

Regular Meeting
Monday, December 6, 2021 6:30 PM

Teaching & Learning Center, Becker High
School
12000 Hancock Street
Becker, MN 55308

Agenda

1. PROCEDURAL ITEMS
 - 1.A. Call to Order
 - 1.B. Pledge of Allegiance
 - 1.C. Agenda
 - 1.D. Recognition of Visitors and Public Forum
2. REPORTS
 - 2.A. Student Report
 - 2.B. Superintendent's Report
 - 2.C. Committee Reports
 - 2.C.I. MSBA Delegate Assembly
 - 2.D. Board & Administrator
3. CONSENT AGENDA
 - 3.A. Minutes
 - 3.B. Financial Report
 - 3.C. Disbursements
 - 3.D. Personnel
 - 3.E. 2023-2025 Superintendent's Contract
 - 3.F. Non-Union Contract
 - 3.G. Resolution Establishing Combined Polling Places
 - 3.H. World's Best Workforce Report Summary
4. FISCAL YEAR 2021 FINANCIAL AUDIT
5. TRUTH IN TAXATION INFORMATION/PAYBALE 2022 LEVY
6. GIFTS
7. 2022-2023 SCHOOL YEAR CALENDAR
8. Human Resources Position
9. FIRST READING
10. SECOND READINGS
11. RESOLUTION FOR SUPPORT OF FULLY FUNDING INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
12. ADJOURN

2021 MSBA Delegate Assembly – Resolutions Voting Tracker

Resolution 1

PASS

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO FULLY FUND PUBLIC EDUCATION.

YES= 112 NO= 1

Resolution 2

PASS

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO FUND FACILITY IMPROVEMENTS TO SUPPORT COMPLIANCE WITH N.H. v. ANOKA HENNEPIN.

YES= 93 NO= 19

Resolution 3

PASS

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO MOVE AWAY FROM FREE AND REDUCED-PRICE LUNCH AS A PRIMARY FACTOR IN COMPUTING COMPENSATORY REVENUE.

YES= 113 NO= 4

Resolution 4

PASS

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO REFORM THE SCHOOL FINANCE SYSTEM BY EMBRACING, PRIORITIZING, AND PHASING IN THE RECOMMENDATIONS OF THE MINNESOTA DEPARTMENT OF EDUCATION (MDE) SCHOOL FINANCE WORKING GROUP REPORT, 80-20-10: BRINGING EQUITY TO THE MINNESOTA SCHOOL FINANCE SYSTEM.

YES= 102 NO= 10

Resolution 5

PASS

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO SUPPORT THE MINNESOTA DEPARTMENT OF EDUCATION (MDE) AND THE DEPARTMENT OF HUMAN SERVICES (DHS) EFFORT TO BECOME A DEMONSTRATION PROJECT TO USE MEDICAL ASSISTANCE (MA) FOR DIRECT CERTIFICATION USING DATA MATCHING TO AUTOMATICALLY CERTIFY STUDENTS FOR SCHOOL MEAL BENEFITS.

YES= 110 NO= 3

Amendment to Resolution 6

**ADD THE FOLLOWING WORDS TO THE ORIGINAL RESOLUTION:
AND TO DIRECT THE STATE TO ESTABLISH THE GUIDELINES AND DEVELOP A
PROCESS TO DETERMINE WHETHER DATA REQUESTS ARE REASONABLE AND TO
LIMIT THE SCOPE OF UNREASONABLE REQUESTS.**

YES= 101 NO= 9

Resolution 6

PASS

**BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO AMEND THE
MINNESOTA GOVERNMENT DATA PRACTICES ACT TO AUTHORIZE SCHOOL
DISTRICTS AND OTHER UNITS OF LOCAL GOVERNMENT TO ASSESS AND
RECOVER ALL REASONABLE COSTS OF FULFILLING PUBLIC DATA REQUESTS,
INCLUDING THE COST OF SUPPLIES, EQUIPMENT, STAFF TIME, CONSULTATION
WITH LEGAL COUNSEL AND OTHER RESOURCES NECESSARY TO ADEQUATELY
SEARCH, RETRIEVE, REDACT PRIVATE AND CONFIDENTIAL DATA, AND PREPARE
ELECTRONIC FILES OR PRINTED DOCUMENTS FOR INSPECTION OR DELIIVERY OF
COPIES.**

YES= 109 NO= 8

Resolution 7

PASS

**BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO EQUALIZE THE
FEDERAL COVID RELIEF DOLLARS TO THOSE SCHOOL DISTRICTS WHO RECEIVED
LESS THAN THE STATEWIDE AVERAGE OF FUNDING WITH ONE-TIME MONEY.**

YES= 87 NO= 26

Resolution 8

PASS

**BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO RESOLVE OR PHASE
OUT THE ENGLISH LANGUAGE CROSS-SUBSIDY BY 2025.**

YES= 104 NO= 8

Resolution 9

PASS

**BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO EXPAND FULL-
SERVICE COMMUNITY SCHOOLS FUNDING TO MINNESOTA SCHOOLS THAT WISH
TO PARTICIPATE.**

YES= 80 NO= 30

Resolution 10

FAIL

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO PROVIDE TARGETED FUNDING TO DISTRICTS IN ORDER TO INCREASE COMPENSATION FOR EDUCATION SUPPORT PROFESSIONALS TO AT LEAST \$20 PER HOUR.

YES= 19 **NO=** 91

Resolution 11

PASS

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO MOVE TOWARD FULLY FUNDING PUBLIC SCHOOL NUTRITION PROGRAMS SO ALL MINNESOTA FAMILIES HAVE EQUITABLE ACCESS TO HEALTHY MEALS CONTRIBUTING TO OVERALL COMMUNITY HEALTH AND FOOD SECURITY.

YES= 105 **NO=** 8

Resolution 12

FAIL

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO LIMIT THE RANGE OF MILES REQUIRED TO TRANSPORT CHILDREN WHEN THEY HAVE MOVED OUT OF DISTRICT OR HAVE THE CLOSEST DISTRICT TAKE OVER THE EDUCATION OF THE STUDENT, WHEN POSSIBLE.

YES= 37 **NO=** 78

Resolution 13

PASS

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO AMEND THE SHARED TIME STATUTE (MINNESOTA STATUTE § 126C.19) TO ALLOW SHARED TIME STUDENTS (NONPUBLIC AND HOME SCHOOL STUDENTS WHO RECEIVE PART-TIME INSTRUCTION) TO GENERATE SHARED TIME MEMBERSHIP AID FOR ONLINE COURSES.

YES= 109 **NO=** 3

Resolution 14

FAIL

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO CALL ON THE GOVERNOR AND MINNESOTA LEGISLATURE TO FIND THE COURAGE AND THE POLITICAL WILL TO RAISE TAXES ON THE WEALTHIEST 1 PERCENT AND LARGEST CORPORATIONS AND FULLY FUND MINNESOTA'S PUBLIC SCHOOLS SO ALL STUDENTS CAN RECEIVE THE OPPORTUNITIES AND SUPPORT THEY DESERVE.

YES= 26 **NO=** 88

Resolution 15

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO ADDRESS THE CHRONIC SHORTAGE OF SUPPORT STAFF FACING OUR SCHOOL DISTRICTS.

YES= 104 NO= 7

PASS

Resolution 16

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO SUPPORT POLICIES THAT WILL ADDRESS THE SHORTAGE OF REGULARLY LICENSED, SHORT-CALL SUBSTITUTE TEACHERS BY REDUCING BARRIERS TO LICENSING AND HIRING PRACTICES, AS WELL AS INCREASING RETENTION STRATEGIES, SUCH AS:

- **ALLOWING A NON-LICENSED INDIVIDUAL WITH A BACHELOR’S DEGREE TO APPLY TO AND BE HIRED BY A DISTRICT, WITH NOTIFICATION TO PROFESSIONAL EDUCATOR LICENSING AND STANDARDS BOARD (PELSB), FOR A SHORT-CALL SUBSTITUTE LICENSE;**
- **ALLOWING LOCAL DISTRICTS TO HIRE CANDIDATES WITH AN ASSOCIATE ARTS (AA) DEGREE AND WITH NOTIFICATION TO PELSB, FOR A SHORT-CALL SUBSTITUTE LICENSE;**
- **ALLOWING LOCAL DISTRICTS TO HIRE A COLLEGE STUDENT WHO IS ACCEPTED TO AND ENROLLED IN A TEACHER PREP PROGRAM FOR AT LEAST TWO YEARS, WITH NOTIFICATION TO PELSB, FOR A SHORT-CALL SUBSTITUTE;**
- **SUPPORTING LOCALLY-DEVELOPED, RESEARCH-BASED, PROGRAMS TO RECRUIT, TRAIN, AND DEVELOP SUBSTITUTE TEACHERS; OR**
- **INCREASING EDUCATION FUNDING TO PROVIDE COMPETITIVE COMPENSATION PACKAGES.**

CANDIDATES MUST COMPLETE ALL DISTRICT APPLICATION REQUIREMENTS, FEES AND BACKGROUND CHECKS PRIOR TO BEGINNING WORK AS A SUBSTITUTE TEACHER.

YES= 107 NO= 6

PASS

Resolution 17

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO SUPPORT PROVIDING UP TO 12 WEEKS OF PAID FAMILY AND MEDICAL LEAVE FOR ALL WORKERS THROUGH A PAYROLL DEDUCTION AND EMPLOYER TAX.

YES= 18 NO= 92

FAIL

Resolution 18

PASS

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO REVISE THE CURRENT OPEN MEETING LAW, MINNESOTA STATUTES CHAPTER 13D, TO ALLOW FOR THE USE OF ONLINE INTERACTIVE DIGITAL MEETINGS AS LONG AS REQUIREMENTS ARE MET TO PROMOTE TRANSPARENCY AND ENGAGEMENT.

YES= 104 **NO=** 6

Resolution 19

FAIL

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO REMOVE THE EXCEPTION FOR A WEAPONS FREE SCHOOL: MINNESOTA STATUTE 624.714 or 624.715, UNDER THE WEAPONS FREE SCHOOL POLICY STATING THAT “PERSONS ARE AUTHORIZED TO CARRY A PISTOL WHILE IN A MOTOR VEHICLE OR OUTSIDE A MOTOR VEHICLE FOR THE PURPOSE OF DIRECTLY PLACING A FIREARM IN, OR RETRIEVING IT FROM, THE TRUNK OR REAR AREA OF A VEHICLE” ON SCHOOL PROPERTY.

YES= 30 **NO=** 77

Resolution 20

PASS

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO NOT SUPPORT THE PROPOSED CONSTITUTIONAL AMENDMENT IN ITS CURRENT FORM.

YES= 97 **NO=** 14

Resolution 21

PASS

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO REDUCE THE TIMEFRAME BETWEEN WHEN STATEWIDE ASSESSMENTS ARE GIVEN TO STUDENTS AND WHEN THE STATEWIDE RESULTS ARE RELEASED TO THE PUBLIC SO SCHOOL DISTRICTS CAN PLAN PROGRAMMING AND PROVIDE INSTRUCTION.

YES= 110 **NO=** 1

Resolution 22

PASS

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO INCREASE FLEXIBILITY FOR SCHOOL BOARDS AND DISTRICTS TO DETERMINE HOW, WHERE, WHEN, AND AT WHAT PACE STUDENTS LEARN WHILE ENSURING THAT STUDENTS STILL MEET MINNESOTA STATE ACADEMIC STANDARDS AND ACCOUNTABILITY REQUIREMENTS.

YES= 105 **NO=** 2

Resolution 23

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO ELIMINATE THE PRACTICE OF MINNESOTA STATE HIGH SCHOOL LEAGUE (MSHSL) MEMBER SCHOOLS PROVIDING SPORT SPECIFIC TRAINING DURING DAILY STUDENT INSTRUCTIONAL CONTACT HOURS.

YES= 41 NO= 66

Resolution 24

BE IT RESOLVED, THAT MSBA URGES THE LEGISLATURE TO AMEND MINNESOTA STATUTE § 126C.05, SUBD 8, THAT REQUIRES DISTRICTS TO UNENROLL ONLINE LEARNING STUDENTS WHO LEAVE THE STATE FOR 15 CONSECUTIVE DAYS.

YES= 98 NO= 6

FAIL

PASS



Special Education Cross-Subsidies Fiscal Year (FY) 2020

Report to the Legislature

As required by Minnesota Statutes, section 127.065

July 2021

For more information:

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As requested by Minnesota Statutes, section 3.197: This report cost approximately \$3,825.08 to prepare, including staff time, printing and mailing expenses.

Upon request, this material will be made available in an alternative format such as large print, braille or audio recording. Printed on recycled paper.

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Fiscal Year 2020

Minnesota Statutes 2020, section 127A.065, states:

By March 30, the commissioner of education shall submit an annual report to the legislative committees having jurisdiction over kindergarten through grade 12 education on the amount each district is cross-subsidizing special education costs with general education revenue.

This report is notification to legislative committees based upon data compiled on July 6, 2021.

Introduction

Expenditures for special education programs provided by local educational agencies, including school districts, charter schools, intermediate school districts and special education cooperatives, are funded with a combination of state categorical aids, federal categorical aids, third-party billing revenues, and state and local general education revenues. The special education cross-subsidy measures the difference between special education expenditures and corresponding revenues.

Two cross-subsidy measures are used in this report:

- The Gross Cross-Subsidy is the difference between total special education expenditures and categorical special education revenues.
- The Adjusted Net Cross-Subsidy equals the Gross Cross-Subsidy minus the amount of general education revenue, attributable to special education students for time spent receiving special education services outside of the regular classroom and for those who spend 60% or more of the school day outside of the regular classroom.

The **Gross Cross-Subsidy** is the portion of special education expenditures not covered by categorical special education revenue. However, since special education students earn general education revenue in the same manner as other students, a portion of the general education revenue earned by these students is available to cover costs of the special education programs, without creating a shortfall in the general education program of the district. For purposes of this report, the **Adjusted Net Cross-Subsidy** includes the portion of general education revenue that reasonably follows the student to the special education program as revenue for special education, thereby reducing the amount of the cross-subsidy. When the term “**Cross-Subsidy**” is used in this report without further details, we are referring to the Adjusted Net Cross-Subsidy.

In calculating the Adjusted Net Cross-Subsidy, the portion of general education revenue designated as following the student to the special education program is limited to the instructional portion of the revenue earned by special education students served outside of the regular classroom for 60% or more of the school day, for the time these students spend receiving special education services outside of the regular classroom. This calculation excludes the:

1. Non-instructional portion of general education revenue for all special education students.
2. Instructional portion of general education revenue earned by special education students, served primarily in the regular classroom for time spent both inside and outside of the regular classroom.

3. Instructional portion of general education revenue earned by students, served primarily outside of the classroom for time spent in the regular classroom.

Detailed definitions of the terms used in this report are provided in **Appendix A**.

Legislative History

In 1998 (*Laws 1998*, Chapter 398, Article 6, Section 16), legislation was enacted requiring school district superintendents to annually report to the commissioner how much the district is cross-subsidizing the cost of special education programs with general education revenue. Since the Minnesota Department of Education (MDE) already collected all of the data needed to calculate special education cross-subsidies, from FY 1999 through FY 2006, MDE calculated the cross-subsidies on behalf of the superintendents and asked them to review the calculations before publication. However, since the cross-subsidy calculations were a technical task performed by MDE, the review by superintendents was widely viewed as an unnecessary step in the process and did not result in any significant changes to the reported cross-subsidies. To simplify the process and eliminate unnecessary paperwork, legislation was enacted in 2007 (*Laws 2007*, Chapter 146, Article 7, Section 1), making MDE, instead of the superintendents, directly responsible for the cross-subsidies report and making it a report to the Legislature.

Appendix A provides detailed definitions of the terms and methodology used in this report.

Table 1: State Total Special Education Cross-Subsidies, FY 2018-FY 2025

Table 1 shows the calculation of the state total cross-subsidy for FY 2018 through FY 2025. Amounts shown for FY 2018-20 are based on actual data. Amounts shown for FY 2021-25 are estimates based on 2021 end-of-session data.

State Total Special Education Cross-Subsidies, Year-to-Year Comparison
FY 2018-FY 2025 • Final FY 2020 Data (\$ in Millions)

1. Special Education Expenditures:	FY 2018 Final	FY 2019 Final	FY 2020 Final	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
State excluding alternative delivery, full state payment for students with disabilities, home-based travel, transition disabled, local collaborative time study and third-party revenue expenditures (including fringe benefits and excluding transportation).	1,924.66	2,023.37	2,114.06	2,184.52	2,325.20	2,452.76	2,582.66	2,707.36
State transportation (excluding special transportation of non-disabled students).	237.9	253.8	261.0	276.5	299.0	321.5	344.6	367.6
Federal (including fringe benefits)	181.9	185.5	186.4	191.8	191.8	191.8	191.8	191.8
Subtotal, Special Education Expenditures	2,344.4	2,462.6	2,561.5	2,652.8	2,816.0	2,966.1	3,119.0	3,266.7
Change from Prior Year	107.0	118.1	98.9	91.3	163.2	150.0	153.0	147.7
Percent Change from Prior Year	4.8%	5.0%	4.0%	3.6%	6.2%	5.3%	5.2%	4.7%

2. Special Education Categorical Revenues:	FY 2018 Final	FY 2019 Final	FY 2020 Final	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
State – Regular Special Education Aid, Includes Transportation	1,092.9	1,149.4	1,204.1	1,261.3	1,305.4	1,389.8	1,467.9	1,549.4
State – Excess Cost Aid	296.9	323.9	354.4	377.9	409.0	455.6	496.5	536.3
Adjust for Cap Growth	(16.2)	(12.7)	(3.4)	-	-	-	-	-
Adjust for Hold Harmless	15.6	26.5	35.4	43.3	55.9	45.5	48.0	46.9
Adjust for Alternative Delivery	(33.1)	(33.9)	(39.8)	(46.6)	(47.6)	(50.2)	(52.7)	(55.3)
Cross-Subsidy Aid	0	0	21.7	53.3	53.8	59.2	61.5	64.2
Charter Tuition Adjustment	0	0	3.8	7.7	9.0	10.4	11.8	13.5
Adjust for Special Transportation for Non-Disabled Students	(42.1)	(47.5)	(46.3)	(49.3)	(53.3)	(57.3)	(61.4)	(65.5)
State – Special Pupil Aid	0.93	0.83	1.18	1.29	1.43	1.57	1.73	1.90
State – Home Based Travel Aid	0.4	0.4	0.3	0.2	0.5	0.5	0.5	0.6
Third-party Billing	53.8	54.6	48.6	49.5	50.5	51.5	52.6	53.6
Federal	181.9	185.5	186.4	191.8	191.8	191.8	191.8	191.8

2. Special Education Categorical Revenues:	FY 2018 Final	FY 2019 Final	FY 2020 Final	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Subtotal, Categorical Revenue	1,551.1	1,646.9	1,766.2	1,890.3	1,976.4	2,098.5	2,218.2	2,337.5
Change from Prior Year	81.7	95.8	119.3	124.1	86.1	122.1	119.7	119.3
Percent Change from Prior Year	5.6%	6.2%	7.2%	7.0%	4.6%	6.2%	5.7%	5.4%
3. General Education Revenue attributable to special education students for time spent receiving special education services outside of the regular classroom for more than 60% of the school day	FY 2018 Final	FY 2019 Final	FY 2020 Final	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
	114.4	115.2	122.0	122.2	121.7	122.8	123.1	123.1
4. Cross-Subsidies:	FY 2018 Final	FY 2019 Final	FY 2020 Final	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
(a) Gross Cross-Subsidy (1) - (2):	793.4	815.7	795.2	762.5	839.7	867.6	900.9	929.3
(b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):	678.9	700.5	673.2	640.3	717.9	744.8	777.7	806.2
Change from Prior Year	18.1	21.5	(27.2)	(32.9)	77.6	26.8	33.0	28.5
Percent Change from Prior Year	2.7%	3.2%	-3.9%	-4.9%	12.1%	3.7%	4.4%	3.7%

Figure 1: Special Education Expenditures and Revenues

Figure 1 shows the trends from FY 2003–FY 2020 and projections through FY 2025 for special education revenues and expenditures. Special education expenditures increased steadily over this period, from \$1.210 billion in FY 2003 to \$2.561 billion in FY 2020, and are projected to continue to increase up to \$3.267 billion by FY 2025. Special education revenues increased at a slower rate than expenditures between FY 2003 and FY 2007, increasing the gap between expenditures and revenues.

As a result of legislation enacted in 2007, revenues increased sharply in FY 2008, with slower revenue growth in FY 2009. Due to federal stimulus funds, revenues continued to increase in FY 2010 and carryover in FY 2011, but fell back to a slower rate of growth in FY 2012 and FY 2013 compared to FY 2009. Overall, expenditures are projected to increase 170% over the 22-year period, while revenues are projected to increase by 195%.

**FIGURE 1
SPECIAL EDUCATION EXPENDITURES AND REVENUES
INCLUDING GEN EDUC REVENUE ATTRIBUTABLE TO SPECIAL EDUCATION**

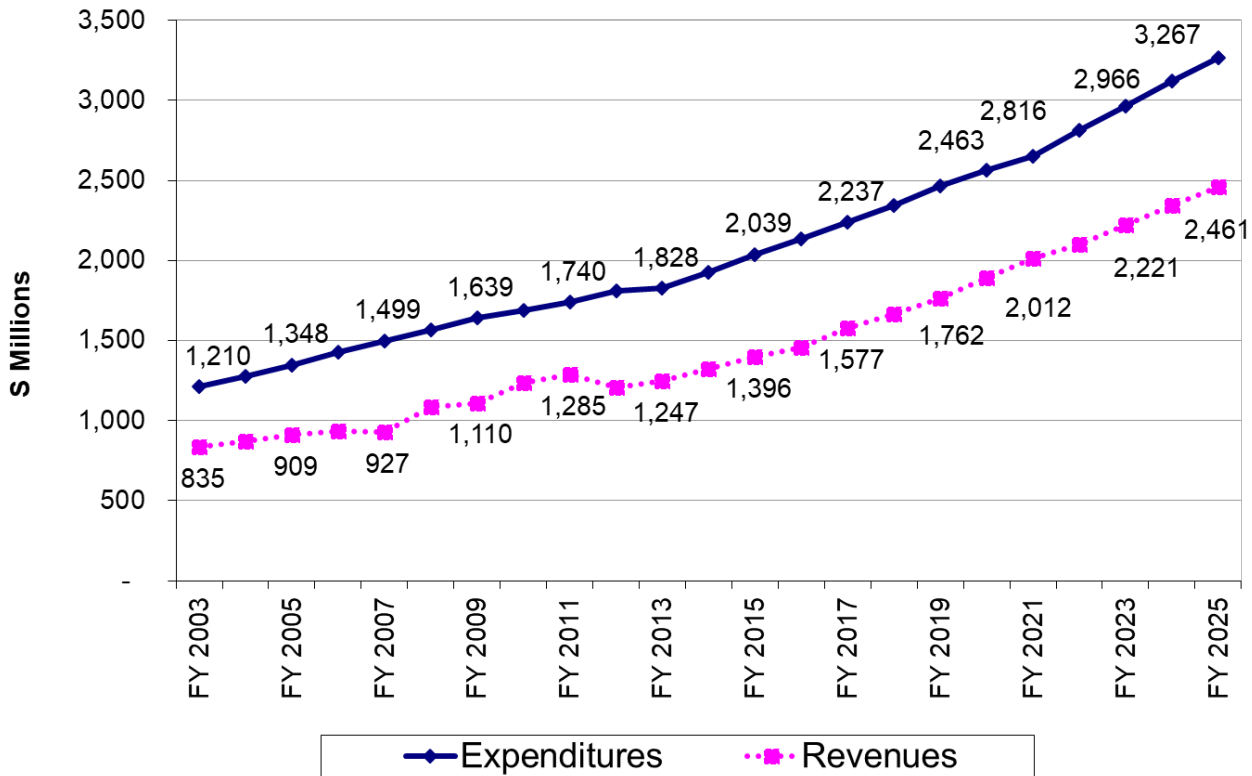


Figure 2: Special Education Cross-Subsidies

Figure 2 shows the gap between special education expenditures and revenues, generally referred to as the special education cross-subsidy. Amounts are shown in current dollars (not adjusted for inflation), and in FY 2025 dollars [adjusted for inflation using Consumer Price Index (CPI)].

The Adjusted Net Cross-Subsidy grew at an accelerating rate between FY 2003 and FY 2007, reaching \$572 million in FY 2007. As a result of the 2007 legislation, the cross-subsidy decreased to \$484 million in FY 2008, but began to grow again in FY 2009 to \$529 million. Due to federal stimulus funds in FY 2010 and carryover in FY 2011, the cross-subsidy dropped below the FY 2008 level in FY 2010 to \$451 million, and rose slightly in FY 2011 to \$455 million. Expiration of federal stimulus funding created a large increase in the cross-subsidy in FY 2012. The implementation of the new special education funding formula in FY 2016 has slowed but not eliminated the growth of the cross-subsidy. Changes to the formula beginning in SFY 20 are designed to hold the cross-subsidy per average daily membership (ADM) steady for FY 2020 and FY 2021. It is projected to reach \$806 million in FY 2025.

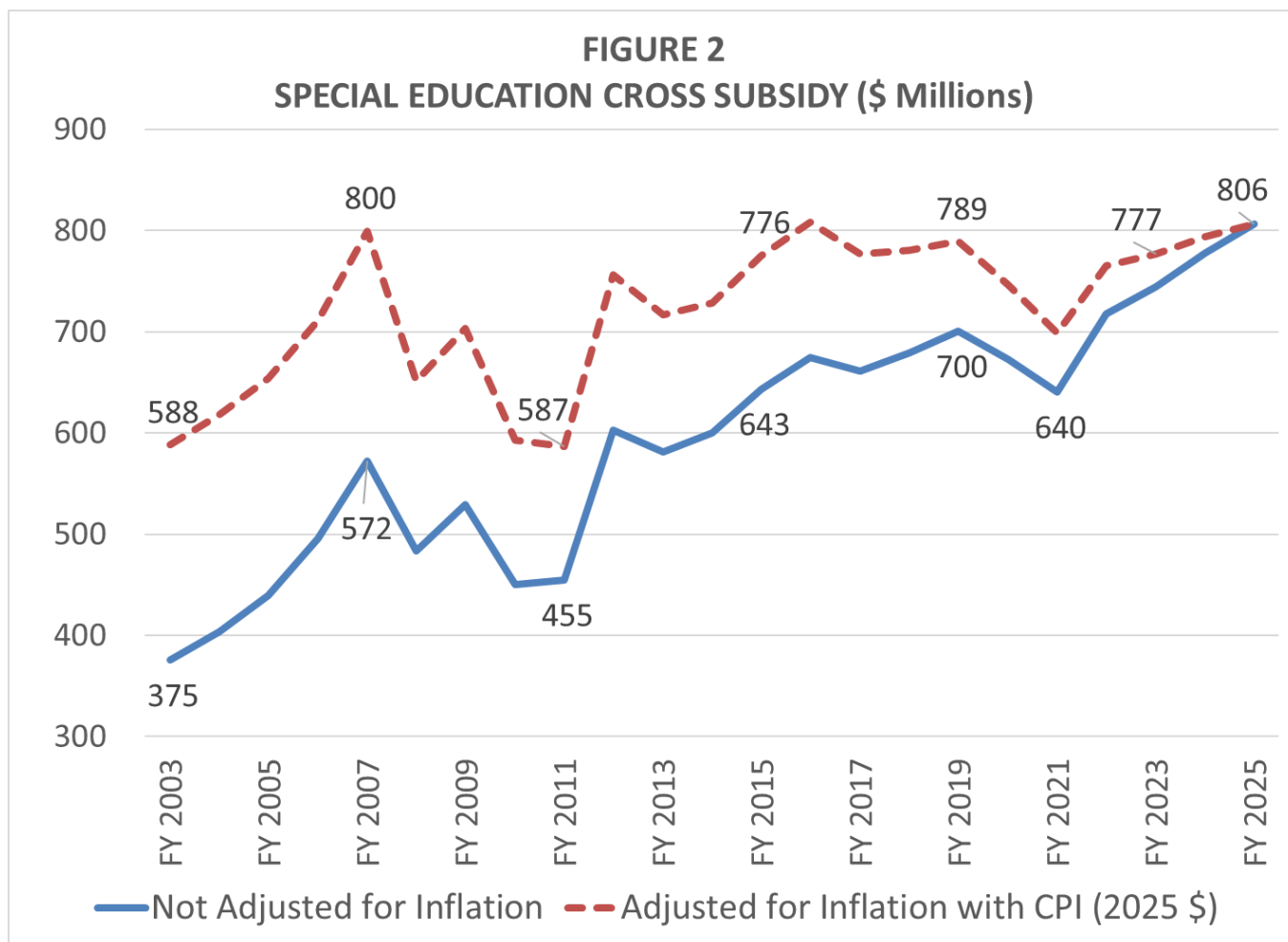


Figure 3: Special Education Revenues

Figure 3 provides another perspective on the cross-subsidy by showing the percentage of special education expenditures covered by state and federal funding formulas from FY 2003 through FY 2023. Between FY 2003 and FY 2007, the state/federal funded-portion of special education expenditures declined gradually from 69.0% to 61.8%. The increase enacted in 2007 raised the state/federal -funded portion of special education expenditures to 69.1% in FY 2008. Due to federal stimulus funds in FY 2010 and carry over in FY 2011, it rose to 73.3% in FY 2010 and to 73.9% in FY 2011. With the expiration of federal stimulus funding after FY 2011, the state/federal-funded portion of special education expenditures declined sharply to 66.7% in FY 2012. Funding increases exceeded expenditure growth in FY 2013 and FY 2014, increasing the state/federal-funded portion to 68.8% in FY 2014. For FY 2015 and later, the state/federal-funded portion of special education expenditures is expected to increase slightly to 75.3% by FY 2025, due to increases enacted in state special education funding in 2013 and 2019. Since FY 2012, the portion of special education expenditures funded with state aid has gradually increased, while the portion funded with federal aid has gradually decreased.

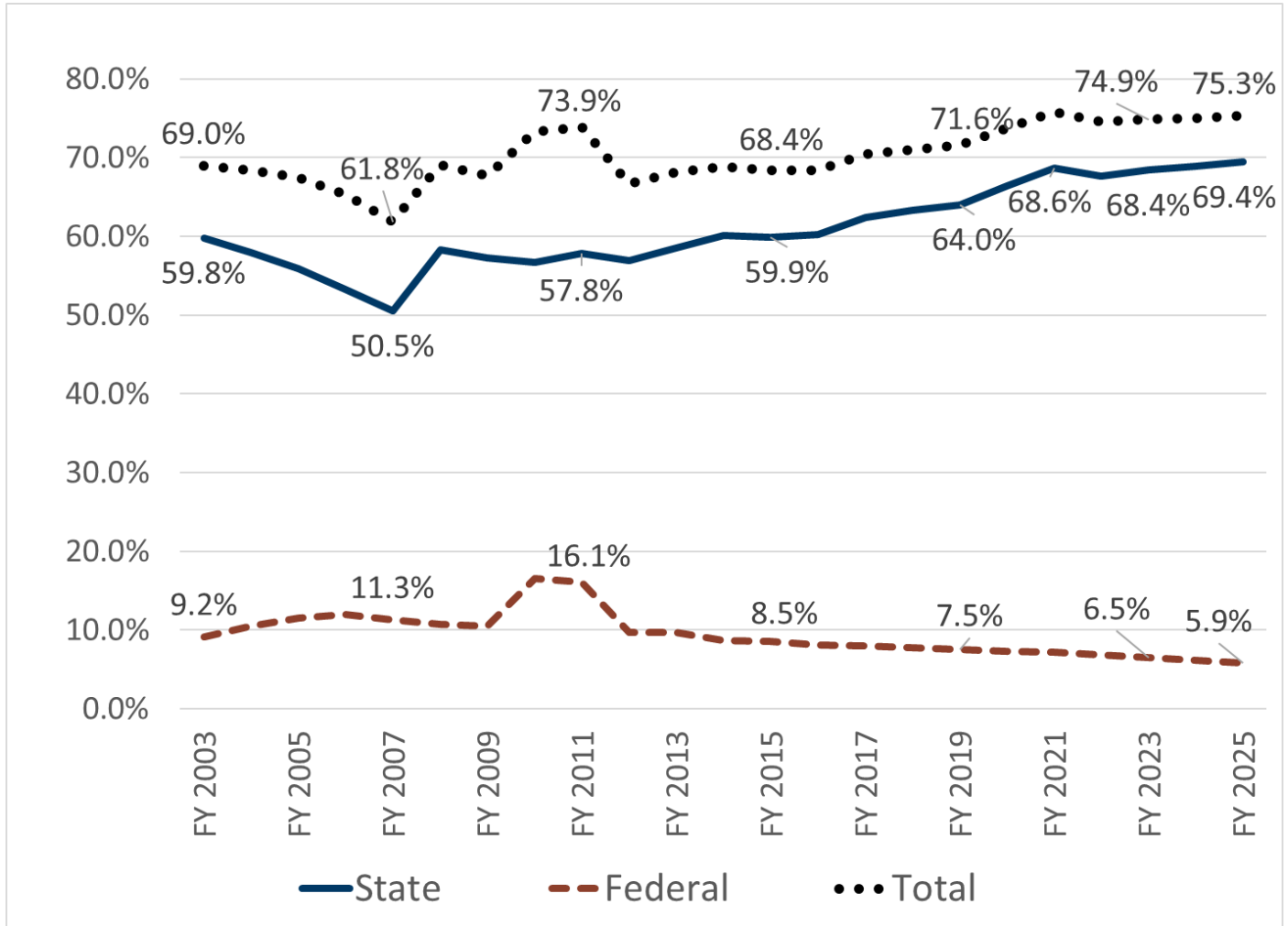
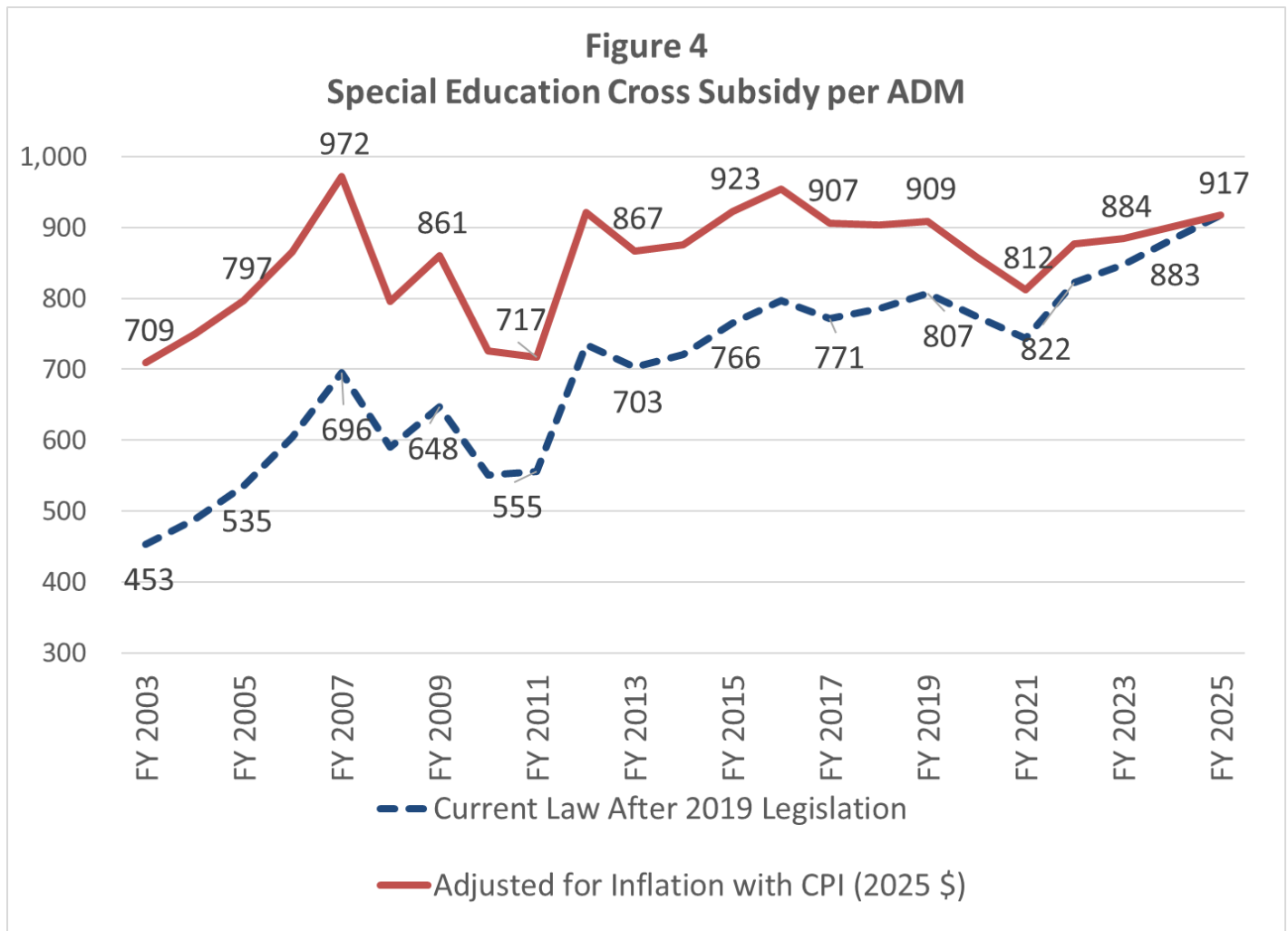


Figure 4: Special Education Cross-Subsidy per ADM

Figure 4 presents yet another perspective by showing the cross-subsidy as the amount per ADM necessary to cross-subsidize special education with general education funds. Amounts are shown in current dollars and in FY 2025 dollars, adjusted for inflation using the Consumer Price Index (CPI). The trends in cross-subsidy per ADM in current dollars, shown in the dashed line, follow closely with the trends in the total cross-subsidy shown in Figure 2, with a dip in FY 2010 and FY 2011, due to the federal stimulus funding and gradual increases projected for FY 2017 through FY 2025, as funding growth is projected to lag slightly behind expenditure growth. However, when adjusted for inflation, the cross-subsidy per ADM is projected to remain essentially unchanged between FY 2017 and FY 2025.



District-by-District Cross-Subsidy Reports, FY 2020

Appendix B includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2020, sorted in school district number order and by the Adjusted Net Cross-Subsidy per adjusted weighted pupil unit.

Because some of the data used in the statewide cross-subsidy reports is not available at the school district level (e.g., federal special education revenues and expenditures), the district-by-district reports were completed using a simpler methodology that provides a close approximation of the cross-subsidies, but is not as comprehensive as the statewide calculations. More specifically, the district-by-district tables:

1. Are limited to state-funded special education expenditures and revenues, excluding federally funded expenditures and revenues.
2. Reflect net adjustments for these transactions in the state special education aid paid to the resident and serving districts, with the advent of the system of state aid adjustments for students served outside the resident district in FY 2007.

Table 2 provides a comparison of average cross-subsidies for FY 2020 by school district strata, based on the district-by-district and charter school reports included in **Appendix B** (Tables 4 and 5): State totals are lower than the amounts shown in Table 1 due to the differences in methodology outlined above. The average adjusted net cross-subsidies per pupil unit (PU) are between \$679 and \$981 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross-subsidy of \$607 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross-subsidy of \$1,272 per pupil unit. In contrast, the average cross-subsidy of charter schools was \$121 per pupil unit. Charter schools were added to this report due to recent legislation changes that required serving LEAs to cover 10% of the unreimbursed special education costs [Minn. Stat. § 127A.47, subd. 7 (c)].

Note: The total Adjusted Net Cross-Subsidy reported in Table 2 is \$743,206,462, which is greater than the actual total cross-subsidy reported in Table 1 (Page 8). This variance is due to placed students. Tuition Billing moves the general education revenue from the resident district to the serving district when students are placed for special education services. The loss of general education revenue to the resident district is not counted when calculating the state total cross-subsidy in Table 1, because it covers general education costs for placed special education students and not special education costs. However, it was included in the calculation of the cross-subsidy for Tables 2-5 because the reduction is part of the special education funding formula and affects the amount of special education aid paid to the resident district. Since the general education revenue is moved as part of the tuition adjustment, which is tied to each LEA's net aid, it was determined to leave the amount in the individual cross-subsidy report and note the difference between the totals in Tables 1 and 2.

Table 2: Special Education Cross-Subsidies FY 2020 Final

District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adjusted General Education Revenue for Special Education	(F) Adjusted Net Cross- Subsidy (D-E)	(G) Per Adjusted Weighted Pupil Unit WADM
Totals in \$	950,333	2,181,922,475	1,330,036,328	851,886,147	108,679,685	743,206,462	\$782.05
By Stratum							
Minneapolis and St. Paul	74,068	226,848,597	115,611,504	111,237,093	17,000,611	94,236,482	\$1,272.30
Other Metro, Inner	97,684	236,796,110	126,184,792	110,611,318	14,771,070	95,840,248	\$981.13
Other Metro, Outer	300,887	689,986,805	402,084,587	287,902,218	35,316,895	252,585,322	\$839.47
Non-Metro > = 2K	210,340	487,783,273	300,151,994	187,631,280	24,595,140	163,036,140	\$775.11
Non-Metro 1K-2K	104,696	198,920,067	119,686,257	79,233,810	8,140,857	71,092,953	\$679.04
Non-Metro < 1K	96,159	167,845,917	103,169,521	64,676,396	6,278,573	58,397,822	\$607.30
District Totals	883,834	\$2,008,180,768	\$1,166,888,655	\$841,292,114	\$106,103,146	\$735,188,967	\$831.82
Charter Schools	66,499	173,741,707	163,147,674	10,594,034	2,576,539	8,017,494	\$120.57

Table 3 in Appendix B displays the amount that each district cross-subsidizes special education costs with general revenue sorted by district number order. Column D displays the calculation of each district's Gross Cross-Subsidy. Column F displays the calculation of each district's Adjusted Net Cross-Subsidy. Column G displays the amount of each district's Adjusted Net Cross-Subsidy per Adjusted Weighted Pupil Unit (WADM).

Table 4 in Appendix B displays the amount that each district cross-subsidizes special education costs with general education revenue, sorted by the Adjusted Net Cross-Subsidy per WADM.

Table 5 in Appendix B displays the amount that each charter school cross-subsidizes special education costs with general revenue sorted by charter school number order. Column D displays the calculation of each charter's Gross Cross-Subsidy. Column F displays the calculation of each charter's Adjusted Net Cross-Subsidy. Column G displays the amount of each charter's Adjusted Net Cross-Subsidy per WADM.

Find detailed individual district cross-subsidies reports on the [MDE website](#) by selecting Data Center > [Data Reports and Analytics](#) > School Finance Reports: Minnesota Funding Reports (MFR). We are unable to provide a detailed individual charter school cross-subsidy report, due to the current program calculation not being designed to include charters in creating the reports. A line-by-line description of the data sources used in this detailed cross-subsidies report is provided in Appendix C.

Appendix A

Definitions

Special Education Expenditures

Special education expenditures were defined to include all special education expenditures reported for state funding purposes, plus fringe benefits for special education staff funded with state aids (fringe benefits are not included in the state funding base).

Special Note: Two cost categories have been funded through the special education funding formulas that do not provide services to special education students, as stipulated in their individualized educational programs (IEPs). The first is Alternative Delivery of Specialized Instructional Services (ADSIS) and is designed to provide prevention services as an alternative to special education and other compensatory programs. This program began in 1991, and until recently, represented an insignificant amount of special education expenditures and aids. The second is transportation services provided to students experiencing homelessness, who need transportation to care and treatment programs, and students who do not have IEPs but qualify for special transportation under Section 504 of the Federal Rehabilitation Act of 1973. These transportation expenditures are reported under the Uniform Financial Accounting and Reporting Standards (UFARS) Finance code 728. Expenditures and aids attributable to these two cost categories were included in previous cross-subsidy reports, but are excluded from this report to provide a more precise calculation of special education cross-subsidies. Further, it was determined that although expenditures for serving children receiving early childhood special education services had been included in the cross-subsidy analysis, the general education revenue attributable to these children was not accounted for in previous cross-subsidy reports. To provide comparable cross-subsidy calculations for FY 2003-2025, adjustments were made to exclude ADSIS and Finance 728 transportation revenues and expenditures, and to include general education revenue attributable to early childhood special education for prior years going back to FY 2003. Recomputed cross-subsidies for these earlier years are shown in Table 6.

Expenditures for special education transportation were taken from UFARS; all other special education expenditures were taken from year-end Special Education Data Reporting Application (SEDRA) reports and transition-disabled SEDRA reports. State total computations presented in Table 1 include total federal expenditures on a statewide basis only.

Special Education Categorical Revenues

Special education categorical revenues were defined to include state special education aid (including excess cost, special pupil and home-based travel), and third-party billing revenue. State total computations presented in Table 1 include total federal aid on a statewide basis only. Federal aids were excluded in the district-by-district analysis presented in Tables 3, 4 and 5, because of uncertainty in the allocation of federal aids among districts participating in cooperatives, and the fact that some federal fiscal hosts spend and receive federal funds directly without allocating to districts and charter schools.

General Education Revenue Attributable to Special Education Students

General education revenue attributable to special education students for time spent receiving special education services outside of the regular classroom, for those who spend 60% or more of the school day outside of the regular classroom. The department uses a precise and district-specific method to determine the amount of general education revenue that “follows” special education students to special education programs. MDE starts by taking the total costs reported in UFARS under fund 01 with finance codes 000-308, 316, 317, 330 and 388. MDE omit all costs coded to finance 000 when the program code is 401-422. Starting with the total costs, we separate out the non-instructional, per statute. This process includes removing all UFARS object codes 500-599, regardless of program code. Then, remove all program codes 000-199, 500-580, 582-599, 760 and 800-999. This amount is considered the total non-instructional. The total instructional costs are then the total costs minus the non-instructional. The instructional total is lastly divided by the total cost to calculate an instructional rate for each district. The instructional rate is multiplied by the general education revenue per pupil unit of each district to calculate adjusted general education revenue per pupil unit. The adjusted general education revenue that “follows” the student equals the adjusted general education revenue per pupil unit, times the full-time equivalent number of pupil units attributable to all special education students who receive special education services outside the regular classroom for 60% or more of the school day, times that portion of the day that they spend outside of the regular classroom (federal Settings III through VIII).

To determine the number of full-time equivalent pupil units attributable to special education students for the time they spend receiving special education services outside of the regular classroom, the average daily membership of students by federal special education setting was taken from the student accounting system, Minnesota Automated Reporting Student System (MARSS). To establish an initial estimate of full-time-equivalency, it was assumed that the percent of time spent receiving special education services outside of the regular classroom reflects the midpoint for each federal setting. This assumption is consistent with the methodology used by the Office of the Legislative Auditor in its 1997 program evaluation report on special education. For example, Setting I includes students spending 0 to 20% of their time outside of the regular classroom; we assumed that the average percent of time outside of the regular classroom for students in Setting I is 10%. Setting II includes students spending 21 to 60% of their time outside of the regular classroom; we assumed that the average percent of time outside of the regular classroom for students in Setting II is 40%. Setting III includes students spending more than 60% of their time outside of the regular classroom. In the data reported here, we assumed 80%, the midpoint for Setting III.

