPARSITY	36.45
EXTENDED TIME PU			109	PENSION ADJUST RATE	.0125	129	DIST TO NEAREST HS	4.3
84	2019-20	EXT TIME PU	290.77			130	ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) =	8.8
85	2020-21	EXT TIME PU	101.36			131	ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN= 0 AND MAX= 1.5	
86	2021-22	EXT TIME PU	208.52			132	2023-24 ADM SRV, 7-12	2,812.41
87	2022-23	EXT TIME PU	163.60					
88	2023-24	EXT TIME PU	166.60					
GENERAL EDUCATION REVENUE			88	2023-24 EXT PU (EST)	166.60			
BASIC REVENUE			113	EXTENDED TIME REVENUE = (88) X \$5,117 =	852,492.20			
101	FY 2024	FORMULA ALLOW	6,863					
57	2023-24	ADJ PU (EST)	7,971.40					
102	BASIC REVENUE = (57) X (101) =	54,707,718.20	114	FY 2023 COMPENSATORY REVENUE (FROM FY 2023 GEN ED REV REPORT, LINES 60 AND 61)	7,149,584.40			
DECLINING ENROLLMENT REV			115	EST FY 2024 COMPENSATORY REVENUE = (114) X (6,863-839)/(6,863-839) X [(50)/(49)] =	7,078,823.96			
56	2022-23	ADJ PU (EST)	8,342.40					
57	2023-24	ADJ PU (EST)	7,971.40					

SPARSITY REVENUE (CONT)		***TRANS SPARSITY (CONT)***		***TRANS SPARSITY (CONT)***	
133	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] =	147	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) = 319.79	160	TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) =
134	SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO:	148	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] =	161	PUPIL TRANSP ADJ IF (160)=0, THEN (161)=0 ELSE (160) X 0.182 =
135	ELEM SPARSITY REVENUE (SEE WEBSITE)	149	INITIAL TRANSPORTATION SPARSITY REVENUE (57) X (148) =	162	TOTAL TRANSPORTATION SPARSITY REVENUE = (149)+(161) =
136	PRELIM SPARSITY REVENUE = (134)+(135) =	150	FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST) 1,977,193.20	INITIAL GENERAL ED REVENUE	
137	FY 2023 SPARSITY REV (FY 2023 GEN ED REV REPORT, LINE 98)	151	FY 2022 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST)	102	BASIC 54,707,718.20
138	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	152	FY 2022 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 =	105	DECLINING ENROLL 712,928.44
139	SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136)	153	ADJUSTED TRANSP COST = LSR OF (150) OR (152) =	111	PENSION ADJUSTMENT 665,133.32
	SMALL SCHOOLS REVENUE			112	GIFTED & TALENTED 103,628.20
57	2023-24 ADJ PU (EST) 7,971.40	154	FY 2023 BASIC REVENUE (2022-23 GEN ED REV REPORT LINE 46) 57,647,827.40	113	EXTENDED TIME 852,492.20
140	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	155	TRANSPORTATION PORTION OF FY 2023 BASIC REVENUE = (154) X .0466 = 2,686,388.76	127	BASIC SKILLS 8,448,767.96
141	SMALL SCHOOLS ALLOWANCE = (140) X \$544 =	156	FY 2023 TRANSP SPARSITY REV(2022-23 GEN ED REV REPORT, LINE 118)	139	SPARSITY
142	SMALL SCHOOLS REVENUE = (57) X (141) =	157	FY 2023 CHARTER TRANSP ADJ REV(2022-23 GEN ED REV REPORT, LINE 297)	142	SMALL SCHOOLS
	TRANSPORTATION SPARSITY	158	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	162	TRANSPORT SPARSITY
143	ATTENDANCE AREA 36.45	159	FY 2023 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) = 2,686,388.76	163	INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) = 65,490,668.32
144	SQUARE MILES PER RES PU = (143)/(46) = .0032			OPERATING CAPITAL	
145	SPARSITY INDEX = GTR OF (144) OR 0.2 = .2000			164	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 42.12
146	DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .0050			165	FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.4212
				166	OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 233.91
				167	YEAR ROUND PU SERVED 449.02
				168	OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 1,878,509.79
				LOCAL OPTIONAL REVENUE	
				169	MAXIMUM LOCAL OPTIONAL ALLOWANCE 724
				170	FY 2024 ACTUAL LOCAL OPTIONAL ALLOWANCE 724.00

LOCAL OPTIONAL REV (CONT)		***REFERENDUM ALLOWANCES (CONT)***		***REFERENDUM CAPS***	
57	2023-24 ADJ PU (EST) 7,971.40	185	FY 2024 ANNUAL INFLATION FACTOR 1.0238	197	INFLATION FACTOR AS SET IN STATUTE 1.1594
171	LOCAL OPTIONAL REVENUE = (170) X (57) = 5,771,293.60	186	FY 2024 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) = 2,202.69	198	STANDARD CAP =[2079.50X(197)]-300= 2,110.97
172	TIER 1 LOR CAP/APU 300	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	199	FY 2024 ALT CAP STARTING POINT (FY 2021 GENED REV REPORT, LINE137)+\$300 1,936.57
173	TIER 2 LOR CAP/APU 724	188	CPI APPLIED TO PERMANENT SUBTRACTION = (187) X [(185)-1] =	200	FY 2024 ALTERNATE CAP =[(199)*(197)]-300 = 1,945.26
174	TIER 1 LOR = LSR OF = (170) OR (172) 300.00	189	ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY	139	SPARSITY REVENUE
175	TIER 2 LOR = [LSR OF (170) OR (173)]-(174) 424.00	190	FY 2024 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) = 2,202.69	201	CAP ON AUTHORITY PER APU: IF (139)>0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200) 2,110.97
176	TOTAL, TIER 1 = (57) X (174) = 2,391,420.00	191	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) = 2,202.69	202	FY 2024 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) = 2,110.97
177	TOTAL, TIER 2 = (57) X (175) = 3,379,873.60			57	2023-24 ADJ PU (EST) 7,971.40
	REFERENDUM ALLOWANCES			203	FY 2024 REFER REVENUE = (57) X (202) = 16,827,386.26
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION				TRANSITION REVENUE
	REF AUTH W/O INFLATION			204	TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174) 33.72
178	FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 135)		NEW ELECTIONS WITHOUT INFLATION	205	TRANSITION REVENUE = (57) X (204) = 268,795.60
179	PHASEOUT OF LINE (178)	192	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022		EQUITY REVENUE
180	ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY	193	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	206	METRO 5TH PERCENTILE 7,173.96
181	FY 2024 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) =		NEW ELECTIONS WITH INFLATION	207	METRO 95TH PERCENTILE 9,307.69
	REF AUTH WITH INFLATION	194	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022	208	METRO GAP =(207)-(206) = 2,133.73
182	FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 141+142) 2,151.48	195	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	209	RURAL 5TH PERCENTILE 7,163.00
183	PHASEOUT OF LINE (182)	196	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) = 2,202.69	210	RURAL 95TH PERCENTILE 9,153.22
184	FY 2024 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) = 2,151.48			211	RURAL GAP =(210)-(209) = 1,990.22
				212	DISTRICT'S REGION: METRO=MET; RURAL=RUR MET

EQUITY REVENUE (CONT)		**OPERATING CAPITAL AIDS & LEVIES**		***EQUITY AIDS & LEVIES***	
213	DIST'S REGION'S EQUITY GAP = (208) OR (211) = 2,133.73	168	OPERATING CAP REVENUE 1,878,509.79	228	EQUITY REVENUE 398,570.00
214	DIST'S REGION'S 95TH PCT = (207) OR (210) = 9,307.69	30	2021 ANTC 109,285,030	240	EQUITY LIMIT = (228) X (235) = 398,570.00
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(203)+(205)+((172)*(57))]/(57) = 9,307.69	57	2023-24 ADJ PU (EST) 7,971.40	241	EQUITY AID = (228)-(240) =
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	229	FY 2024 ANTC/ADJ PU = (30)/(57) = 13,709.64		TRANSITION AIDS & LEVIES
217	EQUITY INDEX = (216)/(213) =	230	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (229)/\$22,912 = .59836068	205	TRANSITION REVENUE 268,795.60
218	= \$80 X (217) =	231	OPERATING CAP LIMIT = (168) X (230) = 1,124,026.40	242	TRANSITION LIMIT = (205) X (235) = 268,795.60
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218)	232	OPERATING CAP AID = (168)-(231) = 754,483.39	243	TRANSITION AID = (205)-(242) =
57	2023-24 ADJ PU (EST) 7,971.40		LOCAL OPTIONAL AIDS & LEVIES		REFERENDUM AIDS & LEVIES
220	= (57) X (219) =	176	TOTAL, TIER 1 = (57) X (174) = 2,391,420.00	202	REFER \$/APU ALL AUTHORITIES 2,110.97
221	FY 2024 STATE AVERAGE REF REV & TIER 1 LOR 1,173.95	177	TOTAL, TIER 2 = (57) X (175) = 3,379,873.60	244	TIER 1 CAP/APU 460
222	= .10 X [(221)] = 117.40	46	2021 RMV 9,194,198,826	245	TIER 2 CAP/APU = 0.25 X (101) - \$300 = 1,415.75
202	FY 2024 DISTRICT REFERENDUM REV/ADJ PU 2,110.97	233	2023-24 RES PU (EST) 11,497.00	139	SPARSITY REVENUE
172	TIER 1 LOR CAP/APU 300	234	FY 2024 RMV/RES PU = (10)/(46) = 799,704.17	246	TIER 2 CAP/APU IF (139) > ZERO THEN (246) = 9,999.99 ELSE (246) = (245) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES 1,415.75
223	= GTR OF ZERO OR [(222)-(202)-(172)] =	235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (233)/\$880,000 = .90875474	247	TIER 1 = LSR OF (202) OR (244) = 460.00
57	2023-24 ADJ PU (EST) 7,971.40	236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (233)/\$510,000 = 1.00000000	248	TIER 2 = [LSR OF (202) OR (246)] - (247) = 955.75
224	= LSR OF \$100,000 OR [(57) X (223)] =	237	TIER 1 LOR LEVY = (176) X (234) = 2,173,214.26	249	UNEQUALIZED = (202)-(247) - (248) = 695.22
225	= (220)+(224) =	238	TIER 2 LOR LEVY = (177) X (235) = 3,379,873.60		BREAKDOWN OF REFERENDUM REVENUES
226	BOTH RUR AND MET = 0.25 X (225)	239	TIER 1 LOR AID = (176) - (236) = 218,205.74	203	REFERENDUM REVENUE ALL AUTHORITIES 16,827,386.26
57	2023-24 ADJ PU (EST) 7,971.40		TIER 2 LOR AID = (177) - (237) =	250	TOTAL, TIER 1 = (57) X (247) = 3,666,844.00
227	= \$50.00 X (57) = 398,570.00				
228	EQUITY REVENUE = (225)+(226)+(227) = 398,570.00				

BREAKDOWN OF REF REVENUES (CONT)		***REFERENDUM LEVY WITH AID LIMIT***		***APPLYING THESE REDUCTIONS: ***	
251	TOTAL, TIER 2 = (57) X (248) = 7,618,665.55	263	TIER 1 LEVY = (255)+(262) = 3,666,844.00	272	TAX BASE REPLACE AID 3,391.59
252	TOTAL, UNEQUALIZED = (203)-(250)-(251) = 5,541,876.71	256	TIER 2 LEVY = (256) = 7,618,665.55	280	TIER 1 REF AID = (265)-(274) =
	REFERENDUM LEVY PORTIONS	252	UNEQUALIZED LEVY TOTAL = (263) + (256)+(252) = 16,827,386.26	281	TIER 2 REF AID = (259)-(273) =
233	FY 2024 RMV/RES PU 799,704.17		REFERENDUM AID WITH AID LIMIT	282	TIER 1 LOR AID = (238) - (275) 214,814.15
253	TIER 1 = LSR OF 1 OR (233)/\$567,000 = 1.00000000	265	TIER 1 AID = (258)-(262) =	283	TIER 1 LOR LEVY = (236) - (276) 2,173,214.26
254	TIER 2 = LSR OF 1 OR (233)/\$290,000 = 1.00000000	259	TIER 2 AID = (259) =	284	TIER 1 REF LEVY = (263)-(277) = 3,666,844.00
	INITIAL REFERENDUM LEVY	266	TOTAL AID = (265)+(259) =	285	TIER 2 REF LEVY = (256)-(278) = 7,618,665.55
255	TIER 1 LEVY = (250) X (253) = 3,666,844.00		TAX BASE REPLACEMENT AID (TBRA)	286	UNEQL REF LEVY = (252)-(279) = 5,541,876.71
256	TIER 2 LEVY = (251) X (254) = 7,618,665.55	267	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11) 3,391.59	287	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (272)+(280) + (281)+(282) = 218,205.74
252	UNEQUALIZED LEVY 5,541,876.71	268	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254) 646.35	288	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (283) + (284) + (285) + (286) = 19,000,600.52
257	TOTAL = (255) + (256)+(252) = 16,827,386.26		INITIAL REFERENDUM AID		REFERENDUM AID GUARANTEE
258	TIER 1 AID = (250)-(255) =	269	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 2,502.69	289	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)
259	TIER 2 AID = (251)-(256) =	270	PRORATED TBRA = LSR OF (267) OR [(267)X(269)/(268)] = 3,391.59	290	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 13,670,592.81
260	TOTAL AID = (258)+(259) =	271	REF AND LOR REV = (176) + (203) = 19,218,806.26	291	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198) 4,297,558.00
	EQUALIZATION AID LIMIT	272	CAPPED TBRA = LSR OF (270) OR (271) = 3,391.59	292	FY 2015 COMBINED REVENUE = (290)+(291) = 17,968,150.81
101	FY 2024 FORMULA ALLOW 6,863		INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	293	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 1,666,003.38
57	ADJ PU (EST) 7,971.40	273	TIER 2 REF AID	294	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197) 261,483.89
261	REFERENDUM EQUALIZATION AID LIMIT = [[0.25 X (101)] -\$300]X(57) 11,285,509.55	274	TIER 1 REF AID		
262	REFERENDUM EQUALIZATION AID CAP = GRT OF (260)-(261) OR 0 =	275	TIER 1 LOR AID 3,391.59		
		276	TIER 1 LOR LEVY		
		277	TIER 1 REF LEVY		
		278	TIER 2 REF LEVY		
		279	UNEQL REF LEVY		

REF AID GUARANTEE (CONT)			***REF AID & LEVY SUMMARY***			***GEN ED REV SUMMARY (CONT)***		
295	FY 2015 COMBINED AID FOR GUARANTEE		310	TIER 1 REF LEVY		203	REFERENDUM	16,827,386.26
	= (293)+(294) =	1,927,487.27		= (284) - (304) =	3,666,844.00	205	TRANSITION	268,795.60
296	FY 2024 COMBINED REVENUE		311	TIER 2 REF LEVY		228	EQUITY REVENUE	398,570.00
	= (171)+(203) =	22,598,679.86		= (285) - (305) =	7,618,665.55	320	ALT ATTENDANCE ADJ	20,863.52-
297	FY 2024 COMBINED INITIAL AID		312	UNEQL LEVY		321	TOTAL GENERAL REVENUE	
	= (287)+(239) =	218,205.74		= (286) - (306) =	5,541,876.71		= (102)+(105)+(111)	
298	REVENUE RATIO = LESSER OF 1 OR [(296)/(292)] =	1.00000000	313	TOTAL REFERENDUM LEVY			+ (112)+(113)+(127)	
				= (310)+ (311) +(312)=	16,827,386.26		+ (139)+(142)+(162)	
299	2012 RMV	5,545,160,150	314	TOTAL REFERENDUM EQUALIZATION AID			+ (168)+(171)+(203)	
10	2021 RMV	9,194,198,826		= (272) + (280) + (281) +			+ (205)+(228)+(320) =	90,614,360.05
300	RMV RATIO = LESSER OF 1 OR [(299) / (10)] =	.60311510		(304)+ (305)+ (306) -		GENERAL AIDS & LEVIES		
				(275) - (276) =		231	OPERATING CAP LEVY	1,124,026.40
301	FY 2024 MINIMUM COMBINED AID			ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)		240	EQUITY LEVY	398,570.00
	= (295)X(298)X(300) =	1,162,496.68	147	TRANSPORT ALLOWANCE	319.79	242	TRANSITION LEVY	268,795.60
302	FY 2024 REFERENDUM HOLD HARMLESS AID INCREASE IF (289)=0 THEN 0, ELSE GREATER OF 0 OR [(301)-(297)] =		315	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT		308	LOCAL OPTIONAL	5,553,087.86
						313	TOTAL REFERENDUM LEVY	16,827,386.26
	INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:		316	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT		322	TOTAL GENERAL ED LEVY	
303	TIER 1 LOR LEVY		317	CHARTER ALT ATTENDANCE ADJUST = (147) X (315) + \$223 X (316) =			= (231)+(240)+(242)	
304	TIER 1 REF LEVY		318	2023-24 RES PU ATTENDING MN STATE ACADEMIES	3.04		+(308)+(313) =	24,171,866.12
305	TIER 2 REF LEVY		319	MN STATE ACADEMIES ALT ATTENDANCE ADJ		323	TOTAL GENERAL ED AID	
306	UNEQL REF LEVY			= - (101) X (318) =	20,863.52-		= (321)-(322)=	66,442,493.93
			320	ALT ATTEND ADJUST TO AID				
				= (317)+(319) =	20,863.52-	324	ENROLLMENT AS OF OCT 1, 2021 AT PARTICIPATING SITES (FY 2023 GENERAL EDUC RPT, LINE 313)	7,744.00
	LOCAL OPT AID & LEVY SUMMARY AFTER REF AID GUARANTEE					325	EST ENROLLMENT AS OF OCTOBER 1, 2022 AT PARTICIPATING SITES	
307	TIER 1 LOR LEVY		102	BASIC	54,707,718.20		= (324)X[(50)/(49)] =	7,667.35
	= (283) - (303) =	2,173,214.26	105	DECLINING ENROLL	712,928.44	326	ALTERNATIVE TEACHER COMPENSATION REVENUE	
237	TIER 2 LOR LEVY		111	PENSION ADJUSTMENT	665,133.32		= \$260.00 X (325) =	1,993,511.00
	= (237)	3,379,873.60	112	GIFTED & TALENTED	103,628.20			
308	LOCAL OPTIONAL LEVY LIMIT		113	EXTENDED TIME	852,492.20	327	ALT COMP BASIC AID	
	= (307) + (237) =	5,553,087.86	127	BASIC SKILLS	8,448,767.96		= 0.65 X (326) =	1,295,782.15
309	LOCAL OPTIONAL AID		139	SPARSITY		328	BASIC AID PRORATION	.98779065
	= (282)+ (239)+ (303)=		142	SMALL SCHOOLS				
	= (275)+ (276)=	218,205.74	162	TRANSPORT SPARSITY		329	PRORATED BASIC AID	
			168	OPERATING CAPITAL	1,878,509.79		= (327)X(328) =	1,279,961.49
			171	LOCAL OPTIONAL	5,771,293.60			
				GENERAL ED REVENUE SUMMARY				

ALT TEACH COMP AIDS/LEVY (CONT)		***ACHIEVEMENT AND INTEG (CONT)***		***REEMPLOYMENT INSURANCE LEVY**				
330	PRO BASIC AID TO LEVY = (327) - (329) =	15,820.66	344	FY 2024 EST INCENTIVE BUDGET	79,018.00	359	EST FY 2023 EXPEND	100,000.00
331	ALT COMP LEVY REVENUE =(326)-(327) + (330)=	713,549.51	345	FY 2024 ADJ INITIAL BUDGET	= (343) X 1.003 =	360	INITIAL REEMPLOYMENT LEVY = 100% OF (359)=	100,000.00
229	FY 2024 ANTC/ADJ PU	13,709.64	346	OCT 1, 2021 ENROLL OF PROTECTED STUDENTS	5,327.00		SAFE SCHOOLS LEVY	
332	ALT COMP LEVY RATIO = LESSER OF 1 OR [(229)/\$6,100] =	1.00000000	347	EST OCT 1, 2022 ENROLL OF PROTECTED STUDENTS	= (346) =	361	SAFE SCH Lvy REQUEST?	YES
333	ALT TEACHER COMP LEVY = (331) X (332) =	713,549.51	348	OCT 1, 2021 TOTAL ENROLLMENT	7,745.00	57	2023-24 ADJ PU (EST)	7,971.40
334	ALT COMP EQUALIZATION AID = (326)-(329)-(333) =		349	EST OCT 1, 2022 TOTAL ENROLLMENT	= (348) =		SAFE SCHOOLS INTERMEDIATE LEVY	
	MISCELLANEOUS AIDS		350	PROTECTED ENROLLMENT RATIO =(347)/(349)=	.68779858	362	SAFE SCH LEVY LIMIT = \$36 X (57) =	286,970.40
	ESTIMATES OF FY 2023 MISC AIDS SHOWN BELOW ARE BASED ON END OF SESSION 2022 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE.		351	INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (343) > 0 = \$350 X (57) X (350) =	1,918,951.16	363	SAFE SCHOOLS INTERMEDIATE LEVY REQUEST?	YES
335	SPEC ED REGULAR BEFORE TUITION ADJ	14,959,218.82	352	INTEG HOLD HARMLESS (FROM FY 2023 INTEG REV RPT, LINE 11)		364	INTERMEDIATE LEVY ALLOWANCE <= \$15	12.50
336	NET TUITION ADJUST	5,491,159.02-	353	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] =	1,907,902.99	365	SAFE SCH INTERMEDIATE LIMIT = (57) X (364) =	99,642.50
337	EXCESS COST AID	4,522,042.85	354	INCENTIVE REV =LSR OF (344) OR [(57) X \$10] =	79,018.00		JUDGMENT LEVY	
338	HOLD HARM/GROWTH LMT		355	ACHIEVE & INTEG REVENUE = (353) + (354) =	1,986,920.99	366	DISTRICT JUDGMENTS	
339	CROSS SUB REDUC AID	817,998.59	356	ACHIEVE & INTEG LEVY = (355) X .30	596,076.30	367	INTERMED JUDGMENTS	
340	TOTAL SPECIAL EDUC AID = (335) TO (339) =	14,808,101.24	357	TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003	5,706.59	368	JUDGMENT LIMIT =(366)+(367) =	
341	FY 2024 NON-PUBLIC TRANSPORTATION AID	44,792.38	358	ACHIEVE & INTEG AID =(355)-(356)-(357)=	1,385,138.10		ICE ARENA LEVY	
342	FY EL CROSS SUBSIDY REDUCTION AID	46,543.27				369	FY 2022 NET OPR COSTS	
	ACHIEVEMENT AND INTEGRATION REVENUE					370	ICE ARENA LEVY LIMIT = 100% OF (369) =	
57	2023-24 ADJ PU (EST)	7,971.40					FY 2023 CAREER & TECHNICAL	
343	FY 2024 EST INITIAL BUDGET	1,902,196.40				371	SHARE OF FY 2023 EST COOPERATIVE BUDGET	36,176.61
						372	FY 2023 ESTIMATED DISTRICT BUDGET	870,696.60
						373	FY 2023 EST BUDGET = (371) + (372) =	906,873.21
						374	PRELIMINARY REVENUE = .35 X (373) =	317,405.62

CAREER & TECHNICAL (CONT)		***INITIAL LTFM REVENUE***		**OLD LAW HEALTH AND SAFETY (H&S)**	
375	LAST YEAR REVENUE (FY 2022 CTE AID REPORT, LINE 16)	364,194.71	57 2023-24 ADJ PU (EST) 401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	7,971.40 48.15	409 OLD LAW HEALTH & SAFETY REVENUE = FY 2024 ESTIMATED H&S COST = 418,876.00
376	REVENUE GUARANTEE = LESSER OF (373) OR (375) =	364,194.71	402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	1.00000000	410 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2024 4,131,110.00
377	PRELIMINARY REVENUE = GREATER OF (374) OR (376) =	364,194.71	403 INITIAL LTFM REVENUE = \$380 X (57) X (402) =	3,029,132.00	411 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS
378	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000		412 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) = 4,131,110.00
379	CAREER TECH REVENUE = (377) + (378) =	364,194.71	766 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B		765 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A 5,281,507.00
29	2020 ANTC	105,098,560			
56	2022-23 ADJ PU (EST)	8,342.40	404 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ		766 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B
380	FY 2023 ANTC/ADJ PU = (29)/(56) =	12,598.12			
381	LEVY RATIO FOR CTE = LESSER OF 1 OR (380)/\$7,612 =	1.00000000	767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K		767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K
382	CAREER TECH LEVY LIMIT = (379) X (381) =	364,194.71	405 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K		413 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (769), ELSE 0
383	EST CAREER TECH AID = (379) - (382) =		406 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(404) + (767)+(405) =		768 NET LTFM REQ DEBT SERVICE FOR VPK
	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)				407 NEW PAYGO LTFM LEVY FOR VPK
384	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2022 EXPENSES PAID		ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN		414 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (412)+(765)+(766) + (767)+ (413)+(768) + (407) = 9,412,617.00
385	PRORATION FACTOR TO REFLECT STATEWIDE CAP		768 NET LTFM REQ DEBT SERVICE FOR VPK		
386	ANNUAL OPEB LEVY LIMIT = (384) X (385) =		407 NEW PAYGO LTFM LEVY FOR VPK		
	CAPITAL RELATED LEVY LIMITATIONS		408 TOTAL LTFM REVENUE UNDER NEW LAW = (403) + (406) + (768) + (407) = 3,029,132.00		OLD LAW DEFERRED MAINTENANCE 415 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? NO
	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)				416 OLD LAW DEFERRED MAINTENANCE REVENUE = (403) X \$64/\$380 =
400	LTFM PLAN APPROVAL STATUS APPROVED				417 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 9,831,493.00

LTFM REVENUE		**LTFM TOTAL AIDS & LEVIES (CONT)**		***GEN FUND PORTION OF LTFM REV***	
418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 9,831,493.00	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423) - (432) = 3,019,246.76	422	TOTAL LTFM REVENUE 9,860,232.02
419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) = 6,831,100.02	441	TOTAL GENERAL FUND LTFM REVENUE = (422) - (770) = 4,578,725.02
420	DISTRICT LTFM REVENUE = (418) - (419) = 9,831,493.00	435	TOTAL LTFM LEVY = (433) + (434) = 9,850,346.78	442	LTFM GEN FUND EQUAL REV = (423) - (436) =
421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS 28,739.02		DEBT SERVICE PORTION OF LTFM REV	443	LTFM GEN FUND EQUAL AID = (432) - (438) =
422	TOTAL LTFM REVENUE = (420) + (421) = 9,860,232.02	765	NET ALT FAC REG DEBT 5,281,507.00	444	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (442) - (443) =
	LTFM TOTAL AIDS & LEVIES	766	NET ALT FAC/H&S DEBT	445	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (441)-(443)-(444) = 4,578,725.02
57	2023-24 ADJ PU (EST) 7,971.40	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	446	TOTAL GEN FUND LTFM LEVY = (444) + (445) = 4,578,725.02
423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380 X (57) = 3,029,132.00	768	NET LTFM REQ DEBT SERVICE FOR VPK		DISABLED ACCESS LIMIT
35	2021 AG MODIFIED ANTC FOR LTFM REVENUE 109,284,791	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	447	FY 1992-FY 2024 APPROV DIS ACC COSTS 300,000.00
54	2020-21 ADJ PU (ACT) 8,559.96	770	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) = 5,281,507.00	448	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00
424	FY 2021 ANTC PER APU = (35) / (54) = 12,766.97	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (770) = 3,029,132.00	449	LSR OF (447) OR (448) 300,000.00
425	STATEWIDE ANTC/APU 10,413.63	428	LTFM AID RATIO .00326339	450	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992
426	LTFM EQUAL FACTOR = 123% OF (425) = 12,808.77	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 9,885.24	451	LAST YEAR TO CERTIFY = (450) + 7 YEARS = 1999
427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .99673661	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (770) = 9,885.24	452	TOTAL CUM CERT LEVY (PAY 93 TO PAY 21) 300,000.00
428	LTFM AID RATIO = 1 - (427) = .00326339			453	CERT LEVY PAY 2022
429	LTFM INITIAL EQUAL AID = (423) X (428) = 9,885.24	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436) - (438) = 3,019,246.76	454	TOTAL CERTIFIED LEVY = (452)+(453) = 300,000.00
430	LTFM INITIAL EQUALIZED LEVY = (423) - (429) = 3,019,246.76	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(438)-(439) = 2,252,375.00	455	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)=
431	2015 TOTAL ALT FAC GRANDFATHER AID				LEASE LEVY LIMITATION
432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 9,885.24				DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTX 287, 288, 916 AND 917

APPROVED INTERMED OPERATING		***APPROVED REG OP LEASES (CONT)***		***INITIAL CAPITAL RELATED LEVIES***	
456	ADMINISTRATIVE SPACE FY 2023 JOINT	476	INSTRUCTIONAL/STORAGE FY 2023 NONJOINT	231	OPERATING CAPITAL 1,124,026.40
457	FY 2024 JOINT	477	FY 2024 NONJOINT 90,000.00	446	LT FAC MAINTENANCE 4,578,725.02
458	INSTRUCTIONAL/STORAGE FY 2023 JOINT 174,036.75	478	FY 2023 JOINT	455	DISABLED ACCESS
459	FY 2024 JOINT	479	FY 2024 JOINT	499	LEASE LEVY 420,919.06
460	TOT INTERMED OPERATING = (456) TO (459) = 174,036.75	480	REG OPERATING LEASES = (472) TO (479) = 90,000.00	500	COOP BLDG REPAIR
				501	OTHER CAPITAL (MEMO)
				502	CAP PROJECTS REFER 3,793,589.64
				503	CAPITAL RELATED LIMITS = (231)+(446)+(455) + (499)+(500)+(501) + (502) = 9,917,260.12
	APPROV INTERMED CAPITALIZED		APPROVED REGULAR CAPITALIZED LEASES		
			ADMINISTRATIVE SPACE		OTHER INITIAL GENERAL LEVIES
461	ADMINISTRATIVE SPACE FY 2023 JOINT	481	FY 2023 NONJOINT	504	CONSOLIDATION/ TRANSITION
462	FY 2024 JOINT	482	FY 2024 NONJOINT	505	REORGANIZATION OPERATING DEBT
463	INSTRUCTIONAL/STORAGE FY 2023 JOINT 71,195.41	483	FY 2023 JOINT	506	HEALTH BENEFITS
464	FY 2024 JOINT	484	FY 2024 JOINT	507	ADDL RETIREMENT (MPLS AND STP)
465	EXCESS FUNDS CAP LEASE FY 2023 JOINT	485	FY 2023 NONJOINT	508	SEVERANCE
466	FY 2024 JOINT	486	FY 2024 NONJOINT 85,686.90	509	ADMIN DISTRICT
467	TOT INTERMED CAPITALIZED = SUM[(461) TO (464)] - (465) - (466) = 71,195.41	487	FY 2023 JOINT	510	SWIMMING POOL
468	TOT INTERMED LEASE COSTS = (460) + (467) = 245,232.16	488	FY 2024 JOINT	511	TREE GROWTH
57	2023-24 ADJ PU (EST) 7,971.40		EXCESS FUNDS CAP LEASE	512	CONSOLIDATION/ RETIREMENT
469	INTERMED PUPIL UNIT MAX LIMIT = \$65 X (57) = 518,141.00	489	FY 2023 NONJOINT	513	ECON DEVELOP ABATE 29,205.00
470	INTERMED LEASE LIMIT =LSR (468) OR (469) = 245,232.16	490	FY 2024 NONJOINT	514	OTHER GENERAL (MEMO)
471	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (468) - (470) =	491	FY 2023 JOINT	515	SUBTOTAL, OTHER INITIAL GENERAL LEVIES = (504) TO (514) = 29,205.00
		492	FY 2024 JOINT		INITIAL GENERAL FUND LEVY
		493	REG CAPITALIZED LEASES = (481) TO (488) - (489) TO (492) = 85,686.90	516	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(313) = 16,827,386.26
		494	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(471)+(480)+(493)= 175,686.90	517	GENERAL RMV OTHER JOBZ EXEMPT = (308)+(240) + (242) = 6,220,453.46
		57	2023-24 ADJ PU (EST) 7,971.40	518	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (502) 3,793,589.64
		495	REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (57) = 1,689,936.80		
		496	COMM APPROVED LIMIT		
		497	REGULAR MAX LIMIT =GTR (495) OR (496)= 1,689,936.80		
		498	REGULAR LEASE LIMIT =LSR (494) OR (497)= 175,686.90		
		499	TOTAL LEASE LEVY LIMIT = (470) + (498) = 420,919.06		

INITIAL GEN FUND LEVY (CONT)		***EARLY CHILD FAMILY EDUCATION***		***DISABLED ADULTS***			
519	GENERAL NTC OTHER JOBZ =(333)+(356)+(360) +(362)+(365)+(368) +(370)+(382)+(386) +(503)-(502)+(515) =	8,313,308.90	FY 2022 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2024	627	DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES	3,062.00	
520	TOTAL INITIAL GENERAL LEVY LIMITATION =(516)+(517)+(518) + (519) =	35,154,738.26	612 DIST PLANS TO LEVY FOR FY 2024 ECFE REVENUE? YES	628	SCHOOL-AGE CARE FY 2024 SCH-AGE CARE REV (FY 2024 EST COST)	825,000.00	
COMMUNITY SERVICE			613 ECFE ANNUAL REPORT SUBMITTED? YES	30	2021 ANTC	109,285,030	
BASIC COMMUNITY EDUCATION			614 POPULATION UNDER FIVE YEARS OF AGE 3,161	46	2023-24 RES PU (EST)	11,497.00	
601	POPULATION (YR 2020)	71,881	615 GTR OF 150 OR (614) =	3,161	629 ANTC/RES PU = (30)/(46) =	9,505.53	
602	GTR OF (601) OR 1,335	71,881	616 ECFE ALLOWANCE 0.023 X (101) =	157.85	630 LEVY RATIO = LSR OF 1 OR (629)/\$2,318 =	1.00000000	
603	YOUTH SERVICE PROG?	YES	617 FY 2024 EARLY CHILD FAMILY REVENUE IF (612) = YES = (615)X(616), IF ANNUAL REPT = YES	498,963.85	631 FY 2024 SCH-AGE CARE LIM = (628) X (630) =	825,000.00	
604	AFTER SCHOOL ENRICHMENT?	YES	30 2021 ANTC	109,285,030	632	FY 2024 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =	
605	FY 2024 GENERAL REVENUE = \$5.42 X (602) =	389,595.02	618 ECFE TAX RATE	.00246993	COMMUNITY SERVICE SUMMARY		
606	FY 2024 YOUTH SERVICE REV = \$1.00 X (602) =	71,881.00	619 = (618) X (30) =	269,926.37	633	OTHER COMM ED (MEMO)	
607	FY 2024 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000	45,108.83	620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) =	269,926.37	634	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) =	1,612,109.95
608	FY 2024 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) =	506,584.85	621 EST FY 2024 EARLY CHILD AID = (617)-(620) =	229,037.48	GENERAL DEBT SERVICE (FUND 7)		
30	2021 ANTC	109,285,030	622 DIST PLANS TO LEVY FOR FY 2024 HOME VISIT?	YES	REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2024 PRINCIPAL AND INTEREST PAYMENTS)		
609	STANDARD COMM ED LEVY = .00940 X (30) =	1,027,279.28	623 HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0	9,483.00	REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV		
610	COMM ED LEVY LIMIT LSR (608) OR (609) =	506,584.85	229 FY 2024 ANTC/ADJ PU	13,709.64	701	ALT FAC REGULAR REQ DEBT SERV LEVY	6,531,368.00
611	FY 2024 EST GROSS COMM ED AID = (608)-(610) =		624 HOME VISIT LEVY RATIO = LESSER OF 1 OR (229)/\$17,250 =	.79476174	702	ALT FAC/H&S REQ DEBT SERV LEVY	
			625 FY 2024 HOME VISIT LIMIT =(623) * (624)	7,536.73	703	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	
			626 FY 2024 EST HOME VISIT AID =(623)-(625)	1,946.27			

