



# SWWC School Business Staff Conference

Division of School Finance, Levy and General Education

# Ten Minnesota Commitments to Equity

1. **Prioritize equity.**
2. **Start from within.**
3. **Measure what matters.**
4. **Go local.**
5. **Follow the money.**
6. **Start early.**
7. **Monitor implementation of standards.**
8. **Value people.**
9. **Improve conditions for learning.**
10. **Give students options.**

*Items 2 and 5 are emphasized.*



# Agenda

- School Finance Resources
- Levy Forms Timelines
- Basic General Education
- Referendum Renewals
- General Education and Levy Staff
- Questions



# Department of Education, School Finance Division

- School Finance Division is responsible for administering the state's pre-K through 12th grade school finance systems, including:
  - collecting student and financial data from local education agencies;
  - calculating state and federal education aid entitlements and payments;
  - calculating school district property tax levy limitations;
  - conducting fiscal analysis and budget forecasts to support policy makers;
  - providing financial management assistance to local education agencies; and
  - auditing data driving school aids and levies.
- The Division also manages agency programs relating to school facilities, pupil transportation and school district organization.
- Division staff work closely with school district and charter school superintendents/directors, business managers, special education directors and student accounting coordinators on school finance and student accounting issues. The Division also works closely with legislative staff, Minnesota Management and Budget (MMB), the Department of Revenue, and county auditors.
- [MDE](#) > [Districts, Schools and Educators](#) > [School Finance](#)

# Data Center, School Finance Reports

- Visit the [Data Center: School Finance Reports](#) for a list of available reports and spreadsheets.

## School Finance Reports

Adult Basic Education Entitlement Report

Consolidated Financial Report

Expenditures - District/Site Level Report

Financial Profile Reports 2011 - Present

Minnesota Funding Reports (MFR)

Revenues - District/Site Level Report

Minnesota Funding Reports (MFR) for County Auditors

## School Finance Spreadsheets

Average Daily Membership

Charter Schools

Facilities and Technology

Financial Profile Spreadsheets 1997 - 2010

Financial Trends

General Education

Indirect Cost Rates

Revenue Projection Model

Special Education

Transportation



About Students and Families Districts, Schools and Educators Data Center Office of the Inspector General

MDE > Data Center > Data Reports and Analytics

## Minnesota Funding Reports (MFR)

The Minnesota Department of Education (MDE) Program Finance area created the Minnesota Funding Reports (MFR) to provide state, district, school and program level funding information. An interactive search for MFR reports is available by school district, category, year and report. [Read the help document.](#)

Use the Drop Downs to identify the report of interest

Sort District list by:  Name  Number  
List District Types:  All  Standard  Co-Ops

District: Select 1 district from list or enter up to 5 districts: (9999-99)

View reports added in the last: All Reports

Category: ALL

Year: ALL

Report: ALL

List Reports Reset

Use the Drop Downs to identify the files of interest

Category: General Education

Subcategory: ALL

Year: ALL

List files

Reset

- Achievement Integration Transportation
- Achievement and Integration
- American Indian Education Aid
- Area Learning Centers (ALC's)
- Interactive Projection Models
- Interstate K-12 Tuition Agreements
- Levy
- Library Aid
- Miscellaneous Revenue Spreadsheets
- Operating Referendum
- Q Comp Revenue
- Revenue Disparities
- School Trust Land Endowment
- Sparsity Revenue
- Student Personnel Aid

# Other Resources

- Additional Resources on School Finance web page, lower right-hand corner

- [MDE](#) > [Districts, Schools and Educators](#) > [School Finance](#)

**Related offsite resources:**

[Department of Revenue K-12](#)

[Education Credit Assignment Program](#)

[Minnesota Management and Budget](#)

[Minnesota State Legislature](#)

[Financing Education in Minnesota  
2024-25](#)

[Minnesota School Finance - A Guide  
for Legislators](#)

A Publication of the Minnesota House of  
Representatives Fiscal Analysis Department

