

Special Board Meeting

Monday, December 16, 2024 6:00 PM

High School Media Center, 810 First Street North, Pine River, MN 56474

1. Call to Order and Pledge to the Flag

Speaker(s): Board Chair

Members: Leslie Bouchonville, Chris Cunningham, Roger D. Hoplin, Nicki Linsten-Lodge, Carrie Maurer-Ackerman, David Sheley, Ryan Trumble and Superintendent Jonathan Clark

2. Welcome to Visitors

Speaker(s): Board Chair

2.1. Public Comments and Time for Interaction with the Board on Agenda Items

Speaker(s): Board Chair

2.2. Spotlight on Education: Knowledge Bowl

3. Approve Agenda

4. Informational Items

4.1. Truth in Taxation Hearing

Speaker(s): Jolene Bengtson

4.2. Superintendent Report

5. Action Items

5.1. Approve the Final 2024 Pay 2025 Levy

5.2. Adopt a 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

Roll Call Vote Needed

5.3. Adopt a Resolution Relating to Approving a Capital Project Levy Authorization and Calling an Election Thereon

Roll Call Vote Needed

5.4. Approve Contract with Cass County for Election Services

6. Open Forum

7. Adjourn



Truth In Taxation Meeting Taxes Payable 2025

DECEMBER 16, 2024

PRESENTED BY:
JOLENE BENGTON
BUSINESS MANAGER
PINE RIVER-BACKUS SCHOOLS

Meeting Agenda

- Truth in Taxation Law
- District's 2023-24 Actuals
 - Revenues & Expenditures
- District's 2024-25 Budget
 - Revenues & Expenditures
- Background on Property Taxes
 - Referendum Market Value vs Net Tax Capacity
- Proposed Tax Levy, Taxes Payable 2025
- Additional Resources
- Public Comments

Truth in Taxation: Law

- State approved property tax law in 1988.
- Seasonal/Recreational properties removed from the district's RMV tax base in 2001.
- Counties required to send out proposed tax statements based on all preliminary tax levies set by counties, cities, townships, schools, etc.
- Most jurisdictions required to hold Truth in Taxation Meetings prior to certifying the final levy

Truth in Taxation: Law

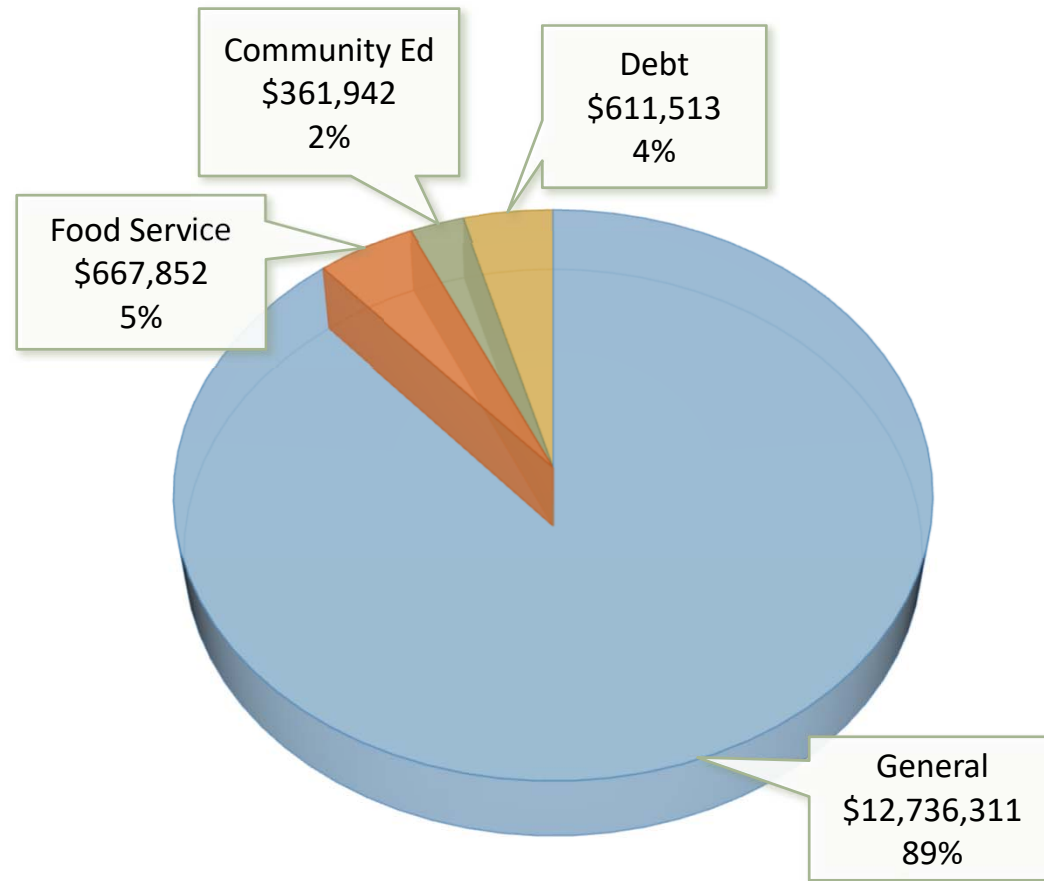
- School Districts are required by law to present information on
 - Prior year 2023-24 actual revenues and expenditures
 - Current year 2024-25 budget to include sources of revenues and expenditures by program
 - The proposed property tax levy to include percentage changes from previous year and explanations of the changes
- A final levy amount must be certified no later than December 30, 2024. The exact dollar amount must be referenced when approving the levy.
- Districts must allow for public comments.