REQ DEBT ELIG FOR LTFM (CONT)	***REQ DEBT FOR BONDS ELIG (CONT)***	*NON-VOTE APPR INELIG BONDS (CONT)*
704 NEW LTFM REQ DEBT SERVICE FOR VPK	717 NON-VOTER BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID	735 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	718 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) =	736 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY
706 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 6,531,368.00	OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID	FUND 7 DEBT BALANCE
REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)	719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID	737 JUNE 2021 FUND 7-425 BAL FOR BOND REFUND
707 NATURAL DISASTER REQ DEBT SERV LEVY	NON-VOTER APPR INELIG BONDS	738 JUNE 2021 FUND 7-451 BAL FOR QZAB & QSCB
REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	720 FACIL BOND-MS 123B.62	739 JUNE 2021 FUND 7-460 BALANCE NONSPENDABLE
708 TACONITE BONDS REQ DEBT SERV LEVY	721 EQUIP BOND-MS 123B.61	740 JUNE 2021 FUND 7-463 BALANCE UNASSIGN NEG
709 TAC FUNDING FOR BONDS (NOT IRRRB)	722 REORG OPER DEBT	741 JUNE 2021 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 3,786,110.68
710 TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	723 ECON DEV ABATEMENT	742 PAY 21 DEBT EXCESS LEVY REDUCTION
711 NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	724 JUDGMENT	743 PAY 22 DEBT EXCESS LEVY REDUCTION 1,265,090.07
712 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2022 3,913,574.00	725 OTHER NON-VOTER	744 5% OF PAY 23 REQ DEBT SERV LEVY=(729) X 5%= 522,247.10
713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2022	726 INELG LEASE PURCHASE	745 FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] = 1,998,773.51
714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2022	727 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) =	746 RETAIN FOR CAPITAL LOAN REPAYMENT
715 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) + (713)+(714) = 3,913,574.00	728 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) =	747 APPROVED DEBT EXCESS TO BE RETAINED
REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	729 GDS REQ DEBT SERV LEVY = (706)+(707)+(715) + (718)+(719)+(728) = 10,444,942.00	748 DISTRICT REQUESTED ADDITIONAL EXCESS
716 VOTER APPR BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID	730 GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) + (714)+(716)+(719) = 3,913,574.00	749 CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)] = 1,998,773.51
	30 2021 ANTC 109,285,030	750 EXCESS USED TO RETIRE FAC & EQUIP BONDS
	731 MAXIMUM EFFORT DEBT SERVICE TAX RATE %	
	732 MAX EFFORT DEBT SERV LEVY = (30) X (731) =	
	734 DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(715) - (732)] = 3,913,574.00	

FUND 7 DEBT BALANCE (CONT)		***NET DEBT EXCESS SUMMARY (CONT)***		***NAT DISASTER DEBT EQ (CONT)***	
751	ADJUSTED DEBT EXCESS = (749)-(750) = 1,998,773.51	764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 1,998,773.51	775	STATEWIDE AVE ANTC INCL JOBZ PER APU 11,033.47
	BREAKDOWN OF NET DEBT EXCESS		LONG TERM FACILITIES MAINTENANCE AID	776	DISASTER EQUAL FACTOR = 300% OF (775) = 33,100.41
752	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)= 10,444,942.00	765	NET ALT FAC REG DEBT = (701)-(755) = 5,281,507.00	777	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .38570519
753	DEBT EXCESS RATIO = LSR 1 OR (751)/(752)= .19136282	766	NET ALT FAC/H&S DEBT = (702)-(756) =	778	DISASTER AID RATIO = = 1 - (777) = .61429481
754	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) = 748,912.56	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) =	779	DISASTER DEBT EQUAL AID = (773) X (778) =
755	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (753) = 1,249,861.00	768	NET LTFM REQ DEBT FOR ELIG VPK = (704)-(758) =	780	DISASTER LEVY LIMIT = (707) - (779) =
756	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (753) =	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =		DEBT EQUALIZATION AID
757	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (703) X (753) =	770	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) = 5,281,507.00	734	DEBT EQUAL BASE 3,913,574.00
758	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) =	436	LTFM DEBT EQUAL REV 3,029,132.00	754	DEBT EXCESS FOR ELIG REQUIRED DEBT 748,912.56
759	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) =	438	LTFM DEBT EQUAL AID 9,885.24	781	FY 2024 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(720)-(721)-(750) =	439	LTFM DEBT EQUAL LEVY 3,019,246.76	782	FY 2024 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) = 3,164,661.44
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] =	440	LTFM DEBT UNEQUAL LVY 2,252,375.00	30	2021 ANTC 109,285,030
	NET DEBT EXCESS SUMMARY	771	LTFM DEBT LEVY LIMIT = (439) + (440) + (755) + (756) + (757)+(758)+(759) = 6,521,482.76	783	= .1050 X (30) = 11,474,928.15
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) = 748,912.56		NATURAL DISASTER DEBT EQUALIZATION	784	MAX UNEQ LOCAL EFFORT = .1574 X (30) = 17,201,463.72
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) = 1,249,860.95	30	2021 ANTC 109,285,030	785	FY 2024 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] =
		772	TEN PERCENT ANTC = 0.10 * (30) = 10,928,503	786	PRELIM TIER 1 EQU REV =LSR (785) OR (783)=
		707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	787	PRELIM TIER 2 EQU REV = (785)-(786) =
		773	FY 2024 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (772)] =	732	MAXIMUM EFFORT DEBT SERVICE LEVY
		54	2020-21 ADJ PU (ACT) 8,559.96	788	MAX EFFORT TIER 1 REV
		774	FY 2021 ANTC PER APU = (30) / (54) = 12,767.00		

DEBT EQUALIZATION AID (CONT)		***ADJUSTMENT TO GDS LIMIT***	***OTR POSTEMPLOY BENEFITS (OPEB)***
		FOR IRRRB ALLOCATION	& PENSION DEBT SERVICE (FUND 47)
789	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (782) - (732) =	804	FY 2024 IRRRB FUNDING FOR VOTER-APPR BONDS
790	TIER 2 EQUAL REV = GTR OF (787) OR (789) =	805	PAY 23 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((804) X 1.05) =
791	TIER 1 EQUAL REV = GTR OF (786) OR (788) =	806	FY 2024 IRRRB FUNDING FOR NON-VOTER BONDS
54	2020-21 ADJ PU (ACT) 8,559.96	807	PAY 23 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) =
792	2021 ANTC INCL JOBZ / ADJ PU = (30)/(54) = 12,767.00	808	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(803)-(801)-(805)] = 3,913,574.00
793	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$4,430 OR 55.33% OF (775)] = 1.00000000	809	DEBT EQUAL AID ELIG, NON VOTER APPROVED = GTR OF [(713)-(800)-(807)] OR ZERO =
794	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$8,000 OR 100% OF (775)] = 1.00000000	810	DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =
795	TIER 1 DEBT EQU AID RATIO = 1-(793) =	811	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) =
796	TIER 2 DEBT EQU AID RATIO = 1-(794) =	771	LTFM DEBT LEVY LIMIT NON VOTER APPROVED 6,521,482.76
797	TIER 1 DEBT AID = (791) X (795) =	780	DISASTER LEVY LIMIT VOTER APPROVED
798	TIER 2 DEBT AID = (790) X (796) =	812	INITIAL GDS LEVY LIM VOTER APPROVED =(808)+(810)+(780) = 3,913,574.00
799	TOTAL DEBT EQ AID = (797)+(798) =	813	INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(771) = 6,521,482.76
800	NON VOTER DEBT AID = (799)X(713)/(715) =	814	TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 10,435,056.76
801	VOTER APPR DEBT AID = (799)-(800) =		
	MINIMUM EST MAX EFFORT PAYMENT		
732	MAX EFFORT DEBT LEVY		
802	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) =		
803	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =		
		901	LEVY BONDS IRREV TRUST VOTER APPROVED
		902	LEVY BONDS REVOC TRUST VOTER APPROVED
		903	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =
		904	LEVY BONDS IRREV TRUST NON-VOTER APPROVED
		905	LEVY BONDS REVOC TRUST NON-VOTER APPROVED 1,474,912.00
		906	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) = 1,474,912.00
			FUND 47 DEBT BALANCE
		907	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
		908	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) = 1,474,912.00
		909	JUNE 2021 FUND 47-425 BAL FOR BOND REFUND
		910	JUNE 2021 FUND 47-460 BALANCE NONSPENDABLE
		911	JUNE 2021 FUND 47-463 BALANCE UNASSIGN NEG
		912	JUNE 2021 FUND 47-464 BALANCE RESTRICTED 337,603.53
		913	JUNE 2021 FUND 47-464 BALANCE VOTER APPROV
		914	JUNE 2021 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) = 337,603.53
		915	PAY 21 OPEB DEBT EXC REDUCTION NON-VOTER
		916	PAY 22 OPEB DEBT EXC REDUCTION NON-VOTER 184,991.77
		917	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% =
		918	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% = 73,745.60

FUND 47 DEBT BALANCE (CONT)		***GENERAL FUND ADJUSTMENTS***		***FY 2022 LOR TIER 2 (CONT)***	
919	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		FY 2023 OPERATING CAPITAL LEVY ADJUSTMENT	1014 21 PAY 22 LIMIT 1015 21 PAY 22 LEVY	3,322,548.80 3,322,548.80
920	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001	FY 2023 OPER CAP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 179)	1016	FY 2023 LOR TIER 2 LEVY ADJUSTMENT = ((1113) - (1115))
			1,080,558.84		238,966.40
921	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1002	21 PAY 22 LIMIT		
		1003	21 PAY 22 LEVY		
			1,082,407.72 1,082,407.72		
922	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	1004	FY 2023 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1102)) =		
	78,866.16		1,848.88-	1017	FY 2023 EQUITY LEVY ADJUSTMENT (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 202)
					573,601.34
923	CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) = ZERO, ELSE 0		FY 2023 LOR TIER 1 LEVY ADJUSTMENT	1018 21 PAY 22 LIMIT 1019 21 PAY 22 LEVY 1020	391,810.00 391,810.00
		1005	FY 2023 LOR TIER 1 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 198)		
			2,148,114.36		
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED				
925	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 275)	1021	FY 2023 TRANSITION LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 209)
					283,241.26
926	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =	1007	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 302)	1022 21 PAY 22 LIMIT 1023 21 PAY 22 LEVY	264,236.66 264,236.66
		1008	21 PAY 22 LIMIT		
		1009	21 PAY 22 LEVY		
			2,010,036.17 2,010,036.17	1024	FY 2023 TRANSITION LEVY ADJUSTMENT = ((1021)-(1022)) =
927	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =	1010	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008)		19,004.60
	1,396,045.84		2,010,036.17		
		1011	PAY 22 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1006)+(1007)+(1009)		
			2,010,036.17	1025	FY 2023 1ST TIER REFERENDUM LEVY ADJUST
		1012	FY 2023 LOR TIER 1 LEVY ADJUSTMENT = ((1005)-(1010)) =		
			138,078.19	1026	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 276)
A	IN GENERAL, IF WE HAVE:				
B	FINAL LEVY AUTHORITY				
C	PREVIOUSLY CALCULATED AUTHORITY				
D	CERTIFIED LEVY BASED ON (B)				
	LEVY ADJUSTMENT, THEN:				
	IF A>B, D=A-B				
	IF A<C, D=A-C				
	OTHERWISE D=ZERO	1013	FY 2023 LOR TIER 2 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 200)	1027	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 303)
			3,561,515.20	1028 21 PAY 22 LIMIT 1029 21 PAY 22 LEVY	3,604,652.00 3,604,652.00

FY 2023 1ST TIER REF ADJ (CONT)		***FY 2023 UNEQUAL REF ADJ (CONT)***		**FY 2023 LOR TBRA ALLOCATION ADJ**	
1030	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) + (1028) = 3,604,652.00	1042	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 278)	1055	FY 2023 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 252)
1031	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) 3,604,652.00 +(1029) =	1043	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 305)	1006	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 285)
1032	FY 2023 1ST TIER VTR REF LEVY ADJUSTMENT = ((1135)-(1136)) = 259,256.00	1044	21 PAY 22 LEVY 3,652,139.37	1056	FY 2023 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) =
	FY 2023 2ND TIER REF LEVY ADJUST	1045	21 PAY 22 LEVY 3,652,139.37		FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES
1033	FY 2023 2ND TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 240) 8,028,108.85	1046	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) 3,652,139.37 +(1044) =	1057	FY 2023 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 281 TO 283)
1034	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 277)	1047	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) 3,652,139.37 +(1045) =	1058	TIER 1 LEVY
1035	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 304)	1048	FY 2023 UNEQUALIZED REF LEVY ADJUSTMENT = ((1041)-(1046)) = 1,716,004.81	1059	TIER 2 LEVY
1036	21 PAY 22 LIMIT 7,489,448.15		FY 2023 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	1060	UNEQL LEVY
1037	21 PAY 22 LEVY 7,489,448.15		FY 2023 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 253 TO 255)	1061	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1058) TO (1060) =
1038	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1036) = 7,489,448.15	1049	TIER 1 LEVY	1062	TOTAL FY 2023 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY =(1027)+(1035)+(1043)
1039	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) 7,489,448.15 +(1037) =	1050	TIER 2 LEVY	1063	FY 2023 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) =
1040	FY 2023 2ND TIER REF LEVY ADJUSTMENT = ((1142)-(1143)) = 538,660.70	1051	UNEQL LEVY		FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES
	FY 2023 UNEQUAL REF LEVY ADJ	1052	TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) =	1064	FY 2023 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 280)
1041	FY 2023 UNEQUAL REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 242) 5,368,144.18	1053	TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY = (1026)+(1034) +(1042) =	1007	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY ALLOCATION OF TBRA
		1054	FY 2023 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =		

FY 2023 HOLD HARM ADJ (CONT)		*FY 23 & FY 22 CAPITAL RELATED ADJ*	***FY 2022 LTFM UNEQUAL LEVY ADJ***		
1065	FY 2023 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) =	FY 2023 LTFM EQUALIZED LEVY ADJUST	1092	FY 2022 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2022 WEBSITE REPORT, LINE 64) 2,558,218.70	
	FY 2023 INTEGRATION ADJUSTMENT	1077	FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63)	1093	20 PAY 21 LIMIT 2,543,652.15
1066	FY 2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 591,098.68	1078	21 PAY 22 LIMIT	1094	20 PAY 21 LEVY 2,543,652.15
1067	21 PAY 22 LIMIT 577,178.68	1079	21 PAY 22 LEVY	1095	TOTAL ADJUSTMENT = (1092)-(1093) = 14,566.55
1068	21 PAY 22 LEVY 577,178.68	1080	FY 2023 LTFM EQUALIZED LEVY ADJUST	1096	21 PAY 22 ADJ LIMIT
1069	FY 2023 INTEGRATION ADJUSTMENT LIMIT = (1066)-(1067) = 13,920.00		FY 2023 LTFM UNEQUALIZED LEVY ADJUST	1097	21 PAY 22 ADJ LEVY
	FY 2021 CARRYOVER INTEGRATION ADJUSTMENT	1081	FY 2023 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 64) 2,552,421.84	1098	FY 2022 LTFM UNEQUALIZED LEVY ADJUST = (1095)-(1096) = 14,566.55
1070	FY 2021 INTEGRATION LEVY AUTH CARRYOVER FINAL ADJUSTMENT (FROM FY 2021 INTEGRATION CARRYOVER AID REPORT, LINE 14) 18,335.13	1082	21 PAY 22 LIMIT 2,552,415.84		3 YEAR PRIOR ADJUSTMENTS
1071	FY 2021 INTEG LEVY AUTH CARRYOVER ADJ PAY 23 18,352.86	1083	21 PAY 22 LEVY 2,552,415.84	1099	FY 2021 OPER CAP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 170) 920,996.13
1072	FY 2021 INTEG LEVY AUTH FINAL CARRYOVER ADJUSTMENT = (1070) - (1071) = 17.73-	1084	FY 2023 LTFM UNEQUALIZED LEVY ADJUST = (1081)-(1082) = 6.00	1100	19 PAY 20 LIMIT 913,977.26
	FY 2023 ALT TEACHER COMP LEVY ADJ		FY 2022 LTFM EQUALIZED LEVY ADJUST	1101	19 PAY 20 LEVY 913,977.26
1073	FY 2023 ALT COMP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 326) 734,228.68	1085	FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63)	1102	TOTAL ADJUST TO PAY 20 OPER CAP LEVY AUTH = ((1100)-(1101)) = 7,018.87
1074	21 PAY 22 LIMIT 704,962.19	1103	20 PAY 21 ADJ LIMIT 4,599.42	1104	20 PAY 21 ADJ LEVY 4,599.42
1075	21 PAY 22 LEVY 704,962.19	1104	20 PAY 21 ADJ LEVY	1105	FY 2021 OPER CAPITAL LEVY ADJUSTMENT = ((1103)-(1104)) = 2,419.45
1076	FY 2023 ALT TEACH COMP LEVY ADJUSTMENT = ((1070)-(1071)) = 29,266.49	1086	20 PAY 21 LIMIT		FY 2021 LOR TIER 1 LEVY ADJ
		1087	20 PAY 21 LEVY	1106	FY 2021 LOC OPT TIER 1 AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 189) 1,990,723.56
		1088	TOTAL ADJUSTMENT	1107	19 PAY 20 LIMIT 1,991,334.09
		1089	21 PAY 22 ADJ LIMIT	1108	19 PAY 20 LEVY 1,991,334.09
		1090	21 PAY 22 ADJ LEVY	1109	TOTAL ADJUST TO PAY 20 LOR OPTIONAL LEVY AUTH = ((1106)-(1108)) = 610.53-
		1091	FY 2022 LTFM EQUALIZED LEVY ADJUST		

FY 2021 TBRA ALLOCATION ADJ TO VOTER-APPROVED LEVIES		***FY 2021 REF HOLD HARM (CONT)***		***FY 2021 INTEGRATION ADJ (CONT)***	
1155	FY 2021 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 244 TO 246)	1168	PAY 20 HOLD HARM ALLOC (FROM PAY 20 LEVY RPT, LINE 313 TO 315)	1185	FY 2021 INTEGRATION ADJUSTMENT LIMIT = (1182)-(1184) = 14,667.71-
		1169	FY 2021 HOLD HARM TOTAL = (1168)-(1167) =		FY 2021 REEMPLOYMENT ADJUSTMENT
1156	PAY 20 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 20 LEVY RPT, LINES 297 TO 300)	1170	20 PAY 21 ADJ LIMIT	1186	FY 2021 EXPEND ACTUAL 116,915.25
		1171	20 PAY 21 ADJ LEVY	1187	REEMPLOY LEVY AUTH = 100% OF (1186) = 116,915.25
1157	FY 2021 TBRA ALLOCATION TOTAL ADJUSTMENT = (1156)-(1155) =	1172	FY 2021 HOLD HARM ALLOC	1188	20 PAY 21 LIMIT 300,000.00
				1189	20 PAY 21 LEVY 300,000.00
1158	20 PAY 21 ADJ LIMIT		FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT	1190	FY 2021 REEMPLOY ADJUST = ((1187)-(1189)) = 183,084.75-
1159	20 PAY 21 ADJ LEVY	1173	FY 2021 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 271)		FY 2021 SAFE SCHOOLS ADJUST
1160	FY 2021 TBRA ALLOC LEVY ADJUSTMENT			1191	SAFE SCH LVY REQUEST YES
		1174	PAY 20 TIER 1 HOLD HARMLESS LEVY (FROM PAY 21 LEVY RPT, LINES 312)	54	2020-21 ADJ PU (ACT) 8,559.96
	FY 2021 LOR TBRA ADJUST			1192	FY 2021 SAFE SCHOOLS AUTH \$36 X (54) = 308,158.56
1161	FY 2021 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL REVENUE REPORT, LINE 243)	1175	FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT = (1173)-(1174) =	1193	19 PAY 20 LIMIT 324,572.40
		1176	20 PAY 21 ADJ LIMIT	1194	19 PAY 20 LEVY 324,572.40
1162	ALLOCATION OF TBRA (FROM PAY 20 LEVY RPT, LINE 296)	1177	20 PAY 21 ADJ LEVY	1195	FY 2021 SAFE SCH ADJUST = ((1187)-(1189)) = 16,413.84-
1163	FY 2021 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1161)-(1162) =	1178	FY 2020 TIER 1 HOLD HARM ADJUSTMENT =(1175)-(1176) =		FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST
				1196	SAFE SCH INTERMEDIATE LEVY ALLOW 12.50
1164	20 PAY 21 ADJ LIMIT		FY 2021 INTEGRATION ADJUSTMENT	54	2020-21 ADJ PU (ACT) 8,559.96
1165	20 PAY 21 ADJ LEVY	1179	FY 2021 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 605,201.01	1197	FY 2021 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1196) X (54) = 106,999.50
1166	FY 2021 LOR TIER 1 TBRA LEVY ADJUSTMENT	1180	19 PAY 20 LIMIT 605,994.67	1198	19 PAY 20 LIMIT 112,698.75
		1181	19 PAY 20 LEVY 605,994.67	1199	19 PAY 20 LEVY 112,698.75
	FY 2021 REFERENDUM HOLD HARM	1182	TOTAL ADJUSTMENT = (1179)-(1181) = 793.66-	1200	FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST = ((1192)-(1194)) = 5,699.25-
1167	FY 2021 ALLOC OF HOLD HARM (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 272 TO 274)	1183	20 PAY 21 ADJ LIMIT 13,874.05		
		1184	20 PAY 21 ADJ LEVY 13,874.05		

FY 2021 PAY 20 NET LEASE COSTS		***FY 2021 PAY 21 NET LEASE COSTS***		***FY 2021 NET LEASE COSTS***		
1320	PAY 20 OPER INTERMED	1345	TOTAL FY 2021 OPER	1357	REGULAR MAX AUTHORITY	
1321	PAY 20 CAP INTERMED		NON-J NET LEASE COSTS		= GTR OF (1355)	
1322	PAY 20 TIES CAPITAL		FOR (PAY 20)		OR (1356) =	
1323	PAY 20 OPER JOINT		= (1324) + (1325) =	61,153.80	1,814,711.52	
1324	PAY 20 OPER NON-J ADM					
1325	PAY 20 OPER NON-J OTH	61,153.80	1346	ACTUAL FY 2021 UFARS	1358	TOTAL PAY 20 REGULAR
1326	PAY 20 CAPITAL JOINT		LEASE COSTS		LEASE LEVY AUTHORITY	
1327	PAY 20 CAP NON-J ADM		(FUND 1, OBJECT 370)	458,883.19	= LSR OF (1354)	
1328	PAY 20 CAP NON-J OTH	265,097.03			OR (1357) =	
					326,250.83	
1329	FY 2021 COSTS (PAY 20)		1347	PAY 20 OPER NON-J	1359	TOTAL PAY 20 REGULAR &
	SUM (1320) TO (1328)=	326,250.83	LEASE COST LIMITED	BY FY 2021 UFARS	= LSR(1345) OR (1346)=	61,153.80
	FY 2021 NET LEASE COSTS					
1330	PAY 21 OPER INTERMED	171,801.28				
1331	PAY 21 CAP INTERMED	65,004.43	1348	FY 2021 ADJUSTED COSTS	1360	19 PAY 20 LIMIT
1332	PAY 21 OPER JOINT		(PAY 20) = (1329) -		1361	19 PAY 20 LEVY
1333	PAY 21 OPER NON-J ADM		(1324)-(1325)+(1347)=	326,250.83		
1334	PAY 21 OPER NON-J OTH				1362	PAY 20 LEASE LEVY
1335	PAY 21 CAPITAL JOINT					LIMITATION ADJUSTMENT
1336	PAY 21 CAP NON-J ADM		1349	PAY 20 ADJUSTED NET		= (1359)-(1361) =
1337	PAY 21 CAP NON-J OTH		LEASE COSTS	= (1344) + (1348) =	565,486.42	207,256.17-
1338	FY 2021 COSTS (PAY 21)		1350	DIST'S SHARE OF PAY 20		
	SUM (1330) TO (1337)	236,805.71	LEASE COSTS FOR THE			
			INTERMEDIATE DISTRICTS			
1339	TOTAL FY 2020 OPER		= (1311) + (1312)			
	NON-J NET LEASE COSTS		+ (1320) + (1321) =	239,235.59		
	=(1306)+(1314)+(1315)	88,686.80				
1340	ACTUAL FY 2020 UFARS		54	2020-21 ADJ PU (ACT)	8,559.96	
	LEASE COSTS		1351	INTERM PUPIL UNIT		
	(FUND 1, OBJECT 370)	501,967.31	AUTH = \$65 X (54) =	556,397.40		
1341	PAY 19 OPER NON-J		1352	INTERM LEASE AUTH = LSR		
	LEASE COST LIMITED		OF (1350) OR (1351) =	239,235.59		
	BY FY 2020 UFARS					
	LSR (1306) OR (1340)=	88,686.80	1353	INTERM DIST CARRYOVER		
			TO REGULAR LEASE AUTH			
			= (1350) - (1352) =			
1342	REMAIN FY 2020 UFARS		1354	PAY 20 LEASE COST		
	= GREATER OF ZERO OR		UNDER REGULAR AUTH			
	[(1340) - (1341)] =	413,280.51	= (1349) - (1352) =	326,250.83		
1343	PAY 20 OPER NON-J		54	2020-21 ADJ PU (ACT)	8,559.96	
	LEASE COST LIMITED		1355	PAY 20 PUPIL UNIT MAX		
	BY FY 2020 UFARS		AUTH = \$212 X (54) =	1,814,711.52		
	= LSR [(1314)+(1315)]					
	OR (1342) =		1356	PAY 20 COMMISSIONER		
			APPROVED LIMIT			
1344	FY 2020 ADJUSTED COSTS					
	(PAY 20) = (1319) -					
	(1314)-(1315)+(1343)=	239,235.59				

CAPITAL RELATED ADJ SUMMARY		
1004	FY 2023 OPER CAP ADJ	1,848.88-
1105	FY 2021 OPER CAP ADJ	2,419.45
1080	FY 2023 LTFM EQ ADJ	
1084	FY 2023 LTFM UNEQ ADJ	6.00
1091	FY 2022 LTFM EQ ADJ	
1098	FY 2022 LTFM UNEQ ADJ	14,566.55
1218	FY 2021 LTFM EQ ADJ	
1229	FY 2021 LTFM UNEQ ADJ	
1362	PAY 20 LEASE LEVY ADJ	207,256.17-
1363	LEASE LEVY ADJ (MEMO)	
1364	OTHER CEX ADJ (MEMO)	
1365	TOTAL CAPITAL RELATED	
	LEVY LIMIT ADJUSTMENT	
	=(1004)+(1105)+(1080)	
	+(1084)+(1091)+(1098)	
	+(1218)+(1229)+(1362)	
	+(1363)+(1364) =	192,113.05-
	OTHER GENERAL LIMITATION ADJ	
760	GENERAL FUND LEVY ADJ	
	FOR FAC & EQUIP BONDS	
1366	ECON DEV ABATE ADJUST	
	(MEMO)	
1367	DEBT SURPLUS TRANSFER	
	(MEMO)	
1368	SCH TAX ADJUSTMENT	
	(FROM STR ADJUST	
	REPORT, LINE 9)	

OTHER GEN LIMITATION ADJ (CONT)		***GEN FUND ADJUST SUMMARY***		***FY 2021 HOME VISITING ADJ***	
1369	OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)	1383	GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (1032)+(1040)+(1048) + (1054)+(1063)+(1140) + (1147)+(1154)+(1160) + (1172)+(1370) =	1405	19 PAY 20 LIMIT 6,050.90
			2,200,017.71	1406	19 PAY 20 LEVY 6,050.90
1370	TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1368)+(1369) =	1384	GENERAL RMV OTHER JOBZ EXEMPT = (1012) + (1016)+(1020)+(1024) + (1056)+(1065)+(1112) + (1119)+(1126)+(1133) + (1166)+(1178)+(1374) 487,668.19	1407	FY 2021 HOME VISIT ADJUSTMENT = ((1404)-(1405)) = 156.94
1371	MAINT PU VAR (MEMO)				FY 2021 SCHOOL-AGE CARE
1372	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	1385	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (1377) =	1408	FY 2021 AUTHORITY (FROM UFARS EXPENDITURES) 764,322.21
1373	OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)	1386	GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1069)+(1076) + (1185)+(1190)+(1195) + (1200)+(1207)+(1233) + (1237)+(1243)+(1365) + (1366)+(1367)+(1382) 347,337.29-	1409	19 PAY 20 LIMIT 800,000.00
1374	TOTAL OTHER ADJUST GEN OTHER RMV JOBZ EXEMPT = (1371)+(1372)+(1373)	1387	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1383)+(1384) + (1385)+(1386) = 2,340,348.61	1410	19 PAY 20 LEVY 800,000.00
1375	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)			1411	SCH-AGE CARE ADJUSTMENT = ((1408)-(1410)) = 35,677.79-
1376	OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)			1412	ADULTS W/DISABILITIES ADJUST
1377	TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT = (1375)+(1376) =			1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
1378	TIF ADJUST (MEMO)			1414	OTHER ADJUST (MEMO) 35,677.79
1379	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)			1415	TOTAL OTHER ADJUST = (1413)+(1414) = 35,677.79
1380	FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT 17.73-			1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1403)+(1407)+(1411) + (1412) + (1415) = 101.90
1381	OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)	1400	FY 2023 REVISED ECFE LEVY AUTH (FROM FY 2023 ECFE AID REPORT, LINE 1.7) 260,473.78		GENERAL DEBT SERVICE ADJUSTMENTS
1382	TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT = (1378)+(1379) + (1380)+(1381) = 17.73-	1401	21 PAY 22 LIMIT 260,528.82	1701	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 = 748,912.56-
		1402	21 PAY 22 LEVY 260,528.82	1702	OTHER ADJUST (MEMO) VOTER APPROVED
		1403	FY 2023 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) = 55.04-	1703	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) = 748,912.56-
				1704	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 = 1,249,860.95-

GENERAL DEBT SERVICE ADJUST			*FY 2021 LTFM DEBT LEVY ADJ (CONT)*			***INITIAL ABATE LEVY ADJ (CONT)***		
1705	OTHER ADJUST (MEMO) NON-VOTER APPROVED		1724	21 PAY 22 ADJ LIMIT	466.66	2024	FY 2023 ABATEMENT AID	3,122.20
			1725	21 PAY 22 ADJ LEVY	466.66			
1706	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728)=	1,251,224.16-	1726	FY 2021 DEBT LIMIT ADJUST = (1722)+(1724) =	7,991.36	2005	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) =	114,683.37
			1727	FY 2021 DEBT LEVY ADJUST = (1723)+(1725) =	7,991.36			
			1728	FY 2021 LTFM DEBT LEVY ADJ =(1721)-(1726)=	5,815.83	2006	PAY 20 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND	
1707	FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59)	6,411,798.56		OTH POSTEMPLOYMENT BENE (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS		2007	GENERAL	31,495,242.40
						2008	COMMUNITY SERVICE	1,809,068.06
1708	21 PAY 22 LIMIT	6,418,062.34	1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF		2009	GENERAL DEBT SERVICE	9,569,824.98
1709	21 PAY 22 LEVY	6,418,062.34		[(921)OR(924)] X -1 =		2010	OPEB DEBT SERVICE	1,368,863.64
							TOTAL	44,242,999.08
1710	FY 2023 LTFM DEBT LEVY ADJ =(1707)-(1708)=	6,263.78-	1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED				
			1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =		2011	CERTIFIED LEVY RATIO BY FUND	
							GENERAL (2006)/(2010)	.77374886
1711	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59)	6,380,610.52	1903	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF	78,866.16-	2012	COM SER (2007)/(2010)	.04088936
				[(922)OR(925)] X -1 =		2013	GEN DBT (2008)/(2010)	.21630145
1712	20 PAY 21 LIMIT	6,374,769.69	1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR		2014	OPEB DBT (2009)/(2010)	.03093967
1713	20 PAY 21 LEVY	6,374,769.69				2015	TOTAL	1.00000000
1714	TOTAL ADJUSTMENT ADJ =(1711)-(1712)=	5,840.83	1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =	78,866.16-			
1715	21 PAY 22 ADJ LIMIT	6,756.09					ABATEMENT AID BY FUND (FROM PART III OF FY 2023 ABATEMENT AID REPORT)	
1716	21 PAY 22 ADJ LEVY	6,756.09				2016	GENERAL	2,433.64
						2017	COMMUNITY SERVICE	688.56
1717	FY 2022 LTFM DEBT LEVY ADJ =(1714)-(1715)=	915.26-				2018	GENERAL DEBT SERVICE	
						2019	TOTAL	3,122.20
						2020	EST FY 2023 ABATEMENT AID PRORATION FACTOR	1.00000000
							PRORATED ABATEMENT AID BY FUND	
						2021	GENERAL (2020)X(2016)	2,433.64
						2022	COM SER (2020)X(2017)	688.56
						2023	GEN DBT (2020)X(2018)	
						2024	TOTAL	3,122.20
1718	FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2021 RPT, LINE 59)	6,536,416.38	2001	SCHOOL TAXES ABATED IN 2021	119,064.04-			
			2002	SCHOOL TAXES ADDED IN 2021	1,258.47			
1719	19 PAY 20 LIMIT	6,522,609.19	2003	NET CHANGE IN SCHOOL TAXES = (2001)+(2002) =	117,805.57-	2025	INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	
1720	19 PAY 20 LEVY	6,522,609.19					GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)=	81,428.55
			2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]	117,805.57	2026	COM SER [(2004)X (2012)]-(2022) =	4,128.43
1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)=	13,807.19				2027	GDS DBT [(2004)X (2013)]-(2023) =	25,481.52
						2028	OPEB DBT [(2004)X (2014)] =	3,644.87
1722	20 PAY 21 ADJ LIMIT	7,524.70				2005	TOTAL = (2004)-(2024)	114,683.37
1723	20 PAY 21 ADJ LEVY	7,524.70						

OPEB/PENSION DEBT SVC INITIAL LEVY SUMMARY		***POSITIVE OFFSETTING ADJ (CONT)***		***POSITIVE OFFSETTING ADJ*** IN GENERAL DEBT SERV FUND	
3010	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1900)+(2042) + (2055)+(2073) =	3020	COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)]	3031	GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]
3011	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT =(908)+(1903)+(2042) + (2055)+(2073) = 1,399,738.62	3021	GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET	3032	GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)]
3012	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) = 1,399,738.62	3022	GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET		COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND
	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).	3023	GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET	3033	GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET
	OFFSET CARRIED FORWARD	3024	GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET	3034	GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET
3013	GENERAL		NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV	3035	GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) =
3014	GENERAL DEBT SERVICE	3026	GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =	3036	GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =
3015	OPEB/PENSION DEBT SERVICE POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS	3027	GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) =	3037	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]
3016	GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)]	3028	GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) =		POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND
3017	GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]	3029	GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =	3038	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)]
3018	GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]	3030	COM SERV NET OFFSET ADJ = (3020)+(3025) =	3039	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET
3019	GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]				