<https://www.house.mn.gov/Fiscal/Download/3620>

Minnesota School Finance: A Guide for Legislators

<https://www.house.mn.gov/hrd/pubs/mnschfin.pdf>

# Levy Timeline Overview

- July/August (TBD): Levy Information System (LIS) Webinar
- August 22: ADMWE
- August 28: Last update to LIS before initial report
- September 8: Initial levy report released
- September 30: Last day for proposed
- October 1: Levy must be certified
- December 29: Final levy certification
- December 30: Truth-in-Taxation sent to Department of Revenue
  
- POC: [Jason.reil@state.mn.us](mailto:Jason.reil@state.mn.us)

- May 2: Career and Technical Education (CTE) web-based reporting system open
- June 6: CTE 2025-2026 estimated expenditures
- July 17: CTE 2025-2025 actual expenditures
- August 29 : Last day for 2025-2025 actual expenditures
  
- Location:
  - CTE Web-Based Reporting System: MDE > Districts, Schools and Educators > Data Submissions > Career and Technical Education Levy Web-Based Reporting System
- POC: [jan.Carlson@state.mn.us](mailto:jan.Carlson@state.mn.us)

- August 14:
  - Leases entered in LIS
  - New Capital Lease levy applications – Due August 14
  - New or updated Operating Lease levy applications – Due August 14
- Location:
  - LIS: MDE > Districts, Schools and Educators > Data Submissions > Levy Information System
  - Lease Applications: MDE > Districts, Schools and Educators > School Finance > Facilities and Technology > Lease Authority
- POC: [Kateri.little@state.mn.us](mailto:Kateri.little@state.mn.us)

# Capital Lease Application

- Required Items:
  - Cover Letter formally requesting lease authority to include:
    - Description of the project, use, overall sq. ft., estimated cost, length of lease
    - Financial justification for lease
    - Brief Narrative on reasonableness of price, feasibility of transporting students, why it is needed
    - Information regarding how it will be financed/additional resources
    - Any operating costs paid by landlord
  - Preliminary/final amortization schedule
  - Space configuration (i.e. floor plans, # of classrooms, sq. ft. of each space)
  - Review and comment may be required if purchasing entire building

# Operating Lease Application



## Operating Lease Levy Application

Operating Lease Levy Applications are required only when a district is leasing a new space, an existing lease has expired or the terms of an existing lease have changed. Submit completed applications to [mde.leaselevyapps@state.mn.us](mailto:mde.leaselevyapps@state.mn.us).

### Operating Lease Details

Application Date		Lease Status	Revised Lease
District No and Name		Term of Lease in Years	
District Contact		Year of Lease	
Contact Email		Prior District Owned	No
Levy Payable Year		Host District	No
Fiscal Year		Administrative Lease	No
Site Name		Annual Gross Cost	
Square Footage		Op Costs Pd by Landlord	
Landlord Name		Net Lease Cost (calc'd)	\$ 0.00

If approved, use form information to enter data in LIS

## Criteria for Approval, required by Minnesota Statutes 2023, section 126c.40

Briefly describe how the district determined the reasonableness of the price:.....

Briefly describe the appropriateness of the space for the proposed occupants/activity:

Briefly describe the feasibility of transporting students to this location:

Briefly describe the appropriateness of the lease space to the district's space needs:

Briefly describe the financial justification for the proposed levy:

Additional Comments:

Similar to questions in  
Capital Lease application

# Op Lease App Cont.

Purpose of Space	Percent of Use
Administrative Offices	
Adult Education/ABE	
Alternative Learning	
Approved Childcare Program	
Approved Voluntary Pre-Kindergarten	
Day Treatment / Care and Treatment	
New Regular Instruction Kindergarten	
Regular Instruction K-12	
Vocational Education K-12	
Storage or Furniture Repair	
Other Community Service	
Learning Readiness, ECFE, Preschool or Preschool Screening	

Purpose of Space	Percent of Use
Other Community Education	
Gymnasium	
Ice Sheet or Hockey Arena	
Swimming or Diving Pool	
Other Extra Curricular Sports	
Other Extra Curricular Non-Sports	
Other Indoor Sports or Physical Education	
Outdoor Sports or Physical Education	
ECSE Early Childhood Special Education	
Special Education K-12	
Transitional Special Education	
Transitional Special Education Housing	
Ineligible Component	
Total Use of Space (must equal 100)	0.00