Computation of Cross-Subsidies

For purposes of the district-by-district tables, cross-subsidies were computed using two separate definitions:

- The Gross Cross-Subsidy was defined as the difference between state special education expenditures and state categorical special education revenues, without regard to general education revenues following students.
- The Adjusted Net Cross-Subsidy was defined as the difference between state special education expenditures and state categorical special education revenues, less the amount of general education revenue attributable to those special education students served more than 60% of the time outside of the regular classroom, for the time they spend receiving special education services outside of the regular classroom.

Appendix B

Table 3: Special Education Cross-Subsidies – District Order

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
1	Aitkin	1,264.27	\$2,382,021	\$1,439,797	\$942,224	\$109,548	\$832,675	\$658.62
1.2	Minneapolis	36,015.12	\$117,089,968	\$56,556,438	\$60,533,529	\$9,597,708	\$50,935,822	\$1,414.29
2	Hill city	281.87	\$554,195	\$401,005	\$153,190	\$17,764	\$135,427	\$480.46
4	Mcgregor	511.42	\$1,216,445	\$560,681	\$655,763	\$43,515	\$612,248	\$1,197.15
6	South st. Paul	3,586.98	\$7,894,199	\$3,686,034	\$4,208,165	\$519,355	\$3,688,810	\$1,028.39
11	Anoka-hennepin	42,081.00	\$108,331,389	\$66,219,810	\$42,111,579	\$6,568,068	\$35,543,511	\$844.65
12	Centennial	7,273.83	\$20,186,013	\$15,369,204	\$4,816,809	\$777,529	\$4,039,281	\$555.32
13	Columbia heights	3,713.45	\$9,330,243	\$4,198,417	\$5,131,826	\$851,807	\$4,280,019	\$1,152.57
14	Fridley	3,186.68	\$7,619,089	\$5,662,838	\$1,956,252	\$491,332	\$1,464,920	\$459.70
15	St. Francis	4,669.55	\$11,851,139	\$7,933,809	\$3,917,330	\$523,304	\$3,394,026	\$726.84
16	Spring lake park	6,594.96	\$11,343,952	\$4,744,368	\$6,599,584	\$801,774	\$5,797,811	\$879.13
22	Detroit lakes	3,234.63	\$7,511,970	\$4,913,360	\$2,598,610	\$376,100	\$2,222,510	\$687.10
23	Frazee	951.18	\$2,036,414	\$1,211,822	\$824,592	\$61,971	\$762,621	\$801.76
25	Pine point	72.92	\$242,782	\$162,711	\$80,071	\$3,827	\$76,244	\$1,045.59
31	Bemidji	5,570.74	\$16,244,445	\$10,613,582	\$5,630,863	\$948,400	\$4,682,463	\$840.55
32	Blackduck	706.33	\$1,584,743	\$1,224,362	\$360,381	\$22,625	\$337,756	\$478.18
36	Kelliher	316.32	\$796,741	\$592,923	\$203,817	\$10,348	\$193,470	\$611.63
38	Red lake	1,563.04	\$4,821,427	\$2,504,984	\$2,316,443	\$302,484	\$2,013,959	\$1,288.49

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
47	Sauk rapids	4,857.40	\$10,856,322	\$6,970,892	\$3,885,430	\$420,887	\$3,464,543	\$713.25
51	Foley	2,111.57	\$3,762,313	\$2,534,528	\$1,227,785	\$128,575	\$1,099,210	\$520.57
75	St. Clair	745.16	\$945,432	\$755,846	\$189,586	\$11,582	\$178,005	\$238.88
77	Mankato	9,579.09	\$21,445,996	\$14,013,035	\$7,432,961	\$1,320,624	\$6,112,337	\$638.09
81	Comfrey	147.09	\$370,317	\$237,169	\$133,147	\$17,687	\$115,461	\$784.97
84	Sleepy eye	622.28	\$1,002,489	\$566,193	\$436,297	\$74,899	\$361,397	\$580.76
85	Springfield	618.17	\$804,773	\$475,398	\$329,375	\$24,603	\$304,772	\$493.02
88	New ulm	2,353.39	\$5,734,219	\$3,249,181	\$2,485,039	\$284,713	\$2,200,326	\$934.96
91	Barnum	791.21	\$1,452,345	\$975,155	\$477,190	\$28,730	\$448,460	\$566.80
93	Carlton	461.09	\$1,002,934	\$476,141	\$526,793	\$27,003	\$499,790	\$1,083.93
94	Cloquet	3,028.45	\$6,120,137	\$4,197,457	\$1,922,680	\$438,887	\$1,483,793	\$489.95
95	Cromwell	363.58	\$522,711	\$363,416	\$159,295	\$7,159	\$152,136	\$418.44
97	Moose lake	663.84	\$1,232,504	\$846,639	\$385,865	\$47,699	\$338,166	\$509.41
99	Esko	1,390.05	\$1,409,585	\$864,837	\$544,748	\$44,272	\$500,476	\$360.04
100	Wrenshall	399.34	\$781,350	\$552,148	\$229,202	\$19,268	\$209,935	\$525.70
108	Norwood	1,052.34	\$1,615,577	\$580,842	\$1,034,735	\$84,696	\$950,039	\$902.79
110	Waconia	4,463.41	\$9,926,500	\$5,889,842	\$4,036,658	\$276,137	\$3,760,521	\$842.52
111	Watertown-mayer	1,710.08	\$3,134,012	\$1,805,986	\$1,328,026	\$137,955	\$1,190,071	\$695.92
112	Eastern carver cty	10,557.65	\$21,537,000	\$12,926,898	\$8,610,102	\$842,035	\$7,768,067	\$735.78
113	Walker-akeley	803.79	\$2,021,355	\$1,206,535	\$814,821	\$73,107	\$741,714	\$922.77
115	Cass lake	1,239.50	\$3,632,827	\$2,385,079	\$1,247,748	\$228,192	\$1,019,556	\$822.55

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
116	Pillager	1,270.92	\$2,348,094	\$1,704,005	\$644,089	\$90,442	\$553,647	\$435.63
118	Northland	351.76	\$968,239	\$620,644	\$347,595	\$51,376	\$296,218	\$842.10
129	Montevideo	1,672.24	\$3,527,397	\$2,157,133	\$1,370,264	\$118,650	\$1,251,613	\$748.47
138	North branch	2,877.32	\$5,674,264	\$2,864,698	\$2,809,566	\$201,110	\$2,608,456	\$906.56
139	Rush city	940.28	\$1,420,884	\$744,119	\$676,764	\$48,160	\$628,605	\$668.53
146	Barnesville	964.67	\$1,204,564	\$675,962	\$528,602	\$49,991	\$478,611	\$496.14
150	Hawley	1,091.88	\$1,107,866	\$629,078	\$478,789	\$44,400	\$434,389	\$397.84
152	Moorhead	7,591.72	\$19,788,776	\$13,163,624	\$6,625,152	\$853,414	\$5,771,738	\$760.27
162	Bagley	1,055.67	\$1,805,753	\$1,212,987	\$592,766	\$84,048	\$508,718	\$481.89
166	Cook county	500.45	\$1,381,735	\$548,874	\$832,861	\$54,352	\$778,508	\$1,555.62
173	Mountain lake	549.30	\$858,012	\$453,130	\$404,883	\$30,131	\$374,752	\$682.24
177	Windom	1,214.12	\$2,822,040	\$1,518,123	\$1,303,917	\$122,967	\$1,180,951	\$972.68
181	Brainerd	7,135.37	\$22,934,368	\$15,473,036	\$7,461,333	\$1,142,747	\$6,318,586	\$885.53
182	Crosby	1,118.52	\$2,796,274	\$1,940,654	\$855,619	\$156,649	\$698,971	\$624.91
186	Pequot lakes	1,943.29	\$2,723,238	\$1,844,187	\$879,051	\$134,529	\$744,522	\$383.12
191	Burnsville	9,131.35	\$25,798,795	\$14,401,371	\$11,397,424	\$1,384,610	\$10,012,813	\$1,096.53
192	Farmington	7,974.89	\$15,953,833	\$7,004,791	\$8,949,042	\$784,446	\$8,164,597	\$1,023.79
194	Lakeville	12,470.41	\$29,923,644	\$16,198,194	\$13,725,450	\$1,403,211	\$12,322,239	\$988.12
195	Randolph	737.94	\$961,659	\$459,617	\$502,042	\$20,981	\$481,061	\$651.90
196	Rosemount-apple	31,738.43	\$79,796,741	\$50,792,861	\$29,003,880	\$4,397,705	\$24,606,175	\$775.28
197	West st. Paul	5,690.81	\$15,598,041	\$9,101,890	\$6,496,150	\$1,057,214	\$5,438,936	\$955.74

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
199	Inver grove	3,904.84	\$8,408,061	\$3,978,830	\$4,429,230	\$565,519	\$3,863,712	\$989.47
200	Hastings	4,738.70	\$10,436,053	\$5,732,809	\$4,703,244	\$497,302	\$4,205,942	\$887.57
203	Hayfield	770.95	\$1,229,549	\$748,916	\$480,633	\$80,127	\$400,506	\$519.50
204	Kasson-mantorvil	2,457.85	\$2,631,921	\$1,545,228	\$1,086,693	\$118,474	\$968,219	\$393.93
206	Alexandria	4,629.90	\$10,867,503	\$6,803,490	\$4,064,013	\$569,449	\$3,494,564	\$754.78
213	Osakis	934.74	\$1,338,159	\$1,080,584	\$257,575	\$46,706	\$210,869	\$225.59
227	Chatfield	958.71	\$1,013,354	\$627,734	\$385,620	\$10,503	\$375,118	\$391.27
229	Lanesboro	383.91	\$442,203	\$410,842	\$31,361	\$11,188	\$20,173	\$52.55
238	Mabel-canton	278.20	\$439,091	\$199,126	\$239,965	\$16,147	\$223,818	\$804.52
239	Rushford-peterso	753.85	\$979,861	\$573,475	\$406,386	\$34,764	\$371,622	\$492.96
241	Albert lea	3,809.85	\$12,477,861	\$7,798,367	\$4,679,494	\$754,576	\$3,924,918	\$1,030.20
242	Alden	524.37	\$836,261	\$575,202	\$261,059	\$26,158	\$234,901	\$447.97
252	Cannon falls	1,273.90	\$2,240,561	\$1,157,852	\$1,082,709	\$89,633	\$993,077	\$779.56
253	Goodhue	770.76	\$633,107	\$304,945	\$328,162	\$11,781	\$316,381	\$410.48
255	Pine island	1,496.60	\$1,524,620	\$918,420	\$606,200	\$60,850	\$545,350	\$364.39
256	Red wing	2,960.20	\$7,406,452	\$4,063,461	\$3,342,991	\$402,242	\$2,940,749	\$993.43
261	Ashby	327.74	\$380,137	\$257,638	\$122,499	\$3,127	\$119,372	\$364.23
264	Herman-norcross	101.94	\$169,364	\$121,612	\$47,752	\$3,064	\$44,687	\$438.37
270	Hopkins	7,591.04	\$15,921,669	\$8,385,635	\$7,536,034	\$994,087	\$6,541,947	\$861.80
271	Bloomington	11,370.38	\$33,502,637	\$19,173,649	\$14,328,988	\$1,885,088	\$12,443,900	\$1,094.41
272	Eden prairie	9,701.85	\$20,766,885	\$12,380,426	\$8,386,458	\$935,221	\$7,451,237	\$768.02

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
273	Edina	9,159.64	\$20,491,029	\$12,188,909	\$8,302,120	\$575,895	\$7,726,225	\$843.51
276	Minnetonka	12,113.16	\$19,974,920	\$14,098,229	\$5,876,691	\$755,278	\$5,121,413	\$422.80
277	Westonka	2,723.02	\$5,334,546	\$2,379,591	\$2,954,955	\$284,242	\$2,670,713	\$980.79
278	Orono	3,141.09	\$4,858,449	\$2,766,437	\$2,092,012	\$96,090	\$1,995,921	\$635.42
279	Osseo	22,976.49	\$56,978,703	\$28,164,722	\$28,813,981	\$3,411,787	\$25,402,194	\$1,105.57
280	Richfield	4,575.17	\$11,235,029	\$5,129,196	\$6,105,833	\$894,575	\$5,211,258	\$1,139.03
281	Robbinsdale	13,291.27	\$33,008,754	\$15,357,145	\$17,651,610	\$2,529,552	\$15,122,057	\$1,137.74
282	St. Anthony-new	1,997.95	\$2,820,226	\$1,240,416	\$1,579,810	\$74,088	\$1,505,722	\$753.63
283	St. Louis park	5,032.88	\$10,492,752	\$5,687,633	\$4,805,119	\$465,418	\$4,339,701	\$862.27
284	Wayzata	13,231.55	\$21,960,351	\$10,782,981	\$11,177,371	\$913,553	\$10,263,818	\$775.71
286	Brooklyn center	2,688.46	\$5,117,640	\$1,985,400	\$3,132,240	\$548,906	\$2,583,334	\$960.90
294	Houston	2,102.94	\$3,019,648	\$2,197,742	\$821,905	\$232,932	\$588,974	\$280.07
297	Spring grove	411.34	\$544,584	\$279,598	\$264,985	\$36,171	\$228,815	\$556.27
299	Caledonia	788.96	\$1,406,203	\$745,400	\$660,804	\$38,697	\$622,106	\$788.51
300	Lacrescent	1,194.05	\$3,033,056	\$1,871,951	\$1,161,105	\$106,977	\$1,054,128	\$882.82
306	Laporte	357.88	\$614,791	\$464,264	\$150,527	\$18,832	\$131,696	\$367.99
308	Nevis	649.71	\$868,138	\$597,527	\$270,611	\$22,685	\$247,926	\$381.59
309	Park rapids	1,785.97	\$3,288,326	\$1,702,649	\$1,585,677	\$158,275	\$1,427,402	\$799.23
314	Braham	819.02	\$1,186,438	\$556,394	\$630,044	\$38,518	\$591,525	\$722.24
316	Greenway	1,147.04	\$3,896,306	\$2,971,059	\$925,247	\$180,002	\$745,245	\$649.71
317	Deer river	982.66	\$3,497,878	\$2,518,836	\$979,042	\$131,085	\$847,957	\$862.92

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
318	Grand rapids	4,347.23	\$10,076,801	\$6,990,004	\$3,086,797	\$714,018	\$2,372,778	\$545.81
319	Nashwauk-keewati	644.00	\$1,709,868	\$1,131,223	\$578,645	\$72,724	\$505,921	\$785.59
323	Franconia	29.74	\$0	-\$31,763	\$31,763	\$1,173	\$30,590	\$1,028.59
330	Heron lake-okabe	307.89	\$556,972	\$380,081	\$176,890	\$50,515	\$126,375	\$410.46
332	Mora	1,770.25	\$3,196,038	\$1,673,044	\$1,522,994	\$204,251	\$1,318,743	\$744.95
333	Ogilvie	527.36	\$1,175,848	\$623,598	\$552,250	\$43,112	\$509,138	\$965.45
345	New london-spice	1,695.11	\$3,899,739	\$2,643,182	\$1,256,556	\$66,162	\$1,190,395	\$702.25
347	Willmar	4,653.49	\$11,750,282	\$6,955,527	\$4,794,754	\$437,000	\$4,357,755	\$936.45
356	Lancaster	181.22	\$395,877	\$216,482	\$179,394	\$27,861	\$151,534	\$836.19
361	International fa	1,079.51	\$1,737,124	\$1,021,938	\$715,186	\$53,037	\$662,149	\$613.38
362	Littlefork-big f	343.52	\$575,281	\$418,517	\$156,764	\$33,311	\$123,453	\$359.38
363	South koochichin	311.18	\$627,412	\$536,283	\$91,129	\$27,997	\$63,132	\$202.88
378	Dawson	623.22	\$1,437,181	\$922,706	\$514,475	\$54,591	\$459,885	\$737.92
381	Lake superior	1,498.45	\$2,888,541	\$1,552,120	\$1,336,421	\$115,567	\$1,220,854	\$814.74
390	Lake of the wood	513.14	\$802,338	\$588,483	\$213,855	\$26,543	\$187,312	\$365.03
391	Cleveland	552.27	\$394,823	\$219,026	\$175,797	\$17,362	\$158,435	\$286.88
402	Hendricks	153.95	\$241,946	\$235,082	\$6,864	\$11,430	-\$4,567	-\$29.66
403	Ivanhoe	148.13	\$177,910	\$49,563	\$128,347	\$5,279	\$123,068	\$830.81
404	Lake benton	216.75	\$292,303	\$241,831	\$50,472	\$7,333	\$43,139	\$199.03
413	Marshall	2,765.24	\$5,926,834	\$3,612,860	\$2,313,974	\$226,104	\$2,087,870	\$755.04
414	Minneota	530.59	\$671,284	\$521,746	\$149,538	\$18,425	\$131,112	\$247.11

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
415	Lynd	223.98	\$315,045	\$201,217	\$113,828	\$16,390	\$97,438	\$435.03
423	Hutchinson	3,059.48	\$6,318,471	\$4,169,106	\$2,149,364	\$230,086	\$1,919,278	\$627.32
424	Lester prairie	524.96	\$537,877	\$250,390	\$287,487	\$25,691	\$261,796	\$498.70
432	Mahnomen	721.99	\$1,371,932	\$355,985	\$1,015,948	\$60,899	\$955,049	\$1,322.80
435	Waubun	747.38	\$1,148,489	\$839,148	\$309,341	\$101,973	\$207,368	\$277.46
441	Marshall cty central	473.28	\$731,495	\$526,165	\$205,330	\$1,093	\$204,237	\$431.54
447	Grygla	155.56	\$221,274	\$218,829	\$2,445	\$570	\$1,875	\$12.06
458	Truman	239.75	\$532,850	\$346,340	\$186,510	\$27,120	\$159,390	\$664.82
463	Eden valley	1,054.99	\$1,688,273	\$1,042,897	\$645,376	\$66,795	\$578,581	\$548.42
465	Litchfield	1,707.99	\$3,763,039	\$2,163,637	\$1,599,402	\$113,169	\$1,486,233	\$870.16
466	Dassel-cokato	2,399.26	\$3,669,597	\$2,453,271	\$1,216,325	\$156,490	\$1,059,835	\$441.73
473	Isle	447.48	\$959,906	\$582,127	\$377,780	\$33,534	\$344,246	\$769.30
477	Princeton	3,579.25	\$6,509,984	\$3,581,208	\$2,928,776	\$281,400	\$2,647,377	\$739.65
480	Onamia	625.10	\$3,050,898	\$1,962,336	\$1,088,562	\$252,140	\$836,422	\$1,338.06
482	Little falls	2,616.06	\$5,018,293	\$2,923,003	\$2,095,289	\$320,724	\$1,774,565	\$678.33
484	Pierz	1,320.53	\$2,063,178	\$1,390,921	\$672,257	\$75,830	\$596,427	\$451.66
485	Royalton	1,042.92	\$1,211,677	\$748,023	\$463,653	\$58,807	\$404,846	\$388.19
486	Swanville	356.33	\$308,337	\$243,282	\$65,056	\$22,010	\$43,046	\$120.80
487	Upsala	422.36	\$460,594	\$272,761	\$187,833	\$44,094	\$143,739	\$340.32
492	Austin	5,488.42	\$13,482,825	\$7,704,920	\$5,777,905	\$845,202	\$4,932,703	\$898.75
495	Grand meadow	492.86	\$539,202	\$389,566	\$149,636	\$28,834	\$120,802	\$245.10

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
497	Lyle	331.12	\$630,621	\$338,699	\$291,922	\$20,769	\$271,153	\$818.90
499	Leroy	285.39	\$520,757	\$356,383	\$164,374	\$16,332	\$148,042	\$518.74
500	Southland	426.49	\$729,467	\$386,092	\$343,374	\$35,888	\$307,486	\$720.97
505	Fulda	387.49	\$915,509	\$588,997	\$326,512	\$18,492	\$308,020	\$794.91
507	Nicollet	414.53	\$592,204	\$360,012	\$232,192	\$17,074	\$215,118	\$518.95
508	St. Peter	2,459.11	\$5,175,876	\$3,175,871	\$2,000,006	\$284,689	\$1,715,317	\$697.54
511	Adrian	611.18	\$991,595	\$625,433	\$366,162	\$11,896	\$354,266	\$579.64
514	Ellsworth	163.72	\$369,481	\$247,942	\$121,539	\$1,054	\$120,485	\$735.92
518	Worthington	3,963.48	\$7,286,297	\$4,594,381	\$2,691,916	\$194,305	\$2,497,611	\$630.16
531	Byron	2,419.58	\$2,854,549	\$1,693,410	\$1,161,139	\$118,602	\$1,042,537	\$430.88
533	Dover-eyota	1,218.55	\$1,492,229	\$952,790	\$539,439	\$36,278	\$503,161	\$412.92
534	Stewartville	2,339.21	\$3,576,518	\$2,293,502	\$1,283,016	\$127,715	\$1,155,300	\$493.88
535	Rochester	19,317.81	\$53,535,807	\$34,962,008	\$18,573,798	\$2,940,636	\$15,633,163	\$809.26
542	Battle lake	461.78	\$510,252	\$234,271	\$275,982	\$7,946	\$268,036	\$580.44
544	Fergus falls	3,318.03	\$3,810,254	\$1,651,595	\$2,158,659	\$147,206	\$2,011,454	\$606.22
545	Henning	415.50	\$658,862	\$260,528	\$398,333	\$37,870	\$360,464	\$867.54
547	Parkers prairie	610.13	\$1,014,461	\$827,902	\$186,559	\$25,430	\$161,129	\$264.09
548	Pelican rapids	966.32	\$1,111,356	\$635,795	\$475,561	\$31,061	\$444,500	\$459.99
549	Perham	1,699.77	\$3,164,520	\$1,839,165	\$1,325,355	\$120,882	\$1,204,473	\$708.61
550	Underwood	637.25	\$565,104	\$387,617	\$177,487	\$4,941	\$172,546	\$270.77
553	New york mills	846.31	\$1,174,412	\$750,242	\$424,170	\$48,209	\$375,961	\$444.24

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
561	Goodridge	254.75	\$393,867	\$386,253	\$7,614	\$4,661	\$2,953	\$11.59
564	Thief river fall	2,150.30	\$3,068,451	\$1,703,607	\$1,364,844	\$61,258	\$1,303,586	\$606.23
577	Willow river	475.00	\$840,492	\$553,450	\$287,042	\$37,304	\$249,738	\$525.76
578	Pine city	1,727.02	\$3,866,145	\$2,893,970	\$972,176	\$183,091	\$789,085	\$456.91
581	Edgerton	451.32	\$719,902	\$563,963	\$155,939	\$16,046	\$139,893	\$309.96
592	Climax	202.68	\$465,533	\$295,936	\$169,597	\$5,196	\$164,401	\$811.14
593	Crookston	1,287.22	\$2,504,828	\$1,501,435	\$1,003,393	\$67,685	\$935,708	\$726.92
595	East grand forks	2,097.64	\$3,871,391	\$2,299,405	\$1,571,986	\$67,095	\$1,504,891	\$717.42
599	Fertile-beltrami	515.94	\$839,458	\$527,121	\$312,336	\$8,088	\$304,248	\$589.70
600	Fisher	269.29	\$530,379	\$399,625	\$130,754	\$16,108	\$114,646	\$425.73
601	Fosston	667.00	\$1,346,092	\$858,053	\$488,039	\$33,644	\$454,395	\$681.25
621	Mounds view	12,803.03	\$31,794,525	\$23,499,276	\$8,295,249	\$1,477,663	\$6,817,586	\$532.50
622	North st. Paul-m	11,600.60	\$34,612,840	\$20,049,315	\$14,563,526	\$2,597,920	\$11,965,606	\$1,031.46
623	Roseville	8,280.27	\$20,090,485	\$11,043,682	\$9,046,803	\$1,030,864	\$8,015,939	\$968.08
624	White bear lake	9,466.51	\$25,059,635	\$13,751,820	\$11,307,815	\$1,163,463	\$10,144,352	\$1,071.60
625	St. Paul	38,052.95	\$109,758,629	\$59,055,065	\$50,703,563	\$7,402,903	\$43,300,660	\$1,137.91
630	Red lake falls	412.25	\$609,230	\$355,301	\$253,930	\$22,463	\$231,467	\$561.47
635	Milroy	89.95	\$87,335	-\$34,137	\$121,471	\$3,887	\$117,584	\$1,307.22
640	Wabasso	471.66	\$372,725	\$242,548	\$130,177	\$15,852	\$114,325	\$242.39
656	Faribault	3,770.13	\$10,682,739	\$5,270,876	\$5,411,864	\$713,303	\$4,698,560	\$1,246.26
659	Northfield	4,434.20	\$10,713,938	\$5,969,593	\$4,744,345	\$411,611	\$4,332,734	\$977.12

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
671	Hills-beaver cre	414.51	\$813,668	\$434,231	\$379,437	\$18,708	\$360,729	\$870.25
676	Badger	256.70	\$452,843	\$306,396	\$146,447	\$6,896	\$139,551	\$543.63
682	Roseau	1,282.99	\$1,991,702	\$1,255,534	\$736,168	\$51,428	\$684,741	\$533.71
690	Warroad	1,071.83	\$2,356,377	\$1,328,913	\$1,027,464	\$43,102	\$984,362	\$918.39
695	Chisholm	803.26	\$1,689,755	\$812,879	\$876,876	\$57,052	\$819,824	\$1,020.62
696	Ely	625.67	\$991,727	\$682,672	\$309,055	\$40,986	\$268,069	\$428.45
698	Floodwood	214.15	\$424,488	\$361,925	\$62,563	\$8,066	\$54,497	\$254.48
700	Hermantown	2,297.68	\$4,055,925	\$2,542,704	\$1,513,221	\$127,558	\$1,385,663	\$603.07
701	Hibbing	2,487.26	\$5,313,997	\$3,231,327	\$2,082,670	\$177,780	\$1,904,890	\$765.86
704	Proctor	1,980.20	\$3,802,716	\$2,420,721	\$1,381,995	\$140,284	\$1,241,711	\$627.06
706	Virginia	1,939.82	\$4,313,859	\$2,691,555	\$1,622,304	\$175,337	\$1,446,967	\$745.93
707	Nett lake	88.54	\$328,654	\$16,801	\$311,853	\$2,968	\$308,885	\$3,488.65
709	Duluth	9,144.99	\$23,702,330	\$14,940,575	\$8,761,755	\$1,285,581	\$7,476,174	\$817.52
712	Mountain iron-bu	630.47	\$1,328,961	\$736,145	\$592,815	\$47,813	\$545,002	\$864.44
716	Belle plaine	1,736.44	\$3,025,171	\$1,535,612	\$1,489,559	\$182,217	\$1,307,343	\$752.89
717	Jordan	2,077.97	\$3,844,373	\$1,986,453	\$1,857,919	\$146,466	\$1,711,454	\$823.62
719	Prior lake	9,730.90	\$17,829,365	\$10,464,355	\$7,365,010	\$878,243	\$6,486,767	\$666.62
720	Shakopee	9,017.68	\$18,289,828	\$9,094,427	\$9,195,401	\$878,034	\$8,317,367	\$922.34
721	New prague	4,653.01	\$7,382,819	\$4,072,364	\$3,310,456	\$398,386	\$2,912,070	\$625.85
726	Becker	3,166.09	\$5,930,668	\$3,534,917	\$2,395,751	\$229,787	\$2,165,964	\$684.11
727	Big lake	3,375.53	\$7,033,278	\$2,551,326	\$4,481,951	\$411,053	\$4,070,898	\$1,206.00

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
728	Elk river	14,794.74	\$31,307,569	\$20,804,148	\$10,503,420	\$1,325,441	\$9,177,979	\$620.35
738	Holdingford	1,170.72	\$1,660,213	\$1,102,786	\$557,428	\$44,131	\$513,297	\$438.45
739	Kimball	826.15	\$1,208,559	\$778,948	\$429,611	\$49,080	\$380,531	\$460.61
740	Melrose	1,459.07	\$2,302,149	\$1,239,648	\$1,062,501	\$99,619	\$962,883	\$659.93
741	Paynesville	1,043.07	\$1,979,506	\$1,341,179	\$638,326	\$30,033	\$608,294	\$583.18
742	St. Cloud	10,658.42	\$32,265,754	\$19,426,542	\$12,839,212	\$1,744,844	\$11,094,368	\$1,040.90
743	Sauk centre	1,184.79	\$2,134,769	\$993,605	\$1,141,164	\$160,509	\$980,654	\$827.70
745	Albany	1,948.37	\$3,421,045	\$1,935,484	\$1,485,561	\$53,500	\$1,432,062	\$735.00
748	Sartell	4,473.93	\$7,776,622	\$4,639,497	\$3,137,125	\$236,209	\$2,900,915	\$648.40
750	Rocori	2,464.18	\$4,017,838	\$2,566,666	\$1,451,172	\$135,889	\$1,315,284	\$533.76
756	Blooming prairie	863.28	\$1,184,371	\$807,577	\$376,794	\$62,234	\$314,560	\$364.38
761	Owatonna	5,342.46	\$12,531,745	\$7,301,920	\$5,229,824	\$772,249	\$4,457,575	\$834.37
763	Medford	1,000.37	\$1,353,586	\$882,744	\$470,841	\$34,438	\$436,403	\$436.24
768	Hancock	408.35	\$570,057	\$403,066	\$166,992	\$5,593	\$161,399	\$395.25
771	Chokio-alberta	171.35	\$283,958	\$167,617	\$116,341	\$4,161	\$112,180	\$654.68
775	Kerkhoven-murdoc	803.74	\$1,412,672	\$1,027,830	\$384,842	\$33,239	\$351,603	\$437.46
777	Benson	873.51	\$1,742,684	\$1,387,134	\$355,550	\$77,732	\$277,818	\$318.05
786	Bertha-hewitt	562.78	\$931,570	\$712,293	\$219,277	\$18,211	\$201,066	\$357.27
787	Browerville	584.94	\$1,060,024	\$850,636	\$209,388	\$41,292	\$168,096	\$287.37
801	Browns valley	182.84	\$347,887	\$271,945	\$75,942	\$4,075	\$71,867	\$393.06
803	Wheaton	395.14	\$763,158	\$516,017	\$247,141	\$21,043	\$226,098	\$572.20

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811	Wabasha	703.57	\$1,291,413	\$831,543	\$459,870	\$57,768	\$402,102	\$571.52
813	Lake city	1,338.01	\$1,814,147	\$1,161,784	\$652,363	\$100,113	\$552,250	\$412.74
815	Prinsburg	2.76	\$384,392	\$360,290	\$24,102	\$111	\$23,991	\$8,692.33
818	Verndale	617.74	\$978,883	\$748,241	\$230,642	\$40,678	\$189,964	\$307.51
820	Sebeka	541.52	\$878,901	\$462,588	\$416,313	\$26,284	\$390,030	\$720.25
821	Menahga	1,139.39	\$1,778,610	\$1,055,061	\$723,548	\$64,905	\$658,644	\$578.07
829	Waseca	2,022.85	\$4,362,320	\$3,128,365	\$1,233,955	\$212,273	\$1,021,682	\$505.07
831	Forest lake	6,501.52	\$14,602,043	\$7,809,915	\$6,792,128	\$839,072	\$5,953,056	\$915.64
832	Mahtomedi	3,640.99	\$6,578,144	\$3,742,820	\$2,835,323	\$214,515	\$2,620,808	\$719.81
833	South washington	20,475.13	\$50,183,204	\$28,131,122	\$22,052,082	\$2,631,389	\$19,420,693	\$948.50
834	Stillwater	9,280.87	\$20,667,014	\$10,709,846	\$9,957,168	\$889,364	\$9,067,804	\$977.04
836	Butterfield	235.91	\$455,471	\$287,999	\$167,472	\$10,123	\$157,349	\$666.99
837	Madelia	662.60	\$1,377,763	\$944,938	\$432,825	\$103,653	\$329,172	\$496.79
840	St. James	1,103.98	\$2,041,092	\$1,140,983	\$900,109	\$87,880	\$812,230	\$735.73
846	Breckenridge	686.94	\$1,166,395	\$717,876	\$448,520	\$22,944	\$425,576	\$619.52
850	Rothsay	308.51	\$301,148	\$198,882	\$102,266	\$8,849	\$93,417	\$302.80
852	Campbell-tintah	139.83	\$177,514	\$102,329	\$75,184	\$1,234	\$73,950	\$528.86
857	Lewiston	783.69	\$1,266,055	\$938,708	\$327,347	\$27,733	\$299,614	\$382.31
858	St. Charles	1,086.40	\$1,247,419	\$709,639	\$537,780	\$33,062	\$504,718	\$464.58
861	Winona	2,903.60	\$10,212,024	\$6,630,743	\$3,581,281	\$490,493	\$3,090,788	\$1,064.47
876	Annandale	2,171.69	\$4,070,422	\$2,365,124	\$1,705,298	\$142,772	\$1,562,526	\$719.50

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877	Buffalo	6,275.08	\$14,253,287	\$8,307,321	\$5,945,966	\$691,125	\$5,254,841	\$837.41
879	Delano	2,694.83	\$4,419,414	\$2,950,950	\$1,468,464	\$122,990	\$1,345,474	\$499.28
881	Maple lake	912.14	\$2,004,882	\$1,128,283	\$876,600	\$75,670	\$800,930	\$878.08
882	Monticello	4,593.16	\$7,858,175	\$3,277,800	\$4,580,375	\$478,712	\$4,101,663	\$892.99
883	Rockford	1,803.47	\$2,833,896	\$1,601,018	\$1,232,878	\$95,541	\$1,137,337	\$630.64
885	St. Michael-albe	7,062.54	\$9,563,500	\$5,100,346	\$4,463,154	\$366,915	\$4,096,239	\$580.00
891	Canby	635.48	\$698,355	\$500,976	\$197,379	\$18,879	\$178,500	\$280.89
911	Cambridge-isanti	5,495.22	\$11,813,670	\$6,808,382	\$5,005,288	\$685,925	\$4,319,363	\$786.02
912	Milaca	1,902.56	\$4,838,807	\$2,896,471	\$1,942,337	\$197,626	\$1,744,711	\$917.03
914	Ulen-hitterdal	324.78	\$405,756	\$210,366	\$195,390	\$17,249	\$178,141	\$548.50
2071	Lake crystal-wel	1,034.70	\$1,948,603	\$1,110,174	\$838,430	\$85,619	\$752,810	\$727.56
2125	Triton	1,157.12	\$1,569,592	\$614,807	\$954,785	\$108,530	\$846,255	\$731.35
2134	United south central	787.17	\$1,792,781	\$1,054,328	\$738,453	\$50,712	\$687,741	\$873.69
2135	Maple river	960.67	\$2,267,603	\$1,642,591	\$625,012	\$67,145	\$557,867	\$580.71
2137	Kingsland	625.27	\$1,025,688	\$86,821	\$938,867	\$112,014	\$826,852	\$1,322.39
2142	St. Louis county	2,201.51	\$5,272,559	\$3,070,745	\$2,201,814	\$217,938	\$1,983,876	\$901.14
2143	Waterville-elysian-morristown	859.00	\$1,387,016	\$923,565	\$463,451	\$42,067	\$421,384	\$490.55
2144	Chisago lakes area	3,746.79	\$7,965,061	\$4,998,659	\$2,966,402	\$274,492	\$2,691,910	\$718.46
2149	Minnewaska	1,389.79	\$5,323,856	\$4,640,994	\$682,862	\$97,969	\$584,892	\$420.85
2154	Eveleth-gilbert	928.95	\$1,246,985	\$765,686	\$481,300	\$63,304	\$417,996	\$449.97
2155	Wadena-deer creek	1,177.27	\$2,323,182	\$941,995	\$1,381,187	\$133,492	\$1,247,695	\$1,059.82

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
2159	Buffalo lake-hector	552.02	\$908,382	\$393,933	\$514,449	\$63,022	\$451,426	\$817.77
2164	Dilworth-glyndon	1,733.13	\$2,987,344	\$1,898,777	\$1,088,566	\$40,116	\$1,048,451	\$604.95
2165	Hinckley-finlays	1,053.68	\$1,949,962	\$913,609	\$1,036,353	\$131,486	\$904,867	\$858.77
2167	Lakeview	702.41	\$1,137,152	\$750,561	\$386,591	\$23,432	\$363,160	\$517.02
2168	Nrheg	960.71	\$1,493,444	\$1,065,413	\$428,031	\$78,568	\$349,462	\$363.75
2169	Murray county	799.45	\$1,408,926	\$872,475	\$536,451	\$40,696	\$495,754	\$620.12
2170	Staples-motley	1,143.01	\$2,593,662	\$1,374,221	\$1,219,442	\$158,551	\$1,060,891	\$928.16
2171	Kittson central	256.90	\$436,156	\$258,988	\$177,169	\$3,693	\$173,475	\$675.26
2172	Kenyon-wanamingo	814.20	\$1,812,484	\$1,122,841	\$689,643	\$63,238	\$626,405	\$769.35
2174	Pine river-backu	1,015.60	\$1,920,227	\$1,240,362	\$679,865	\$146,931	\$532,933	\$524.75
2176	Warren-alvarado-	548.12	\$910,786	\$454,910	\$455,875	\$55,530	\$400,345	\$730.40
2180	Maccray	816.41	\$1,719,170	\$907,040	\$812,131	\$66,225	\$745,906	\$913.64
2184	Luverne	1,329.78	\$2,863,725	\$1,710,420	\$1,153,305	\$108,733	\$1,044,572	\$785.52
2190	Yellow medicine east	740.89	\$2,054,757	\$1,159,555	\$895,202	\$75,530	\$819,672	\$1,106.33
2198	Fillmore central	673.84	\$1,051,316	\$612,455	\$438,861	\$11,866	\$426,994	\$633.67
2215	Norman county east	283.78	\$458,423	\$268,024	\$190,400	\$22,165	\$168,234	\$592.83
2310	Sibley east	1,229.02	\$2,198,259	\$957,810	\$1,240,450	\$122,582	\$1,117,868	\$909.56
2311	Clearbrook-gonvick	483.98	\$987,664	\$721,270	\$266,393	\$16,463	\$249,930	\$516.41
2342	West central area	899.39	\$1,555,666	\$882,289	\$673,378	\$65,683	\$607,695	\$675.67
2358	Tri-county	213.20	\$375,845	\$192,556	\$183,289	\$3,086	\$180,203	\$845.23
2364	Belgrade-brooten-elr	691.83	\$1,200,977	\$646,966	\$554,011	\$33,345	\$520,666	\$752.59

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
2365	G.f.w.	778.00	\$1,699,450	\$778,401	\$921,049	\$77,888	\$843,161	\$1,083.75
2396	A.c.g.c.	951.08	\$1,913,625	\$1,032,218	\$881,408	\$86,826	\$794,582	\$835.45
2397	Lesueur-henderso	1,083.78	\$2,186,353	\$1,003,880	\$1,182,473	\$124,171	\$1,058,302	\$976.49
2448	Martin county	758.46	\$1,365,792	\$860,632	\$505,159	\$39,470	\$465,689	\$613.99
2527	Norman cty west	187.69	\$240,061	-\$133,301	\$373,362	\$17,725	\$355,637	\$1,894.81
2534	Bird island-olivia-lake lillian	733.90	\$1,203,567	\$552,030	\$651,537	\$72,295	\$579,242	\$789.27
2536	Granada huntley-	320.55	\$391,538	\$251,092	\$140,446	\$8,558	\$131,889	\$411.44
2580	East central	830.61	\$1,580,425	\$913,014	\$667,412	\$115,250	\$552,162	\$664.77
2609	Win-e-mac	512.61	\$876,527	\$483,327	\$393,200	\$21,328	\$371,872	\$725.45
2683	Greenbush-middle riv	290.98	\$572,358	\$289,043	\$283,315	\$5,482	\$277,833	\$954.82
2687	Howard lake-waverly-winsted	1,383.41	\$2,729,710	\$1,611,042	\$1,118,668	\$113,756	\$1,004,912	\$726.40
2689	Pipestone-jasper	1,241.58	\$2,149,672	\$1,474,940	\$674,732	\$111,868	\$562,864	\$453.35
2711	Mesabi east	1,033.15	\$2,195,519	\$1,426,505	\$769,014	\$69,711	\$699,303	\$676.87
2752	Fairmont area schools	1,931.14	\$3,467,565	\$1,867,554	\$1,600,011	\$102,244	\$1,497,767	\$775.59
2753	Long prairie-grey ea	1,070.22	\$1,757,750	\$796,781	\$960,968	\$71,655	\$889,313	\$830.96
2754	Cedar mountain	463.18	\$1,405,519	\$1,005,991	\$399,529	\$54,621	\$344,908	\$744.65
2769	Morris area public schools	1,191.65	\$1,936,786	\$1,419,675	\$517,111	\$92,258	\$424,853	\$356.52
2805	Zumbrota-mazeppa	1,344.80	\$2,344,558	\$1,422,155	\$922,403	\$80,333	\$842,070	\$626.17
2835	Janesville-waldo	724.41	\$1,309,644	\$950,448	\$359,196	\$36,918	\$322,278	\$444.88
2853	Lac qui parle	847.12	\$1,955,612	\$1,195,665	\$759,946	\$60,033	\$699,913	\$826.23
2854	Ada-borup	587.98	\$1,608,996	\$1,310,449	\$298,547	\$52,310	\$246,237	\$418.78

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
2856	Stephen-argyle	313.33	\$778,069	\$450,887	\$327,182	\$8,255	\$318,927	\$1,017.86
2859	Glencoe-silver lake	1,710.08	\$3,665,779	\$2,052,969	\$1,612,810	\$154,238	\$1,458,572	\$852.93
2860	Blue earth-delavan-elmore	1,160.42	\$1,842,545	\$869,476	\$973,069	\$90,798	\$882,271	\$760.30
2884	Red rock central	454.62	\$451,194	\$159,769	\$291,425	\$24,656	\$266,770	\$586.80
2886	Glenville-emmons	330.70	\$438,278	\$262,523	\$175,755	\$14,443	\$161,312	\$487.79
2888	Clinton-graceville-beardsley	333.75	\$521,726	\$431,809	\$89,917	\$36,030	\$53,887	\$161.46
2889	Lake park-audubon	811.23	\$926,394	\$383,518	\$542,876	\$30,109	\$512,767	\$632.09
2890	Renville cty west	593.88	\$1,287,647	\$638,952	\$648,695	\$45,771	\$602,924	\$1,015.23
2895	Jackson county central	1,283.86	\$2,404,967	\$1,389,501	\$1,015,466	\$107,959	\$907,507	\$706.86
2897	Redwood area schools	1,233.79	\$2,369,048	\$1,160,403	\$1,208,645	\$87,200	\$1,121,445	\$908.94
2898	Westbrook-walnut grove	428.14	\$945,573	\$463,133	\$482,441	\$33,460	\$448,981	\$1,048.68
2899	Plainview-elgin-millville	1,609.29	\$2,299,958	\$1,227,240	\$1,072,718	\$63,907	\$1,008,811	\$626.87
2902	Rtr	645.27	\$895,353	\$541,531	\$353,823	\$27,119	\$326,703	\$506.30
2903	Ortonville	553.25	\$1,141,304	\$756,839	\$384,465	\$40,706	\$343,759	\$621.35
2904	Tracy-balaton	742.46	\$1,459,994	\$713,764	\$746,231	\$41,113	\$705,118	\$949.71
2905	Tri-city united	2,039.34	\$4,060,980	\$1,838,667	\$2,222,313	\$233,927	\$1,988,386	\$975.01
2906	Red lake county central public schools	429.88	\$751,348	\$519,373	\$231,975	\$13,868	\$218,108	\$507.37
2907	Round lake-brewster public schools	441.95	\$207,123	-\$205,182	\$412,305	\$21,837	\$390,468	\$883.51
2908	Brandon-evansville public schools	538.83	\$651,297	\$229,164	\$422,133	\$20,825	\$401,308	\$744.78

Table 4: Special Education Cross-Subsidies – Per WADM Order (decreasing)

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
815	PRINSBURG	2.76	\$384,392	\$360,290	\$24,102	\$111	\$23,991	\$ 8,692.33
707	NETT LAKE	88.54	\$328,654	\$16,801	\$311,853	\$2,968	\$308,885	\$ 3,488.65
2527	NORMAN CTY WEST	187.69	\$240,061	-\$133,301	\$373,362	\$17,725	\$355,637	\$ 1,894.81
166	COOK COUNTY	500.45	\$1,381,735	\$548,874	\$832,861	\$54,352	\$778,508	\$ 1,555.62
1.2	MINNEAPOLIS	36,015.12	\$117,089,968	\$56,556,438	\$60,533,529	\$9,597,708	\$50,935,822	\$ 1,414.29
480	ONAMIA	625.10	\$3,050,898	\$1,962,336	\$1,088,562	\$252,140	\$836,422	\$ 1,338.06
432	MAHNOMEN	721.99	\$1,371,932	\$355,985	\$1,015,948	\$60,899	\$955,049	\$ 1,322.80
2137	KINGSLAND	625.27	\$1,025,688	\$86,821	\$938,867	\$112,014	\$826,852	\$ 1,322.39
635	MILROY	89.95	\$87,335	-\$34,137	\$121,471	\$3,887	\$117,584	\$ 1,307.22
38	RED LAKE	1,563.04	\$4,821,427	\$2,504,984	\$2,316,443	\$302,484	\$2,013,959	\$ 1,288.49
656	FARIBAULT	3,770.13	\$10,682,739	\$5,270,876	\$5,411,864	\$713,303	\$4,698,560	\$ 1,246.26
727	BIG LAKE	3,375.53	\$7,033,278	\$2,551,326	\$4,481,951	\$411,053	\$4,070,898	\$ 1,206.00
4	MCGREGOR	511.42	\$1,216,445	\$560,681	\$655,763	\$43,515	\$612,248	\$ 1,197.15
13	COLUMBIA HEIGHTS	3,713.45	\$9,330,243	\$4,198,417	\$5,131,826	\$851,807	\$4,280,019	\$ 1,152.57
280	RICHFIELD	4,575.17	\$11,235,029	\$5,129,196	\$6,105,833	\$894,575	\$5,211,258	\$ 1,139.03
625	ST. PAUL	38,052.95	\$109,758,629	\$59,055,065	\$50,703,563	\$7,402,903	\$43,300,660	\$ 1,137.91
281	ROBBINSDALE	13,291.27	\$33,008,754	\$15,357,145	\$17,651,610	\$2,529,552	\$15,122,057	\$ 1,137.74
2190	YELLOW MEDICINE EAST	740.89	\$2,054,757	\$1,159,555	\$895,202	\$75,530	\$819,672	\$ 1,106.33
279	OSSEO	22,976.49	\$56,978,703	\$28,164,722	\$28,813,981	\$3,411,787	\$25,402,194	\$ 1,105.57
191	BURNSVILLE	9,131.35	\$25,798,795	\$14,401,371	\$11,397,424	\$1,384,610	\$10,012,813	\$ 1,096.53
271	BLOOMINGTON	11,370.38	\$33,502,637	\$19,173,649	\$14,328,988	\$1,885,088	\$12,443,900	\$ 1,094.41

