188.20	ARTICLE 7
188.21	FACILITIES
188.22	Section 1. [121A.336] NOTIFICATION OF ENVIRONMENTAL HAZARDS.
188.23 188.24 188.25 188.26 188.27 188.28	Upon notification by the Department of Health or Pollution Control Agency to a school district, charter school, or nonpublic school of environmental hazards that may affect the health of students or school staff, the school must notify school staff, students, and parents of the hazards as soon as practicable. The notice must include direction on how to obtain additional information about the hazard, including any actions that may reduce potential harm to those affected by the hazard.
188.29	Sec. 2. Minnesota Statutes 2020, section 123B.595, subdivision 3, is amended to read:
188.30 188.31 189.1 189.2 189.3 189.4 189.5 189.6 189.7 189.8 189.9	Subd. 3. Intermediate districts and other cooperative units. (a) Upon approval through the adoption of a resolution by each member district school board of an intermediate district or other cooperative units unit under section 123A.24, subdivision 2, or a joint powers district under section 471.59, and the approval of the commissioner of education, a school district may include in its authority under this section a proportionate share of the long-term maintenance costs of the intermediate district or, cooperative unit, or joint powers district. The cooperative unit or joint powers district may issue bonds to finance the project costs or levy for the costs, using long-term maintenance revenue transferred from member districts to make debt service payments or pay project costs or, for leased facilities, pay the portion of lease costs attributable to the amortized cost of long-term facilities maintenance projects completed by the landlord. Authority under this subdivision is in addition to the authority for individual district projects under subdivision 1.
189.11 189.12	(b) The resolution adopted under paragraph (a) may specify which member districts will share the project costs under this subdivision, except that debt service payments for bonds

issued by a cooperative unit or joint powers district to finance long-term maintenance project

EFFECTIVE DATE. This section is effective for revenue in fiscal year 2023 and later.

costs must be the responsibility of all member districts.

189.14

189.15

90.1 ARTICLE 6 90.2 FACILITIES, FUND TRANSFERS, & ACCOUNTING Sec. 2. [121A.336] NOTIFICATION OF ENVIRONMENTAL HAZARDS. 85.7 Upon notification by the Department of Health or Pollution Control Agency to a school 85.8 district, charter school, or nonpublic school of environmental hazards that may affect the health of students or school staff, the school must notify school staff, students, and parents of the hazards as soon as practicable. The notice must include direction on how to obtain additional information about the hazard, including any actions that may reduce potential harm to those affected by the hazard. (NOTE: SENATE LANGUAGE ABOVE FROM ARTICLE 5, SECTION 2) Section 1. Minnesota Statutes 2020, section 123B.10, is amended by adding a subdivision 90.4 to read: 90.5 Subd. 5. Consulting fees. The board must also publish at the same time and in a conspicuous place on the district's official website a summary of actual expenditures by 90.6 vendor which exceed \$25,000 for the prior fiscal year for consulting fees for professional services, consistent with the Uniform Financial Accounting and Reporting Standards Object Code 305. The summary must include a notice that the district must provide more detailed 90.10 information upon request. 90.11 Sec. 2. Minnesota Statutes 2020, section 123B.595, subdivision 3, is amended to read: Subd. 3. Intermediate districts and other cooperative units. (a) Upon approval through 90.12 the adoption of a resolution by each member district school board of an intermediate district or other cooperative unit under section 123A.24, subdivision 2, or a joint powers district under section 471.59, and the approval of the commissioner of education, a school district may include in its authority under this section a proportionate share of the long-term maintenance costs of the intermediate district or, cooperative unit, or joint powers district. The cooperative unit or joint powers district may issue bonds to finance the project costs or levy for the costs, using long-term maintenance revenue transferred from member districts to make debt service payments or pay project costs or, for leased facilities, pay the portion of lease costs attributable to the amortized cost of long-term facilities maintenance projects completed by the landlord. Authority under this subdivision is in addition to the authority 90.23 for individual district projects under subdivision 1. 90.24 (b) The resolution adopted under paragraph (a) may specify which member districts will share the project costs under this subdivision, except that debt service payments for bonds issued by a cooperative unit or joint powers district to finance long-term maintenance project

EFFECTIVE DATE. This section is effective for revenue in fiscal year 2023 and later.

costs must be the responsibility of all member districts.