Same as dropdown menu in LIS

# Op Lease App Cont.

If functioning as host, add new member districts below, otherwise, skip to statements of assurance

District No (0000-00)	District Name	District No (0000-00)	District Name

Only applies if application for Joint Lease

## Statements of Assurance

By signing this document, I assure the following:

- I understand that any data entered in the Levy Information System is subject to random desk review.
- The contents of this application accurately reflect the terms of the lease for which it is submitted.
- A current signed lease is available to MDE staff upon request.
- This lease application is not for a newly constructed building used primarily for regular kindergarten, elementary or secondary instruction.
- This lease application is not for a newly constructed building addition or additions used primarily for regular elementary or secondary instruction that contains more than 20% of the square footage of the previously existing building.
- The proceeds of the levy for this lease will not be used for custodial or other maintenance services.

Authorized Signature:

Date:

# Community Education

- Achievement and Integration (A&I)
  - April 1: Eligible districts amend fiscal year 2025 A&I budgets
  - March 26, 2026 (Approx): Submit locally approved A&I plan and budget for fiscal year 2027
- Community Education Report
  - November 3: Report due
- Location:
  - A&I: MDE > Districts, Schools and Educators > Equity, Diversity and Inclusion Center > Achievement and Integration Program > Tools and Guidance
  - Community Ed Report: MDE > Districts, Schools and Educators > Forms

- Early Childhood Family Education (ECFE)
  - July 15: ECFE Annual Report
    - Cannot levy for ECFE if report not submitted
  - November 3: ECFE and Home Visiting removed from levy if annual report not submitted
- Location:
  - ECFE: MDE > Districts, Schools and Educators > Data Submissions < Early Learning Services Data Reporting
- POC: [jan.Carlson@state.mn.us](mailto:jan.Carlson@state.mn.us)

- Health and Safety (H&S)
  - September 15: Last day for changes via Health and Safety Website
    - Any adjustments to 2025 Pay 2026 maximum costs for H&S projects to be included on levy
- Location:
  - H&S Reporting Website: MDE > Districts, Schools and Educators > Data Submissions > Health and Safety
- POC: [sarah.c.miller@state.mn.us](mailto:sarah.c.miller@state.mn.us)

# Long-Term Facilities Maintenance

- Long-Term Facilities Maintenance (LTFM)
  - July 31: Annual LTFM application due
    - Must Include:
      - Ten-Year Expenditure Plan Application (Excel format only)
      - Ten-Year Revenue Projection Excel Spreadsheet
      - Statement of Assurance
      - Board Resolution (Template found in LTFM Guide)

- Additional LTFM Documentation
  - Narratives:
    - Asbestos, fire safety and indoor air quality projects; \$100K
    - Deferred maintenance projects; \$2M
    - Remodel for instructional pre-kindergarten space
  - Bonds funding:
    - Table showing which project funded
    - Bond schedule (Interest and principal payments)
    - Revenue sheet with interest and principal payments
    - Breakdown of bonds funding multiple projects (approved/not approved)

- Intermediate, Cooperatives, and Joint Power Districts
  - Resolutions adopted by each member board for proportionate share
  - Cooperative Allocation Worksheet
  - Previous listed required and other applicable documents
  - Additional information in LTFM Guide
- Location:
  - LTFM Guide and Documents: MDE > Districts, Schools, and Educators > School Finance > Facilities and Technology > Long-Term Facilities Maintenance
- POC: Lon Moe (lon.moe@state.mn.us)

- Updates Timeline
  - Levy Reports are updated each workday in September
  - Updates to LIS and ADMWE loaded following morning
  - Manual updates loaded in real time
- ADMWE
  - Always Sum and Authorize
- Levy Calendar
  - Additional due dates and information