PRB Schools ISD 2174 Revenues & Expenditures

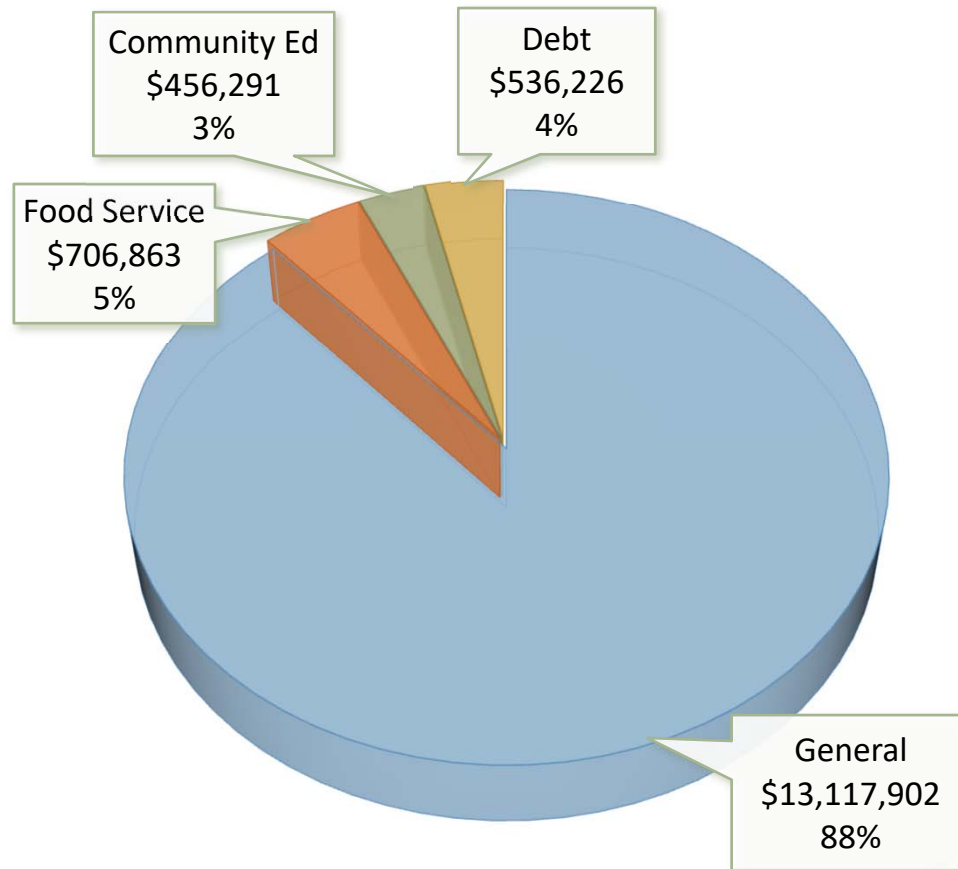
Fund	6/30/2023 Actual Fund Balances	FY 2024 Revenues/ Transfers In	FY 2024 Expenses/ Transfers Out	6/30/2024 Actual Fund Balances	FY 2025 Budgeted Revenues/ Transfers In	FY 2025 Budgeted Expenses/ Transfers Out	6/30/2025 Projected Fund Balances
General (01)	3,915,554	13,925,563	(14,336,692)	3,505,425	12,736,311	(13,117,902)	3,123,834
Food Service (02)	326,881	702,633	(718,646)	310,868	667,852	(706,863)	271,857
Community Ed (04)	66,157	385,034	(449,521)	1,670	361,942	(456,291)	(92,679)
Debt (07)	872,157	613,293	(483,627)	1,001,817	611,513	(536,226)	1,077,104
TOTAL	5,181,743	15,626,523	(15,988,486)	4,819,780	14,377,618	(14,817,282)	4,380,116