Senate Language UEH1065-1

90.27

90.28

- Subdivision 1. **To lease building or land.** (a) When an independent or a special school district or a group of independent or special school districts finds it economically advantageous to rent or lease a building or land for any instructional purposes or for school storage or furniture repair, and it determines that the operating capital revenue authorized under section 126C.10, subdivision 13, is insufficient for this purpose, it may apply to the commissioner for permission to make an additional capital expenditure levy for this purpose. An application for permission to levy under this subdivision must contain financial justification for the proposed levy, the terms and conditions of the proposed lease, and a description of the space to be leased and its proposed use.
- (b) The criteria for approval of applications to levy under this subdivision must include: the reasonableness of the price, the appropriateness of the space to the proposed activity, the feasibility of transporting pupils to the leased building or land, conformity of the lease to the laws and rules of the state of Minnesota, and the appropriateness of the proposed lease to the space needs and the financial condition of the district. The commissioner must not authorize a levy under this subdivision in an amount greater than the cost to the district of renting or leasing a building or land for approved purposes. The proceeds of this levy must not be used for custodial or other maintenance services. A district may not levy under this subdivision for the purpose of leasing or renting a district-owned building or site to itself.
 - (c) For agreements finalized after July 1, 1997, a district may not levy under this subdivision for the purpose of leasing: (1) a newly constructed building used primarily for regular kindergarten, elementary, or secondary instruction; or (2) a newly constructed building addition or additions used primarily for regular kindergarten, elementary, or secondary instruction that contains more than 20 percent of the square footage of the previously existing building.

190.3

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- (d) Notwithstanding paragraph (b), a district may levy under this subdivision for the purpose of leasing or renting a district-owned building or site to itself only if the amount is needed by the district to make payments required by a lease purchase agreement, installment purchase agreement, or other deferred payments agreement authorized by law, and the levy meets the requirements of paragraph (c). A levy authorized for a district by the commissioner under this paragraph may be in the amount needed by the district to make payments required by a lease purchase agreement, installment purchase agreement, or other deferred payments agreement authorized by law, provided that any agreement include a provision giving the school districts the right to terminate the agreement annually without penalty.
- 190.18 (e) The total levy under this subdivision for a district for any year must not exceed \$212 190.19 times the adjusted pupil units for the fiscal year to which the levy is attributable.
- 190.20 (f) For agreements for which a review and comment have been submitted to the 190.21 Department of Education after April 1, 1998, the term "instructional purpose" as used in 190.22 this subdivision excludes expenditures on stadiums.

90.29 Sec. 3. Minnesota Statutes 2020, section 126C.40, subdivision 1, is amended to read:

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Subdivision 1. **To lease building or land.** (a) When an independent or a special school district or a group of independent or special school districts finds it economically advantageous to rent or lease a building or land for any instructional purposes or for school storage or furniture repair, and it determines that the operating capital revenue authorized under section 126C.10, subdivision 13, is insufficient for this purpose, it may apply to the commissioner for permission to make an additional capital expenditure levy for this purpose. An application for permission to levy under this subdivision must contain financial justification for the proposed levy, the terms and conditions of the proposed lease, and a description of the space to be leased and its proposed use.

- (b) The criteria for approval of applications to levy under this subdivision must include:
 the reasonableness of the price, the appropriateness of the space to the proposed activity,
 the feasibility of transporting pupils to the leased building or land, conformity of the lease
 to the laws and rules of the state of Minnesota, and the appropriateness of the proposed
 lease to the space needs and the financial condition of the district. The commissioner must
 not authorize a levy under this subdivision in an amount greater than the cost to the district
 of renting or leasing a building or land for approved purposes. The proceeds of this levy
 must not be used for custodial or other maintenance services. A district may not levy under
 this subdivision for the purpose of leasing or renting a district-owned building or site to
 itself.
- 91.17 (c) For agreements finalized after July 1, 1997, a district may not levy under this subdivision for the purpose of leasing: (1) a newly constructed building used primarily for 1.19 regular kindergarten, elementary, or secondary instruction; or (2) a newly constructed building addition or additions used primarily for regular kindergarten, elementary, or secondary instruction that contains more than 20 percent of the square footage of the previously existing building.
- (d) Notwithstanding paragraph (b), a district may levy under this subdivision for the purpose of leasing or renting a district-owned building or site to itself only if the amount is needed by the district to make payments required by a lease purchase agreement, installment purchase agreement, or other deferred payments agreement authorized by law, and the levy meets the requirements of paragraph (c). A levy authorized for a district by the commissioner under this paragraph may be in the amount needed by the district to make payments required by a lease purchase agreement, installment purchase agreement, or other deferred payments agreement authorized by law, provided that any agreement include a provision giving the school districts the right to terminate the agreement annually without penalty.
- (e) The total levy under this subdivision for a district for any year must not exceed \$212 times the adjusted pupil units for the fiscal year to which the levy is attributable.
- 92.1 (f) For agreements for which a review and comment have been submitted to the 92.2 Department of Education after April 1, 1998, the term "instructional purpose" as used in 92.3 this subdivision excludes expenditures on stadiums.