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
93	CARLTON	461.09	\$1,002,934	\$476,141	\$526,793	\$27,003	\$499,790	\$ 1,083.93
2365	G.F.W.	778.00	\$1,699,450	\$778,401	\$921,049	\$77,888	\$843,161	\$ 1,083.75
624	WHITE BEAR LAKE	9,466.51	\$25,059,635	\$13,751,820	\$11,307,815	\$1,163,463	\$10,144,352	\$ 1,071.60
861	WINONA	2,903.60	\$10,212,024	\$6,630,743	\$3,581,281	\$490,493	\$3,090,788	\$ 1,064.47
2155	WADENA-DEER CREEK	1,177.27	\$2,323,182	\$941,995	\$1,381,187	\$133,492	\$1,247,695	\$ 1,059.82
2898	WESTBROOK-WALNUT GROVE	428.14	\$945,573	\$463,133	\$482,441	\$33,460	\$448,981	\$ 1,048.68
25	PINE POINT	72.92	\$242,782	\$162,711	\$80,071	\$3,827	\$76,244	\$ 1,045.59
742	ST. CLOUD	10,658.42	\$32,265,754	\$19,426,542	\$12,839,212	\$1,744,844	\$11,094,368	\$ 1,040.90
622	NORTH ST. PAUL-M	11,600.60	\$34,612,840	\$20,049,315	\$14,563,526	\$2,597,920	\$11,965,606	\$ 1,031.46
241	ALBERT LEA	3,809.85	\$12,477,861	\$7,798,367	\$4,679,494	\$754,576	\$3,924,918	\$ 1,030.20
323	FRANCONIA	29.74	\$0	-\$31,763	\$31,763	\$1,173	\$30,590	\$ 1,028.59
6	SOUTH ST. PAUL	3,586.98	\$7,894,199	\$3,686,034	\$4,208,165	\$519,355	\$3,688,810	\$ 1,028.39
192	FARMINGTON	7,974.89	\$15,953,833	\$7,004,791	\$8,949,042	\$784,446	\$8,164,597	\$ 1,023.79
695	CHISHOLM	803.26	\$1,689,755	\$812,879	\$876,876	\$57,052	\$819,824	\$ 1,020.62
2856	STEPHEN-ARGYLE	313.33	\$778,069	\$450,887	\$327,182	\$8,255	\$318,927	\$ 1,017.86
2890	RENVILLE CTY WEST	593.88	\$1,287,647	\$638,952	\$648,695	\$45,771	\$602,924	\$ 1,015.23
256	RED WING	2,960.20	\$7,406,452	\$4,063,461	\$3,342,991	\$402,242	\$2,940,749	\$ 993.43
199	INVER GROVE	3,904.84	\$8,408,061	\$3,978,830	\$4,429,230	\$565,519	\$3,863,712	\$ 989.47
194	LAKEVILLE	12,470.41	\$29,923,644	\$16,198,194	\$13,725,450	\$1,403,211	\$12,322,239	\$ 988.12
277	WESTONKA	2,723.02	\$5,334,546	\$2,379,591	\$2,954,955	\$284,242	\$2,670,713	\$ 980.79
659	NORTHFIELD	4,434.20	\$10,713,938	\$5,969,593	\$4,744,345	\$411,611	\$4,332,734	\$ 977.12
834	STILLWATER	9,280.87	\$20,667,014	\$10,709,846	\$9,957,168	\$889,364	\$9,067,804	\$ 977.04

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
2397	LESUEUR-HENDERSO	1,083.78	\$2,186,353	\$1,003,880	\$1,182,473	\$124,171	\$1,058,302	\$ 976.49
2905	TRI-CITY UNITED	2,039.34	\$4,060,980	\$1,838,667	\$2,222,313	\$233,927	\$1,988,386	\$ 975.01
177	WINDOM	1,214.12	\$2,822,040	\$1,518,123	\$1,303,917	\$122,967	\$1,180,951	\$ 972.68
623	ROSEVILLE	8,280.27	\$20,090,485	\$11,043,682	\$9,046,803	\$1,030,864	\$8,015,939	\$ 968.08
333	OGILVIE	527.36	\$1,175,848	\$623,598	\$552,250	\$43,112	\$509,138	\$ 965.45
286	BROOKLYN CENTER	2,688.46	\$5,117,640	\$1,985,400	\$3,132,240	\$548,906	\$2,583,334	\$ 960.90
197	WEST ST. PAUL	5,690.81	\$15,598,041	\$9,101,890	\$6,496,150	\$1,057,214	\$5,438,936	\$ 955.74
2683	GREENBUSH-MIDDLE RIV	290.98	\$572,358	\$289,043	\$283,315	\$5,482	\$277,833	\$ 954.82
2904	TRACY-BALATON	742.46	\$1,459,994	\$713,764	\$746,231	\$41,113	\$705,118	\$ 949.71
833	SOUTH WASHINGTON	20,475.13	\$50,183,204	\$28,131,122	\$22,052,082	\$2,631,389	\$19,420,693	\$ 948.50
347	WILLMAR	4,653.49	\$11,750,282	\$6,955,527	\$4,794,754	\$437,000	\$4,357,755	\$ 936.45
88	NEW ULM	2,353.39	\$5,734,219	\$3,249,181	\$2,485,039	\$284,713	\$2,200,326	\$ 934.96
2170	STAPLES-MOTLEY	1,143.01	\$2,593,662	\$1,374,221	\$1,219,442	\$158,551	\$1,060,891	\$ 928.16
113	WALKER-AKELEY	803.79	\$2,021,355	\$1,206,535	\$814,821	\$73,107	\$741,714	\$ 922.77
720	SHAKOPEE	9,017.68	\$18,289,828	\$9,094,427	\$9,195,401	\$878,034	\$8,317,367	\$ 922.34
690	WARROAD	1,071.83	\$2,356,377	\$1,328,913	\$1,027,464	\$43,102	\$984,362	\$ 918.39
912	MILACA	1,902.56	\$4,838,807	\$2,896,471	\$1,942,337	\$197,626	\$1,744,711	\$ 917.03
831	FOREST LAKE	6,501.52	\$14,602,043	\$7,809,915	\$6,792,128	\$839,072	\$5,953,056	\$ 915.64
2180	MACCRAY	816.41	\$1,719,170	\$907,040	\$812,131	\$66,225	\$745,906	\$ 913.64
2310	SIBLEY EAST	1,229.02	\$2,198,259	\$957,810	\$1,240,450	\$122,582	\$1,117,868	\$ 909.56
2897	REDWOOD AREA SCHOOLS	1,233.79	\$2,369,048	\$1,160,403	\$1,208,645	\$87,200	\$1,121,445	\$ 908.94
138	NORTH BRANCH	2,877.32	\$5,674,264	\$2,864,698	\$2,809,566	\$201,110	\$2,608,456	\$ 906.56

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
108	NORWOOD	1,052.34	\$1,615,577	\$580,842	\$1,034,735	\$84,696	\$950,039	\$ 902.79
2142	ST. LOUIS COUNTY	2,201.51	\$5,272,559	\$3,070,745	\$2,201,814	\$217,938	\$1,983,876	\$ 901.14
492	AUSTIN	5,488.42	\$13,482,825	\$7,704,920	\$5,777,905	\$845,202	\$4,932,703	\$ 898.75
882	MONTICELLO	4,593.16	\$7,858,175	\$3,277,800	\$4,580,375	\$478,712	\$4,101,663	\$ 892.99
200	HASTINGS	4,738.70	\$10,436,053	\$5,732,809	\$4,703,244	\$497,302	\$4,205,942	\$ 887.57
181	BRAINERD	7,135.37	\$22,934,368	\$15,473,036	\$7,461,333	\$1,142,747	\$6,318,586	\$ 885.53
2907	ROUND LAKE-BREWSTER PUBLIC SCHOOLS	441.95	\$207,123	-\$205,182	\$412,305	\$21,837	\$390,468	\$ 883.51
300	LACRESCENT	1,194.05	\$3,033,056	\$1,871,951	\$1,161,105	\$106,977	\$1,054,128	\$ 882.82
16	SPRING LAKE PARK	6,594.96	\$11,343,952	\$4,744,368	\$6,599,584	\$801,774	\$5,797,811	\$ 879.13
881	MAPLE LAKE	912.14	\$2,004,882	\$1,128,283	\$876,600	\$75,670	\$800,930	\$ 878.08
2134	UNITED SOUTH CENTRAL	787.17	\$1,792,781	\$1,054,328	\$738,453	\$50,712	\$687,741	\$ 873.69
671	HILLS-BEAVER CRE	414.51	\$813,668	\$434,231	\$379,437	\$18,708	\$360,729	\$ 870.25
465	LITCHFIELD	1,707.99	\$3,763,039	\$2,163,637	\$1,599,402	\$113,169	\$1,486,233	\$ 870.16
545	HENNING	415.50	\$658,862	\$260,528	\$398,333	\$37,870	\$360,464	\$ 867.54
712	MOUNTAIN IRON-BU	630.47	\$1,328,961	\$736,145	\$592,815	\$47,813	\$545,002	\$ 864.44
317	DEER RIVER	982.66	\$3,497,878	\$2,518,836	\$979,042	\$131,085	\$847,957	\$ 862.92
283	ST. LOUIS PARK	5,032.88	\$10,492,752	\$5,687,633	\$4,805,119	\$465,418	\$4,339,701	\$ 862.27
270	HOPKINS	7,591.04	\$15,921,669	\$8,385,635	\$7,536,034	\$994,087	\$6,541,947	\$ 861.80
2165	HINCKLEY-FINLAYS	1,053.68	\$1,949,962	\$913,609	\$1,036,353	\$131,486	\$904,867	\$ 858.77
2859	GLENCOE-SILVER LAKE	1,710.08	\$3,665,779	\$2,052,969	\$1,612,810	\$154,238	\$1,458,572	\$ 852.93
2358	TRI-COUNTY	213.20	\$375,845	\$192,556	\$183,289	\$3,086	\$180,203	\$ 845.23
11	ANOKA-HENNEPIN	42,081.00	\$108,331,389	\$66,219,810	\$42,111,579	\$6,568,068	\$35,543,511	\$ 844.65

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
273	EDINA	9,159.64	\$20,491,029	\$12,188,909	\$8,302,120	\$575,895	\$7,726,225	\$ 843.51
110	WACONIA	4,463.41	\$9,926,500	\$5,889,842	\$4,036,658	\$276,137	\$3,760,521	\$ 842.52
118	NORTHLAND	351.76	\$968,239	\$620,644	\$347,595	\$51,376	\$296,218	\$ 842.10
31	BEMIDJI	5,570.74	\$16,244,445	\$10,613,582	\$5,630,863	\$948,400	\$4,682,463	\$ 840.55
877	BUFFALO	6,275.08	\$14,253,287	\$8,307,321	\$5,945,966	\$691,125	\$5,254,841	\$ 837.41
356	LANCASTER	181.22	\$395,877	\$216,482	\$179,394	\$27,861	\$151,534	\$ 836.19
2396	A.C.G.C.	951.08	\$1,913,625	\$1,032,218	\$881,408	\$86,826	\$794,582	\$ 835.45
761	OWATONNA	5,342.46	\$12,531,745	\$7,301,920	\$5,229,824	\$772,249	\$4,457,575	\$ 834.37
2753	LONG PRAIRIE-GREY EA	1,070.22	\$1,757,750	\$796,781	\$960,968	\$71,655	\$889,313	\$ 830.96
403	IVANHOE	148.13	\$177,910	\$49,563	\$128,347	\$5,279	\$123,068	\$ 830.81
743	SAUK CENTRE	1,184.79	\$2,134,769	\$993,605	\$1,141,164	\$160,509	\$980,654	\$ 827.70
2853	LAC QUI PARLE	847.12	\$1,955,612	\$1,195,665	\$759,946	\$60,033	\$699,913	\$ 826.23
717	JORDAN	2,077.97	\$3,844,373	\$1,986,453	\$1,857,919	\$146,466	\$1,711,454	\$ 823.62
115	CASS LAKE	1,239.50	\$3,632,827	\$2,385,079	\$1,247,748	\$228,192	\$1,019,556	\$ 822.55
497	LYLE	331.12	\$630,621	\$338,699	\$291,922	\$20,769	\$271,153	\$ 818.90
2159	BUFFALO LAKE-HECTOR	552.02	\$908,382	\$393,933	\$514,449	\$63,022	\$451,426	\$ 817.77
709	DULUTH	9,144.99	\$23,702,330	\$14,940,575	\$8,761,755	\$1,285,581	\$7,476,174	\$ 817.52
381	LAKE SUPERIOR	1,498.45	\$2,888,541	\$1,552,120	\$1,336,421	\$115,567	\$1,220,854	\$ 814.74
592	CLIMAX	202.68	\$465,533	\$295,936	\$169,597	\$5,196	\$164,401	\$ 811.14
535	ROCHESTER	19,317.81	\$53,535,807	\$34,962,008	\$18,573,798	\$2,940,636	\$15,633,163	\$ 809.26
238	MABEL-CANTON	278.20	\$439,091	\$199,126	\$239,965	\$16,147	\$223,818	\$ 804.52
23	FRAZEE	951.18	\$2,036,414	\$1,211,822	\$824,592	\$61,971	\$762,621	\$ 801.76

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
309	PARK RAPIDS	1,785.97	\$3,288,326	\$1,702,649	\$1,585,677	\$158,275	\$1,427,402	\$ 799.23
505	FULDA	387.49	\$915,509	\$588,997	\$326,512	\$18,492	\$308,020	\$ 794.91
2534	BIRD ISLAND-OLIVIA-LAKE LILLIAN	733.90	\$1,203,567	\$552,030	\$651,537	\$72,295	\$579,242	\$ 789.27
299	CALEDONIA	788.96	\$1,406,203	\$745,400	\$660,804	\$38,697	\$622,106	\$ 788.51
911	CAMBRIDGE-ISANTI	5,495.22	\$11,813,670	\$6,808,382	\$5,005,288	\$685,925	\$4,319,363	\$ 786.02
319	NASHWAUK-KEEWATI	644.00	\$1,709,868	\$1,131,223	\$578,645	\$72,724	\$505,921	\$ 785.59
2184	LUVERNE	1,329.78	\$2,863,725	\$1,710,420	\$1,153,305	\$108,733	\$1,044,572	\$ 785.52
81	COMFREY	147.09	\$370,317	\$237,169	\$133,147	\$17,687	\$115,461	\$ 784.97
252	CANNON FALLS	1,273.90	\$2,240,561	\$1,157,852	\$1,082,709	\$89,633	\$993,077	\$ 779.56
284	WAYZATA	13,231.55	\$21,960,351	\$10,782,981	\$11,177,371	\$913,553	\$10,263,818	\$ 775.71
2752	FAIRMONT AREA SCHOOLS	1,931.14	\$3,467,565	\$1,867,554	\$1,600,011	\$102,244	\$1,497,767	\$ 775.59
196	ROSEMOUNT-APPLE	31,738.43	\$79,796,741	\$50,792,861	\$29,003,880	\$4,397,705	\$24,606,175	\$ 775.28
2172	KENYON-WANAMINGO	814.20	\$1,812,484	\$1,122,841	\$689,643	\$63,238	\$626,405	\$ 769.35
473	ISLE	447.48	\$959,906	\$582,127	\$377,780	\$33,534	\$344,246	\$ 769.30
272	EDEN PRAIRIE	9,701.85	\$20,766,885	\$12,380,426	\$8,386,458	\$935,221	\$7,451,237	\$ 768.02
701	HIBBING	2,487.26	\$5,313,997	\$3,231,327	\$2,082,670	\$177,780	\$1,904,890	\$ 765.86
2860	BLUE EARTH-DELAVAN-ELMORE	1,160.42	\$1,842,545	\$869,476	\$973,069	\$90,798	\$882,271	\$ 760.30
152	MOORHEAD	7,591.72	\$19,788,776	\$13,163,624	\$6,625,152	\$853,414	\$5,771,738	\$ 760.27
413	MARSHALL	2,765.24	\$5,926,834	\$3,612,860	\$2,313,974	\$226,104	\$2,087,870	\$ 755.04
206	ALEXANDRIA	4,629.90	\$10,867,503	\$6,803,490	\$4,064,013	\$569,449	\$3,494,564	\$ 754.78
282	ST. ANTHONY-NEW	1,997.95	\$2,820,226	\$1,240,416	\$1,579,810	\$74,088	\$1,505,722	\$ 753.63
716	BELLE PLAINE	1,736.44	\$3,025,171	\$1,535,612	\$1,489,559	\$182,217	\$1,307,343	\$ 752.89

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
2364	BELGRADE-BROOTEN-ELR	691.83	\$1,200,977	\$646,966	\$554,011	\$33,345	\$520,666	\$ 752.59
129	MONTEVIDEO	1,672.24	\$3,527,397	\$2,157,133	\$1,370,264	\$118,650	\$1,251,613	\$ 748.47
706	VIRGINIA	1,939.82	\$4,313,859	\$2,691,555	\$1,622,304	\$175,337	\$1,446,967	\$ 745.93
332	MORA	1,770.25	\$3,196,038	\$1,673,044	\$1,522,994	\$204,251	\$1,318,743	\$ 744.95
2908	BRANDON-EVANSVILLE PUBLIC SCHOOLS	538.83	\$651,297	\$229,164	\$422,133	\$20,825	\$401,308	\$ 744.78
2754	CEDAR MOUNTAIN	463.18	\$1,405,519	\$1,005,991	\$399,529	\$54,621	\$344,908	\$ 744.65
477	PRINCETON	3,579.25	\$6,509,984	\$3,581,208	\$2,928,776	\$281,400	\$2,647,377	\$ 739.65
378	DAWSON	623.22	\$1,437,181	\$922,706	\$514,475	\$54,591	\$459,885	\$ 737.92
514	ELLSWORTH	163.72	\$369,481	\$247,942	\$121,539	\$1,054	\$120,485	\$ 735.92
112	EASTERN CARVER CTY	10,557.65	\$21,537,000	\$12,926,898	\$8,610,102	\$842,035	\$7,768,067	\$ 735.78
840	ST. JAMES	1,103.98	\$2,041,092	\$1,140,983	\$900,109	\$87,880	\$812,230	\$ 735.73
745	ALBANY	1,948.37	\$3,421,045	\$1,935,484	\$1,485,561	\$53,500	\$1,432,062	\$ 735.00
2125	TRITON	1,157.12	\$1,569,592	\$614,807	\$954,785	\$108,530	\$846,255	\$ 731.35
2176	WARREN-ALVARADO-	548.12	\$910,786	\$454,910	\$455,875	\$55,530	\$400,345	\$ 730.40
2071	LAKE CRYSTAL-WEL	1,034.70	\$1,948,603	\$1,110,174	\$838,430	\$85,619	\$752,810	\$ 727.56
593	CROOKSTON	1,287.22	\$2,504,828	\$1,501,435	\$1,003,393	\$67,685	\$935,708	\$ 726.92
15	ST. FRANCIS	4,669.55	\$11,851,139	\$7,933,809	\$3,917,330	\$523,304	\$3,394,026	\$ 726.84
2687	HOWARD LAKE-WAVERLY- WINSTED	1,383.41	\$2,729,710	\$1,611,042	\$1,118,668	\$113,756	\$1,004,912	\$ 726.40
2609	WIN-E-MAC	512.61	\$876,527	\$483,327	\$393,200	\$21,328	\$371,872	\$ 725.45
314	BRAHAM	819.02	\$1,186,438	\$556,394	\$630,044	\$38,518	\$591,525	\$ 722.24
500	SOUTHLAND	426.49	\$729,467	\$386,092	\$343,374	\$35,888	\$307,486	\$ 720.97
820	SEBEKA	541.52	\$878,901	\$462,588	\$416,313	\$26,284	\$390,030	\$ 720.25

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
832	MAHTOMEDI	3,640.99	\$6,578,144	\$3,742,820	\$2,835,323	\$214,515	\$2,620,808	\$ 719.81
876	ANNANDALE	2,171.69	\$4,070,422	\$2,365,124	\$1,705,298	\$142,772	\$1,562,526	\$ 719.50
2144	CHISAGO LAKES AREA	3,746.79	\$7,965,061	\$4,998,659	\$2,966,402	\$274,492	\$2,691,910	\$ 718.46
595	EAST GRAND FORKS	2,097.64	\$3,871,391	\$2,299,405	\$1,571,986	\$67,095	\$1,504,891	\$ 717.42
47	SAUK RAPIDS	4,857.40	\$10,856,322	\$6,970,892	\$3,885,430	\$420,887	\$3,464,543	\$ 713.25
549	PERHAM	1,699.77	\$3,164,520	\$1,839,165	\$1,325,355	\$120,882	\$1,204,473	\$ 708.61
2895	JACKSON COUNTY CENTRAL	1,283.86	\$2,404,967	\$1,389,501	\$1,015,466	\$107,959	\$907,507	\$ 706.86
345	NEW LONDON-SPICE	1,695.11	\$3,899,739	\$2,643,182	\$1,256,556	\$66,162	\$1,190,395	\$ 702.25
508	ST. PETER	2,459.11	\$5,175,876	\$3,175,871	\$2,000,006	\$284,689	\$1,715,317	\$ 697.54
111	WATERTOWN-MAYER	1,710.08	\$3,134,012	\$1,805,986	\$1,328,026	\$137,955	\$1,190,071	\$ 695.92
22	DETROIT LAKES	3,234.63	\$7,511,970	\$4,913,360	\$2,598,610	\$376,100	\$2,222,510	\$ 687.10
726	BECKER	3,166.09	\$5,930,668	\$3,534,917	\$2,395,751	\$229,787	\$2,165,964	\$ 684.11
173	MOUNTAIN LAKE	549.30	\$858,012	\$453,130	\$404,883	\$30,131	\$374,752	\$ 682.24
601	FOSSTON	667.00	\$1,346,092	\$858,053	\$488,039	\$33,644	\$454,395	\$ 681.25
482	LITTLE FALLS	2,616.06	\$5,018,293	\$2,923,003	\$2,095,289	\$320,724	\$1,774,565	\$ 678.33
2711	MESABI EAST	1,033.15	\$2,195,519	\$1,426,505	\$769,014	\$69,711	\$699,303	\$ 676.87
2342	WEST CENTRAL AREA	899.39	\$1,555,666	\$882,289	\$673,378	\$65,683	\$607,695	\$ 675.67
2171	KITTSOON CENTRAL	256.90	\$436,156	\$258,988	\$177,169	\$3,693	\$173,475	\$ 675.26
139	RUSH CITY	940.28	\$1,420,884	\$744,119	\$676,764	\$48,160	\$628,605	\$ 668.53
836	BUTTERFIELD	235.91	\$455,471	\$287,999	\$167,472	\$10,123	\$157,349	\$ 666.99
719	PRIOR LAKE	9,730.90	\$17,829,365	\$10,464,355	\$7,365,010	\$878,243	\$6,486,767	\$ 666.62
458	TRUMAN	239.75	\$532,850	\$346,340	\$186,510	\$27,120	\$159,390	\$ 664.82

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
2580	EAST CENTRAL	830.61	\$1,580,425	\$913,014	\$667,412	\$115,250	\$552,162	\$ 664.77
740	MELROSE	1,459.07	\$2,302,149	\$1,239,648	\$1,062,501	\$99,619	\$962,883	\$ 659.93
1	AITKIN	1,264.27	\$2,382,021	\$1,439,797	\$942,224	\$109,548	\$832,675	\$ 658.62
771	CHOKIO-ALBERTA	171.35	\$283,958	\$167,617	\$116,341	\$4,161	\$112,180	\$ 654.68
195	RANDOLPH	737.94	\$961,659	\$459,617	\$502,042	\$20,981	\$481,061	\$ 651.90
316	GREENWAY	1,147.04	\$3,896,306	\$2,971,059	\$925,247	\$180,002	\$745,245	\$ 649.71
748	SARTELL	4,473.93	\$7,776,622	\$4,639,497	\$3,137,125	\$236,209	\$2,900,915	\$ 648.40
77	MANKATO	9,579.09	\$21,445,996	\$14,013,035	\$7,432,961	\$1,320,624	\$6,112,337	\$ 638.09
278	ORONO	3,141.09	\$4,858,449	\$2,766,437	\$2,092,012	\$96,090	\$1,995,921	\$ 635.42
2198	FILLMORE CENTRAL	673.84	\$1,051,316	\$612,455	\$438,861	\$11,866	\$426,994	\$ 633.67
2889	LAKE PARK-AUDUBON	811.23	\$926,394	\$383,518	\$542,876	\$30,109	\$512,767	\$ 632.09
883	ROCKFORD	1,803.47	\$2,833,896	\$1,601,018	\$1,232,878	\$95,541	\$1,137,337	\$ 630.64
518	WORTHINGTON	3,963.48	\$7,286,297	\$4,594,381	\$2,691,916	\$194,305	\$2,497,611	\$ 630.16
423	HUTCHINSON	3,059.48	\$6,318,471	\$4,169,106	\$2,149,364	\$230,086	\$1,919,278	\$ 627.32
704	PROCTOR	1,980.20	\$3,802,716	\$2,420,721	\$1,381,995	\$140,284	\$1,241,711	\$ 627.06
2899	PLAINVIEW-ELGIN-MILLVILLE	1,609.29	\$2,299,958	\$1,227,240	\$1,072,718	\$63,907	\$1,008,811	\$ 626.87
2805	ZUMBROTA-MAZEPPA	1,344.80	\$2,344,558	\$1,422,155	\$922,403	\$80,333	\$842,070	\$ 626.17
721	NEW PRAGUE	4,653.01	\$7,382,819	\$4,072,364	\$3,310,456	\$398,386	\$2,912,070	\$ 625.85
182	CROSBY	1,118.52	\$2,796,274	\$1,940,654	\$855,619	\$156,649	\$698,971	\$ 624.91
2903	ORTONVILLE	553.25	\$1,141,304	\$756,839	\$384,465	\$40,706	\$343,759	\$ 621.35
728	ELK RIVER	14,794.74	\$31,307,569	\$20,804,148	\$10,503,420	\$1,325,441	\$9,177,979	\$ 620.35
2169	MURRAY COUNTY	799.45	\$1,408,926	\$872,475	\$536,451	\$40,696	\$495,754	\$ 620.12

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
846	BRECKENRIDGE	686.94	\$1,166,395	\$717,876	\$448,520	\$22,944	\$425,576	\$ 619.52
2448	MARTIN COUNTY	758.46	\$1,365,792	\$860,632	\$505,159	\$39,470	\$465,689	\$ 613.99
361	INTERNATIONAL FA	1,079.51	\$1,737,124	\$1,021,938	\$715,186	\$53,037	\$662,149	\$ 613.38
36	KELLIHER	316.32	\$796,741	\$592,923	\$203,817	\$10,348	\$193,470	\$ 611.63
564	THIEF RIVER FALL	2,150.30	\$3,068,451	\$1,703,607	\$1,364,844	\$61,258	\$1,303,586	\$ 606.23
544	FERGUS FALLS	3,318.03	\$3,810,254	\$1,651,595	\$2,158,659	\$147,206	\$2,011,454	\$ 606.22
2164	DILWORTH-GLYNDON	1,733.13	\$2,987,344	\$1,898,777	\$1,088,566	\$40,116	\$1,048,451	\$ 604.95
700	HERMANTOWN	2,297.68	\$4,055,925	\$2,542,704	\$1,513,221	\$127,558	\$1,385,663	\$ 603.07
2215	NORMAN COUNTY EAST	283.78	\$458,423	\$268,024	\$190,400	\$22,165	\$168,234	\$ 592.83
599	FERTILE-BELTRAMI	515.94	\$839,458	\$527,121	\$312,336	\$8,088	\$304,248	\$ 589.70
2884	RED ROCK CENTRAL	454.62	\$451,194	\$159,769	\$291,425	\$24,656	\$266,770	\$ 586.80
741	PAYNESVILLE	1,043.07	\$1,979,506	\$1,341,179	\$638,326	\$30,033	\$608,294	\$ 583.18
84	SLEEPY EYE	622.28	\$1,002,489	\$566,193	\$436,297	\$74,899	\$361,397	\$ 580.76
2135	MAPLE RIVER	960.67	\$2,267,603	\$1,642,591	\$625,012	\$67,145	\$557,867	\$ 580.71
542	BATTLE LAKE	461.78	\$510,252	\$234,271	\$275,982	\$7,946	\$268,036	\$ 580.44
885	ST. MICHAEL-ALBE	7,062.54	\$9,563,500	\$5,100,346	\$4,463,154	\$366,915	\$4,096,239	\$ 580.00
511	ADRIAN	611.18	\$991,595	\$625,433	\$366,162	\$11,896	\$354,266	\$ 579.64
821	MENAHGA	1,139.39	\$1,778,610	\$1,055,061	\$723,548	\$64,905	\$658,644	\$ 578.07
803	WHEATON	395.14	\$763,158	\$516,017	\$247,141	\$21,043	\$226,098	\$ 572.20
811	WABASHA	703.57	\$1,291,413	\$831,543	\$459,870	\$57,768	\$402,102	\$ 571.52
91	BARNUM	791.21	\$1,452,345	\$975,155	\$477,190	\$28,730	\$448,460	\$ 566.80
630	RED LAKE FALLS	412.25	\$609,230	\$355,301	\$253,930	\$22,463	\$231,467	\$ 561.47

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
297	SPRING GROVE	411.34	\$544,584	\$279,598	\$264,985	\$36,171	\$228,815	\$ 556.27
12	CENTENNIAL	7,273.83	\$20,186,013	\$15,369,204	\$4,816,809	\$777,529	\$4,039,281	\$ 555.32
914	ULEN-HITTERDAL	324.78	\$405,756	\$210,366	\$195,390	\$17,249	\$178,141	\$ 548.50
463	EDEN VALLEY	1,054.99	\$1,688,273	\$1,042,897	\$645,376	\$66,795	\$578,581	\$ 548.42
318	GRAND RAPIDS	4,347.23	\$10,076,801	\$6,990,004	\$3,086,797	\$714,018	\$2,372,778	\$ 545.81
676	BADGER	256.70	\$452,843	\$306,396	\$146,447	\$6,896	\$139,551	\$ 543.63
750	ROCORI	2,464.18	\$4,017,838	\$2,566,666	\$1,451,172	\$135,889	\$1,315,284	\$ 533.76
682	ROSEAU	1,282.99	\$1,991,702	\$1,255,534	\$736,168	\$51,428	\$684,741	\$ 533.71
621	MOUNDS VIEW	12,803.03	\$31,794,525	\$23,499,276	\$8,295,249	\$1,477,663	\$6,817,586	\$ 532.50
852	CAMPBELL-TINTAH	139.83	\$177,514	\$102,329	\$75,184	\$1,234	\$73,950	\$ 528.86
577	WILLOW RIVER	475.00	\$840,492	\$553,450	\$287,042	\$37,304	\$249,738	\$ 525.76
100	WRENSHALL	399.34	\$781,350	\$552,148	\$229,202	\$19,268	\$209,935	\$ 525.70
2174	PINE RIVER-BACKU	1,015.60	\$1,920,227	\$1,240,362	\$679,865	\$146,931	\$532,933	\$ 524.75
51	FOLEY	2,111.57	\$3,762,313	\$2,534,528	\$1,227,785	\$128,575	\$1,099,210	\$ 520.57
203	HAYFIELD	770.95	\$1,229,549	\$748,916	\$480,633	\$80,127	\$400,506	\$ 519.50
507	NICOLLET	414.53	\$592,204	\$360,012	\$232,192	\$17,074	\$215,118	\$ 518.95
499	LEROY	285.39	\$520,757	\$356,383	\$164,374	\$16,332	\$148,042	\$ 518.74
2167	LAKEVIEW	702.41	\$1,137,152	\$750,561	\$386,591	\$23,432	\$363,160	\$ 517.02
2311	CLEARBROOK-GONVICK	483.98	\$987,664	\$721,270	\$266,393	\$16,463	\$249,930	\$ 516.41
97	MOOSE LAKE	663.84	\$1,232,504	\$846,639	\$385,865	\$47,699	\$338,166	\$ 509.41
2906	RED LAKE COUNTY CENTRAL PUBLIC SCHOOLS	429.88	\$751,348	\$519,373	\$231,975	\$13,868	\$218,108	\$ 507.37
2902	RTR	645.27	\$895,353	\$541,531	\$353,823	\$27,119	\$326,703	\$ 506.30

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
829	WASECA	2,022.85	\$4,362,320	\$3,128,365	\$1,233,955	\$212,273	\$1,021,682	\$ 505.07
879	DELANO	2,694.83	\$4,419,414	\$2,950,950	\$1,468,464	\$122,990	\$1,345,474	\$ 499.28
424	LESTER PRAIRIE	524.96	\$537,877	\$250,390	\$287,487	\$25,691	\$261,796	\$ 498.70
837	MADELIA	662.60	\$1,377,763	\$944,938	\$432,825	\$103,653	\$329,172	\$ 496.79
146	BARNESVILLE	964.67	\$1,204,564	\$675,962	\$528,602	\$49,991	\$478,611	\$ 496.14
534	STEWARTVILLE	2,339.21	\$3,576,518	\$2,293,502	\$1,283,016	\$127,715	\$1,155,300	\$ 493.88
85	SPRINGFIELD	618.17	\$804,773	\$475,398	\$329,375	\$24,603	\$304,772	\$ 493.02
239	RUSHFORD-PETERSON	753.85	\$979,861	\$573,475	\$406,386	\$34,764	\$371,622	\$ 492.96
2143	WATERVILLE-ELYSIAN- MORRISTOWN	859.00	\$1,387,016	\$923,565	\$463,451	\$42,067	\$421,384	\$ 490.55
94	CLOQUET	3,028.45	\$6,120,137	\$4,197,457	\$1,922,680	\$438,887	\$1,483,793	\$ 489.95
2886	GLENVILLE-EMMONS	330.70	\$438,278	\$262,523	\$175,755	\$14,443	\$161,312	\$ 487.79
162	BAGLEY	1,055.67	\$1,805,753	\$1,212,987	\$592,766	\$84,048	\$508,718	\$ 481.89
2	HILL CITY	281.87	\$554,195	\$401,005	\$153,190	\$17,764	\$135,427	\$ 480.46
32	BLACKDUCK	706.33	\$1,584,743	\$1,224,362	\$360,381	\$22,625	\$337,756	\$ 478.18
858	ST. CHARLES	1,086.40	\$1,247,419	\$709,639	\$537,780	\$33,062	\$504,718	\$ 464.58
739	KIMBALL	826.15	\$1,208,559	\$778,948	\$429,611	\$49,080	\$380,531	\$ 460.61
548	PELICAN RAPIDS	966.32	\$1,111,356	\$635,795	\$475,561	\$31,061	\$444,500	\$ 459.99
14	FRIDLEY	3,186.68	\$7,619,089	\$5,662,838	\$1,956,252	\$491,332	\$1,464,920	\$ 459.70
578	PINE CITY	1,727.02	\$3,866,145	\$2,893,970	\$972,176	\$183,091	\$789,085	\$ 456.91
2689	PIPESTONE-JASPER	1,241.58	\$2,149,672	\$1,474,940	\$674,732	\$111,868	\$562,864	\$ 453.35
484	PIERZ	1,320.53	\$2,063,178	\$1,390,921	\$672,257	\$75,830	\$596,427	\$ 451.66
2154	EVELETH-GILBERT	928.95	\$1,246,985	\$765,686	\$481,300	\$63,304	\$417,996	\$ 449.97

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
242	ALDEN	524.37	\$836,261	\$575,202	\$261,059	\$26,158	\$234,901	\$ 447.97
2835	JANESVILLE-WALDO	724.41	\$1,309,644	\$950,448	\$359,196	\$36,918	\$322,278	\$ 444.88
553	NEW YORK MILLS	846.31	\$1,174,412	\$750,242	\$424,170	\$48,209	\$375,961	\$ 444.24
466	DASSEL-COKATO	2,399.26	\$3,669,597	\$2,453,271	\$1,216,325	\$156,490	\$1,059,835	\$ 441.73
738	HOLDINGFORD	1,170.72	\$1,660,213	\$1,102,786	\$557,428	\$44,131	\$513,297	\$ 438.45
264	HERMAN-NORCROSS	101.94	\$169,364	\$121,612	\$47,752	\$3,064	\$44,687	\$ 438.37
775	KERKHOVEN-MURDOC	803.74	\$1,412,672	\$1,027,830	\$384,842	\$33,239	\$351,603	\$ 437.46
763	MEDFORD	1,000.37	\$1,353,586	\$882,744	\$470,841	\$34,438	\$436,403	\$ 436.24
116	PILLAGER	1,270.92	\$2,348,094	\$1,704,005	\$644,089	\$90,442	\$553,647	\$ 435.63
415	LYND	223.98	\$315,045	\$201,217	\$113,828	\$16,390	\$97,438	\$ 435.03
441	MARSHALL CTY CENTRAL	473.28	\$731,495	\$526,165	\$205,330	\$1,093	\$204,237	\$ 431.54
531	BYRON	2,419.58	\$2,854,549	\$1,693,410	\$1,161,139	\$118,602	\$1,042,537	\$ 430.88
696	ELY	625.67	\$991,727	\$682,672	\$309,055	\$40,986	\$268,069	\$ 428.45
600	FISHER	269.29	\$530,379	\$399,625	\$130,754	\$16,108	\$114,646	\$ 425.73
276	MINNETONKA	12,113.16	\$19,974,920	\$14,098,229	\$5,876,691	\$755,278	\$5,121,413	\$ 422.80
2149	MINNEWASKA	1,389.79	\$5,323,856	\$4,640,994	\$682,862	\$97,969	\$584,892	\$ 420.85
2854	ADA-BORUP	587.98	\$1,608,996	\$1,310,449	\$298,547	\$52,310	\$246,237	\$ 418.78
95	CROMWELL	363.58	\$522,711	\$363,416	\$159,295	\$7,159	\$152,136	\$ 418.44
533	DOVER-EYOTA	1,218.55	\$1,492,229	\$952,790	\$539,439	\$36,278	\$503,161	\$ 412.92
813	LAKE CITY	1,338.01	\$1,814,147	\$1,161,784	\$652,363	\$100,113	\$552,250	\$ 412.74
2536	GRANADA HUNTLEY-	320.55	\$391,538	\$251,092	\$140,446	\$8,558	\$131,889	\$ 411.44
253	GOODHUE	770.76	\$633,107	\$304,945	\$328,162	\$11,781	\$316,381	\$ 410.48

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
330	HERON LAKE-OKABE	307.89	\$556,972	\$380,081	\$176,890	\$50,515	\$126,375	\$ 410.46
150	HAWLEY	1,091.88	\$1,107,866	\$629,078	\$478,789	\$44,400	\$434,389	\$ 397.84
768	HANCOCK	408.35	\$570,057	\$403,066	\$166,992	\$5,593	\$161,399	\$ 395.25
204	KASSON-MANTORVIL	2,457.85	\$2,631,921	\$1,545,228	\$1,086,693	\$118,474	\$968,219	\$ 393.93
801	BROWNS VALLEY	182.84	\$347,887	\$271,945	\$75,942	\$4,075	\$71,867	\$ 393.06
227	CHATFIELD	958.71	\$1,013,354	\$627,734	\$385,620	\$10,503	\$375,118	\$ 391.27
485	ROYALTON	1,042.92	\$1,211,677	\$748,023	\$463,653	\$58,807	\$404,846	\$ 388.19
186	PEQUOT LAKES	1,943.29	\$2,723,238	\$1,844,187	\$879,051	\$134,529	\$744,522	\$ 383.12
857	LEWISTON	783.69	\$1,266,055	\$938,708	\$327,347	\$27,733	\$299,614	\$ 382.31
308	NEVIS	649.71	\$868,138	\$597,527	\$270,611	\$22,685	\$247,926	\$ 381.59
306	LAPORTE	357.88	\$614,791	\$464,264	\$150,527	\$18,832	\$131,696	\$ 367.99
390	LAKE OF THE WOOD	513.14	\$802,338	\$588,483	\$213,855	\$26,543	\$187,312	\$ 365.03
255	PINE ISLAND	1,496.60	\$1,524,620	\$918,420	\$606,200	\$60,850	\$545,350	\$ 364.39
756	BLOOMING PRAIRIE	863.28	\$1,184,371	\$807,577	\$376,794	\$62,234	\$314,560	\$ 364.38
261	ASHBY	327.74	\$380,137	\$257,638	\$122,499	\$3,127	\$119,372	\$ 364.23
2168	NRHEG	960.71	\$1,493,444	\$1,065,413	\$428,031	\$78,568	\$349,462	\$ 363.75
99	ESKO	1,390.05	\$1,409,585	\$864,837	\$544,748	\$44,272	\$500,476	\$ 360.04
362	LITTLEFORK-BIG F	343.52	\$575,281	\$418,517	\$156,764	\$33,311	\$123,453	\$ 359.38
786	BERTHA-HEWITT	562.78	\$931,570	\$712,293	\$219,277	\$18,211	\$201,066	\$ 357.27
2769	MORRIS AREA PUBLIC SCHOOLS	1,191.65	\$1,936,786	\$1,419,675	\$517,111	\$92,258	\$424,853	\$ 356.52
487	UPSALA	422.36	\$460,594	\$272,761	\$187,833	\$44,094	\$143,739	\$ 340.32
777	BENSON	873.51	\$1,742,684	\$1,387,134	\$355,550	\$77,732	\$277,818	\$ 318.05

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
581	EDGERTON	451.32	\$719,902	\$563,963	\$155,939	\$16,046	\$139,893	\$ 309.96
818	VERNDALE	617.74	\$978,883	\$748,241	\$230,642	\$40,678	\$189,964	\$ 307.51
850	ROTHSAY	308.51	\$301,148	\$198,882	\$102,266	\$8,849	\$93,417	\$ 302.80
787	BROWERVILLE	584.94	\$1,060,024	\$850,636	\$209,388	\$41,292	\$168,096	\$ 287.37
391	CLEVELAND	552.27	\$394,823	\$219,026	\$175,797	\$17,362	\$158,435	\$ 286.88
891	CANBY	635.48	\$698,355	\$500,976	\$197,379	\$18,879	\$178,500	\$ 280.89
294	HOUSTON	2,102.94	\$3,019,648	\$2,197,742	\$821,905	\$232,932	\$588,974	\$ 280.07
435	WAUBUN	747.38	\$1,148,489	\$839,148	\$309,341	\$101,973	\$207,368	\$ 277.46
550	UNDERWOOD	637.25	\$565,104	\$387,617	\$177,487	\$4,941	\$172,546	\$ 270.77
547	PARKERS PRAIRIE	610.13	\$1,014,461	\$827,902	\$186,559	\$25,430	\$161,129	\$ 264.09
698	FLOODWOOD	214.15	\$424,488	\$361,925	\$62,563	\$8,066	\$54,497	\$ 254.48
414	MINNEOTA	530.59	\$671,284	\$521,746	\$149,538	\$18,425	\$131,112	\$ 247.11
495	GRAND MEADOW	492.86	\$539,202	\$389,566	\$149,636	\$28,834	\$120,802	\$ 245.10
640	WABASSO	471.66	\$372,725	\$242,548	\$130,177	\$15,852	\$114,325	\$ 242.39
75	ST. CLAIR	745.16	\$945,432	\$755,846	\$189,586	\$11,582	\$178,005	\$ 238.88
213	OSAKIS	934.74	\$1,338,159	\$1,080,584	\$257,575	\$46,706	\$210,869	\$ 225.59
363	SOUTH KOOCHICHIN	311.18	\$627,412	\$536,283	\$91,129	\$27,997	\$63,132	\$ 202.88
404	LAKE BENTON	216.75	\$292,303	\$241,831	\$50,472	\$7,333	\$43,139	\$ 199.03
2888	CLINTON-GRACEVILLE-BEARDSLEY	333.75	\$521,726	\$431,809	\$89,917	\$36,030	\$53,887	\$ 161.46
486	SWANVILLE	356.33	\$308,337	\$243,282	\$65,056	\$22,010	\$43,046	\$ 120.80
229	LANESBORO	383.91	\$442,203	\$410,842	\$31,361	\$11,188	\$20,173	\$ 52.55
447	GRYGLA	155.56	\$221,274	\$218,829	\$2,445	\$570	\$1,875	\$ 12.06

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
561	GOODRIDGE	254.75	\$393,867	\$386,253	\$7,614	\$4,661	\$2,953	\$ 11.59
402	HENDRICKS	153.95	\$241,946	\$235,082	\$6,864	\$11,430	-\$4,567	\$ (29.66)

Table 5: Special Education Cross-Subsidies – Charter Schools

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross-Subsidy (D-E)	(G) Per WADM
4000	City Academy	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0
4001	Bluffview Montessori	\$302,453	\$286,319	\$16,134	\$3,399	\$12,736	\$58.19	\$302,453
4003	New Heights School, Inc.	\$303,070	\$302,108	\$962	\$962	\$0	\$0.00	\$303,070
4004	Cedar Riverside Community School	\$301,278	\$301,126	\$151	\$151	\$0	\$0.00	\$301,278
4005	Metro Deaf School	\$5,536,628	\$5,464,377	\$72,251	\$72,251	\$0	\$0.00	\$5,536,628
4007	Minnesota New Country School	\$1,003,057	\$991,334	\$11,723	\$8,244	\$3,479	\$14.78	\$1,003,057
4008	Pact Charter School	\$1,219,858	\$1,165,973	\$53,885	\$7,395	\$46,490	\$67.53	\$1,219,858
4011	Athlos Leadership Academy	\$2,100,766	\$1,949,081	\$151,685	\$5,410	\$146,274	\$156.56	\$2,100,766
4015	Community of Peace Academy	\$1,689,999	\$1,590,101	\$99,897	\$24,070	\$75,827	\$91.39	\$1,689,999
4016	World Learner Charter School	\$450,270	\$450,069	\$202	\$117	\$85	\$0.38	\$450,270
4017	Minnesota Transitions Charter Sch	\$5,233,987	\$5,050,959	\$183,028	\$42,300	\$140,729	\$33.27	\$5,233,987
4018	Achieve Language Academy	\$633,199	\$612,171	\$21,028	\$3,869	\$17,158	\$37.00	\$633,199
4020	Duluth Public Schools Academy	\$6,877,740	\$6,478,855	\$398,885	\$233,335	\$165,551	\$127.82	\$6,877,740
4025	Cyber Village Academy	\$1,112,267	\$1,042,743	\$69,524	\$9,224	\$60,300	\$234.57	\$1,112,267
4026	E.C.H.O. Charter School	\$232,891	\$225,034	\$7,857	\$3,791	\$4,066	\$61.69	\$232,891
4027	Higher Ground Academy	\$598,469	\$543,390	\$55,079	\$11,094	\$43,985	\$40.82	\$598,469
4029	St. Paul City School	\$2,687,050	\$2,439,524	\$247,526	\$79,947	\$167,578	\$300.22	\$2,687,050
4031	Jennings Community School	\$185,456	\$173,663	\$11,792	\$4,177	\$7,615	\$86.49	\$185,456
4035	Life Prep	\$1,458,019	\$1,365,209	\$92,810	\$3,831	\$88,979	\$354.31	\$1,458,019
4036	Face To Face Academy	\$363,648	\$339,383	\$24,265	\$15,508	\$8,757	\$86.46	\$363,648
4038	Sojourner Truth Academy	\$1,710,088	\$1,512,902	\$197,186	\$10,252	\$186,934	\$511.59	\$1,710,088
4039	High School For Recording Arts	\$1,297,697	\$1,242,112	\$55,585	\$2,591	\$52,994	\$130.74	\$1,297,697
4043	Math And Science Academy	\$753,161	\$688,650	\$64,511	\$5,209	\$59,303	\$104.88	\$753,161
4049	Northwest Passage High School	\$718,713	\$694,057	\$24,655	\$0	\$24,655	\$127.99	\$718,713
4050	Lafayette Public Charter School	\$57,955	\$57,556	\$399	\$399	\$0	\$0.00	\$57,955
4053	North Lakes Academy	\$1,425,247	\$1,259,344	\$165,903	\$9,386	\$156,517	\$254.87	\$1,425,247
4054	La Crescent Montessori & Stem Schoo	\$154,182	\$146,817	\$7,365	\$582	\$6,783	\$70.94	\$154,182
4055	Nerstrand Charter School	\$587,615	\$564,835	\$22,781	\$2,253	\$20,528	\$136.88	\$587,615
4056	Rosa Parks Charter High School	\$224,293	\$207,271	\$17,022	\$17,022	\$0	\$0.00	\$224,293
4057	El Colegio Charter School	\$312,441	\$287,492	\$24,949	\$21,586	\$3,363	\$30.10	\$312,441
4058	Schoolcraft Learning Community Chtr	\$894,692	\$855,919	\$38,773	\$11,511	\$27,262	\$134.56	\$894,692