The 2023-24 General Fund actual expenses cover \$1,584,159 in construction costs on the Health Services Addition, Elementary DCD classroom remodel and districtwide fire alarm system.

2024-25 Revenues by Fund



2024-25 Expenses by Fund



General Fund Revenue Highlights

Local	1,865,814	15%
State	10,508,104	82%
Federal	362,393	3%
Total	12,736,311	

State aid funding (General Education, Special Education, Compensatory, etc.) accounts for 82% of total General Fund revenues.

General Fund Expense Highlights

Salaries/Benefits	9,908,089	76%
Purchased Services	1,657,743	12%
Supplies/Materials	905,910	7%
Capital Expenditures	429,645	3%
Other	216,515	2%
Total	13,117,902	

Employee pay and benefits account for 76% of 2024-25 General Fund overall budgeted expenses.

Background on Property Taxes

Determination of Local Tax Rate

- City/County Assessor determines market value for each parcel
- Legislature sets formula for tax capacity
- County Auditor uses formula to determine tax capacity for each parcel and district as a whole
- State Legislature sets formulas for each levy category
- MDE uses formula to determine school district levy limits allowed in each category
- **School Board adopts proposed levy amount in September based on levy limits allowed, certifies final amounts in December**
- County Auditor divides final levy amount by district's total tax capacity to determine tax rate. Applies tax rate to each individual parcel to determine tax amount paid to district.
- NOTE: District has control of only 1 of 7 steps in the levy process.

Background on Property Taxes

- Owners of taxable properties pay taxes to the various jurisdictions applied to their property
 - County, City, Township, School District, etc.
- Each jurisdiction sets its own tax levy as determined by limits based in state law
- Amount of taxes on each property are impacted by changes in levies, individual property values and property values of the district as a whole
 - School district tax amounts are also impacted by changes in enrollment.
- County sends out tax bills, collects payments from property owners, distributes back to each jurisdiction

Background on Property Taxes

- School district property taxes
 - Each school district may levy in up to 40 separate categories (may not qualify for all categories)
 - Limits on maximum amounts in all categories set by state law or voter approval
 - Minnesota Department of Education calculates detailed levy limits for each district

Background on Property Taxes

Agricultural Building Bond Tax Credit

- Ag2School was passed into law June 2017.
- Farm & private timber land taxes are given a state-paid reduction on school district debt service levies.
- Phased in through 2023
 - Taxes payable 2020 at 50% credit, 2021 at 55%, 2022 at 60%, final year of phase in taxes payable 2023 at 70%.
 - Subsequent years are funded at 70%.
 - Our district is approximately 14% Ag & Timber property
- Reductions are funded through income/sales/other tax revenues and do not show up in district levy calculations.