	(g) The commissioner of education may authorize a school district to exceed the limit in paragraph (e) if the school district petitions the commissioner for approval. The commissioner shall grant approval to a school district to exceed the limit in paragraph (e)
190.26	for not more than five years if the district meets the following criteria:
190.27 190.28	(1) the school district has been experiencing pupil enrollment growth in the preceding five years;
190.29	(2) the purpose of the increased levy is in the long-term public interest;
190.30	(3) the purpose of the increased levy promotes colocation of government services; and
190.31 190.32	(4) the purpose of the increased levy is in the long-term interest of the district by avoiding over construction of school facilities.
191.1	(h) A school district that is a member of an intermediate school district or other
191.2	cooperative unit under section 123A.24, subdivision 2, or a joint powers district under
191.3	section 471.59 may include in its authority under this section the costs associated with leases
191.4	of administrative and classroom space for intermediate school district programs of the
191.5	intermediate school district or other cooperative unit under section 123A.24, subdivision
191.6 191.7	2, or joint powers district under section 471.59. This authority must not exceed \$65 times the adjusted pupil units of the member districts. This authority is in addition to any other
191.7	authority authorized under this section. The intermediate school district, other cooperative
191.8	unit, or joint powers district may specify which member districts will levy for lease costs
	under this paragraph.
191.11	(i) In addition to the allowable capital levies in paragraph (a), for taxes payable in 2012
	to 2023, a district that is a member of the "Technology and Information Education Systems"
	data processing joint board, that finds it economically advantageous to enter into a lease
	agreement to finance improvements to a building and land for a group of school districts
191.15	or special school districts for staff development purposes, may levy for its portion of lease
	costs attributed to the district within the total levy limit in paragraph (e). The total levy
191.17	authority under this paragraph shall not exceed \$632,000.
191.18	(i) Notwithstanding paragraph (a), a district may levy under this subdivision for the
	purpose of leasing administrative space if the district can demonstrate to the satisfaction of
	the commissioner that the lease cost for the administrative space is no greater than the lease
	cost for instructional space that the district would otherwise lease. The commissioner must
	deny this levy authority unless the district passes a resolution stating its intent to lease
	instructional space under this section if the commissioner does not grant authority under
	this paragraph. The resolution must also certify that the lease cost for administrative space
	under this paragraph is no greater than the lease cost for the district's proposed instructional
191.26	lease.
191.27	(j) Notwithstanding paragraph (a), a district may levy under this subdivision for the

191.28 district's proportionate share of deferred maintenance expenditures for a district-owned