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross-Subsidy (D-E)	(G) Per WADM
4059	Crosslake Community Charter School	\$544,095	\$524,706	\$19,389	\$1,164	\$18,225	\$53.83	\$544,095
4064	Riverway Learning Community Charter	\$316,254	\$308,377	\$7,876	\$669	\$7,207	\$55.74	\$316,254
4066	Kato Public Charter School	\$189,154	\$179,867	\$9,288	\$2,332	\$6,955	\$76.96	\$189,154
4067	Aurora Charter School	\$942,429	\$919,536	\$22,893	\$4,600	\$18,292	\$43.50	\$942,429
4068	Excell Academy Charter	\$1,169,774	\$1,113,937	\$55,837	\$3,483	\$52,354	\$120.49	\$1,169,774
4070	Hope Community Academy	\$459,303	\$386,872	\$72,431	\$12,441	\$59,990	\$102.95	\$459,303
4073	Academia Cesar Chavez Charter Sch.	\$922,607	\$893,181	\$29,426	\$5,782	\$23,644	\$42.26	\$922,607
4074	Afsa High School	\$1,478,362	\$1,365,861	\$112,501	\$6,090	\$106,411	\$211.04	\$1,478,362
4075	Avalon School	\$1,401,822	\$1,289,759	\$112,063	\$30,376	\$81,687	\$291.50	\$1,401,822
4078	Twin Cities International Schools	\$1,181,481	\$1,099,866	\$81,616	\$33,496	\$48,120	\$45.92	\$1,181,481
4079	Friendship Acdmy of Fine Arts Chtr.	\$378,690	\$374,870	\$3,820	\$3,820	\$0	\$0.00	\$378,690
4080	Pillager Area Charter School	\$68,751	\$66,223	\$2,528	\$0	\$2,528	\$57.83	\$68,751
4081	Discovery Public School Faribault	\$205,038	\$194,717	\$10,321	\$2,012	\$8,308	\$120.76	\$205,038
4082	Bluesky Charter School	\$784,323	\$710,395	\$73,929	\$35,705	\$38,224	\$60.49	\$784,323
4083	Ridgeway Community School	\$127,830	\$126,816	\$1,014	\$1,014	\$0	\$0.00	\$127,830
4084	North Shore Community School	\$497,414	\$466,542	\$30,872	\$20,838	\$10,034	\$29.65	\$497,414
4085	Harbor City International Charter	\$517,570	\$502,791	\$14,779	\$10,435	\$4,345	\$18.85	\$517,570
4087	Sage Academy Charter School	\$431,303	\$403,278	\$28,025	\$477	\$27,548	\$289.43	\$431,303
4088	Urban Academy Charter School	\$524,480	\$422,285	\$102,195	\$2,187	\$100,008	\$270.67	\$524,480
4089	New City School	\$412,236	\$367,738	\$44,498	\$6,112	\$38,386	\$118.09	\$412,236
4090	Prairie Creek Community School	\$466,752	\$448,304	\$18,448	\$1,354	\$17,095	\$95.50	\$466,752
4091	Arcadia Charter School	\$765,087	\$739,117	\$25,970	\$541	\$25,428	\$200.16	\$765,087
4092	Watershed High School	\$195,367	\$189,906	\$5,461	\$1,039	\$4,422	\$76.16	\$195,367
4093	New Century Academy	\$714,045	\$697,628	\$16,417	\$16,417	\$0	\$0.00	\$714,045
4095	Trio Wolf Creek Distance Learning	\$164,035	\$155,215	\$8,820	\$0	\$8,820	\$42.84	\$164,035
4097	Partnership Academy, Inc.	\$1,622,589	\$1,573,679	\$48,911	\$7,720	\$41,190	\$98.55	\$1,622,589
4098	Nova Classical Academy	\$926,538	\$847,611	\$78,927	\$1,786	\$77,141	\$71.11	\$926,538
4100	Great Expectations	\$651,523	\$635,106	\$16,417	\$333	\$16,085	\$146.28	\$651,523
4102	Minnesota Internship Center	\$968,004	\$843,449	\$124,555	\$110,141	\$14,414	\$36.01	\$968,004
4103	Hmong College Prep Academy	\$2,588,866	\$2,388,194	\$200,673	\$71,582	\$129,091	\$51.15	\$2,588,866
4104	Paladin Career And Tech High School	\$1,108,155	\$1,041,381	\$66,775	\$7,072	\$59,702	\$263.86	\$1,108,155
4105	Great River School	\$2,138,376	\$1,999,205	\$139,171	\$3,819	\$135,352	\$169.51	\$2,138,376
4106	Treknorth High School	\$802,150	\$752,567	\$49,583	\$21,257	\$28,326	\$95.41	\$802,150

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross-Subsidy (D-E)	(G) Per WADM
4107	Voyageurs Expeditionary	\$394,895	\$377,649	\$17,245	\$9,261	\$7,984	\$69.17	\$394,895
4110	Pim Arts High School	\$672,469	\$617,053	\$55,416	\$0	\$55,416	\$138.77	\$672,469
4111	Augsburg Fairview Academy	\$363,627	\$347,451	\$16,176	\$16,176	\$0	\$0.00	\$363,627
4112	St Paul Conservatory Performing Art	\$300,164	\$267,550	\$32,614	\$0	\$32,614	\$64.86	\$300,164
4113	Spero Academy	\$5,963,609	\$5,925,809	\$37,800	\$37,800	\$0	\$0.00	\$5,963,609
4116	Lakes International Language Academ	\$2,021,365	\$1,896,101	\$125,265	\$8,248	\$117,017	\$93.98	\$2,021,365
4118	Kaleidoscope Charter School	\$1,527,176	\$1,233,359	\$293,818	\$28,603	\$265,215	\$429.84	\$1,527,176
4119	Academic Arts High School	\$804,322	\$753,511	\$50,811	\$8,234	\$42,577	\$368.41	\$804,322
4120	St. Croix Preparatory Academy	\$2,088,724	\$1,932,837	\$155,887	\$2,952	\$152,935	\$117.53	\$2,088,724
4121	Ubah Medical Academy Charter School	\$309,650	\$229,907	\$79,742	\$24,280	\$55,462	\$163.78	\$309,650
4122	Eagle Ridge Academy Charter School	\$1,000,272	\$891,545	\$108,727	\$13,399	\$95,328	\$64.24	\$1,000,272
4124	Beacon Academy	\$2,191,485	\$1,988,413	\$203,073	\$21,172	\$181,900	\$269.42	\$2,191,485
4126	Prairie Seeds Academy	\$1,064,870	\$993,529	\$71,342	\$20,794	\$50,547	\$61.17	\$1,064,870
4127	Team Academy	\$384,329	\$377,005	\$7,324	\$7,324	\$0	\$0.00	\$384,329
4131	Metro Schools Charter	\$1,881,170	\$1,798,288	\$82,882	\$5,913	\$76,970	\$162.89	\$1,881,170
4132	Twin Cities Academy	\$1,909,887	\$1,826,131	\$83,756	\$17,176	\$66,580	\$96.95	\$1,909,887
4135	Rochester Math And Science Academy	\$1,342,726	\$1,275,233	\$67,493	\$18,243	\$49,250	\$115.31	\$1,342,726
4137	Swan River Montessori Charter Sch	\$708,311	\$666,436	\$41,875	\$4,044	\$37,832	\$240.26	\$708,311
4139	Loveworks Academy For Arts	\$615,732	\$519,467	\$96,265	\$334	\$95,931	\$637.96	\$615,732
4140	Yinghua Academy	\$725,528	\$711,916	\$13,613	\$3,100	\$10,513	\$12.32	\$725,528
4142	Stride Academy Charter School	\$624,971	\$560,859	\$64,113	\$4,150	\$59,963	\$130.81	\$624,971
4143	New Millennium Academy Charter Sch	\$942,565	\$846,417	\$96,148	\$33,891	\$62,257	\$78.00	\$942,565
4144	Green Isle Community School	\$209,074	\$197,447	\$11,627	\$443	\$11,184	\$189.33	\$209,074
4145	Birch Grove Community School	\$136,770	\$130,561	\$6,209	\$530	\$5,679	\$230.39	\$136,770
4146	Northern Lights Community School	\$673,595	\$651,854	\$21,742	\$12,178	\$9,564	\$87.72	\$673,595
4150	Minnesota Online High School	\$410,637	\$353,645	\$56,993	\$50,512	\$6,481	\$26.67	\$410,637
4151	Edvisions Off Campus School	\$263,157	\$259,707	\$3,449	\$0	\$3,449	\$27.47	\$263,157
4152	Twin Cities German Immersion Chtr	\$1,471,807	\$1,363,536	\$108,271	\$10	\$108,261	\$179.62	\$1,471,807
4153	Midway Star Academy	\$761,891	\$742,532	\$19,359	\$5,100	\$14,260	\$54.75	\$761,891
4155	Naytahwaush Community School	\$610,157	\$561,528	\$48,629	\$18,038	\$30,591	\$239.61	\$610,157
4159	Seven Hills Preparatory Academy	\$2,119,092	\$2,020,241	\$98,851	\$6,263	\$92,588	\$84.53	\$2,119,092
4160	Spectrum High School	\$670,363	\$639,902	\$30,462	\$0	\$30,462	\$34.58	\$670,363
4161	New Discoveries Montessori Academy	\$2,677,032	\$2,561,006	\$116,025	\$37,434	\$78,592	\$343.92	\$2,677,032

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross-Subsidy (D-E)	(G) Per WADM
4162	Southside Family Charter School	\$423,139	\$410,196	\$12,944	\$1,122	\$11,821	\$95.78	\$423,139
4164	Laura Jeffrey Academy Charter	\$722,538	\$716,877	\$5,661	\$5,661	\$0	\$0.00	\$722,538
4166	East Range Academy of Tech-Science	\$473,994	\$451,761	\$22,233	\$2,280	\$19,953	\$104.66	\$473,994
4167	International Spanish Language Acad	\$338,391	\$316,684	\$21,707	\$1,858	\$19,849	\$58.86	\$338,391
4168	Glacial Hills Elementary	\$299,374	\$296,360	\$3,014	\$3,014	\$0	\$0.00	\$299,374
4169	Stonebridge World School	\$1,251,001	\$1,134,090	\$116,912	\$1,513	\$115,399	\$412.14	\$1,251,001
4170	Hiawatha Academies	\$5,629,793	\$5,264,467	\$365,325	\$54,777	\$310,549	\$183.03	\$5,629,793
4171	Noble Academy	\$303,916	\$270,657	\$33,259	\$661	\$32,598	\$33.31	\$303,916
4172	Clarkfield Charter School	\$97,950	\$94,689	\$3,261	\$143	\$3,118	\$61.95	\$97,950
4177	Minisinaakwaang Leadership Academy	\$324,311	\$307,038	\$17,273	\$0	\$17,273	\$639.75	\$324,311
4178	Lincoln International School	\$126,136	\$109,969	\$16,167	\$7,304	\$8,863	\$52.38	\$126,136
4181	Community School Of Excellence	\$1,246,988	\$1,177,661	\$69,328	\$1,201	\$68,127	\$47.94	\$1,246,988
4183	Lionsgate Academy	\$11,306,714	\$10,931,753	\$374,960	\$374,960	\$0	\$0.00	\$11,306,714
4184	Aspen Academy	\$1,085,570	\$918,293	\$167,278	\$11,931	\$155,347	\$257.18	\$1,085,570
4185	Davinci Academy	\$1,804,889	\$1,681,718	\$123,171	\$17,178	\$105,993	\$119.23	\$1,804,889
4186	Global Academy	\$1,437,449	\$1,339,343	\$98,105	\$12,560	\$85,546	\$183.79	\$1,437,449
4187	Natural Science Academy	\$492,500	\$457,292	\$35,208	\$3,481	\$31,727	\$394.32	\$492,500
4188	Cologne Academy	\$1,948,342	\$1,919,796	\$28,545	\$28,545	\$0	\$0.00	\$1,948,342
4189	Bright Water Elementary	\$1,241,189	\$1,192,558	\$48,631	\$1,125	\$47,507	\$396.18	\$1,241,189
4191	Kipp Minnesota Charter School	\$2,760,484	\$2,483,055	\$277,429	\$19,734	\$257,695	\$505.21	\$2,760,484
4192	Best Academy	\$3,665,576	\$3,335,608	\$329,968	\$56,836	\$273,132	\$374.32	\$3,665,576
4193	College Preparatory Elementary	\$1,024,128	\$1,013,460	\$10,668	\$10,668	\$0	\$0.00	\$1,024,128
4194	Cannon River Stem School	\$533,691	\$525,689	\$8,002	\$8,002	\$0	\$0.00	\$533,691
4195	Oshki Ogimaag Charter School	\$111,898	\$107,871	\$4,026	\$4,026	\$0	\$0.00	\$111,898
4198	Discovery Woods	\$148,045	\$143,905	\$4,141	\$1,577	\$2,564	\$21.67	\$148,045
4199	Parnassus Preparatory Charter Sch	\$989,515	\$868,848	\$120,667	\$9,898	\$110,768	\$86.48	\$989,515
4200	Step Academy Charter School	\$614,241	\$560,982	\$53,259	\$13,054	\$40,205	\$66.15	\$614,241
4201	Cornerstone Montessori Elementary	\$723,447	\$647,345	\$76,102	\$3,080	\$73,022	\$510.28	\$723,447
4204	Rochester Stem Academy	\$242,470	\$228,141	\$14,329	\$7,036	\$7,293	\$57.01	\$242,470
4205	Hennepin Elementary School	\$1,455,134	\$1,382,765	\$72,369	\$4,806	\$67,563	\$166.84	\$1,455,134
4207	Vermilion Country School	\$99,074	\$96,261	\$2,813	\$0	\$2,813	\$74.63	\$99,074
4208	Nasha Shkola Charter School	\$94,854	\$91,750	\$3,104	\$0	\$3,104	\$24.66	\$94,854
4209	Mastery School	\$1,478,485	\$1,359,333	\$119,153	\$0	\$119,153	\$575.67	\$1,478,485

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross-Subsidy (D-E)	(G) Per WADM
4210	Upper Mississippi Academy	\$1,448,483	\$1,367,386	\$81,096	\$10,479	\$70,617	\$193.45	\$1,448,483
4213	Prodeo Academy	\$2,298,725	\$2,221,635	\$77,090	\$16,056	\$61,034	\$96.18	\$2,298,725
4215	Sejong Academy of Minnesota	\$338,908	\$314,023	\$24,884	\$0	\$24,884	\$100.72	\$338,908
4217	Technical Academies Of Minnesota	\$799,132	\$747,298	\$51,834	\$16,491	\$35,343	\$238.59	\$799,132
4218	Venture Academy	\$1,995,634	\$1,870,623	\$125,011	\$57,284	\$67,727	\$172.71	\$1,995,634
4219	Northeast College Prep	\$1,497,618	\$1,375,051	\$122,567	\$18,193	\$104,373	\$268.15	\$1,497,618
4220	Agamim Classical Academy	\$1,134,998	\$1,044,481	\$90,517	\$10,434	\$80,084	\$240.82	\$1,134,998
4221	Discovery Charter School	\$251,624	\$218,067	\$33,557	\$5,315	\$28,242	\$109.20	\$251,624
4223	Saint Cloud Math And Science Academ	\$435,328	\$409,920	\$25,408	\$1,885	\$23,523	\$120.12	\$435,328
4224	Star Of The North Academy Charter S	\$182,332	\$182,332	\$0	\$0	\$0	\$0.00	\$182,332
4225	Universal Academy Charter School	\$375,033	\$352,720	\$22,313	\$0	\$22,313	\$54.33	\$375,033
4226	Bdote Learning Center	\$1,064,141	\$1,056,351	\$7,789	\$7,789	\$0	\$0.00	\$1,064,141
4227	Art And Science Academy	\$1,077,506	\$1,057,747	\$19,760	\$3,965	\$15,794	\$39.62	\$1,077,506
4228	Woodbury Leadership Academy	\$591,612	\$512,261	\$79,351	\$8,503	\$70,848	\$146.24	\$591,612
4229	Jane Goodall Environmental Science	\$589,649	\$587,645	\$2,004	\$2,004	\$0	\$0.00	\$589,649
4230	Minnesota Excellence In Learning Ac	\$631,439	\$593,938	\$37,501	\$5,631	\$31,870	\$160.36	\$631,439
4231	Minnesota Math And Science Academy	\$484,951	\$399,275	\$85,676	\$6,071	\$79,605	\$153.26	\$484,951
4232	Success Academy	\$258,019	\$225,738	\$32,281	\$877	\$31,404	\$240.72	\$258,019
4233	Level Up Academy	\$725,055	\$585,236	\$139,818	\$3,787	\$136,031	\$1,004.96	\$725,055
4237	Career Pathways	\$313,133	\$293,884	\$19,249	\$10,829	\$8,420	\$64.42	\$313,133
4238	Rochester Beacon Academy	\$1,247,294	\$1,149,899	\$97,395	\$84,100	\$13,295	\$94.57	\$1,247,294
4239	Tesfa International School	\$617,300	\$557,185	\$60,115	\$28,076	\$32,039	\$178.77	\$617,300
4240	New Century School	\$536,177	\$492,274	\$43,903	\$16,327	\$27,576	\$78.21	\$536,177
4243	North Metro Flex Academy	\$920,291	\$804,015	\$116,276	\$13,236	\$103,040	\$438.37	\$920,291
4244	Fit Academy	\$939,201	\$897,175	\$42,026	\$42,026	\$0	\$0.00	\$939,201
4250	Athlos Academy of Saint Cloud	\$943,194	\$883,047	\$60,146	\$13,797	\$46,349	\$71.41	\$943,194
4253	Phoenix Academy Charter School	\$164,969	\$156,351	\$8,618	\$0	\$8,618	\$75.99	\$164,969
4254	Marine Area Community School	\$842,267	\$790,054	\$52,213	\$3,764	\$48,449	\$252.96	\$842,267
4255	Skyline Math And Science Academy	\$737,132	\$664,304	\$72,828	\$15,313	\$57,516	\$251.59	\$737,132
4258	The Journey School	\$83,052	\$79,313	\$3,739	\$8	\$3,731	\$82.05	\$83,052
4261	Scitech Academy Charter School	\$428,787	\$337,089	\$91,699	\$30,993	\$60,706	\$251.05	\$428,787
4263	Progeny Academy Charter School	\$111,545	\$98,019	\$13,526	\$13,526	\$0	\$0.00	\$111,545
4264	Gateway Stem Academy	\$269,892	\$232,626	\$37,265	\$447	\$36,818	\$191.17	\$269,892

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross- Subsidy (D-E)	(G) Per WADM
4265	Minnesota Wildflower Montessori Sch	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0
4267	Horizon Science Academy Twin Cities	\$154,228	\$148,746	\$5,482	\$0	\$5,482	\$118.45	\$154,228
4271	Aurora Waasakone Community Of Learn	\$265,407	\$250,544	\$14,863	\$7,541	\$7,321	\$101.18	\$265,407
4273	Modern Montessori Charter School	\$166,212	\$156,714	\$9,498	\$1,207	\$8,291	\$122.85	\$166,212
4274	East-West International Education A	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0
4275	St. Paul School Of Northern Lights	\$394,203	\$362,721	\$31,482	\$990	\$30,492	\$296.61	\$394,203

Appendix C

Special Education Cross-Subsidies Report, FY 2020

Data Sources

Line 1 – Adjusted General Education Revenue per Adjusted Pupil Unit (Current Year) for Cross-Subsidy Computation

The amount shown on this line was computed as explained in detail in Appendix A.

Line 2 – Adjusted Pupil Units (Current Year) by Special Education Federal Settings

The settings are defined as follows:

- **Early Childhood Special Education** – Learners receiving services through early childhood special education programs generate at least .28 full-time equivalent (FTE).
- **Setting I** – Learners receiving the majority of their education program in regular class. Includes children and youth with disabilities, receiving special education and related services outside the regular classroom for less than 21% of the school day.
- **Setting II** – Learners receiving education programs in a resource room. Includes children and youth with disabilities receiving special education and related services outside the regular classroom for 60% or less of the school day and at least 21% of the school day.
- **Setting III** – Learners receiving education programs in separate class. Includes children and youth with disabilities receiving special education and related services outside the regular classroom for more than 60% of the school day. Does not include pupils who received education programs in public or private separate day or residential facilities.
- **Setting IV** – Learners receiving education programs in public separate day school facilities. Includes children and youth with disabilities receiving special education and related services for greater than 50% of the school day in separate facilities.
- **Setting V** – Learners receiving education programs in private separate day school facilities at public expense for greater than 50% of the school day.
- **Setting VI** – Learners receiving education programs in public residential facilities for greater than 50% of the school day.
- **Setting VII** – Learners receiving education programs in private residential facilities at public expense for greater than 50% of the school day.
- **Setting VIII** – Learners receiving education programs in homebound/hospital placement. Includes children and youth with disabilities placed in and receiving education in hospital programs or homebound programs.

The data showing Adjusted Pupil Unit (PU) by special education setting are based on pupil data from MARSS, adjusted for the grade level weighting factors (1.00 for early childhood (EC) to elementary and 1.20 for secondary students) to determine the Adjusted Weight Pupil Unit (AWPU).

Changes to the AWPU by setting were made only by changing the special education settings for individual students on MARSS.

Line 3 – Percent of School Day Students Spend in Special Education Settings

The percentages shown on the report are MDE estimates based on the midpoints for each federal setting. For example, the 10% assumption for Setting I is the midpoint of the range for Setting 1 (0 to 20%).

Line 4 – General Education Revenue Attributable to Special Education Students for the Time They Spend in Special Education

This revenue was calculated as shown.

Line 5 – Special Education Expenditures

These data are reported on SEDRA, as summarized on reports sent to districts and as explained in Appendix A. They include the costs reported on SEDRA under Funding Source Codes “A,” “E,” “i,” “j,” “R,” “a,” “m,” “U” and Access to Career Technical Education for Students with a Disability (formerly called Transition Disabled).

Line 6 – Transportation Expenditures

This is the district’s FY 2018 expenditure for special education transportation, as reported to MDE under finance codes 723, excluding finance code 728, through UFARS and special education bus and van depreciation as reported to MDE as of December 15, 2020.

Line 7 – Total Special Education Expenditure

This expenditure was calculated as shown.

Lines 8-18 – Special Education Categorical Revenues

These amounts were calculated using the data shown above. The aid entitlement reports available on MDE’s webpage show the aid computations for several of the component formulas. This also shows the aids received for ADSIS and FIN 728 being backed out of the total eligible aid.

Lines 19-21 – General Education Cross-Subsidy of Special Education

These amounts were calculated as shown.

Aeshliman, Melissa	New	Paraprofessional	Small Wonders	3.25 Hours Per Day x 2 Days	NonUnion	n/a	10/04/21	\$14.25 Per Hour
Beck, Sam	Additional Time	Special Education Paraprofessional	MS	Additional 30 Minutes Per Day	MultiUnit	n/a	10/11/2021	n/a
Blomquist, Carolyn	Additional Assignment	Mid-Day Bus Driver	Bus Garage	1.75 Hours Per Day	Transportation	n/a	9/13/2021	\$51.25 Per Route
Buntrock, Elizabeth	New	Camp Opportunity	PS/IS	3 Hours Per Day	Camp Opportunity	C. Hinrichs	11/8/2021	\$9.60 Per Hour
Fluck, Katey	Additional Time	Special Education Paraprofessional	MS	Additional 30 Minutes Per Day	MultiUnit	n/a	10/11/2021	n/a
Handel, Toni	New	Camp Opportunity Lead: One-on-One	PS/IS	4 Hours Per Day	Camp Opportunity	n/a	11/1/2021	\$15.72 Per Hour
Heimerl, Dayna	New Assignment	Special Education Paraprofessional	MS	7 Hours Per Day	MultiUnit	D. Hosier	10/18/21	Use Current Wage
Henry, Lynnea	Resignation	Administrative Assistant to the Principal	HS	8 Hours Per Day	MultiUnit	n/a	09/10/21	n/a
Hosier, Denise	Resignation	Special Education Paraprofessional	MS	7 Hours Per Day	MultiUnit	n/a	9/30/21	n/a
Lawrence, Abigail	Additional Assignment	Safety Patrol Supervisor	IS	30 Minutes Per day	MultiUnit	J. Spear	11/03/21	Use Current Wage
Lemire, Jeanne	Resignation	Paraprofessional	PS	7 Hours Per Day	MultiUnit	n/a	11/30/2021	n/a
Lemire, Jeanne	Correction to Increase in Hours from October	Paraprofessional	PS	10 Minutes	MultiUnit	n/a	10/1/21	Use Current Wage
Lommel, Samantha	Change in Assignment	Administrative Assistant to the Principal	PS	8 Hours Per Day	MultiUnit	P. Tessin	11/15/21	Step 1: \$16.41 Per Hour
Offerdahl, Denise	Resignation	Paraprofessional	IS	3.25 Hours Per Day	MultiUnit	n/a	10/27/21	n/a
Puckett, Lorie	Correction to Increase in Hours from October	Paraprofessional	PS	10 Minutes	MultiUnit	n/a	10/1/21	Use Current Wage
Revier, Allison	Additional Time	Special Education Paraprofessional	MS	Additional 30 Minutes Per Day	MultiUnit	n/a	10/11/2021	n/a
Sakry, Sheileen	Correction to Increase in Hours from October	Paraprofessional	PS	10 Minutes	MultiUnit	n/a	10/01/21	Use Current Wage

Sjoquist, Erick	New	Asst. Boys Hockey Coach	HS	Seasonal	BEA - Schedule C	J. Hartfiel	11/15/21	\$3,708 Per Season
Spear, Jessica	Resignation	Safety Patrol Supervisor	IS	1 Hour Per Day	MultiUnit	n/a	10/26/21	n/a
Spear, Jessica	New Assignment	Bus Supervisor	IS	1 Hour Per Day	MultiUnit	D. Offerdahl	10/27/2021	n/a
Stone, Sierra	New	Camp Opportunity	PS/IS	4 Hours Per Day	Camp Opportunity	C. Hinrichs	11/15/2021	\$14.13 Per Hour
Tessin, Peggie	Resignation	Administrative Assistant to the Principal	PS	8 Hours Per Day	MultiUnit	n/a	11/12/21	n/a
Thorpe, Mary	Resignation	.5 Special Education, .5 FTE EL Teacher	IS/District	1 FTE	BEA	n/a	10/27/21	n/a
Thorpe, Mary	New Assignment	EL Teacher	District	1 FTE	BEA	A. Nelson-Sivertson	10/27/21	Use Current Wage
Vekved, Mariah	New	COVID Technician	District	7 Hours Per Day	MultiUnit	n/a	10/26/21 Through June 30, 2022	\$16.89 Per Hour
Venberg, Brooklyn	Resignation	Camp Opportunity	PS/IS	Varied	Camp Opportunity	n/a	10/14/21	n/a
Whitney, Brook	New	COVID Technician	District	7 Hours Per Day	MultiUnit	n/a	10/26/21 through June 30, 2022	\$17.89 Per Hour
Wilhelm, Grace	New	Camp Opportunity	PS/IS	4 Hours Per Day x 3 Days Per Week	Camp Opportunity	n/a	10/26/21	\$14.13 Per Hour
Wuollet, Brent	New	Asst. Gymnastics Coach / Spotter	HS	Seasonal	BEA - Schedule C	J. Wiley	11/8/2021	\$3,708 Per Season

MINNESOTA STATE HIGH SCHOOL LEAUGE FOUNDATION RESOLUTION

MULTI UNIT 20-21, 21-22 CONTRACT

Motion by Mark Swanson, seconded by Connie Robinson, to ***Approve the Becker Education Association 21-22, 22-23 Contract.*** Motion carried unanimously, with Ryan Obermoller abstaining.

Motion by Ryan Obermoller, seconded by Connie Robinson, to ***Accept the Following Gifts:***

Donor Name	Description of Gift	Purpose of Gift
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Becker Lions Club	\$1,500.00	Girls Soccer Program
Becker Lions Club	\$5,000.00	Robotics
Becker Lions Club	\$3,000.00	School Readiness: Supplement Tuition for Families Unable to Pay
Becker Lions Club	\$3,000.00	BBB Leadership Group
BYSA	\$200.00	Robotics
Clear Lake Lions	\$5,000.00	Robotics
Clear Lake Lions	\$750.00	BBB Leadership Group
Clear Lake Lions	\$1,000.00	Girls Swim/Dive Team
Palmer Day Committee	\$200.00	Gymnastics Team (for working at Palmer Days)
Palmer Day Committee	\$700.00	Girls Soccer Program (for volunteering at Palmer Days)
Speer, Rick	\$400.00	PS School Supplies, Clothes, etc.
Xcel Energy	\$200.00	Robotics

Motion carried unanimously.

Motion by Mark Swanson, seconded by Ryan Obermoller to ***Approve the Resolution Canvassing November 2, 2021 Special Election Results.*** Motion carried unanimously.

A ***First Reading*** was held on the following policies. A second reading will be held at the December School Board Meeting.

- 534 ***Renumber*** Radiological Emergency Plan (REP) for Schools Potassium Iodide Distribution
- 534 ***New*** School Meals

Motion by Mark Swanson, seconded by Sarah Schafer, to ***Approve the Substitute Pay Rates,*** Effective November 11. Motion carried unanimously.

The meeting was adjourned at 7:13 p.m.

 Aaron Jurek, Chair

 Ryan Obermoller, Clerk

Recorder: Angela Oswald

**BECKER PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
November 2021**

EXPENDITURES

Fund	2021-22 Budget	November 2021	2021-22 Year-to-Date	Remaining Budget	% Spent
General	35,337,094	3,081,637	10,587,462	24,749,632	29.96%
Food Service	1,732,509	176,075	492,185	1,240,324	28.41%
Community Service	1,543,562	150,169	564,459	979,103	36.57%
Debt Service	3,426,201	-	414,308	3,011,893	12.09%
	\$ 42,039,366	\$ 3,407,881	\$ 12,058,414	\$ 29,980,952	28.68%

Name	Status	Job Title	Location	Hrs Per Day/FTE	Group	Replacing	Effective	Wage
Anderson, Hannah	New	Playground Supervisor	PS	3.25 Hours Per Day	MultiUnit	R. Speer	11/29/2021	\$17.34 Per Hour
Anderson, Hannah	New	Camp Opportunity Lead	PS/IS	4 Hours Per Day, 3 Days Per Week	Camp Opportunity	n/a	12/3/2021	\$15.72 Per Hour
Arrigoni, Ruth	Increase Hours	Server	PS	5 Minutes	MultiUnit	n/a	9/7/2021	Use Current Wage
Berthiaume, Kelsey	Change in Assignment	Admin. Asst./SPED Para	EC (PS)	M-F 3 Hours Admin. Asst./M-TH 4.75 Hours as SPED Para	MultiUnit	M. Goenner	12/1/2021	Admin Asst.: \$17.34 Per Hour/SPED Asst.: Use Current Wage
Berthiaume, Kelsey	Resignation	Special Education Paraprofessional	PS	6.5	MultiUnit	n/a	11/30/21	n/a
Bishir, Heidi	Change in Assignment	Special Education Paraprofessional	IS	6.5 Hours Per Day	MultiUnit	A. Lawrance	12/6/2021	\$17.34 Per Hour
Bishir, Heidi	Resignation	Server	MS	2 Hours, 20 Minutes	NonUnion	n/a	12/2/21	n/a
Brozynski, Shelley	New	Food Service Worker	MS	2 Hours, 20 Minutes Per Day	NonUnion	H. Bishir	12/6/2021	\$14.25 Per Hour
Doucette, Callie	Resignation	Girls Track & Field Coach	MS	Seasonal	BEA - Schedule C	n/a	11/24/21	n/a
Doucette, Kirsten	Correction to Approved Hours	Admin. Asst./Student Systems	IS	7.5 (previously approved as 8 hours)	MultiUnit	n/a	09/07/21	Use Current Wage
Engelby, Steve	Resignation	Bus Driver	Bus Garage	2 Routes Per Day	Transportation	n/a	1/3/22	n/a
Heimerl, Dayna	New Assignment	Special Education Paraprofessional	HS	7 Hours Per Day	MultiUnit	n/a	11/29/21	Use Current Wage
Heimerl, Dayna	Change in Assignment	Special Education Paraprofessional	HS	6.5 Hours Per Day	MultiUnit	Self	11/08/21	Use Current Wage
Heimerl, Dayna	Increase Hours	Special Education Paraprofessional	HS	30 Minutes Per Day	MultiUnit	n/a	11/29/2021	Use Current Wage
Jassmann, Krista	New	Special Education Paraprofessional	PS	6.5 Hours Per Day	MultiUnit	K. Berthiaume	12/1/2021	\$17.34 Per Hour
Jensen, Liza	Additional Appointment	AM/PM Bus/Student Supervisor	PS	30 Minutes Per Day	MultiUnit	J. Lemire	12/1/2021	Use Current Wage
Johnson, Patty	Increase Hours	Server	PS	5 Minutes	MultiUnit	n/a	09/07/21	Use Current Wage
Lawrance, Abigail	Change in Assignment	Special Education Paraprofessional	PS	6.5 Hours Per Day	MultiUnit	J. Lemire	12/1/21	Use Current Wage
Lawrance, Abigail	Resignation	Special Education Paraprofessional	IS	6.5 Hours Per Day	MultiUnit	n/a	11/30/21	n/a
Lawrance, Abigail	Resignation	Safety Patrol Supervisor	IS	30 Minutes Per Day	MultiUnit	n/a	11/30/21	n/a
Lindbom, Patty	Resignation	Head Volleyball Coach	HS	Seasonal	BEA - Schedule C	n/a	11/22/21	n/a
Miller, Julie	New	Special Education Paraprofessional	PS	6.5 Hours Per Day	MultiUnit	S. Lommel	11/18/21	\$17.34 Per Hour
Mills, Stephanie	Additional Appointment	Safety Patrol Supervisor	IS	30 Minutes Per day	MultiUnit	A. Lawrance	11/29/21	Use Current Wage
Offerdahl, Denise	New Assignment	Special Education Teacher	IS	.5 FTE	BEA	M. Thorpe	11/18/21	BA Lane, Step 1 @ .5 FTE
Offerdahl, Denise	Resignation	Special Education Paraprofessional	IS	3.25 Hours Per Day	MultiUnit	n/a	1/1/22	n/a
Offerdahl, Denise	Resignation	Bus Supervisor	IS	1 Hour Per Day	MultiUnit	n/a	10/18/21	n/a
Opstad, Breann	Increase Hours	Special Education Paraprofessional	MS	30 Minutes Per Day	MultiUnit	D. Heimerl	11/18/21	Use Current Wage
Savard, Mindy	New	Paraprofessional	PS	6.5 Hours Per Day	MultiUnit	n/a	9/24/2021	\$17.34 Per Hour
Sieg, Mike	New	AM/PM Bus Driver	Bus Garage	3.5 Hours Per Day	Transportation	n/a	11/22/21	\$38.62 Per Hour
Speer, Rick	Change in Assignment	Special Education Paraprofessional	IS	3.25 Hours Per Day	MultiUnit	D. Offerdahl	11/8/2021	Use Current Wage
Stach, Barbara	Increase Hours	Server	PS	5 Minutes Lunch Shift, 40 Minutes Breakfast Shift	MultiUnit	n/a	9/7/21	Use Current Wage
Vanbruggen, Kari	Increase Hours	Transportation Paraprofessional	Bus Garage	1 Hour, 10 Minutes Per Day	MultiUnit	n/a	12/01/21	Use Current Wage
Whittaker, Steve	Resignation	Asst. Boys Golf Coach	HS	Seasonal	BEA - Schedule C	n/a	11/29/21	n/a

Superintendent

11/29/21

	Total Salary	Sal Inc %	Total Benefits	District Cost	Cost Inc %
2021-22	\$169,472		\$60,329	\$229,801	
2022-23	\$174,387	2.90%	\$61,204	\$235,591	2.52%
2023-24	\$179,444	2.90%	\$62,098	\$241,542	2.53%
2024-25	\$184,648	2.90%	\$62,659	\$247,307	2.39%
		8.70%			7.43%
				Average	2.48%

BECKER PUBLIC SCHOOL
Becker, Minnesota

FRINGE BENEFITS FOR NON-UNION, NON-LICENSED PERSONNEL – January 1, 2022 – June 30, 2025.

HOLIDAYS - LESS THAN 12 MONTH EMPLOYEES

Labor Day
Thanksgiving Day
Christmas Day
New Year's Day
Good Friday
Memorial Day

LEAVES OF ABSENCE

Section 1. Sick Leave:

Subd. 1. At the beginning of each school year, all employees covered under this contract shall be credited with one (1) day of sick leave for each month of regularly scheduled service. In the event that an employee terminates employment with the district having used more than the prorated amount of sick leave; the district shall deduct for any difference between the actual paid sick leave and the eligible prorated amount.

Subd. 2. Unused sick leave days may accumulate to a maximum credit of 150 days of sick leave per employee.

Subd. 3. Sick leave with pay shall be allowed whenever an employee's absence is found to have been due to employee's own personal illness and/or disability which prevented his/her attendance and performance of duties on that day of days.

Subd. 4. The school district may require an employee to furnish a medical certificate from a qualified physician as evidence of illness, indicating such absence was due to illness, in order to qualify for sick leave pay. However, the final determination as to the eligibility of an employee for sick leave is reserved to the school district. In the event that a medical certificate will be required, the employee will be so advised. The school district shall pay the cost for the office call to obtain the medical certificate.

Subd. 5. Sick leave allowed shall be deducted from the accrued sick leave days earned by the employee.

Subd. 6. Sick leave pay shall be approved only upon submission of a signed request upon the authorized sick leave pay request form available at the office.

Section 2. Personal Leave: A part-time employee may earn personal leave on a pro-rata basis. Personal leave may accumulate to 3 days. A written request for personal leave is to be made to the superintendent through the head supervisor at least three (3) days in advance. Except in emergencies where an oral request through the head supervisor and superintendent will be considered. Approval will be given pursuant to the following conditions:

Subd. 1. One (1) personal leave day annually.

Subd. 2. The day must be a full day.

Subd. 3. No more than one person in each job category of employees may be on personal

leave at the same time.

Subd. 4. Personal leave shall not be allowed on a day immediately prior to or after Thanksgiving, Christmas, New Year's or Easter, unless granted by the superintendent; or the first or last days of school, parent conferences, workshops or in-service days.

Subd. 5. Three personal leave days may be used on consecutive days.

Subd. 6. If more than the allocated number of employees apply for any given day, the leave shall be granted in the order that the requests are received.

APPENDIX A - Basic Salary Schedules (attached)

DATE

SIGNATURE - SUPERINTENDENT

**APPENDIX A - BASIC HOURLY SALARY SCHEDULE
NON-UNION EMPLOYEES**

Step Program for:

Paraprofessionals, Dishwashers, Servers, Table Washers, Lunch Machine Operator, Playground Aide, Lunchroom Supervisor and Fieldhouse Supervisor, Etc.

	<u>2021-22</u>	<u>1/1/22</u>	<u>7/1/23</u>	<u>7/1/24</u>
Step 1	\$14.25	\$15.00	\$15.25	\$15.50
Step 2	\$14.75	\$15.50	\$15.75	\$16.00
Step 3	\$15.25	\$16.00	\$16.25	\$16.50

Step movement of one step per employee shall occur on the scheduled dates noted above for employees that were employed with the district on or prior to January 1.

RESOLUTION ESTABLISHING COMBINED POLLING PLACES
FOR 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.726, 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 district elections not held on the day of a statewide election. Each combined polling place must be a polling place that has been designated for use as a polling place by a county or municipality. The following combined polling places are established to serve the precincts specified for all school district special and general elections not held on the same day as a statewide election in the calendar year following the adoption of this resolution:

Combined Polling Place:

Becker City Hall, 12060 Sherburne Avenue, Becker, MN 55308

This combined polling place serves all territory in Independent School District No.726 located in Sherburne County, Minnesota.

3. Pursuant to Minnesota Statutes, Section 205A.09, the polling places will remain open for voting for school district elections not held on the same day as a statewide election between the hours of 7:00 o'clock a.m. and 8:00 o'clock p.m.

4. The clerk is directed to file a certified copy of this resolution with the county auditors of each of the counties in which the school district is located, in whole or in part, within thirty (30) days after its adoption.

5. As required by Minnesota Statutes, Section 204B.16, Subdivision 1a, the clerk is hereby authorized and directed to give written notice of new polling place locations to each affected household with at least one registered voter in the school district whose school district polling place location has been changed. The notice must be a nonforwardable notice mailed at least twenty-five (25) days before the date of the first election to which it will apply. A notice that is returned as undeliverable must be forwarded immediately to the appropriate county auditor, who shall change the registrant's status to "challenged" in the statewide registration system.



*Preparing self-directed learners to thrive in
a changing global community*

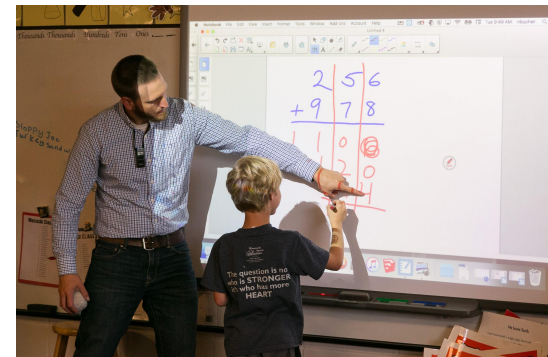
Becker School District #726

The Becker School District [World's Best Workforce Plan](#) is a comprehensive, long-term strategic plan designed to support and improve teaching and learning with the ultimate goal of creating the world's best workforce. This plan serves as a foundational document that aligns current district initiatives and plans that serve students Pre-K through High School.

World's Best Workforce Report 2020 - 2021

World's Best Workforce Plan Goals:

- All students ready for kindergarten
- All students in third grade achieve grade level literacy
- All students attain career and college readiness before graduating from high school
- All students graduate from high school
- Close the achievement gap:
 - Between students living in poverty and those that are not
 - Between students receiving special education services and those that do not



Performance Measures

Annual progress towards the goals indicated in the World's Best Workforce Plan is measured through the school district's assessment system. Each spring district and school leaders develop an assessment plan for the following year. Decisions regarding which assessments will be used for each grade level and building are guided by the following needs:

1. To ensure the availability of information regarding annual growth and achievement for each student. This enables building MTSS teams to make informed decisions about placement and programming for every student.
2. To ensure the availability of trend data on achievement and progress of groups of students. This enables administrators and teachers to evaluate the effectiveness of curriculum and instruction.

The [2020-2021 District Assessment Plan](#) details the various assessments used. Student achievement data is housed in the Viewpoint data warehouse system for ease of access. Additional information on student assessment can be found [here](#).



All Students Ready for Kindergarten

The Becker School District is committed to partnering with parents and community agencies to ensure ALL students enter Kindergarten ready to learn

This table indicates the percentage of Becker students entering Kindergarten with adequate early literacy skills as measured by Fastbridge eReading assessment.

	Number of Students	Percentage Low Risk	Percentage Some Risk	Percentage High Risk
Fall 2017	193	71.5	21.2	7.3
Fall 2018	208	63.9	27.4	8.7
Fall 2019	226	80.0	18.0	2.0
Fall 2020	209	83.0*	12.0*	4.0*
Fall 2021	200	80.0	19.0	1.0

*Due to COVID, a Tier 1 intervention was administered before students' were assessed.

GOAL: To increase the percentage of students scoring in the 'low risk' category and decrease the percentage of students scoring in the 'high risk' category on Fastbridge Early Literacy Assessments.

STRATEGIES AND ACTION STEPS 2014 - 2021

1. A school district assessment task force researched four systems recommended by the Minnesota Department of Education and selected Fastbridge Learning for use in Pre-Kindergarten and Kindergarten. This system can be used to screen students at risk in Early Literacy and Mathematics and can also be used to monitor student acquisition of important Developmental Milestones.
2. The Early Learning Scholarship Pathway II application was written to provide 6 hours a day of Literacy Intervention for students at-risk on early literacy assessments beginning Fall 2016.
3. Systems were developed to integrate early childhood Fastbridge into the school district warehouse system.
4. Ongoing efforts build capacity for data usage by analyzing winter and spring data to determine the success of the literacy intervention and appropriately expand use of this tool and using these data for planning purposes.
5. Ongoing efforts align early learning standards and essential outcomes to K-5 programming through lead staff attendance and collaboration at curriculum meetings.
6. Determine changes that may need to be made to School Readiness curriculum, instruction, and scheduling based on data.

All Students in Third Grade Achieving Grade Level Literacy

The table below indicates the percentages of Becker School District students scoring at or above proficiency on the Minnesota Comprehensive Assessments (MCA III) in **Reading** for all grade levels assessed from 2013 - 2021.

Reading

YR	All Grades		Grade 3		Grade 4		Grade 5		Grade 6		Grade 7		Grade 8		Grade 10	
	Dist	State	Dist	ST	Dist	ST	Dist	ST	Dist	ST	Dist	ST	Dist	ST	Dist	ST
2013	64.9	57.8	55.9	57.4	59.5	54.2	67.7	63.1	71.4	58.8	67.6	53.9	63.9	53.8	68.2	62.2
2014	68.5	59.1	71.7	58.2	52.2	55.2	76.6	66.9	70.0	60.2	71.7	55.8	67.7	55.6	67.0	60.0
2015	65.0	59.5	62.7	58.9	65.1	57.9	62.1	66.7	73.3	63.9	66.5	55.7	61.5	56.2	62.6	57.2
2016	69.1	59.9	73.1	57.5	64.5	58.4	73.0	67.7	75.5	62.3	71.7	56.7	65.3	57.3	61.5	59.1
2017	71.5	60.2	67.3	56.8	72.5	57.0	75.1	67.5	78.9	63.4	66.7	57.6	74.6	58.9	64.5	60.5
2018	69.2	60.4	64.1	56.2	62.9	56.2	77.1	67.4	73.2	64.9	74.7	58.7	67.5	59.1	62.9	59.9
2019	64.9	59.7	57.3	54.9	54.4	55.9	67.8	66.2	77.5	63.2	65.1	58.0	65.6	58.1	66.5	61.1
2020	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2021	56.3	52.5	51.5	48.5	57.2	49.3	57.7	59.4	59.0	55.0	52.6	48.6	56.0	49.7	60.4	58.3

Due to Covid, no summarized assessment data is available for 2020.