Background on Property Taxes

REFERENDUM MARKET VALUE (RMV)

- Spread based on "referendum market value"
- Seasonal/recreational (cabins) and rural vacant (timber) properties do not pay
- Ag properties: Only the house, garage and one acre of land is taxed
- Commercial property taxed at same rate as residential
- Equalized based on a tiered system

Operating Referendum

NET TAX CAPACITY (NTC)

- Spread based on "net tax capacity"
- Values multiplied by classification rates
- All properties are taxed – residential, commercial, seasonal/recreational, rural vacant and all ag land (not just house and one acre)
- **PRB is 41% Seasonal/Rec and 14% Agricultural**

**Bond Referendum
or
Capital Projects Levy**

**All levies are spread on
either RMV or NTC parcels**

Background on Property Taxes



Cass County

Maple Township

Ponto Township

City of Pine River

ISD

ISD 2174 Net Tax Capacity

Ag

ISD 2174 RMV

Seasonal

ISD 2174 RMV

Seasonal

ISD 2174 RMV

Proposed Levy Taxes Payable 2025

- Required Process for Levy
 - Early September – MDE prepares & distributes the first draft of levy limitation worksheets
 - September School Board Meeting – PRB School Board approves proposed levy amounts
 - November – Cass and Crow Wing Counties send proposed 2025 tax statements to all taxpayers
 - December School Board Meeting – Truth in Taxation Meeting, PRB School Board approves final levy amounts. An exact dollar amount must be specified when approving the final levy.

Final Certified Levy: Maximum Allowable Amount

GENERAL LEVY

Local Option Revenue	845,227.06
Operating Capital w/adj	220,990.85
Reemployment w/adj.	(10,281.31)
Safe Schools Levy w/adj	30,244.68
Career Technical	21,167.49
Long Term Facility Maint	170,983.02
Facility & Equip Bond Adjust	(35,385.00)
Tree Growth	11,950.92
Abatement	291.08
GENERAL TOTAL	1,255,191.79

COMMUNITY SERVICE LEVY

Basic	74,648.80
Early Childhood	55,173.85
Home Visiting	947.31
Abatement	20.15
COMM SERVICE TOTAL	130,790.11

DEBT SERVICE LEVY

DEBT SERVICE TOTAL	461,898.32
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TOTAL LEVY	1,847,880.22
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Final Certified Levy: Maximum Allowable Amount

	Certified Pay 2024	Maximum Pay 2025	\$ Change
General	1,353,294	1,255,192	(98,102)
Community Service	118,827	130,790	11,963
Debt Service	536,146	461,898	(74,248)
TOTAL	2,008,267	1,847,880	(160,387)

Maximum allowable amount for taxes payable 2025 decreased by \$160,387 or 7.99% below the certified amounts for taxes payable 2024.

When certifying the proposed levy in September, PRB School Board certified the proposed maximum amount allowed for 2025. Cass and Crow Wing Counties then use the maximum amount when sending out proposed 2025 tax statements to all property taxpayers.

Final Certified Levy: Specific Levy Category Changes

	Certified Pay 2024	Maximum Pay 2025	\$ Change
Local Option Revenue	768,297	845,227	76,930
Reemployment	19,176	(10,281)	(29,457)
Long Term Facilities Maint	369,680	170,983	(198,697)
Facility/Equip Bond Adj	(86,543)	(35,385)	51,158
Debt Service Levy	536,146	461,898	(74,248)
TOTAL	1,606,756	1,432,442	(174,314)

Local Option Revenue and Reemployment Levies are based on estimated pupil counts and expenses for generating levy calculations. Future years levy calculations uses actual expenses reported and actual pupil unit counts. The current levy has positive adjustments showing in LOR and negative adjustments showing in Reemployment.

Long Term Facilities Maintenance for the 2024 levy cycle include a \$238,715 one-time cost for districtwide fire alarm replacements.

Facility/Equipment Bond Adjustments and Debt Service Levies are impacted by the maturity of the District's QZAB Bond. Prior years' levies had a transfer from the General Fund to the Debt Service fund of the principal payment plus levied interest. The 2025 Debt Service fund also sees negative adjustments for reduction of debt excess.

Final Certified Levy Maximum by Tax Category

	Certified Pay 2024	Maximum Pay 2025	\$ Change
RMV	768,297	845,227	76,930
Net Tax Capacity	1,239,971	1,002,653	(237,318)
TOTAL	2,008,267	1,847,880	(160,387)