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92.4 92.5 92.6 92.7	(g) The commissioner of education may authorize a school district to exceed the limit in paragraph (e) if the school district petitions the commissioner for approval. The commissioner shall grant approval to a school district to exceed the limit in paragraph (e) for not more than five years if the district meets the following criteria:
92.8 92.9	(1) the school district has been experiencing pupil enrollment growth in the preceding five years;
92.10	(2) the purpose of the increased levy is in the long-term public interest;
92.11	(3) the purpose of the increased levy promotes colocation of government services; and
92.12 92.13	(4) the purpose of the increased levy is in the long-term interest of the district by avoiding over construction of school facilities.
92.14 92.15 92.16 92.17 92.18 92.19 92.20 92.21 92.22 92.23	(h) A school district that is a member of an intermediate school district or other cooperative unit under section 123A.24, subdivision 2, or a joint powers district under section 471.59 may include in its authority under this section the costs associated with leases of administrative and classroom space for intermediate school district programs of the intermediate school district or other cooperative unit under section 123A.24, subdivision 2, or joint powers district under section 471.59. This authority must not exceed \$65 times the adjusted pupil units of the member districts. This authority is in addition to any other authority authorized under this section. The intermediate school district, other cooperative unit, or joint powers district may specify which member districts will levy for lease costs under this paragraph.
92.24 92.25 92.26 92.27 92.28 92.29 92.30	(i) In addition to the allowable capital levies in paragraph (a), for taxes payable in 2012 to 2023, a district that is a member of the "Technology and Information Education Systems" data processing joint board, that finds it economically advantageous to enter into a lease agreement to finance improvements to a building and land for a group of school districts or special school districts for staff development purposes, may levy for its portion of lease costs attributed to the district within the total levy limit in paragraph (e). The total levy authority under this paragraph shall not exceed \$632,000.
92.31 92.32 92.33 93.1 93.2 93.3	(j) Notwithstanding paragraph (a), a district may levy under this subdivision for the purpose of leasing administrative space if the district can demonstrate to the satisfaction of the commissioner that the lease cost for the administrative space is no greater than the lease cost for instructional space that the district would otherwise lease. The commissioner must deny this levy authority unless the district passes a resolution stating its intent to lease instructional space under this section if the commissioner does not grant authority under

this paragraph. The resolution must also certify that the lease cost for administrative space

under this paragraph is no greater than the lease cost for the district's proposed instructional

93.5 93.6

93.7

lease.

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191.29	building or site leased to a cooperative unit under section 123A.24, subdivision 2, or a joint
191.30	powers district under section 471.59 for any instructional purposes or for school storage.
191.31	EFFECTIVE DATE. This section is effective for revenue in fiscal year 2023 and later.
192.1	Sec. 4. Minnesota Statutes 2020, section 126C.44, is amended to read:
192.2	126C.44 SAFE SCHOOLS LEVY.
192.3	(a) Each district may make a levy on all taxable property located within the district for
192.4	the purposes specified in this section. The maximum amount which may be levied for all
192.5	costs under this section shall be equal to \$36 multiplied by the district's adjusted pupil units
192.6	for the school year.

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93.9	building or site leased to a cooperative unit under section 123A.24, subdivision 2, or a joint
93.10	powers district under section 471.59 for any instructional purposes or for school storage.
93.11	EFFECTIVE DATE. This section is effective for revenue in fiscal year 2023 and later.
85.14	Sec. 3. Minnesota Statutes 2020, section 126C.44, is amended to read:
85.15	126C.44 SAFE SCHOOLS LEVY <u>REVENUE</u> .
85.16 85.17 85.18 85.19 85.20 85.21 85.22	Subdivision 1. Safe schools revenue. (a) Each district may make a levy on all taxable property located within the district for the purposes specified in this section. The maximum amount which may be levied for all costs under this section shall be equal to \$36 multiplied by For fiscal year 2022 and fiscal year 2023, the safe schools revenue for a school district equals \$37 times the district's adjusted pupil units for the school year. For fiscal year 2024 and later, the safe schools revenue for a school district equals \$47 times the district's adjusted pupil units for the school year.
85.23 85.24	Subd. 2. Safe schools levy. (a) For fiscal year 2022, a district's safe schools levy equals \$36 times the district's adjusted pupil units for the school year.
85.25 85.26 85.27 85.28 85.29	(b) To obtain safe schools revenue for fiscal year 2023 and later, a district may levy an amount not more than \$37 times the district's adjusted pupil units for the school year, times the lesser of one or the ratio of its adjusted net tax capacity per adjusted pupil unit to the safe schools equalizing factor. The safe schools equalizing factor equals 60 percent of the state average net tax capacity per adjusted pupil unit for all school districts.
85.30 85.31	Subd. 3. Safe schools aid. (a) Basic safe schools aid equals safe schools revenue minus the permitted safe schools levy.
86.1 86.2 86.3 86.4	(b) Safe schools equalization aid equals the safe schools revenue minus the basic safe schools aid minus the safe schools levy. If a school district does not levy the entire amount permitted, the safe schools equalization aid must be reduced in proportion to the actual amount levied.
86.5 86.6 86.7	(c) For fiscal year 2022, a district's safe schools aid equals basic safe schools aid. For fiscal year 2023 and later, a district's safe schools aid equals basic safe schools aid plus safe schools equalization aid.
86.8 86.9 86.10 86.11 86.12 86.13 86.14	Subd. 4. Cooperative safe schools revenue. In addition to the amounts in subdivision 1, the cooperative safe schools revenue for a school district that is a member of a cooperative unit that enrolls students equals the district's adjusted pupil units for the school year, times \$16 for fiscal year 2022, \$20 for fiscal year 2023, and \$26 for fiscal year 2024 and later. Revenue raised under this subdivision must be transferred to the cooperative unit and be reserved and used only for costs associated with safe schools activities authorized under subdivision 10. For purposes of this section, "cooperative unit" has the meaning given under
86.15	section 123A.24, subdivision 2.