During the 2020–21 school year, educators and students experienced significant and profound changes in teaching, learning, and social and emotional well-being. It is important to keep this in mind when interpreting assessment results, as these changes impact student scores. It is reasonable to expect statewide assessment results to look different from previous years.



The tables below provide information on the percentage of Becker students scoring at or above proficiency on the Minnesota Comprehensive Assessments (MCA III) in [Mathematics](#) for all grade levels assessed from 2013 - 2021.

Mathematics

YR	All Grades		Grade 3		Grade 4		Grade 5		Grade 6		Grade 7		Grade 8		Grade 11	
	Dist	State	Dist	ST	Dist	ST	Dist	ST	Dist	ST	Dist	ST	Dist	ST	Dist	ST
2013	70.9	60.2	78.9	71.5	77.6	71.3	65.9	59.1	70.0	55.9	71.4	54.3	77.1	57.3	52.7	51.5
2014	69.6	60.5	83.2	71.9	71.0	70.3	69.6	60.9	66.8	56.1	72.4	55.6	71.6	58.2	54.7	49.8
2015	71.7	60.2	80.4	70.9	73.4	70.0	66.5	59.7	74.5	57.9	70.5	55.0	76.0	58.0	60.6	48.7
2016	73.5	59.5	82.8	69.6	75.6	68.8	63.8	58.8	78.3	56.1	76.3	56.2	75.9	58.2	60.8	47.2
2017	73.6	58.7	76.9	68.1	78.0	66.8	61.8	57.1	76.0	55.5	79.2	54.9	86.2	58.2	55.3	48.4
2018	70.7	57.7	73.8	57.7	69.1	65.5	66.4	55.3	71.0	54.3	76.6	55.0	81.6	57.9	58.6	47.9
2019	66.2	55.5	66.7	66.0	67.2	64.3	56.1	52.4	73.4	50.9	69.1	52.6	77.5	55.7	53.7	45.4
2020	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2021	52.0	44.2	63.1	57.1	58.5	53.8	45.2	41.1	40.0	37.2	57.6	37.4	53.1	39.8	47.7	41.4

Due to Covid, no summarized assessment data is available for 2020.

During the 2020–21 school year, educators and students experienced significant and profound changes in teaching, learning, and social and emotional well-being. It is important to keep this in mind when interpreting assessment results, as these changes impact student scores. It is reasonable to expect statewide assessment results to look different from previous years.

The tables below provide information on the percentage of Becker students scoring at or above proficiency on the Minnesota Comprehensive Assessments (MCA III) in **Science** for ***all*** grade levels assessed from 2013 - 2021.

Science

YEAR	Becker Gr. 5	State Gr. 5	Becker Gr. 8	State Gr. 8	Becker HS	State HS
2013	65.2	59.9	42.0	44.3	65.9	53.1
2014	73.8	61.4	56.8	45.4	62.9	53.4
2015	62.1	59.3	61.9	45.9	63.1	54.9
2016	68.5	61.6	61.3	47.5	69.3	55.8
2017	64.5	60.0	67.2	46.2	67.3	56.3
2018	70.7	58.7	63.7	45.7	68.5	52.9
2019	61.9	54.9	59.9	43.0	66.8	54.4
2020	N/A	N/A	N/A	N/A	N/A	N/A
2021	45.4	47.9	46.5	33.8	56.6	48.3

Due to Covid, no summarized assessment data is available for 2020.

During the 2020–21 school year, educators and students experienced significant and profound changes in teaching, learning, and social and emotional well-being. It is important to keep this in mind when interpreting assessment results, as these changes impact student scores. It is reasonable to expect statewide assessment results to look different from previous years.

College and Career Readiness

In order to meet the goal of all students *graduating college and career ready*, the [Ramp-Up to Readiness](#) Curriculum has been implemented in Grades 6-12 since 2012. As part of this program every high school student develops a post-secondary plan for success.

The table below indicates the percentage of Grade 11 students meeting College and Career Readiness Benchmarks on the ACT.

College and Career Readiness Benchmarks are the minimum ACT test scores required for students to have a high probability of success in credit-bearing college courses in English, Social Sciences, Algebra and Biology.

	# Students tested		English		Math		Reading		Science		Met All Four	
	BHS	State	BHS	State	BHS	State	BHS	State	BHS	State	BHS	State
2013	115	44,676	78	78	62	62	55	57	47	52	37	39
2014	138	45,305	80	77	54	61	55	56	52	53	31	39
2015	123	46,862	82	74	72	58	60	57	58	53	40	39
2016*	215	64,145	60	61	52	46	48	45	43	40	31	29
2017	218	61,101	58	63	51	48	41	50	39	42	22	31
2018	205	61,253	57	60	44	47	49	48	41	42	26	30
2019	208	59,186	60	61	48	47	46	48	36	42	23	30
2020	167	56,706	65	59	59	46	46	48	46	42	29	30
2021	121	41,924	74	61	68	48	63	52	62	45	44	32

*Note that beginning in 2015 - 2016 the ACT test was taken by all 11th grade Becker Students during school hours.

Percentage of students enrolled in postsecondary education fall of graduating year or 16 months post graduation (after 2019).*

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Becker	68	69	67	76	73	72	68	71	74	N/A	N/A
State	68	70	70	69	74	70	70	63	71	N/A	N/A

*These data from 2011 - 2019 are obtained from the [National Student Clearinghouse](#). Reports are provided to the school district twice-annually. Data after 2019 are from the MN Report Card.

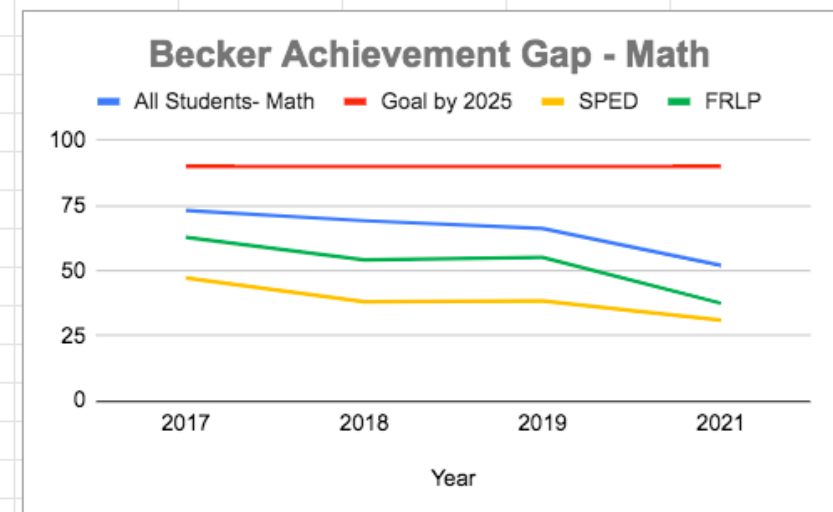
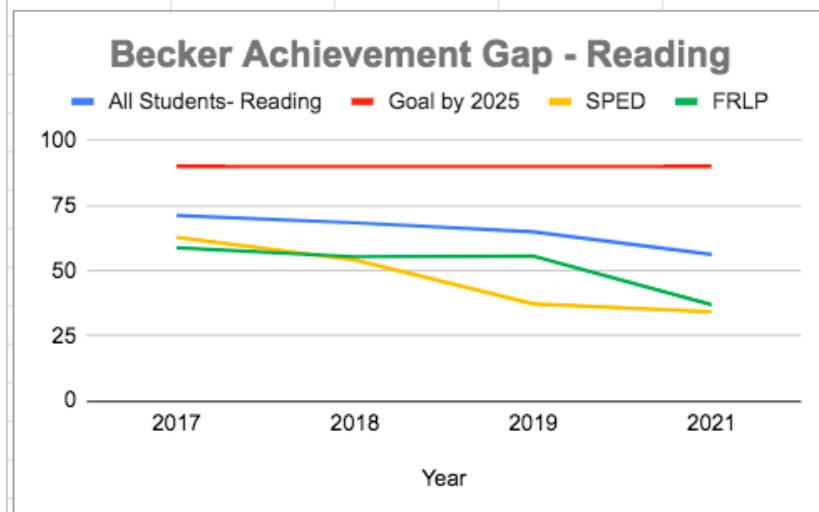
Closing the Achievement Gap

- Between students living in poverty and those that are not (FRLP)
- Between students receiving special education services and those that do not (SPED)

The graphs below indicate the percentages of students proficient in reading and math in each group in 2017 - 2021. 2025 proficiency goals for each group have been set by the Minnesota Department of Education. These goals are designed to increase the proficiency of all students and reduce the achievement gap.

Percent of Students Proficient on MCA Reading				
Year	All Students-Reading	Goal by 2025	SPED	FRLP
2017	71.2	90	62.9	58.8
2018	68.4	90	54.2	55.4
2019	64.9	90	37.3	55.7
2021	56.3	90	34.3	37.0

Percent of Students Proficient on MCA Math				
Year	All Students-Math	Goal by 2025	SPED	FRLP
2017	73.1	90	47.3	62.9
2018	69.2	90	38.2	54.2
2019	66.2	90	38.4	55.2
2021	52.1	90	31.1	37.6



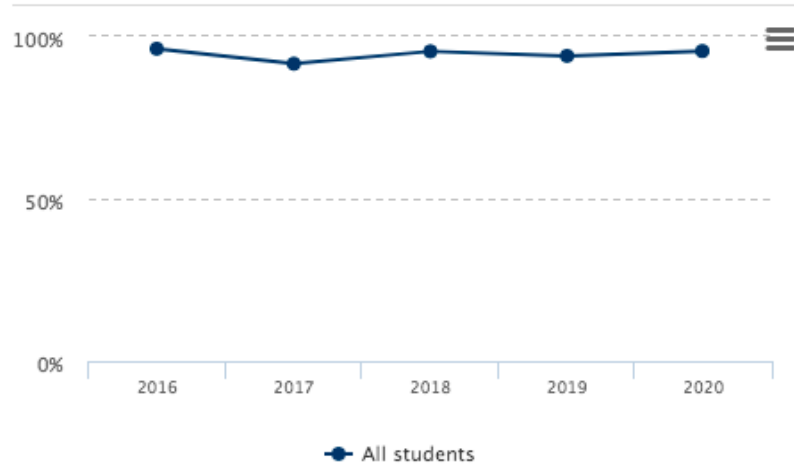
Due to Covid, no summarized assessment data is available in 2020.

BECKER GRADUATION RATES

The graphs below indicate the number and percentage of students who have graduated from 2016 to 2020.

Data is found on the Minnesota Report Card.

Graduation rate over time



Demographic	Year	Graduated count	Graduated %
All students	2016	203	96.2%
All students	2017	207	91.6%
All students	2018	206	95.4%
All students	2019	204	94.0%
All students	2020	214	95.5%

BEST PRACTICE STRATEGIES AND ACTION STEPS

Ensuring Individual Student Success: Multi-Tiered System of Support (MTSS)

In order to continuously evaluate each student's progress towards meeting state and local academic standards, teachers and grade level teams supported by building MTSS teams and building principals monitor the progress of each student using multiple data points. The **Title I** and **Alternative Delivery of Specialized Instructional Services (ADSIS)** programs support a Multi-Tiered System of Support. The progress of all students in core curriculum is reviewed during data meetings and PLCs. The progress of students receiving Tier 2 support is reviewed every six weeks in a PLC meeting facilitated by intervention staff.

An individualized plan is written for all students receiving Tier 2 and Tier 3 support. This plan documents the research-based intervention used, fidelity checks, progress monitoring, data-based decision making, and student response. The progress of students served in Tier 3 is reviewed on a frequent basis by a Tier 3 team that includes the School Psychologist and Special Education Staff.

Complete information on the district Multi-Tiered System of Support (MTSS) program can be found at this link: [Multi-Tiered System of Support \(MTSS/RTI\)](#).

Curriculum Review Process

The school district [Curriculum Review Process](#) ensures continuous evaluation and review of curriculum and instruction. During 2017 - 2018 school year new materials were selected for grades 7 and 8 Mathematics, grades 6 - 8 English Language Arts, high school World History, and the special education area of developmentally and cognitively delayed (DCD). During the 2018-2019 school year new materials were selected for Handwriting and Coding for K-5; Writing for grades K-2; and Spanish, Geometry, and Psychology in the High School. During the 2020-2021 school year new materials were purchased for district-wide SEL and middle school science.

Principal and Teacher Evaluation

In Spring 2014 the Becker School Board and the Becker Education Association approved a Teacher Evaluation Plan compliant with MS 122A.40. The plan was implemented beginning 2014-2015 and includes the following components:

- Individual growth and development plan
 - Teachers set an annual professional development goal
- Student survey to measure student engagement
 - Teachers survey a class of students annually and submit a reflection based on the results
- Student academic growth
 - Based on the content area taught each teacher monitors student growth on building goals, small group goals, and state or standardized testing
- Summative evaluation
 - Every third year teachers are provided with a summative evaluation by a licensed principal
- Optional portfolio
 - Teachers have the option of submitting a professional portfolio

In order to ensure effectiveness, this plan is evaluated annually by a district team which includes teachers and administrators. Changes and adjustments are made based on the recommendations of this team.

Educator Effectiveness

[Reading Coach](#)

In order to support teachers in the delivery of effective research-based reading instruction the school district approved 1.0 FTE reading coach beginning 2017 - 2018. The school district also entered into a consulting contract with a reading expert to work with middle and high school English and Reading teachers on curriculum and instruction and with all high school teachers on content area reading strategies and vocabulary. This continued in 2018 - 2019. This position was eliminated in 2019-2020 due to budget reductions.

[District Instructional Framework](#)

The Becker Public Schools Instructional Framework based on the research of Dr. Robert Marzano provides many opportunities for teacher professional growth in research-based instructional strategies.

[Equitable Access to Effective and Diverse Teachers](#)

WBWF requires districts and charters to have a process in place to ensure students from low income families, students of color, and American Indian students are not taught at disproportionate rates by inexperienced, out-of-field, and ineffective teachers. The legislation also requires that districts have strategies to increase access to teachers who reflect the racial and ethnic diversity of students. All teachers at Becker public School meet the criteria as an effective teacher. 12% of teachers are considered to be inexperienced (taught for three or fewer years). Currently Becker Public School has 3% of teachers teaching out-of field.

Digital Learning Mentors

Under the leadership of the Director of Instructional Technology, Digital Learning Mentors provide opportunities for teacher growth in the development of [Communication, Collaboration, Critical Thinking, and Creativity](#) in students. This program is supported by a 1-1 iPad learning environment in grades K-12.

Professional Learning Communities

The [Professional Learning Community \(PLC\)](#) model of Professional Development is utilized to ensure a collaborative professional development culture with a focus on continuous clarification of standards-based essential student outcomes and common formative and summative assessments. Instructional Technology is tightly aligned to essential curriculum and continuous improvement of instruction to improve student engagement and achievement.



Reporting and Communication

The Becker School District Advisory Committee reviewed this report on December 6, 2021.

The Becker School Board will receive this report at a public meeting on December 6, 2021.

A summary will be submitted to the Commissioner of the Minnesota Department of Education by December 15, 2021.

In order to communicate with all constituents the World's Best Workforce Report will be displayed on the school district website. Additional copies are on request from the District Office.



Becker Public Schools World's Best Workforce and Achievement & Integration

November 29, 2021

*Preparing self-directed learners to thrive in a
changing global community*



Context of Data in 2020-2021

Data and COVID

It is important to remember the context of the 2020-2021 school year. The impact of COVID had impacts on data.

- Learning environments
 - cohorts, spacing, masking, distance learning, dual mode learning, quarantines
- Absences
 - individual, classroom, teachers
- Assessment participation rates
 - Becker 91.6% Statewide 76.0%





World's Best Workforce

2020-2021 Report

Goal of WBWF: Support and improve teaching and learning with the ultimate goal of creating the world's best workforce

All students ready for kindergarten

All students in third grade achieve grade level literacy

Close the achievement gap (FRLP, SPED)

All students college and career ready by graduation

All students graduate from high school



All Students Ready for Kindergarten

Goal for 2020 - 2021

80% of students entering Kindergarten in the fall of 2021 will be “low risk” as measured by the FastBridge Early Reading assessment.

Results for 2020 - 2021:

The percent of Kindergarten students scoring in the “low risk” category was 80.0% in the fall of 2021 as measured by the Fastbridge Early Reading assessment.-

Goal was met

*Due to COVID, fall 2020 assessments were given after a Tier 1 Intervention



Becker Students Entering Kindergarten

	Number of Students	Percentage Low Risk	Percentage Some Risk	Percentage High Risk
Fall 2017	193	71.5	21.2	7.3
Fall 2018	208	63.9	27.4	8.7
Fall 2019	226	80.0	18.0	2.0
Fall 2020	209	83.0*	12.0*	4.0*
Fall 2021	200	80.0	19.0	1.0

*Due to COVID, a Tier 1 intervention was administered before students' were assessed.

All Students Ready for Kindergarten

Goal for 2021-2022

80% of students entering Kindergarten in the fall of 2022 will be “low risk” as measured by the FastBridge Early Reading assessment.



All Students in Third Grade Achieving Grade-Level Literacy

Goal for 2020 - 2021

70% of third grade students will score “on track” or “low risk” as measured by the FastBridge CBM Reading assessment in Spring of 2021.

Results for 2020 - 2021:

62.9% of third grades students scored “on track” or “low risk” as measured by the Fastbridge CBM Reading assessment in Spring 2021. - Goal not met



All Students in Third Grade Achieving Grade-Level Literacy

Goal for 2021-2022

70% of third grade students will score “on track” or “low risk” as measured by the FastBridge CBM Reading assessment in Spring of 2022.



Minnesota MCA Assessment: Percentage of Students Who Meet or Exceed

Reading

YR	All Grades		Grade 3		Grade 4		Grade 5		Grade 6		Grade 7		Grade 8		Grade 10	
	Dist	State	Dist	ST	Dist	ST	Dist	ST	Dist	ST	Dist	ST	Dist	ST	Dist	ST
2013	64.9	57.8	55.9	57.4	59.5	54.2	67.7	63.1	71.4	58.8	67.6	53.9	63.9	53.8	68.2	62.2
2014	68.5	59.1	71.7	58.2	52.2	55.2	76.6	66.9	70.0	60.2	71.7	55.8	67.7	55.6	67.0	60.0
2015	65.0	59.5	62.7	58.9	65.1	57.9	62.1	66.7	73.3	63.9	66.5	55.7	61.5	56.2	62.6	57.2
2016	69.1	59.9	73.1	57.5	64.5	58.4	73.0	67.7	75.5	62.3	71.7	56.7	65.3	57.3	61.5	59.1
2017	71.5	60.2	67.3	56.8	72.5	57.0	75.1	67.5	78.9	63.4	66.7	57.6	74.6	58.9	64.5	60.5
2018	69.2	60.4	64.1	56.2	62.9	56.2	77.1	67.4	73.2	64.9	74.7	58.7	67.5	59.1	62.9	59.9
2019	64.9	59.7	57.3	54.9	54.4	55.9	67.8	66.2	77.5	63.2	65.1	58.0	65.6	58.1	66.5	61.1
2020	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2021	56.3	52.5	51.5	48.5	57.2	49.3	57.7	59.4	59.0	55.0	52.6	48.6	56.0	49.7	60.4	58.3

Due to Covid, no summarized assessment data is available for 2020.

Minnesota MCA Assessment: Percentage of Students Who Meet or Exceed

Mathematics

YR	All Grades		Grade 3		Grade 4		Grade 5		Grade 6		Grade 7		Grade 8		Grade 11	
	Dist	State	Dist	ST	Dist	ST	Dist	ST	Dist	ST	Dist	ST	Dist	ST	Dist	ST
2013	70.9	60.2	78.9	71.5	77.6	71.3	65.9	59.1	70.0	55.9	71.4	54.3	77.1	57.3	52.7	51.5
2014	69.6	60.5	83.2	71.9	71.0	70.3	69.6	60.9	66.8	56.1	72.4	55.6	71.6	58.2	54.7	49.8
2015	71.7	60.2	80.4	70.9	73.4	70.0	66.5	59.7	74.5	57.9	70.5	55.0	76.0	58.0	60.6	48.7
2016	73.5	59.5	82.8	69.6	75.6	68.8	63.8	58.8	78.3	56.1	76.3	56.2	75.9	58.2	60.8	47.2
2017	73.6	58.7	76.9	68.1	78.0	66.8	61.8	57.1	76.0	55.5	79.2	54.9	86.2	58.2	55.3	48.4
2018	70.7	57.7	73.8	57.7	69.1	65.5	66.4	55.3	71.0	54.3	76.6	55.0	81.6	57.9	58.6	47.9
2019	66.2	55.5	66.7	66.0	67.2	64.3	56.1	52.4	73.4	50.9	69.1	52.6	77.5	55.7	53.7	45.4
2020	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2021	52.0	44.2	63.1	57.1	58.5	53.8	45.2	41.1	40.0	37.2	57.6	37.4	53.1	39.8	47.7	41.4

Due to Covid, no summarized assessment data is available for 2020.

Minnesota MCA Assessment: Percentage of Students Who Meet or Exceed

Science

YEAR	Becker Gr. 5	State Gr. 5	Becker Gr. 8	State Gr. 8	Becker HS	State HS
2013	65.2	59.9	42.0	44.3	65.9	53.1
2014	73.8	61.4	56.8	45.4	62.9	53.4
2015	62.1	59.3	61.9	45.9	63.1	54.9
2016	68.5	61.6	61.3	47.5	69.3	55.8
2017	64.5	60.0	67.2	46.2	67.3	56.3
2018	70.7	58.7	63.7	45.7	68.5	52.9
2019	61.9	54.9	59.9	43.0	66.8	54.4
2020	N/A	N/A	N/A	N/A	N/A	N/A
2021	45.4	47.9	46.5	33.8	56.6	48.3

Due to Covid, no summarized assessment data is available for 2020.


Close the Achievement Gaps Between Student Groups

Goal for 2020 - 2021

To decrease the achievement gap in reading between all students and students eligible for free and reduced lunches from a baseline of 9.2% in 2019 as measured by the MCA Reading Assessment (while increasing scores for both groups).

Results for 2020-2021:

The achievement gap between all students and students eligible for free and reduced lunches increased from 9.2% in 2019 to 19.3% in 2021 as shown on the MCA Reading Assessment. - Goal not met (along with a decrease in achievement of all students).




Close the Achievement Gaps Between Student Groups

Goal for 2020 - 2021

To decrease the achievement gap in reading between all students and students eligible for Special Education services from a baseline of 27.6% in 2019 as measured by the MCA Reading Assessment (while increasing scores for both groups).

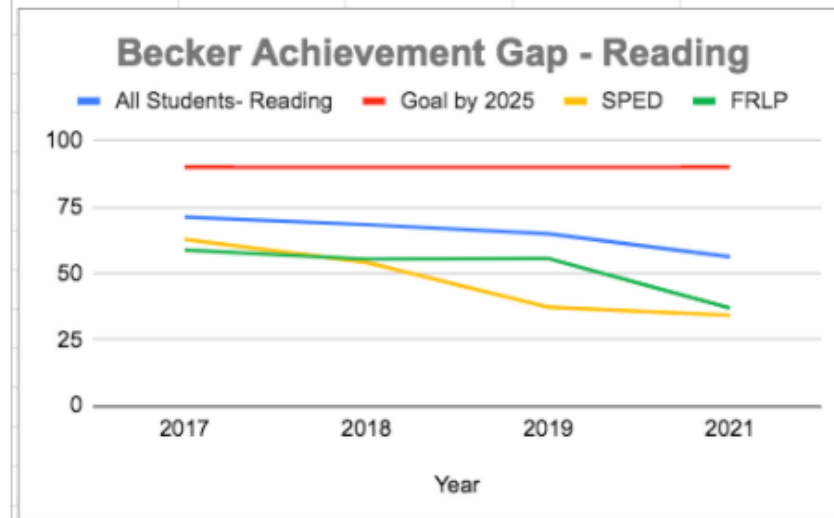
Results for 2020-2021:

The achievement gap in reading between all students and students eligible for Special Education services decreased from a baseline of 27.6% in 2019 to 22.0% in 2021 as measured by the MCA Reading Assessment. - Goal was met (although achievement of all students decreased).



Percentage of Students Proficient on MCA Reading

Percent of Students Proficient on MCA Reading				
Year	All Students-Reading	Goal by 2025	SPED	FRLP
2017	71.2	90	62.9	58.8
2018	68.4	90	54.2	55.4
2019	64.9	90	37.3	55.7
2021	56.3	90	34.3	37.0




Close the Achievement Gaps Between Student Groups

Goals for 2021-2022

To decrease the achievement gap in reading between all students and students eligible for free and reduced lunches from a baseline of 19.3% in 2021 as measured by the MCA Reading Assessment (while increasing scores for both groups).

To decrease the achievement gap in reading between all students and students eligible for Special Education services from a baseline of 19.3% in 2021 as measured by the MCA Reading Assessment (while increasing scores for both groups).



All Students Career and College Ready by Graduation

Goal for 2020 - 2021

95% of students completing 21st Century will complete the survey demonstrating career and college readiness by Spring 2021.

Results for 2020 - 2021:

100% of students completing 21st Century completed the survey demonstrating career and college readiness in 2020-2021. Goal was met.



All Students Career and College Ready by Graduation

Goal for 2021-2022

95% of students in 21st Century will complete the survey demonstrating career and college readiness by Spring 2022.



All Students Graduate

Goal for 2019 - 2020:

The percentage of Becker students graduating from high school in four years will remain at or above 90% in 2020.

Results for 2019 - 2020:

95% of Becker students graduated from high school in four years in 2020.

Graduation data is one year after graduation



All Students Graduate

Goal for 2020-2021

The percentage of Becker students graduating from high school in four years will remain at or above 90% in 2021.




Best Practice Strategies & Action Steps

Multi-Tiered System of Support - MTSS

Guaranteed and viable Tier 1 curriculum & instruction

Research-based reading and social/behavior Tier 2 & 3 interventions

- Alternative Delivery of Specialized Instructional Services (ADSIS) funds
 - Title I funds
 - Achievement & Integration funds
 - General funds
- 

Equitable Access to Effective and Diverse Teachers

Effective Teachers: A teacher who is meeting professional teaching standards as defined by local TDE systems. **100%** of Becker teachers are meeting local indicators to be considered effective teachers.


Experienced Teachers: **88%** of Becker teachers have taught more than three years and are considered experienced teachers.

Out-of-Field Teachers: **97%** of Becker teachers are providing instruction in an area they are licensed.



Equitable Access to Effective and Diverse Teachers

Professional Development:

- Professional Learning Communities
 - Instructional Framework - research based instructional strategies
 - Teacher Induction and Mentoring
 - Curriculum training and development - as needed
 - Digital Learning Mentors
 - Administrative Support - teacher evaluation cycle
- 



Achievement and Integration

2020-2021 Report

Purpose of A & I: Racial and economic integration; increase student achievement; create equitable opportunities; and reduce academic disparities


Districts participate by comparing adjoining districts' percentage of enrolled protected students as determined by MDE. Plans are for three (3) years.

Racially Isolated District: St. Cloud

Adjoining Districts: Annandale, Becker, Foley, Kimball, ROCORI, Holdingford, Sauk
-Rapids Rice



A & I Achievement Goals: 2020-2023

- Reducing disparities in academic achievement among all students and specific categories of students (excluding gender, disability, and English learners)
 - **2020-2023 Goal 1:** Students receiving FRLP will increase MCA III reading scores by 2% each year from 51.8% of students meeting proficiency in 2019 to 57.8% of students meeting proficiency in 2023.
 - Grade 3-5 and Grade 9 Reading Intervention
 - Professional Development in Data Desegregation
 - Fidelity Training and Assessment
 - Professional Development in Reading for Content Areas
 - **2021 Data:** 37.6% of students receiving FRLP met proficiency
- 

A & I Integration Goals: 2020-2023

- Increasing racial and economic integration
- **2020-2023 Goal 2:** Students with access to teachers trained in cultural competency will increase to 75% in 2023.
 - Professional Training in Cultural Competency
 - **2021 Data:** 91% of teachers were trained in cultural competency
- **2020-2023 Goal 3:** The number of Becker students involved in cross-district multicultural learning opportunities will increase to 50 students in 2023.
 - Multi-district Art Activity
 - Common Ground Cultural Communication Collaborative
 - **2021 Data:** 9 students participated in cross-district multicultural learning opportunities (virtually)

**YOU CAN'T
IMPROVE WHAT
YOU DON'T
MEASURE.**

Michael Hyatt | <http://www.michaelhyatt.com>

Questions?

Thank you!

Minda Anderson
Assistant Superintendent
manderson2@isd726.org
763-261-6327



The background of the slide is a photograph of a modern office desk. On the left, a large computer monitor is visible, displaying the text 'DO MORE.' in white. The desk is cluttered with various items, including a keyboard, a mouse, and a vase containing sticks. In the background, there is a bookshelf with books and a potted plant. The overall aesthetic is clean and professional.

**DO
MORE.**

Independent School District No. 726
Becker, Minnesota

Financial Statement Presentation

June 30, 2021

Independent Auditor's Report

- Unmodified opinion on the District's Basic Financial Statements, which comprise the District's governmental activities, each major fund, the aggregate remaining fund information.
- Financial statements present fairly, in all material respects, the financial position and change in financial position of the governmental activities, each major fund and the aggregate remaining funds.

Other Communications

- Report related to *Government Auditing Standards*
 - One internal control finding
 - No compliance findings
- Report on results of a Single Audit performed in accordance with The Uniform Guidance
 - Unmodified opinion on compliance
 - No internal control findings
- Report on the results of testing on *Minnesota Legal Compliance*
 - No findings
- Financial Analysis, Required Communication, Emerging Issues, Legislative Summary as provided in our Communication Letter

Pupil Unit Funding

General Education Aid

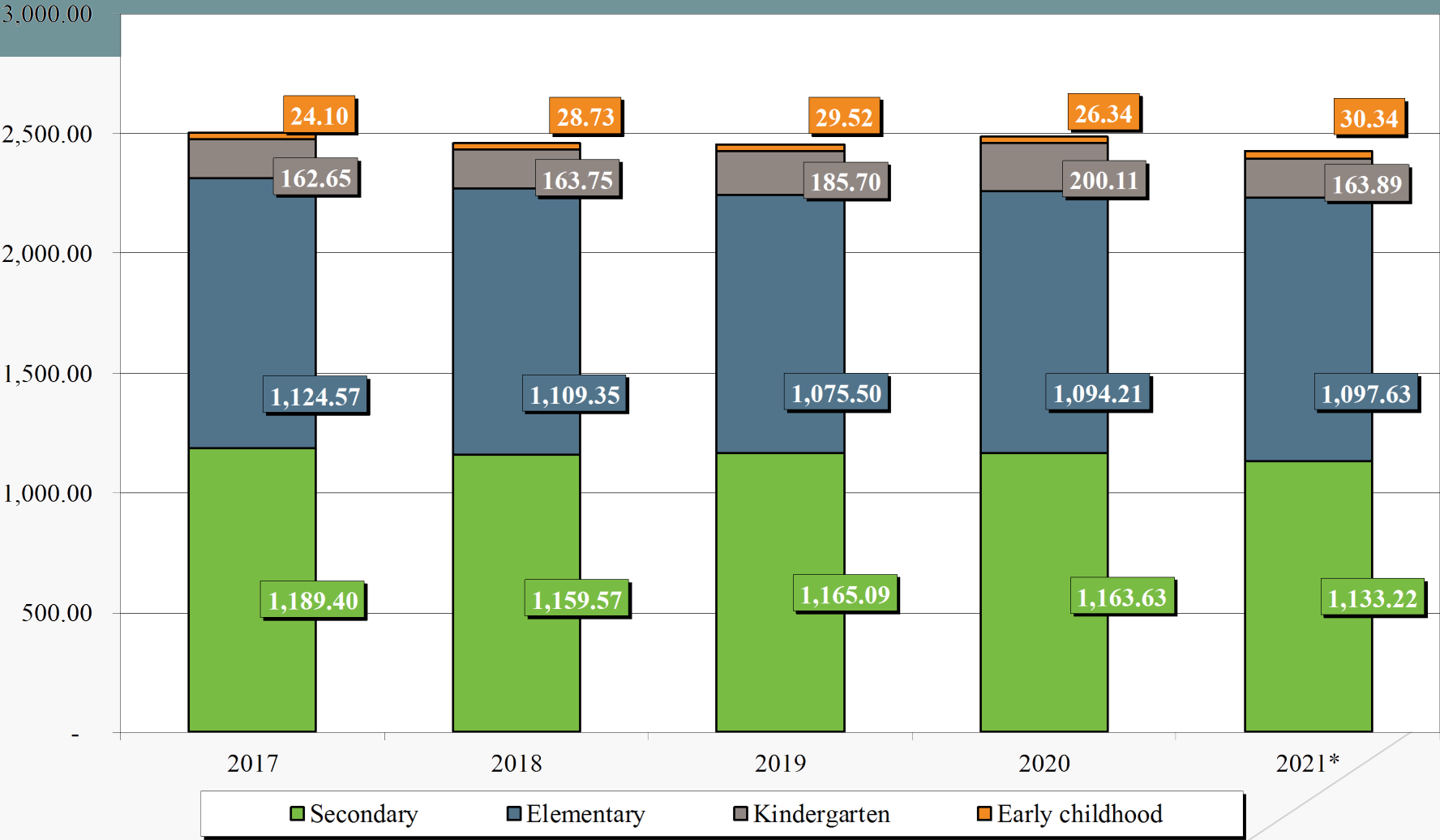
Year	General Education Aid Formula Allowance	
	Amount	Percent Increase
2012	\$ 5,174	1.0%
2013	5,224	1.0%
2014	5,302	1.5%
2015*	5,831	1.9%
2016	5,948	2.0%
2017	6,067	2.0%
2018	6,188	2.0%
2019	6,312	2.0%
2020	6,438	2.0%
2021	6,567	2.0%
2022	6,728	2.5%

* General Education Aid - Of the \$529 increase over 2014, \$105 is for inflation at 1.9%; the remaining \$424 is a shifting of revenue to adjust for pupil weight changes, pension adjustments changes and other restructuring.

Resident Average Daily Membership

ADM	2017	2018	2019	2020	2021*
Early childhood	24.10	28.73	29.52	26.34	30.34
Kindergarten	162.65	163.75	185.70	200.11	163.89
Elementary	1,124.57	1,109.35	1,075.50	1,094.21	1,097.63
Secondary	1,189.40	1,159.57	1,165.09	1,163.63	1,133.22
Total resident ADM	2,500.72	2,461.40	2,455.81	2,484.29	2,425.08
Total adjusted ADM	2,846.33	2,850.64	2,866.46	2,897.25	2,798.70

Resident Average Daily Membership



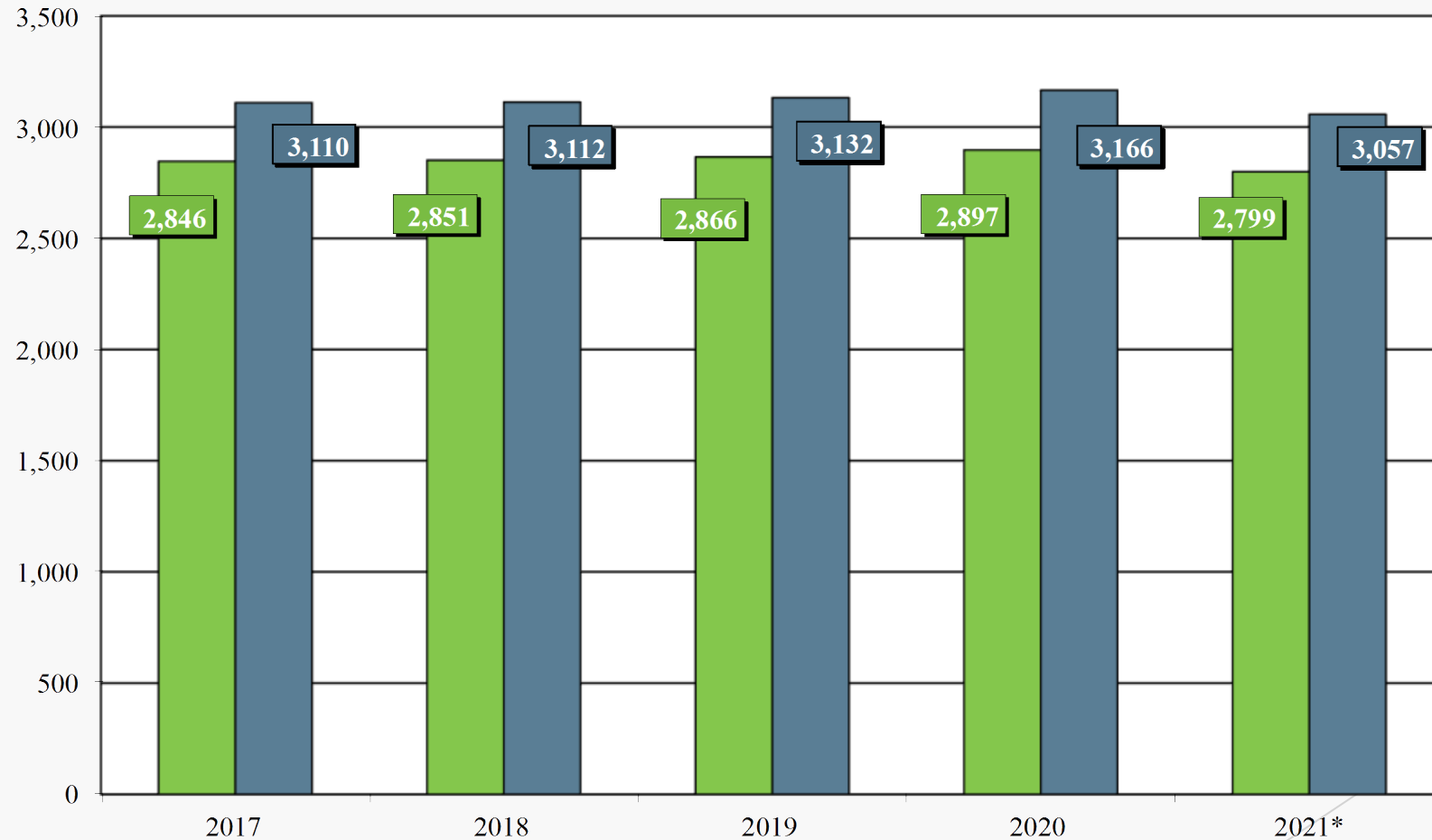
Pupil Unit Weighting and Adjusted Pupil Units

Pupil Units Weighting						
	Early Childhood	Handicapped Kindergarten	Kindergarten	Elementary Grades 1-3	Elementary Grades 4-6	Secondary
2017-2021	1.000	1.000	1.000	1.000	1.000	1.200

Adjusted PUN	2017	2018	2019	2020	2021*
Residents	2,738.60	2,693.32	2,688.84	2,717.01	2,651.73
Resident loss	(119.53)	(126.58)	(136.75)	(157.40)	(166.11)
Nonresident gain	490.79	545.53	579.94	606.48	571.74
Total adjusted PUN	3,109.86	3,112.27	3,132.03	3,166.09	3,057.36

*estimate

Pupil Unit Weighting and Adjusted Pupil Units



General Fund

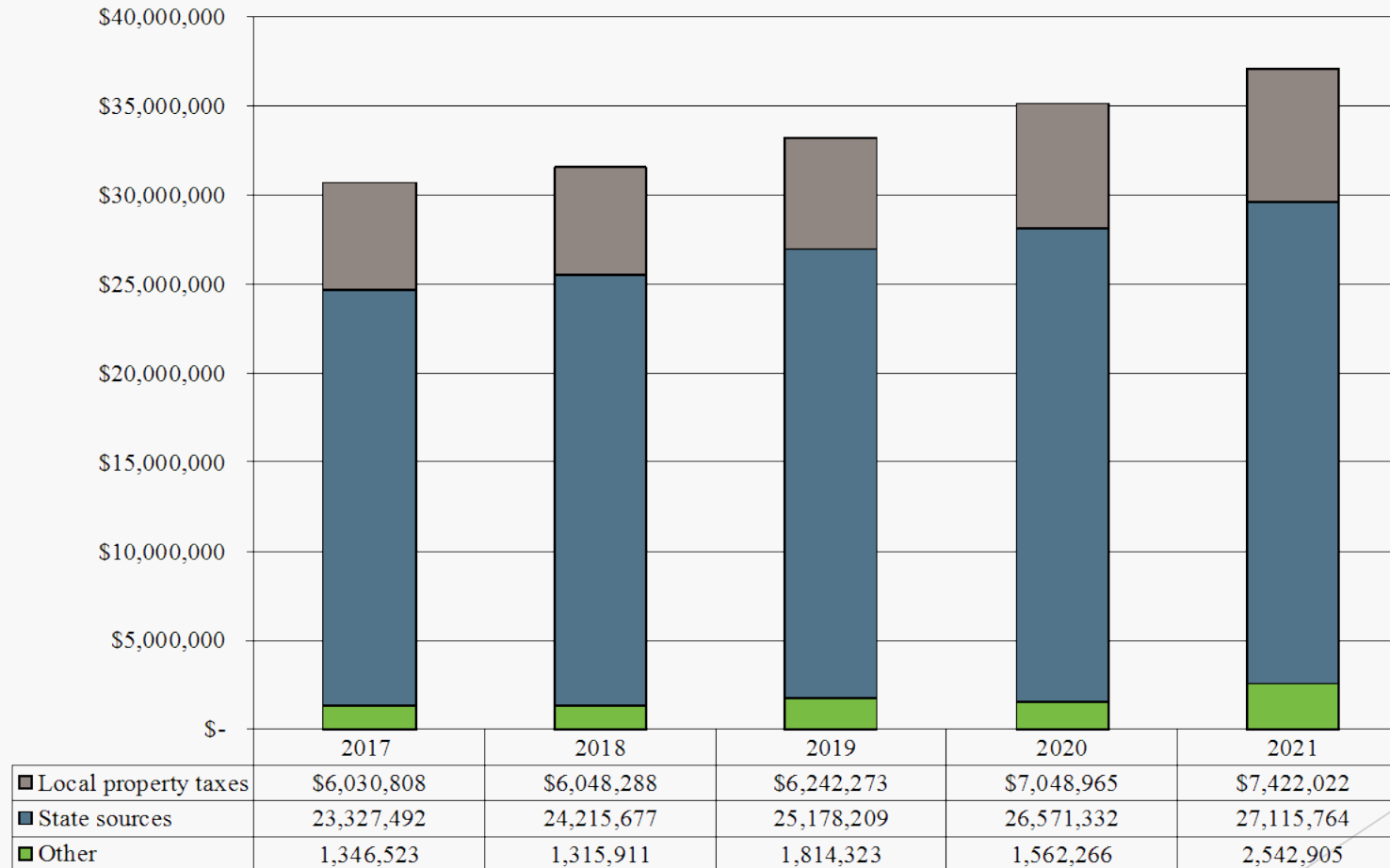
Budget and Actual

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Revenues				
Local property taxes	\$ 7,327,060	\$ 7,327,060	\$ 7,422,022	\$ 94,962
State sources	27,091,713	26,818,874	27,115,764	296,890
Other	1,502,966	2,176,617	2,542,905	366,288
Total revenues	<u>35,921,739</u>	<u>36,322,551</u>	<u>37,080,691</u>	<u>758,140</u>
Expenditures				
Administration	1,570,000	1,570,000	1,596,518	26,518
District support services	694,690	694,690	592,042	(102,648)
Elementary and secondary regular instruction	16,978,962	16,686,497	16,539,724	(146,773)
Vocational education instruction	98,991	98,991	41,821	(57,170)
Special education instruction	6,506,253	6,506,253	6,233,186	(273,067)
Instructional support services	2,523,640	2,925,627	2,595,427	(330,200)
Pupil support services	2,824,578	2,903,534	2,803,333	(100,201)
Sites and buildings	3,687,342	3,963,635	3,916,526	(47,109)
Debt service, fiscal, and other fixed costs	608,086	608,086	649,228	41,142
Total expenditures	<u>35,492,542</u>	<u>35,957,313</u>	<u>34,967,805</u>	<u>(989,508)</u>
Excess of revenues over expenditures	429,197	365,238	2,112,886	1,747,648
Net Other Financing Sources (Uses)				
Total other financing sources (uses)	<u>240,000</u>	<u>179,000</u>	<u>138,829</u>	<u>(40,171)</u>
Net change in fund balances	\$ 669,197	\$ 544,238	\$ 2,251,715	\$ 1,707,477

General Fund Operations

For the Year Ended June 30,	2017	2018	2019	2020	2021
Revenues	\$ 30,704,823	\$ 31,579,876	\$ 33,234,805	\$ 35,182,563	\$ 37,080,691
Expenditures	30,091,998	32,636,654	34,503,824	34,347,042	34,967,805
Excess of revenues over (under) expenditures	612,825	(1,056,778)	(1,269,019)	835,521	2,112,886
Net other financing sources	505,892	682,127	485,674	45,846	138,829
Fund balance, July 1	501,409	1,620,126	1,245,475	462,130	1,345,218
Change in accounting principle	-	-	-	1,721	-
Fund Balance, June 30	\$ 1,620,126	\$ 1,245,475	\$ 462,130	\$ 1,345,218	\$ 3,596,933
Components					
Nonspendable	\$ 464,457	\$ 254,734	\$ 194,665	\$ 447,816	\$ 238,988
Restricted/reserved for*					
Operating capital	76,041	20,035	1,648	22,530	37,550
Achievement and integration	6,656	-	-	-	-
Long-term facilities maintenance	(1,618)	(29,503)	(64,072)	1,250	20,592
Health and safety	(77,920)	-	-	-	-
Student Activities	-	-	-	89,608	97,733
Scholarships	-	-	-	3,721	3,471
Assigned for					
Building level activity	246,904	251,043	153,912	115,864	116,890
Unassigned	905,606	749,166	175,977	664,429	3,081,709
Total	\$ 1,620,126	\$ 1,245,475	\$ 462,130	\$ 1,345,218	\$ 3,596,933