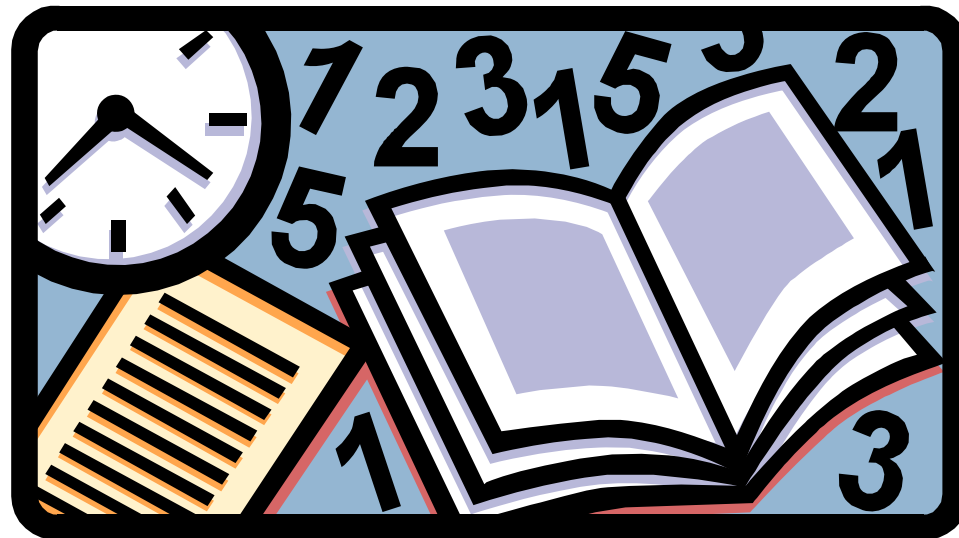
Referendum Market Value – This category assumes Local Option Revenue is certified at \$424/pupil unit and is calculated based on property values and pupil counts. LOR is the only levy category assessed solely on RMV.

Net Tax Capacity is assessed on all taxable property in the district. All other levy categories are assessed on NTC.

Additional Resources

- Cass County Auditor/Treasurer
 - (218) 547-7260
 - <https://www.casscountymn.gov/>
- Crow Wing County Land Services
 - (218) 824-1010
 - <https://www.crowwing.gov/>
- MN Department of Revenue – Property Tax Refund
 - Form M1PR 2024
 - Can be filed with your income taxes or due August 15, 2025.
 - <https://www.revenue.state.mn.us/filing-property-tax-refund>

Public Comments



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. 2174, State of Minnesota, as follows:

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.

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 by a county or municipality.

The combined polling places designated in this resolution are the polling places unless a change is made in accordance with Minnesota Statutes, section 205A.11, subdivision 2; or pursuant to Minnesota Statutes, section 2024B.175 (Change of Polling Place in Emergency); or because a polling place has become unavailable.

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: Pine River City Hall
 200 Front Street
 Pine River, MN 56474

This combined polling place serves all territory in Independent School District No. 2174.

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.

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.

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.

**RESOLUTION RELATING TO APPROVING A CAPITAL PROJECT LEVY
AUTHORIZATION AND CALLING AN ELECTION THEREON**

BE IT RESOLVED by the School Board of Independent School District No. 2174, State of Minnesota, as follows:

1. The School Board hereby determines and declares that it is necessary and expedient for the School District to submit a capital project levy authorization to the voters for their approval. The capital project levy authorization will be in the amount of 2.75% times the net tax capacity of the School District. The proposed capital project levy will raise approximately \$896,000 for taxes payable in 2026, the first year it is to be levied, and would be authorized for ten (10) years. The estimated total cost of the projects to be funded by the approved capital project levy authorization during that time period is approximately \$8,960,000. The additional revenue from the proposed authorization will be used to provide funds for the cost of technology-related personnel and training, bus and vehicle fleet replacement, roofing and flooring replacements, HVAC repairs and replacements and acquisition of curriculum, textbooks and materials. The program will be commenced prior to November 1, 2029 which date is not more than five (5) years from the date of the special election authorizing the approval of the capital project levy authorization. The question on the approval of the capital project levy authorization shall be School District Question 1 on the school district ballot at the special election held to approve said authorization.

2. The administration of the School District is hereby authorized and directed to consult with the Minnesota Department of Education and cause a proposal to be prepared and submitted to the Commissioner of Education for the Commissioner's Review and Comment on behalf of the School Board, and to take such other actions as necessary to comply with the provisions of Minnesota Statutes, Section 123B.71, as amended. Any such actions taken by the administration prior to the date of this resolution are hereby ratified, confirmed, and approved in all respects. The actual holding of the special election on School District Question 1 specified above shall be contingent upon the receipt of a positive or unfavorable (provided applicable statutory requirements are met) Review and Comment from the Commissioner of Education on the projects included in those questions.