COLLECT NEGATIVE ADJUST		***MAXIMUM EFFORT LOAN AID***		***FY 2024 TAC REG REF REV***	
IN OPEB/PENSION DEBT SERV FUND				(PAY 01 REF LEVY REQ)	
3040	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	3507	ACT MAX EFF LOAN AID FOR FY 2018 - FY 2022	4006	REG FRONT END FORMULA = (4003) X \$175 =
		3508	Pay 18 - PAY 21 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4007	TAC REG REF REV = GTR 0 OR [(4006)-(4005)]=
	NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	3509	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023		FY 2024 TAC ADD REF REV
3041	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	3510	BAL AVAIL END FY 2023 (3507)-(3508) =	4008	FY 13 REF REV ALLOW
				4009	TAC REF ADD ALLOWANCE = (4008)+\$415 =
3042	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =		LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	4010	ADD FRONT END FORMULA = (4002) X (4009) =
	NET NEGATIVE ADJ BALANCE TO BE CARRIED FORWARD	3511	GEN DEBT VOTER =	4011	TAC ADD BASE = GTR 0 OR [(4010)-(4005)] =
		3512	GEN DEBT OTHER =	4012	TAC ADD REF REVENUE = (4011) X 22.5% =
3043	GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	3513	OPEB DEBT VOTER =		FY 2024 TAC TOTAL REF REV (JULY 2022 PAYMENT)
		3514	OPEB DEBT OTHER =	4013	TAC TOTAL REF REV = (4007)+(4012) =
3044	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035)-(3036)	3515	GENERAL NTC VOTER =	4014	MAXIMUM EC RESERVE = (57) X \$25 =
		3516	GENERAL NTC OTHER =	4015	RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)=
3045	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3041)-(3042)=	3517	COMMUNITY SERVICE =		FY 2022 TACONITE RECEIPTS (FEB 2022 & AUG 2022 PYMT) USED TO CALCULATE PAY 23 LEVY LIMITATION REDUCTION
3046	TOTAL ADJUST BALANCE FORWARD =(3043) +(3044)+(3045)=	3518	MAX EFF LEVY LIMIT ADJ = SUM (3511) TO (3517)=	4016	TAC POT 13.72 CENTS PER TON (INITIAL AMT)
	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS	3519	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3510) - (3518) =	4017	CITY/TWP REPLACEMENT NOT USED THIS YEAR
3500	GEN DEBT VOTER APPR 3,192,496.49	4001	1983-84 RESIDENT PU	4018	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)
3501	GEN DEBT OTHER 5,270,258.60	4002	2011-12 RESIDENT PU	4019	TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
3502	OPEB DEBT VOTER APPR	44	2021-22 RES PU (PRE) 11,201.87	4020	TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) =
3503	OPEB DEBT OTHER 1,399,738.62	57	2023-24 ADJ PU (EST) 7,971.40	4021	MINING 3.43 CENTS/TON
3504	GENERAL NTC VOTER 3,793,589.64	4003	TACONITE REG REF PU =GTR (4001) OR (44)=	4022	TAC RAILR GRANDFATHER
3505	GENERAL NTC OTHER 8,061,590.23	4004	2011 NET TAX CAPACITY		
3506	COMMUNITY SERVICE 1,617,454.29	4005	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% =		

TACONITE RECEIPTS (CONT)	***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT (CONT)	***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT (CONT)
4023 DEER RVR GRANDFATHER		
4024 FY 2022 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)=	4041 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS 4042 = 50% OF (4041) =	4062 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4045) OR (4061))=
4025 MAX TAC REDUCT = 95% OF [(4024)+(4019)]	4043 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	4063 TOTAL TACONITE LEVY LIMITATION ADJUST = (4046)+(4048)+(4050)+ (4052)+(4054)+(4056)+ (4058)+(4060)+(4062)=
4026 TOTAL PAY 21 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4044 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 4045 = 50% OF (4044) =	4064 CITY/TOWNSHIP DISTRIBUTION = (4025)+(4063) =
4027 FY 2022 ELIG DIST TAC REPL AMT PLUS PAY 21 TAC LEVY ADJUSTMENT =(4024)+(4026)-(4019)	4046 COM SERV = -1 X (LSR OF (4025) OR (4032))= 4047 REMAINING REDUCTION = (4025)+(4046) =	FY 2024 LEVY, AID & REVENUE SUMMARY BY FUND CONTINUES ON PAGE 29
4028 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 21 LEVY REPLACEMENT [NOT INCL IN (4024)]	4048 GEN OTH NTC = -1 X (LSR OF (4034) OR (4047))= 4049 REMAINING REDUCTION = (4047)+(4048) =	
4029 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 21 LEVY REPLACEMENT [NOT INCL IN (4024)]	4050 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4040) OR (4049))= 4051 REMAINING REDUCTION = (4049)+(4050) =	
4030 FY 2022 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4024)]	4052 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4043) OR (4051))= 4053 REMAINING REDUCTION = (4049)+(4052) =	
4031 FY 2022 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4024)]	4054 GEN OTH RMV = -1 X (LSR OF (4035) OR (4053))= 4055 REMAINING REDUCTION = (4053)+(4054) =	
LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	4056 OPER REF = -1 X (LSR OF (4037) OR (4055))= 4057 REMAINING REDUCTION = (4055)+(4056) =	
4032 COMMUNITY SERVICE	4058 CAP PROJ = -1 X (LSR OF (4039) OR (4057))= 4059 REMAINING REDUCTION = (4057)+(4058) =	
4033 OTHER GENERAL NTC	4060 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4042) OR (4059))=	
4034 REDUCED OTHER NTC FOR LIMITED LTFM LEVY	4061 REMAINING REDUCTION = (4059)+(4060) =	
4035 OTHER GENERAL RMV		
4036 OP REFERENDUM (VOTER) 4037 = 50% OF (4036) =		
4038 CAP PROJ LIMIT(VOTER) 4039 = 50% OF (4038) =		
4040 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS		

FY 2024 LEVY, AID & REV SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)	***COMMUNITY SERVICE FUND***	**OPEB/PENS DEBT SERV FUND (CONT)**
GENERAL FUND	5012 MAX EFFORT LOAN AID USED = -(3517) =	5024 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5022)+(5023) = 1,399,738.62
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) = 19,027,403.97	5013 TACONITE RECEIPTS = -(4046) =	5025 MAX EFFORT LOAN AID USED = -(3513)-(3514) =
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) = 6,708,121.65	5014 TOTAL COMM SERV FUND REVENUE = (5010) +(5011)+(5012)+(5013) 1,849,126.60	5026 TACONITE RECEIPTS = -(4050)-(4060) =
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3515)+(4058)= 3,793,589.64	GENERAL DEBT SERVICE FUND	5027 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5024)+(5025)+(5026) 1,399,738.62
5004 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3516)+(4048)= 8,061,590.23	5015 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3511)+(4062)= 3,192,496.49	TOTAL, ALL FUNDS
5005 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 37,590,705.49	5016 GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3512)+(4052)= 5,270,258.60	5028 TOTAL LEVY LIMIT = (5005)+(5010) + (5017)+(5024) = 49,070,653.49
5006 TOTAL GENERAL FUND AID = (323)+(329)+(334)+ (340)+(341)+(342)+(358) +(383)+(443)+(2021)= 84,009,464.05	5017 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5015)+(5016) = 8,462,755.09	5029 TOTAL AID = (5006)+(5011) + (5018) = 84,251,021.60
5007 MAX EFFORT LOAN AID USED = -(3515)-(3516) =	5018 TOTAL DEBT SERVICE FUND AID = (438)+ (779)+(799)+(2023) = 9,885.24	5030 TOTAL MAX EFFORT AID USED = (5007)+(5012) + (5019)+(5025) =
5008 TACONITE RECEIPTS = - (4048)-(4054) - (4056)-(4058) =	5019 MAX EFFORT LOAN AID USED =(3508)-(3511)-(3512)	5031 TOTAL TACONITE RECEIPTS = (5008)+(5013) + (5020)+(5026) =
5009 TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)+(5008)=121,600,169.54	5020 TACONITE RECEIPTS = -(4052)-(4062) =	5032 TOTAL REVENUE = (5009)+(5014) + (5021)+(5027) = 133,321,675.09
COMMUNITY SERVICE FUND	5021 TOTAL DEBT SERVICE FUND REVENUE = (5017) +(5018)+(5019)+(5020) 8,472,640.33	OPEB/PENSION DEBT SERVICE FUND
5010 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3517)+(4046)= 1,617,454.29	5022 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT =(3010)+ (3041)+(3513)+(4060)=	
5011 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) = 231,672.31	5023 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3514)+(4050)= 1,399,738.62	

I. COMPUTATION OF 2022 PAYABLE 2023 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	16,827,386.26	2,200,017.71	N/A			19,027,403.97
GEN-RMV OTHER-EXEMP	6,220,453.46	487,668.19	N/A			6,708,121.65
GEN-NTC VOTER-EXEMP	3,793,589.64		N/A			3,793,589.64
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	8,313,308.90	347,337.29-	95,618.62			8,061,590.23
TOTAL GENERAL	35,154,738.26	2,340,348.61	95,618.62			37,590,705.49
COM SERV-EXEMP	1,612,109.95	101.90	5,242.44			1,617,454.29
DEBT-VOTER-NONEXEMP	3,913,574.00	748,912.56-	27,835.05			3,192,496.49
DEBT-OTHER-NONEXEMP	6,521,482.76	1,251,224.16-				5,270,258.60
TOTAL DEBT SERV	10,435,056.76	2,000,136.72-	27,835.05			8,462,755.09
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	1,474,912.00	78,866.16-	3,692.78			1,399,738.62
TOTAL OPEB/PENSION	1,474,912.00	78,866.16-	3,692.78			1,399,738.62
TOTAL	48,676,816.97	261,447.63	132,388.89			49,070,653.49

II. COMPARISON OF 2021 PAYABLE 2022 LEVY LIMITATION WITH 2022 PAYABLE 2023 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2021 PAY 2022 LIMITATION	2022 PAY 2023 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	29,366,224.36	37,590,705.49	8,224,481.13	28.01
COMMUNITY SERVICE	1,602,378.53	1,617,454.29	15,075.76	.94
GENERAL DEBT SERVICE	9,133,673.36	8,462,755.09	670,918.27-	7.35-
OPEB DEBT SERVICE	1,295,890.64	1,399,738.62	103,847.98	8.01
TOTAL	41,398,166.89	49,070,653.49	7,672,486.60	18.53

III. COMPARISON OF 2021 PAYABLE 2022 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2022 PAYABLE 2023 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2021 PAY 2022 CERTIFIED LEVY + ADJUSTMENTS	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	29,366,224.36			
COMMUNITY SERVICE	1,602,378.53			
GENERAL DEBT SERVICE	9,133,673.36			
OPEB DEBT SERVICE	1,295,890.64			
TOTAL AFTER ADJUSTMENTS	41,398,166.89			

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	14,109,364.71	14,109,364.71	19,027,403.97	19,027,403.97	19,027,403.97
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	5,708,609.83	5,708,609.83	6,708,121.65	6,708,121.65	6,708,121.65
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT	3,620,365.30	3,620,365.30	3,793,589.64	3,793,589.64	3,793,589.64
(5004)	GENERAL-NTC OTHER-JOBZ EXEMPT	5,927,884.52	5,927,884.52	8,061,590.23	8,061,590.23	8,061,590.23
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	1,602,378.53	1,602,378.53	1,617,454.29	1,581,776.50	1,581,776.50
(5015)	GENL DEBT-NTC VOTER-NONEXEMPT	3,496,168.21	3,496,168.21	3,192,496.49	3,192,496.49	3,192,496.49 *1
(5016)	GENL DEBT-NTC OTHER-NONEXEMPT	5,637,505.15	5,637,505.15	5,270,258.60	5,270,258.60	5,270,258.60 *1
(5022)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5023)	OPEB DEBT-NTC OTHER-NONEXEMPT	1,295,890.64	1,295,890.64	1,399,738.62	1,399,738.62	1,399,738.62
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	29,366,224.36	29,366,224.36	37,590,705.49	37,590,705.49	
(5010)	COMMUNITY SERVICES FUND	1,602,378.53	1,602,378.53	1,617,454.29	1,581,776.50	1,581,776.50
(5017)	GENERAL DEBT SERVICE FUND	9,133,673.36	9,133,673.36	8,462,755.09	8,462,755.09	
(5024)	OPEB/PENSION DEBT SERVICE FUND	1,295,890.64	1,295,890.64	1,399,738.62	1,399,738.62	
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	19,817,974.54	19,817,974.54	25,735,525.62	25,735,525.62	
	NET TAX CAPACITY	21,580,192.35	21,580,192.35	23,335,127.87	23,299,450.08	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	21,225,898.22	21,225,898.22	26,013,490.10	26,013,490.10	
	OTHER	20,172,268.67	20,172,268.67	23,057,163.39	23,021,485.60	
TOTAL LEVY						
	TOTAL LEVY	41,398,166.89	41,398,166.89	49,070,653.49	49,034,975.70	49,034,975.70
ALLOWABLE INCREASE						
	ALLOWABLE INCREASE AMOUNT				35,677.79	
	MAXIMUM ALLOWABLE CERTIFIED LEVY				49,070,653.49	

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	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:							
(310)	1ST TIER RMV REFER	3,604,652.00	3,604,652.00	3,666,844.00	3,666,844.00	3,666,844.00	*2
(311)	2ND TIER RMV REFER	7,489,448.15	7,489,448.15	7,618,665.55	7,618,665.55	7,618,665.55	*2
(312)	UNEQUALIZED RMV REFER	3,652,139.37	3,652,139.37	5,541,876.71	5,541,876.71	5,541,876.71	
(1032)	FY 2023 1ST TIER REF ADJUST	154,836.00-	154,836.00-	259,256.00	259,256.00	259,256.00	*2
(1040)	FY 2023 2ND TIER REF ADJUST	30,676.95	30,676.95	538,660.70	538,660.70	538,660.70	*2
(1048)	FY 2023 UNEQUAL REF ADJUST	389,534.99-	389,534.99-	1,716,004.81	1,716,004.81	1,716,004.81	
(1054)	FY 2023 TBRA ALLOC ADJUST						*2
(1063)	FY 2023 REF HOLD HARMLESS ADJ						
(1140)	FY 2021 1ST TIER REF ADJUST	35,166.54	35,166.54	81,144.00-	81,144.00-	81,144.00-	
(1147)	FY 2021 2ND TIER REF ADJUST	25,737.00-	25,737.00-	155,540.70-	155,540.70-	155,540.70-	
	FY 2021 3RD TIER REF ADJUST	47,529.52-	47,529.52-	N/A	N/A	N/A	
(1154)	FY 2021 UNEQUAL REF ADJUST	85,080.79-	85,080.79-	77,219.10-	77,219.10-	77,219.10-	
(1160)	FY 2021 TBRA ALLOC ADJUST						
(1172)	FY 2021 REF HOLD HARMLESS ADJ						
(1369)	OTHER RMV REF ADJUST (MEMO)						
(3026)	RMV REF NET OFFSET ADJUST						
(4056)	REFERENDUM TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	14,109,364.71	14,109,364.71	19,027,403.97	19,027,403.97	19,027,403.97	
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:							
(307)	1ST TIER LOCAL OPTIONAL	2,010,036.17	2,010,036.17	2,173,214.26	2,173,214.26	2,173,214.26	*3
(237)	2ND TIER LOCAL OPTIONAL	3,322,548.80	3,322,548.80	3,379,873.60	3,379,873.60	3,379,873.60	*3
(240)	EQUITY	391,810.00	391,810.00	398,570.00	398,570.00	398,570.00	*3
(242)	TRANSITION	264,236.66	264,236.66	268,795.60	268,795.60	268,795.60	*3
(1012)	FY 2023 LOR TIER 1 ADJUST	92,674.69-	92,674.69-	138,078.19	138,078.19	138,078.19	*3
(1016)	FY 2023 LOR TIER 2 ADJUST	142,718.40-	142,718.40-	238,966.40	238,966.40	238,966.40	*3
(1020)	FY 2023 EQUITY ADJUST	16,830.00-	16,830.00-	181,791.34	181,791.34	181,791.34	*3
(1024)	FY 2023 TRANSITION ADJUST	11,350.15-	11,350.15-	19,004.60	19,004.60	19,004.60	*3
(1056)	FY 2023 LOR TIER 1 TBRA ADJUST						*2
(1065)	FY 2023 LOR TIER 1 HOLD HARM AD						
(1112)	FY 2021 LOR TIER 1 ADJUST	23,722.80-	23,722.80-	610.53-	610.53-	610.53-	
(1119)	FY 2021 LOR TIER 2 ADJUST	N/A	N/A	74,793.60-		74,793.60-	
(1126)	FY 2021 EQUITY ADJUST	9,160.88	9,160.88	8,820.00-	8,820.00-	8,820.00-	
(1133)	FY 2021 TRANSITION ADJUST	1,886.64-	1,886.64-	5,948.21-	5,948.21-	5,948.21-	
	FY 2021 TIER 1 BRD-APPR REF ADJ			N/A	N/A	N/A	
(1166)	FY 2021 LOR TIER 1 TBRA ADJUST	N/A	N/A				
(1178)	FY 2021 LOR TIER 1 HOLD HARMLES	N/A	N/A				
(1374)	OTHER ADJ, GEN OTHER RMV						
(3027)	GENERAL OTH RMV NET OFFSET ADJ						
(4054)	GENERAL OTH RMV TACONITE ADJUST						
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	5,708,609.83	5,708,609.83	6,708,121.65	6,708,121.65	6,708,121.65	

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 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(502)	CAPITAL PROJECT REFERENDUM	3,620,365.30	3,620,365.30	3,793,589.64	3,793,589.64	3,793,589.64
(1377)	OTHER NTC VOTER ADJ					
(3028)	NTC VOTER NET OFFSET ADJ					
(3515)	NTC VOTER MAX EFFORT ADJ					
(4058)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT	3,620,365.30	3,620,365.30	3,793,589.64	3,793,589.64	3,793,589.64

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:							
INITIAL LEVIES:							
(231)	OPERATING CAPITAL	1,082,407.72	1,082,407.72	1,124,026.40	1,124,026.40	1,124,026.40	*3
(333)	ALT TEACHER COMP (Q COMP)	704,962.19	704,962.19	713,549.51	713,549.51	713,549.51	*4
(356)	ACHIEVEMENT & INTEGRATION	577,178.68	577,178.68	596,076.30	596,076.30	596,076.30	*5
(360)	FY 2023 REEMPLOYMENT INS	175,000.00	175,000.00	100,000.00	100,000.00	100,000.00	
(362)	SAFE SCHOOLS	282,103.20	282,103.20	286,970.40	286,970.40	286,970.40	
(365)	SAFE SCHOOLS INTERMEDIATE	97,952.50	97,952.50	99,642.50	99,642.50	99,642.50	
(368)	JUDGMENT						*6
(370)	ICE ARENA						
(382)	FY 2023 CAREER TECHNICAL	362,535.93	362,535.93	364,194.71	364,194.71	364,194.71	
(386)	FY 2022 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)						
(444)	LT FACILITIES EQUAL						*4
(445)	LT FACILITIES UNEQUAL	2,552,415.84	2,552,415.84	4,578,725.02	4,578,725.02	4,578,725.02	
(455)	DISABLED ACCESS						
(499)	BUILDING/LAND LEASE	416,784.65	416,784.65	420,919.06	420,919.06	420,919.06	
(500)	COOP BUILDING REPAIR						
(501)	OTHER CAPITAL (MEMO)						
(504)	CONSOL/TRANSITION						
(505)	REORG OPERATING DEBT						
(506)	FY 2023 HEALTH BENEFITS						
(507)	ADDITIONAL RETIREMENT						
(508)	SEVERANCE						
(509)	ADMINISTRATIVE DISTRICT						
(510)	SWIMMING POOL						
(511)	TREE GROWTH						
(512)	CONSOL/RETIREMENT						
(513)	ECON DEV ABATEMENT	29,404.00	29,404.00	29,205.00	29,205.00	29,205.00	
(514)	OTHER GENERAL (MEMO)						
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	6,280,744.71	6,280,744.71	8,313,308.90	8,313,308.90		

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 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):							
LEVY ADJUSTMENTS:							
(1004)	FY 2023 OPER CAPITAL ADJUST	43,045.76	43,045.76	1,848.88-	1,848.88-	1,848.88-	*3
(1105)	FY 2021 OPER CAPITAL ADJUST	3,075.41	3,075.41	2,419.45	2,419.45	2,419.45	
(1076)	FY 2023 ALT TEACHER COMP ADJUST	66,286.27-	66,286.27-	29,266.49	29,266.49	29,266.49	*7
(1207)	FY 2021 ALT TEACHER COMP ADJUST	509.71	509.71	3,006.04-	3,006.04-	3,006.04-	
(1069)	FY 2023 ACHIEVE & INTEG ADJUST	8,603.09-	8,603.09-	13,920.00	13,920.00	13,920.00	*5
(1185)	FY 2021 ACHIEVE & INTEG ADJUST	37,030.82-	37,030.82-	14,667.71-	14,667.71-	14,667.71-	*5
(1190)	FY 2021 REEMPLOYMENT ADJUST	27,159.22-	27,159.22-	183,084.75-	183,084.75-	183,084.75-	
(1195)	FY 2021 SAFE SCHOOLS ADJUST	12,709.80-	12,709.80-	16,413.84-	16,413.84-	16,413.84-	
(1200)	FY 2021 SAFE SCHOOLS INTERM ADJ	4,413.12-	4,413.12-	5,699.25-	5,699.25-	5,699.25-	
(1233)	FY 2021 CAREER TECHNICAL ADJUST	30,206.16	30,206.16	24,478.59	24,478.59	24,478.59	
(1237)	FY 2021 HEALTH BENEFITS ADJUST						
(1243)	FY 2021 ANNUAL OPEB ADJUST						
(1080)	FY 2023 LTFM EQUAL ADJUST						
(1084)	FY 2023 LTFM UNEQUAL ADJUST			6.00	6.00	6.00	
(1091)	FY 2022 LTFM EQUAL ADJUST						
(1098)	FY 2022 LTFM UNEQUAL ADJUST	17,218.62	17,218.62	14,566.55	14,566.55	14,566.55	
(1218)	FY 2021 LTFM EQUAL ADJUST						
(1229)	FY 2021 LTFM UNEQUAL ADJUST	363,605.13-	363,605.13-				
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE						
	GENERAL NTC OTHER JOBZ EXEMPT	425,751.79-	425,751.79-	140,063.39-	140,063.39-		

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 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1362)	PAY 20 LEASE ADJUST	224,570.00-	224,570.00-	207,256.17-	207,256.17-	207,256.17-
(1363)	LEASE LEVY ADJ (MEMO)	224,159.48	224,159.48			
(1364)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2024 FAC & EQUIP BOND ADJUST					
(1366)	ECON DEV ABATE ADJUST					
(1367)	DEBT SURPLUS ADJUST					
(1382)	OTHER GENERAL ADJUST	18,352.86	18,352.86	17.73-	17.73-	17.73-
(2039)	ABATEMENT ADJUSTMENT	43,273.54	43,273.54	82,530.95	82,530.95	82,530.95 *10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	11,675.72	11,675.72	13,087.67	13,087.67	13,087.67 *12
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3516)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	72,891.60	72,891.60	111,655.28-	111,655.28-	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	6,280,744.71	6,280,744.71	8,313,308.90	8,313,308.90	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	425,751.79-	425,751.79-	140,063.39-	140,063.39-	
(5004)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	5,927,884.52	5,927,884.52	8,061,590.23	8,061,590.23	8,061,590.23

FOOTNOTES:

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FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY	NOTES
COMMUNITY SERVICE JOBZ EXEMPT:							
(610)	BASIC COMMUNITY EDUC	506,584.85	506,584.85	506,584.85	506,584.85	506,584.85	*13
(620)	EARLY CHILD FAMILY	260,528.82	260,528.82	269,926.37	269,926.37	269,926.37	*14
(625)	HOME VISITING	7,454.70	7,454.70	7,536.73	7,536.73	7,536.73	
(627)	ADULTS W/ DISABILITIES	3,062.00	3,062.00	3,062.00	3,062.00	3,062.00	
(631)	SCHOOL-AGE CARE	820,000.00	820,000.00	825,000.00	825,000.00	825,000.00	*14
(633)	OTHER COMM ED (MEMO)						
(1403)	FY 2023 EARLY CHILD FAMILY ADJ	1,656.66	1,656.66	55.04-	55.04-	55.04-	
(1407)	FY 2021 HOME VISITING ADJUST	41.35-	41.35-	156.94	156.94	156.94	
(1411)	FY 2021 SCHOOL-AGE CARE ADJUST			35,677.79-	35,677.79-	35,677.79-	
(1412)	ADULTS W/ DISABILITIES ADJUST						
(1415)	OTHER ADJUST (MEMO)			35,677.79			
(2040)	ABATEMENT ADJUSTMENT	2,373.89	2,373.89	4,191.75	4,191.75	4,191.75	*10
(2053)	CARRY-OVER ABATEMENT ADJUST						*11
(2071)	ADVANCE ABATEMENT ADJUST	758.96	758.96	1,050.69	1,050.69	1,050.69	*12
(3030)	COM SERV NET OFFSET ADJUST						
(3517)	COM SERV MAX EFFORT ADJUST						
(4046)	COM SERV TACONITE ADJUST						
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	1,602,378.53	1,602,378.53	1,617,454.29	1,581,776.50	1,581,776.50	

FOOTNOTES:

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 - *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 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY	NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:							
(808)	DEBT SERVICE-AID ELIG	3,950,114.00	3,950,114.00	3,913,574.00	3,913,574.00		*15
(810)	DEBT SERVICE-AID INELIG						*15
(780)	NATURAL DISASTER DEBT						*15
(1701)	REDUCTION FOR DEBT EXCESS	478,618.53-	478,618.53-	748,912.56-	748,912.56-		
(1702)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT	19,065.77	19,065.77	25,816.48	25,816.48	25,816.48	*10,16
(2054)	CARRY OVER ABATEMENT						*11,16
(2072)	ADVANCE ABATE ADJUST	5,606.97	5,606.97	2,018.57	2,018.57	2,018.57	*12,16
(3035)	GDS VTR NET OFFSET ADJUST						
(3511)	GDS VTR MAX EFFORT ADJ						
(4062)	GDS VTR TACONITE ADJUST						
(5015)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	3,496,168.21	3,496,168.21	3,192,496.49	3,192,496.49	3,192,496.49	*1
DEBT SERVICE OTHER JOBZ NONEXEMPT:							
(809)	DEBT SERVICE-AID ELIG						*15
(811)	DEBT SERVICE-AID INELIG						*15
(771)	LT FACILITIES DEBT SERVICE	6,418,062.34	6,418,062.34	6,521,482.76	6,521,482.76		*15
(1710)	FY 2023 LTFM DEBT SERV ADJ	6,756.09	6,756.09	6,263.78-	6,263.78-	6,263.78-	
(1717)	FY 2022 LTFM DEBT SERV ADJ	466.66	466.66	915.26-	915.26-	915.26-	
(1728)	FY 2021 LTFM DEBT SERV ADJ	1,308.40-	1,308.40-	5,815.83	5,815.83	5,815.83	
(1704)	REDUCTION FOR DEBT EXCESS	786,471.54-	786,471.54-	1,249,860.95-	1,249,860.95-		
(1705)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT						*10,16
(2054)	CARRY OVER ABATEMENT						*11,16
(2072)	ADVANCE ABATE ADJUST						*12,16
(3036)	GDS OTH NET OFFSET ADJUST						
(3512)	GDS OTH MAX EFFORT ADJ						
(4052)	GDS OTH TACONITE ADJUST						
(5016)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	5,637,505.15	5,637,505.15	5,270,258.60	5,270,258.60	5,270,258.60	*1

FOOTNOTES:

- *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- *10 PAY 2024 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).
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- *12 PAY 2024 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 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 812 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY	NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:							
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS						*15
(1900)	REDUCTION FOR DEBT EXCESS						
(1901)	OTHER ADJUST (MEMO)						
(2042)	ABATEMENT ADJUSTMENT						*10,17
(2055)	CARRY OVER ABATEMENT						*11,17
(2073)	ADVANCE ABATE ADJUST						*12,17
(3041)	OPEB DEBT VTR NET OFFSET ADJUST						
(3513)	OPEB VTR MAX EFFORT ADJ						
(4060)	OPEB/PENSION DEBT TACONITE ADJUST						
(5022)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT						
OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:							
(908)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS	1,477,752.00	1,477,752.00	1,474,912.00	1,474,912.00		*15
(1903)	REDUCTION FOR DEBT EXCESS	184,991.77-	184,991.77-	78,866.16-	78,866.16-		
(1904)	OTHER ADJUST (MEMO)						
(2042)	ABATEMENT ADJUSTMENT	2,578.23	2,578.23	3,692.78	3,692.78	3,692.78	*10,17
(2055)	CARRY OVER ABATEMENT						*11,17
(2073)	ADVANCE ABATE ADJUST	552.18	552.18				*12,17
(3042)	OPEB DEBT OTH NET OFFSET ADJUST						
(3514)	OPEB OTH MAX EFFORT ADJ						
(4050)	OPEB/PENSION DEBT TACONITE ADJUST						
(5023)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT	1,295,890.64	1,295,890.64	1,399,738.62	1,399,738.62	1,399,738.62	

FOOTNOTES:

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- *12 PAY 2024 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 2042, 2055 AND 2073 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 903 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT



**Agenda IV.A.
December 8, 2022**

To: Board of Education

From: Dr. Theresa Battle, superintendent , and Stacey Sovine, executive director of administrative services

Date: December 2, 2022

Re: Report about FY24 Preliminary Current Reality

Receive a report about FY24 Preliminary Current Reality from Stacey Sovine, executive director of administrative services.

Preliminary Fiscal Year 2024 Budget

2023 Legislative session

- Our General Education formula per pupil allocation for FY23 is \$6,863. Any changes to the per pupil amount for FY24 will occur in the 2023 session (Oct. 1, Early Education - 12+ count 7,907).
- English Learner Cross Subsidy Reduction Aid - Additional statewide, supplemental aid is provided for four years only to English learners. The statewide aid is increased by \$2 million per year for fiscal years 2022, 2023, **2024 and 2025**. This translates to approximately \$45,000 for ISD191, less than a .5 fte. (Oct. 1, Limited English Proficient count 1,775).
- Early Education - For FY23 District #191 was allocated 325 seats. If the demand continues for Voluntary Pre-Kindergarten at specific sites, we will request either to reallocate the current award or request more seats if they are available. The current seats allocated statewide is approximately 4,000.
- Special Education cross subsidy implications for districts across the state.

Referendum Levy

For FY23 we generated \$14,746,240 in levy funds from PAY22 levy certification. For FY24 it is expected we will generate \$16,827,386 in levy funds from PAY2023 when approved by the School Board in December 2022. These funds are calculated based on students served.

Capital Projects Referendum Levy

For FY23 based upon the PAY22 levy certification; the capital projects referendum levy generated \$3,620,365. For FY24 based upon the PAY23 levy certification; the capital projects referendum levy will generate \$3,793,590. These funds are calculated based on net tax capacity and the rate applied when originally passed. This funding will need renewal prior to November, 2025.

Compensatory Funding

FY23 will be very close to FY22 in compensatory funding, approximately \$7.1 million. FY24 preliminary projections in compensatory are reflecting an increase over the FY23 amount.

One91 specific

- PreK-12 Pathways development has identified multi-year programmatic investments for full implementation. Additionally, World's Best Workforce and Achievement and Integration Plan and Equity Plan components will be part of FY24 budget.
- ISD191 has received significant federal funds through FY24 and must be prepared with a sustainable budget without these funds.
- 80% of the costs are salaries and benefits.
- Special Education and Multilingual State and federal funding is not keeping pace with program costs.
- Challenges posed by the pandemic continue to impact projections and how we conduct our work- we expect single and possibly double digit increases in costs for transportation, food, supplies and utilities.
- Enrollment considerations with smaller Kindergarten classes will impact future

FY24 Budget Process

Draft Driving Question(s): *Given ISD 191's strategic roadmap requires that the district optimize resources for student learning; How will the budget for FY24 continue to support our mission and priorities, balance the budget and leverage every funding source available? How does the budget align with the goals of advancing equitable student outcomes and the district's strategic directions?*

Draft Budgeting Goals include:

1. Be good stewards of taxpayer dollars.
2. Align budget to strategic plan initiatives and equity goals (resources allocated to district's highest priorities).
3. Comply with all statutory uses of funds.
4. Include constituents' perspectives and input throughout the budget process.
5. Be transparent about the district's current and projected finances, budget processes and budget decision-making.
6. Increase cross departmental collaboration.
7. Submit a structurally sustainable and effective budget.

General Fund Budget Comparative Summary

	Actual Results 2020-21	Actual Results 2021-22	Adopted Budget 2022-23	Updated Adopted Budget 2022-23
Total Beginning Fund Balance	\$ 20,326,027	\$ 29,521,880	\$ 29,371,898	\$ 32,521,899
Revenues	129,973,192	126,974,994	125,658,061	125,658,061
Federal Relief Revenues for current costs	4,673,195	3,902,488	3,400,000	3,400,000
Federal Relief Revenues for new costs		5,443,165	6,270,499	6,270,499
Expenditures	120,777,339	127,877,463	130,869,041	130,869,041
Federal Relief Expenditures for new costs	4,673,195	5,443,165	6,270,499	6,270,499
Variance (Revenues - Expenditures)	9,195,853	3,000,019	(1,810,980)	(1,810,980)
Total Ending Fund Balance	\$ 29,521,880	\$ 32,521,899	\$ 27,560,918	\$ 30,710,919
Breakdown of Fund Balance Categories				
Nonspendable	\$ 382,338	\$ 254,436	\$ 382,338	\$ 254,436
Restricted	9,020,782	9,841,889	8,637,897	10,217,878
Committed	1,849,491	1,837,017	1,168,634	1,467,266
Assigned	5,081,823	1,810,980	-	-
Unassigned	13,187,446	18,777,577	17,372,049	18,771,339
Total Ending Fund Balance	\$ 29,521,880	\$ 32,521,899	\$ 27,560,918	\$ 30,710,919
Unassigned Fund Balance %	10.51%	14.08%	12.67%	13.69%



**Agenda IV.B.
December 8, 2022**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Ava Drobnick, student board representative

Date: December 1, 2022

Re: Student Board Representative Monthly Report

Receive a report from Ava Drobnick, student board representative.



**Agenda IV.C.
December 8, 2022**

To: Board of Education
From: Dr. Theresa Battle, superintendent
Date: December 1, 2022
Re: Superintendent Report

Receive a report from Dr. Theresa Battle, superintendent.



**Agenda IV.D.
December 8, 2022**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Lesley Chester, board chair

Date: December 1, 2022

Re: Board Member Reports

Receive reports from board members.



**Agenda IV.E.
December 8, 2022**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Lesley Chester, board chair

Date: December 1, 2022

Re: Recognize Director Sue Said

School Board Minutes
 INDEPENDENT SCHOOL DISTRICT 191
 November 17, 2022

The regular meeting of the Board of Education was called to order by Chair Chester at 6:30 p.m. The meeting was held at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.

Call to Order

Directors Alt, Hume, Said, and Chair Chester were present. Conner, Miller and Werb were absent. Superintendent Dr. Battle, Student Representative Ava Drobnick, administrators, staff and members of the public were also present.

Attendance

Chair Chester welcomed the audience and asked Said to lead the Pledge of Allegiance.

Welcome and Pledge

Moved by Hume, seconded by Alt, to approve the agenda. The motion carried unanimously (4, 0).

Agenda

Received a report about Read for the Record from Jason Sellars, Received a report about Nicollet Middle School and Eagle Ridge Middle School from Dr. Chris Bellmont, assistant superintendent, Ms. Frannie Becquer, Nicollet Middle School principal, Mr. Dave Helke, Eagle Ridge Middle School principal, Aamyia Bierman, Renae Bolton, Arturo Chavez Garcia, Kelly Cordova Orellana, Everett Dick, Lucius Elward, Elliot Lunde, Donovan Lyons, and Hawa Salad.

Reports

Received a report about World's Best Work Force/Achievement & Integration Progress Report from Imina Oftedahl, director of curriculum, instruction and assessment.

Received a report about the 2023 Legislative Platform from Scott Hume, vice chair.

Received a report about Enrollment Goals from Dr. Theresa Battle, superintendent, and Aaron Tinklenberg, director of communications.