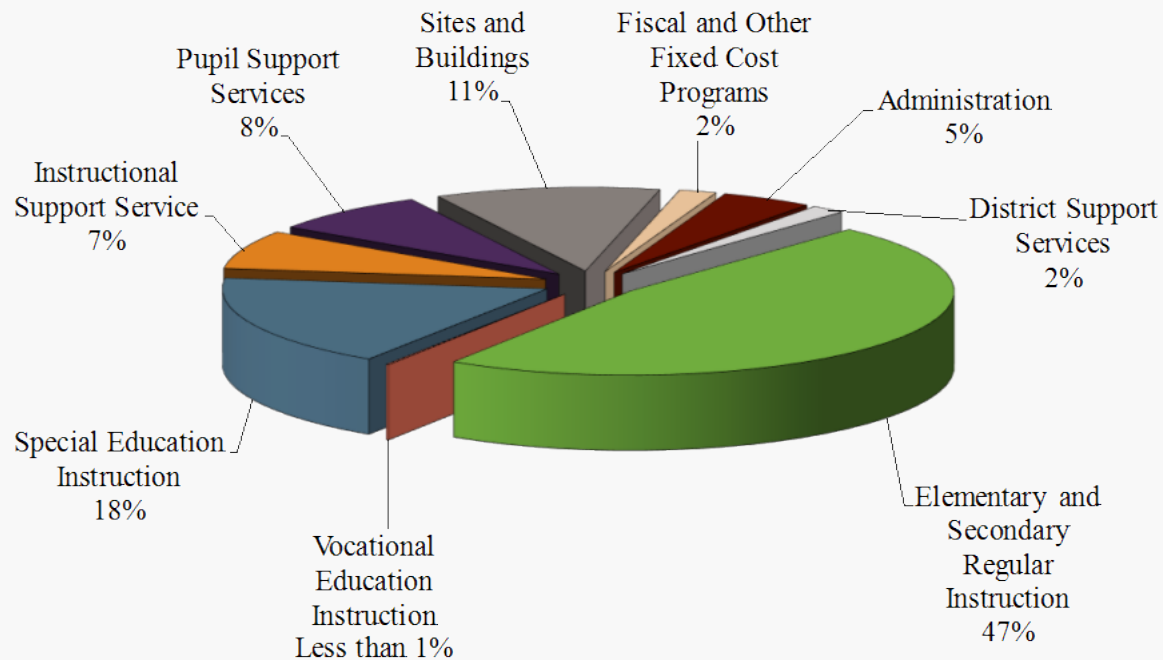
General Fund Sources of Revenue



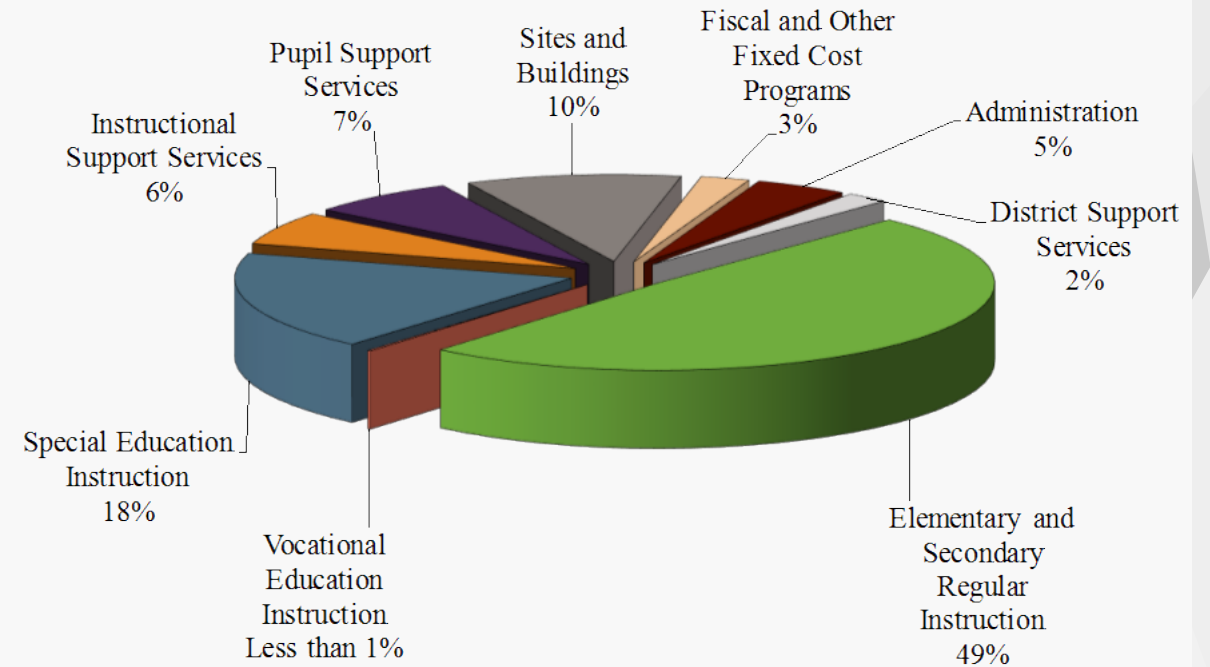
General Fund

2021 and 2020 Expenditures

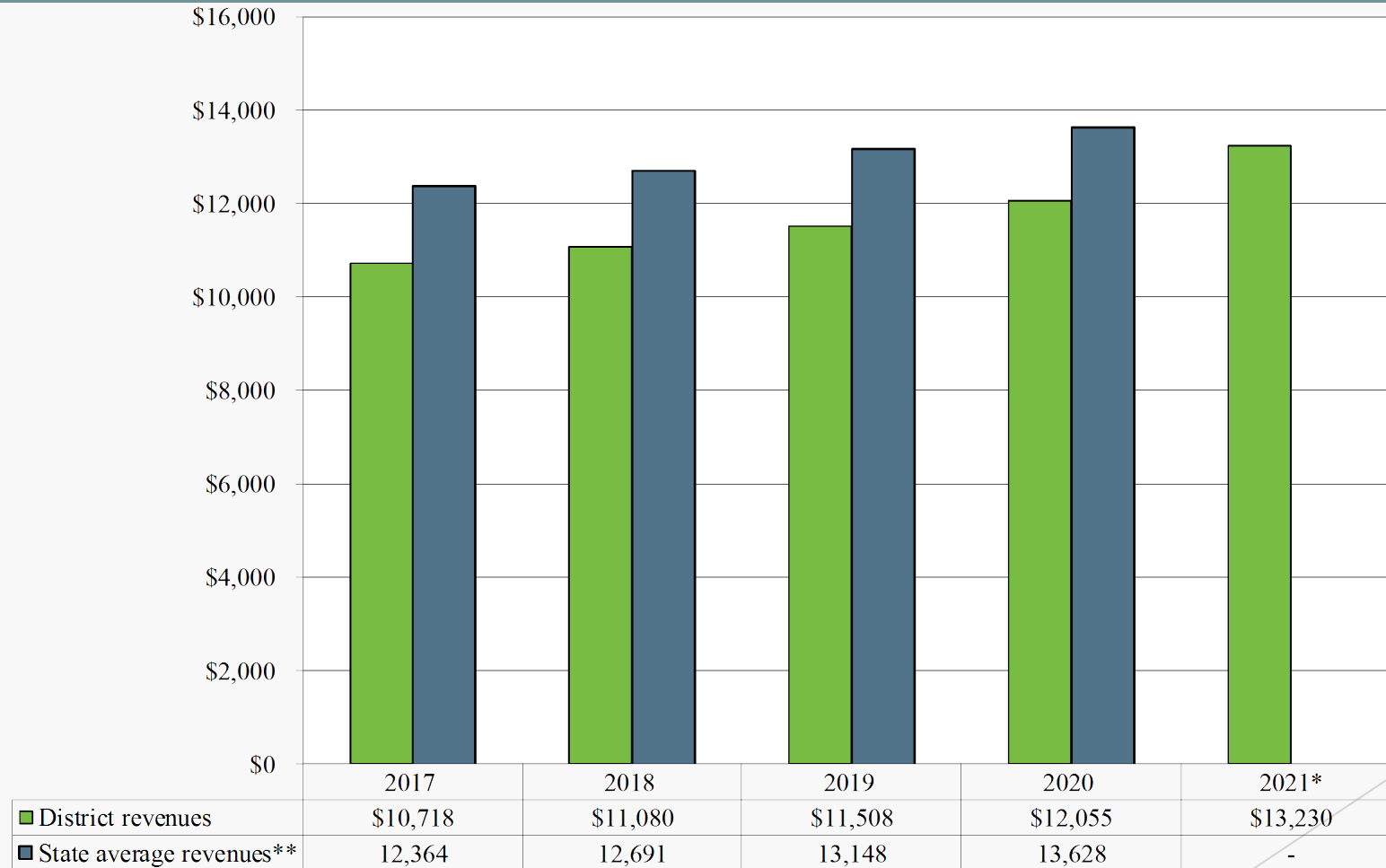
2021 General Fund Expenditures \$34,967,805



2020 General Fund Expenditures \$34,347,042

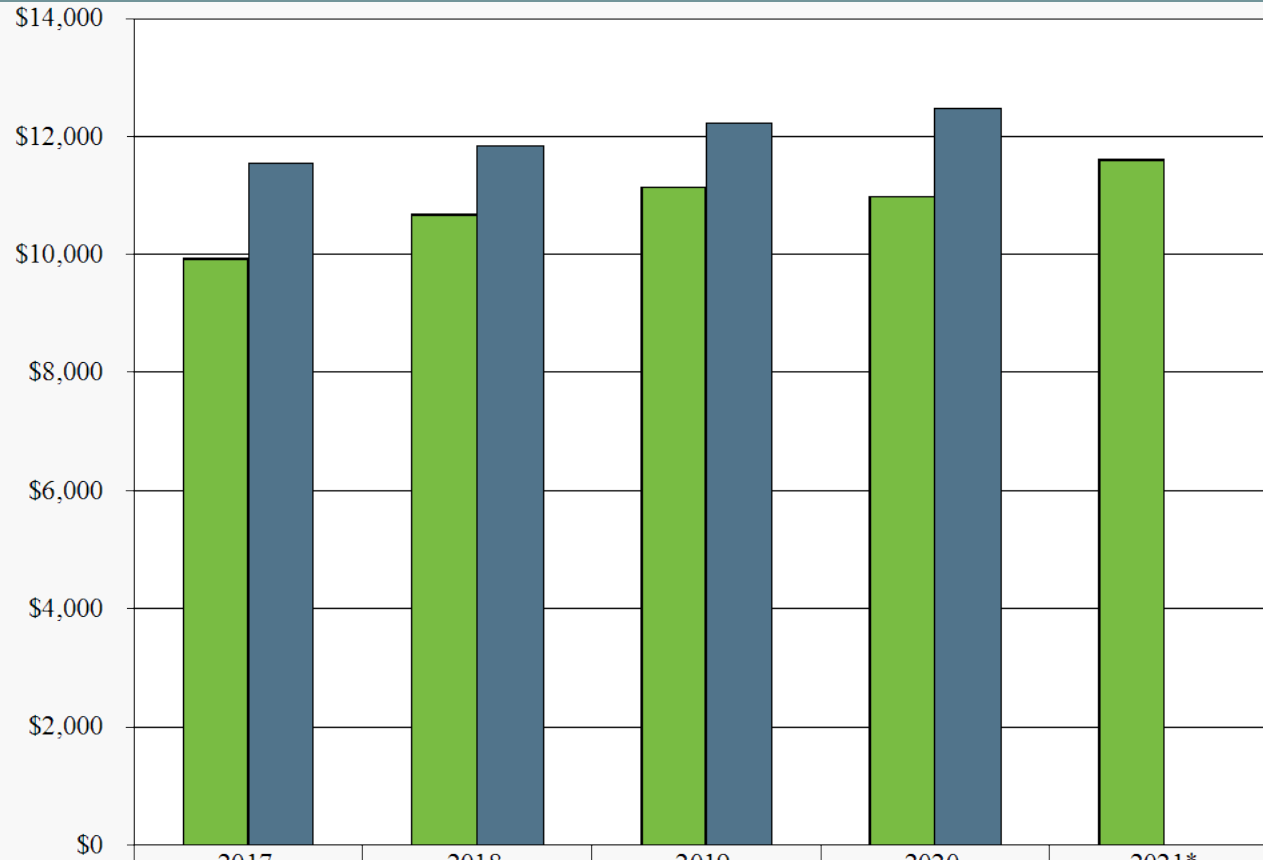


General Fund Revenues per ADM Served



General Fund

Operating Expenditures per ADM Served



■ District expenditures	\$9,926	\$10,670	\$11,151	\$10,979	\$11,601
■ State average expenditures**	11,548	11,853	12,220	12,475	-

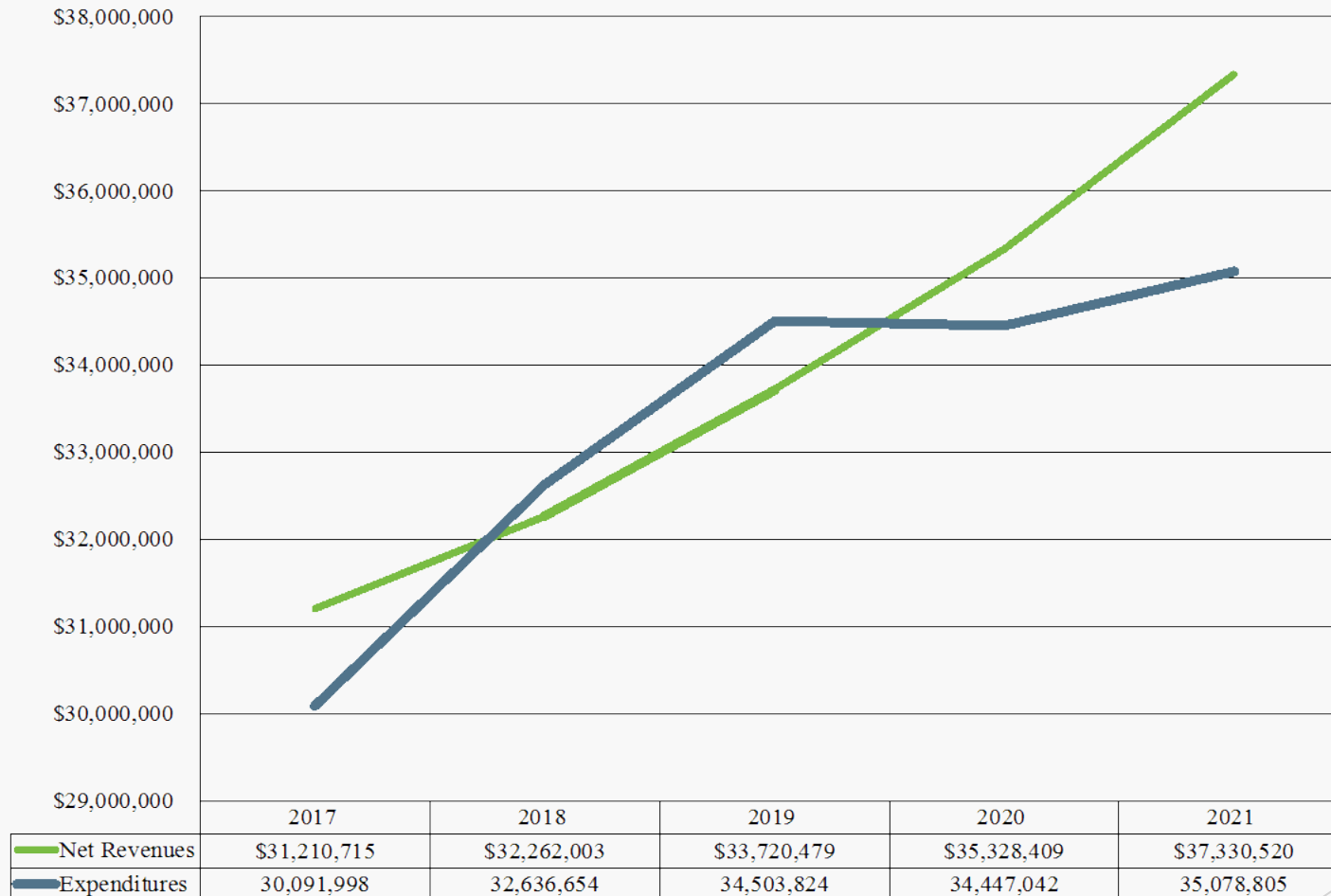
General Fund

Expenditures by Program and General Fund Operations

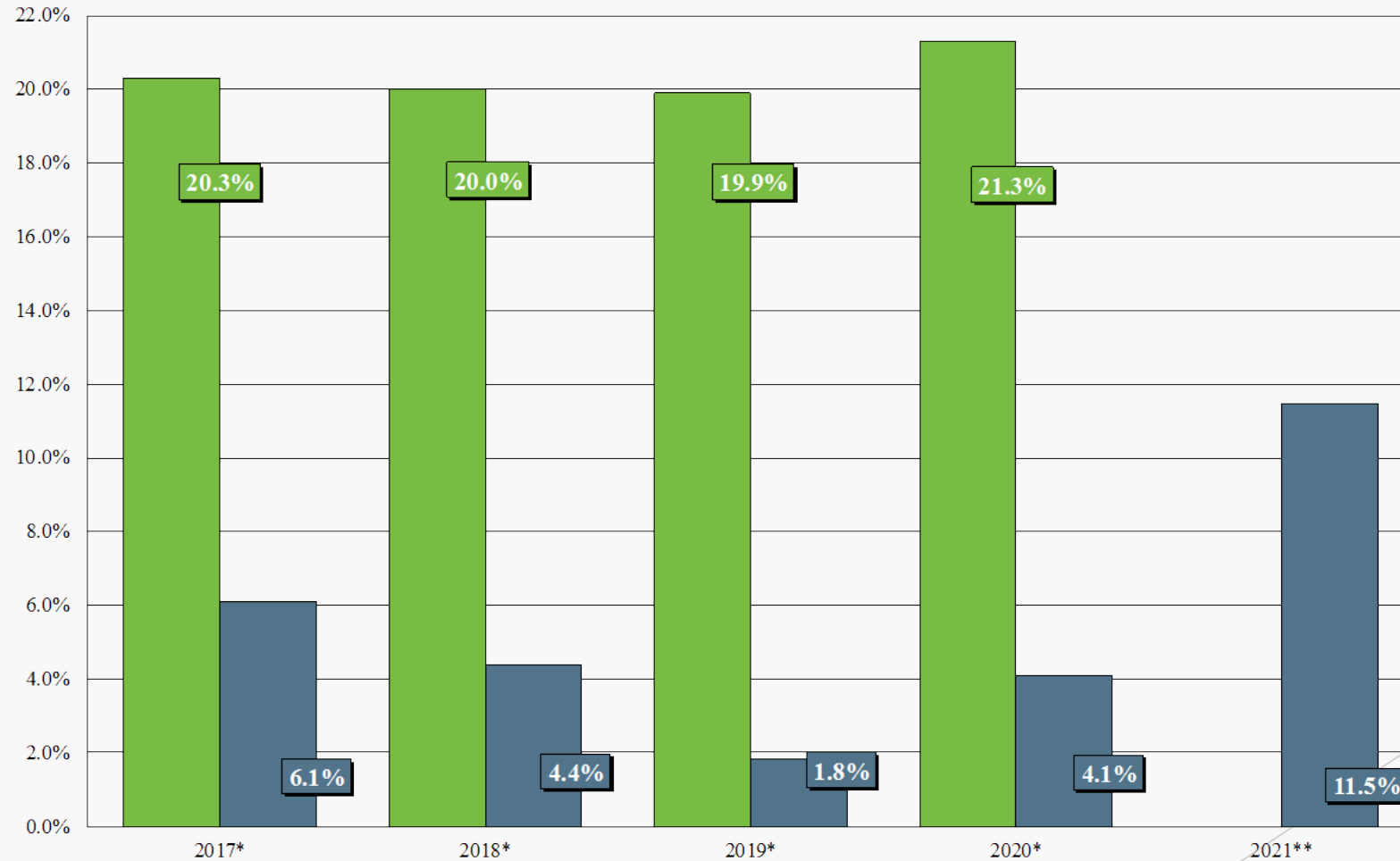
	District	State	District	State
	2020**	Average 2020**	2021*	Average 2021
District and school administration	7.5%	8.6%	6.2%	N/A
Regular instruction***	48.9%	43.8%	47.2%	N/A
Vocational instruction	0.1%	1.3%	0.1%	N/A
Special education instruction	18.4%	18.8%	17.8%	N/A
Instructional support services	4.6%	5.0%	5.5%	N/A
Pupil support services****	6.6%	9.1%	7.6%	N/A
Sites, buildings, and equipment	7.6%	7.1%	10.1%	N/A
Capital outlay	6.3%	6.3%	5.5%	N/A

General Fund

Net Revenues and Expenditures



General Fund Expenditures of Fund Balance



Food Service Fund Operations

For the Year Ended June 30,	2017	2018	2019	2020	2021
Revenues	\$ 1,408,376	\$ 1,448,016	\$ 1,517,153	\$ 1,533,416	\$ 2,078,853
Expenditures	1,391,899	1,444,000	1,476,030	1,470,741	1,649,404
Excess of revenues over (under) expenditures	16,477	4,016	41,123	62,675	429,449
Fund balance, July 1	(5,879)	10,598	14,614	55,737	118,412
Fund Balance, June 30	\$ 10,598	\$ 14,614	\$ 55,737	\$ 118,412	\$ 547,861

Community Service Fund

Operations

For the Year Ended June 30,	2017	2018	2019	2020	2021
Revenues	\$ 1,183,248	\$ 1,202,977	\$ 1,325,962	\$ 1,258,603	\$ 1,355,510
Expenditures	1,056,185	1,249,256	1,471,172	1,311,818	1,385,024
Excess of revenues over (under) expenditures	127,063	(46,279)	(145,210)	(53,215)	(29,514)
Transfer in	-	-	-	100,000	111,000
Fund balance, July 1	195,727	322,790	276,511	131,301	178,086
Fund Balance, June 30	\$ 322,790	\$ 276,511	\$ 131,301	\$ 178,086	\$ 259,572
Components					
Nonspendable	\$ 4,400	\$ 8,227	\$ 8,781	\$ 9,840	\$ 8,833
Restricted/reserved for					
Community education*	98,800	55,374	(7,917)	8,555	25,549
Early childhood and family education	123,782	116,982	113,464	150,717	185,376
School readiness	95,808	95,425	16,540	5,833	35,852
Community service		503	433	3,141	3,962
Fund Balance, June 30	\$ 322,790	\$ 276,511	\$ 131,301	\$ 178,086	\$ 259,572

Questions?

Nancy Schulzetenberg

320-251-7010

Nancy.Schulzetenberg@berganKDV.com



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MORE.



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Becker Public Schools

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Truth in Taxation For Taxes Payable in 2022

December 6, 2021



Becker Public Schools

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Truth in Taxation Law

Two Major Requirements

- 1) Counties must send out “proposed property tax statements” in November, based on preliminary tax levies set by all jurisdictions (counties, cities, townships, school districts, etc.).
- 2) Most taxing jurisdictions must hold a hearing prior to certifying the final levy

**You are here for the
School District’s annual
required hearing**



Becker Public Schools

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Tax Hearing Requirements

- **State law requires that we present information on the current year budget and actual revenues and expenses for prior year**
- **State law also requires that we present information on the proposed property tax levy**
- **District must also allow for public comments**

2020-21 General Fund Results

Fund	6/30/20	Other				6/30/21
	Audited Fund Balance	Revenues & Adjustments	Expenditures	Financing Sources	Variance	Audited Fund Balance
General Fund	\$ 1,345,218	\$37,081,692	\$34,967,808	\$ 137,829	\$2,251,713	\$ 3,596,931
Less: Capital Reserves						
Operating Capital	\$ 22,531	\$ 1,525,609	\$ 1,759,419	\$ 248,829	\$ 15,019	\$ 37,550
Long-Term Facilities Maint	\$ 1,250	\$ 1,018,764	\$ 999,422	\$ -	\$ 19,342	\$ 20,592
Total Capital Reserves	\$ 23,781	\$ 2,544,373	\$ 2,758,841	\$ 248,829	\$ 34,361	\$ 58,142
Assigned Fund Balances	\$ 234,192	\$ 195,940	\$ 186,037	\$ -	\$ 9,903	\$ 244,095
Non-Spendable Fund Balances	\$ 447,815	\$ 238,988	\$ 447,815	\$ -	\$ (208,827)	\$ 238,988
General Fund Unassigned	\$ 639,430	\$34,102,391	\$31,575,115	\$ (111,000)	\$2,416,276	\$ 3,055,706

2020-21 Financial Results (All Funds)

Fund	6/30/20	Other			6/30/21	
	Audited Fund Balance	Revenues & Adjustments	Expenditures	Financing Sources	Variance	Audited Fund Balance
General Fund	\$ 1,345,218	\$37,081,692	\$34,967,808	\$ 137,829	\$2,251,713	\$ 3,596,931
Food Service Fund	\$ 118,412	\$ 2,078,855	\$ 1,649,405	\$ -	\$ 429,450	\$ 547,862
Community Service Fund	\$ 178,086	\$ 1,355,510	\$ 1,385,025	\$ 111,000	\$ 81,485	\$ 259,571
Debt Service Fund	\$ 742,872	\$10,987,748	\$11,116,423	\$ -	\$ (128,675)	\$ 614,197
Total All Funds	\$ 2,384,588	\$51,503,805	\$49,118,661	\$ 248,829	\$2,633,973	\$ 5,018,561

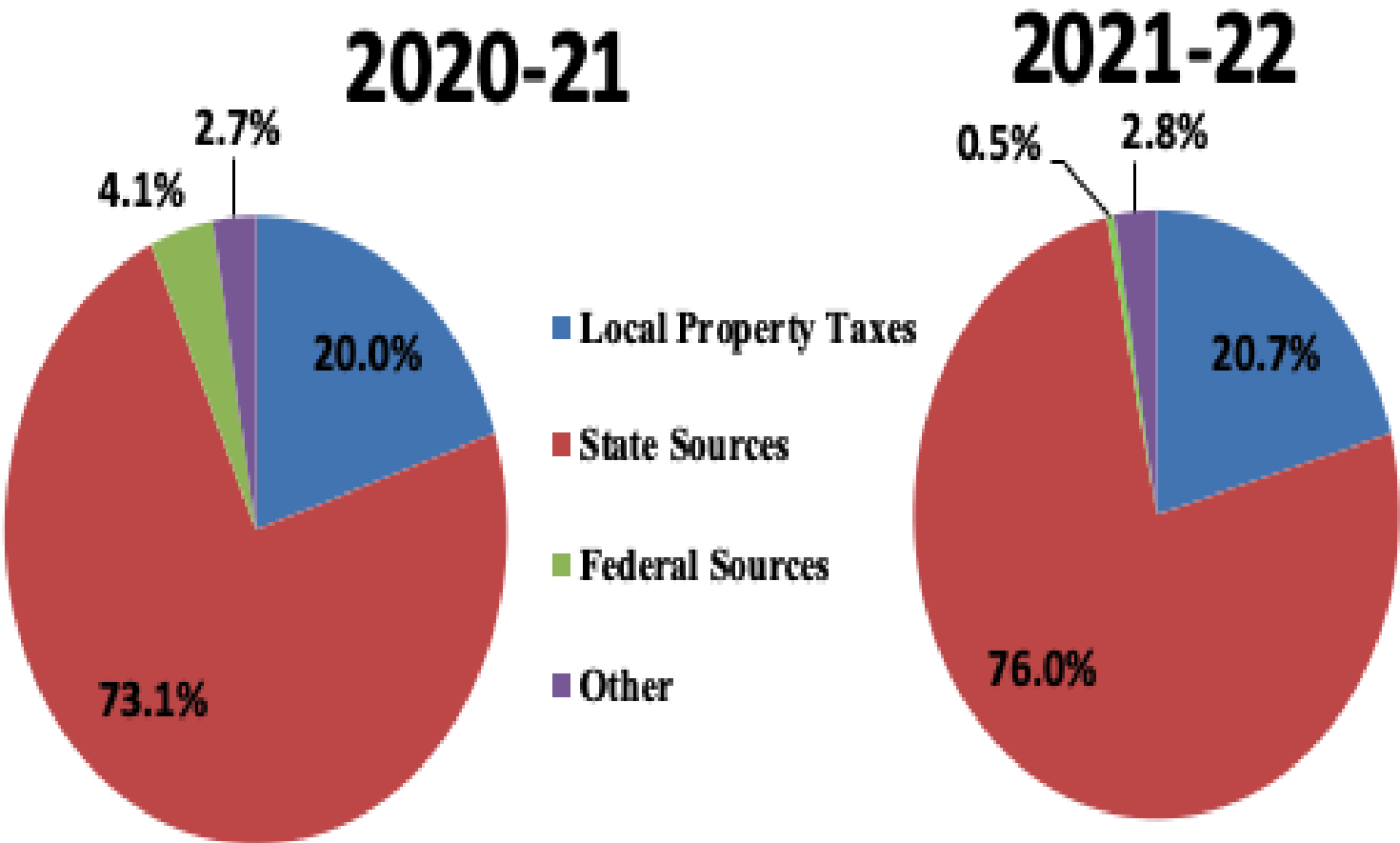
2021-22 General Fund Original Budget

Fund	6/30/21	Other				6/30/22
	Audited Fund Balance	Revenues	Expenditures	Financing Sources	Variance	Proj. Ending Fund Balance
General Fund	\$ 3,596,931	\$ 35,591,849	\$ 35,566,094	\$ 229,000	\$ 254,755	\$ 3,851,686
Less: Capital Reserves						
Operating Capital	\$ 37,550	\$ 1,435,885	\$ 1,633,427	\$ 229,000	\$ 31,458	\$ 69,008
Long-Term Facilities Maint	\$ 20,592	\$ 1,065,442	\$ 1,018,199	\$ -	\$ 47,243	\$ 67,835
Total Capital Reserves	\$ 58,142	\$ 2,501,327	\$ 2,651,626	\$ 229,000	\$ 78,701	\$ 136,843
Assigned Fund Balances	\$ 244,095	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ 244,095
Non-Spendable Fund Balances	\$ 238,988	\$ 447,815	\$ 447,815	\$ -	\$ -	\$ 238,988
General Fund Unassigned	\$ 3,055,706	\$ 32,392,707	\$ 32,216,653	\$ -	\$ 176,054	\$ 3,231,760

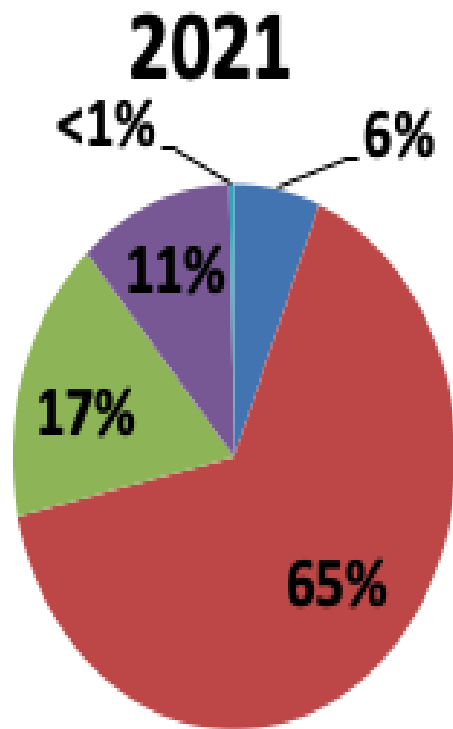
2021-22 Original Budget (All Funds)

Fund	6/30/21 Audited Fund Balance	Revenues & Adjustments	Expenditures	Other Financing Sources	Variance	6/30/22 Projected Fund Balance
General Fund	\$ 3,596,931	\$35,591,849	\$35,566,094	\$ 229,000	\$ 254,755	\$ 3,851,686
Food Service Fund	\$ 547,862	\$ 1,676,200	\$ 1,732,509	\$ -	\$ (56,309)	\$ 491,553
Community Service Fund	\$ 259,571	\$ 1,522,978	\$ 1,543,562	\$ -	\$ (20,584)	\$ 238,987
Debt Service Fund	\$ 614,197	\$ 3,501,546	\$ 3,426,201	\$ -	\$ 75,345	\$ 689,542
Total All Funds	\$ 5,018,561	\$42,292,573	\$42,268,366	\$ 229,000	\$ 253,207	\$ 5,271,768

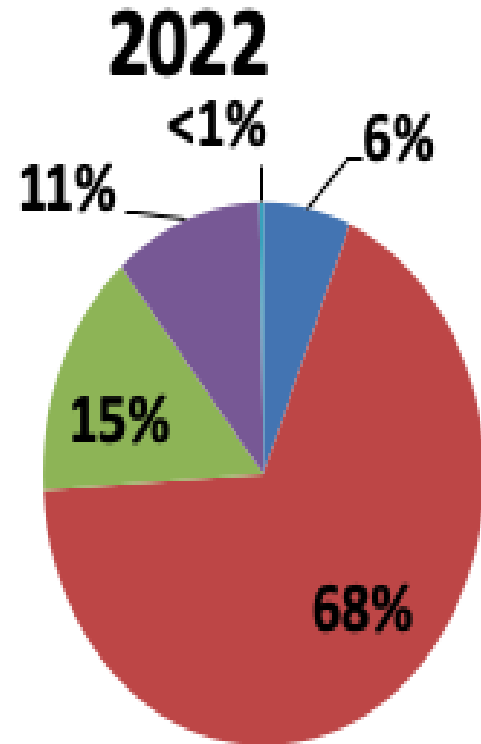
General Fund Revenues



General Fund Expenditures by Program



- Admin and District Support
- Instruction
- Student Support Services
- Maintenance
- Other





Becker Public Schools

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General Education Funding

Formula Allowance

X

Students

=

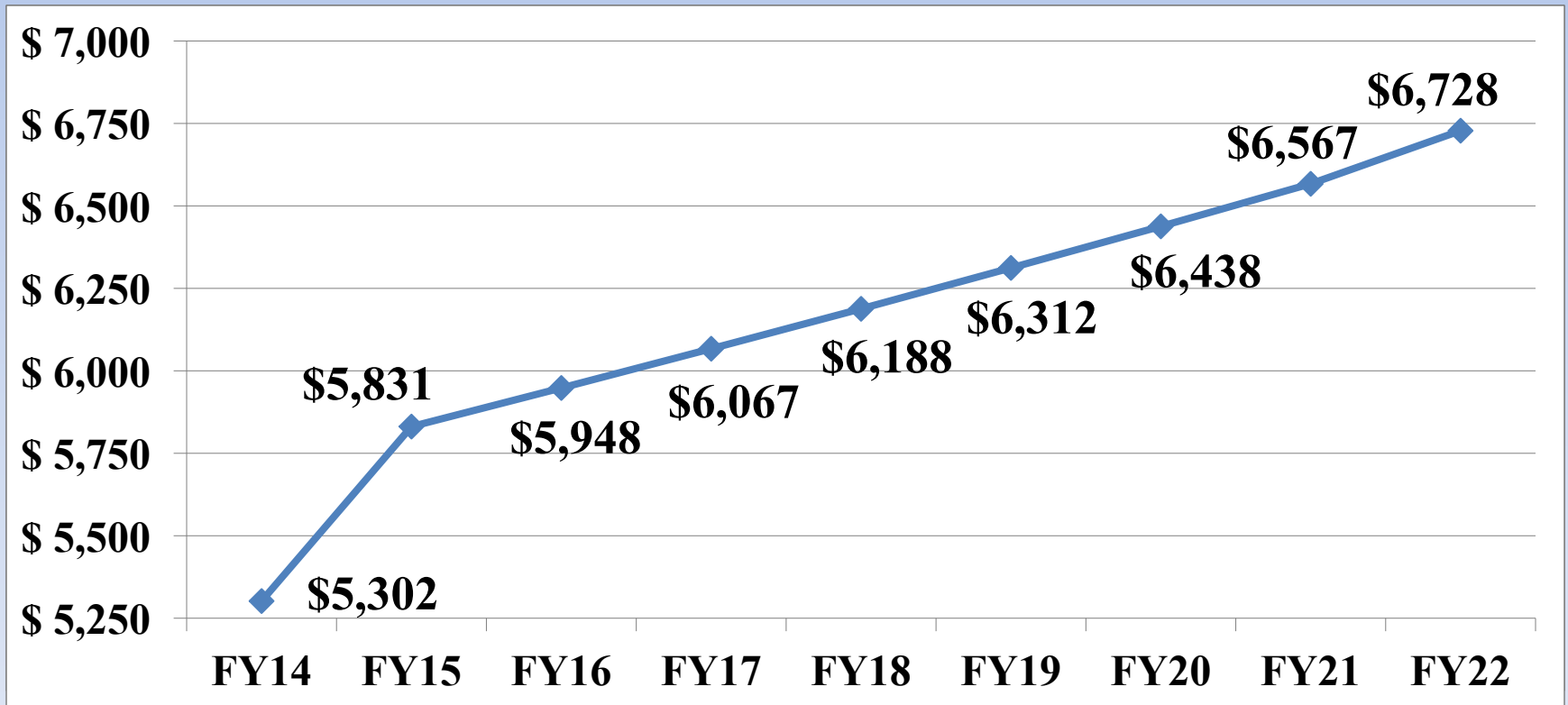
Revenue



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Formula Allowance

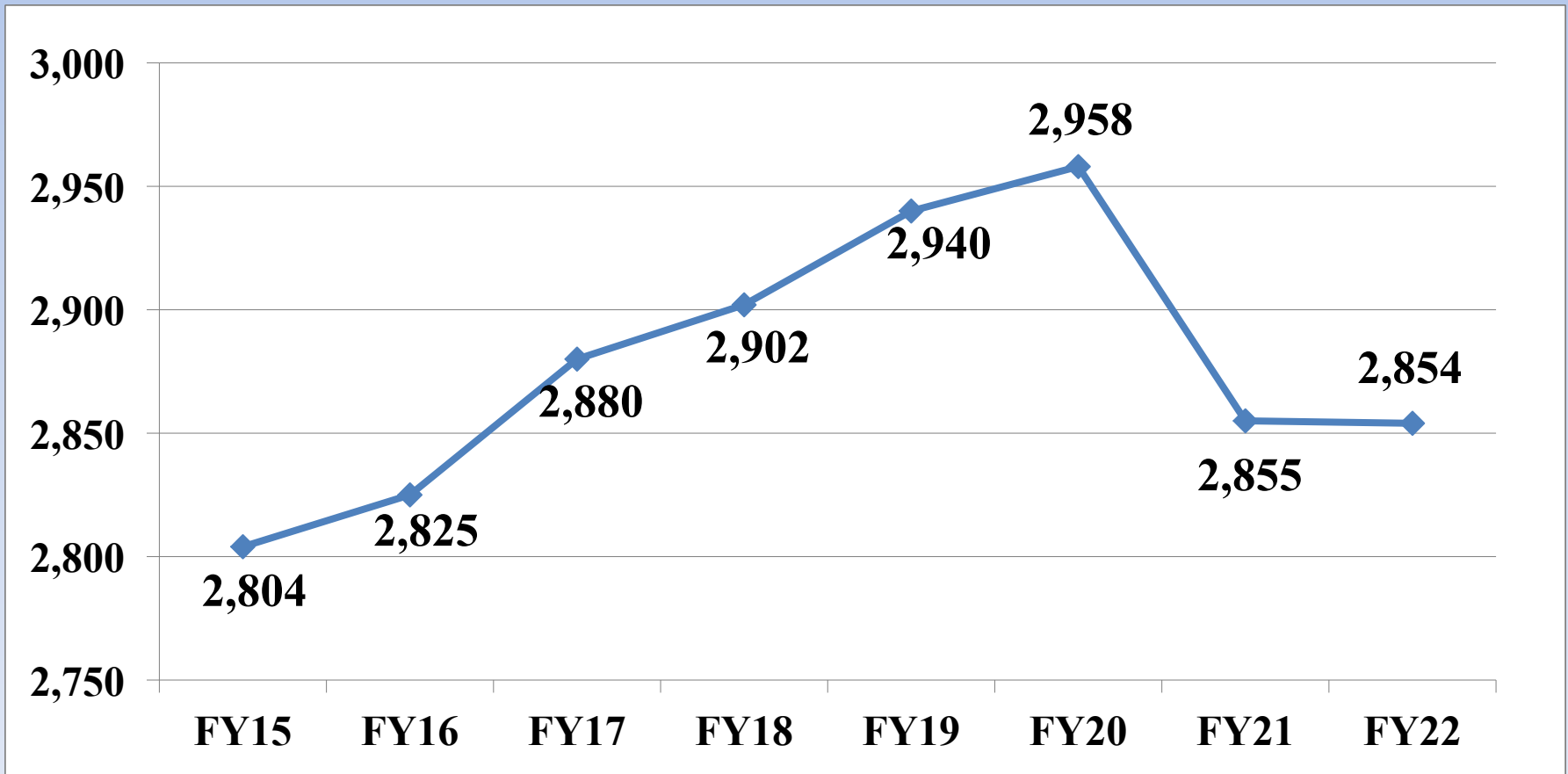




Becker Public Schools

Preparing self-directed learners to thrive in a changing global community

Becker Students (Oct 1)





How Are Levy Amounts Determined?

- **Legislature** sets formulas in statute to determine levy limits.
- **Mn Dept of Ed** calculates levy limits for each District, based on these formulas.
- **Board of Education** adopts proposed levy in September; final levy cannot exceed this, except for voter-approved levies.

Payable 2022 Proposed Levy All Funds

	ACTUAL	PROPOSED	DOLLAR	%
	2020 PAY 2021	2021 PAY 2022	DIFFERENCE	Change
General Fund	\$ 7,280,679	\$ 7,394,627	\$ 113,948	1.57%
Community Education Fund	213,885	218,612	4,727	2.21%
Debt Service Fund	<u>3,390,869</u>	<u>3,828,827</u>	<u>437,958</u>	12.92%
TOTAL PROPOSED LEVY	\$ 10,885,433	\$ 11,442,066	\$ 556,633	5.11%

General Fund Levy Changes

Overall change is \$113,948 increase

- **Reemployment Levy** increased by \$22,216. Result of layoffs of employees in spring of 2020 due to COVID.
- **Operating Capital Levy** increased by \$40,379 due the levy ratio increasing by 5% under levying in previous year.
- **Building Lease Levy** increased by \$24,076, result of Becker District share of special education coop building costs.
- **Annual OPEB Levy** increased by \$31,750 due to additional retirees insurance costs.
- **All other General Fund levies (8 categories)** decreased by \$4,473; mostly the result of enrollment adjustments.

Community Ed Levy Changes

Overall change is \$4,727 increase

- **Basic Community Ed levy** increased \$5,007 as a result of increased population.
- **Other Community Ed levies** decreased by \$280 combined.

Debt Service Levy Changes

Overall change is \$437,958 increase

- **Required Debt Service Levy** increased levy by \$432,787 from the successful passage of question 2 from referendum on November 2nd.
- **All other debt service levies** decreased by \$5,171.

How is MY Property Tax Determined?

1. **County Assessor** determines market value for each parcel of property.
2. **MN Legislature** sets formulas for Tax Capacity. These formulas determine how the tax burden is split on different types of property (residential, commercial, ag, etc.).
3. **County Auditor** calculates the tax capacity for each parcel based on steps 1 & 2.
4. **County Auditor** divides the total levy by total tax capacity of the District to determine tax rate needed. Tax Rate is multiplied by each property's tax capacity*.

* Certain Levies are spread based on the Market Value rather than the tax capacity.

Who can I contact for answers?

Questions regarding District Specific Levy:

Kevin Januszewski, Director of Business Services – Becker Public Schools

kjanuszewski@isd726.org

(763) 261-4502

Questions regarding your Property Value:

Sherburne County Assessor's Office

assessor@co.sherburne.mn.us

(763) 241-2880



Becker Public Schools

Preparing self-directed learners to thrive in a changing global community

Any Questions?



December, 2021

Policy 706 Acceptance of Gifts permits the school board to accept donations or gifts under the terms of the policy. I recommend accepting the gifts as described below.

Donor Name	Description of Gift	Purpose of Gift
Becker Lions Club	\$2,500.00	Drama Department
Liberty Paper	\$250.00	Dance Team
Liberty Paper	\$250.00	Drama Department

August 2022 - July 2023

August

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

15-19 Floating Staff Dev
22-26 Floating Staff Dev
29-31 Staff Dev

Staff Dev: 3

February

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

20 No School

19 Days

September

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

1 Staff Dev
5 Labor Day
6 First Day of School

Staff Dev: 1
19 Days

March

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

2 End of 2nd Trimester (56 Days)
3 No School Staff Dev
6-10 No School

Staff Dev: 1
17 Days

October

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

7 Early Out
19 Early Out
20-21 No School

19 Days

April

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

6 Early Out
7 No School

19 Days

November

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

23-25 No School

19 Days

May

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

5 Early Out

29 No School

22 Days

December

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

1 End of 1st Trimester (58 Days)
2 No School Staff Dev

23 No School
26-30 No School

Staff Dev: 1
15 Days

June

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

End of 3rd Trimester (58 Days)
2 Early Out

2 Days

January

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

13 Early Out
16 No School

21 Days

AN EXAMINATION OF ADMINISTRATIVE CAPACITY

BECKER PUBLIC SCHOOL

Summer 2015

Introduction

In the spring of 2015, the Board of Education for the Becker Public School commissioned a study to determine the extent to which the Becker Public School has both appropriate levels of administrative staff in place and is deploying those resources in an effective fashion. The study was intended to examine available comparative data and engage select members of the Becker administrative team in facilitated discussions intended to reveal pertinent information.

Embedded in the study were three central, interrelated questions:

- Compared to school districts of like-size and function and in accordance with the findings of the study, is the level of administrative staff for the Becker Public School appropriate to achieve the mission of the district?
- Considering the work assignments and other organizational expectations prescribed by the Board of Education, what changes in staffing numbers (up or down) should be considered?
- In an examination of the deployment of administrative staff relative to both numbers and job descriptions, how might assignments be restructured to achieve heightened effectiveness and efficiency?

In addition to these questions, Board members offered additional inquiries to the consultant through the Board Chair and Superintendent. The central questions will be explored throughout this report with specific answers provided in the Conclusions section. The Board questions will be examined in Appendix A.

This report is laid out in the following fashion:

As an initial step, interviews were conducted with thirteen key members of the licensed and non-licensed administrative team. The key findings from the interviews will be offered as one section.

A second main section will consider the statistical evidence gathered as comparisons were sought in like-sized school districts and school buildings. This work is an offshoot of an earlier, district-generated study completed by the Becker Public School. Efforts were made to “audit” that study to test its validity. One additional element has been added to the district study and will be reported. An analysis of the funding base of the comparison schools was completed to determine the extent to which resources might be a factor in administrative staffing.

A third section will focus more deeply on three comparison districts. This section will go beyond the numbers of the original quantitative study and discuss the findings that emerged from in-depth interviews as these relate to Becker.

Finally, the report will summarize the findings, list the conclusions, and offer recommendations. As noted above, Appendix A will specifically address the questions raised by individual Board members. Additional appendices will offer support materials.

Assumptions, Delimitations, and Cautionary Notes

Readers of this study in general and policymakers in particular who might wish to consider the forthcoming recommendations should keep the following things in mind:

- This report was commissioned to examine the efficient use of the administrative workforce for the district not the effectiveness of any particular person or the group as a whole. As such, an assumption was made at the start that, individually and collectively, the administrative team is at least effective. Anecdotally, based on prior experience and recent interactions with administrative team members, this appears to be a high-performing group of individuals who are all fully engaged in their work.
- The researcher was asked to exclude the Community Education and Activities Programs from this analysis. So too did the district recently complete a separate transportation study. As such, data were not gathered and observations were not offered about these administrative functions.
- The scope of the study was naturally limited by the constraints of time and the availability of information. Insofar as comparative data were available in the public domain in Minnesota, those data were obtained. No efforts were made to extend this study beyond Minnesota. School districts that were nonresponsive to recent information requests were excluded from the current analysis though their data remained in the original district-generated study. In addition, this study examined information at a fixed point in time – the summer of 2015. The study did not examine longitudinal data regarding Becker’s administrative capacity though, as reported in a later section, some perceptions were shared through the administrative interviews about the capacity over time.
- In any public or private organization, a case can be made to expand or contract a workforce, to increase or decrease expenditures in a given area... The simple answer to the question of “can cuts be made” must always be answered with “yes.” However, it is the impact of a given decision to expand or contract in which the worth of that action might be measured. Decisions have consequences and one must be knowledgeable about and willing to bear the logical consequences of actions that are undertaken. As such, readers should expect to see some “if, then” statements emerge in the recommendations offered later in the report.