3. The ballot question specified above shall be submitted to the qualified voters of the School District at a special election, which is hereby called and directed to be held on Tuesday, April 8, 2025, between the hours of 7:00 o'clock a.m and 8:00 o'clock p.m. This date is a uniform election date specified in Minnesota Statutes, Section 205A.05.

4. Pursuant to Minnesota Statutes, Section 205A.11, the School District's combined polling place and the precincts served by the combined polling place, as established and designated by a resolution of the School Board adopted December 16, 2024, for elections held in 2025, is hereby designated for this special election.

5. The Clerk is hereby authorized and directed to prepare a notice to any voters who will be voting at a combined polling place for this special election. The notice must be sent by

nonforwardable mail to every affected household in the School District with at least one registered voter. The notice must be mailed no later than fourteen (14) days before the date of the election. A notice that is returned as undeliverable must be forwarded immediately to the appropriate county auditor. The notice must include the following information: the date of the election, the hours of voting and the location of the voter's polling place. This notice may be in the same form as the notice of special election to be published and posted.

6. The Clerk is hereby authorized and directed to cause written notice of said special election to be given: (i) to the county auditor of each county in which the School District is located, in whole or in part, at least eighty-four (84) days prior to the date of said election; and (ii) to the Commissioner of Education at least seventy-four (74) days prior to the date of said election. The notice shall specify the date of said special election and the title and language for each ballot question to be voted on at said special election. Any notice given prior to the date of the adoption of this resolution is ratified and confirmed in all respects.

7. The Clerk is hereby authorized and directed to cause notice of said special election to be posted for public inspection at the administrative offices of the School District at least ten (10) days before the date of said special election.

8. The Clerk is hereby authorized and directed to cause a sample ballot to be posted at the administrative offices of the School District at least four (4) days before the date of said special election and to cause two sample ballots to be posted in the combined polling place on election day. The sample ballots shall not be printed on the same color paper as the official ballot.

9. The Clerk is hereby authorized and directed to cause notice of said special election to be published in the official newspaper of the School District, for two (2) consecutive weeks with the last publication being at least one (1) week before the date of said election. The notice of election so posted and published shall state each question to be submitted to the voters as set forth in the form of ballot below, and shall include information concerning each established precinct and polling place.

10. The Clerk is hereby authorized and directed to cause the rules and instructions for use of the optical scan voting system to be posted in the combined polling place on election day.

11. The Clerk is authorized and directed to acquire and distribute such election materials as may be necessary for the proper conduct of this special election and generally to cooperate with election authorities conducting other elections on that date. The Clerk and members of the administration are authorized and directed to take such actions as may be necessary to coordinate this election with those other elections, including entering into agreements or understandings with appropriate officials regarding preparation and distribution of ballots, election administration and cost sharing.

12. The Clerk and members of the administration are further authorized and directed to cause a ballot to be prepared for use at said election in substantially the following form, with such changes in form, color, instructions, and content as may be necessary to accommodate an optical

scan voting system, to correct typographical errors, or to comply with the form and content requirements of applicable state election laws:


[Form of Ballot on the Following Page]

Special Election Ballot

Independent School District No. 2174 (Pine River-Backus)

April 8, 2025

Instructions to Voters:

To vote, completely fill in the oval(s) next to your choice(s) like this: .

To vote for a question, fill in the oval next to the word "Yes" on that question.
To vote against a question, fill in the oval next to the word "No" on that question.

School District Question 1 Approval of Capital Project Levy Authorization

The school board of Independent School District No. 2174 (Pine River-Backus) has proposed a capital project levy authorization of 2.75% times the net tax capacity of the school district. The additional revenue from the proposed authorization will be used to provide funds for the cost of technology-related personnel and training, bus and vehicle fleet replacement, roofing and flooring replacements, HVAC repairs and replacements and acquisition of curriculum, textbooks and materials. The proposed capital project levy authorization will raise approximately \$896,000 for taxes payable in 2026, the first year it is to be levied, and would be authorized for ten years. The estimated total cost of the projects to be funded over that time period is approximately \$8,960,000. The projects to be funded have received a positive Review and Comment from the Commissioner of Education.