Receive verbal reports from Said on behalf of the Policy Review Committee, Hume on behalf of MSBA, and Chester on behalf of 917.

Moved by Said, seconded by Alt, to approve the consent agenda.
 -Approve minutes of the November 10, 2022, regular board meeting.
 -Approve personnel recommendations for Marlys Day, Kelly Knott,

Consent Agenda Minutes

Abdimalik Mohamed, Alena Foley, Basra Hassan, Bruce Weston, Catima Wilson, Hanna Schmitt, Janina Ortiz, John Baker, Mo Bullock, Paul Sczepanski, Pierre Conwell, Roger Oie, Saida Farah, Timothy Duggan, Trent Coyne, Brendan Klein, Dasia Kendall, Mary Zich, Matthew Yost, Brendan Klein, Erin Klang, and Zoe Lewis.

-Approve and accept donations as presented.

-Approve September payroll checks in the net amount of \$4,074,808.95. September claims to date, wire transfers and adjustments totaling \$7,159,442.24. Also, that the Board accepts September receipts of \$7,582,448.21 and investments for the General Fund, 2015A School Building Bonds, and OPEB of \$70,740,281.71 as of September 30, 2022.

-Accept the Budget Analysis for the month ending September 30, 2022.

-Receive a report about the Listening Session on November 10, 2022.

-Approve, on a second reading basis, non-substantive changes to Policies 410: Family and Medical Leave Policy, 413: Harassment and Violence, 506: Student Discipline Policy, 522: Title IX Sex Nondiscrimination Policy Grievance Procedure and Process, 805: Waste Reduction and Recycling, 806: Emergency Operations Policy, and 634: Electronic Technologies Acceptable Use Policy.

-Approve, on a second reading basis, changes to 415: Mandated Reporting of Maltreatment of Vulnerable Adults.

-Approve, on a second reading basis, new Regulation 413: Administrative Guidelines for Supporting Transgender and Gender-Expansive Students.

-Approve out-of-state travel by Director Conner who will be attending the COSSBA Conference scheduled for March 30 to April 2, 2023 in Tampa, FL.

The motion carried unanimously (4, 0).

Moved by Hume, seconded by Said, to approve the Financial Audit Report for 2021-2022. The motion carried unanimously (4, 0).

Moved by Alt, seconded by Said, to adopt a resolution canvassing returns of votes of school district general election.

RESOLUTION CANVASSING RETURNS
OF VOTES OF SCHOOL DISTRICT GENERAL ELECTION
BE IT RESOLVED by the School Board of Independent School District No. 191, State of Minnesota, as follows:

1. It is hereby found, determined and declared that the general election of the voters

Personnel

Donations
Checks, claims,
receipts and
investments

Budget Analysis

Listening
Session
Policies

Out-of-State
Travel

Audit Report

Canvassing
Election

of this School District held on November 8, 2022, in conjunction with the State General Election, was in all respects duly and legally called and held.

2. As specified in the attached Abstract and Return of Votes Cast, a total of 45,766

voters of the School District voted at said general election on the election of four (4) school board members for four (4) year term vacancies on the School Board caused by expiration of term on the first Monday in January next following the general election as follows:

Abigail Alt 13,704

Lesley Chester 13,408

Scott Hume 14,111

Safio Mursal 11,367

Write-in 689

3. Scott Hume, Abigail Alt, Lesley Chester, and Safio Mursal having received the highest number of votes, are elected to four (4) year terms beginning on the first Monday in January, 2023.

4. The Clerk is hereby directed to certify the results of the election to the County Auditor of each county in which the School District is located in whole or in part.

The motion carried unanimously (4, 0).

Moved by Hume, seconded by Said, to adopt a resolution to adopt a Resolution Authorizing Issuance of Certificates of Election and Directing the School District Clerk to Perform Other Election-Related Duties.

Issuance of
Certificates of
Election

RESOLUTION AUTHORIZING ISSUANCE OF CERTIFICATES OF ELECTION AND DIRECTING THE SCHOOL DISTRICT CLERK TO PERFORM OTHER ELECTION RELATED DUTIES

WHEREAS, the School Board canvassed the general election for School Board members held in conjunction with the State General Election on November 8, 2022.

NOW THEREFORE, BE IT RESOLVED by the School Board of Independent School District No. 191, State of Minnesota, as follows:

1. The Board Chair and Clerk are hereby authorized to execute Certificates of Election on behalf of the School Board of Independent School District No. 191 to the following candidates:

- a. Scott Hume
- b. Abigail Alt
- c. Lesley Chester
- d. Safio Mursal

who have received a sufficiently large number of votes to be elected to fill vacancies on the board caused by expiration of term on the first Monday in January next following the election, based on the results of the canvass.

2. The Certificate of Election shall be in substantially the form attached hereto.

3. After the time for contesting the election has passed and the candidate has filed all campaign financial reports required by Minnesota Statutes, Chapter 211A, the Clerk of the School Board is hereby directed to deliver a certificate to each person entitled thereto personally or by certified mail.

4. The Clerk is hereby directed to enclose with the certificate a form of acceptance of office and oath of office in substantially the form attached hereto.

The motion carried unanimously (4, 0).

Moved by Said, seconded by Alt, to approve the 2023 Legislative Platform.

Legislative Platform

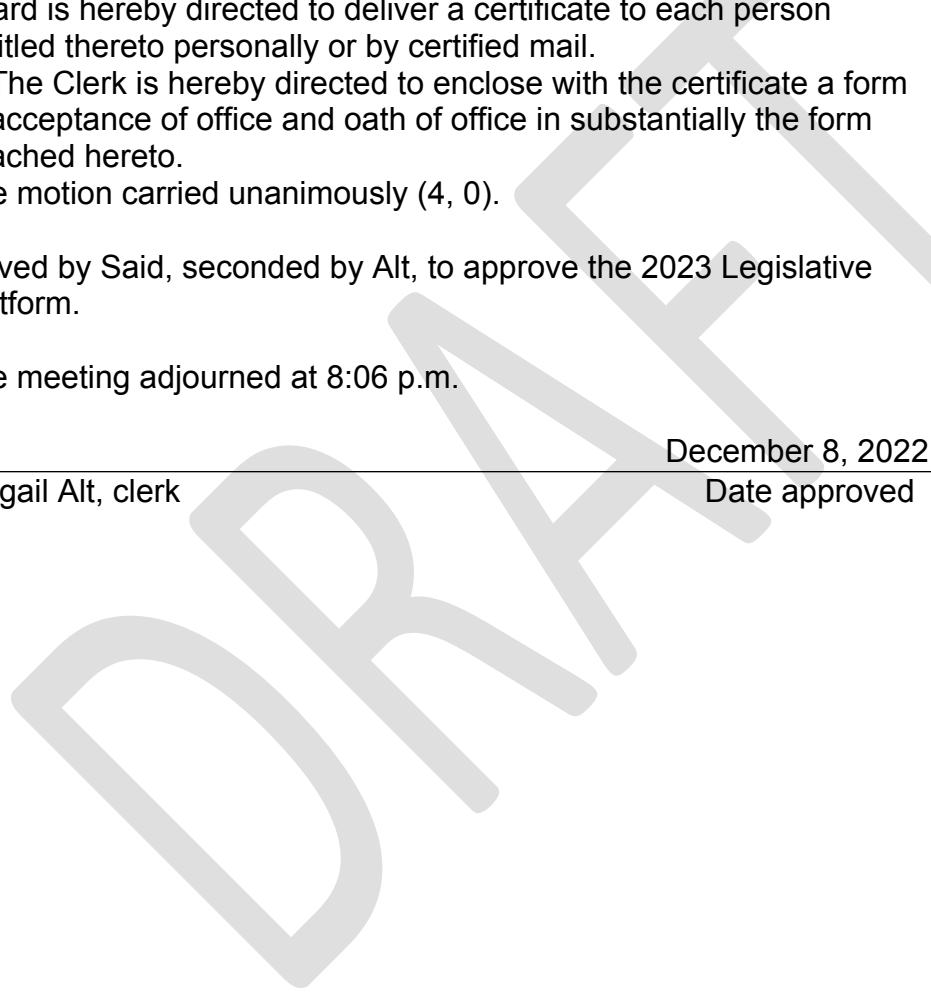
The meeting adjourned at 8:06 p.m.

Adjourn

December 8, 2022

Abigail Alt, clerk

Date approved



**Burnsville-Eagan-Savage Public Schools
Independent School District 191
Human Resources**

TO: Members, Board of Education
Dr. Theresa Battle, Superintendent

FROM: Stacey Sovine, Executive Director of Human Resources

DATE: December 8, 2022
RE: Recommended Personnel Changes

CLASSIFICATION	ACTION	POSITION CONTROL	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE	HOURS / FTE
Certified	Appointment		Kevin Kleiner	*	Burnsville High School	Athletic Director	12/15/2022	1.0 FTE
Certified	Appointment		Mary Deen	*	Diamondhead Education Center	Long Term Substitute Teacher	12/05/2022	.6 FTE
Certified	Appointment		Natalie Sasseville-Praska		Hidden Valley Elementary	Teacher	12/01/2022	1.0 FTE
Certified	Leave of Absence		Jessica Northenscald		Community Education	Teacher	01/04/2023-02/14/2023	.90 FTE
Certified	Leave of Absence		Sarah Richardson		Rahn Elementary School	Teacher	12/23/2022-02/22/2023	1.0 FTE
Certified	Resignation		Lisa Reid		District-wide	Teacher	12/01/2022	1.0 FTE
Classified	Appointment		Anders Grahn	*	Burnsville High School	Dean of Students	12/12/2022	1.0 FTE
Classified	Appointment		Anh Mai		ECSE Center	Educational Assistant	12/02/2022	6.5 hours/day
Classified	Appointment		Barbara Gierada	*	WM. Byrne Elementary School	Peer Support/Helper	Year Round	Stipend
Classified	Appointment		Brian Pickett	*	Eagle Ridge Middle School	Head Coach Boys Basketball	Winter Season	Stipend
Classified	Appointment		Daniel Hartman		Nicollet Middle School	Assistant Coach Wrestling	Winter Season	Stipend
Classified	Appointment		Hector Torres		Burnsville High School	Assistant Coach Girls Basketball	Winter Season	Stipend
Classified	Appointment		Janet Stanley	*	Harriet Bishop Elementary	Science Fair Leader	Year Round	Stipend
Classified	Appointment		Jessica Rau		Gideon Pond Elementary	Admin Assistant	Year Round	Stipend
Classified	Appointment		John Peters		WM. Byrne Elementary School	Educational Assistant	11/23/2022	7.25 hours/day
Classified	Appointment		Jordan Wein		Burnsville High School	Assistant Drumline Coach	Winter Season	Stipend
Classified	Appointment		Julio Molina		District-wide	Custodian	11/29/2022	8 hours/day
Classified	Appointment		Karen Sampers		Community Education	Clerical	11/28/2022	8 hours/day
Classified	Appointment		Laura Katchmark		Harriet Bishop Elementary	Student Council	Year Round	Stipend
Classified	Appointment		Nancy Herbold	*	WM. Byrne Elementary School	Educational Assistant	12/12/2022	7.25 hours/day
Classified	Appointment		Nasteho Ali	*	Edward Neill Elementary	Educational Assistant	12/05/2022	7.25 hours/day
Classified	Appointment		Natalie Domek		District-wide	Community Education Supervisor	11/28/2022	8 hours/day
Classified	Appointment		Peirre Conwell		Nicollet Middle School	Head Coach Boys Basketball	Winter Season	Stipend
Classified	Appointment		Phillip Norris		Burnsville High School	Assistant Coach Boys Basketball	Winter Season	Stipend
Classified	Appointment		Quincy Bryant		Burnsville High School	Assistant Coach Wrestling	Winter Season	Stipend
Classified	Appointment		Samuel Zupke		WM. Byrne Elementary School	Peer Support/Helper	Year Round	Stipend
Classified	Appointment		Tayah Bolnick	*	Burnsville High School	Assistant Coach Speech	Winter Season	Stipend
Classified	Appointment		Zachary Friedmann	*	Burnsville High School	Assistant Coach Nordic Ski	Winter Season	Stipend
Classified	Change of Assignment		Patrick Gibbons		Burnsville High School	Custodial	12/05/2022	8 hours/day
Classified	Leave of Absence		Anders Grahn	*	Burnsville High School	Educational Assistant	12/09/2022	7 hours/day
Classified	Leave of Absence		Gina Schroeder		ECSE Center	Educational Assistant	12/17/2022-02/28/2023	6.5 hours/day
Classified	Resignation		Angela Siddorn		Harriet Bishop Elementary	Educational Assistant	12/22/2022	5 hours/day
Classified	Resignation		Gabrielle Sasseville		Burnsville High School	Full Length Set Design	Winter Season	Stipend
Classified	Resignation		Karen Sampers	*	Community Education	Community Education Supervisor	11/27/2022	8 hours/day
Classified	Resignation		Nancy Herbold	*	Burnsville High School	Food Service Associate	12/09/2022	3.75 hours/day
Classified	Resignation		Penelope Parsons-Lord		Burnsville High School	Full Length Play Director	Winter Season	Stipend
Classified	Resignation		Penelope Parsons-Lord		Burnsville High School	Full Length Play Set Design Assistant	Winter Season	Stipend



**Agenda V.A.3.
December 8, 2022**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Tyler Dehne, director of finance

Date: November 30, 2022

RECOMMENDATION: To adopt a resolution to approve and accept donations as presented.

RESOLUTION TO ACCEPT DONATIONS

WHEREAS,

- 1. School Board Policy 706 establishes guidelines for the acceptance of gifts to the District; and
- 2. Minnesota Statute 123B.02, Subd. 6 states the School Board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated; and
- 3. Minnesota Statute 465.03 states the School Board may accept a grant or devise of real or personal property only by the adoption of a resolution approved by two-thirds of its members; and
- 4. Businesses and individuals have submitted donations to the district;

THEREFORE, BE IT RESOLVED by the School Board of ISD 191 to approve and accept with appreciation the donations as presented below and to permit their use as designated by the donors.

Moved by: _____

Seconded by: _____

Members in favor of the motion:

Members opposed:

Whereupon said Resolution was declared duly passed and adopted on December 8, 2022.

Clerk – Board of Education

Date	Donor	Recipient	Terms	Donation
11/11/2022	19 families of former students	Food & Nutrition Services	For students in need	\$162.78
9/23/2022	Marissa Ruddle	Food & Nutrition Services	for Student Negative balances	\$1.60
9/23/2022	Siddhi Chem	Food & Nutrition Services	for Student Negative balances	\$2.00
9/27/2022	Scott Johnson	Food & Nutrition Services	for Student Negative balances at BHS	\$7.70
10/6/2022	Muna Aden	Food & Nutrition Services	for Student Negative Balances	\$16.00
10/26/2022	Asia Fitzpatrick	Food & Nutrition Services	for Student Negative Balances at EN	\$20.00
11/29/2022	Judy and Garrett Sampson	Community Education	Brainpower in a Backpack	\$500.00

Total monetary donation received: \$710.08



**Agenda V.A.4.
December 8, 2022**

To: Board of Education

From: Dr. Theresa Battle, superintendent

Date: November 30, 2022

Re: Report about the Listening Session

Recommendation: Receive a report about the Listening Session on November 17, 2022.

No one spoke at the Listening Session on November 17, 2022.



**Agenda V.A.5.
December 8, 2022**

To: Board of Education

From: Dr. Theresa Battle, superintendent

Date: December 1, 2022

Re: Policy 209: *Code of Ethics*

Recommendation: Approve, on a first reading basis, changes to Policy 209: *Code of Ethics*.

Policy 209 was reviewed by the Policy Review Committee meeting on November 22, 2022.

MSBA: Updated references.

Adopted: 10/1999

Burnsville-Eagan-Savage School District Policy 209

Reviewed: ~~12/12/2019~~12/8/2022

Revised: ~~5/28/2015~~MSBA 2022

Rescinds: BBF

209 CODE OF ETHICS

I. PURPOSE

The purpose of this policy is to assist the individual school board member in understanding his or her role as part of a school board and in recognizing the contribution that each member must make to develop an effective and responsible school board.

II. GENERAL STATEMENT OF POLICY

Each school board member shall follow the code of ethics stated in this policy.

A. AS A MEMBER OF THE SCHOOL BOARD, I WILL:

1. Attend school board meetings.
2. Come to the meetings prepared for discussion of the agenda items.
3. Listen to the opinions and views of others (including, but not limited to, other school board members, administration, staff, students, and community members).
4. Vote my conscience after informed discussion, unless I abstain because a conflict of interest exists.
5. Support the decision of the school board, even if my position concerning the issue was different.
6. Recognize the integrity of my predecessors and associates and appreciate their work.
7. Be primarily motivated by a desire to provide the best possible education for the students of my school district.
8. Inform myself about the proper duties and functions of a school board member.

B. IN PERFORMING THE PROPER FUNCTIONS OF A SCHOOL BOARD MEMBER, I WILL:

1. Focus on education policy as much as possible.

2. Remember my responsibility is to set policy – not to implement policy.
3. Consider myself a trustee of public education and do my best to protect, conserve, and advance its progress.
4. Recognize that my responsibility, exercised through the actions of the school board as a whole, is to see that the schools are properly run – not to run them myself.
5. Work through the superintendent – not over or around the superintendent.
6. Delegate the implementation of school board decisions to the superintendent.

C. TO MAINTAIN RELATIONS WITH OTHER MEMBERS OF THE SCHOOL BOARD, I WILL:

1. Respect the rights of others to have and express opinions.
2. Recognize that authority rests with the school board in legal session – not with the individual members of the school board except as authorized by law.
3. Make no disparaging remarks, in or out of school board meetings, about other members of the school board or their opinions.
4. Keep an open mind about how I will vote on any proposition until the board has met and fully discussed the issue.
5. Make decisions by voting in school board meetings after all sides of debatable questions have been presented.
6. Insist that committees be appointed to serve only in an advisory capacity to the school board.

D. IN MEETING MY RESPONSIBILITIES TO MY COMMUNITY, I WILL:

1. Attempt to appraise and plan for both the present and future educational needs of the school district and community.
2. Attempt to obtain adequate financial support for the school district's programs.
3. Insist that business transactions of the school district be ethical and open.
4. Strive to uphold my responsibilities and accountability to the taxpayers in my school district.

E. IN WORKING WITH THE SUPERINTENDENT OF SCHOOLS AND STAFF, I WILL:

1. Hold the superintendent responsible for the administration of the school district.
2. Give the superintendent authority commensurate with his or her responsibilities.
3. Assure that the school district will be administered by the best professional personnel available.
4. Consider the recommendation of the superintendent in hiring all employees.
5. Participate in school board action after considering the recommendation of the superintendent and only after the superintendent has furnished adequate information supporting the recommendation.
6. Insist the superintendent keep the school board adequately informed at all times.
7. Offer the superintendent counsel and advice.
8. Recognize the status of the superintendent as the chief executive officer and a non-voting, ex officio member of the school board.
9. Refer all complaints to the proper administrative officer or insist that they be presented in writing to the whole school board for proper referral according to the chain of command.
10. Present any personal criticisms of employees to the superintendent.
11. Provide support for the superintendent and employees of the school district so they may perform their proper functions on a professional level.

F. IN FULFILLING MY LEGAL OBLIGATIONS AS A SCHOOL BOARD MEMBER, I WILL:

1. Comply with all federal, state, and local laws relating to my work as a school board member.
2. Comply with all school district policies as adopted by the school board.
3. Abide by all rules and regulations as promulgated by the Minnesota Department of Education and other state and federal agencies with jurisdiction over school districts.

4. Recognize that school district business may be legally transacted only in an open meeting of the school board.
5. Avoid conflicts of interest and refrain from using my school board position for personal gain.
6. Take no private action that will compromise the school board or administration.
7. Guard the confidentiality of information that is protected under applicable law.

Legal References: Minn. Stat. § 123B.02, Subd. 1 (~~School District Powers~~ General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (~~School Board Powers~~ Boards of Independent School Districts)
Minn. Stat. § 123B.143, Subd. 1 (Superintendent)

Cross References: ~~MSBA Service Manual, Chapter 1, School Board Member Code of Ethics~~ None

December 8, 2022 Board Meeting

Board Members' Questions and Staff Responses regarding BoardBook materials

(Adopt a Resolution Combining Precincts for School District Elections)

Board Member Question	Staff Response
<p>I believe there is a typo on page one: "... the School Board of Independent School District No. 191 (Burnsville-Eagan-Savage), State of Minnesota, was duly held in said district on the 8th day of December, 2022, at 6:30 o'clock p.m., for the purpose in part, of establishing combined polling places for school district elections not held on the day of a statewide election. The following members were present: Member Hume moved the adoption of the following resolution..."</p> <p>Page three has a similar error: "The motion for the adoption of the foregoing resolution was duly seconded by Currier."</p>	<p>The two names have been replaced with blank lines. Thanks for pointing that out.</p> <p>Response from Dakota County Elections regarding the resolution: "Everything is contiguous, and the polls are existing so city ones so you should be good."</p>

(Adopt a Resolution Approving Associate Membership in the Southwest Metro Intermediate District 288 r)

Board Member Question	Staff Response
<p>I'm thinking there is a typo on page two of this document: "WHEREAS, the Governing Board of Intermediate District 288 voted unanimously at its regular Board Meeting on November 15, 2022, to extend an offer of associate membership to Independent School District No. 2397."</p> <p>I believe this should be Independent School District No. 191, yes?</p>	<p>Thanks for pointing that out. The typo has been corrected.</p>

(Approve the Proposal for the 2023 Kitchen and Cafeteria Alterations Project at Nicollet Middle School)

Board Member Question	Staff Response
Please forward the supporting documents for this project.	Please information in this file: NMS Kitchen



**Agenda V.B.1.
December 8, 2022**

To: Board of Education, Members
Dr. Theresa Battle, superintendent

From: Dr. Chris Bellmont, assistant superintendent, and Sara Holcombe

Date: November 29, 2022

Re: Application for Preliminary Approval of an Extended Field Trip for Burnsville High School French Students

Recommendation: Approve an application for preliminary approval of an extended field trip for Burnsville High School French students to travel to France, Monaco, and Italy from June 12-23, 2023.

Date of trip: June 2023

Destination: France, Monaco, and Italy

Name of sponsoring staff: Sara Holcombe

Estimated cost per student: \$5,350

Estimated number of students and chaperones: 2 chaperones and 10 students

Educational objective: Give French students the opportunity to immerse themselves in French culture and cuisine. They will use authentic real-life situations of daily life to ask for directions, order food, buy goods from vendors, and enjoy small talk at cafes.

Proposed program: Day 1-3 Students fly to Paris to start their journey. They visit all the major sites in and around Paris, including Versailles, The Louvre, Eiffel Tower, Notre Dame, Sacre Coeur, and many others.

Day 4-6 Students travel to the Loire Valley of France (Valley of the Kings) and visit a variety of famous castles in France.

Day 7-9 Students visit the south of France and the country of Monaco. They watch the changing of the guard and visit a perfume factory.

Day 10-12 They visit the Cinque Terre of Italy.



**Agenda V.B.2.
December 8, 2022**

To: Board of Education, Members
Dr. Theresa Battle, superintendent

From: Amy Piotrowski, director of student support services

Date: December 1, 2022

Re: Associate Membership in the Southwest Metro Intermediate District 288

Recommendation: Adopt a resolution approving Associate Membership in the Southwest Metro Intermediate District 288.

**EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD OF
INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA**

Pursuant to due call and notice thereof, a meeting of the School Board of Independent School District No. 191, Burnsville, Minnesota, was held on the 8th day of December, 2022, at 6:30 p.m.

The following Board members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

**RESOLUTION APPROVING ASSOCIATE MEMBERSHIP IN THE
SOUTHWEST METRO INTERMEDIATE DISTRICT 288**

WHEREAS, the 2015 Minnesota State Legislature in Special Session passed Minn. Stat. § 136D.41:

136D.41 LISTED DISTRICTS MAY FORM INTERMEDIATE DISTRICT.

Notwithstanding any other law to the contrary, two or more of the Independent School Districts Nos. 108, 110, 111, and 112 of Carver County, Independent School Districts Nos. 716, 717, 719, 720, and 721 of Scott County, and Independent School District No. 2905 of Le Sueur County, whether or not contiguous, may enter into agreements to accomplish jointly and cooperatively the acquisition, betterment, construction, maintenance, and operation of facilities for, and instruction in, special education, career and technical education, adult basic education, and alternative education. Each school district that becomes a party to such an agreement is a "participating school district" for purposes of sections 136D.41 to 136D.49. The agreement may provide for the exercise of

these powers by a joint school board created as set forth in sections 136D.41 to 136D.49.

WHEREAS, a Joint Powers Agreement establishing the SouthWest Metro Intermediate District 288 as a joint powers entity under Minn. Stat. § 471.59 as authorized by Minn. Stat. § 136D.41 was made and entered into in 2016, by and among Independent School District No. 2905 (Tri-City United), Independent School District No. 716 (Belle Plaine), Independent School District No. 717 (Jordan), Independent School District No. 719 (Prior Lake-Savage), Independent School District No. 720 (Shakopee), Independent School District No. 721 (New Prague), Independent School District No. 108 (Central Public Schools), Independent School District No. 112 (Eastern Carver County Schools), Independent School District No. 110 (Waconia), Independent School District No. 111 (Watertown-Mayer), and Independent School District No. 877 (Buffalo-Hanover-Montrose).

WHEREAS, the Intermediate District 288 Joint Powers Agreement in Article IV, Section 1 provides that an independent school district may become of member of Intermediate District 288 with the approval of at least a majority of the Intermediate District 288 Governing Board.

WHEREAS, the Governing Board of Intermediate District 288 voted unanimously at its regular Board Meeting on November 15, 2022, to extend an offer of associate membership to Independent School District No. 191.

WHEREAS, the Intermediate District 288 Joint Powers Agreement specifies that the independent school district seeking associate membership shall, by action of a majority of its board, adopt a resolution authorizing such school district

to become an associate member of Intermediate District 288. A certified copy of such resolution shall be furnished to the Superintendent of Intermediate District 288, whereupon such school district shall be deemed to be an Associate Member District.

NOW, THEREFORE, BE IT RESOLVED by the School Board of Independent School District No. 191, as follows:

1. That Independent District No. 191 authorizes its Superintendent or designee to notify the Superintendent of Intermediate District 288 of its decision to accept associate membership in Intermediate District 288:
2. That said associate membership in the Intermediate District shall begin July 1, 2023.
3. As an associate member of Intermediate District 288, Independent School District No. 191 is not a voting member of Intermediate District 288 but does enjoy access to all programs and services of Intermediate District 288 equal to that of voting member districts.

The motion for the adoption of the foregoing resolution was duly seconded by Member _____ and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against:

whereupon said resolution was declared duly passed and adopted.



**Agenda V.B.3.
December 8, 2022**

To: Board of Education
Superintendent Dr. Theresa Battle

From: Stacey Sovine, executive director of administrative services

Date: December 8, 2022

Re: Approve the Proposal for the 2023 Kitchen and Cafeteria Alterations Project at Nicollet Middle School

Recommendation: That the Board of Education approve the bid results and proposal from Weber, INC. in the amount of \$986,500 for the kitchen and cafeteria alterations project at Nicollet Middle School.

On Tuesday, November 8, 2022, bids were received for the above-mentioned project. Seven bidders submitted bids for the work contract. A public meeting was held at Diamondhead Education Center with Armstrong, Torseth, Skold and Rydeen, Inc. (ATSR) in attendance. ATSR is the architect for the project and preparer of bid documents.

The proposal was submitted following a Public Notice published by the Owner through STW Burnsville-Eagan in accordance with Minnesota bid requirements.

The low, responsible bidder for this work was Weber, INC. with a base bid of \$797,000. There were four bid alternates in the contract. After review with District administration, it was recommended that three alternates be awarded. The total contract amount is \$986,500.

This is a Long-Term Facilities Maintenance (LTFM) project that was approved by the School Board and the proposal amount is within the budgeted amount for this project. The project is to be completed during the summer of 2023.

Supporting documents are available as requested.



**Agenda V.B.4.
December 8, 2022**

**To: Members, Board of Education
Dr. Theresa Battle, superintendent**

From: Stacey Sovine, executive director of administrative services

Date: December 2, 2022

Re: Certification of Final Property Tax Levy Payable 2023

RECOMMENDATION: that the Board of Education certify the final property tax levy for taxes payable in 2023 of \$49,070,653.49 as presented.

General - RMV, Voter Approved	\$ 19,027,403.97
General - RMV, Other	6,708,121.65
General - NTC, Voter Approved	3,793,589.64
General - NTC, Other	8,061,590.23
Community Service	1,617,454.29
General Debt Service, Voter Approved	3,192,496.49
General Debt Service, Other	5,270,258.60
OPEB/ Pension, Other	<u>1,399,738.62</u>
 Total	 <u><u>\$ 49,070,653.49</u></u>

The final levy recommended for approval this evening is in the amount of \$49,070,653.49. This represents the District's maximum levy authority and reflects a 18.53% increase from the payable 2022 property tax levy. This certified levy funds the fiscal year of 2023-2024.

I recommend approval of the final levy for taxes payable in 2023 of \$49,070,653.49.

Attachment: Final Levy Comparison Payable 2022 and 2023

Independent School District 191
 Levy Certification Summary
 2022 Payable 2023
 For the Fiscal Year 2023/2024

	2021 Payable 2022	2022 Payable 2023	Increase/ (Decrease)
General Levies:			
Referendum Levy	\$ 14,746,240	\$ 16,827,386	\$ 2,081,146
Location Optional Levy Tier 1	2,010,036	2,173,214	163,178
Location Optional Levy Tier 2	3,322,549	3,379,874	57,325
Equity Revenue Levy	391,810	398,570	6,760
Operating Capital Levy	1,082,408	1,124,026	41,618
Safe Schools	282,104	286,970	4,866
Safe Schools - District 917	97,953	99,643	1,690
Career & Technical Levy	362,535	364,195	1,660
Long Term Facilities Maintenance Levy	2,552,416	4,578,725	2,026,309
Economic Development Abatement	29,404	29,205	(199)
Transition Revenue Levy	264,237	268,796	4,559
Achievement & Integration Levy	577,179	596,076	18,897
Reemployment Insurance Levy	175,000	100,000	(75,000)
Lease Levy	416,785	420,919	4,134
Capital Project Referendum Levy	3,620,365	3,793,590	173,225
Alternative Compensation Levy	704,962	713,550	8,588
Total General Levies	30,635,983	35,154,738	4,518,755
Levy Adjustments	(1,269,759)	2,435,967	3,705,726
Net General Levies	\$ 29,366,224	\$ 37,590,705	\$ 8,224,481

Independent School District 191
 Levy Certification Summary
 2022 Payable 2023
 For the Fiscal Year 2023/2024

	2021 Payable 2022	2022 Payable 2023	Increase/ (Decrease)
	<hr/>	<hr/>	<hr/>
Community Service Fund:			
General Community Education	\$ 506,585	\$ 506,585	\$ (0)
Early Childhood Family Education	260,528	269,926	9,398
Disabled Adults	3,062	3,062	-
School Age Care	820,000	825,000	5,000
Home Visiting	7,455	7,537	82
	<hr/>	<hr/>	<hr/>
Total Levies	1,597,630	1,612,110	14,480
Levy Adjustments	4,748	5,344	596
	<hr/>	<hr/>	<hr/>
Community Service Levies	\$ 1,602,378	\$ 1,617,454	\$ 15,076
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Independent School District 191
 Levy Certification Summary
 2022 Payable 2023
 For the Fiscal Year 2023/2024**

	2021 Payable 2022	2022 Payable 2023	Increase/ (Decrease)
	<hr/>	<hr/>	<hr/>
General Debt Service Fund:			
Voter Approved Levy	\$ 3,950,114	\$ 3,913,574	\$ (36,540)
Debt Service	6,418,062	6,521,483	103,421
	<hr/>	<hr/>	<hr/>
Total Levies	10,368,176	10,435,057	66,881
Levy Adjustments	(1,234,503)	(1,972,302)	(737,799)
	<hr/>	<hr/>	<hr/>
Debt Service Levy	\$ 9,133,673	\$ 8,462,755	\$ (670,918)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Independent School District 191
 Levy Certification Summary
 2022 Payable 2023
 For the Fiscal Year 2023/2024**

	2021 Payable 2022	2022 Payable 2023	Increase/ (Decrease)
OPEB Levy - Non-Voter Approved	\$ 1,477,752	\$ 1,474,912	\$ (2,840)
Levy Adjustments	(181,861)	(75,173)	106,688
OPEB Levy	\$ 1,295,891	\$ 1,399,739	\$ 103,848

Independent School District 191
 Levy Certification Summary
 2022 Payable 2023
 For the Fiscal Year 2023/2024

	2021 Payable 2022	2022 Payable 2023	Increase/ (Decrease)
	<u> </u>	<u> </u>	<u> </u>
Summary of All Levies:			
General Levy	\$ 29,366,224	\$ 37,590,705	\$ 8,224,481
Community Service Levy	1,602,378	1,617,454	15,076
General Debt Service Levy	9,133,673	8,462,755	(670,918)
OPEB Levy	<u>1,295,891</u>	<u>1,399,739</u>	<u>103,848</u>
Total - All Levies	<u><u>\$ 41,398,166</u></u>	<u><u>\$ 49,070,653</u></u>	<u><u>\$ 7,672,488</u></u>
Percentage Increase			18.53%

I. COMPUTATION OF 2022 PAYABLE 2023 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	16,827,386.26	2,200,017.71	N/A			19,027,403.97
GEN-RMV OTHER-EXEMP	6,220,453.46	487,668.19	N/A			6,708,121.65
GEN-NTC VOTER-EXEMP	3,793,589.64		N/A			3,793,589.64
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	8,313,308.90	347,337.29-	95,618.62			8,061,590.23
TOTAL GENERAL	35,154,738.26	2,340,348.61	95,618.62			37,590,705.49
COM SERV-EXEMP	1,612,109.95	101.90	5,242.44			1,617,454.29
DEBT-VOTER-NONEXEMP	3,913,574.00	748,912.56-	27,835.05			3,192,496.49
DEBT-OTHER-NONEXEMP	6,521,482.76	1,251,224.16-				5,270,258.60
TOTAL DEBT SERV	10,435,056.76	2,000,136.72-	27,835.05			8,462,755.09
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	1,474,912.00	78,866.16-	3,692.78			1,399,738.62
TOTAL OPEB/PENSION	1,474,912.00	78,866.16-	3,692.78			1,399,738.62
TOTAL	48,676,816.97	261,447.63	132,388.89			49,070,653.49

II. COMPARISON OF 2021 PAYABLE 2022 LEVY LIMITATION WITH 2022 PAYABLE 2023 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2021 PAY 2022 LIMITATION	2022 PAY 2023 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	29,366,224.36	37,590,705.49	8,224,481.13	28.01
COMMUNITY SERVICE	1,602,378.53	1,617,454.29	15,075.76	.94
GENERAL DEBT SERVICE	9,133,673.36	8,462,755.09	670,918.27-	7.35-
OPEB DEBT SERVICE	1,295,890.64	1,399,738.62	103,847.98	8.01
TOTAL	41,398,166.89	49,070,653.49	7,672,486.60	18.53

III. COMPARISON OF 2021 PAYABLE 2022 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2022 PAYABLE 2023 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2021 PAY 2022 CERTIFIED LEVY + ADJUSTMENTS	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	29,366,224.36			
COMMUNITY SERVICE	1,602,378.53			
GENERAL DEBT SERVICE	9,133,673.36			
OPEB DEBT SERVICE	1,295,890.64			
TOTAL AFTER ADJUSTMENTS	41,398,166.89			



**Agenda V.B.5.
December 8, 2022**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Stacey Sovine, executive director of administrative services

Date: December 1, 2022

Re: Combined Precincts

Recommendation: that the Board adopts a resolution establishing combined polling places for certain multiple precincts and designating hours during which the polling places will remain open for voting for school district elections not held on the day of a statewide election.