Review of the Findings

Notions from the Field – Administrative Interviews

In early June of 2015, the researcher conducted in-district interviews with 13 persons representing both licensed administrators and support staff. These individuals were drawn from building-level and district-level operations alike. They were selected by the researcher in consultation with the Superintendent.

The interviews were conducted in one-hour blocks. All but one were scheduled back-to-back on two days during the first two weeks of June. School was in session on the first day of interviews; students and staff had been released for the summer by the second day. A list of interview subjects is offered as Appendix B.

A common template of (inter-related) questions was used for these interviews:

- What pressures do you see in the system? (Unique problems or challenges)
- What perceptions do you have about the prospect of excess capacity in the system? (Duplications, etc.)
- What adjustments would you suggest for your own work assignment?
- If you had the chance to do a complete reorganization, what changes would you make?
- Estimate of your own work hours...
- Other? (What would admin team say about administrative capacity? What would staff say? Citizens?)

Interview subjects were assured of their anonymity in the responses and asked to be forthright in their answers. The researcher was impressed by the positive spirit and the candor of the individuals with whom he had interaction.

While the aforementioned question “script” was used and notes were dutifully tracked regarding responses, there was the typical open nature in the responses. Often, the question asked prompted discussions about elements that were merely related rather than directly responsive to the question as it was originally framed. And, as noted previously, the inter-relationship between and among questions was such that there was significant overlap in the responses. An effort has been made to organize the information gathered into the original question categories.

The pressures seen in the system were many and varied. Some common themes emerged.

- Becker’s changing financial status was seen as a unique pressure on the system. In the last couple of decades, the district has moved from being supported almost exclusively with the local tax base (power plant) to the state formula. When funded almost exclusively with local property taxes, resources were relatively abundant. Several administrators noted that this may have created a kind of culture of “entitlement” around resources, an expectation that there remains available a “hidden pot of money” that

simply doesn't exist today. "When money is tight, people struggle," one administrator noted; long-time staff, especially, haven't experienced this before.

- Related to challenges associated with the changing financial foundation are those embedded in growth. Several respondents noted that the transition from being a small school in a small town to a district of at least moderate scope and scale have brought about challenges. One administrator suggested that Becker might be at an awkward size: "not small enough or big enough" to permit a solid focus nor to provide the scale of resources to accomplish all of what it seeks to do.
- The changing nature of both state education requirements and district expectations was discussed by many of the team members. Specifically, the new requirements associated with the implementation of the teacher evaluation system, the district focus on student achievement and high test scores, the implementation of one-to-one devices, the efforts at alignment of curricula and instructional approach have all placed pressures on administrators and their support staff. Principals and Assistant Principals alike are spending significant time as instructional leaders, time that in the past was otherwise consumed by task management of the buildings. Administrative support staff shared accounts of report functions associated with these initiatives that did not exist before. One support staff member suggested that "(our) jobs are growing all the time." The researcher noted that few members of the administrative team, licensed and support staff alike, have tightly focused job assignments. Most individuals wear many hats and are constantly pulled in many directions. One respondent wondered aloud about the "potential that things (might be) missed" as a result.
- Several district-level and building-level administrators specifically referenced the increasing social, emotional, and physical health challenges that exist in today's student population. One person noted that community perceptions exist that "we don't have the problems of other places," that the Becker district is somehow removed from the challenges experienced in other school districts. Nothing was revealed through this study that would suggest that Becker is particularly different from other places in this regard. Another respondent indicated that "mental health challenges are growing significantly." The person reported spending "a lot of time in the role of counselor." This was offered as an observation not as a complaint for the administrator noted the importance of relationship building and student wellness.
- Among the more specific pressures identified was the area of Human Resources and payroll. Site-level and district-level administrators, from both licensed and support ranks, suggested that the time devoted to these functions – at both administrative and support levels – is not sufficient to meet the needs of these important and complex parts of the operation.

Perceptions about excess capacity were shared. In most cases, these perceptions were related to a need for additional capacity rather than an identification of where too much capacity might exist. Indeed, not one of the 13 respondents indicated an area of excess. The themes included:

- Many respondents, from all levels of the administrative team, shared concerns about the lack of administrative capacity available at the elementary level. One administrator in particular, not from that level, indicated that “(we) are not overstaffed... the people I work with are overstretched.”
- These calls for increased elementary capacity were voiced in both licensed (Assistant Principal) time and in support (nursing, clerical, etc.) time. Issues of equity between and among the high school, the middle school, the intermediate school, and the primary school were expressed though, in most instances, site-level respondents acknowledged a more limited understanding of the operations at the other levels. Concerns were raised that perceptions about capacity inequities between and among levels have raised tensions within the administrative team.
- The closest that respondents came to identifying “excess” was in the following way: “I hear people ask if we need a Curriculum Director and an Instructional Technology Coordinator.” In answer, this individual and other interview subjects responded that alignment is better, student results are improved, devices are better used, data are more closely scrutinized, and, in general, the system is operating at the current level of strong achievement precisely because the positions are supported. When contemplating the prospect of cuts, some of the respondents expressed a desire that the district maintain its (limited) system of the use of licensed Assistant Principals rather than revert to the sole use of Deans. The former model, it was noted, provides needed support for instructional leadership efforts and teacher evaluation.

When asked about “adjustments” for their own work assignments, some general and some specific suggestions were made:

- Several respondents referenced the “adjustments” that have been made in work expectations over the recent years. “We have the same administrative capacity and office support now as when we had (smaller number listed) kids.” The perception was shared that growth in the student population hasn’t generally resulted in the growth of administrators or support staff. This was expressed on both a district level as well as at a site level. One site administrator commented that “the staff level at the District Office is very similar to what it was 20 years ago.”
- One “adjustment” was referenced with a cautionary note in mind. Apparently, some changes in teacher preparation time are forthcoming. And, it was noted, the use of preparation time by staff has changed from attending to daily lesson tasks to focusing on district initiatives involving technology, student achievement, curriculum alignment, and the like. So too have new requirements for “intervention and enrichment” impacted both system expectations and time availability. The administrative team is integrally linked to these initiatives and their time is also captured by these changes.
- Specific references were made to the need for “adjustments” in elementary capacity. As

noted in earlier categories, a call was made for more Assistant Principal time and more support (nursing and clerical) time at that level. Additionally, a specific call was made for changes in how the HR function is deployed at the district level. “Everybody and nobody does the HR function here.” Related to this condition, it was expressed that “taking vacation time in the Business Office requires extra time (and coordination) with others.”

Interview subjects were invited to offer notions on the “complete reorganization” of the administrative roles and functions in the district. This permitted some to reinforce ideas expressed earlier and it gave others a bit of free rein to make suggestions that were varied in nature:

- Several district-level administrators noted that support is needed at the elementary schools. One suggested that a shared Assistant Principal might be added in addition to the behavior specialist. It was noted that “secretaries are taking work home” that can’t be completed during the day. The work was identified to be data entry. Another administrator acknowledged the “huge responsibility” held by the Curriculum Director. “It feels like an Assistant Superintendent (role).” It was unclear whether this was merely an observation or a call for an official designation.
- One suggestion was made that consideration should be given to the “counseling and social work configuration.” More time in those areas would permit site-level administrators the opportunity for additional instructional leadership and support. On a related note, several administrators called for continued efforts to grow “teacher leaders” who could assume responsibility for some of the tasks now undertaken by the administrative team.

Administrative team members were asked about the estimated hours worked:

- Not surprisingly, licensed and support staff responses varied. The latter category is contracted for fixed time schedules and a fixed number of days. Generally, this translated to 40 hour weeks for some contracted amount of weeks; the length of these contracts across support staff varies in accordance with previously determined needs and budget constraints.
- Licensed administrative staff offered both qualitative (“way too many”) and quantitative (“easily 13 hour days and then about 10 hours per weekend”) information. Generally, the range of responses for licensed administrators was within 50 to 60 hours of in-school time and additional time on evenings and weekends at home writing evaluations, answering email, and otherwise attending to the paperwork that is an inevitable part of the job. No administrator reported working fewer than 50 hours a week and distinctions were made between summer hours, usually lighter, and school year hours, considerably heavier.

In the “other” category of questions, an attempt was made to get interview subjects to step beyond themselves and into the perceptions of others regarding administrative capacity. The

responses showed the following:

- It was speculated that, if left to the perception of the group, the administrative team would suggest that it is variously “overwhelmed,” “stretched as far as can be,” and – with the exception of the elementary school – “appropriately-sized and “running as efficiently as we can.”
- Respondents noted that there would likely be a split in the perceptions of staff regarding administrative capacity. It was observed that in most school districts some staff might say the organization is “heavy” on administrators but that it would be “less likely to (be heard) in Becker.” Other staff, it was suggested, might point to the Buildings and Grounds position, open at the time these interviews were being conducted, as a place where some changes could be made. It was also noted that the timing of the question to staff would factor into the response. The negotiations timeframe was cited as a challenging time.
- There was less resolve in answering on behalf of the citizen stakeholders of the district. Several respondents noted that their interactions were more limited to parents and to student issues. In general, the administrative team suggested that district residents seem “very happy” with the school district.

Finally, and as a result of the vacancy in the Buildings and Grounds position, each interview subject was asked for specific input into that position:

- Almost universally, respondents advocated for filling the position with a high quality candidate. Many members of the administrative team noted that, absent such an assignment, the financial and other real efficiencies to be realized through centralized purchasing, coordinated maintenance, and effective deployment of personnel would not be possible.
- Suggestions were made to “streamline” parts of the existing system by having a greater role for building heads. Some suggestions were made that the current system is predicated on the contractual agreement in the custodial unit that, purportedly, has stipulations regarding supervision. A question was raised about whether building heads might report more directly to Principals rather than the Director. These many suggestions were merely variations on the theme that the department needs strong leadership and that the position should be retained. A more detailed treatment of this issue is offered in the form of the recommendation found in Appendix C of this report. It was developed and submitted at the request of the Board Chair prior to the completion of the report.

An Analysis of the Comparative Data

As one part of this current effort, the district asked that an older, internal analysis of administrative staffing be examined. While a call was not made to replicate the district’s original

quantitative study, the district wished to review and authenticate that study in order to determine the extent to which the findings remain valid.

The district study, entitled “Administrative Staffing Survey: District and Schools” was originally prepared by Superintendent Stephen Malone in 2011. It was updated in 2013. In 2015, the transportation sections of the report were updated again in accordance with a separate study being completed on that element of the operation.

The data shown in the report, attached as Appendix D, were gathered through a survey of school districts and school buildings that, according to MDE enrollment data, were in a population range comparable to the Becker Public School and its buildings. Email messages were sent to verify survey data and telephone conversations were held to further clarify especially the elements related to transportation.

In this 2015 study, an “audit” was made of between 30 and 40 percent of the original respondent districts and school buildings in an effort to validate the data in the earlier study. Email inquiries were sent to those districts and school buildings seeking the same types of data as were reported in the original study; a comparison was made of current results with those reported in 2013. Telephone conversations were placed to clarify data elements. The “audited” districts and school buildings are identified in Appendix E.

Based on the results of this “audit,” it is apparent that, with minor variations mostly attributable to changes in student populations, the data remain valid. No significant changes in enrollment data would exclude the districts or buildings under study. Neither would there be significant reason to include additional districts or buildings in the study to further validate the findings. While some districts made some slight adjustments in staffing levels over the past two years, these were not determined to be material in nature.

As a second phase of this “audit,” the data were examined to determine how Becker Public School compares with the districts and buildings identified. The following observations, reported by school building and by the district as a whole, are offered:

- The data showed that the primary schools in the study are all supported by a full time Principal. There were various approaches to the use of Assistant Principals and Deans. The majority of the districts in the study did not report having either of these positions; as such, some caution should be exercised in that the data referenced here were generated by only three of the many primary schools in the original study. Still, they showed Becker’s level in this category to be two-tenths of a Full Time Equivalent (FTE) above that average. An examination of the support staff surrounding the lead Principal and his/her Assistant showed a different result. An analysis showed that the primary school in Becker was supported by 1.4 FTEs fewer than the average primary school in the study. The differences were most apparent in reception and attendance support. The FTEs assigned to Becker’s Guidance/Social Work system were similar to that found in the average building in the study though lower by two tenths of an FTE in combined counselor and counselor’s secretary time. (The support category of Lunch Supervision was removed

from the analysis in this entire section because of the variance in approaches from building to building and district to district.)

- A look at the intermediate schools in the study showed similar FTE counts as in the primary schools but the averages were generated by more respondent schools. While all of the schools reported having a full time Principal, half of the study buildings supported either an Assistant Principal, the most common model, or a Dean. In all cases but Becker, those positions were full time. On average, Becker, at the intermediate level, appeared to be on track with the average deployment of these assignments but those averages were made by places that either had a position (half of the respondents) or had no reported support at all (the other half). Once again, an examination of the support staff showed a much wider variance from the norm. In total, the average intermediate school in the original study reported 1.3 more support staff members than did Becker. Again, the most significant differences emerged in the areas of reception and attendance. A similar variance of .3 FTEs existed in the area of Guidance support from Becker to the average with Becker's count being lower.
- The middle school data painted a different picture at the senior building leadership level. All but one of the buildings was served by a full time Principal. That one, a site that apparently was nonresponsive to the original data request and to the current request as well, was included in the original analysis and thus impacted the averages listed. In an examination of the data on Assistant Principal and Dean assignments, and removing the nonresponding school from the mix, all of the comparison districts supported either a full time Assistant Principal (the model used in most places) or a full time Dean. Some places had both positions in place. The averages showed, though, that about an additional half FTE of assistance to the Principal was available in the average school building that did not exist at Becker. A similar analysis of support staff showed a wider variance. The data showed 1.1 FTEs fewer support persons in Becker than in the average respondent building. The differences were again most noted in the areas of attendance and reception. The Guidance/Social work category also showed that Becker is 1.1 FTEs lower than the average district though most of this was accounted for by the average school having a full time secretary supporting the licensed staff in this area. Becker had no reported support staff specifically assigned in this area.
- A look at the high school data revealed that Becker was nearly identical in both Principal and Assistant Principal configuration to the comparison high schools. The preferred model among comparison schools, by a wide margin, was to employ an Assistant Principal. Two high schools reported having both an AP and a Dean. One, in a district with historical financial distress, reported having neither. An analysis of support staff categories available in the high schools in the original study showed that, while different sites deploy persons in different ways, the total FTE count of these support positions in the comparison districts was very similar to Becker. Becker was lower than the average by about .5 FTE in reception and .2 FTE in Counseling/Social Work support staff but its ratio of licensed personnel in that latter area were slightly higher (.3 FTE) than the average district in the study. While, in total, the high school was still lower than average,

as compared to the like-size counterparts, it was closer to the averages than the other buildings in the district.

- A final element of the original report included a look at like-sized districts. Becker was identical to all of the comparison districts in the Superintendent and Assistant to the Superintendent assignments where one of each is shown. The same was true with the Business Manager position. Variances began to show themselves in some of the more discrete areas of the business function. The average comparison district was supported by a half time HR Director and about a quarter time HR secretary. Becker had neither. An analysis of raw counts showed that five of the 14 like-sized districts had a full time HR Director. Five more had a half time Director and only four, Becker included, did not have a Director in position. The averages found in the HR secretary spot showed that only four districts utilized this model of HR management. As such, the average FTE was low (.2). The other Business Office data showed that Becker's deployment of support staff was .9 FTE lighter than that found in comparison districts. The one other category reported that was relevant to the current study was in the area of Curriculum and Instruction. Of the 14 districts in the original study, 12 had Directors, most of whom were full time. One of the two that did not have a Director had a full time Assessment Coordinator, an assignment that many organizations, like Becker, pair with the Curriculum and Instruction office. With that factor in mind, Becker's time investment in a Director of Curriculum and Instruction was essentially the same as the comparison districts. Five of the 14 districts also supported a part time secretary to provide assistance to that Director; Becker was midrange in FTE allocation to those who did have such a position but above the overall average by .3 FTE. Finally, several districts had lead administrative staff devoted to Staff Development and to Federal Program Administration. Averages showed .6 FTEs devoted to the former and .4 FTEs devoted to the latter. Becker did not support individuals with these sole assignments; the job duties were variously distributed among members of the existing administrative team.

An additional element of analysis was made available with the original administrative study when it was completed by Superintendent Malone in 2013. He provided a North Central Association (NCA) matrix that showed what were reported to be "minimum staffing levels" for Principals. A similar chart was reported to be from the Minnesota Department of Education. The original data showed, from a Principal perspective, that Becker is at least close to those recommendations. The original chart is included as Appendix F. Efforts to produce similar information through the NCA, MDE, the MSBA, and via web-based resources did not produce any results. No recent comparable charts appear to be available.

As one added feature of the current study, and in response to an inquiry made by the Board, an analysis was done of the financial resources available to each comparison district to see the extent to which funding might be associated with administrative staffing. The author of the current report completed a dissertation in the late 1990s that focused on a district-by-district comparison of funding factors as these related to the concept of school funding equity. While the results of that study are clearly not relevant to this current effort, the author learned that many factors are at play in the differences that do exist from district to district. Poverty levels, English

Language Learning programs, Special Education population percentages, and the like all impact the resources available to a school district. If a district has more money in one state or federally funded area than another, it is most often an indication that the district also has more expenses associated with that particular area; often the “benefit” of the additional resource does not cover the actual “obligation” associated with delivery of the program area.

Still, it was illustrative to examine financial data to see what these revealed. A chart of all of the Fund 1 revenue available to the comparison districts has been included as Appendix G. These data were drawn from an analysis of fiscal year data submitted to and available through the Minnesota Department of Education. Data were drawn from Fiscal Year 2014, the most recent year for which such information existed. All of the school districts that were examined in the original Becker study were included in the analysis. The chart shown in Appendix G has the district-level comparison group identified with an astericks (*). The following observations can be made:

As compared to either the entire list of comparison districts or the district-level subgroup of 14 organizations from the original study, Becker had a Fund 1 total revenue available by Average Daily Membership that was lower than the average. Becker’s ADM amount was reported by MDE to be \$9,222. The range in the comparison districts was from \$8,826 to \$13,934 with that latter number being generated by the Minneapolis district which had a building in the original study. Minneapolis is often considered an outlier in such a study because of its unique challenges (largely) associated with poverty. The range in the district-level comparison group was tighter. The lowest reported number was produced by Delano at \$9,204 and the highest from Hibbing with \$12,551. Becker was second lowest in this list of 14 districts from the original study.

The data, as reported by the MDE, did not permit a detailed analysis of the buildings associated with the original Becker study. The data at a district-level revealed that, with lower funding than Becker, Delano reported the same level of district office/business office support staff as the average district in the original study. Delano had a higher FTE count in the HR function and significantly less staff time available in the category of Curriculum and Instruction/District Assessment than other districts in that study. Hibbing, at the top end of the reported funding range of comparison districts, was right at the average in DO/BO support staffing. The district was above average in staffing levels in HR and at average levels with licensed staff in the curriculum/assessment area. Becker, by comparison, was lower in these first two categories by nearly one FTE in each and at the averages in the last category of curriculum and assessment.

Two additional districts received a more detailed revenue examination because they were subject to an in-depth treatment in the section that follows. Hutchinson was reported to have \$9740 per ADM available. Their DO/BO staff level was reported to be .5 less than the average comparison district. Their investment in HR, as expressed in FTEs, was more than the average district in the study; the curriculum/assessment category was less. Worthington, with an ADM funding base of \$11,181, had one FTE more of DO/BO support help than the average district in the study, .7 FTE less of HR support, and .5 more curriculum and instruction support than the average comparison school.

A Review of Select School District Structures

In an effort to gain greater insights into the organizational structure of some of the comparison districts, three organizations were contacted by phone for in-depth reviews of the administrative structures that exist at those places. The three included the Worthington Public School, the Hutchinson Public School, and the Monticello Public School. In two cases, these districts were included both as comparison districts and had buildings included in the original study. In one case, the district was larger than the comparison district range but was included here because of both its proximity and its relative cultural similarity to Becker.

Interviews were conducted with the Superintendents of Worthington and Hutchinson. The Assistant Superintendent was interviewed in Monticello. All three individuals reviewed their general operations and were asked specific questions about the areas of Curriculum and Instruction, Human Resources, school building administration, and technology.

Different titles existed in the different organizations for those responsible for curriculum and instruction. However, all three of the districts examined here reported having a full time lead administrator in place to manage the various aspects of this assignment. In the case of two of the districts, the Technology Integrationist reported to this district-level administrator. These administrators were supported by full time administrative assistants. One district moved from a model in which an Assistant Superintendent, a position that no longer exists, was replaced by a Director of Teaching and Learning who spends about 75 percent of the time on curriculum and instruction and the remaining time on HR and other district management responsibilities. Another of these districts supported both an Assistant Superintendent and a Curriculum Director. The third also reported having a Director of Teaching and Learning who is more exclusively assigned to those curriculum and instruction responsibilities.

The interview subjects reported various ways HR is managed in their districts. One Superintendent noted that, by design and in accordance with budget constraints, four different persons in the central office – adding up to approximately one FTE total – perform various elements of the HR function. He confided that “if I had my way, I’d have an HR Director.” One respondent noted that the HR function is “poorly” executed in the district because the system doesn’t have an HR person. The routine work has been processed at the support staff level by persons throughout the business office. The more legal elements come to the Superintendent and a Director of Special Programs, a contracted position with a local service cooperative. The third organization also reported a distributed approach to HR but the respondent suggested that a “true” HR Director would be the preferred approach. “Mistakes in this area can get you into legal difficulty real fast...”

Each of the three school districts reported that full time Principals lead all buildings. All of the high school and middle school Principals are supported by Assistant Principals. Many but not all of the elementary schools also were reported to have Assistant Principals in place. No one reported the use of a Dean in place of or addition to an Assistant Principal. “I don’t know how we could do it with only one licensed administrator in each building ... one licensed administrator can’t do all of the evaluations.” Indeed, the teacher evaluation factor was specifically identified

by each of the interview subjects as the primary reason that APs rather than Deans were in place. One went so far as to say “I could add another administrator to each building just to support teacher evaluation” if it could be afforded. That same person discussed the importance of having administrators perform functions more associated with instructional leadership than student management. He described efforts to keep Principals, especially, in such a role and not “managing minor disputes like pulling hair” between kids. While he acknowledged the importance of responding to such things, “I can hire someone for \$15 an hour to do that for us and keep my Principals where they should be.”

Of the three comparison districts, Worthington supported a technology program most akin to that which is available in the Becker School District. The Superintendent reported that tablet devices are available on a one-to-one basis across the district and that laptops are similarly deployed. “We have technology everywhere.” Just as the number of devices Worthington utilized is similar to Becker, so too was the system Worthington used to both embed the devices into instruction and support the technology itself similar to Becker.

Worthington maintains a full time Technology Integrationist on a 200 day contract to “help teachers learn how to put this (technology) into the system.” In addition, four full time year-round tech specialists, working under a Technology Coordinator, keep the devices and the network alive. While there are interactions between individuals in these divisions, the primary focus of the former administrator is on curriculum and instruction while the latter administrator and that team are solely involved in the technology itself. Worthington has found, to paraphrase the Superintendent, that ‘people who can keep computers running can’t necessarily teach the use of technology to others or integrate technology into instruction.’

While Hutchinson did not report having the same level (one-to-one) of devices as Becker or Worthington, it too has full time individuals responsible for the “divisions” noted above: integration and support. The former assignment will, beginning this year, report to the Director of Teaching and Learning. The latter assignment will continue to report to the Director of Finance. Both of these technology administrators sit on a technology team and are at essentially a lateral position on the organizational chart. Centralized technology support persons, in numbers akin to Becker, manage day-to-day device problems and keep the network alive.

While the Monticello technology system is not reported to be at Becker’s one-to-one ratio, the district supports a Technology Director who is a former teacher and a Network Administrator who focuses on devices and network systems. The district reported being in developmental stages as it moves toward an Integration Specialist model. The scale of both of these “divisions” is, not surprisingly, different from that in Becker or the other two comparison districts noted here because fewer devices are supported.

In most other respects, these districts had site-level operations that were similar in nature to that found in Becker. Differences did appear to exist from place to place in numbers of nurses, counselors, social workers, and the like, but these were, in the opinion of the researcher, largely offset by other factors. Where one organization might support a social worker, another might have a team of behavior management specialists or a TOSA (Teacher on Special Assignment)

providing administrative support. While there were common threads regarding job functions for there is surely similarity in the type of work that must be performed, there were unique approaches to how that work has been organized into job categories. One interesting factor appeared to be at play. In each instance, work has often been designed not only around the needs of the system but also the unique skills and talents of the individuals who find themselves in these positions.

Summary

The perceptions of the administrative team, as revealed through targeted interviews, showed that the team believes both historical patterns and the challenges of growth impact (perceived) cultural and actual expectations around resources. At a time when resources have been relatively diminishing and the district has grown, state and local standards for student achievement and program opportunity have increased. This has put pressure on an administrative staff that, relative to student growth, remains largely the same size as it was before the new programs were put into place. In addition, a changing student population – one that has greater social, emotional, and physical health challenges than in the past – has required that additional organizational (and administrative) time be spent addressing these concerns.

In particular, the interviews revealed a perception that, in the specific areas of HR, payroll, and elementary-level administrative capacity, the organization does not support a level of staffing that is appropriate. Additionally, concerns were expressed that, individually and collectively, the administrative group is working at or above capacity. Respondents pointed proudly to high student achievement and they discussed their own work in relationship to that achievement.

In an examination of the original Becker study of administrative staffing levels, an “audit” of approximately a third of the original survey respondents revealed that the data are sound. No material differences existed in the more recent results than were reported in 2013. The data themselves revealed that, generally speaking, at both the district-level and the site-level, Becker has a similar level of licensed administrative staff in place as the comparison schools. There were some data to suggest that additional Assistant and/or Dean time, relative to the comparison schools, could be made available at the middle school and elementary levels to make these sites comparable to their study counterparts. In the specific areas of Human Resources management at the central office and in non-licensed support staff at the middle school and elementary levels, Becker supports fewer FTEs than do comparison schools. Becker’s model of a lead Principal and an Assistant Principal at the high school and middle school are consistent with the pattern found in all other places. The same is true with district-level lead administrators: Superintendent, Business Manager, and, considering that the position is often combined with assessment responsibilities, Curriculum Director.

When the original analysis was extended to include a look at available revenues, Becker was shown to be among the lowest-funded schools as measured in resources available on an Average Daily Membership basis. However, no direct relationship between administrative staffing levels

and ADM funding was revealed from this analysis. Districts appear to support staffing levels in accordance with their perceived needs as these relate to the overall mission of the district.

A deeper look at three school districts reinforced this perception about unique needs and mission. The organizations that were examined reported different ways to deploy personnel and to label job assignments, but they all supported comparable levels of administrative staff in the general areas under study. Differences were revealed in how technology is both integrated in instruction and supported in this use. Technology was not an element of study in the original Becker report on administrative staffing. Here, it was found that the two districts that have levels of technology comparable to Becker essentially have the same levels of administrative staff, organized in a very similar way, to that of Becker. The district that had a lower level of staffing in this area had a significantly smaller technology infrastructure to support but the deployment of personnel is similar to Becker. Additionally, in the case of all three organizations, leaders reported the need for additional support in the increasingly challenging area of Human Resources. The leaders who were interviewed also expressed distinct opinions that Principals need to be supported by licensed Assistant Principals because of heightened expectations that these site administrators embrace the role of instructional leadership. The time demands associated with teacher evaluation, in particular, were noted as a reason why licensed support must be available.

Conclusions

This study was originally framed around three central questions. While answers to these questions might generally be found in the report itself, a specific set of conclusions, framed around the questions themselves, has been made available:

Question One – Compared to school districts of like-size and function and in accordance with the findings of the study, is the level of administrative staff for the Becker Public School appropriate to achieve the mission of the district?

The findings revealed that the level of licensed staff for the Becker Public School is appropriate at the lead levels. So too is the use of Assistant Principals at the high school and the middle school an appropriate deployment of personnel. Some question exists about the appropriateness of the level of time devoted to the HR function, to building-level support staff, and, perhaps, to licensed support for Principals at the middle, intermediate, and primary school levels where, in comparison to like-sized organizations that presumably have like missions, the Becker Public School does not support the same levels of administrative staffing as was revealed in both quantitative and qualitative analysis.

Considering the work assignments and other organizational expectations prescribed by the Board of Education, what changes in staffing numbers (up or down) should be considered?

The results of the study suggest that the district appears to be running a relatively lean

administrative team, especially regarding the HR function and in the support areas specifically associated with reception, attendance, and even, as these functions relate to administrative function, counseling support services. While licensed staff solutions might be considered to address some of these perceived challenges, non-licensed solutions might be more financially viable and these would likely have the very real effect of keeping the licensed personnel better engaged in the higher functions associated with instructional leadership.

In an examination of the deployment of administrative staff relative to both numbers and job descriptions, how might assignments be restructured to achieve heightened effectiveness and efficiency?

This researcher did not find that the Becker deployment of administrative staff relative to numbers or to job descriptions was either atypical or inefficient. While each district generally studied in the original report and the three districts that were subject to more in-depth examinations had different job titles for different job functions and a different deployment of numbers and assignments of individuals associated with those functions, in all cases, the work that was performed simply needed to be completed. The one specific area this researcher believes that some restructuring needs to take place involves the important area of Human Resources management. Whatever the approach – through the addition of management level or support level personnel, by the specific reassignment of job duties within an existing staff – this function begs additional attention for it is an area of significant vulnerability (liability?) for the district insofar as mistakes made in this area can be both difficult to reconcile and expensive to remedy. A preferred approach, in the opinion of the researcher and as expressed in the recommendations that follow, would be to add capacity (staff time) to this function.

A few additional conclusions are offered here as well. The Becker Public School is producing high student achievement results and it is offering an impressive technology program. Evidence exists, in both the quantitative performance data and in the qualitative commentary from members of the administrative team, that the district is meeting a set of very high standards. While individuals from throughout the system have significant involvement in meeting this high mark, the administrative team is also integrally involved in this accomplishment. Significant changes down (reductions) from already stressed levels in the administrative team and in other areas of the operation must necessarily be examined within the context of the impact on achievement and/or organizational expectations.

Recommendations

If the district wishes to maintain its current level of progress on curriculum alignment, technology integration, and student achievement, then it will necessarily need to maintain at least the current level of administrative staffing in order to have some chance that these things might continue.

If the current level of administrative staffing remains in place, then the district should consider the adjustment of both licensed and support staff FTEs across all of the sites so as to better equalize what is essentially a relative shortage of staff at all levels. While job functions and role assignments differ from site to site, the data showed that, relative to their comparison counterparts, Becker High School is closer to the average licensed administrator and support staff levels than are the other three sites in the district. The prospect that shifts in support personnel from the high school to other levels might be required would clearly be difficult and involve the prospect of intense conversations about organizational equities. Such a move would necessarily need to be undertaken with the greatest sensitivity. Additionally, a shift of part time personnel from site to site might simply be logistically impossible.

If the district wishes to both reduce its liability in the Human Resources area and to improve its effectiveness in the deployment of that job function, then it should increase its investment in personnel in Human Resources. At a minimum, additional support staff time should be added into the central office mix; job tasks should be aligned with this new position and/or further integrated with other existing positions/job functions. Ideally, some management-level capacity in addition to or instead of the support staff time should be secured.

If the district wishes to keep key building personnel functioning more solely in the roles of instructional leaders, then it should consider the addition of support staff in key areas of site operations. These areas include reception, attendance, nursing, and/or counseling functions.

If the district wishes to take its focus on student achievement to the “next level” by increasing capacity in its instructional leaders, then, at the primary and intermediate schools, the addition of licensed administrative support should be considered. As a replacement for or in addition to existing “Dean-level” support, this move would permit the Principals to more fully attend to instructional leadership duties as lower-level but necessary tasks of student and site management would be performed by other personnel. In addition, the responsibilities of teacher evaluation would be shared.

If the district simply must make reductions in administrative staffing, then it should consider whether it can continue to support licensed administrators as second administrators (Assistant Principals) at the site level, the dual roles of technology integration and support, and/or the office of Curriculum and Instruction. Changes in any of these assignments will inevitably result in at least a temporary suspension of the current level of efforts at curriculum alignment, technology integration, and student achievement. Remaining administrators will be relegated more to management functions rather than to instructional leadership. The district would face the prospect that economic efficiency might otherwise trump overall effectiveness.

A facilitator’s note:

This researcher wishes to thank everyone associated with the project for the open and gracious manner in which each person interacted with and provided information to the report’s author. I found competent, hard-working people at every turn. The district appears, from this outsider’s

perspective, to be well-led from the Board of Education through the District Office and into the four levels of the student operation. And, the levels of student achievement that have been posted are certainly a testimony to the excellent work of the administrative group – licensed and non-licensed personnel alike – but also to the entire staff of the Becker Public School. Best wishes are expressed for continued success.

APPENDIX A – BOARD GENERATED QUESTIONS

1. Are we staffed at a level that is the most efficient?

While “efficient” can be “in the eye of the beholder,” it appears to this researcher that Becker has efficiently deployed its workforce. Generally, Becker appears to have built a high level of student achievement and operated a complex and growing operation with relatively fewer administrative personnel, especially in the support ranks, than other districts. The question remains as to whether these “efficiencies” can either be sustained over time or will inevitably lead to problems for the district. If something slips through the obvious cracks in the HR system, for example, difficult and expensive legal consequences can result.

2. Are there ways to improve the efficiency of individual positions?

Based on an analysis of the comparative data and discussions with members of the lead and support administrative team alike, it would appear that the efficiency and effectiveness of the lead administrative team could be further leveraged if additional support staff were made available. Everyone is busy, but consideration should be given to what comprises this level of activity. Insofar as lead administrators are spending significant time supervising students, pushing paper, monitoring attendance, processing health matters, and the like – important tasks that could otherwise be performed by individuals at different (lower) pay grades – capacity and efficiency can be added to these positions.

3. Are there opportunities to consolidate responsibilities of various positions when there is overlap?

The most obvious area of overlap is in the HR function which, as described above, is performed by “(e)verybody and nobody.” In fact, this might more accurately be described to be a gap. This could be eliminated by assigning sole responsibility to an individual or to a group of individuals. However, absent the addition of capacity to the central office, the work currently being performed by those assigned persons would need to be accounted for in some fashion. It would seem to be difficult to intentionally eliminate this condition without having more staff time available.

4. Are there any positions that you feel are over or understaffed in our district?

The researcher found no obvious places where the district is “over” staffed nor were there clues that such a condition might somehow be a hidden factor. Indeed, the data show that, especially at the site level with administrative support staff and at the district level in the HR function, the district might be short on staff. These data were supported by the perceptions of licensed and support staff as shared in the interviews.

5. How does our staffing compare with other districts our size (ADU's)?

The second main section of this report speaks more specifically to the comparison between Becker and other like-sized districts and school programs. In a nutshell, the Becker lead administration configuration is very similar to the comparison districts in the following categories: Superintendent, Principal, Business Manager, and Curriculum Director. The high school administrative and support staffing is very near the averages of the comparison schools. The middle school assistant administrative and support staffing levels are below comparison schools. The intermediate staffing level is short in the support staff ranks as compared to like-sized schools. The same is the case for the primary building. At the district office level, Becker does not provide either the lead administrator staffing levels or the support staff levels for HR as the comparison schools.

6. How does our staffing compare with districts with a similar budget?

As a general rule, the comparison districts in this study that reported a higher funding base, as measured through state data examined relative to their Average Daily Membership counts, are able to sustain a greater level of staffing at administrative levels than lower funded districts. However, a specific examination of select schools within this study would reveal that lower funded schools support higher administrative levels in some administrative categories than higher funded schools; the opposite is also true. As one moves beyond the data, it might be observed that districts choose to spend whatever money they have available in whatever ways they believe are most important to the achievement of the district mission. It would be dangerous to draw a direct link from any of the financial data examined in this report to any particular course of action regarding administrative deployment.

7. If we were going to add one position, what would be recommended?

As measured by vulnerability, the area that appears to need the greatest attention is in the area of Human Resources. The district does not appear to have an adequate number of personnel to manage the complex and important tasks associated with that function and it faces the heightened chance of liability as a result. At a minimum, the district should secure additional support staff and assign direct responsibility for this person/position to either an individual administrator or a pair of administrators. The Superintendent and/or Business Manager would be logical candidates to supervise such a position.

8. If we had to reduce one or more positions, what would be recommended?

This researcher hesitates to make recommendations on reductions for many factors necessarily need to come into play when such a course of action is contemplated. The scope of the study was such that only the administrative function of the district was examined. A deeper analysis of all of the elements of the operation might reveal other choices and an entirely different course of action than described below. As such, what follows is not a set of recommendations but rather a set of difficult alternatives that

would inevitably need to be considered in the case where reductions might be necessary. Individually and collectively, they would come with negative consequences for the district. These alternatives are not offered in an order of priority for they inevitably all could impact student achievement.

If the district were faced with a reduction in administrative ranks, the choices would necessarily involve the reduction of what might otherwise be considered essential services. Organizations like Becker that have faced budget crises have exchanged Assistant Principals for Deans and this could be done in Becker. The cost would be in the instructional leadership of the Principals for those newly reconfigured assignments would inevitably be almost exclusively devoted to performing the legally required tasks associated with teacher evaluation. Little time would remain for anything else and the total program would surely be impacted.

Another alternative that could be considered involves the Curriculum and Instruction department. Surely, not all of the districts in the comparison group maintain this position (though most do). However, Becker has demonstrated a significant commitment to achieving and maintaining outstanding test scores. These scores can certainly be attributed to many factors including strong work in the instructional and support staff ranks. However, ongoing efforts at curriculum alignment, technology integration, staff development, and the like are also important considerations. A reduction in this area would surely impact student achievement in the long run though a short-term sacrifice might need to be considered in the event of significant financial distress.

The same might be said about the technology program. Surely, not every district in the comparison group supports the level of technology that is in place in Becker nor the approach to integration of that technology. The district is faced with difficult choices in this area, though. The organization can choose to advance a system of “one-to-one” devices but this must both be integrated and technologically supported in order to return that investment. Alternatively, it can either abandon the direction or be content to leave the investment mostly under-utilized. Neither approach seems particularly viable considering the advancements recently made.

APPENDIX B – ADMINISTRATIVE TEAM INTERVIEW SUBJECTS

<u>Name</u>	<u>Assignment</u>
Chantell Boyer	Middle School Assistant Principal
Dale Christensen	Primary School Principal
Ryan Cox	Director of Instructional Technology
Jean Duffy	Director of Curriculum and Instruction
Christine Glomski	Intermediate School Principal
Dawn Gluczinski	MARSS Coordinator/CI Secretary
Roberta Harren	Middle School Administrative Assistant
Nancy Helmer	Middle School Principal
Mark Kolbinger	High School Assistant Principal
Diane Koubsky	Payroll Coordinator
Sandy Logrono	High School Principal
Stephen Malone	School Superintendent
Joe Prom	Director of Business Services

APPENDIX C – BUILDINGS AND GROUNDS RECOMMENDATION

(On Vox Liberi Letterhead)

June 16, 2015

To: Aaron Jurek, Board Chair for the Becker Public Schools

From: Greg Vandal, Vox Liberi

RE: Recommendation on Buildings and Grounds

Aaron, I have been asked to provide a recommendation regarding the Buildings and Grounds position you have open in the school district. This recommendation is a part of a broader study of the deployment of administrative personnel in the district to be completed later in the summer. This study is in progress at this time but I have, as requested, moved this recommendation forward so that it can impact the vacancy.

It is my recommendation that the district proceed with hiring a Director of Buildings and Grounds in accordance with the posting and the job description developed by the district. This recommendation is based on several factors:

- In the last two weeks, I have interviewed over a dozen members of the district's administrative team to gather information for the study. During those interviews, I asked each participant to comment on the position and to share perceptions on the need for that assignment. It was the overwhelming sentiment that an effective Director of Buildings and Grounds is one essential element of a high functioning district. Many members of the administrative team noted that, absent such an assignment, the financial and other real efficiencies to be realized through centralized purchasing, coordinated maintenance, and effective deployment of personnel would not be possible. There was concern expressed that contract restrictions and other real concerns would prevent the use of a management system for Buildings and Grounds that would rely solely on existing personnel and/or some contracted (outsourced) entity.
- I am in the process of examining the data in the district's own administrative study. In a focus on the Director of Buildings and Grounds position, I find that there is near universal utilization of such a position in the comparison districts. Indeed, in an examination of organizations even half the size of the Becker Public Schools, the use of a full time Director of Buildings and Grounds is the norm. Superintendent colleagues express strong thoughts that an effective Director can more than earn his/her "keep" in supply and maintenance cost containment, fixed asset preservation, and personnel management.

No doubt, the primary mission of a school district is to deliver high quality educational services to the students served. Not to be forgotten is that one important element of the "overhead" for a high quality program is the efficient and effective system of facilities infrastructure to support that program. In the public and private sector alike, an organization with the scale and complexity of your own must surely rely on the services of a highly skilled professional who has the sole responsibility for the Buildings and Grounds of the organization. As such, I would recommend that you hire, and that you hire well. There will be a long-term return on that investment.