86.16	Subd. 5. Cooperative safe schools levy. (a) For fiscal year 2022, the cooperative safe
86.17	schools levy for a school district that is a member of an intermediate district may not exceed
86.18	\$15 times the adjusted pupil units of the member district. The cooperative safe schools levy
86.19	authority is in addition to a district's safe schools levy authority under subdivision 2.
86.20	(b) For fiscal year 2023 and later, the cooperative safe schools levy for a school district
86.21	that is a member of a cooperative unit that enrolls students may not exceed \$20 times the
36.22	adjusted pupil units of the member district times the lesser of one or the ratio of its adjusted
36.23	net tax capacity per adjusted pupil unit to the safe schools equalizing factor. The cooperative
86.24	safe schools levy authority is in addition to a district's safe schools levy authority under
36.25	subdivision 2.
86.26	Subd. 6. Cooperative safe schools aid. (a) Basic cooperative safe schools aid equals
86.27	cooperative safe schools revenue minus the permitted cooperative safe schools levy.
86.28	(b) Cooperative safe schools equalization aid equals cooperative safe schools revenue
6.29	minus basic cooperative safe schools aid minus the cooperative safe schools levy. If a school
86.30	district does not levy the entire amount permitted, the cooperative safe schools equalization
36.31	aid must be reduced in proportion to the actual amount levied.
36.32	(c) For fiscal year 2022, the cooperative safe schools aid for a school district that is a
36.33	member of a cooperative unit that enrolls students equals basic cooperative safe schools
36.34	aid. For fiscal year 2023 and later, the cooperative safe schools aid for a school district that
37.1	is a member of a cooperative unit that enrolls students equals basic cooperative safe schools
37.2	aid plus cooperative safe schools equalization aid.
37.3	Subd. 7. Safe schools aid for charter schools. (a) For fiscal year 2022 and fiscal year
37.4	2023, safe schools aid for a charter school equals \$37 times the adjusted pupil units for the
37.5	school year. For fiscal year 2024 and later, safe schools aid for a charter school equals \$47
37.6	times the adjusted pupil units for the school year.
,,.0	
37.7	(b) Safe schools aid must be reserved and used only for costs associated with safe school
37.8	activities authorized under subdivision 10.
37.9	Subd. 8. Safe schools aid for nonpublic schools. (a) For fiscal year 2022 and fiscal
37.10	year 2023, safe schools aid for a nonpublic school, excluding a home school, equals \$37
37.11	times enrollment for the school year. For fiscal year 2024 and later, safe schools aid for a
37.12	nonpublic school, excluding a home school, equals \$47 times enrollment for the school
37.13	<u>year.</u>
37.14	(b) Safe schools aid must be reserved and used only for costs associated with safe school
37.15	activities authorized under subdivision 10.
37.16	Subd. 9. Safe schools aid for American Indian tribal contract or grant schools. (a)
37.17	For fiscal year 2022 and fiscal year 2023, safe schools aid for an American Indian tribal
37.18	contract or grant school equals \$37 times enrollment for the school year. For fiscal year