205A.11 PRECINCTS; POLLING PLACES.
Subd. 2. Combined polling place.

- (a) When no other election is being held in a school district, the school board may designate combined polling places at which the voters in those precincts may vote in the school district election.
- (b) By December 31 of each year, the school board must designate, by resolution, combined polling places. The combined polling places designated in the resolution are the polling places for the following calendar year, unless a change is made:
- (1) pursuant to section [204B.175](#); or
 - (2) because a polling place has become unavailable.
- (c) If the school board designates combined polling places pursuant to this subdivision, polling places must be designated throughout the district, taking into account both geographical distribution and population distribution. A combined polling place must be at a location designated for use as a polling place by a county or municipality.
- (d) In school districts that have organized into separate board member election districts under section [205A.12](#), a combined polling place for a school general election must be arranged so that it does not include more than one board member election district.

EXTRACT OF MINUTES OF A MEETING
OF THE SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 191
(BURNSVILLE-EAGAN-SAVAGE)
STATE OF MINNESOTA

HELD: DECEMBER 8, 2022

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 191 (Burnsville-Eagan-Savage), State of Minnesota, was duly held in said district on the 8th day of December, 2022, at 6:30 o'clock p.m., for the purpose in part, of establishing combined polling places for school district elections not held on the day of a statewide election.

The following members were present:

Member _____ moved the adoption of the following resolution:

RESOLUTION ESTABLISHING COMBINED POLLING PLACES FOR CERTAIN
MULTIPLE PRECINCTS AND DESIGNATING HOURS DURING WHICH THE
POLLING PLACES WILL REMAIN OPEN FOR VOTING FOR SCHOOL DISTRICT
ELECTIONS NOT HELD ON THE DAY OF A STATEWIDE ELECTION

BE IT RESOLVED by the School Board of Independent School District No. 191, State of Minnesota, as follows:

1. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for school district elections are those precincts or parts of precincts located within the boundaries of the school district which have been established by the cities or towns located in whole or in part within the school district. The board hereby confirms those precincts and polling places so established by those municipalities.

2. Pursuant to Minnesota Statutes, Section 205A.11, the board may establish a combined polling place for several precincts for school elections not held on the day of a statewide election. The following combined polling places are hereby established to serve the

precincts specified for all school district special and general elections not held on the same day as a statewide election:

COMBINED POLLING PLACE: Edward Neill Elementary School
13409 Upton Avenue
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Burnsville, P-02, P-07, P-11, and P-16; Dakota County, Minnesota.

COMBINED POLLING PLACE: Gideon Pond Elementary School
613 E. 130th Street
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Burnsville, P-06, P-08, P-09 and P-14; Dakota County, Minnesota.

COMBINED POLLING PLACE: Rahn Elementary School
4424 Sandstone Drive
Eagan, MN 55122

This combined polling place serves all territory in Independent School District No. 191 located in the City of Eagan, P-03, P-04, P-06, P-09, P-11, P-12, and P-17; Dakota County, Minnesota.

COMBINED POLLING PLACE: Mary, Mother of the Church
3333 Cliff Rd E.
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Apple Valley, P-16, and the City of Burnsville, P-01, P-05 and P-10; Dakota County, Minnesota.

COMBINED POLLING PLACE: Vista View Elementary School
13109 County Road 5
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Burnsville, P-03, P-04 and P-17; Dakota County, Minnesota.

COMBINED POLLING PLACE: Harriet Bishop Elementary School
14400 O'Connell Road
Savage, MN 55378

STATE OF MINNESOTA)
COUNTIES OF DAKOTA)SS
AND SCOTT)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 191 (Burnsville-Eagan-Savage), Dakota and Scott Counties, Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said district duly called and held on the date therein indicated, so far as such minutes relate to the establishment of combined polling places and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this 8th day of December, 2022.

Clerk

NOTICE OF CHANGE IN POLLING PLACE LOCATION
 INDEPENDENT SCHOOL DISTRICT NO. 191
 (BURNSVILLE-EAGAN-SAVAGE)
 STATE OF MINNESOTA

Dear Voter:

If you live in one of the precincts listed below, you will vote at the combined polling place listed below for school district elections in Independent School District No. 191:

<u>Precinct</u>	<u>School District Combined Polling Place</u>
City of Burnsville, P-02, P-07, P-11, and P-16	Edward Neill Elementary School 13409 Upton Avenue Burnsville, MN 55337
City of Burnsville, P-06, P-08, P-09 and P-14	Gideon Pond Elementary School 613 E. 130 th Street Burnsville, MN 55337
City of Eagan, P-03, P-04, P-06, P-09, P-11, P-12, and P-17	Rahn Elementary 4424 Sandstone Drive Eagan, MN 55122
City of Apple Valley, P-16 City of Burnsville, P-01, P-05 and P-10	Mary, Mother of the Church 3333 Cliff Rd E. Burnsville, MN 55337
City of Burnsville, P-03, P-04 and P-17	Vista View Elementary School 13109 County Road 5 Burnsville, MN 55337
City of Savage, P-3, P-4, and P-8	Harriet Bishop Elementary School 14400 O'Connell Road Savage, MN 55378
City of Savage, P-1, P-2 and P-7 City of Shakopee, P-4 and P-12A	Glendale United Methodist Church 13550 Glendale Road Savage, MN 55378

Please note that this notice applies only to school district elections not held on the day of a statewide election. Municipal or state elections may be held at a different location. If you wish further information on school district polling place locations, contact the school district or the County Auditor.

/s/

Clerk

Independent School District No. 191
(Burnsville-Eagan-Savage)



**Agenda V.B.6.
December 8, 2022**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Stacey Sovine, executive director of administrative services

Date: December 1, 2022

Re: Policies 416: *Drug and Alcohol Testing*, 417: *Chemical Use and Abuse*, 708: *Transportation of Nonpublic School Students*, 709: *Student Transportation Safety Policy*, and 721: *Uniform Grant Guidance Policy Regarding Federal Revenue Source*

Recommendation: Approve, on a first reading basis, changes to Policies 416: *Drug and Alcohol Testing*, 417: *Chemical Use and Abuse*, 708: *Transportation of Nonpublic School Students*, 709: *Student Transportation Safety Policy*, and 721: *Uniform Grant Guidance Policy Regarding Federal Revenue Source*.

The policies were reviewed by the Policy Review Committee on November 22, 2022.

Summary of changes:

- 416 – MSBA added Clearinghouse and cannabinoids
- 417 – MSBA updated statutory language and text
- 708 – MSBA updated provisions
- 709 – MSBA updated references; updates "serious traffic violation"
- 721 – MSBA updated micro-purchase limit

Adopted: 9/2006
 Reviewed: ~~12/9/2021~~12/8/2022
 Revised: ~~1/13/2022~~MSBA 2022
 Rescinds: BAB

Burnsville-Eagan-Savage School District Policy 416

416 DRUG AND ALCOHOL TESTING

I. PURPOSE

- A. The school board recognizes the significant problems created by drug and alcohol use in society in general, and the public schools in particular. The school board further recognizes the important contribution that the public schools have in shaping the youth of today into the adults of tomorrow.
- B. The school board believes that a work environment free of drug and alcohol use will be not only safer, healthier, and more productive but also more conducive to effective learning. ~~Therefore, to~~ provide such an environment, the purpose of this policy is to provide authority so that the school board may require all employees and/or job applicants to submit to drug and alcohol testing in accordance with the provisions of this policy and as provided in federal law and ~~Minn. Stat. §§~~ Minnesota Statutes, sections 181.950-181.957.

II. GENERAL STATEMENT OF POLICY

- A. All school district employees and job applicants whose positions require a commercial driver's license will be required to undergo drug and alcohol testing in accordance with federal law and the applicable provisions of this policy. The school district also may request or require that drivers submit to drug and alcohol testing in accordance with the provisions of this policy and as provided in ~~Minn. Stat. §§~~ Minnesota Statutes, sections 181.950-181.957.
- B. If the school district contracts for transportation services, it will require the transportation contractor to comply with the provisions of this policy applicable to school bus drivers.
- C. The school district may request or require that any school district employee or job applicant, other than an employee or applicant whose position requires a commercial driver's license, submit to drug and alcohol testing in accordance with the provisions of this policy and as provided in ~~Minn. Stat. §§~~ Minnesota Statutes, sections 181.950-181.957.
- D. The use, possession, sale, purchase, transfer, or dispensing of any drugs not medically prescribed, including medical cannabis, regardless of whether it has been prescribed for the employee, is prohibited on school district property (which includes school district vehicles), while operating school district vehicles or equipment, and at any school-sponsored program or event. Use of drugs which are

not medically prescribed, including medical cannabis, regardless of whether it has been prescribed for the employee, is also prohibited throughout the school or work day, including lunch or other breaks, whether or not the employee is on or off school district property. Employees under the influence of drugs which are not medically prescribed are prohibited from entering or remaining on school district property.

- E. The use, possession, sale, purchase, transfer, or dispensing of alcohol is prohibited on school district property (which includes school district vehicles), while operating school district vehicles or equipment, and at any school-sponsored program or event. Use of alcohol is also prohibited throughout the school or work day, including lunch or other breaks, whether or not the employee is on or off school district property. Employees under the influence of alcohol are prohibited from entering or remaining on school district property.
- F. Any employee who violates this section shall be subject to discipline which includes, but is not limited to, immediate suspension without pay and immediate discharge.

III. FEDERALLY MANDATED DRUG AND ALCOHOL TESTING FOR SCHOOL BUS DRIVERS

A. General Statement of Policy

All persons subject to commercial driver's license requirements shall be tested for alcohol, marijuana (including medical cannabis), cocaine, amphetamines, opiates (including heroin), and phencyclidine (PCP), pursuant to federal law. Drivers who test positive for alcohol or drugs shall be subject to disciplinary action, which may include termination of employment.

B. Definitions

1. "Actual Knowledge" means actual knowledge by the school district that a driver has used alcohol or controlled substances based on: (a) direct observation of the employee's use (not observation of behavior sufficient to warrant reasonable suspicion testing); (b) information provided by a previous employer; (c) a traffic citation; or (d) an employee's admission, except when made in connection with a qualified employee self-admission program.
2. "Alcohol Screening Device" (ASD) means a breath or saliva device, other than an Evidential Breath Testing Device (EBT), that is approved by the National Highway Traffic Safety Administration and placed on its Conforming Products List for such devices.
3. "Breath Alcohol Technician" (BAT) means an individual who instructs and assists individuals in the alcohol testing process and who operates the EBT.

4. “Commercial Motor Vehicle” (CMV) includes a vehicle which is designed to transport 16 or more passengers, including the driver.
5. “Designated Employer Representative” (DER) means an employee authorized by the school district ~~a designated school district representative authorized~~ to take immediate action to remove employees from safety-sensitive duties, or cause employees to be removed from these covered duties, and to make required decisions in the testing and evaluation process, ~~and to~~ The DER receive test results and other communications for the school district.
6. “Department of Transportation” (DOT) means United States Department of Transportation.
7. “Direct Observation” means observation of alcohol or controlled substances use and does not include observation of employee behavior or physical characteristics sufficient to warrant reasonable suspicion testing.
8. “Driver” is any person who operates a CMV, including full-time, regularly employed drivers, casual, intermittent or occasional drivers, leased drivers, and independent owner-operator contractors.
98. “Evidential Breath Testing Device” (EBT) means a device approved by the National Highway Traffic Safety Administration for the evidentiary testing of breath for alcohol concentration and placed on its Conforming Products List for such devices.
109. “Licensed Medical Practitioner” means a person who is licensed, certified, and/or registered, in accordance with applicable Federal, State, local, or foreign laws and regulations, to prescribe controlled substances and other drugs.
11. “Medical Review Officer” (MRO) means a licensed physician responsible for receiving and reviewing laboratory results generated by the school district’s drug testing program and for evaluating medical explanations for certain drug tests.
120. “Refusal to Submit” (to an alcohol or controlled substances test) means that a driver: (a) fails to appear for any test within a reasonable time, as determined by the school district, consistent with applicable DOT regulations, after being directed to do so; (b) fails to remain at the testing site until the testing process is complete; (c) fails to provide a urine specimen or an adequate amount of saliva or breath for any DOT drug or alcohol test; (d) fails to permit the observation or monitoring of the driver’s provision of a specimen in the case of a directly observed or monitored collection in a drug test; (e) fails to provide a sufficient breath specimen or sufficient amount of urine when directed and a determination

has been made that no adequate medical explanation for the failure exists; (f) fails or declines to take an additional test as directed by the school district or the collector; (g) fails to undergo a medical examination or evaluation, as directed by the MRO or the DER; (h) fails to cooperate with any part of the testing process (e.g., refuses to empty pockets when so directed by the collector, behaves in a confrontational way that disrupts the collection process, fails to wash hands after being directed to do so by the collector, fails to sign the certification on the forms); (i) fails to follow the observer's instructions, in an observed collection, to raise the driver's clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if the driver has any type of prosthetic or other device that could be used to interfere with the collection process; (j) possesses or wears a prosthetic or other device that could be used to interfere with the collection process; (k) admits to the collector or MRO that the driver adulterated or substituted the specimen; or (l) is reported by the MRO as having a verified adulterated or substituted test result. An applicant who fails to appear for a pre-employment test, who leaves the testing site before the pre-employment testing process commences, or who does not provide a urine specimen because they have left before it commences is not deemed to have refused to submit to testing.

131. "Safety-sensitive functions" are on-duty functions from the time the driver begins work or is required to be in readiness to work until relieved from work and all responsibility for performing work, and include such functions as driving, loading and unloading vehicles, or supervising or assisting in the loading or unloading of vehicles, servicing, repairing, obtaining assistance to repair, or remaining in attendance during the repair of a disabled vehicle.
142. "Screening Test Technician" (STT) means anyone who instructs and assists individuals in the alcohol testing process and operates an ASD.
153. "Stand Down" means the practice of temporarily removing an employee from performing safety-sensitive functions after-based only upon a laboratory reports to the MRO of a confirmed positive test for a drug or drug metabolite, an adulterated, or a substituted test result but before the MRO completes the verification process.
164. "Substance Abuse Professional" (SAP) means a qualified person who evaluates employees who have violated a DOT drug and alcohol regulation and makes recommendations concerning education, treatment, follow-up testing, and aftercare.

C. Policy and Educational Materials

1. The school district shall provide a copy of this policy and procedures to each driver prior to the start of its alcohol and drug testing program and to

each driver subsequently hired or transferred into a position requiring driving of a CMV.

2. The school district shall provide to each driver information required under Title 49 of the Code of Federal Regulations, including information concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life; signs and symptoms of an alcohol or ~~drug-controlled substance~~ problem (the driver's or a coworker's); and available methods of intervening when an alcohol or ~~drug-controlled substance~~ problem is suspected, including confrontation, referral to an employee assistance program, and/or referral to management.
3. The school district shall provide written notice to representatives of employee organizations that the information described above is available.
4. The school district shall require each driver to sign a statement certifying that ~~they have the driver~~ received a copy of the policy and materials. This statement should be in the form of Attachment A to this policy. The school district will maintain the original signed certificate and will provide a copy to the driver if the driver so requests.

D. Alcohol and Controlled Substances Testing Program Manager

1. The program manager will coordinate the implementation, direction, and administration of the alcohol and controlled substances testing policy for bus drivers. The program manager is the principal contact for the collection site, the testing laboratory, the MRO, the BAT, the SAP, and the person submitting to the test. Employee questions concerning this policy shall be directed to the program manager.
2. The school district shall designate a program manager and provide written notice of the designation to each driver along with this policy.

E. Specific Prohibitions for Drivers

1. Alcohol Concentration. No driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.04 or greater. Drivers who test greater than 0.04 will be taken out of service and will be subject to evaluation by a professional and retesting at the driver's expense.
2. Alcohol Possession. No driver shall be on duty or operate a CMV while the driver possesses alcohol.
3. On-Duty Use. No driver shall use alcohol while performing safety-sensitive functions.

4. Pre-Duty Use. No driver shall perform safety-sensitive functions within four (4) hours after using alcohol.
5. Use Following an Accident. No driver required to take a post-accident test shall use alcohol for eight (8) hours following the accident, or until they undergo a post-accident alcohol test, whichever occurs first.
6. Refusal to Submit to a Required Test. No driver shall refuse to submit to an alcohol or controlled substances test required by post-accident, random, reasonable suspicion, return-to-duty, or follow-up testing requirements. A verified adulterated or substituted drug test shall be considered a refusal to test.
7. Use of Controlled Substances. No driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions when the driver uses any controlled substance, except when the use is pursuant to instructions (which have been presented to the school district) from a licensed ~~physician~~ medical practitioner who is familiar with the driver's medical history and who has advised the driver that the substance does not adversely affect the driver's ability to safely operate a CMV. Controlled substance includes medical cannabis, regardless of whether the driver is enrolled in the state registry program.
8. Positive, Adulterated, or Substituted Test for Controlled Substance. No driver shall report for duty, remain on duty, or perform a safety-sensitive function if the driver tests positive for controlled substances, including medical cannabis, or has adulterated or substituted a test specimen for controlled substances.
9. General Prohibition. Drivers are also subject to the general policies and procedures of the school district ~~which that~~ prohibit ~~the~~ possession, transfer, sale, exchange, reporting to work under the influence of drugs or alcohol, and consumption of drugs or alcohol while at work or while on school district premises or operating any school district vehicle, machinery, or equipment.

F. Other Alcohol-Related Conduct

No driver found to have an alcohol concentration of 0.02 or greater but less than 0.04 shall perform safety-sensitive functions for at least twenty-four (24) hours following administration of the test. The school district will not take any action under this policy other than removal from safety-sensitive functions based solely on test results showing an alcohol concentration of less than 0.04 but may take action otherwise consistent with law and the policies of the school district.

G. Prescription Drugs/Cannabinoid Products

A driver shall inform ~~his or her~~ the driver's supervisor if at any time the driver is

using a controlled substance pursuant to a physician's prescription. The physician's instructions shall be presented to the school district upon request. Use of a prescription drug shall be allowed if the physician has advised the driver that the prescribed drug will not adversely affect the driver's ability to safely operate a CMV. Use of medical cannabis is prohibited notwithstanding the driver's enrollment in the patient registry. Use of nonintoxicating cannabinoids or edible cannabinoid products is not a legitimate medical explanation for a confirmed positive test result for marijuana. MROs will verify a drug test confirmed as positive, even if a driver claims to have only used nonintoxicating cannabinoids or edible cannabinoid product.

H. Testing Requirements

1. Pre-Employment Testing

- a. A driver applicant shall undergo testing for [alcohol and] controlled substances, including medical cannabis, before the first time the driver performs safety-sensitive functions for the school district.
- b. Tests shall be conducted only after the applicant has received a conditional offer of employment.
- c. ~~In order~~ To be hired, the applicant must test negative and must sign an agreement in the form of Attachment B to this policy, authorizing former employers to release to the school district all information on the applicant's alcohol tests with results of blood alcohol concentration of 0.04 or higher, or verified positive results for controlled substances, including medical cannabis, or refusals to be tested (including verified adulterated or substituted drug test results), or any other violations of DOT agency drug and alcohol testing regulations, or, if the applicant violated the testing regulations, documentation of the applicant's successful completion of DOT return-to-duty requirements (including follow-up tests), within the preceding two (2) years.
- d. The applicant also must be asked whether they have tested positive, or refused to test, on any pre-employment drug or alcohol test administered by an employer to which the employee, during the last two (2) years, applied for, but did not obtain, safety-sensitive transportation work covered by DOT testing rules.
- e. Before employing a driver subject to controlled substances and alcohol testing, the school district must conduct a full pre-employment query of the federal Commercial Driver's License (CDL) Drug and Alcohol Clearinghouse ("Clearinghouse") to obtain information about whether the driver (1) has a verified

positive, adulterated, or substituted controlled substances test result; (2) has an alcohol confirmation test with a concentration of 0.04 or higher; (3) has refused to submit to a test in violation of federal law; or (4) that an employer has reported actual knowledge that the driver used alcohol on duty, before duty, or following an accident in violation of federal law or used a controlled substance in violation of federal law. The applicant must give specific written or electronic consent for the school district to conduct the Clearinghouse full query. The school district shall retain the consent for three (3) years from the date of the query.

2. Post-Accident Testing

- a. As soon as practicable following an accident involving a CMV, the school district shall test the driver for alcohol and controlled substances, including medical cannabis, if the accident involved the loss of human life or if the driver receives a citation for a moving traffic violation arising from an accident which results in bodily injury or disabling damage to a motor vehicle.
- b. Drivers should be tested for alcohol use within two (2) hours and no later than eight (8) hours after the accident.
- c. Drivers should be tested for controlled substances, including medical cannabis, no later than thirty-two (32) hours after the accident.
- d. A driver subject to post-accident testing must remain available for testing, or shall be considered to have refused to submit to the test.
- e. If a post-accident alcohol test is not administered within two (2) hours following the accident, the school district shall prepare and maintain on file a record stating the reasons the test was not promptly administered and continue to attempt to administer the alcohol test within eight (8) hours.
- f. If a post-accident alcohol test is not administered within eight (8) hours following the accident or a post-accident controlled substances test is not administered within thirty-two (32) hours following the accident, the school district shall cease attempts to administer the test, and prepare and maintain on file a record stating the reasons for not administering the test.
- g. The school district shall report drug and alcohol program violations to the Clearinghouse as required under federal law.

3. Random Testing

- a. The school district shall conduct tests on a random basis at unannounced times throughout the year, as required by the federal regulations.
- b. The school district shall test for alcohol at a minimum annual percentage rate of 10% of the average number of driver positions, and for controlled substances, including medical cannabis, at a minimum annual percentage of 50%.
- c. The school district shall adopt a scientifically valid method for selecting drivers for testing, such as random number table or a computer-based random number generator that is matched with identifying numbers of the drivers. Each driver shall have an equal chance of being tested each time selections are made. . Each driver selected for testing shall be tested during the selection period.
- d. Random tests shall be unannounced. Dates for administering random tests shall be spread reasonably throughout the calendar year.
- e. Drivers shall proceed immediately to the collection site upon notification of selection; provided, however, that if the driver is performing a safety-sensitive function, other than driving, at the time of notification, the driver shall cease to perform the function and proceed to the collection site as soon as possible.

4. Reasonable Suspicion Testing

- a. The school district shall require a driver to submit to an alcohol test and/or controlled substances, including medical cannabis, test when a supervisor or school district official, who has been trained in accordance with the regulations, has reasonable suspicion to believe that the driver has used alcohol and/or controlled substances, including medical cannabis, on duty or within four (4) hours before coming on duty, or just after the period of the work day. The test shall be done as soon as practicable following the observation of the behavior indicative of the use of controlled substances or alcohol.
- b. The reasonable suspicion determination must be based on specific, contemporaneous, articulable observations concerning the driver's appearance, behavior, speech, or body odors. The required observations for reasonable suspicion of a controlled substances violation may include indications of the chronic and withdrawal effects of controlled substances.

- c. Alcohol testing shall be administered within two (2) hours following a determination of reasonable suspicion. If it is not done within two (2) hours, the school district shall prepare and maintain a record explaining why it was not promptly administered and continue to attempt to administer the alcohol test within eight (8) hours. If an alcohol test is not administered within eight (8) hours following the determination of reasonable suspicion, the school district shall cease attempts to administer the test and state in the record the reasons for not administering the test.
 - d. The supervisor or school district official who makes observations leading to a controlled substances reasonable suspicion test shall make and sign a written record of the observations within twenty-four (24) hours of the observed behavior or before the results of the drug test are released, whichever is earlier.
5. Return-To-Duty Testing. A driver found to have violated this policy shall not return to work until an SAP has determined the employee has successfully complied with prescribed education and/or treatment and until undergoing return-to-duty tests indicating an alcohol concentration of less than 0.02 and a confirmed negative result for the use of controlled substances. The school district is not required to return a driver to safety-sensitive duties because the driver has met these conditions; this is a personnel decision subject to collective bargaining agreements or other legal requirements.
6. Follow-Up Testing. When an SAP has determined that a driver is in need of assistance in resolving problems with alcohol and/or controlled substances, the driver shall be subject to unannounced follow-up testing as directed by the SAP for up to sixty (60) months after completing a treatment program.
7. Refusal to Submit and Attendant Consequences
- a. A driver or driver applicant may refuse to submit to drug and alcohol testing.
 - b. Refusal to submit to a required drug or alcohol test subjects the driver or driver applicant to the consequences specified in federal regulations as well as the civil and/or criminal penalty provisions of 49 United States Code section U.S.C. § 521(b). In addition, a refusal to submit to testing establishes a presumption that the driver or driver applicant would test positive if a test were conducted and makes the driver or driver applicant subject to discipline or disqualification under this policy.
 - c. A driver applicant who refuses to submit to testing shall be disqualified from further consideration for the conditionally

offered position.

- d. An employee who refuses to submit to testing shall not be permitted to perform safety-sensitive functions and will be considered insubordinate and subject to disciplinary action, up to and including dismissal. If an employee is offered an opportunity to return to a DOT safety-sensitive duty, the employee will be evaluated by an SAP and must submit to a return-to-duty test prior to being considered for reassignment to safety-sensitive functions.
- e. Drivers or driver applicants who refuse to submit to required testing will be required to sign Attachment C to this policy.

I. Testing Procedures

1. Drug Testing

- a. Drug testing is conducted by analyzing a donor's urine specimen. Split urine samples will be collected in accordance with federal regulations. The donor will provide a urine sample at a designated collection site. The collection site personnel will then pour the sample into two sample bottles, labeled "primary" and "split," seal the specimen bottles, complete the chain of custody form, and prepare the specimen bottles for shipment to the testing laboratory for analysis. The specimen preparation shall be conducted in sight of the donor.
- b. If the donor is unable to provide the appropriate quantity of urine, the collection site person shall instruct the individual to drink up to forty (40) ounces of fluid distributed reasonably through a period of up to three (3) hours to attempt to provide a sample. If the individual is still unable to provide a complete sample, the test shall be discontinued and the school district notified. The DER shall refer the donor for a medical evaluation to determine if the donor's inability to provide a specimen is genuine or constitutes a refusal to test. For pre-employment testing, the school district may elect to not have a referral made, and revoke the employment offer.
- c. Drug test results are reported directly to the MRO by the testing laboratory. The MRO reports the results to the DER. If the results are negative, the school district is informed and no further action is necessary. If the test result is confirmed positive, adulterated, substituted, or invalid, the MRO shall give the donor an opportunity to discuss the test result. The MRO will contact the donor directly, on a confidential basis, to determine whether the donor wishes to discuss the test result. The MRO shall notify each donor that the donor has seventy-two (72) hours from the time of notification in which to request a test of the split specimen at the

donor's expense. No split specimen testing is done for an invalid result.

- d. If the donor requests an analysis of the split specimen within seventy-two (72) hours of having been informed of a confirmed positive test, the MRO shall direct, in writing, the laboratory to provide the split specimen to another Department of Health and Human Services – SAMHSA certified laboratory for analysis. If the donor has not contacted the MRO within seventy-two (72) hours, the donor may present the MRO information documenting that serious illness, injury, inability to contact the MRO, lack of actual notice of the confirmed positive test, or other circumstances unavoidably prevented the donor from timely making contact. If the MRO concludes that a legitimate explanation for the donor's failure to contact him/her within seventy-two (72) hours exists, the MRO shall direct the analysis of the split specimen. The MRO will review the confirmed positive test result to determine whether an acceptable medical reason for the positive result exists. The MRO shall confirm and report a positive test result to the DER and the employee when no legitimate medical reason for a positive test result as received from the testing laboratory exists.
- e. If, after making reasonable efforts and documenting those efforts, the MRO is unable to reach the donor directly, the MRO must contact the DER who will direct the donor to contact the MRO. If the DER is unable to contact the donor, the donor will be suspended from performing safety-sensitive functions.
- f. The MRO may confirm the test as a positive without having communicated directly with the donor about the test results under the following circumstances:
 - (1) The donor expressly declines the opportunity to discuss the test results;
 - (2) The donor has not contacted the MRO within seventy-two (72) hours of being instructed to do so by the DER; or
 - (3) The MRO and the DER, after making and documenting all reasonable efforts, have not been able to contact the donor within ten (10) days of the date the confirmed test result was received from the laboratory.

2. Alcohol Testing

- a. The federal alcohol testing regulations require testing to be administered by a BAT using an EBT or an STT using an ASD. EBTs and ASDs can be used for screening tests but only EBTs can

be used for confirmation tests.

- b. Any test result less than 0.02 alcohol concentration is considered a “negative” test.
- c. If the donor is unable to provide sufficient saliva for an ASD, the DER will immediately arrange to use an EBT. If the donor attempts and fails to provide an adequate amount of breath, the school district will direct the donor to obtain a written evaluation from a licensed physician to determine if the donor’s inability to provide a breath sample is genuine or constitutes a refusal to test.
- d. If the screening test results show alcohol concentration of 0.02 or higher, a confirmatory test conducted on an EBT will be required to be performed between fifteen (15) and thirty (30) minutes after the completion of the screening test.
- e. Alcohol tests are reported directly to the DER.

J. Driver/Driver Applicant Rights

- 1. All drivers and driver applicants subject to the controlled substances testing provisions of this policy who receive a confirmed positive test result for the use of controlled substances have the right to request, at the driver’s or driver applicant’s expense, a confirming retest of the split urine sample. If the confirming retest is negative, no adverse action will be taken against the driver, and a driver applicant will be considered for employment.
- 2. The school district will not discharge a driver who, for the first time, receives a confirmed positive drug or alcohol test UNLESS:
 - a. The school district has first given the employee an opportunity to participate in, at the employee’s own expense or pursuant to coverage under an employee benefit plan, either a drug or alcohol counseling or rehabilitation program, whichever is more appropriate, as determined by the school district after consultation with the SAP; and
 - b. The employee refuses to participate in the recommended program, or fails to successfully complete the program as evidenced by withdrawal before its completion or by a positive test result on a confirmatory test after completion of the program.
 - c. This limitation on employee discharge does not bar discharge of an employee for reasons independent of the first confirmed positive test result.

K. Testing Laboratory

The testing laboratory for controlled substances will be certified by the Department of Health and Human Services – SAMHSA to perform controlled substances testing pursuant to federal regulations.

L. Confidentiality of Test Results

All alcohol and controlled substances test results and required records of the drug and alcohol testing program are considered confidential information under federal law and private data on individuals as that phrase is defined in Minn. Stat. Ch. 13. Any information concerning the individual’s test results and records shall not be released without written permission of the individual, except as provided for by regulation or law.

M. Recordkeeping Requirements and Retention of Records

1. The school district shall keep and maintain records in accordance with the federal regulations in a secure location with controlled access.
2. The required records shall be retained for the following minimum periods:

Basic records	5 years
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“Basic records” includes records of: (a) alcohol test results with concentration of 0.02 or greater; (b) verified positive drug test results; (c) refusals to submit to required tests (including substituted or adulterated drug test results); (d) SAP reports; (e) all follow-up tests and schedules for follow-up tests; (f) calibration documentation; (g) administration of the testing programs; and (h) each annual calendar year summary.

Information obtained from previous employers	3 years
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Collection records <u>Alcohol and controlled substance collection procedures</u>	2 years
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Negative and cancelled drug-controlled substance tests	1 year
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Alcohol tests with less than 0.02 concentration	1 year
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Education and training records	indefinite
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1 year

“Education and training records” must be maintained while the individuals perform the functions which require training and for the two (2) years after ceasing to perform those functions.

3. Personal Information

Personal information about all individuals who undergo any required testing under this policy will be shared with the U.S. DOT Drug & Alcohol Clearinghouse (“Clearinghouse) as required under

federal law, including:

- a. The name of the person tested;
- b. Any verified positive, adulterated, or substituted drug test result;
- c. Any alcohol confirmation test with a BAC concentration of 0.04 or higher;
- d. Any refusal to submit to any test required hereunder;
- e. Any report by a supervisor of actual knowledge of use as follows
 - i. Any on-duty alcohol use;
 - ii. Any pre-duty alcohol use;
 - iii. Any alcohol use following an accident; and
 - iv. Any controlled substance use.
- f. Any report from a substance abuse professional certifying successful completion of the return-to-work process;
- g. Any negative return-to-duty test; and
- h. Any employer's report of completion of follow-up testing.

N. Training

The school district shall ensure all persons designated to supervise drivers receive training. The designated employees shall receive at least sixty (60) minutes of training on alcohol misuse and at least sixty (60) minutes of training on controlled substances use. The training shall include physical, behavioral, speech, and performance indicators of probable misuse of alcohol and use of controlled substances. The training will be used by the supervisors to make determinations of reasonable suspicion.

O. Consequences of Prohibited Conduct and Enforcement

- 1. Removal. The school district shall remove a driver who has engaged in prohibited conduct from safety-sensitive functions. A driver shall not be permitted to return to safety-sensitive functions until and unless the return-to-duty requirements of federal DOT regulations have been completed.
- 2. Referral, Evaluation, and Treatment
 - a. A driver or driver applicant who has engaged in prohibited conduct shall be provided a listing of SAPs readily available to the driver or

applicant and acceptable to the school district.

- b. If the school district offers a driver an opportunity to return to a DOT safety-sensitive duty following a violation, the driver must be evaluated by an SAP and the driver is required to successfully comply with the SAP's evaluation recommendations (education, treatment, follow-up evaluation(s), and/or ongoing services). The school district is not required to provide an SAP evaluation or any subsequent recommended education or treatment.
- c. Drivers are responsible for payment for SAP evaluations and services unless a collective bargaining agreement or employee benefit plan provides otherwise.
- d. Drivers who engage in prohibited conduct also are required to comply with follow-up testing requirements.

3. Disciplinary Action

- a. Any driver who refuses to submit to post-accident, random, reasonable suspicion, or follow-up testing not only shall not perform or continue to perform safety-sensitive functions, but also may be subject to disciplinary action, which may include immediate suspension without pay and/or immediate discharge.
- b. Drivers who test positive with verification of a confirmatory test or are otherwise found to be in violation of this policy or the federal regulations shall be subject to disciplinary action, which may include immediate suspension without pay and/or immediate discharge.
- c. Nothing in this policy limits or restricts the right of the school district to discipline or discharge a driver for conduct which not only constitutes prohibited conduct under this policy but also violates the school district's other rules or policies.

P. Other Testing

The school district may request or require that drivers submit to drug and alcohol testing other than that required by federal law. For example, drivers may be requested or required to undergo drug and alcohol testing on an annual basis as part of a routine physical examination. Such additional testing of drivers will be conducted only in accordance with the provisions of this policy and as provided in ~~Minn. Stat. §§~~[Minnesota Statutes sections](#) 181.950-181.957. For purposes of such additional, non-mandatory testing, drivers fall within the definition of "other employees" covered by Section IV. of this policy.

R. Annual Clearinghouse Query

1. The school district must conduct a query of the Clearinghouse record at least once per year for information for all employees subject to controlled substance and alcohol testing related to CMV operation to determine whether information exists in the Clearinghouse about those employees. In lieu of a full query, the school district may obtain the individual driver's consent to conduct a limited query to satisfy the annual query requirement. The limited query will tell the employer whether there is information about the driver in the Clearinghouse but will not release that information to the employer. If the limited query shows that information exists in the Clearinghouse about the driver, the school district must conduct a full query within twenty-four (24) hours or must not allow the driver to continue to perform any safety-sensitive function until the employee conducts the full query and the results confirm the driver's Clearinghouse record contains no prohibitions showing the driver has a verified positive, adulterated or substitute controlled substance test, no alcohol confirmation test with a concentration of 0.04 or higher, refuses to submit to a test, or was reported to have used alcohol on duty, before duty, following an accident or otherwise used a controlled substance in violation of the regulations except where the driver completed the SAP evaluation, referral and education/treatment process as required by the regulations. The school district shall comply with the query requirements set forth in 49 Code of Federal Regulations 382.701.