APPENDIX D – ORIGINAL STUDY

Administrative
Staffing Survey
District and Schools

February, 2013
(Transportation Information Updated
February, 2015)

*Preparing
Best self-directed
learners to thrive in
a changing global
community*

Similar Sized
Schools and Districts

MN Public Schools
Rank Order by
Student Enrollment
Range of 15

Five Surveys

1. District
2. High School
3. Middle School
4. Intermediate School
5. Primary School

Methodology
Surveys sent to each school
Telephone interview to determine staffing info

SOUTH ST. PAUL	3,225
COLUMBIA HEIGHTS	2,991
HUTCHINSON	2,974
FRIDLEY PUB	2,902
DETROIT LAKES	2,855
RED WING	2,853
ORONO	2,772
BECKER	2,751
WORTHINGTON	2,542
LITTLE FALLS	2,447
HIBBING	2,426
CLOQUET	2,415
BROOKLYN CENTER	2,311
DELANO	2,294

District

School Districts	Sept	Sept	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Year	Other	C & I	District	State	Total	
Columbia Heights	1.0	1.0	0.5	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.5	0.0	1.0	0.5	0.0	1.0	0.5	0.0	0.0	0.0	
Hutchinson	1.0	0.5	1.0	1.0	0.0	1.0	1.0	1.0	0.0	0.0	0.5	1.0	0.0	0.0	0.5	1.0	0.0	0.0	1.0	1.0	
Fridley	1.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Detroit Lakes	1.0	0.0	0.0	1.0	0.0	1.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Red Wing	1.0	1.0	0.0	1.0	0.0	0.5	1.0	1.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	
Orono	1.0	1.0	1.0	1.0	1.0	0.0	1.0	1.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Becker	1.0	0.0	0.0	1.0	0.0	0.0	1.0	1.0	0.5	0.5	1.0	0.5	0.5	1.0	0.0	0.0	0.0	0.0	0.0	0.0	
Payson Hills	1.0	0.0	0.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.5	0.7	1.0	0.0	0.0	0.0	0.0	0.0	0.0	
Washington	1.0	0.0	0.0	1.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Lake Park	1.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Hibbing	1.0	0.0	0.0	1.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Chapert	1.0	0.0	0.0	1.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Brooklyn Center	1.0	0.0	0.0	1.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Delano	1.0	0.0	0.0	1.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Avg	1.0	1.0	0.5	0.5	1.0	0.5	0.5	1.0	1.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
District 10-12	1.0	1.0	0.0	1.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	

School Districts	Math	ELA	Science	History	Art	Music	Physical	Health	Foreign	Other	Lat/Am	Global	Other
Columbia Heights	1.0	0.0	1.0	0.0	0.0	1.0	1.0	0.0	0.0	1.0	1.0	1.0	1.0
Hutchinson	1.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Fridley	0.5	0.0	0.5	0.0	0.0	0.5	1.0	0.0	0.0	1.0	1.0	1.0	1.0
Detroit Lakes	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Red Wing	0.0	0.0	1.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Orono	0.5	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Becker	0.5	0.0	1.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Payson Hills	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Washington	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lake Park	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hibbing	0.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
Chapert	1.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Brooklyn Center	1.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Delano	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Avg	0.5	0.0	0.7	0.2	0.5	0.4	1.0	0.4	0.3	0.3	0.3	0.3	0.3
District 10-12	0.5	0.0	1.0	0.0	0.0	0.0	1.0	0.4	0.3	0.3	0.3	0.3	0.3

FOREST LAKE	LAKES INT'L	598
CLOQUET	WASHINGTON	597
BURNSVILLE	HIDDEN VALLEY	597
ROBBINSDALE	ZACHARY LANE	597
MINNEAPOLIS	WHITTIER	596
LAKEVILLE	LAKE MARION	596
BRAINERD	RIVERSIDE	595
BECKER	PRIMARY	594
LITTLE FALLS	LINDBERGH	592
PRIOR LK-SAVAGE	GLENDALE	592
ELK RIVER	WESTWOOD	591
BURNSVILLE	WILLIAM BYRNE	590
FARIBAULT	ROOSEVELT	590
WHITE BEAR LAKE	OTTER LAKE	589
ANOXA-HENNEPIN	WILSON	588

Elementary

Primary Schools	Principal	Asst	Student	Enrollment	Dropouts	Principal	Attendance	Treasury	Guidance	Guidance	Social
Lake Park	1	1	1	4	0	1	0	0	0	0	0
Marina Valley	1	0.5	0	4	0	1	1	0	0	0	1
Dakota Lakes	1	0	0	2.5	0	1	0	0	0	0	1
Lake Marina	1	0	0	0	0	1	0	0	0	1	0.2
Brooklyn Center	1	0	0	2	0	1	0	0	0	0	1
Becker	1	0	0	2	0	1	0	0	0	0	0.2
Central, Prior	1	0	0	2	0	1	1	0	0	1	1
Washington	1	0	0	2	1	1	1	0	0	0	1.5
William Byrne	1	0	0	3	0	1	0	0	0	0	0.5
Brooklyn Center	1	0	0	1.5	0	1	1	0	0	0	1
Avg	1.0	0.2	0.2	2.6	0.1	1.0	0.4	0.0	0.1	0.1	0.8
District 10-12	1.0	0.0	0.0	2.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0

ROSMNT-APPLE VLY	HIGHLAND	651
ROBBINSDALE	FOREST	651
WACONIA	SOUTHVIEW	650
ROBBINSDALE	MEADOW LAKE	649
ELK RIVER	ROGERS	648
ROSEVILLE	BRIMHALL	647
BECKER	INTERMEDIATE	646
ELK RIVER	MEADOWVALE	643
MINNEAPOLIS	LAKE HARRIET	642
MINNEAPOLIS	HALE	641
ST. PAUL	PHALEN HMONG	641
ST. FRANCIS	CORE KNOWLDGE	641
ST. FRANCIS	EAST BETHEL	640
MANKATO	FRANKLIN	640
HOPKINS	MEADOWBROOK	638

Elementary

Intermediate Schools	Principal	AP	Student Drop	Length Drop Staff	Dropouts	Principal Secretary	Attendance Secretary	Timothy Intermediate	Outlines Counselor	Outlines Secretary	Social Wkr
Higdon, Painesville Agri Vtd	1	0	0	2	0	1	1	0	0	1	0
Paine, Painesville	1	1	0	2	1	1	1	1	0	0	1
Hodkins, Painesville	1	0	0	1	1	1	0	0	0.5	0	1
Madison Lakes, Painesville	1	1	0	3	0	1	1	0	1	0	1
Paine, Elk River	1	0	0	2	0	1	1	0	0	0	1
Painesville, Painesville	1	0	0	5	1	1	0.5	1	0	1	1
Becker	1	0	0	2	0	1	0	0	0	0	1
Madisonville, Elk River	1	0	0	0	1	1	1	0	0	0	1
Lake Umbagog, MPLD	1	1	0	5	0	1	1	0	0	0	1
State, MPLD	1	1	0	5	0	1	0	0	0	0	1
Painesville, Madison	1	0	1	5	1	1	1	0	1	0	0.5
Madisonville, Hopkins	1	0	0	5	0	1	1	0	1	0	0.5
Avg	1.0	0.3	0.1	3.6	0.4	1.0	0.7	0.2	0.3	0.2	0.8
Becker 02-10	1.0	0.0	0.0	1.0	0.0	1.0	0.0	0.0	0.0	0.0	1.0

School	Principal	AP	Student Drop	Length Drop Staff	Dropouts	Principal Secretary	Attendance Secretary	Timothy Intermediate	Outlines Counselor	Outlines Secretary	Social Wkr
WAYZATA	WAYZATA	748									
EASTERN CARVER CTY	CHASKA	736									
PRIOR LAKE-SAVAGE	TWIN OAKS	735									
SOUTH WASHGTON CTY	OLTMAN	728									
DASSEL-COKATO	DASSEL-COKATO	719									
WAYZATA	WAYZATA WEST	717									
EASTERN CARVER CTY	PIONEER RIDGE	716									
BECKER	BECKER	716									
ELK RIVER	SALK	716									
FARMINGTON	ROBERT BOECKMAN	704									
DELANO	DELANO	696									
WORTHINGTON	WORTHINGTON	695									
ST. PAUL	BATTLE CREEK	694									
BLOOMINGTON	VALLEY VIEW	690									
EASTERN CARVER CTY	CHASKA EAST	685									


Middle

High Schools	Principal	AP	Student Drop	Length Drop Staff	Dropouts	Principal Secretary	Attendance Secretary	Timothy Intermediate	Outlines Counselor	Outlines Secretary	Social Wkr
Wagon Wheel	1	1	0	30	1	1	0.5	0	1	1	1
Charles West	1	1	1	Total/Drop	0	1	1	0.2	2	0	0.2
Twin Oaks Prior Lake-Hopkins	1	1	0	2	0	1	0.9	0	1.5	1	1
Becker-Cokato	1	0	1	2	0.2	1	0.3	0	0	0	1
Wagon Wheel	1	1	0	6	0.5	1	0.5	0.4	1	1	0.6
Henry Wagon Wheel Center	1	1	1	Total/Drop	0	1	1	0.2	2	2	0.2
Becker	1	0	0	2	0	1	0	0.4	1	0	0.4
Becker, Elk River											
Delano	1	1	0	2	0	1	1	0	0	0	1
Worthington	1	1	0	2	0	1	1	0.25	1	1	0.8
Valley View Brookings	1	1	1	2	1	2	1	1	2	1	0.7
Charles West, Wagon Wheel Center	1	1	1	Total/Drop	1	1	1		2	0	1
Avg	1.0	0.8	0.2	8.2	0.2	1.1	0.7	0.2	0.9	0.9	0.7
Becker 02-10	1.0	0.2	0.0	0.1 AP	0.0	1.0	0.0	0.4 AP	1.0	0.0	0.4


School	Principal	AP	Student Drop	Length Drop Staff	Dropouts	Principal Secretary	Attendance Secretary	Timothy Intermediate	Outlines Counselor	Outlines Secretary	Social Wkr
HUTCHINSON	HUTCHINSON	830									
DETROIT LAKES	DETROIT LAKES	825									
MILACA	MILACA	812									
ROCORI	ROCORI	801									
MORA	MORA SEC.	798									
MARSHALL	MARSHALL	790									
DELANO	DELANO	779									
BECKER	BECKER	774									
VIRGINIA	VIRGINIA SEC.	756									
LITTLE FALLS	LITTLE FALLS	748									
BROOKLYN CENTER	BRKLYN CENTER SEC.	731									
PINE CITY	PINE CITY SEC.	727									
WORTHINGTON	WORTHINGTON	717									
CLOQUET PUBLIC	CLOQUET SENIOR	698									
CANNON FALLS	CANNON FALLS SEC.	684									

High

High Schools	Principal	AP	Student Drop	Length Drop Staff	Dropouts	Principal Secretary	Attendance Secretary	Timothy Intermediate	Outlines Counselor	Outlines Secretary	Social Wkr
Becker	1	1	0	4	0.5	1	0.5	0.4	2	1	1
Becker Lake	1	1	0	AP 4 Student	0	1	1	0.5	2	1	0.5
Becker	1	1	0	Principal Student	0	1	1	0	2	1	1.4
Becker	1	1	0	Post AP	0	1	1	0	2	1	1
Becker	1	1	1	All Drop 4 Post	0	1	1	0	1	1	1
Becker	1	1	0	Student	0	1	1	0	2	1	1
Becker	1	1	0	4 Staff	0	1	1	0	2	0	0.25
Becker	1	0	0	2 AP AP	0	1	1	1 AP	2	1	0.4
Becker	1	0	1	Drop	1	1	1	0	1	1	0
Becker Park	1	1	0	Post AP 5 Student	0	1	1	0	1	1	1
Becker Park	1	0	0	4 Staff	1	1	1	1	1.5	1	1
Becker Park	1	1	1	4 Staff	1	2	0	1	2	1	0.6
Becker Park	1	1	0	Post, Title AP	1	1	1	1	2	1	0.5
Becker Park	1	1	0	AP	1	1	0	0.17	2	1	0.2
Avg	1.0	0.9	0.2	4.4	0.4	1.1	0.8	0.3	1.8	0.9	0.7
Becker 02-10	1	0.5 AP 6.1 Membership Staff	0	AP	0	1	1	AP	2	1	0.4



Preparing
Be self-directed
 learners to thrive in
 a changing global
 community



APPENDIX E – AUDITED SCHOOL DISTRICTS

District	School	Type	Enrollment	Name	Position
Columbia Heights		District	2,991	Dawn Hoium	Exec Asst
Hutchinson		District	2,974	Kayleen Jensen	Admin Asst
Detroit Lakes		District	2,855	Colleen Schmit	Sec to Sup
Red Wing		District	2,853	Kristen Jergensen	Secretary
Orono		District	2,772	Linda Von Buskirk	Admin Asst
Little Falls		District	2,447	Stephen Jones	Sup
Hibbing		District	2,403	Trina Baumgardner	Sec
Robbinsdale	Zachary Lane Elementary	Primary Elem.	561	Randy Moberg	Principal
Brainerd	Riverside Elementary	Primary Elem.	620	Jodi Kennedy	Principal
Little Falls	Lindbergh Elementary	Primary Elem.	644	Jill Griffith-McRaith	Principal
Elk River	Westwood Elementary	Primary Elem.	622	Kari Sampson	Principal
Faribault	Roosevelt Elementary	Primary Elem.	510	Terry Ronayne	Principal
White Bear Lake	Otter Lake Elementary	Primary Elem.	574	Timothy Schochenmaier	Principal
Waconia	Southview Elementary	Intermediate Elem.	651	Khuzana DeVaan	Principal
Robbinsdale	Meadow Lake Elementary	Intermediate Elem.	585	Amy O'Hern	Principal
Elk River	Rogers Elementary	Intermediate Elem.	720	Philip Schreifels	Principal
Elk River	Meadowvale Elementary	Intermediate Elem.	599	Karen Maschler	Principal
St. Francis	East Bethel Community Sch	Intermediate Elem.	557	Angela Scardigli	Principal
Mankato	Franklin Elementary	Intermediate Elem.	694	Travis Olson	Principal
S Washington Cty	Oltman Middle	Middle School	692	Becky Schroeder	Principal
Dassel-Cokato	Dassel-Cokato Middle	Middle School	676	Alisa Johnson	Principal
Elk River	Salk Middle	Middle School	851	Julie Athmann	Principal
Farmington	Robert Boeckman Middle	Middle School	840	Dan Miller	Principal
Delano	Delano Middle	Middle School	762	Barry Voight	Principal
Worthington	Worthington Middle	Middle School	831	Jeff Luke	Principal
Detroit Lakes	Detroit Lakes Senior High	High School	838	Darren Wolf	Principal
Milaca	Milaca Secondary School	High School	851	Damian Patnode	Principal
Rocori	Rocori Senior High	High School	750	Mark Jenson	Principal
Mora	Mora Secondary School	High School	715	Brent Nelson	Principal
Little Falls	Little Falls Senior High	High School	805	Tim Bjorge	Principal
Cloquet	Cloquet Senior High	High School	682	Warren Peterson	Principal

APPENDIX F – CHART OF STATE AND NATIONAL STAFFING STANDARDS

The North Central Association (NCA) is one of the six regional accrediting associations in the United States and is recognized by the U.S. Department of Education as an accrediting organization. Founded in 1895, NCA is considered the premiere accreditation for schools in the central part of the United States. The NCA accredits elementary, middle level, secondary, college preparatory, adult vocational, and K-12 schools.

NCA requirement for minimum staffing of principals			14-15 Becker Enrollment		Becker Principals
	Enrollment	Principals Required			
Elementary	less than 251	0.5			
	251-599	1	593	PS	1
	600-800	1.5	620	IS	1
	800-999	2			
Middle Sch	less than 251	0.5			
	251-500	1			
	501-1000	1.5	681	MS	1.5
High Sch	less than 251	0.5			
	251-500	1			
	501-1000	1.5	889	HS	1.5

Becker Middle School Assistant Principal Position 50% Assistant Principal 40% Truancy Intervention LSS Contract 10% (1 hour per day) lunchroom supv
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Becker High School Assistant Principal Position 70% Assistant Principal 10% student mentorship Alternative School Director 10% (1.5 hours per day) lunchroom supv 10% Truancy Intervention

Minnesota Department Of Education Recommendation			14-15 Becker Enrollment		Becker Principals	Becker Assistant Principals
less than 600	1 principal		593	PS	1	
600-800	add 1 AP		620, 681	IS, MS	1, 1	.5 MS
800-1500	add 2 AP		889	HS	1	.7 HS
1500 +	add 3 AP					

APPENDIX G – ANALYSIS OF AVAILABLE RESOURCES

School District	Total Local Sources	Total State Sources	Federal Sources	Fund 01 Total Revenue
Milaca	\$395	\$8,134	\$297	\$8,826
Mora	\$532	\$8,078	\$334	\$8,944
Waconia	\$1,034	\$7,833	\$183	\$9,051
Dassel-Cokato	\$591	\$8,254	\$238	\$9,083
Delano*	\$1,100	\$7,952	\$152	\$9,204
Becker*	\$1,333	\$7,760	\$128	\$9,222
ROCORI	\$1,151	\$7,948	\$222	\$9,321
Fergus Falls	\$1,493	\$7,807	\$175	\$9,476
Prior Lake-Savage	\$1,180	\$8,129	\$202	\$9,512
Lakeville	\$1,256	\$8,065	\$212	\$9,533
Cloquet*	\$756	\$8,424	\$501	\$9,682
Hutchinson*	\$903	\$8,506	\$331	\$9,740
Forest Lake	\$1,049	\$8,621	\$289	\$9,959
Elk River	\$1,256	\$8,453	\$270	\$9,978
Detroit Lakes*	\$964	\$8,606	\$458	\$10,028
Mankato	\$1,101	\$8,574	\$384	\$10,059
Eastern Carver County	\$1,545	\$8,365	\$264	\$10,174
Pine City	\$1,003	\$9,068	\$243	\$10,314
Little Falls*	\$839	\$9,015	\$484	\$10,338
Marshall	\$1,371	\$8,816	\$307	\$10,494
Red Wing*	\$1,695	\$8,530	\$271	\$10,497
Brainerd	\$1,161	\$9,045	\$682	\$10,888
Orono*	\$2,314	\$8,312	\$262	\$10,888
Rosemount-Apple Valley-Egan	\$1,593	\$9,115	\$287	\$10,995
Worthington*	\$791	\$9,953	\$438	\$11,181
Faribault	\$1,206	\$9,581	\$535	\$11,322
Wayzata	\$2,369	\$8,762	\$293	\$11,423
Virginia	\$2,326	\$8,749	\$416	\$11,492
Robbinsdale	\$1,840	\$9,271	\$502	\$11,614
Burnsville	\$1,986	\$9,354	\$445	\$11,785
Roseville	\$2,344	\$9,125	\$368	\$11,837
Hopkins	\$2,195	\$9,287	\$369	\$11,851
Bloomington	\$1,932	\$97,090	\$424	\$12,146
Columbia Heights*	\$1,449	\$10,178	\$532	\$12,159
Brooklyn Center*	\$1,419	\$10,398	\$520	\$12,337
Fridley*	\$1,312	\$10,529	\$522	\$12,363
Hibbing*	\$3,365	\$8,710	\$476	\$12,551
Minneapolis	\$2,501	\$10,269	\$1,164	\$13,934
Avg 2014 Revenues Per ADM	\$1,438	\$11,123	\$373	\$10,637
Statewide	\$1,400	\$9,136	\$463	\$11,000
*district-level comparison group				

Becker Public Schools, ISD #726

POSITION DESCRIPTION

**Position Title: Human Resource
Coordinator**

Department/Location: District Office

Reports To: Superintendent

Date: 11/29/2021

Reviewed:

Approval:

I. Position Purpose Summary

Provide direction and guidance in strategic operations and planning for the human resource department. Establish goals and objectives; develop policy; review guidelines, procedures, rules and regulations; establish priorities, standards and measurement tools for determining progress in meeting goals. Plan, assign and/or supervise the work of others. Work under minimal direction and demonstrate initiative and independent judgment.

II. Major/Essential Functions and Responsibilities

1. Serve as lead negotiator in negotiations with organized employee groups
 - a. Consult with Superintendent, School Board, and Director of Business Services regarding limitations.
 - b. Recommend tentative agreements for School Board approval.
2. Exiting employee and new employee onboarding and training
 - a. Conduct exit interviews, new employee orientation, distribute all required documentation and compliance with district policies.
 - b. Enter information into HR system and student management system.
 - c. Review benefit options and assist with benefit enrollment processes.
 - d. Update and revise Employee Handbook.
 - e. Update, maintain, and distribute employee seniority lists as required by CBA's.
 - f. Plan, develop, implement, coordinate, monitor and evaluate programs, policies and procedures that reflect best practices in the areas of recruitment and selection and compensation.
 - i. Determine essential minimum qualification and requirements for positions
 - ii. Develop and monitor procedures for recruitment, interviewing and selection criteria
 - iii. Oversee or develop job descriptions for new staff positions
 - iv. Assist in defining compensation philosophy for the District
 - g. Work with Assistant Superintendent of Teaching and Learning and Special Education Coordinator to develop, plan, and implement professional development for members and related workers to Multi-Unit group.
3. Creates contracts/work agreements for new and continuing contracts annually

Becker Public Schools, ISD #726

POSITION DESCRIPTION

- a. Works to maintain a positive relationship between employees and district administration.
- b. Assist employees and administration with issues that arise regarding payroll process and work issues.
4. Employee Insurance Benefits Oversight
 - a. Assist with benefit plan inquiries and requests for status changes based on qualified events as defined by IRS.
 - b. Enrollment benefit and status change link to employees for processing and monitor receipt.
 - c. Manage employee status changes, benefit terminations and COBRA notices.
 - d. Monitor and administer benefits for employees on approved leaves of absence.
 - e. Attend and represent department for annual employee insurance information session.
5. Employee Leaves of Absence
 - a. Manage employee leaves of absence including FMLA, child care, medical, etc.
 - b. Assist employees with requests for leaves of absence including providing processes and necessary documentation.
 - c. Receive and process employee requests for leaves of absence including required medical documentation.
 - d. Process leave paperwork in compliance with district policies, employee agreements, and state/federal law.
6. Employee Performance Evaluations and Probationary Status.
 - a. Maintain and distribute schedules for evaluation of licensed and non-licensed employees to supervisors.
 - b. Monitor annual records to ensure employees have been evaluated in a manner consistent with their work agreement including initial reviews, annual reviews, probationary reviews.
 - c. Work with supervisors to ensure performance evaluations are met.
 - d. Monitor probationary teacher files to determine who qualifies for continuing contract status and provides names to administrative assistants for board approval.
7. Human Resource Software Management System
 - a. Serves as department contact for system updates, maintenance and training. Updates and maintains employee information for staffing, budgeting and negotiation costing purposes.
 - b. Receives and processes resignations, terminations and retirements for employees including ending assignment in HR/finance systems and submitting COBRA notice requests to third-party administrator.
8. Title IX coordination and investigation

Becker Public Schools, ISD #726
POSITION DESCRIPTION

9. Oversee the administration of union contracts
 - a. Interpret contracts.
 - b. Protect the interests and rights of the District and employees in accordance with labor contract provisions and governmental laws and regulations.
 - c. Provide consultative services to principals, coordinators, directors, supervisors and others on union contracts, labor laws, policies, general employeee-relations issues and human resources practices, policies and procedures.
 - d. Assist supervisors and principals in determining initial wage placement of employees upon hire.
 - e. Approve grading and banding area for current and new positions
 - f. Direct, assign and supervise human resources staff.
10. Investigate allegations of employee misconduct
 - a. Make recommendations to the Superintendent, Principals, and Supervisors on employee discipline or corrective action.
 - b. Coordinate employee grievances through the proper grievance process and make recommendations to the Superintendent in regards to grievances.
11. Other duties as assigned (including but not limited to)
 - a. Present administrative recommendations and reports.
 - b. Attend School Board and Administrative meetings as needed.
 - c. Identify legal requirements and government reporting regulations affecting human resources.
 - d. Direct the preparation of information and reports requested or required for compliance.
 - e. Monitor and ensure compliance with governmental laws and regulations
 - f. Serve as District representative and as a participant/witness at unemployment hearings, unrequested leave hearings, grievance meetings, mediation, arbitration and lawsuits that involve human resource issues.

III. Education Required

Bachelor's degree from a four-year college or university in Human Resources or closely related field.

IV. Experience Required

Becker Public Schools, ISD #726

POSITION DESCRIPTION

Experience in Human Resources, including contract negotiations and administration.

Experience in a public setting and/or educational setting preferred.

V. Certification or Training Preferred or Required*

Human Resource degree or equivalent

VI. Knowledge, Skills and Abilities

Technical: Knows human resource management and education related laws and policies as they pertain to COBRA, FMLA, workers' compensation, etc. Keeps current and understands statutory and regulatory requirements. Keeps abreast of best practices and identifies opportunities to add value to the organization through the application of best practices.

Language: Ability to read, analyze, and interpret the most complex documents. Ability to respond effectively to the most sensitive inquiries or complaints. Ability to write speeches and articles using original or innovative techniques or style. Ability to make effective and persuasive speeches and presentations on controversial and complex topics to management, public groups, and/or boards of directors.

Mathematics: Ability to understand, interpret, apply and use mathematics and statistics and procedures typically gained through professional and post-secondary educational training.

Human Relations: High degree of skill in developing, motivating, fostering collaborative relationships both inside and outside of the organization. Interactions are frequent with representatives, elected officials, or managers of other agencies or organizations and the position has the authority and responsibility for representing the organization and speaking on behalf of the organization.

Information Technology: Maintains awareness of current emerging technologies that have the potential to improve the efficiency and/or the effectiveness of human resource management services within the organization. Demonstrates and models personal productivity skills such as: electronic communication, online searches of electronic databases; and effective use of presentation, budget, word processing, spreadsheet, and database software.

VII. Responsibility for Supervision of Others

Oversee payroll department, and work collaboratively with all aspects of new employee and continuing employee staff such as technology department,

VIII. Physical Effort Required

Reach with hands and arms, must occasionally lift and/or move up to 15 pounds. Vision abilities include close vision.

IX. Working Conditions

Office working conditions. Regularly required to sit, stand, walk, talk, hear, operate a computer and other office equipment.

Becker Public Schools, ISD #726
POSITION DESCRIPTION

X. Machines, Tools, Equipment, Electronic Devices, Software Required
Computer and related programs, Google, Microsoft Office, Adobe Acrobat, Aesop, SMART, STAR, Applitrak, etc.

XI. Standard Measures of Accomplishment

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. Adhere to the mission of Becker Public Schools. Standard Measures of Accomplishment will be based on annual performance evaluations by the supervisor.

Adopted: February 7, 2005

Revised: August 3, 2015

Reviewed: July 12, 2021

410 FAMILY AND MEDICAL LEAVE POLICY

I. PURPOSE

The purpose of this policy is to provide for family and medical leave to school district employees in accordance with the Family and Medical Leave Act of 1993 (FMLA) and also with parenting leave under state law.

II. GENERAL STATEMENT OF POLICY

The following procedures and policies regarding family and medical leave are adopted by the school district, pursuant to the requirements of the FMLA and consistent with the requirements of the Minnesota parenting leave laws.

III. DEFINITIONS

A. “Covered active duty” means:

1. in the case of a member of a regular component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country; and
2. in the case of a member of a reserve component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country under a call or order to active duty under a provision of law referred to in 10 U.S.C. § 101(a)(13)(B).

B. “Covered servicemember” means:

1. a member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or
2. a covered veteran who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness and who was a member of the Armed Forces, including a member of the National Guard or Reserves, and was discharged or released under conditions other than dishonorable, at any time during the period of five years preceding the first date the eligible employee takes FMLA leave to care for the covered veteran.

C. “Eligible employee” means an employee who has been employed by the school

district for a total of at least 12 months and who has been employed for at least 1,250 hours of service during the 12-month period immediately preceding the commencement of the leave. An employee returning from fulfilling his or her Uniformed Services Employment and Reemployment Rights Act (USERRA)-covered service obligation shall be credited with the hours of service that would have been performed but for the period of absence from work due to or necessitated by USERRA-covered service. In determining whether the employee met the hours of service requirement, and to determine the hours that would have been worked during the period of absence from work due to or necessitated by USERRA-covered service, the employee's pre-service work schedule can generally be used for calculations. While the 12 months of employment need not be consecutive, employment periods prior to a break in service of seven years or more may not be counted unless the break is occasioned by the employee's fulfillment of his or her USERRA-covered service obligation or a written agreement, including a collective bargaining agreement, exists concerning the school district's intention to rehire the employee after the break in service.

- D. "Military caregiver leave" means leave taken to care for a covered servicemember with a serious injury or illness.
- E. "Next of kin of a covered servicemember" means the nearest blood relative other than the covered servicemember's spouse, parent, son, or daughter, in the following order of priority: blood relatives who have been granted legal custody of the covered servicemember by court decree or statutory provisions, brothers and sisters, grandparents, aunts and uncles, and first cousins, unless the covered servicemember has specifically designated in writing another blood relative as his or her nearest blood relative for purposes of military caregiver leave under the FMLA. When no such designation is made and there are multiple family members with the same level of relationship to the covered servicemember, all such family members shall be considered the covered servicemember's next of kin, and the employee may take FMLA leave to provide care to the covered servicemember, either consecutively or simultaneously. When such designation has been made, the designated individual shall be deemed to be the covered servicemember's only next of kin.
- F. "Outpatient status" means, with respect to a covered servicemember who is a current member of the Armed Forces, the status of a member of the Armed Forces assigned to:
 - 1. a military medical treatment facility as an outpatient; or
 - 2. a unit established for the purpose of providing command and control of members of the Armed Forces receiving care as outpatients.
- G. "Qualifying exigency" means a situation where the eligible employee seeks leave for one or more of the following reasons:
 - 1. to address any issues that arise from a short-notice deployment (seven

- calendar days or less) of a covered military member;
2. to attend military events and related activities of a covered military member;
 3. to address issues related to childcare and school activities of a covered military member's child;
 4. to address financial and legal arrangements for a covered military member;
 5. to attend counseling provided by someone other than a health care provider for oneself, a covered military member, or his/her child;
 6. to spend up to 15 calendar days with a covered military member who is on short-term, temporary rest and recuperation leave during a period of deployment;
 7. to attend post-deployment activities related to a covered military member;
 8. to address parental care needs; and
 9. to address other events related to a covered military member that both the employee and school district agree is a qualifying exigency.
- H. "Serious health condition" means an illness, injury, impairment, or physical or mental condition that involves:
1. inpatient care in a hospital, hospice, or residential medical care facility; or
 2. continuing treatment by a health care provider.
- I. "Spouse" means a husband or wife. For purposes of this definition, husband or wife refers to the other person with whom an individual entered into marriage as defined or recognized under state law for purposes of marriage in the state in which the marriage was entered into or, in the case of a marriage entered into outside of any state, if the marriage is valid in the place where entered into and could have been entered into in at least one state. This definition includes an individual in a same-sex or common law marriage that either: (1) was entered into in a state that recognizes such marriages; or (2) if entered into outside of any state, is valid in the place where entered into and could have been entered into in at least one state.
- J. "Veteran" has the meaning given in 38 U.S.C. § 101.

IV. LEAVE ENTITLEMENT

A. Twelve-week Leave under Federal Law

1. Eligible employees are entitled to a total of 12 work weeks of unpaid family or medical leave during the applicable 12-month period as defined below, plus any additional leave as required by law. Leave may be taken for one or more of the following reasons in accordance with applicable law:
 - a. birth of the employee's child and to care for such child;
 - b. placement of an adopted or foster child with the employee;
 - c. to care for the employee's spouse, son, daughter, or parent with a serious health condition;
 - d. the employee's serious health condition makes the employee unable to perform the functions of the employee's job; and/or
 - e. any qualifying exigency arising from the employee's spouse, son, daughter, or parent being on covered active duty, or notified of an impending call or order to covered active duty in the Armed Forces.
2. For the purposes of this policy, "year" is defined as a rolling 12-month period measured backward from the date an employee's leave is to commence.
3. An employee's entitlement to FMLA leave for the birth, adoption, or foster care of a child expires at the end of the 12-month period beginning on the date of the birth or placement.
4. A "serious health condition" typically requires either inpatient care or continuing treatment by or under the supervision of a health care provider, as defined by applicable law. Family and medical leave generally is not intended to cover short-term conditions for which treatment and recovery are very brief.
5. A "serious injury or illness," in the case of a member of the Armed Forces, including a member of the National Guard or Reserves, means:
 - a. injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating; and
 - b. in the case of a covered veteran who was a member of the Armed

Forces, including a member of the National Guard or Reserves, at any time, during the period of five years preceding the date on which the veteran undergoes the medical treatment, recuperation, or therapy, means a qualifying injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty in the Armed Forces and that manifested itself before or after the member became a veteran, and is:

- (i) a continuation of a serious injury or illness that was incurred or aggravated when the covered veteran was a member of the Armed Forces and rendered the servicemember unable to perform the duties of the servicemember's office, grade, rank, or rating; or
 - (ii) a physical or mental condition for which the covered veteran has received a U.S. Department of Veterans Affairs Service-Related Disability (VASRD) rating of 50 percent or greater and such VASRD rating is based, in whole or in part, on the condition precipitating the need for military caregiver leave; or
 - (iii) a physical or mental condition that substantially impairs the covered veteran's ability to secure or follow a substantially gainful occupation by reason of a disability or disabilities related to military service, or would do so absent treatment; or
 - (iv) an injury, including a psychological injury, on the basis of which the covered veteran has been enrolled in the Department of Veterans Affairs Program of Comprehensive Assistance for Family Caregivers.
6. Eligible spouses employed by the school district are limited to an aggregate of 12 weeks of leave during any 12-month period for the birth and care of a newborn child or adoption of a child, the placement of a child for foster care, or to care for a parent. This limitation for spouses employed by the school district does not apply to leave taken: by one spouse to care for the other spouse who is seriously ill; to care for a child with a serious health condition; because of the employee's own serious health condition; or pursuant to Paragraph IV.A.1.e. above.
7. Depending on the type of leave, intermittent or reduced schedule leave may be granted in the discretion of the school district or when medically necessary. However, part-time employees are only eligible for a pro-rata portion of leave to be used on an intermittent or reduced schedule basis, based on their average hours worked per week. Where an intermittent or

reduced schedule leave is foreseeable based on planned medical treatment, the school district may transfer the employee temporarily to an available alternative position for which the employee is qualified and which better accommodates recurring periods of leave than does the employee's regular position, and which has equivalent pay and benefits.

8. If an employee requests a leave for the serious health condition of the employee or the employee's spouse, child, or parent, the employee will be required to submit sufficient medical certification. In such a case, the employee must submit the medical certification within 15 days from the date of the request or as soon as practicable under the circumstances.
9. If the school district has reason to doubt the validity of a health care provider's certification, it may require a second opinion at the school district's expense. If the opinions of the first and second health care providers differ, the school district may require certification from a third health care provider at the school district's expense. An employee may also be required to present a certification from a health care provider indicating that the employee is able to return to work.
10. Requests for leave shall be made to the school district. When leave relates to an employee's spouse, son, daughter, parent, or covered servicemember being on covered active duty, or notified of an impending call or order to covered active duty pursuant to Paragraph IV.A.1.e. above, and such leave is foreseeable, the employee shall provide reasonable and practical notice to the school district of the need for leave. For all other leaves, employees must give 30 days' written notice of a leave of absence where practicable. The failure to provide the required notice may result in a delay of the requested leave. Employees are expected to make a reasonable effort to schedule leaves resulting from planned medical treatment so as not to disrupt unduly the operations of the school district, subject to and in coordination with the health care provider.
11. The school district may require that a request for leave under Paragraph IV.A.1.e. above be supported by a copy of the covered military member's active duty orders or other documentation issued by the military indicating active duty or a call to active duty status and the dates of active duty service. In addition, the school district may require the employee to provide sufficient certification supporting the qualifying exigency for which leave is requested.
12. During the period of a leave permitted under this policy, the school district will provide health insurance under its group health plan under the same conditions coverage would have been provided had the employee not taken the leave. The employee will be responsible for payment of the employee contribution to continue group health insurance coverage during the leave. An employee's failure to make necessary and timely contributions may result in termination of coverage. An employee who

does not return to work after the leave may be required, in some situations, to reimburse the school district for the cost of the health plan premiums paid by it.

13. The school district ~~may request or requires~~ requires the employee to substitute accrued paid leave for any part of the 12-week period. Employees may be allowed to substitute paid leave for unpaid leave by meeting the requirements set out in the administrative directives and guidelines established for the implementation of this policy, if any. Employees eligible for leave must comply with the family and medical leave directives and guidelines prior to starting leave. The superintendent shall be responsible to develop directives and guidelines as necessary to implement this policy. Such directives and guidelines shall be submitted to the school board for annual review.

The school district shall comply with written notice requirements as set forth in federal regulations.

If bargained contractual language differs from this policy, the CBA language shall remain in effect unless negotiated otherwise.

14. Employees returning from a leave permitted under this policy are eligible for reinstatement in the same or an equivalent position as provided by law. However, the employee has no greater right to reinstatement or to other benefits and conditions of employment than if the employee had been continuously employed during the leave.

B. Twelve-week Leave under State Law

An employee who does not qualify for parenting leave under Paragraphs IV.A.1.a. or IV.A.1.b. above may qualify for a 12-week unpaid leave which is available to a biological or adoptive parent in conjunction with the birth or adoption of a child, or to a female employee for prenatal care or incapacity due to pregnancy, childbirth, or related health conditions. The length of the leave shall be determined by the employee but must not exceed 12 weeks unless agreed by the employer. The employee may qualify if he or she has worked for the school district for at least 12 months and has worked an average number of hours per week equal to one-half of the full time equivalent during the 12-month period immediately preceding the leave. This leave is separate and exclusive of the family and medical leave described in the preceding paragraphs but may be reduced by any period of paid parental, disability, personal, or medical, or sick leave, or accrued vacation provided by the employer so that the total leave does not exceed 12 weeks, unless agreed by the employer, or leave taken for the same purpose under the FMLA. The leave taken under this section shall begin at a time requested by the employee. An employee who plans to take leave under this section must give the employer reasonable notice of the date the leave shall commence and the estimated duration of the leave. For leave taken by a biological or adoptive parent in conjunction with the birth or adoption of a child,

the leave must begin within 12 months of the birth or adoption; except that, in the case where the child must remain in the hospital longer than the mother, the leave must begin within 12 months after the child leaves the hospital.

C. Twenty-six-week Servicemember Family Military Leave

1. An eligible employee who is the spouse, son, daughter, parent, or next of kin of a covered servicemember shall be entitled to a total of 26 work weeks of leave during a 12-month period to care for the servicemember. The leave described in this paragraph shall be available only during a single 12-month period. For purposes of this leave, the need to care for a servicemember includes both physical and psychological care.
2. During a single 12-month period, an employee shall be entitled to a combined total of 26 work weeks of leave under Paragraphs IV.A. and IV.C. above.
3. The 12-month period referred to in this section begins on the first day the eligible employee takes leave to care for a covered servicemember and ends 12 months after that date.
4. Eligible spouses employed by the school district are limited to an aggregate of 26 weeks of leave during any 12-month period if leave is taken for birth of the employee's child or to care for the child after birth; for placement of a child with the employee for adoption or foster care or to care for the child after placement; to care for the employee's parent with a serious health condition; or to care for a covered servicemember with a serious injury or illness.
5. The school district may request or require the employee to substitute accrued paid leave for any part of the 26-week period. Employees may be allowed to substitute paid leave for unpaid leave by meeting the requirements set out in the administrative directives and guidelines established for the implementation of this policy, if any. Employees eligible for leave must comply with the family and medical leave directives and guidelines prior to starting leave.
6. An employee will be required to submit sufficient medical certification issued by the health care provider of the covered servicemember and other information in support of requested leave and eligibility for such leave under this section within 15 days from the date of the request or as soon as practicable under the circumstances.
7. The provisions of Paragraphs IV.A.7., IV.A.10., IV.A.12., IV.A.13., and IV.A.14. above shall apply to leaves under this section.

V. SPECIAL RULES FOR INSTRUCTIONAL EMPLOYEES

- A. An instructional employee is one whose principal function is to teach and instruct students in a class, a small group, or an individual setting. This includes, but is not limited to, teachers, coaches, driver's education instructors, and special education assistants.

- B. Instructional employees who request foreseeable medically necessary intermittent or reduced work schedule leave greater than twenty percent of the work days in the leave period may be required to:
 - 1. take leave for the entire period or periods of the planned medical treatment; or
 - 2. move to an available alternative position for which the employee is qualified, and which provides equivalent pay and benefits, but not necessarily equivalent duties.

- C. Instructional employees who request continuous leave near the end of a semester may be required to extend the leave through the end of the semester. The number of weeks remaining before the end of a semester does not include scheduled school breaks, such as summer, winter, or spring break.
 - 1. If an instructional employee begins leave for any purpose more than five weeks before the end of a semester and it is likely the leave will last at least three weeks, the school district may require that the leave be continued until the end of the semester.
 - 2. If the employee begins leave for a purpose other than the employee's own serious health condition during the last five weeks of a semester, the school district may require that the leave be continued until the end of the semester if the leave will last more than two weeks or if the employee's return from leave would occur during the last two weeks of the semester.
 - 3. If the employee begins leave for a purpose other than the employee's own serious health condition during the last three weeks of the semester and the leave will last more than five working days, school district may require the employee to continue taking leave until the end of the semester.

- D. The entire period of leave taken under the special rules will be counted as leave. The school district will continue to fulfill the school district's leave responsibilities and obligations, including the obligation to continue the employee's health insurance and other benefits, if an instructional employee's leave entitlement ends before the involuntary leave period expires.

VI. OTHER

- A. The provisions of this policy are intended to comply with applicable law, including the FMLA and applicable regulations. Any terms used from the FMLA

will have the same meaning as defined by the FMLA and/or applicable regulations. To the extent that this policy is ambiguous or contradicts applicable law, the language of the applicable law will prevail.

- B. The requirements stated in the collective bargaining agreement between employees in a certified collective bargaining unit and the school district regarding family and medical leaves (if any) shall be followed.

VII. DISSEMINATION OF POLICY

- A. This policy shall be conspicuously posted in each school district building in areas accessible to employees.
- B. This policy will be reviewed at least annually for compliance with state and federal law.

Legal References: Minn. Stat. §§ 181.940-181.944 (Parenting Leave)
10 U.S.C. § 101 *et seq.* (Armed Forces General Military Law)
29 U.S.C. § 2601 *et seq.* (Family and Medical Leave Act)
38 U.S.C. § 101 (Definitions)
29 C.F.R. Part 825 (Family and Medical Leave Act)

Cross References: MSBA Service Manual, Chapter 13, School Law Bulletin “M” (Statutory Provisions Which Grant Leaves to Licensed as well as Non-Licensed School District Employees – Family Medical Leave Act Summary)

Adopted: August 7, 2006

Revised: _____

**534 Radiological Emergency Plan (REP) for Schools
Potassium Iodide (KI) Distribution**

**Use of Potassium Iodide (KI) in the Unlikely Event of a Nuclear Generating
Plant Incident**

Policy:

In order to minimize health and safety risks to staff and students, Becker School District will distribute potassium iodide (KI) according to the Food and Drug Administration's recommended dosages in the unlikely event of, and potential exposure to, radioactive material from Monticello Nuclear Generating Plant. Participation requires signed prior consent from a parent or guardian for children under 18 years of age authorizing administration. Staff and visitors within a participating school will also be offered KI at the time of dispensing. The KI distribution plan designed by the licensed school nurse or school district shall designate trained individuals to dispense KI.

Rationale:

The Nuclear Regulatory Commission and the Food and Drug Administration have found potassium iodide (KI), a over-the-counter medication, if taken just prior to or within four hours of exposure to a plume from a nuclear generating plant, blocks the uptake of radioactive iodine by the thyroid gland and reduces the risk of thyroid cancer. Children are the most vulnerable to the effects of this type of radiation and should be offered protection during a nuclear generating plant event. KI does not offer protection to any other part of the body except the thyroid and only from the uptake of radioactive iodide.

Protocol/Procedures:

KI administration will only occur in the unlikely event that timely evacuation of staff and students to designated sister schools is not possible. KI distribution may occur at school prior to evacuation, on a bus during evacuation or in a shelter-in-place situation.

In the event of a declaration of a General Emergency and the students are still within the 10-mile emergency planning zone, the Chief Medical Officer for the State of Minnesota, or his/her designee, will provide medical authorization for the administration of KI. The county emergency management agency will relay the authorization to the school district superintendent. The licensed school nurse then initiates the distribution of KI in accordance with school district protocol and individual school emergency response procedures.

School district protocol will include annual notification of parents, solicitation of signed authorizations, tracking students with and without signed authorizations, licensed school

nurse's delegation of KI administration to trained core crisis teams, distribution and documentation of KI, acquisition, safe storage and quarterly monitoring of the stockpile;

Adequate doses of KI (pill and liquid forms) will be provided by the Minnesota Department of Public Safety Division of Homeland Security and Emergency Management at no cost to the school districts within 10 miles of each nuclear generating plant.

SOURCES from other states; school district policies:

<http://www.neola.com/beaverlocal-oh/search/policies/po5330.01.htm>

<http://www.dy-regional.k12.ma.us/dyrpd/policies/Potassium%20Iodide%20%2010-8-04doc.pdf>

<http://www.yorktown.org/policymanual/5000/5421-ki-distribution.pdf>

http://apps.oswego.org/policy/policy_detail.cfm?printme=260

Adopted: _____

MSBA/MASA Model Policy 534

Orig. 2017

Revised: _____

Rev. 2021

534 SCHOOL MEALS POLICY

[Note: In 2021, the Minnesota legislature amended Minnesota Statutes, section 124D.111, that now states that Minnesota school districts that participate in the national school lunch program must adopt a school meals policy].

[Note: This MSBA/MASA model policy is drafted to be consistent for all grade levels. However, local school districts may vary the meal charge policy for elementary, middle, and high schools.]

[Note: School districts must follow appropriate debt collection practices when attempting to recover unpaid meal charges.]

I. PURPOSE

The purpose of this policy is to ensure that students receive healthy and nutritious meals through the school district's nutrition program and that school district employees, families, and students have a shared understanding of expectations regarding meal charges. The policy of the school district is to provide meals to students in a respectful manner and to maintain the dignity of students by prohibiting lunch shaming or otherwise ostracizing the student. The policy seeks to allow students to receive the nutrition they need to stay focused during the school day and minimize identification of students with insufficient funds to pay for school meals as well as to maintain the financial integrity of the school nutrition program.

II. PAYMENT OF MEALS

[Note: Payment systems and procedures will likely vary from school district to school district. The school district should select one of the following options and delete the remaining options.]

A. [OPTION 1: *All meal purchases are to be prepaid before meal service begins. [Insert description for how families may add money to students' accounts (e.g., electronic payment options, pay at the school office, etc.)] A student who does not have sufficient funds will not be allowed to charge meals or a la carte items until additional money is deposited in the student's account.*]

[OPTION 2: *Students have use of a meal account. When the balance reaches zero, a student may charge no more than \$[insert amount] or [insert number of meals] to this account]. When an account reaches this limit, a student shall not be allowed to charge further meals or a la carte items until the negative account*

balance is paid. [Insert description for how families may add money to students' accounts (e.g., electronic payment options, pay at the school office, etc.).]

[OPTION 3: *Insert a school district-specific process for payment of meals.*]

- B. If the school district receives school lunch aid under Minnesota Statutes section 124D.111, it must make lunch available without charge to all participating students who qualify for free or reduced-price meals regardless of account balance.
- C. A student with an outstanding meal charge debt will be allowed to purchase a meal if the student pays for the meal when it is received.
- D. A student who has been determined to be eligible for free and reduced-price lunch always must be served a reimbursable meal even if the student has an outstanding debt.
- E. Once a meal has been placed on a student's tray or otherwise served to a student, the meal may not be subsequently withdrawn from the student by the cashier or other school official, whether or not the student has an outstanding meals balance.
- F. The school district may provide an alternate meal that meets federal and state requirements to a student who does not have sufficient funds in the student's account or cannot pay cash for a meal. The school district will accommodate special dietary needs with respect to alternate meals. The cost of the alternative meal (*insert amount*) will be charged to the student's account or otherwise charged to the student.
- G. When a student has a negative account balance, the student will not be allowed to charge a snack item.
- H. If a parent or guardian chooses to send in one payment that is to be divided between sibling accounts, the parent or guardian must specify how the funds are to be distributed to the students' accounts. Funds may not be transferred between sibling accounts unless written permission is received from the parent or guardian.

III. LOW OR NEGATIVE ACCOUNT BALANCES – NOTIFICATION

- A. The school district will make reasonable efforts to notify families when meal account balances are low or fall below zero.
- B. Families will be notified of an outstanding negative balance once the negative balance reaches *insert amount* or *insert number of meals*. Families will be notified by *insert the method used to notify families (e.g., automated calling system, email, letters sent home)*.

- C. Reminders for payment of outstanding student meal balances will not demean or stigmatize any student participating in the school lunch program, including, but not limited to, dumping meals, withdrawing a meal that has been served, announcing or listing students' names publicly, or affixing stickers, stamps, or pins.

IV. UNPAID MEAL CHARGES

- A. The school district will make reasonable efforts to communicate with families to resolve the matter of unpaid charges. Where appropriate, families may be encouraged to apply for free and reduced-price meals for their children.
- B. The school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. Unpaid meal charges are designated as delinquent debt when payment is overdue, the debt is considered collectable, and efforts are being made to collect it.
- C. Negative balances of more than \$*[insert amount]*, not paid prior to *[enter time period (e.g., end of the month, end of the semester, end of the school year)]*, will be turned over to the superintendent or superintendent's designee for collection. In some instances, the school district does use a collection agency to collect unpaid school meal debts after reasonable efforts first have been made by the school district to collect the debt. Collection options may include, but are not limited to, use of collection agencies, claims in the conciliation court, or any other legal method permitted by law.
- D. The school district may not enlist the assistance of non-school district employees, such as volunteers, to engage in debt collection efforts.
- E. The school district will not impose any other restriction prohibited under Minnesota Statutes section 123B.37 due to unpaid student meal balances. The school district will not limit a student's participation in any school activities, graduation ceremonies, field trips, athletics, activity clubs, or other extracurricular activities or access to materials, technology, or other items provided to students due to an unpaid student meal balance.

V. COMMUNICATION OF POLICY

- A. This policy and any pertinent supporting information shall be provided in writing (i.e., mail, email, back-to-school packet, student handbook, etc.) to:
 1. all households at or before the start of each school year;
 2. students and families who transfer into the school district, at the time of enrollment; and
 3. all school district personnel who are responsible for enforcing this policy.

- B. The school district will post this policy on the school district's website, or the website of the organization where the meal is served, in addition to providing the required written notification described above.
- C. If the school district contracts with a third party for its meal services, it will provide the vendor with its school meals policy. The school district will ensure that any third-party provider with whom the school district enters into either an original or modified contract after July 1, 2021, adheres to the school district's school meals policy.

Legal References: Minn. Stat. § 123B.37 (Prohibited Fees)
Minn. Stat. § 124D.111 (Lunch Aid; Food Service Accounting)
42 U.S.C. § 1751 *et seq.* (Healthy and Hunger-Free Kids Act)
7 C.F.R. § 210 *et seq.* (School Lunch Program Regulations)
7 C.F.R. § 220.8 (School Breakfast Program Regulations)
USDA Policy Memorandum SP 46-2016, Unpaid Meal Charges: Local Meal Charge Policies (2016)
USDA Policy Memorandum SP 47-2016, Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments (2016)
USDA Policy Memorandum SP 23-2017, Unpaid Meal Charges: Guidance and Q&A

Cross References: *None*

Resolution in Support of the Congressional IDEA Full Funding Act

Re-introduced on November 16, 2021 as [H.R. 5984](#) and [S. 3213](#)

(December 2021)

WHEREAS, the Becker School District (ISD 726) recognizes the need for a strong investment in the Individuals with Disabilities Education Act (IDEA); and

WHEREAS, the IDEA was first enacted in 1975 to help ensure that all students with disabilities will have access to a free appropriate public education and IDEA's enactment more than 45 years ago that the current federal investment in IDEA is less than 14 percent; and

WHEREAS, with the enactment of IDEA, the United States Congress committed to fund up to 40 percent of the additional cost of special education, thereby promising to provide up to 40 percent of the national average per pupil expenditure, which is currently estimated at \$13,828 by the U.S. Department of Education; and

WHEREAS, our nation's school districts face an increased demand for greater resources to fulfill the needs of students under IDEA, including those for students affected by multiple disabilities whose individual education plans require more resources; and

WHEREAS, with each increase in the IDEA child count, the Becker School Board and others throughout the country continue to adjust their budgets to accommodate this increased need and ensure that each child educated through IDEA receives the appropriate supports, with some school districts dedicating forty percent or more of their general education budgets to special education services; and,

WHEREAS, Becker school district had a \$2,395,751 cross- subsidy for FY 20, which is a one part of the statewide cross-subsidy that was more than \$673 million in FY 20, and is expected to grow to \$806 million by FY 25.

BE IT RESOLVED, that the Becker School Board supports the IDEA Full Funding Act that will help strengthen the federal investment in special education by authorizing a ten- year plan to fully fund the federal share of IDEA; and

BE IT RESOLVED, that the Becker School Board urges Congress' strong bipartisan support for and passage of the IDEA Full Funding Act; and,

NOW, THEREFORE BE IT FURTHER RESOLVED that the Becker School Board remains committed to providing students with disabilities and their families the supports they need through the appropriate funding mechanisms.