# General Education Allowances and Equalization

## Fiscal 2026 Allowances

- Basic - \$7,481
- Extended Time - \$5,117
- English Learner
  - EL Basic - \$1,228
  - EL Concentration - \$436

## Fiscal 2026 Equalization

- Local Optional
  - Tier 1 - \$880,000
  - Tier 2 - \$642,038
- Referendum
  - Tier 1 - \$567,000
  - Tier 2 - \$290,000

# Operating Referendum Renewals

## Operating Referendum Renewals

- 2024 Minnesota Statutes 126C.17 Subdivision 9b
- One time renewal of existing operating referendum
- Same per-pupil amount, inflation adjustment election, and term
- Requires written resolution after board meeting with public testimony
- Guidance and renewal and board renewal date calculator on MDE website
  - [MDE](#) > [Districts, Schools and Educators](#) > [School Finance](#) > [General Education](#) > [Referendum](#)

# Operating Referendum

## ► School Finance

[Audits](#)

[Charter Schools](#)

[Community Education, ECFE and School Readiness](#)

[Facilities and Technology](#)

[Federal Aid](#)

[Fiscal Monitoring](#)

[Financial Management](#)

[Funding Projections and Trends](#)

## ► General Education

[Compensatory Revenue by Site and Cooperatives](#)

[Interstate K-12 Tuition Agreements](#)

## ► Referendum

[MDE](#) > [Districts, Schools and Educators](#) > [School Finance](#) > [General Education](#) > [Referendum](#)

## Referendum

Non-recurring reports and other content related to operating referendum revenue for school districts can be found on this page.

[Visit the Data Center for recurring School Finance spreadsheets and reports.](#)

[Operating Referendum History 1991-2024 - 12/9/24](#)

[Estimated Referendum Cap Inflation Calculation Spreadsheet September 2024 FY2021-2031 - 11/12/24](#)

[Important Referendum Information - 7/26/24](#)

[Estimate of Referendum Cap Inflation Adjustment Memo - 7/23/24](#)

[Estimated Referendum Cap Inflation Calculation Spreadsheet June 2024 FY2021 – 2031 - 7/17/24](#)

[Operating Referendum Board Renewal Date Calculator - 11/1/23](#)

[Operating Referendum Renewal Guidance - 10/3/23](#)

# Operating Referendum Renewals

## Operating Referendum Renewal Date Calculator

Operating Referendum Board Renewal Calculator								
		Taxes Payable Year		Fiscal Year		Renewal Window		
Election Year	Term (years)	Start	Expiration	Start	Expiration	July 1	June 15	
2016	10	2018	2027	2019	2028	2025	2027	
end of	Election Year Enter the original election year of operating referendum that will be renewed.							

# Sample Renewal Resolution

## RESOLUTION RELATING TO RENEWAL OF AN EXPIRING REFERENDUM

WHEREAS, Minnesota Statutes 126C.17, Subd. 9b, allows the School Board to renew an expiring referendum.

WHEREAS, Minnesota Statutes 126C.17, Subd. 9b, sets forth the following requirements to renew an expiring referendum:

- The per pupil amount of the referendum is the same as the amount expiring, or for an expiring referendum that was adjusted annually by the rate of inflation, the same as the per-pupil amount of the expiring referendum, adjusted annually for inflation in the same manner as if the expiring referendum had continued;
- the term of the renewed referendum is no longer than the initial term approved by the voters;
- the school board held a meeting on \_\_\_\_\_ and allowed public testimony on the proposed renewal; and
- the expiring referendum has not been previously renewed under Minnesota Statutes 126C17, Subd. 9b.

WHEREAS, the expiring referendum is within the last two fiscal years of the term of the referendum.

# Sample Renewal Resolution (2)

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

The Board hereby determines and declares that it is necessary and expedient for the school district to extend and renew the general education revenue provided by an expiring referendum passed by the voters of the school district on Month Day, Year. This referendum was passed with an amount of \$ per adjusted pupil unit and for a term of \_\_\_\_ years. [*Optional if it applies*: The expiring referendum included an inflationary adjustment provision as provided by Minnesota Statute 126C.17]

The term of the renewed referendum will be \_\_\_\_ years beginning taxes payable [Insert Year].