2. The school district may not access an individual's Clearinghouse record unless the school district (1) obtains the individual's prior written or electronic consent for access to the record; and (2) submits proof of the individual's consent to the Clearinghouse. The school district must retain the consent for three (3) years from the date of the last query. The school district shall retain for three (3) years a record of each request for records from the Clearinghouse and the information received pursuant to the request.

3. The school district shall protect the individual's privacy and confidentiality of each Clearinghouse record it receives. The school district shall ensure that information contained in a Clearinghouse record is not divulged to a person or entity not directly involved in assessing and evaluating whether a prohibition applies with respect to the individual to operate a CMV for the school district.

4. The school district may use an individual's Clearinghouse record only to assess and evaluate whether a prohibition applies with respect to the individual to operate a CMV for the school district.

IV. DRUG AND ALCOHOL TESTING FOR OTHER EMPLOYEES

The school district may request or require drug and alcohol testing for other school district personnel, i.e., employees who are not school bus drivers, or job applicants for such positions. The school district does not have a legal duty to request or require any employee or job applicant to undergo drug and alcohol testing as authorized in this

policy, except for school bus drivers and other drivers of CMVs who are subject to federally mandated testing. (See Section III. of this policy.) If a school bus driver is requested or required to submit to drug or alcohol testing beyond that mandated by federal law, the provisions of Section IV. of this policy will be applicable to such testing.

A. Circumstances Under Which Drug or Alcohol Testing May Be Requested or Required:

1. General Limitations

- a. The school district will not request or require an employee or job applicant whose position does not require a commercial driver's license to undergo drug or alcohol testing, unless the testing is done pursuant to this drug and alcohol testing policy; and is conducted by a testing laboratory ~~which participates in one of the programs that meets one of the criteria~~ listed in Minnesota Statutes- section§ 181.953, ~~Subd. Subdivision~~ 1.
- b. The school district will not request or require an employee or job applicant whose position does not require a commercial driver's license to undergo drug and alcohol testing on an arbitrary and capricious basis.

2. Job Applicant Testing

The school district may request or require any job applicant whose position does not require a commercial driver's license to undergo drug and alcohol testing, provided a job offer has been made to the applicant and the same test is requested or required of all job applicants conditionally offered employment for that position. If a job applicant has received a job offer ~~which-that~~ is contingent on the applicant's passing drug and alcohol testing, the school district may not withdraw the offer based on a positive test result from an initial screening test that has not been verified by a confirmatory test. In the event the job offer is subsequently withdrawn, the school district shall notify the job applicant of the reason for its action.

3. Random Testing

The school district may request or require employees to undergo drug and alcohol testing on a random selection basis only if they are employed in safety-sensitive positions.

4. Reasonable Suspicion Testing

The school district may request or require any employee to undergo drug and alcohol testing if the school district has a reasonable suspicion that the employee:

- a. is under the influence of drugs or alcohol;
- b. has violated the school district's written work rules prohibiting the use, possession, sale, or transfer of drugs or alcohol while the employee is working or while the employee is on the school district's premises or operating the school district's vehicles, machinery, or equipment;
- c. has sustained a personal injury, as that term is defined in ~~Minnesota Statutes, section~~§ 176.011, ~~Subd.~~subdivision 16, or has caused another employee to sustain a personal injury; or
- d. has caused a work-related accident or was operating or helping to operate machinery, equipment, or vehicles involved in a work-related accident.

5. Treatment Program Testing

The school district may request or require any employee to undergo drug and alcohol testing if the employee has been referred by the school district for chemical dependency treatment or evaluation or is participating in a chemical dependency treatment program under an employee benefit plan, in which case the employee may be requested or required to undergo drug and alcohol testing without prior notice during the evaluation or treatment period and for a period of up to two (2) years following completion of any prescribed chemical dependency treatment program.

6. Routine Physical Examination Testing

The school district may request or require any employee to undergo drug and alcohol testing as part of a routine physical examination provided the drug or alcohol test is requested or required no more than once annually and the employee has been given at least two weeks' written notice that a drug or alcohol test may be requested or required as part of the physical examination.

B. No Legal Duty to Test

The school district does not have a legal duty to request or require any employee or job applicant whose position does not require a commercial driver's license to undergo drug and alcohol testing.

C. Definitions

1. "Drug" means a controlled substance as defined in Minnesota Statutes, including medical cannabis, regardless of enrollment in the state registry program.

2. “Drug and alcohol ~~T~~esting,” “~~D~~rug or ~~A~~lcohol ~~T~~esting,” and “~~D~~rug or ~~A~~lcohol ~~T~~est” mean analysis of a body component sample ~~according to the standards established under one of the programs by a testing laboratory that meets one of the criteria~~ listed in ~~Minnesota Statutes section~~§ 181.953, ~~Subd.subdivision~~ 1, for the purpose of measuring the presence or absence of drugs, alcohol, or their metabolites in the sample tested.
3. “Other Employees” means any persons, independent contractors, or persons working for an independent contractor who perform services for the school district for compensation, either full time or part time, in whatever form, except for persons whose positions require a commercial driver’s license, and includes both professional and nonprofessional personnel. Persons whose positions require a commercial driver’s license are primarily governed by the provisions of the school district’s drug and alcohol testing policy relating to school bus drivers (Section III.). To the extent that the drug and alcohol testing of persons whose positions require a commercial driver’s license is not mandated by federal law and regulations, such testing shall be governed by Section IV. of this policy and the drivers shall fall within this definition of “other employees.”
4. “Job applicant” means a person, independent contractor, or person working for an independent contractor who applies to become an employee of the school district in a position that does not require a commercial driver’s license, and includes a person who has received a job offer made contingent on the person’s passing drug or alcohol testing. Job applicants for positions requiring a commercial driver’s license are governed by the provisions of the school district’s drug and alcohol testing policy relating to school bus drivers (Section III.).
5. “Positive test result” means a finding of the presence of drugs, alcohol, or their metabolites in the sample tested in levels at or above the threshold detection levels contained in the standards of one of the programs listed in ~~Minnesota Statutes section~~§ 181.953, ~~Subd.subdivision~~ 1.
6. “Random ~~S~~election ~~B~~basis” means a mechanism for selection of employees that:
 - a. results in an equal probability that any employee from a group of employees subject to the selection mechanism will be selected; and
 - b. does not give the school district discretion to waive the selection of any employee selected under the mechanism.
7. “Reasonable ~~S~~suspicion” means a basis for forming a belief based on specific facts and rational inferences drawn from those facts.

8. “Safety-~~S~~sensitive ~~P~~osition” means a job, including any supervisory or management position, in which an impairment caused by drug or alcohol usage would threaten the health or safety of any person.

D. Right of Other Employee or Job Applicant to Refuse Drug and Alcohol Testing and Consequences of Such Refusal

1. Right of Other Employee or Job Applicant to Refuse Drug and Alcohol Testing

Any employee or job applicant whose position does not require a commercial driver’s license has the right to refuse drug and alcohol testing subject to the provisions contained in Paragraphs 2. and 3. of ~~this~~ Section IV.D.

2. Consequences of an Employee’s Refusal to Undergo Drug and Alcohol Testing

Any employee in a position that does not require a commercial driver’s license who refuses to undergo drug and alcohol testing in the circumstances set out in the Random Testing, Reasonable Suspicion Testing, and Treatment Program Testing provisions of this policy may be subject to disciplinary action, up to and including immediate discharge.

3. Consequences of a Job Applicant’s Refusal to Undergo Drug and Alcohol Testing

Any job applicant for a position which does not require a commercial driver’s license who refuses to undergo drug and alcohol testing pursuant to the Job Applicant Testing provision of this policy shall not be employed.

E. Reliability and Fairness Safeguards

1. Pretest Notice

Before requesting an employee or job applicant whose position does not require a commercial driver’s license to undergo drug or alcohol testing, the school district shall provide the employee or job applicant with a Pretest Notice in the form of Attachment D to this policy on which to acknowledge that the employee or job applicant has received the school district’s drug and alcohol testing policy.

2. Notice of Test Results

Within three (3) working days after receipt of a test result report from the testing laboratory, the school district shall inform in writing an employee or job applicant who has undergone drug or alcohol testing of a negative

test result on an initial screening test or of a negative or positive test result on a confirmatory test.

3. Notice of and Right to Test Result Report

Within three (3) working days after receipt of a test result report from the testing laboratory, the school district shall inform in writing, an employee or job applicant who has undergone drug or alcohol testing of the employee or job applicant's right to request and receive from the school district a copy of the test result report on any drug or alcohol test.

4. Notice of and Right to Explain Positive Test Result

a. If an employee or job applicant has a positive test result on a confirmatory test, the school district shall provide ~~him or her~~ the individual with notice of the test results and, at the same time, written notice of the right to explain the results and to submit additional information.

b. The school district may request that the employee or job applicant indicate any over-the-counter or prescription medication that the individual is currently taking or has recently taken and any other information relevant to the reliability of, or explanation for, a positive test result.

c. The employee may present verification of enrollment in the medical cannabis patient registry as part of the employee's explanation.

~~d. Use of nonintoxicating cannabinoids or edible cannabinoid products is not a legitimate medical explanation for a confirmed positive test result for marijuana. MROs will verify a drug test confirmed as positive, even if an employee claims to have only used nonintoxicating cannabinoids or edible cannabinoid product.~~

~~ed.~~ Within three (3) working days after notice of a positive test result on a confirmatory test, an employee or job applicant may submit information (in addition to any information already submitted) to the school district to explain that result.

5. Notice of and Right to Request Confirmatory Retests

a. If an employee or job applicant has a positive test result on a confirmatory test, the school district shall provide ~~him or her~~ the individual with notice of the test results and, at the same time, written notice of the right to request a confirmatory retest of the original sample at his or her expense.

b. An employee or job applicant may request a confirmatory retest of the original sample at his or her own expense after notice of a positive test result on a confirmatory test. Within five (5) working days after notice of the confirmatory test result, the employee or job applicant shall notify the school district in writing of his or her intention to obtain a confirmatory retest. Within three (3) working days after receipt of the notice, the school district shall notify the original testing laboratory that the employee or job applicant has requested the laboratory to conduct the confirmatory retest or to transfer the sample to another laboratory licensed under ~~Minnesota Statutes, section~~ § 181.953, Subd. 1 to conduct the confirmatory retest. The original testing laboratory shall ensure that appropriate chain-of-custody procedures are followed during transfer of the sample to the other laboratory. The confirmatory retest must use the same drug or alcohol threshold detection levels as used in the original confirmatory test. If the confirmatory retest does not confirm the original positive test result, no adverse personnel action based on the original confirmatory test may be taken against the employee or job applicant.

6. If an employee or job applicant has a positive test result on a confirmatory test, the school district, at the time of providing notice of the test results, shall also provide written notice to inform ~~the individual him or her~~ of other rights provided under Sections F. or G., below, whichever is applicable.

Attachments E and F to this policy provide the Notices described in Paragraphs 2. through 6. of this Section E.

F. Discharge and Discipline of Employees Whose Positions Do Not Require a Commercial Driver's License

1. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee on the basis of a positive test result from an initial screening test that has not been verified by a confirmatory test.
2. In the case of a positive test result on a confirmatory test, the employee shall be subject to discipline which includes, but is not limited to, immediate suspension without pay and immediate discharge, pursuant to the provisions of this policy.
3. The school district may not discharge an employee for whom a positive test result on a confirmatory test was the first such result for the employee on a drug or alcohol test requested by the school district, unless the following conditions have been met:
 - a. The school district has first given the employee an opportunity to

participate in, at the employee's own expense or pursuant to coverage under an employee benefit plan, either a drug or alcohol counseling or rehabilitation program, whichever is more appropriate, as determined by the school district after consultation with a certified chemical abuse counselor or a physician trained in the diagnosis and treatment of chemical dependency; and

- b. The employee has either refused to participate in the counseling or rehabilitation program or has failed to successfully complete the program, as evidenced by withdrawal from the program before its completion or by a positive test result on a confirmatory test after completion of the program.
4. Notwithstanding Paragraph 1., the school district may temporarily suspend the tested employee or transfer that employee to another position at the same rate of pay pending the outcome of the confirmatory test and, if requested, the confirmatory retest, provided the school district believes that it is reasonably necessary to protect the health or safety of the employee, co-employees or the public. An employee who has been suspended without pay must be reinstated with back pay if the outcome of the confirmatory test or requested confirmatory retest is negative.
 5. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee on the basis of medical history information or the employee's status as a patient enrolled in the medical cannabis registry program revealed to the school district, unless the employee was under an affirmative duty to provide the information before, upon or after hire, or failing to do so would violate federal law or regulations or cause the school district to lose money or licensing-related benefit under federal law or regulations.
 6. The school district may not discriminate against any employee in termination, discharge, or any term of condition of employment or otherwise penalize an employee based upon an employee registered patient's positive drug test for cannabis components or metabolites, unless the employee used, possessed, or was impaired by medical cannabis on school district property during the hours of employment.
 7. An employee must be given access to information in ~~his or her~~ the individual personnel file relating to positive test result reports and other information acquired in the drug and alcohol testing process and conclusions drawn from and actions taken based on the reports or other acquired information.

G. Withdrawal of Job Offer for an Applicant for a Position That Does Not Require a Commercial Driver's License

If a job applicant has received a job offer made contingent on the applicant's

passing drug and alcohol testing, the school district may not withdraw the offer based on a positive test result from an initial screening test that has not been verified by a confirmatory test. In the case of a positive test result on a confirmatory test, the school district may withdraw the job offer.

H. Chain-of-Custody Procedures

The school district has established its own reliable chain-of-custody procedures to ensure proper record keeping, handling, labeling, and identification of the samples to be tested. The procedures require the following:

1. Possession of a sample must be traceable to the employee from whom the sample is collected, from the time the sample is collected through the time the sample is delivered to the laboratory;
2. The sample must always be in the possession of, must always be in view of, or must be placed in a secure area by a person authorized to handle the sample;
3. A sample must be accompanied by a written chain-of-custody record; and
4. Individuals relinquishing or accepting possession of the sample must record the time the possession of the sample was transferred and must sign and date the chain-of-custody record at the time of transfer.

I. Privacy, Confidentiality and Privilege Safeguards

1. Privacy Limitations

A laboratory may only disclose to the school district test result data regarding the presence or absence of drugs, alcohol or their metabolites in a sample tested.

2. Confidentiality Limitations

With respect to employees and job applicants, test result reports and other information acquired in the drug or alcohol testing process are private data on individuals as that phrase is defined in Minnesota Statutes Chapter 13, and may not be disclosed by the school district or laboratory to another employer or to a third-party individual, governmental agency, or private organization without the written consent of the employee or job applicant tested.

3. Exceptions to Privacy and Confidentiality Disclosure Limitations

Notwithstanding Paragraphs 1. and 2., evidence of a positive test result on a confirmatory test may be: (1) used in an arbitration proceeding pursuant to a collective bargaining agreement, an administrative hearing under

~~Minnesota Statutes Chapter~~ 43A or other applicable state or local law, or a judicial proceeding, provided that information is relevant to the hearing or proceeding; (2) disclosed to any federal agency or other unit of the United States government as required under federal law, regulation or order, or in accordance with compliance requirements of a federal government contract; and (3) disclosed to a substance abuse treatment facility for the purpose of evaluation or treatment of the employee.

4. Privilege

Positive test results from the school district drug or alcohol testing program may not be used as evidence in a criminal action against the employee or job applicant tested.

J. Notice of Testing Policy to Affected Employees

The school district shall provide written notice of this drug and alcohol testing policy to all affected employees upon adoption of the policy, to a previously non-affected employee upon transfer to an affected position under the policy, and to a job applicant upon hire and before any testing of the applicant if the job offer is made contingent on the applicant's passing drug and alcohol testing. Affected employees and applicants will acknowledge receipt of this written notice in the form of Attachment G to this policy.

V. **POSTING**

The school district shall post notice in an appropriate and conspicuous location on its premises that it has adopted a drug and alcohol testing policy and that copies of the policy are available for inspection during regular business hours by its employees or job applicants in its personnel office or other suitable locations.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. Ch. 43A (State Personnel Management)
[Minn. Stat. § 151.72 \(Sale of Certain Cannabinoid Products\)](#)
[Minn. Stat. § 152.01 \(Definitions\)](#)
Minn. Stat. § 152.22 (~~Definitions~~; Medical Cannabis; ~~Definitions~~)
Minn. Stat. § 152.23 (~~Limitations~~; Medical Cannabis; ~~Limitations~~)
Minn. Stat. § 152.32 (Protections for Registry Program Participation)
[Minn. Stat. § 176.011, subd. 16 \(Definitions; Personal Injury\)](#)
Minn. Stat. §§ 181.950-181.957 (Drug and Alcohol Testing in the Workplace)
Minn. Stat. § 221.031 (Motor Carrier Rules)
49 U.S.C. § 31306 (Omnibus Transportation Employee Testing Act of 1991)
[49 U.S.C. 31306a \(National Clearinghouse for Controlled Substance and Alcohol Test Results of Commercial Motor Vehicle Operators\)](#)

49 U.S.C. § 521(b) (Civil and Criminal Penalties for Violations)

49 C.F.R. Parts 40 and 382 (Department of Transportation Rules Implementing Omnibus Transportation Employee Testing Act of 1991)

Cross-References: Burnsville-Eagan-Savage School District Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
Burnsville-Eagan-Savage School District Policy 406 (Public and Private Personnel Data)
Burnsville-Eagan-Savage School District Policy 417 (Chemical Use and Abuse)
Burnsville-Eagan-Savage School District Policy 418 (Drug-Free Workplace/Drug-Free School)

Adopted: 6/89

Burnsville-Eagan-Savage School District Policy 417

Reviewed: ~~12/14/2017~~12/8/2022

Revised: ~~5/26/2016~~MSBA 2022

Rescinds: GBCB-R, JFCH

417 CHEMICAL USE AND ABUSE

I. PURPOSE

The school board recognizes that chemical use and abuse constitutes a grave threat to the physical and mental well-being of students and employees and significantly impedes the learning process. Chemical use and abuse also creates significant problems for society in general. The school board believes that the Independent School District 191 has a role in education, intervention, and prevention of chemical use and abuse. The purpose of this policy is to assist the school district in its goal to prevent chemical use and abuse by providing procedures for education and intervention and to maintain a safe and healthful environment for students by prohibiting the use of alcohol, toxic substances and controlled substances without a health care provider's prescription.

II. GENERAL STATEMENT OF POLICY

- A. ~~Use or possession of controlled substances, toxic substance, medical cannabis, and alcohol before, during, or after school hours, at school or in any other school location, is prohibited in accordance with school district policies with respect to a Drug-Free Workplace/Drug-Free School. The unlawful manufacture, distribution, dispensation, possession, use or being under the influence of controlled substances, medical cannabis, toxic substances, prescription drugs and over-the-counter preparations (without a health care provider's prescription) or alcohol before, during, or after school hours, at school or in or on other school premises, including any vehicles owned or operated by or for the District, or at any school sponsored activity regardless of location is prohibited in accordance with school district policies with respect to a Drug-Free Workplace/Drug-Free School. Paraphernalia associated with controlled substances is prohibited.~~
- B. ~~The It is the policy of this school district shall develop, implement, and evaluate comprehensive programs and activities that foster safe, healthy, supportive, and drug-free environments that support student academic achievement. is to provide an instructional program in every elementary and secondary school regarding chemical abuse and the prevention of chemical dependency.~~
- C. ~~The Every school district that participates in a school district chemical abuse program shall establish a chemical abuse preassessment team. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases. and maintain in every school a multi-disciplinary team called the Student Teacher~~

~~Assistance Team (STAT) to identify students who have chemical health, use or abuse related issues including, but not limited to:~~

- ~~1. — Students affected by the chemical use or abuse of others;~~
- ~~2. — Students requiring awareness of their own chemical use or abuse and of existing community resources for counseling and treatment;~~
- ~~3. — Students requiring support during re-entry into the school after disciplinary action due to chemical use or abuse or, on student request, after their involvement in a treatment program for chemical use or abuse.~~

- D. ~~The school district shall establish and maintain a drug-free awareness program for its employees. to educate and assist employees, students and others in understanding this policy and the goals of achieving drug-free schools and workplaces. The school district will offer staff development opportunities in chemical health, use and abuse issues available to all school district employees and promote opportunities for vetted community education programs available to parents and community members on topics of chemical health, use and abuse prevention.~~

III. DEFINITIONS

- ~~A. —~~ A. — “Chemical abuse,” as it applies to students, means use of any psychoactive or mood-altering chemical substance, without compelling medical reason, in a manner that induces mental, emotional, or physical impairment and causes socially dysfunctional or socially disordering behavior, to the extent that the student’s minor’s or staff member's normal function in academic, school, or social activities is chronically impaired.
- ~~B. —~~ B. — “Controlled substances,” as applied to the chemical abuse assessment of students, means a drug, substance, or immediate precursor in Schedules I through V of Minnesota Statutes section 152.02 and “marijuana” as defined in Minnesota Statutes section 152.01, subdivision 9. but not distilled spirits, wine, malt beverages, intoxicating liquors or tobacco. As otherwise defined in this policy, “controlled substances” include narcotic drugs, hallucinogenic drugs, amphetamines, barbiturates, marijuana, anabolic steroids, or any other controlled substance as defined in Schedules I through V of the Controlled Substances Act, 21 United States Code section 812, including analogues and look-alike drugs.
- ~~a.C. —~~ a.C. — Drug prevention” means prevention, early intervention, rehabilitation referral, recovery support services, or education related to the illegal use of drugs, such as raising awareness about the consequences of drug use that are evidence based.
- ~~B. —~~ B. — “Chemicals” includes but is not limited to alcohol, toxic substances, medical cannabis, prescription, non-prescription and controlled substances as defined in the school district’s Drug-Free Workplace/Drug-Free School policy.

~~C. “Use” includes to sell, buy, manufacture, distribute, dispense, use, or be under the influence of chemicals, whether or not for the purpose of receiving remuneration.~~

~~D. “School location” includes any school building or on any school premises; on any school-owned vehicle or in any other school-approved vehicle used to transport students to and from school or school activities; off-school property at any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district; or during any period of time such employee is supervising students on behalf of the school district or otherwise engaged in school district business.~~

~~E. “Student Teacher Assistance Team (STAT)” is a school-based multi-disciplinary team that consists of grade-level or content-level teachers, administrators and student support services staff (e.g., school nurse, school social worker, school psychologist, school guidance counselor, school-linked mental health provider, etc.). STAT meets regularly to review/analyze instructional/behavior problems presented by referring teachers who have attempted interventions and supports in their classrooms/settings. This team assists the teachers to design an intervention plan that is targeted and measurable over a specific period of time.~~

~~D. “Teacher” means all persons employed in a public school or education district or by a service cooperative as members of the instructional, supervisory, and support staff including superintendents, principals, supervisors, secondary vocational and other classroom teachers, librarians, counselors, school psychologists, school nurses, school social workers, audio-visual directors and coordinators, recreation personnel, media generalists, media supervisors, and speech therapists.~~

IV. STUDENTS

A. Districtwide School Discipline Policy

Procedures for detecting and addressing chemical abuse problems of a student while on school premises are included in the districtwide school student discipline policy.

B. Programs and Activities

1. The school district shall develop, implement, and evaluate comprehensive programs and activities that foster safe, healthy, supportive, and drug-free environments that support student academic achievements. The programs and activities may include, among other programs and activities, drug prevention activities and programs that may be evidence based, including programs to educate students against the use of alcohol, tobacco, marijuana, smokeless tobacco products, and electronic cigarettes.

2. As part of its drug-free programs, the school district may implement the drug abuse resistance education program (DARE) that enables peace

officers to undergo the training to teach a curriculum on drug abuse resistance in schools.

~~A. Instruction~~

- ~~1. Every school shall provide an instructional program in chemical use and abuse and the prevention of chemical dependency. The school district may involve parents, students, health care professionals, state department staff, and members of the community in developing the curriculum.~~
- ~~2. Each school shall have age-appropriate and developmentally based activities that:

 - ~~a. address the consequences of the illegal use of chemicals;~~
 - ~~b. promote a sense of individual responsibility;~~
 - ~~c. teach students that most people do not illegally use drugs;~~
 - ~~d. teach students to recognize social and peer pressure to use drugs illegally and the skills for resisting illegal drug use;~~
 - ~~e. teach students about the dangers of emerging drugs;~~
 - ~~f. engage students in the learning process; and~~
 - ~~g. incorporate activities in secondary schools that reinforce prevention activities implemented in elementary schools.~~~~
- ~~3. Each school shall disseminate drug prevention information within the school and to families.~~
- ~~4. The district will offer professional development opportunities and training for, and involvement of, school personnel, student services personnel, parents, and interested community members in prevention, education, early identification and intervention, mentoring, or treatment referral, as related to chemical use and abuse.~~
- ~~5. Each school shall have drug prevention activities.~~

~~B. Multi-Disciplinary Team~~

- ~~1. Every school shall have a chemical use and abuse multi-disciplinary team incorporated by the Student Teacher Assistance Team (STAT) designated by the superintendent or designee.~~

2. ~~STAT is responsible for addressing reports of chemical use and abuse issues and making recommendations for appropriate responses to the individual reported cases.~~
3. ~~After receiving an individual report, the STAT shall provide the student and, in the case of a minor, the student's parents with information about school and community services in connection with chemical use and abuse.~~

C. Reports of Use, Possession, or Transfer of Alcohol or a Controlled Substance

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

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

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

D. Preassessment Team

1. Every school that participates in a school district chemical abuse program shall establish a chemical abuse preassessment team designated by the superintendent or designee. The team must be composed of classroom teachers, administrators, and to the extent they exist in the school, school nurse, school counselor or psychologist, social worker, chemical abuse

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

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

EE. Data Practices

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

2. Destruction of Records

a. If the preassessment team decides not to provide a student and, in the case of a minor, the student's parents with information about school or community services in connection with chemical abuse, records created or maintained by the team about the student shall be destroyed not later than six (6) months after the determination is made.

b. If the team decides to provide the student and, in the case of a minor or a dependent student, the student's parents with information about school or community services in connection with chemical abuse, records created or maintained by the team about the student shall be destroyed not later than six (6) months after the student is no longer enrolled in the district.

c. Destruction of records identifying individual students shall be governed by paragraph IV.E.2. notwithstanding Minnesota Statutes section 138.163 (Preservation and Disposal of Public Records).

~~All documentation of preassessment, assessment and follow up related to chemical use and chemical abuse will be retained following the district's record retention schedule.~~

FD. Consent

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

~~Following the MN Minor Consent law, any minor may give effective consent for medical, mental, and other health services to determine the presence of or to treat conditions associated with alcohol and other drug abuse, and the consent of no other person is required.~~

V. EMPLOYEES

- A. ~~The school district shall establish~~ superintendent or designee shall undertake and maintain a drug-free awareness ~~and prevention~~ program to inform employees, ~~students, and others~~ about:
1. The dangers ~~and health risks of chemical use and of drug~~ abuse in the workplace/~~school~~.
 2. The school district's ~~drug-free workplace/drug-free school~~ policy of maintaining a drug-free workplace.
 3. ~~Any available~~ Available drug ~~or alcohol~~ counseling, ~~treatment, re-entry,~~ and/~~or~~ employee assistance programs ~~available to employees~~.
 4. The penalties that may be imposed on employees for drug abuse violations.
- B. The ~~superintendent or designee~~ school district shall notify any federal granting agency required to be notified under the Drug-Free Workplace Act within ten (10) days after receiving notice from the employee or otherwise receiving actual notice of any criminal drug statute a conviction of an employee for a criminal drug statute violation occurring in the workplace. ~~To facilitate the giving of such notice, any employee aware of such a conviction shall report the same to the superintendent.~~

VI. EXCEPTIONS

- A. ~~It shall not be a violation of this policy for a student to bring onto a school location, for such student's own use, a controlled substance which has a currently accepted medical use in treatment in the United States and the student has a licensed health care provider's prescription for the substance and associated necessary paraphernalia, such as an inhaler or syringe. The student shall comply with the relevant district policies regarding student medication.~~

Legal References: Minn. Stat. § 13.32 (Educational Data)
Minn. Stat. § 121A.25-121A.29 (Chemical Abuse)
Minn. Stat. § 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)
Minn. Stat. § 124D.695 (Approved Recovery Program Funding)
Minn. Stat. § 126C.44 (Safe Schools Levy)

Minn. Stat. § 138.163 (~~Records Management Act~~) (Preservation and Disposal of Public Records)

Minn. Stat. § 144.343 (Pregnancy, Venereal Disease, Alcohol or Drug Abuse, Abortion)

Minn. Stat. § 152.01 (Definitions)

Minn. Stat. § 152.02 (Schedules of Controlled Substances; Administration of Chapter)

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

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

Minn. Stat. § 299A.33 (DARE Program)

Minn. Stat. § 466.07, subd. 1 (Indemnification Required)

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

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

20 U.S.C. §§ 7101-7165 (~~Student Support and Academic Enrichment Grants~~~~Safe and Drug-Free Schools and Communities Act~~)

20 U.S.C. § 5812 (National Education Goals)

20 U.S.C. § 7175 (Local Activities)

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

34 C.F.R. Part 84 (Government-wide Requirements for Drug-Free Workplace)

Cross References:

Burnsville-Eagan-Savage School District Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)

Burnsville-Eagan-Savage School District Policy 416 (Drug and Alcohol Testing)

Burnsville-Eagan-Savage School District Policy 418 (Drug-Free Workplace/Drug Free School)

Burnsville-Eagan-Savage School District Policy 419 (Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; Vaping Awareness and Prevention Instruction)

Burnsville-Eagan-Savage School District Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)

Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)

Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)

Burnsville-Eagan-Savage School District Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)

Adopted: 4/14/2016
 Reviewed: ~~5/9/2019~~12/8/2022
 Revised: ~~6/9/2016~~MSBA 2022
 Rescinds

Burnsville-Eagan-Savage School District Policy 708

708 TRANSPORTATION OF NONPUBLIC SCHOOL STUDENTS

I. PURPOSE

The purpose of this policy is to address transportation rights of nonpublic school students and to provide equality of treatment in transporting such students pursuant to law.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to recognize the rights of nonpublic school students and to provide equal transportation to those students as required by law.

III. ELIGIBILITY

- A. The school district shall provide equal transportation within the school district for all students to any school when transportation is deemed necessary by the school district because of distance or traffic conditions in like manner and form as provided in ~~Minn-esota Stat-utes §§sections~~ 123B.88 and 123B.92 when applicable. (~~Minn. Stat. § 123B.86, Subd. 1~~)
- B. Upon the request of a parent or guardian, the school district shall provide school bus transportation to the school district boundary for students residing in the school district at least the same distance from a nonpublic school actually attended in another school district as public school students are transported in the transporting school district. Such transportation ~~shall~~ must be provided whether there is or is not another nonpublic school within the transporting school district, if the transportation is to schools maintaining grades or departments not maintained in the school district or if the attendance of such students at school can more safely, economically, or conveniently be provided for by such means. (~~Minn. Stat. § 123B.86, Subd. 2(a)~~)
- C. The school district may provide school bus transportation to a nonpublic school in another school district for students residing in the school district and attending that school, whether there is or is not another nonpublic school within the transporting school district, if the transportation is to schools maintaining grades or departments not maintained in the school district or if the attendance of such students at school can more safely, economically, or conveniently be provided for by such means. If the school district transports students to a nonpublic school located in another school district, the nonpublic school shall pay the cost of such transportation provided outside the school district boundaries. (~~Minn. Stat. § 123B.86, Subd. 2(b)~~)

- D. The school district shall provide the necessary transportation within school district boundaries between the nonpublic school and a public school or neutral site for nonpublic school students who are provided pupil support services if the school district elects to provide pupil support services at a site other than a nonpublic school. (~~Minn. Stat. § 123B.44, Subd. 1~~)
- E. When transportation is provided, the scheduling of routes, manner and method of transportation, control and discipline of students, and any other matter relating thereto shall be within the sole discretion, control, and management of the school district. (~~Minn. Stat. § 123B.86, Subd. 3; Minn. Stat. § 123B.91, Subd. 1a~~) A nonpublic or charter school student transported by the school district shall comply with school district student bus conduct and student bus discipline policies.
- F. Additional transportation to and from a nonpublic school may be provided at the expense of the school district ~~when~~ re such services are provided in the discretion of the school district.

IV. SPECIAL EDUCATION/ STUDENTS WITH DISABILITIES

- A. If a resident student with a disability attends a nonpublic school located within the school district, the school district shall provide necessary transportation for the student within the school district between the nonpublic school and the educational facility where special instruction and services are provided on a shared-time basis. If a resident student with a disability attends a nonpublic school located in another school district and if no agreement exists for the provision of special instruction and services on a shared time basis to that student by the school district of attendance and where the special instruction and services are provided within the school district, the school district shall provide necessary transportation for that student between the school district boundary and the educational facility. The school district may provide necessary transportation for that student between its boundary and the nonpublic school attended, but the nonpublic school shall pay the cost of transportation provided outside the school district boundary. School districts may make agreements for who provides transportation. Parties serving students on a shared time basis have access to a due process hearing system as provided by law. (~~Minn. Stat. § 125A.18~~)
- B. When the disabling conditions of a student with a disability are such~~Students with disabilities whose IEP team determine~~ that the student cannot be safely transported on the regular school bus and/or school bus route and/or when the student is transported on a special route for the purpose of attending an approved special education program, the student shall be entitled to special transportation at the expense of the school district or the day training and habilitation program attended by the student. The school district shall determine the type of vehicle used to transport students with a disabilities-disability based on their~~on the basis of the~~ disabling condition and applicable laws. This section shall not be applicable to parents who transport their own child under a contract with the school district. (~~Minn. Stat. § 123B.88, Subd. 19; Minn. Rules Part 7470.1600,~~

Subd. 1)

- C. Each driver and aide assigned to a vehicle transporting students with a disability must
- (1) be instructed in basic first aid and procedures for the students under their care;
 - (2) within one month after the effective date of assignment, participate in a program of in-service training on the proper methods of dealing with the specific needs and problems of students with disabilities;
 - (3) assist students with disabilities on and off the bus when necessary for their safe ingress and egress from the bus; and
 - (4) ensure that proper safety devices are in use and fastened properly. ~~will be provided with appropriate training for the students in their care, will assist students with their safe ingress and egress from the bus, will ensure the proper use of protective safety devices, and will be provided with access to emergency health care information as required by law. (Minn. Rules Part 7470.1700)~~
- D. Each driver and aide assigned to a vehicle transporting students with a disability shall have available to them the following information in hard copy or immediately accessible through a two-way communication system:
- (1) the student's name and address;
 - (2) the nature of the student's disabilities;
 - (3) emergency health care information; and
 - (4) the names and telephone numbers of the student's physician, parents, guardians, or custodians, and some person other than the student's parents or custodians who can be contacted in case of an emergency.
- ED. Any parent of a student with a disability who believes that the transportation services provided for that child are not in compliance with the applicable law may utilize the ~~alternative dispute resolution and~~ due process procedures provided for in ~~Minn-esota Stat-utes cCh-apter~~ 125A. ~~(Minn. Rules Part 7470.1600, Subd. 2)~~

V. APPLICATION OF GENERAL POLICY

The provisions of the school district's policy on transportation of public school students [*Burnsville-Eagan-Savage School District Policy 707*] shall apply to the transportation of nonpublic school students except as specifically provided herein.