192.7 192.8 192.9	(b) The proceeds of the levy must be reserved and used for directly funding the following purposes or for reimbursing the cities and counties who contract with the district for the following purposes:
192.10 192.11	(1) to pay the costs incurred for the salaries, benefits, and transportation costs of peace officers and sheriffs for liaison in services in the district's schools;
192.12 192.13	(2) to pay the costs for a drug abuse prevention program as defined in section 609.101, subdivision 3, paragraph (e), in the elementary schools;
192.14 192.15	(3) to pay the costs for a gang resistance education training curriculum in the district's schools;
192.16	(4) to pay the costs for security in the district's schools and on school property;
	(5) to pay the costs for other crime prevention, drug abuse, student and staff safety, voluntary opt-in suicide prevention tools, and violence prevention measures taken by the school district;
	(6) to pay costs for licensed school counselors, licensed school nurses, licensed school social workers, licensed school psychologists, and licensed alcohol and chemical dependency counselors to help provide early responses to problems;
	(7) to pay for facility security enhancements including laminated glass, public announcement systems, emergency communications devices, and equipment and facility modifications related to violence prevention and facility security;
192.26	(8) to pay for costs associated with improving the school climate; or
192.27 192.28	(9) to pay costs for colocating and collaborating with mental health professionals who are not district employees or contractors.
192.29	(b) (a) For a year distance and day many around (a) (b) along a (1) the district worst in it.
	(b) (c) For expenditures under paragraph (a) (b), clause (1), the district must initially attempt to contract for services to be provided by peace officers or sheriffs with the police
	department of each city or the sheriff's department of the county within the district containing
	the school receiving the services. If a local police department or a county sheriff's department
193.1	does not wish to provide the necessary services, the district may contract for these services
193.2	with any other police or sheriff's department located entirely or partially within the school
193.3	district's boundaries.

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2024 and later, safe schools aid for an American Indian tribal contract or grant school equals \$47 times enrollment for the school year.
(b) Safe schools aid must be reserved and used only for costs associated with safe schools activities authorized under subdivision 10.
Subd. 10. Uses of safe schools revenue. The proceeds of the levy (a) For fiscal year 2021 and later, safe schools revenue must be reserved and used for directly funding the following purposes or for reimbursing the cities and counties who contract with the district for the following purposes:
(1) to pay the costs incurred for the salaries, benefits, and transportation costs of peace officers and sheriffs for liaison in services in the district's schools;
(2) to pay the costs for a drug abuse prevention program as defined in section 609.101, subdivision 3, paragraph (e), in the elementary schools;
(3) to pay the costs for a gang resistance education training curriculum in the district's schools;
(4) to pay the costs for security in the district's schools and on school property;
(5) to pay the costs for other crime prevention, drug abuse, student and staff safety, voluntary opt-in suicide prevention tools, and violence prevention measures taken by the school district;
(6) to pay costs for licensed school counselors, licensed school nurses, licensed school social workers, licensed school psychologists, and licensed alcohol and chemical dependency counselors to help provide early responses to problems;
(7) to pay for facility security enhancements including laminated glass, public announcement systems, emergency communications devices, and equipment and facility modifications related to violence prevention and facility security;
(8) to pay for costs associated with improving the school climate; or
(9) to pay costs for colocating and collaborating with mental health professionals who are not district employees or contractors or for school-linked mental health services delivered by telemedicine; or
(10) to pay for the costs of enhancing cybersecurity in the district's information system.
(b) For expenditures under paragraph (a), clause (1), the district must initially attempt to contract for services to be provided by peace officers or sheriffs with the police department of each city or the sheriff's department of the county within the district containing the school receiving the services. If a local police department or a county sheriff's department does not wish to provide the necessary services, the district may contract for these services with any other police or sheriff's department located entirely or partially within the school district's boundaries.

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93.4	(e) (d) A school district that is a member of an intermediate school district may include
93.5	in its authority under this section the costs associated with safe schools activities authorized
93.6	under paragraph (a) (b) for intermediate school district programs. This authority must not
93.7	exceed \$15 times the adjusted pupil units of the member districts. This authority is in addition
93.8	to any other authority authorized under this section. Revenue raised under this paragraph
93.9	must be transferred to the intermediate school district.
93.10	(e) A school district or charter school receiving revenue under this section must annually
93.11	report safe schools expenditures to the commissioner, in the form and manner specified by
93.12	the commissioner. The report must conform to uniform financial and reporting standards
93.13	established for this purpose and provide a breakdown by functional area.
93.14	EFFECTIVE DATE. This section is effective for revenue for fiscal year 2022 and later