The clerk is authorized to send this adopted resolution, no later than September 1 of the calendar year in which this resolution was adopted, to the commissioner of the education and to the county auditor of each county in which the school district is located in whole or in part.

This resolution becomes effective 60 days after adoption.

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

and upon vote being taken thereon, the following voted in favor thereof: and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

# Sample Renewal Resolution (3)

STATE OF MINNESOTA )

) SS

COUNTY OF )

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No.

( ), 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 school district duly called and held on the date therein indicated, so far as such minutes relate to the calling of a special election of said school district, 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 \_\_\_\_\_ day of , 20\_\_\_\_.

\_\_\_\_\_  
Clerk

# Referendum Phaseout report

## Referendum Phaseout Report

MDE > Data Center > Data Reports and Analytics

[School Finance Spreadsheets](#)

[Average Daily Membership](#)

[Charter Schools](#)

[Facilities and Technology](#)

[Financial Profile Spreadsheets 1997 - 2010](#)

[Financial Trends](#)

[General Education](#)

[...](#)

# Referendum Phaseout Report

[MDE](#) > [Data Center](#) > [Data Reports and Analytics](#)

## General Education

General education revenue is the primary source of general operating funds for school districts and charter schools. It is made up of several components, including operating referendum revenue. Information available here includes interactive projection models (WHATIF spreadsheets), which show how general education referendum election results, and reports showing the calculation of various components of general education revenue. Detailed reports of actual school can be found on the Minnesota Funding Reports (MFR) page.

Use the Drop Downs to identify the files of interest

Category	<input type="text" value="General Education"/>	▼	<a href="#">List files</a>
Subcategory	<input type="text" value="Operating Referendum"/>	▼	
Year	<input type="text" value="ALL"/>	▼	
			<a href="#">Reset</a>

### Available Files

Category	Subcategory	Year	Document	Data Files	Help Files
General Education	Operating Referendum	2025	<a href="#">Referendum Phaseout 2025 December 24 CPI</a>		

# Referendum Phaseout Report

**2190** <-- Enter District Number (1.2 for Minneapolis)

2190-01 Yellow Medicine East

## Phase Out Report With 2024 Elections

Authority After 2022 Elections (see detail below)			1,269.28	1,307.17	1,357.94	1,395.96	1,420.53
Elections Before 2019	Election Year	Last Fiscal Year	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>Permanent Subtractions With Inflation Adjustment (Estimated until annual CPI is final)</b> (See Instructions tab regarding CPI calculation change)							
(5) Permanent Subtraction Authority 1		2026	199.39	199.39	199.39	-	-
(8) Total Permanent Subtractions			199.39	199.39	199.39	-	-
(9) <i>CPI Factor (annual factor applied to 2024 and later)</i>			1.0330	1.0258	1.0337	-	-
(10) CPI Authority 1 = (5) * [(9)-1]			6.58	5.14	6.72	-	-
(13) CPI Applied to Permanent Subtractions			6.58	5.14	6.72	-	-
<b>Authorities With Inflation Adjustment (Estimated until annual CPI is final)</b>							
(14) <i>Annual CPI Factor</i>			1.0330	1.0258	1.0337	1.0280	1.0176
Base Authority 1			1,049.08	1,049.08	1,049.08	-	-
(15) Authority for CPI Calculation 1	2015	2026	1,222.36	1,269.28	1,307.17	-	-
(16) CPI Authority 1 = (15) * [(14)-1]			40.34	32.75	44.05	-	-
(17) Permanent Subtraction CPI Adjustment			6.58	5.14	6.72	-	-
(18) Authority 1 Total			1,269.28	1,307.17	1,357.94	-	-
(27) Total authority with CPI (18) + (22) + (26)			1,269.28	1,307.17	1,357.94	-	-