Legal References: Minn. Stat. § 123B.44 (Provision of Pupil Support Services)
 Minn. Stat. § 123B.84 (Policy)
 Minn. Stat. § 123B.86 (Equal Treatment)
 Minn. Stat. § 123B.88 (Independent School Districts, Transportation)
 Minn. Stat. § 123B.91, Subd. 1a ([School District Bus Safety Requirements](#)~~Compliance by Nonpublic and Charter School Students~~)
 Minn. Stat. § 123B.92 (Transportation Aid Entitlement)

Minn. Stat. Ch. 125A ([Special Education and Special Programs Children With a Disability](#))

Minn. Stat. § 125A.18 (Special Instruction; Nonpublic Schools)

Minn. Rules Part 7470.1600 (Transporting Pupils with Disability)

Minn. Rules Part 7470.1700 (Drivers and Aides for Pupils with Disabilities)

Americans United, Inc. as Protestants and Other Am. United for Separation of Church and State, et al. v. Independent Sch. Dist. No. 622, et al., 288 Minn. 1996, 179 N.W.2d 146 (Minn. 1970)

Eldredge v. Independent Sch. Dist. No. 625, 422 N.W.2d 319 (Minn. Ct. App. 1988)

Healy v. Independent Sch. Dist. No. 625, 962 F.2d 1304 (8th Cir. 1992)

Minn. Op. Atty. Gen. 166a-7 (June 3, 1983)

Minn. Op. Atty. Gen. 166a-7 (Sept. 14, 1981)

Minn. Op. Atty. Gen. 166a-7 (July 15, 1976)

Minn. Op. Atty. Gen. 166a-7 (July 17, 1970)

Minn. Op. Atty. Gen. 166a-7 (Oct. 3, 1969)

Minn. Op. Atty. Gen. 166a-7 (Sept. 12, 1969)

Cross References: Burnsville-Eagan-Savage School District Policy 707 (Transportation of Public School Students)

Burnsville-Eagan-Savage School District Policy 709 (Student Transportation Safety Policy)

[MSBA Service Manual, Chapter 2, Transportation](#)

Adopted: 12/03 *Burnsville-Eagan-Savage School District Policy 709*
 Reviewed: ~~12/13/2018~~12/8/2022
 Revised: ~~1/10/2019~~ MSBA 2022
 Rescinds: EEAC

709 STUDENT TRANSPORTATION SAFETY POLICY

I. PURPOSE

The purpose of this policy is to provide safe transportation for students and to educate students on safety issues and the responsibilities ~~while waiting for, entering, riding, and exiting a school bus of school bus ridership.~~

II. PLAN FOR STUDENT TRANSPORTATION SAFETY TRAINING

A. School Bus Safety Week

The school district may designate a school bus safety week. The National School Bus Safety Week is the third week in October.

BA. Student Training

1. The school district shall provide students enrolled in grades kindergarten (K) through 102 with age-appropriate school bus safety training of the following concepts:
 - a. transportation by school bus is a privilege, not a right;
 - b. school district policies for student conduct and school bus safety;
 - c. appropriate conduct while on the bus;
 - d. the danger zones surrounding a school bus;
 - e. procedures for safely boarding and leaving a school bus;
 - f. procedures for safe vehicle lane crossing; and
 - g. school bus evacuation and other emergency procedures.
2. All students in grades ~~EC-K~~ through 5-6 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training by the end of the third week of school. All students in grades 6-7 through ~~12-10~~ who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training or receive bus safety instruction materials by the

end of the sixth week of school, if they have not previously received school bus training. Students in grades [EC-K](#) through [102](#) who enroll in a school after the second week of school, are transported by school bus, and have not received training in their previous school districts shall undergo school bus safety training or receive bus safety instructional materials within 4 weeks of their first day of attendance.

3. The school district and a nonpublic school with students transported by school bus at public expense must provide students enrolled in grades [EC-K](#) through 3 school bus safety training twice during the school year.
4. [Students taking driver's training instructional classes must receive training in the laws and proper procedures for operating a motor vehicle in the vicinity of a school bus as required by Minnesota Statutes section 169.446, subdivision 2.](#)
- [54.](#) The school district and a nonpublic school with students transported by school bus at public expense must conduct a school bus evacuation drill at least once during the school year.
- [65.](#) The school district will make reasonable accommodations in training for students known to speak English as a second language and students with disabilities.
- [76.](#) The school district may provide kindergarten students with school bus safety training before the first day of school.
- [87.](#) The school district may provide student safety education for bicycling and pedestrian safety for students in grades K through 5.
- [98.](#) The school district shall adopt and make available for public review a curriculum for transportation safety education.
- [109.](#) Nonpublic school students transported by the school district will receive school bus safety training by their nonpublic school. The nonpublic schools may use the school district's school transportation safety education curriculum. Upon request by the school district superintendent, the nonpublic school must certify to the school district's school transportation safety director that all students enrolled in grades [EC-K](#) through [102](#) have received the appropriate training.

III. CONDUCT ON SCHOOL BUSES AND CONSEQUENCES FOR MISBEHAVIOR

- A. Riding the school bus is a privilege, not a right. The school district's general student behavior rules are in effect for all students on school buses, including nonpublic and charter school students.

B. Consequences for school bus/bus stop misconduct will be imposed by the school district under adopted administrative discipline procedures. In addition, all school bus/bus stop misconduct will be reported to the school district's transportation safety director. Serious misconduct may be reported to local law enforcement.

1. School Bus and Bus Stop Rules. The school district school bus safety rules are to be posted on every bus. If these rules are broken, the school district's discipline procedures are to be followed. In most circumstances, consequences are progressive and may include suspension of bus privileges. It is the school bus driver's responsibility to report unacceptable behavior to the school district's Transportation Office/School Office.

2. Rules at the Bus Stop

- a. Get to your bus stop 5 minutes before your scheduled pick up time. The school bus driver will not wait for late students.
- b. Respect the property of others while waiting at your bus stop.
- c. Keep your arms, legs, and belongings to yourself.
- d. Use appropriate language.
- e. Stay away from the street, road, or highway when waiting for the bus.
- f. Wait until the bus stops before approaching the bus.
- g. After getting off the bus, move away from the bus.
- h. If you must cross the street, always cross in front of the bus where the driver can see you. Wait for the driver to signal to you before crossing the street.
- i. No fighting, harassment, intimidation, or horseplay.
- j. No use of alcohol, tobacco, or drugs.

3. Rules on the Bus

- a. Immediately follow the directions of the driver.
- b. Sit in your seat facing forward.
- c. Talk quietly and use appropriate language.
- d. Keep all parts of your body inside the bus.

- e. Keep your arms, legs, and belongings to yourself.
- f. No fighting, harassment, intimidation, or horseplay.
- g. Do not throw any object.
- h. No eating, drinking, or use of alcohol, tobacco, or drugs.
- i. Do not bring any weapons or dangerous objects on the school bus.
- j. Do not damage the school bus.

~~Observe same conduct as in the classroom.~~

~~Be courteous, use no profane language.~~

~~Do not eat or drink on the bus.~~

~~Keep the bus clean.~~

~~Cooperate with the driver.~~

~~Do not smoke.~~

~~Do not be destructive.~~

~~Stay in your seat.~~

~~Keep head, hands and feet inside the bus.~~

~~Bus driver is authorized to assign seats.~~

4. Consequences

- a. Consequences for school bus/bus stop misconduct will apply to all regular and late routes. Decisions regarding a student's ability to ride the bus in connection with cocurricular and extracurricular events (for example, field trips or competitions) will be in the sole discretion of the school district. Parents or guardians will be notified of any suspension of bus privileges.

(1) Elementary (K-6)

1st offense – warning

2nd offense – 3 school-day suspension from riding the bus

3rd offense – 5 school-day suspension from riding the bus

4th offense – 10 school-day suspension from riding the

bus/meeting with parent

Further offenses – individually considered. Students may be suspended for longer periods of time, including the remainder of the school year.

(2) Secondary (7-12)

1st offense – warning

2nd offense – 5 school-day suspension from riding the bus

3rd offense – 10 school-day suspension from riding the bus

4th offense – 20 school-day suspension from riding the bus/meeting with parent

5th offense – suspended from riding the bus for the remainder of the school year

[Note: When any student goes 60 transportation days without a report, the student's consequences may start over at the first offense.]

~~The school bus is considered an extension of the classroom. Refer to the student handbook for more details on potential consequences.~~

(34) Other Discipline

Based on the severity of a student's conduct, more serious consequences may be imposed at any time. Depending on the nature of the offense, consequences such as suspension or expulsion from school also may result from school bus/bus stop misconduct.

(42) Records

Records of school bus/bus stop misconduct will be forwarded to the individual school building and will be retained in the same manner as other student discipline records. Reports of student misbehavior on a school bus or in a bus-loading or unloading area that are reasonably believed to cause an immediate and substantial danger to the student or surrounding persons or property shall be provided by the school district to local law enforcement and the Department of Public Safety in accordance with state and federal law.

(53) Vandalism/Bus Damage

Students damaging school buses will be responsible for the damages. Failure to pay such damages (or make arrangements to pay) within 2 weeks may result in the loss of bus privileges until damages are paid.

(64) Notice

School bus and bus stop rules and consequences for violations of these rules will be reviewed with students annually and copies of these rules will be made available to students. School bus rules are to be posted on each school bus.

(75) Criminal Conduct

In cases involving criminal conduct (for example, assault, weapons, drug possession, or vandalism), the appropriate school district personnel and local law enforcement officials will be informed.

IV. PARENT AND GUARDIAN INVOLVEMENT

A. Parent and Guardian Notification

The school district school bus and bus stop rules will be provided to each family. Parents and guardians are asked to review the rules with their children.

B. Parents/Guardians Responsibilities for Transportation Safety

Parents/Guardians are responsible to:

1. Become familiar with school district rules, policies, regulations, and the principles of school bus safety, and thoroughly review them with their children;
2. Support safe riding and walking practices, and recognize that students are responsible for their actions;
3. Communicate safety concerns to their school administrators;
4. Monitor bus stops, if possible;
5. Have their children to the bus stop 5 minutes before the bus arrives;
6. Have their children properly dressed for the weather; and
7. Have a plan in case the bus is late.

V. SCHOOL BUS DRIVER DUTIES AND RESPONSIBILITIES

- A. School bus drivers shall have a valid Class A, B, or C Minnesota driver's license with a school bus endorsement. A person possessing a valid driver's license, without a school bus endorsement, may drive a type III vehicle set forth in Sections VII.B. and VII.C., below. Drivers with a valid Class D driver's license, without a school bus endorsement, may operate a "type A-I" school bus as set forth in Section VII.D., below.
- B. The school district shall conduct mandatory drug and alcohol testing of all school district bus drivers and bus driver applicants in accordance with state and federal law and school district policy.
- C. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver's license and who is convicted of

a criminal offense, a serious traffic violation, or of violating any other state or local law relating to motor vehicle traffic control, other than a parking violation, in any type of motor vehicle in a state or jurisdiction other than Minnesota, shall notify the Minnesota Division of Driver and Vehicle Services (Division) of the conviction within 30 days of the conviction. For purposes of this paragraph, a “serious traffic violation” means a conviction of any of the following offenses:

1. excessive speeding, involving any single offense for any speed of 15 miles per hour or more above the posted speed limit;
2. reckless driving;
3. improper or erratic traffic lane changes;
4. following the vehicle ahead too closely;
5. a violation of state or local law, relating to motor vehicle traffic control, arising in connection with a fatal accident;
6. driving a commercial vehicle without obtaining a commercial driver’s license or without having a commercial driver’s license in the driver’s possession.
7. [driving a commercial vehicle without the proper class of commercial driver's license and/or endorsements for the specific vehicle group being operated or for the passengers or type of cargo being transported;](#)
8. [a violation of a state or local law prohibiting texting while driving a commercial vehicle; and](#)
9. [a violation of a state or local law prohibiting the use of a hand-held mobile telephone while driving a commercial vehicle.](#)

D. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver’s license and who is convicted of violating, in any type of motor vehicle, a Minnesota state or local law relating to motor vehicle traffic control, other than a parking violation, shall notify the person’s employer of the conviction within 30 days of conviction. The notification shall be in writing and shall contain all the information set forth in Attachment A accompanying this policy.

E. A school bus driver, with the exception of a driver operating a type A-I school bus, who has a Minnesota commercial driver’s license suspended, revoked, or cancelled by the state of Minnesota or any other state or jurisdiction and who loses the right to operate a commercial vehicle for any period or who is disqualified from operating a commercial motor vehicle for any period shall notify the person’s employer of the suspension, revocation, cancellation, lost

privilege, or disqualification. Such notification shall be made before the end of the business day following the day the employee received notice of the suspension, revocation, cancellation, lost privilege, or disqualification. The notification shall be in writing and shall contain all the information set forth in Attachment B accompanying this policy.

- F. A person who operates a type III vehicle and who sustains a conviction as described in Section VII.C.1.g. (i.e., driving while impaired offenses), VII.C.1.h. (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor), or VII.C.1.i. (multiple moving violations) while employed by the entity that owns, leases, or contracts for the school bus, shall report the conviction to the person's employer within 10 days of the date of the conviction. The notification shall be in writing and shall contain all the information set forth in Attachment C accompanying this policy.

VI. SCHOOL BUS DRIVER TRAINING

A. Training

1. All new school bus drivers shall be provided with pre-service training, including in-vehicle (actual driving) instruction, before transporting students and shall meet the competency testing specified in the Minnesota Department of Public Safety Model School Bus Driver Training Manual. All school bus drivers shall receive in-service training annually. For purposes of this section, "annually" means at least once every 380 days from the initial or previous evaluation and at least once every 380 days from the initial or previous license verification. The school district shall retain on file an annual individual school bus driver "evaluation certification" form for each school district driver as contained in the Model School Bus Driver Training Manual.
2. All bus drivers operating a type III vehicle will be provided with annual training and certification as set forth in Section VII.C.1.b., below, by either the school district or the entity from whom such services are contracted by the school district.

B. Evaluation

School bus drivers with a Class D license will be evaluated annually and all other bus drivers will be assessed periodically for the following competencies:

1. Safely operate the type of school bus the driver will be driving;
2. Understand student behavior, including issues relating to students with disabilities;

3. Ensure orderly conduct of students on the bus and handling incidents of misconduct appropriately;
4. Know and understand relevant laws, rules of the road, and local school bus safety policies;
5. Handle emergency situations; and
6. Safely load and unload students.

The evaluation must include completion of an individual “school bus driver evaluation form” (road test evaluation) as contained in the Model School Bus Driver Training Manual.

VII. OPERATING RULES AND PROCEDURES

A. General Operating Rules

1. School buses shall be operated in accordance with state traffic and school bus safety laws and the procedures contained in the Minnesota Department of Public Safety Model School Bus Driver Training Manual.
2. Only students assigned to the school bus by the school district shall be transported. The number of students or other authorized passengers transported in a school bus shall not be more than the legal capacity for the bus. No person shall be allowed to stand when the bus is in motion.
3. The parent/guardian may designate, pursuant to school district policy, a day care facility, respite care facility, the residence of a relative, or the residence of a person chosen by the parent or guardian as the address of the student for transportation purposes. The address must be in the attendance area of the assigned school and meet all other eligibility requirements.
4. Bus drivers must minimize, to the extent practical, the idling of school bus engines and exposure of children to diesel exhaust fumes.
5. To the extent practical, the school district will designate school bus loading/unloading zones at a sufficient distance from school air-intake systems to avoid diesel fumes from being drawn into the systems.
6. A bus driver may not operate a school bus while communicating over, or otherwise operating, a cellular phone for personal reasons, whether hand-held or hands free, when the vehicle is in motion or a part of traffic. For purposes of this paragraph, “school bus” has the meaning given in [Minnesota Statutes](#) 169.011, [subdivision 71](#). In addition, “school bus” also includes type III vehicles when driven by employees or agents of

the school district. “Cellular phone” means a cellular, analog, wireless, or digital telephone capable of sending or receiving telephone or text messages without an access line for service.

~~7. ——— To the extent practical, the school district will communicate regarding late buses.~~

B. Type III Vehicles

1. Type III vehicles are restricted to passenger cars, station wagons, vans, and buses having a maximum manufacturer’s rated seating capacity of 10 or fewer people including the driver and a gross vehicle weight rating of 10,000 pounds or less. A van or bus converted to a seating capacity of 10 or fewer and placed in service on or after August 1, 1999, must have been originally manufactured to comply with the passenger safety standards.
2. Type III vehicles must be painted a color other than national school bus yellow.
3. Type III vehicles shall be state inspected in accordance with legal requirements.
4. A type III vehicle cannot be older than 12 years old unless excepted by state and federal law.
5. If a type III vehicle is school district owned, the school district name will be clearly marked on the side of the vehicle. The type III vehicle must not have the words “school bus” in any location on the exterior of the vehicle or in any interior location visible to a motorist.
6. A “type III vehicle” must not be outwardly equipped and identified as a type A, B, C, or D bus.
7. Eight-lamp warning systems and stop arms must not be installed or used on type III vehicles.
8. Type III vehicles must be equipped with mirrors as required by law.
9. Any type III vehicle may not stop traffic and may not load or unload before making a complete stop and disengaging gears by shifting into neutral or park. Any type III vehicle used to transport students must not load or unload so that a student has to cross the road, except where not possible or impractical, then the driver or assistant must escort a student across the road. If the driver escorts the student across the road, then the motor must be stopped, the ignition key removed, the brakes set, and the vehicle otherwise rendered immobile.
10. Any type III vehicle used to transport students must carry emergency equipment including:

- a. Fire extinguisher. A minimum of one 10BC rated dry chemical type fire extinguisher is required. The extinguisher must be mounted in a bracket, and must be located in the driver's compartment and be readily accessible to the driver and passengers. A pressure indicator is required and must be easily read without removing the extinguisher from its mounted position.
 - b. First aid kit and body fluids cleanup kit. A minimum of a 10-unit first aid kit and a body fluids cleanup kit is required. They must be contained in removable, moisture- and dust-proof containers mounted in an accessible place within the driver's compartment and must be marked to indicate their identity and location.
 - c. Passenger cars and station wagons may carry a fire extinguisher, a first aid kit, and warning triangles in the trunk or trunk area of the vehicle if a label in the driver and front passenger area clearly indicates the location of these items.
11. Students will not be regularly transported in private vehicles that are not state inspected as type III vehicles. Only emergency, unscheduled transportation may be conducted in vehicles with a seating capacity of 10 or fewer without meeting the requirements for a type III vehicle. Also, parents may use a private vehicle to transport their own children under a contract with the district. The school district has no system of inspection for private vehicles.
 12. All drivers of type III vehicles will be licensed drivers and will be familiar with the use of required emergency equipment. The school district will not knowingly allow a person to operate a type III vehicle if the person has been convicted of an offense that disqualifies the person from operating a school bus.
 13. Type III vehicles will be equipped with child passenger restraints, and child passenger restraints will be utilized to the extent required by law.

C. Type III Vehicle Driven by Employees with a Driver's License Without a School Bus Endorsement

1. The holder of a Class A, B, C, or D driver's license, without a school bus endorsement, may operate a type III vehicle, described above, under the following conditions:
 - a. The operator is an employee of the entity that owns, leases, or contracts for the school bus, which may include the school district.
 - b. The operator's employer, which may include the school district, has adopted and implemented a policy that provides for annual

training and certification of the operator in:

- (1) safe operation of a type III vehicle;
- (2) understanding student behavior, including issues relating to students with disabilities;
- (3) encouraging orderly conduct of students on the bus and handling incidents of misconduct appropriately;
- (4) knowing and understanding relevant laws, rules of the road, and local school bus safety policies;
- (5) handling emergency situations;
- (6) proper use of seat belts and child safety restraints;
- (7) performance of pretrip vehicle inspections;
- (8) safe loading and unloading of students, including, but not limited to:
 - (a) utilizing a safe location for loading and unloading students at the curb, on the nontraffic side of the roadway, or at off-street loading areas, driveways, yards, and other areas to enable the student to avoid hazardous conditions;
 - (b) refraining from loading and unloading students in a vehicular traffic lane, on the shoulder, in a designated turn lane, or a lane adjacent to a designated turn lane;
 - (c) avoiding a loading or unloading location that would require a student to cross a road, or ensuring that the driver or an aide personally escort the student across the road if it is not reasonably feasible to avoid such a location;
 - (d) placing the type III vehicle in “park” during loading and unloading;
 - (e) escorting a student across the road under clause (c) only after the motor is stopped, the ignition key is removed, the brakes are set, and the vehicle is otherwise rendered immobile; and
- (9) compliance with paragraph V.F. concerning reporting

convictions to the employer within 10 days of the date of conviction.

- c. A background check or background investigation of the operator has been conducted that meets the requirements under Minnesota Statutes section 122A.18, sSubdivision 8, or Minnesota Statutes section 123B.03 for school district employees; Minnesota Statutes section 144.057 or Minnesota Statutes Chapter 245C for day care employees; or Minnesota Statutes section 171.321, sSubdivision 3, for all other persons operating a type III vehicle under this section.
- d. Operators shall submit to a physical examination as required by Minnesota Statutes section 171.321, sSubdivision 2.
- e. The operator's employer requires preemployment drug testing of applicants for operator positions. Current operators must comply with the employer's policy under Minnesota Statutes section 181.951, sSubdivisions 2, 4, and 5. Notwithstanding any law to the contrary, the operator's employer may use a breathalyzer or similar device to fulfill random alcohol testing requirements.
- f. The operator's driver's license is verified annually by the entity that owns, leases, or contracts for the type III vehicle as required by Minnesota Statutes section 171.321, sSubdivision 5.
- g. A person who sustains a conviction, as defined under Minnesota Statutes section 609.02, of violating Minnesota Statutes sections 169A.25, § 169A.26, § 169A.27 (driving while impaired offenses), or § 169A.31 (alcohol-related school bus driver offenses), or whose driver's license is revoked under Minnesota Statutes sections 169A.50 to 169A.53 of the implied consent law, or who is convicted of violating or whose driver's license is revoked under a similar statute or ordinance of another state, is precluded from operating a type III vehicle for 5 years from the date of conviction.
- h. A person who has ever been convicted of a disqualifying offense as defined in Minnesota Statutes sections § 171.3215, Subsubdivision -1(c), (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor) may not operate a type III vehicle.
- i. A person who sustains a conviction, as defined under Minnesota Statutes section 609.02, of a moving offense in violation of Minnesota Statutes Chapter 169 within 3 years of the first of 3

other moving offenses is precluded from operating a type III vehicle for 1 year from the date of the last conviction.

- j. Students riding the type III vehicle must have training required under Minn-~~esota~~ Stat-~~utes~~ [§section](#) 123B.90, ~~s~~Subd-~~ivision~~ 2 (See Section II.B., _____ above).
- k. Documentation of meeting the requirements listed in this section must be maintained under separate file at the business location for each type III vehicle operator. The school district or any other entity that owns, leases, or contracts for the type III vehicle operating under this section is responsible for maintaining these files for inspection.

- 2. The type III vehicle must bear a current certificate of inspection issued under Minn-~~esota~~ Stat-~~utes~~ [section](#)§ 169.451.
- 3. An employee of the school district who is not employed for the sole purpose of operating a type III vehicle may, in the discretion of the school district, be exempt from paragraphs VII.C.1.d. (physical examination) and VII.C.1.e. (drug testing), above.

D. Type A-I “Activity” Buses Driven by Employees with a Driver’s License Without a School Bus Endorsement

- 1. The holder of a Class D driver’s license, without a school bus endorsement, may operate a type A-I school bus or a Multifunction School Activity Bus (MFSAB) under the following conditions:
 - a. The operator is an employee of the school district or an independent contractor with whom the school district contracts for the school bus and is not solely hired to provide transportation services under this paragraph.
 - b. The operator drives the school bus only from points of origin to points of destination, not including home-to-school trips to pick up or drop off students.
 - c. The operator is prohibited from using the 8-light system if the vehicle is so equipped.
 - d. The operator has submitted to a background check and physical examination as required by Minn-~~esota~~ Stat-~~utes~~ [§section](#) 171.321, ~~s~~Subd-~~ivision~~ 2.
 - e. The operator has a valid driver’s license and has not sustained a conviction of a disqualifying offense as set forth in Minn-~~esota~~ Stat-~~utes~~ [§section](#) 171.02, ~~S~~ubd-~~ivisions~~ 2a(h) - 2a(j).

- f. The operator has been trained in the proper use of child safety restraints as set forth in the National Highway Traffic Safety Administration's "Guideline for the Safe Transportation of Pre-school Age Children in School Buses," if child safety restraints are used by passengers, in addition to the training required in Section VI., above.
 - g. The bus has a gross vehicle weight rating of 14,500 pounds or less and is designed to transport 15 or fewer passengers, including the driver.
2. The school district shall maintain annual certification of the requirements listed in this section for each Class D license operator.
 3. A school bus operated under this section must bear a current certificate of inspection.
 4. The word "School" on the front and rear of the bus must be covered by a sign that reads "Activities" when the bus is being operated under authority of this section.

VIII. SCHOOL DISTRICT EMERGENCY PROCEDURES

- A. If possible, school bus drivers or their supervisors shall call "911" or the local emergency phone number in the event of a serious emergency.
- B. School bus drivers shall meet the emergency training requirements contained in Unit III "Crash & Emergency Preparedness" of the Minnesota Department of Public Safety Model School Bus Driver Training Manual. This includes procedures in the event of a crash (accident).
- C. School bus drivers and bus assistants for special education students requiring special transportation service because of their handicapping condition shall be trained in basic first aid procedures, shall within 1 month after the effective date of assignment participate in a program of in-service training on the proper methods for dealing with the specific needs and problems of students with disabilities, assist students with disabilities on and off the bus when necessary for their safe ingress and egress from the bus; and ensure that protective safety devices are in use and fastened properly.
- D. Emergency Health Information shall be maintained on the school bus for students requiring special transportation service because of their handicapping condition. The information shall state:
 1. the student's name and address;
 2. the nature of the student's disabilities;

3. emergency health care information; and
4. the names and telephone numbers of the student's physician, parents, guardians, or custodians, and some person other than the student's parents or custodians who can be contacted in case of an emergency.

IX. SCHOOL DISTRICT VEHICLE MAINTENANCE STANDARDS

- A. All school vehicles shall be maintained in safe operating conditions through a systematic preventive maintenance and inspection program adopted or approved by the school district.
- B. All school vehicles shall be state inspected in accordance with legal requirements.
- C. A copy of the current daily pre-trip inspection report must be carried in the bus. Daily pre-trip inspections shall be maintained on file in accordance with the school district's record retention schedule. Prompt reports of defects to be immediately corrected will be submitted.
- D. Daily post-trip inspections shall be performed to check for any children or lost items remaining on the bus and for vandalism.

X. SCHOOL TRANSPORTATION SAFETY DIRECTOR

A.—The school board has designated an individual to serve as the school district's school transportation safety director. The school transportation safety director shall have day-to-day responsibility for student transportation safety, including transportation of nonpublic school children when provided by the school district. The school transportation safety director will assure that this policy is periodically reviewed to ensure that it conforms to law. The school transportation safety director shall certify annually to the school board that each school bus driver meets the school bus driver training competencies required by Minnesota Statutes section 171.321, subdivision 4. The transportation safety director also shall annually verify or ensure that the private contractor utilized by the school has verified the validity of the driver's license of each employee who regularly transports students for the school district in a type A, B, C, or D school bus, type III vehicle, or MFSAB with the National Driver Register or the Department of Public Safety. Upon request of the school district superintendent or the superintendent of the school district where nonpublic students are transported, the school transportation safety director also shall certify to the superintendent that students have received school bus safety training in accordance with state law. The name, address and telephone number of the school transportation safety director are on file in the school district office. Any questions regarding student transportation or this policy may be addressed to the school transportation safety director.~~The school board has designated an individual to serve as the school district's school transportation safety director. The school transportation safety director shall have day-to-day responsibility for student transportation safety, including transportation of nonpublic school children when provided by the school district.~~

~~The school transportation safety director will assure that this policy is periodically reviewed to ensure that it conforms to law.~~

~~The school transportation safety director shall certify annually to the school board that:~~

~~Each school bus driver meets the school bus driver training competencies required by Minn. Stat. § 171.321, Subd. 4.~~

~~And that the private contractor utilized by the school has verified the validity of the driver's license of each employee who regularly transports students for the school district in a type A, B, C, or D school bus, type III vehicle, or MFSAB with the National Driver Register or the Department of Public Safety.~~

~~That students have received school bus safety training in accordance with state law.~~

~~The name, address and telephone number of the school transportation safety director are on file in the school district office. Any questions regarding student transportation or this policy may be addressed to the school transportation safety director.~~

- Legal References:**
- Minn. Stat. § 122A.18, Subd. 8 (Board to Issue Licenses)
 - Minn. Stat. § 123B.03 (Background Check)
 - Minn. Stat. § 123B.42 (Textbooks; Individual Instructor or Cooperative Learning Material; Standard Tests)
 - Minn. Stat. § 123B.88 (Independent School Districts; Transportation)
 - Minn. Stat. § 123B.885 (Diesel School Buses; Operation of Engine; Parking)
 - Minn. Stat. § 123B.90 (School Bus Safety Training)
 - Minn. Stat. § 123B.91 (School District Bus Safety Responsibilities)
 - Minn. Stat. § 144.057 (Background Studies on Licensees and Other Personnel)
 - Minn. Stat. Ch. 169 (Traffic Regulations)
 - Minn. Stat. § 169.011, Subds. 15, 16, and 71 (Definitions)
 - Minn. Stat. § 169.02 (Scope)
 - Minn. Stat. § 169.443 (Safety of School Children; Bus Driver's Duties)
 - Minn. Stat. § 169.446, Subd. 2 (Driver Training Programs)
 - Minn. Stat. § 169.451 (Inspecting School and Head Start Buses; Rules; Misdemeanor)
 - Minn. Stat. § 169.454 (Type III Vehicle Standards)
 - Minn. Stat. § 169.4582 (Reportable Offense on School Buses)
 - Minn. Stat. §§ 169A.25-169A.27 (Driving While Impaired)
 - Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)
 - Minn. Stat. §§ 169A.50-169A.53 (Implied Consent Law)
 - Minn. Stat. § 171.02, Subds. 2, 2a, and 2b (Licenses; Types, Endorsements, Restrictions)
 - Minn. Stat. § 171.168 (Notification of Conviction for Violation by a Commercial Driver)

Minn. Stat. § 171.169 (Notification of Suspension of License of Commercial Driver)

Minn. Stat. § 171.321 (Qualifications of School Bus Driver)

Minn. Stat. § 171.3215, Subd. 1(c) (Canceling Bus Endorsement for Certain Offenses)

Minn. Stat. § 181.951 (Authorized Drug and Alcohol Testing)

Minn. Stat. Ch. 245C (Human Services Background Studies)

Minn. Stat. § 609.02 (Definitions)

Minn. Rules Parts 7470.1000-7470.1700 (School Bus Inspection)

49 C.F.R. § 383.31 (Notification of Convictions for Driver Violations)

49 C.F.R. § 383.33 (Notification of Driver's License Suspensions)

49 C.F.R. § 383.5 (Transportation Definitions)

[49 C.F.R. § 383.51 \(Disqualification of Drivers\)](#)

- Cross References:***
- Burnsville-Eagan-Savage School District Policy 416 (Drug and Alcohol Testing)
 - Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
 - Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)
 - Burnsville-Eagan-Savage School District Policy 707 (Transportation of Public Students)
 - Burnsville-Eagan-Savage School District Policy 708 (Transportation of Nonpublic Students)
 - Burnsville-Eagan-Savage School District Policy 710 (Extracurricular Transportation)

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 Rescinds:

Burnsville-Eagan-Savage School District Policy 721

721 UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

[Note: School districts are required by the federal Uniform Grant Guidance regulations, 2 C.F.R. ode of Federal Regulations Part 200, to have the policies which establish uniform administrative requirements, cost principles, and audit requirements for federal awards to non-federal entities including school districts. ~~The United States Office of Management and Budget published the final regulations December 26, 2013. The Uniform Grant Guidance is effective for new and continuation federal grant awards issued on or after December 26, 2014. The regulations do not affect grant funds awarded prior to December 26, 2014, unless funds made available under those grants are carried forward into a new federal fiscal year or a continuation grant. 2 C.F.R. § 200.110.]~~In June 2018, the United States Office of Management and Budget increased the threshold dollar amounts for both simplified acquisition costs (\$250,000) and micro-purchase (\$10,000).]

I. PURPOSE

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

II. DEFINITIONS

A. Grants

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

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

- B. “Non-federal entity” means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.

- C. “Federal award” has the meaning, depending on the context, in either paragraph 1. or 2. of this definition:
1. a. The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 ~~C.F.R.~~ [§Code of Federal Regulations section 200.101 \(Applicability\)](#); or
 - b. The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 ~~C.F.R.~~ [§Code of Federal Regulations section 200.101 \(Applicability\)](#).
 2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 ~~C.F.R.~~ [§Code of Federal Regulations section 200.40 \(Federal Financial Assistance\)](#), or the cost-reimbursement contract awarded under the federal Acquisition Regulations.
 3. “Federal award” does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.
- D. “Contract” means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 ~~C.F.R.~~ [Code of Federal Regulations Part 200](#), does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.
- E. Procurement Methods
1. “Procurement by micro-purchase” is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold ~~defined within Fiscal Compliance and Procedures Manual (FCPM)~~ (generally \$10,000, except as otherwise discussed in 48 [Code of Federal Regulations Subpart 2.1](#) or as periodically adjusted for inflation).
1. [Note: Minnesota school districts may choose to increase their federal micro-purchase threshold to \$25,000, which would align with the Minnesota limit. School districts choosing to adopt this increase must annually certify the higher threshold and the justification for using the higher threshold. Acceptable reasons for justification must meet *one* of the following criteria: (1) a qualification as a low-risk auditee, in accordance with the criteria established in 2 [Code of Federal](#)

Regulations section 200.520; (2) an annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or (3) a higher threshold consistent with state law.]

2. —“Procurement by small purchase procedures” are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than ~~the threshold defined within FCPM.~~
 2. \$250,000 (periodically adjusted for inflation).
 3. “Procurement by sealed bids (formal advertising)” is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.
 4. “Procurement by competitive proposals” is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.
 5. “Procurement by noncompetitive proposals” is procurement through solicitation of a proposal from only one source.
- F. “Equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$5,000.
- G. “Compensation for personal services” includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in ~~2 C.F.R. §ode of Federal Regulations section~~ 200.431 (Compensation - Fringe Benefits).
- H. “Post-retirement health plans” refer to costs of health insurance or health services not included in a pension plan covered by ~~2 C.F.R. §ode of Federal Regulations section~~ 200.431(g) for retirees and their spouses, dependents, and survivors.
- I. “Severance pay” is a payment in addition to regular salaries and wages by the non-federal entities to workers whose employment is being terminated.
- J. “Direct costs” are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

- K. “Relocation costs” are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or upon recruitment of a new employee.
- L. “Travel costs” are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

III. CONFLICT OF INTEREST

- A. Employee Conflict of Interest. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, and agents of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the school district.
- B. Organizational Conflicts of Interest. The school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.
- C. Disclosing Conflicts of Interest. The school district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency policy.

IV. ACCEPTABLE METHODS OF PROCUREMENT

- A. General Procurement Standards. The school district must use its own documented procurement procedures which reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.
- B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- C. The school district’s procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an

analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.

- D. The school district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
- E. The school district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.
- F. The school district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.
- G. The school district must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
- H. Methods of Procurement. The school district must use one of the following methods of procurement:
 1. Procurement by micro-purchases. To the extent practicable, the school district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.
 2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.
 3. Procurement by sealed bids (formal advertising).
 4. Procurement by competitive proposals. If this method is used, the following requirements apply:
 - a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;

- b. Proposals must be solicited from an adequate number of qualified sources;
 - c. The school district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
 - d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
 - e. The school district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.
5. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:
- a. The item is available only from a single source;
 - b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - c. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the school district; or
 - d. After solicitation of a number of sources, competition is determined inadequate.
- I. Competition. The school district must have written procedures for procurement transactions. These procedures must ensure that all solicitations:
- 1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is

impractical or uneconomical, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and

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

V. MANAGING EQUIPMENT AND SAFEGUARDING ASSETS

- A. Property Standards. The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally owned property need not be insured unless required by the terms and conditions of the federal award.

The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 C.F.R.—[§§ode of Federal Regulations sections 200.311, 200.314, and 200.315](#).

- B. Equipment

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

1. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the

property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.

2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
4. Adequate maintenance procedures must be developed to keep property in good condition.
5. If the school district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

VI. FINANCIAL MANAGEMENT REQUIREMENTS

- A. Financial Management. The school district's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.
- B. Payment. The school district must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the school district and the financial management systems that meet the standards for fund control.