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88.23	(c) A school district that is a member of an intermediate school district may include in
88.24	its authority under this section the costs associated with safe schools activities authorized
88.25	under paragraph (a) for intermediate school district programs. This authority must not exceed
88.26	\$15 times the adjusted pupil units of the member districts. This authority is in addition to
88.27	any other authority authorized under this section. Revenue raised under this paragraph must
88.28	be transferred to the intermediate school district. A school district, charter school, or
88.29	cooperative unit receiving revenue under this section must annually report safe schools
88.30	expenditures to the commissioner, in the form and manner specified by the commissioner.
88.31	The report must conform to uniform financial and reporting standards established for this
88.32	purpose and provide a breakdown by functional area.
89.1	EFFECTIVE DATE. This section is effective for revenue for fiscal year 2022 and later,
89.2	except that subdivision 10 is effective the day following final enactment.
07.2	
	(NOTE: SENATE LANGUAGE ABOVE FROM ARTICLE 5, SECTION 3)
93.12	Sec. 4. Laws 2020, chapter 116, article 3, section 8, is amended to read:
93.13	Sec. 8. FUND TRANSFERS; FOR FISCAL YEARS 2020 AND 2021 ONLY;
93.14	REVENUE REDIRECTION FISCAL YEAR 2021 ONLY.
93.15	Subdivision 1. Fund and account transfers allowed. Notwithstanding Minnesota
93.16	Statutes, section 123B.80, subdivision 3, for fiscal years 2020 and 2021 only, a school
93.17	district, charter school, or cooperative unit may transfer any funds not already assigned to
93.18	or encumbered by staff salary and benefits, or otherwise encumbered by federal law, from
93.19	any accounts or operating fund to the undesignated balance in any other operating fund.
93.20	Subd. 1a. Redirected revenue uses. Notwithstanding any law to the contrary, for fiscal
93.21	year 2021 only, a school district may redirect any reserved or restricted revenue to another
93.22	use upon adoption of a written resolution of the school board. This authority applies to any
93.23	funds not already assigned to or encumbered by staff salary and benefits, or otherwise
93.24	encumbered by federal law.
	
93.25	Subd. 2. No aid or levy effect. A fund of transfer, account transfer, or redirection of
93.26	revenue is allowed under this section if the transfer or revenue redirection does not increase
93.27	state aid obligations to the district or school, or result in additional property tax authority
93.28	for the district. Redirected revenue, a fund transfer, or an account transfer is limited to the
93.29	operating funds and accounts of a school district, charter school, or cooperative unit.
93.30	Subd. 3. Board approval required; reporting; audit trail. (a) A fund or account
93.31	transfer under this section for fiscal year 2020 is effective June 30, 2020, and a fund or
93.32	account transfer under this section for fiscal year 2021 is effective June 30, 2021. The school
94.1	board must approve any fund or account transfer before the reporting deadline for the
94.2	respective fiscal year.
94.3	(b) A school board that redirects reserved or restricted revenue or uses revenue for a
94.4	different purpose than the specific purposes listed in statute for that revenue must adopt a

193.15 Sec. 5. APPROPRIATIONS.					
193.16 Subdivision 1. Department of Education. The sums indicated in this section are appropriated from the general fund to the Department of Education for the fiscal years designated.					
Subd. 2. Debt service equalization aid. For debt service equalization aid under Minnesota Statutes, section 123B.53, subdivision 6:					
193.21 <u>\$</u> <u>25,001,000</u> <u></u> <u>2022</u>					
193.22 <u>\$</u> <u>24,286,000</u> <u></u> <u>2023</u>					
193.23 The 2022 appropriation includes \$2,588,000 for 2021 and \$22,413,000 for 2022.					
193.24 The 2023 appropriation includes \$2,371,000 for 2022 and \$21,915,000 for 2023.					
193.25 Subd. 3. Long-term facilities maintenance equalized aid. For long-term facilities maintenance equalized aid under Minnesota Statutes, section 123B.595, subdivision 9:					
193.27 <u>§ 108,582,000</u> <u>2022</u>					
193.28 <u>\$ 111,077,000 2023</u>					
193.29 The 2022 appropriation includes \$10,660,000 for 2021 and \$97,922,000 for 2022.					
193.30 The 2023 appropriation includes \$10,880,000 for 2022 and \$100,197,000 for 2023.					
194.1 Subd. 4. Equity in telecommunications access. (a) For equity in telecommunications access:					