# Referendum Phaseout Report

<b>Renewal by School Board</b>	<b>Election Year</b>	<b>Board Renewal</b>	<b>Start Fiscal Year</b>	<b>Last Fiscal Year</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>	<b>FY 2032</b>
<b>Authority without CPI</b>													
(47) Authority 1					-	-	-	-	-	-	-	-	-
(48) Authority 2					-	-	-	-	-	-	-	-	-
(49) Authority 3					-	-	-	-	-	-	-	-	-
(50) Total authority without CPI					-	-	-	-	-	-	-	-	-
<b>With Inflation Adjustment (Estimated until annual CPI is final)</b>													
(51) Annual CPI Factor					1.0330	1.0258	1.0337	1.0280	1.0176	1.0214	1.0223	1.0230	1.0230
(52) Authority 1	2015	2023	2027	2036	-	-	-	1,357.94	1,395.96	1,420.53	1,450.93	1,483.29	1,517.40
(53) CPI Authority 1 = (52) * [(51)-1]					-	-	-	38.02	24.57	30.40	32.36	34.12	34.12
(54) Authority with CPI (52) + (53)					-	-	1,357.94	1,395.96	1,420.53	1,450.93	1,483.29	1,517.40	1,552.52

# Operating Referendum on General Education Report

REFERENDUM AUTHORITY WITH INFLATION (SEE REF PHASEOUT SPREADSHEET)	
145	FY24 AUTHORITY W/INFL 1,269.28
146	PHASEOUT OF LN (145)
147	AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2023
148	FY 2025 ALLOW BEFORE INFLATION ADJUSTMENT = (145) - (146) - (147) = 1,269.28
149	FY25 INFL FACTOR (EST) .0258
150	FY 2025 ALLOW AFTER INFLATION ADJUSTMENT = (148) * (1+(149)) = 1,302.03
151	PERM SUBTRACT W/INFL 199.39
152	CPI ON PERM SUBTRACTION = (151) * (156) = 5.14
153	REF ALLOW, W/INFLATION ADJUST (FIRST YEAR)
154	FY 2025 ALLOW W/INFLATION = (150)+(152)+(153) = 1,307.17
155	FY 2025 TOTAL REF \$/APU = (144)+(154) 1,307.17

# General Education and Levy Team Contact by Staff Name

Staff	Email	Phone	Subject
Kristine Anderson	<a href="mailto:Kristine.Anderson@state.mn.us">Kristine.Anderson@state.mn.us</a>	651-582-8544	General Education, WhatIf, CPI, Land Trust Endowment, EL, Literacy Incentive Aid, Referendum
Jan Carlson	<a href="mailto:Jan.Carlson@state.mn.us">Jan.Carlson@state.mn.us</a>	651-582-8342	A&I, ECFE, Developmental Screening, Community Ed, Apportionments, Career & Tech, OPEB
Kateri Little	<a href="mailto:Kateri.Little@state.mn.us">Kateri.Little@state.mn.us</a>	651-582-8857	Operating and Capital Leases, Student Support Personal, Library, Charter Lease Aid,
Lonn Moe	<a href="mailto:Lonn.Moe@state.mn.us">Lonn.Moe@state.mn.us</a>	651-582-8569	LTFM, Debt Service, Telecom, Capital Expenditure Levies
Jason Reil	<a href="mailto:Jason.Reil@state.mn.us">Jason.Reil@state.mn.us</a>	651-582-8866	Levy, Q-Comp, Abatement, Miscellaneous Levies
Greg Sogaard	<a href="mailto:Greg.Sogaard@state.mn.us">Greg.Sogaard@state.mn.us</a>	651-582-8858	American Indian, Adult Basic Ed, Nonpublic Ed, Nonpublic Transportation, A&I Transportation, Tribal Contract
Becky Wochnick	<a href="mailto:Becky.Wochnick@state.mn.us">Becky.Wochnick@state.mn.us</a>	651-582-8781	General Education, Shared-Time, Supplemental OLL, Transportation Sparsity, VPK
Kelly Wosika	<a href="mailto:Kelly.Wosika@state.mn.us">Kelly.Wosika@state.mn.us</a>	651-582-8855	General Education and Levy Supervisor

# Thank You!

**Kristine  
Anderson**

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