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

- C. Internal Controls. The school district must establish and maintain effective internal control over the federal award that provides reasonable assurance that the school district is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control

in the Federal Government,” issued by the Comptroller General of the United States, or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

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

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

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

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

VII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES

- A. Allowable Use of Funds. The school district administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.
- B. Definitions
1. “Allowable cost” means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.
 2. “Education Department General Administrative Regulations (EDGAR)” means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements). EDGAR can be accessed at: <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.
 3. “Omni Circular” or “2 C-F-R-ode of Federal Regulations Part 200s” or “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” means federal cost principles that provide standards for determining whether costs may be charged to federal grants.

4. “Advance payment” means a payment that a federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes.

C. Allowable Costs. The following items are costs that may be allowable under the 2 ~~C.F.R.~~[Code of Federal Regulations](#) Part 200s under specific conditions:

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

21. Training costs; and

22. Travel costs.

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

1. Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;
2. Alcoholic beverages;
3. Bad debts;
4. Contingency provisions (with limited exceptions);
5. Fundraising and investment management costs (with limited exceptions);
6. Donations;
7. Contributions;
8. Entertainment (amusement, diversion, and social activities and any associated costs);
9. Fines and penalties;
10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));
11. Goods or services for personal use;
12. Interest, except interest specifically stated in 2 [C.F.R. Code of Federal Regulations section](#) 200.441 as allowable;
13. Religious use;
14. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);
15. Construction (unless specifically permitted by programmatic statute or

regulations, which is very rare in federal education programs); and

16. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability

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

F. Federal Cost Principles

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

local laws and policies.

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

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

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

H. Approved Plans, Budgets, and Special Conditions

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

I. Training

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

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

VIII. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING

A. Compensation – Personal Services

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

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

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

B. Compensation – Fringe Benefits

1. During leave.

The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave,

military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

- a. They are provided under established written leave policies;
 - b. The costs are equitably allocated to all related activities, including federal awards; and
 - c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.
2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in [2 C.F.R. §ode of Federal Regulations section- 200.447\(d\)](#)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.
 3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.
 4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the school district.
 5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the school district.
 6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.
- C. Insurance and Indemnification. Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.
- D. Recruiting Costs. Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:

1. Critical and necessary for the conduct of the project;
 2. Allowable under the cost principles set forth in the Uniform Grant Guidance;
 3. Consistent with the school district's cost accounting practices and school district policy; and
 4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.
- E. Relocation Costs of Employees. Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with the school district's reimbursement policy.
- F. Travel Costs. Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the school district's non-federally funded activities and in accordance with the school district's reimbursement policies.

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

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

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

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

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

[Note: Noncompliance. If a school district fails to comply with federal statutes, regulations, or the terms and conditions of a federal award, the DOE or MDE may impose additional conditions, as described in 2 C.F.R. § 200.207 (Specific Conditions). If the DOE or MDE determines that noncompliance cannot be remedied by imposing additional conditions, the DOE or MDE may take one or more of the following actions, as appropriate under the circumstances: 1) Temporarily withhold cash payments pending correction of the deficiency by the school district or more severe enforcement action by the DOE or MDE; 2) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance; 3) Wholly or partly suspend or terminate the federal award; 4) Initiate suspension or debarment proceedings as authorized under 2 C.F.R. Part 180 and DOE regulations (or, in the case of MDE, recommend such a proceeding be initiated by the DOE); 5) Withhold further federal awards for the project or program; and/or 6) Take other remedies that may be legally available.]

Legal References:	2 C.F.R. § 200.12 (Capital Assets)
	2 C.F.R. § 200.112 (Conflict of Interest)
	2 C.F.R. § 200.113 (Mandatory Disclosures)
	2 C.F.R. § 200.205(d) (Federal Awarding Agency Review of Risk Posed by Applicants)
	2 C.F.R. § 200.214 2 (Suspension and Debarment)
	2 C.F.R. § 200.300(b) (Statutory and National Policy Requirements)
	2 C.F.R. § 200.302 (Financial Management)
	2 C.F.R. § 200.303 (Internal Controls)
	2 C.F.R. § 200.305(b)(1) (Payment)
	2 C.F.R. § 200.310 (Insurance Coverage)
	2 C.F.R. § 200.311 (Real Property)
	2 C.F.R. § 200.313(d) (Equipment)
	2 C.F.R. § 200.314 (Supplies)
	2 C.F.R. § 200.315 (Intangible Property)
	2 C.F.R. § 200.318 (General Procurement Standards)
	2 C.F.R. § 200.319(c) (Competition)
	2 C.F.R. § 200.320 (Methods of Procurement to be Followed)
	2 C.F.R. § 200.321 (Contracting with Small and Minority Businesses, Women’s Business Enterprises, and Labor Surplus Area Firms)
	2 C.F.R. § 200.328 (Monitoring and Reporting Program Performance)
	2 C.F.R. § 200.338 (Remedies for Noncompliance)
	2 C.F.R. § 200.339 ()
	2 C.F.R. § 200.403(c) (Factors Affecting Allowability of Costs)
	2 C.F.R. § 200.430 (Compensation – Personal Services)
	2 C.F.R. § 200.431 (Compensation – Fringe Benefits)
	2 C.F.R. § 200.447 (Insurance and Indemnification)
	2 C.F.R. § 200.463 (Recruiting Costs)
	2 C.F.R. § 200.464 (Relocation Costs of Employees)
	2 C.F.R. § 200.473 (Transportation Costs)
	2 C.F.R. § 200.474 (Transportation Costs)
	2 C.F.R. § 200.475 (Travel Costs)

~~2 C.F.R. § 200.474 (Travel Costs)~~

Cross References: ~~—————~~ ~~MASA Model Policy 208 (Development, Adoption, and MSBA Implementation of Policies)~~
~~—————~~ ~~MSBA/MASA Model Policy 210 (Conflict of Interest – School Board Members)~~
~~—————~~ ~~MSBA/MASA Model Policy 210.1 (Conflict of Interest – Charter School Board Members)~~
~~—————~~ ~~MSBA/MASA Model Policy 412 (Expense Reimbursement)~~
~~—————~~ ~~MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)~~
~~—————~~ ~~MSBA/MASA Model Policy 701.1 (Modification of School District Budget)~~
~~—————~~ ~~MSBA/MASA Model Policy 702 (Accounting)~~
~~—————~~ ~~MSBA/MASA Model Policy 703 (Annual Audit)~~
~~Burnsville-Eagan-Savage School District Policy 208 (Development, Adoption, and Implementation of Policies)~~
~~—————~~ ~~Burnsville-Eagan-Savage School District Policy 210 (Conflict of Interest – School Board Members)~~
~~—————~~ ~~Burnsville-Eagan-Savage School District Policy 412 (Expense Reimbursement)~~
~~—————~~ ~~Burnsville-Eagan-Savage School District Policy 701 (Establishment and Adoption of School District Budget)~~
~~—————~~ ~~Burnsville-Eagan-Savage School District Policy 701.1 (Modification of School District Budget)~~
~~—————~~ ~~Burnsville-Eagan-Savage School District Policy 702 (Accounting)~~
~~—————~~ ~~Burnsville-Eagan-Savage School District Policy 703 (Annual Audit)~~
~~—————~~ ~~Burnsville-Eagan-Savage School District Policy 715 (Purchasing and Bid Requirements)~~
~~—————~~ ~~Fiscal Compliance and Procedures Manual (FCPM)~~

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Burnsville-Eagan-Savage School District Policy 721

721 UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

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

I. PURPOSE

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

II. DEFINITIONS

A. Grants

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

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

- B. “Non-federal entity” means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.
- C. “Federal award” has the meaning, depending on the context, in either paragraph 1. or 2. of this definition:
 1. a. The federal financial assistance that a non-federal entity receives

directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations section 200.101 (Applicability); or

- b. The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations section 200.101 (Applicability).
 2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 Code of Federal Regulations section 200.40 (Federal Financial Assistance), or the cost-reimbursement contract awarded under the federal Acquisition Regulations.
 3. “Federal award” does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.
- D. “Contract” means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 Code of Federal Regulations Part 200, does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.

E. Procurement Methods

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

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

2. “Procurement by small purchase procedures” are those relatively simple

- and informal procurement methods for securing services, supplies, or other property that do not cost more than \$250,000 (periodically adjusted for inflation).
3. “Procurement by sealed bids (formal advertising)” is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.
 4. “Procurement by competitive proposals” is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.
 5. “Procurement by noncompetitive proposals” is procurement through solicitation of a proposal from only one source.
- F. “Equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$5,000.
- G. “Compensation for personal services” includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 Code of Federal Regulations section 200.431 (Compensation - Fringe Benefits).
- H. “Post-retirement health plans” refer to costs of health insurance or health services not included in a pension plan covered by 2 Code of Federal Regulations section 200.431(g) for retirees and their spouses, dependents, and survivors.
- I. “Severance pay” is a payment in addition to regular salaries and wages by the non-federal entities to workers whose employment is being terminated.
- J. “Direct costs” are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.
- K. “Relocation costs” are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or upon recruitment of a new employee.

- L. “Travel costs” are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

III. CONFLICT OF INTEREST

- A. Employee Conflict of Interest. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, and agents of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the school district.
- B. Organizational Conflicts of Interest. The school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.
- C. Disclosing Conflicts of Interest. The school district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency policy.

IV. ACCEPTABLE METHODS OF PROCUREMENT

- A. General Procurement Standards. The school district must use its own documented procurement procedures which reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.
- B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- C. The school district’s procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.
- D. The school district must award contracts only to responsible contractors

possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

- E. The school district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.
- F. The school district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.
- G. The school district must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
- H. Methods of Procurement. The school district must use one of the following methods of procurement:
 - 1. Procurement by micro-purchases. To the extent practicable, the school district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.
 - 2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.
 - 3. Procurement by sealed bids (formal advertising).
 - 4. Procurement by competitive proposals. If this method is used, the following requirements apply:
 - a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
 - b. Proposals must be solicited from an adequate number of qualified sources;
 - c. The school district must have a written method for conducting

technical evaluations of the proposals received and for selecting recipients;

- d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
- e. The school district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.

5. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:

- a. The item is available only from a single source;
- b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- c. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the school district; or
- d. After solicitation of a number of sources, competition is determined inadequate.

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

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

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

V. MANAGING EQUIPMENT AND SAFEGUARDING ASSETS

- A. Property Standards. The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally owned property need not be insured unless required by the terms and conditions of the federal award.

The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 Code of Federal Regulations sections 200.311, 200.314, and 200.315.

- B. Equipment

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

1. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.

2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
4. Adequate maintenance procedures must be developed to keep property in good condition.
5. If the school district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

VI. FINANCIAL MANAGEMENT REQUIREMENTS

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

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

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

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

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

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

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

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

VII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES

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

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

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

- D. Costs Forbidden by Federal Law. 2 Code of Federal Regulations Part 200s and EDGAR identify certain costs that may never be paid with federal funds. The following list provides examples of such costs. If a cost is on this list, it may not be supported with federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 Code of Federal Regulations Part 200s; thus, the following list is not exhaustive:
1. Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;
 2. Alcoholic beverages;
 3. Bad debts;
 4. Contingency provisions (with limited exceptions);
 5. Fundraising and investment management costs (with limited exceptions);
 6. Donations;
 7. Contributions;
 8. Entertainment (amusement, diversion, and social activities and any associated costs);
 9. Fines and penalties;
 10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));
 11. Goods or services for personal use;
 12. Interest, except interest specifically stated in 2 Code of Federal Regulations section 200.441 as allowable;
 13. Religious use;
 14. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);
 15. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and
 16. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a

program.

E. Program Allowability

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

F. Federal Cost Principles

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

other oversight entities of how the funds were spent over the lifecycle of the grant.

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

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

H. Approved Plans, Budgets, and Special Conditions

1. As required by the Omni Circular, all costs must be consistent with approved program plans and budgets.
2. Costs must also be consistent with all terms and conditions of federal

awards, including any special conditions imposed on the school district's grants.

I. Training

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

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

VIII. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING

A. Compensation – Personal Services

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

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

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

B. Compensation – Fringe Benefits

1. During leave.

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

- a. They are provided under established written leave policies;

- b. The costs are equitably allocated to all related activities, including federal awards; and
 - c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.
- 2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 Code of Federal Regulations section 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.
- 3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.
- 4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the school district.
- 5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the school district.
- 6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.
- C. Insurance and Indemnification. Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.
- D. Recruiting Costs. Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:
 - 1. Critical and necessary for the conduct of the project;

2. Allowable under the cost principles set forth in the Uniform Grant Guidance;
 3. Consistent with the school district's cost accounting practices and school district policy; and
 4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.
- E. Relocation Costs of Employees. Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with the school district's reimbursement policy.
- F. Travel Costs. Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the school district's non-federally funded activities and in accordance with the school district's reimbursement policies.

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

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

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

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

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

[Note: Noncompliance. If a school district fails to comply with federal statutes, regulations, or the terms and conditions of a federal award, the DOE or MDE may impose additional conditions, as described in 2 C.F.R. § 200.207 (Specific Conditions). If the DOE or MDE determines that noncompliance cannot be remedied by imposing

additional conditions, the DOE or MDE may take one or more of the following actions, as appropriate under the circumstances: 1) Temporarily withhold cash payments pending correction of the deficiency by the school district or more severe enforcement action by the DOE or MDE; 2) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance; 3) Wholly or partly suspend or terminate the federal award; 4) Initiate suspension or debarment proceedings as authorized under 2 C.F.R. Part 180 and DOE regulations (or, in the case of MDE, recommend such a proceeding be initiated by the DOE); 5) Withhold further federal awards for the project or program; and/or 6) Take other remedies that may be legally available.]

- Legal References:**
- 2 C.F.R. § 200.12 (Capital Assets)
 - 2 C.F.R. § 200.112 (Conflict of Interest)
 - 2 C.F.R. § 200.113 (Mandatory Disclosures)
 - 2 C.F.R. § 200.205(d) (Federal Awarding Agency Review of Risk Posed by Applicants)
 - 2 C.F.R. § 200.214 (Suspension and Debarment)
 - 2 C.F.R. § 200.300(b) (Statutory and National Policy Requirements)
 - 2 C.F.R. § 200.302 (Financial Management)
 - 2 C.F.R. § 200.303 (Internal Controls)
 - 2 C.F.R. § 200.305(b)(1) (Payment)
 - 2 C.F.R. § 200.310 (Insurance Coverage)
 - 2 C.F.R. § 200.311 (Real Property)
 - 2 C.F.R. § 200.313(d) (Equipment)
 - 2 C.F.R. § 200.314 (Supplies)
 - 2 C.F.R. § 200.315 (Intangible Property)
 - 2 C.F.R. § 200.318 (General Procurement Standards)
 - 2 C.F.R. § 200.319(c) (Competition)
 - 2 C.F.R. § 200.320 (Methods of Procurement to be Followed)
 - 2 C.F.R. § 200.321 (Contracting with Small and Minority Businesses, Women’s Business Enterprises, and Labor Surplus Area Firms)
 - 2 C.F.R. § 200.328 (Monitoring and Reporting Program Performance)
 - 2 C.F.R. § 200.338 (Remedies for Noncompliance)
 - 2 C.F.R. § 200.339 ()
 - 2 C.F.R. § 200.403(c) (Factors Affecting Allowability of Costs)
 - 2 C.F.R. § 200.430 (Compensation – Personal Services)
 - 2 C.F.R. § 200.431 (Compensation – Fringe Benefits)
 - 2 C.F.R. § 200.447 (Insurance and Indemnification)
 - 2 C.F.R. § 200.463 (Recruiting Costs)
 - 2 C.F.R. § 200.464 (Relocation Costs of Employees)
 - 2 C.F.R. § 200.474 (Transportation Costs)
 - 2 C.F.R. § 200.475 (Travel Costs)

Cross References: MASA Model Policy 208 (Development, Adoption, and MSBA Implementation of Policies)

MSBA/MASA Model Policy 210 (Conflict of Interest – School Board Members)

MSBA/MASA Model Policy 210.1 (Conflict of Interest – Charter School Board Members)

MSBA/MASA Model Policy 412 (Expense Reimbursement)

MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)

MSBA/MASA Model Policy 701.1 (Modification of School District Budget)

MSBA/MASA Model Policy 702 (Accounting)

MSBA/MASA Model Policy 703 (Annual Audit)



**Agenda V.B.7.
December 8, 2022**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Dr. Chris Bellmont, assistant superintendent

Date: December 1, 2022

Re: Policy 418: *Drug-Free Workplace/Drug-Free School*

Recommendation: Approve, on a first reading basis, changes to Policy 418: *Drug-Free Workplace/Drug-Free School*.

Policy 418 were reviewed by the Policy Review Committee on November 22, 2022.

418 – MSBA updates statutory language and text

Adopted: 6/89

Burnsville-Eagan-Savage School District Policy 418

Reviewed: ~~11/15/2018~~12/8/2022

Revised: ~~12/13/2018~~MSBA 2022

Rescinds: GBCBA, JFCH

418 DRUG-FREE WORKPLACE/DRUG-FREE SCHOOL

I. PURPOSE

The purpose of this policy is to maintain a safe and healthful environment for employees and students by prohibiting the use of alcohol, toxic substances, medical cannabis, ~~and nonintoxicating cannabinoids (including edible cannabinoid products), and~~ controlled substances without a physician's prescription.

II. GENERAL STATEMENT OF POLICY

- A. Use or possession of ~~alcohol, controlled substances,~~ toxic substances, medical cannabis, nonintoxicating cannabinoids (including edible cannabinoid products), and ~~alcohol controlled substances~~ before, during, or after school hours, at school or in any other school location, is prohibited as general policy. Paraphernalia associated with controlled substances is prohibited.
- B. A violation of this policy occurs when any student, teacher, administrator, other school district personnel, or member of the public uses or possesses alcohol, toxic substances, ~~controlled substances, or~~ medical cannabis, nonintoxicating cannabinoids (including edible cannabinoid products), or controlled substances in any school location.
- C. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school personnel, or member of the public who violates this policy.

III. DEFINITIONS

- A. "Alcohol" includes any alcoholic beverage containing more than one-half of one percent alcohol by volume, ~~malt beverage, fortified wine, or other intoxicating liquor.~~
- B. "Controlled substances" include narcotic drugs, hallucinogenic drugs, amphetamines, barbiturates, marijuana, anabolic steroids, or any other controlled substance as defined in Schedules I through V of the Controlled Substances Act, 21 ~~U.S.C. §~~ United States Code section 812, including analogues and look-alike drugs.

- C. “Edible cannabinoid product” means any product that is intended to be eaten or consumed as a beverage by humans, contains a cannabinoid in combination with food ingredients, and is not a drug.
- D. “Nonintoxicating cannabinoid” means substances extracted from certified hemp plants that do not produce intoxicating effects when consumed by any route of administration.
- EC. “Medical cannabis” means any species of the genus cannabis plant, or any mixture or preparation of them, including whole plant extracts and resins, and is delivered in the form of: (1) liquid, including, but not limited to, oil; (2) pill; (3) vaporized delivery method with use of liquid or oil but which does not require the use of dried leaves or plant form; ~~or~~ (4) combustion with use of dried raw cannabis; or (5) any other method, excluding smoking, approved by the commissioner.
- F. “Possess” means to have on one’s person, in one’s effects, or in an area subject to one’s control.
- G. “School location” includes any school building or on any school premises; in any school-owned vehicle or in any other school-approved vehicle used to transport students to and from school or school activities; off school property at any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district; or during any period of time such employee is supervising students on behalf of the school district or otherwise engaged in school district business.
- HD. “Toxic substances” includes: (1) glue, cement, aerosol paint, containing toluene, benzene, xylene, amyl nitrate, butyl nitrate, nitrous oxide, or containing other aromatic hydrocarbon solvents, but does not include glue, cement, or paint contained in a packaged kit for the construction of a model automobile, airplane, or similar item; (2) butane or a butane lighter; or (3) any similar substance declared to be toxic to the central nervous system and to have a potential for abuse, by a rule adopted by the commissioner of health.~~or other substances used or possessed with the intent of inducing intoxication or excitement of the central nervous system.~~
- IE. “Use” includes to sell, buy, manufacture, distribute, dispense, possess, use, or be under the influence of alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids (including edible cannabinoid products), and/or controlled substances, whether or not for the purpose of receiving remuneration or consideration.
- ~~F.~~ “Possess” means to have on one’s person, in one’s effects, or in an area subject to one’s control.
- ~~G.~~ “School location” includes any school building or on any school premises; in any school-owned vehicle or in any other school-approved vehicle used to transport

~~students to and from school or school activities; off school property at any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district; or during any period of time such employee is supervising students on behalf of the school district or otherwise engaged in school district business.~~

IV. EXCEPTIONS

- A. A violation of this policy does not occur when a person brings onto a school location, for such person's own use, a controlled substance, except medical cannabis, which has a currently accepted medical use in treatment in the United States and the person has a physician's prescription for the substance. The person shall comply with the relevant procedures of this policy.
- B. A violation of this policy does not occur when a person possesses an alcoholic beverage in a school location when the possession is within the exceptions of Minnesota Statutes, section§ 624.701, ~~Subdivision~~ 1a (experiments in laboratories; pursuant to a temporary license to sell liquor issued under Minnesota laws or possession after the purchase from such a temporary license holder).

V. PROCEDURES

- A. Students who have a prescription from a physician for medical treatment with a controlled substance, except medical cannabis, must comply with the school district's student medication policy.
- B. Employees who have a prescription from a physician for medical treatment with a controlled substance, except medical cannabis, are permitted to possess such controlled substance and associated necessary paraphernalia, such as an inhaler or syringe. The employee must inform his or her supervisor. The employee may be required to provide a copy of the prescription.
- C. Each employee shall be provided with written notice of this Drug-Free Workplace/Drug-Free School policy and shall be required to acknowledge that he or she has received the policy.
- D. Employees are subject to the school district's drug and alcohol testing policies and procedures.
- E. Members of the public are not permitted to possess controlled substances in a school location except with the express permission of the superintendent or designee.
- F. No person is permitted to possess or use medical cannabis on a school bus or van; or on the grounds of any preschool or primary or secondary school; or on the grounds of any child care facility. This prohibition includes (1) vaporizing or combusting medical cannabis on any form of public transportation where the vapor or smoke could be inhaled by a minor child or in any public place,

including indoor or outdoor areas used by or open to the general public or place of employment; and (2) operating, navigating, or being in actual physical control of any motor vehicle or working on transportation property, equipment or facilities while under the influence of medical cannabis.

- G. Possession of alcohol on school grounds pursuant to the exceptions of Minnesota Statutes- section § 624.701, ~~Subd. subdivision~~ 1a, shall be by permission of the school board only. The applicant shall apply for permission in writing and shall follow the school board procedures for placing an item on the agenda.

VI. ENFORCEMENT

A. Students

1. Students may be required to participate in programs and activities that provide education against the use of alcohol, tobacco, marijuana, smokeless tobacco products, electronic cigarettes, and nonintoxicating cannabinoids (including edible cannabinoid products),

2. Students may be referred to drug or alcohol assistance or rehabilitation programs; school based mental health services, mentoring and counseling, including early identification of mental health symptoms, drug use and violence and appropriate referral to direct individual or group counselling service, which may be provided by school based mental health services providers; and/or referral to law enforcement officials when appropriate.

~~1.3.~~ 1.—A student who violates the terms of this policy shall be subject to discipline in accordance with the school district’s discipline policy. Such discipline may include suspension or expulsion from school.

~~2.~~—~~The student may be referred to a drug or alcohol assistance or rehabilitation program and/or to law enforcement officials when appropriate.~~

B. Employees

1. As a condition of employment in any federal grant, each employee who is engaged either directly or indirectly in performance of a federal grant shall abide by the terms of this policy and shall notify his or her supervisor in writing of his or her conviction of any criminal drug statute for a violation occurring in any of the places listed above on which work on a school district federal grant is performed, no later than five (5) calendar days after such conviction. Conviction means a finding of guilt (including a plea of nolo contendere) or imposition of sentence, or both, by any judicial body charged with the responsibility to determine violations of the federal or state criminal drug statutes.

2. An employee who violates the terms of this policy is subject to disciplinary action, including nonrenewal, suspension, termination, or discharge as deemed appropriate by the school board.
3. In addition, any employee who violates the terms of this policy may be required to satisfactorily participate in a drug and/or alcohol abuse assistance or rehabilitation program approved by the school district. Any employee who fails to satisfactorily participate in and complete such a program is subject to nonrenewal, suspension, or termination as deemed appropriate by the school board.
4. Sanctions against employees, including nonrenewal, suspension, termination, or discharge shall be pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, and school district policies.

C. The Public

A member of the public who violates this policy shall be informed of the policy and asked to leave. If necessary, law enforcement officials will be notified and asked to provide an escort.

Legal References: Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)
Minn. Stat. § 121A.40-§ 121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 151.72 (Sale of Certain Cannabinoid Products)
Minn. Stat. § 152.22, subd. 6 (Definitions; Medical Cannabis; Medical Cannabis; Definitions)
Minn. Stat. § 152.23 (Medical Cannabis; Limitations ; Medical Cannabis)
Minn. Stat. § 340A.101 (Definitions; Alcoholic Beverage)
Minn. Stat. § 340A.403 (3.2 Percent Malt Liquor Licenses)
Minn. Stat. § 340A.404 (Intoxicating Liquor; On-Sale Licenses)
Minn. Stat. § 609.684 (~~Sale of Toxic Substances to Children~~; Abuse of Toxic Substances)
Minn. Stat. § 624.701 (Alcohol in Certain Buildings or Grounds)
20 U.S.C. § 7101-7165 (~~Student Support and Academic Enrichment Grants~~~~Safe and Drug-Free Schools and Communities Act~~)
21 U.S.C. § 812 (Schedules of Controlled Substances)
41 U.S.C. §§ 8101-8106 (Drug-Free Workplace Act)
21 C.F.R. §§ 1308.11-1308.15 (Controlled Substances)
34 C.F.R. Part 84 (Government-~~W~~wide Requirements for Drug-Free Workplace)

Cross References: Burnsville-Eagan-Savage School District Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
Burnsville-Eagan-Savage School District Policy 416 (Drug and Alcohol Testing)

Burnsville-Eagan-Savage School District Policy 417 (Chemical Use and Abuse)

[Burnsville-Eagan-Savage School District Policy 419 \(Tobacco-Free Environment; Possession and use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; Vaping Awareness and Prevention Instruction\)](#)

Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)

Burnsville-Eagan-Savage School District Policy 516 (Student Medication)



**Agenda VI.
December 8, 2022**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Lesley Chester, board chair

Date: December 1, 2022

Re: Adjourn to a workshop to Review Goals and Self-Evaluation Survey Results

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SMART Goals for the ISD 191 School Board 2022 - 2023

In alignment with the One91 Strategic Road Map and District Values, the ISD191 Board of Education has identified the following three goals:

GOAL 1 – Cultural Proficiency

Before June 2023, all ISD191 Board Members will understand and be able to articulate the district’s work in being a culturally proficient school system (CPSS).

Members of the District 191 Board of Education will:

- Work to understand how CPSS is reflected in our district and the plan for further implementation.

Measures of progress:

- Board members will participate in a facilitated retreat to learn more about CPSS, where the district currently fits, and plans for continued implementation.
- Board members will receive information from Cultural Liaisons or other appropriate representatives from the school as part of school reports during the school board meetings.

GOAL 2 – Supporting and leveraging new methods and original thinking to improve student outcomes

All ISD191 Board Members will understand and be able to articulate our Pathways K-12 program and use it to inform setting district priorities.

Members of the District 191 Board of Education will:

- Have a deeper understanding of how the Pathways K-12 program is reflected in our district, especially within our elementary schools.

Measures of progress:

- Board members will participate in a dedicated workshop to have a deep dive into the progress of Pathways K-12.
- Board members will receive reflections of Pathways K-12 as part of school reports during the school board meetings.
- Board members will receive dashboard reports which reflect the district’s progress in meeting our Pathways goals.

GOAL 3 – Creating space and opportunity for each and every voice to be heard

As a district, it is the responsibility of the ISD191 Board of Education to be transparent with our community and receive community input to inform decision making.

Members of the District 191 Board of Education will:

- Seek input from multiple voices (families, staff, community members) that represent the full diversity of our communities, in order to inform decisions.

- Be transparent in its communication with the community.

Measures of progress:

- Board members will ensure members of the community have opportunities to provide input regarding district activities (i.e. budgeting, etc.) through community gatherings, surveys, etc.
- Board members will learn how information is getting to our families and staff, identify any gaps, and have staff work to resolve the gaps, leading to improved transparency of communication.
- Board members will understand which voices are represented in survey results, identify voices missing, and learn the plan to reach them.



School Board Self-Evaluation

<i>School District and Evaluation Year</i>	
Burnsville-Eagan-Savage	2022 Q4
Burnsville-Eagan-Savage	2022 Q1
Burnsville-Eagan-Savage	2020 Q4
Burnsville-Eagan-Savage	2019 Q4

Prepared by:

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School Board Self-Evaluation Framework for Governance

The School Board Self-Evaluation results reflect the collective responses of the board team (board members and superintendent). These results build a profile of the board's work in five standards (Conduct and Ethics, Vision, Structure, Accountability, Advocacy and Communication) of board practice proven to support student achievement.

The data on the following page is organized in a color-coded, horizontal-stacked bar chart that shows the board team's results at the level of the five standards. The explanation for the color code is just above the data chart.

Analyzing your Results: Looking at Data

Start with the following page, which shows your district's aggregated data for each of the five standards. Identify standards that capture strengths, growth areas and or divergent perspectives, then work through the benchmarks and indicators for those standards.

Here is a simple protocol for your use:

Step 1: What do you see?

- □ Describe what you see in the data, identify where it is located to the group. This is not about interpretation at this stage, only what you see.
- □ List the descriptions on chart paper.

Step 2: What does the data suggest?

- □ Discuss what the data suggests and try to generate different interpretations. Ask clarifying questions of one another to increase clarity and understanding of one another's perspectives.
- □ List responses on the chart paper

Step 3: Identify goal areas from the lists generated.

Step 4: Build two to three goals using the S.M.A.R.T. goal framework.

- **S** = Simple: Is it clear and easy to understand?
- **M** = Measurable: Is it clear what the school board will use to indicate successful performance?
- **A** = Achievable: Is it within the scope of the board's sphere of control/responsibility?
- **R** = Realistic: Will successful performance on this goal benefit the school district?
- **T** = Time-bound: Is it clear what the school board will see and when?

Measurable Progress for Goals Identified Above:

- Indicates or signals change
- Indicators can be assessed or observed
- Examples include:
 - Measurements
 - Specific activities
 - Behavioral change
 - Shift or reallocation of school district resources



School Board Self-Evaluation

MSBA believes your school district will find it beneficial to drill down to individual items under the benchmarks. If your board team would like to dig deeper into the School Board Self-Evaluation and data, MSBA provides an opportunity to use your evaluation data as an in-district in-service for a fee. During this 2-3 hour in-service, MSBA staff will provide your school board with more in-depth individualized data and reports designed for the board's ongoing improvement. MSBA staff will lead the conversation on the individualized report and assist your school board with discussion and setting board team improvement goals.

If your board team would like to dig deeper into the self-evaluation and data, contact Gail Gilman (ggilman@mnmsba.org) or call (1-800-324-4459) for the cost associated with this board in-service and to arrange a date for an MSBA staff member to facilitate.

Thank you for your time and thoughtful efforts in completing the School Board Self-Evaluation.

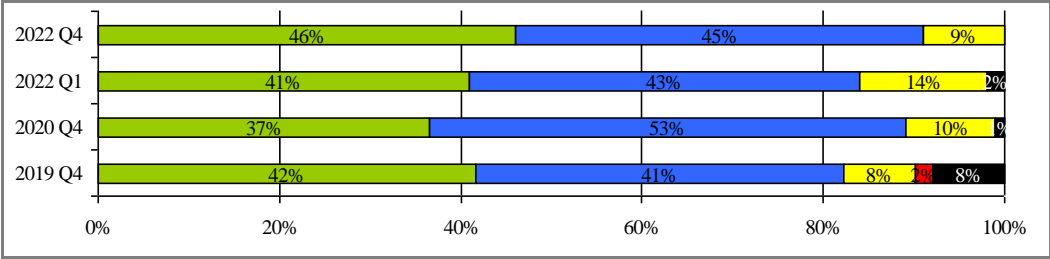
MSBA looks forward to serving your school board and being the association, "Where Minnesota School Boards Learn to Lead."



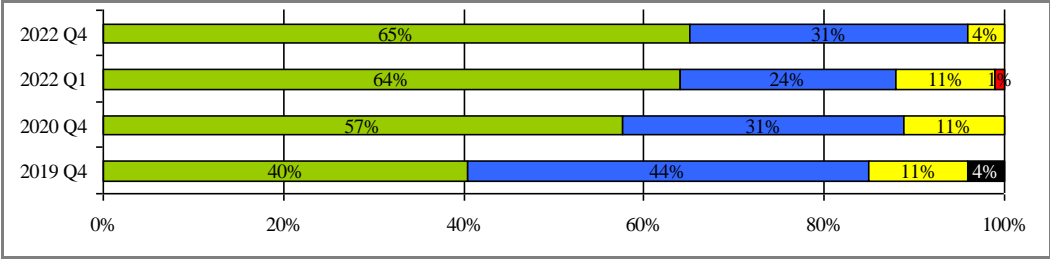
Framework for Governance: Aggregate Data

■ Always
 ■ Most of the time
 ■ Some of the time
 ■ Never
 ■ Don't know

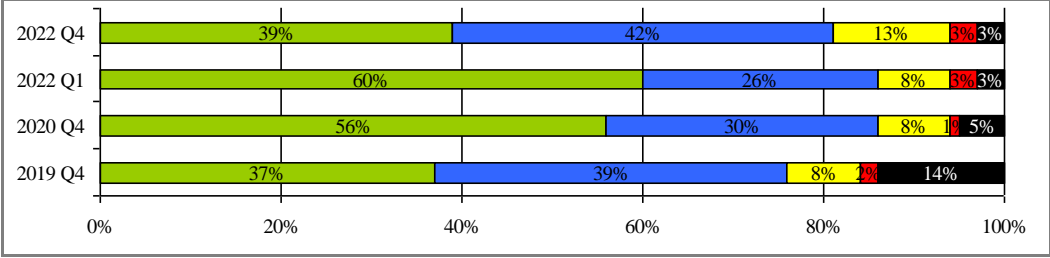
**Standard 1
Conduct and Ethics:**
Provide responsible school district governance



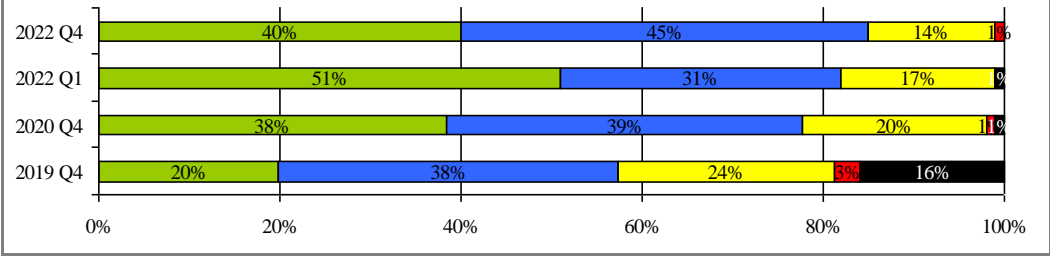
**Standard 2
Vision:**
Set and communicate high expectations for student learning with clear goals and plans for meeting those



**Standard 3
Structure:**
Create conditions district-wide for student and staff success



**Standard 4
Accountability:**
Hold school district accountable for meeting student learning expectations



**Standard 5
Advocacy and Communication:**
Engage local community and represent the values and expectations they hold for their schools