4.5 4.6	written resolution outlining the purpose for, and specifying the amount of, funds that are redirected.							
4.7 4.8 4.9 4.10 4.11 4.12	(c) A school district, charter school, or cooperative unit must maintain accounting record for the purposes of this section that are sufficient to document both the specific funds transferred or redirected and use of those funds. The accounting records are subject to auditor review. Any execution of flexibility must not interfere with or jeopardize funding per federal requirements. Any transfer or redirection of funds must not interfere with the equitable delivery of distance learning or social distancing models.							
4.13 4.14 4.15	Subd. 4. Commissioner's guidance. The commissioner must prepare and post to the department's website a document providing guidance on the process for approval of fund and account balance transfers authorized under this section.							
4.16	EFFECTIVE DATE. This section is effective the day following final enactment.							
4.17	Sec. 5. APPROPRIATIONS.							
4.18 4.19 4.20	Subdivision 1. Department of Education. The sums indicated in this section are appropriated from the general fund to the Department of Education for the fiscal years designated.							
4.21 4.22								
4.23	<u>\$</u> <u>25,001,000</u> <u></u> <u>2022</u>							
4.24	<u>\$</u> <u>24,286,000</u> <u></u> <u>2023</u>							
4.25	The 2022 appropriation includes \$2,588,000 for 2021 and \$22,413,000 for 2022.							
4.26	The 2023 appropriation includes \$2,490,000 for 2022 and \$21,796,000 for 2023.							
4.27 4.28	Subd. 3. Long-term facilities maintenance equalized aid. For long-term facilities maintenance equalized aid under Minnesota Statutes, section 123B.595, subdivision 9:							
4.29	<u>\$</u> <u>108,468,000</u> <u></u> <u>2022</u>							
4.30	<u>\$</u> <u>110,899,000</u> <u></u> <u>2023</u>							

The 2022 appropriation includes \$10,660,000 for 2021 and \$97,808,000 for 2022.

The 2023 appropriation includes \$10,867,000 for 2022 and \$100,032,000 for 2023.

Subd. 4. Equity in telecommunications access. (a) For equity in telecommunications

Senate Language UEH1065-1

94.31

95.1

95.2

95.3

access:

95.14

194.3	<u>\$</u>	3,750,000	<u></u>	<u>2022</u>				
194.4	<u>\$</u>	3,750,000	<u></u>	<u>2023</u>				
194.5	(b) If the appropriation amount is insufficient, the commissioner shall reduce the							
194.6	reimbursement rate in Minnesota Statutes, section 125B.26, subdivisions 4 and 5, and the							
194.7	revenue for fiscal years 2022 and 2023 shall be prorated.							
194.8	(c) Any balance in the first year does not cancel but is available in the second year.							
194.9	Subd. 5.	Maximum effor	t loan	aid. For aid payments to schools under Minnesota				
194.10	Statutes, sect	ion 477A.09.						
194.11	<u>\$</u>	3,288,000	<u></u>	<u>2022</u>				
194.11 194.12	<u>\$</u> <u>\$</u>	3,288,000 <u>0</u>	<u></u>	<u>2022</u> <u>2023</u>				

95.4	<u>\$</u>	3,750,000	<u></u>	<u>2022</u>				
95.5	<u>\$</u>	3,750,000	<u></u>	<u>2023</u>				
95.6	(b) If the appropriation amount is insufficient, the commissioner shall reduce the							
95.7	reimbursement rate in Minnesota Statutes, section 125B.26, subdivisions 4 and 5, and the							
95.8	revenue for fiscal years 2022 and 2023 shall be prorated.							
95.9	(c) Any balance in the first year does not cancel but is available in the second year.							
95.10	Subd. 5. Maximum effort loan aid. For aid payments to schools under Minnesota							
95.11	Statutes, secti	on 477A.09.						
95.12	<u>\$</u>	3,288,000	<u></u>	2022				
95.13	<u>\$</u>	<u>0</u>	<u></u>	<u>2023</u>				

The base for fiscal year 2024 is \$0.