Yes

Shall the capital project levy authorization proposed by the school board of Independent School District No. 2174 be approved?

No

**BY VOTING "YES" ON THIS BALLOT QUESTION, YOU
ARE VOTING FOR A PROPERTY TAX INCREASE.**

15. Optical scan ballots must be printed in black ink on white material, except that marks to be read by the automatic tabulating equipment may be printed in another color ink. The name of the precinct and machine-readable identification must be printed on each ballot. Voting instructions must be printed at the top of the ballot on each side that includes ballot information. The instructions must include an illustration of the proper mark to be used to indicate a vote. Lines for initials of at least two election judges must be printed on one side of the ballot so that the judges' initials are visible when the ballots are enclosed in a secrecy sleeve.

16. If the School District will be contracting to print the ballots for this special election, the Clerk is hereby authorized and directed to prepare instructions to the printer for layout of the ballot. Before a contract in excess of \$1,000 is awarded for printing ballots, the printer, at the request of the election official, shall furnish, in accordance with Minnesota Statutes, Section 204D.04, a sufficient bond, letter of credit or certified check acceptable to the Clerk in an amount not less than \$1,000 conditioned on printing the ballots in conformity with the Minnesota election law and the instructions delivered. The Clerk shall set the amount of the bond, letter of credit, or certified check in an amount equal to the value of the purchase.

17. The Clerk is hereby authorized and directed to provide for testing of the optical scan voting system within fourteen (14) days prior to the election date. The Clerk shall cause notice of the time and place of the test to be given at least two (2) days in advance by publishing the Notice of Testing once in the official newspaper and by causing the notice to be posted in the office of the county auditor, the administrative offices of the School District, and the office of any other local election official conducting the test.

18. The Clerk is hereby authorized and directed to cause notice of the location of the counting center or the place where the ballots will be counted to be published in the official newspaper at least once during the week preceding the week of the election and in the newspaper of widest circulation once on the day preceding the election, or once the week preceding the election if the newspaper is a weekly.

19. As required by Minnesota Statutes, Section 203B.121, the School Board hereby establishes a ballot board to process, accept and reject absentee ballots at School District elections not held in conjunction with the state primary or state general election or that are conducted by a municipality on behalf of the School District and generally to carry out the duties of a ballot board as provided by Section 203B.121 and other applicable laws. The ballot board must consist of a sufficient number of election judges. The ballot board may include deputy county auditors and deputy city clerks who have received training in the processing and counting of absentee ballots. The Clerk or the Clerk's designee is hereby authorized and directed to appoint the members of the ballot board. The Clerk or the Clerk's designee shall establish, maintain and update a roster of members appointed to and currently serving on the ballot board and shall report to the School Board from time to time as to its status. Each member of the ballot board shall be paid reasonable compensation for services rendered during an election at the same rate as other election judges; provided, however, if a staff member is already being compensated for regular duties, additional compensation shall not be paid for ballot board duties performed during that staff member's duty day. Each member of the ballot board must be provided adequate training on the processing and counting of absentee ballots, including but not limited to instruction on accepting and rejecting

absentee ballots, storage of absentee ballots, timelines and deadlines, the role of the ballot board, procedures for opening absentee ballot envelopes, procedures for counting absentee ballots, and procedures for reporting absentee ballot totals.

20. The Clerk is hereby authorized and directed to begin assembling names of trained election judges to serve at the combined polling place during the special election. The election judges shall act as clerks of election, count the ballots cast and submit the results to the School Board for canvass in the manner provided for other School District elections. The election must be canvassed between the third and the tenth day following the election.

21. The Clerk shall make all Campaign Financial Reports required to be filed with the School District under Minnesota Statutes, Section 211A.02 available on the School District's website. The Clerk must post the report on the School District's website as soon as possible, but no later than thirty (30) days after the date of the receipt of the report. The School District must make a report available on the School District's website for four years from the date the report was posted to the website. The Clerk must also provide the Campaign Finance and Public Disclosure Board with a link to the section of the website where reports are made available.

Contract Between Cass County and
Pine River-Backus School District 2174
For Election Services

This is a contract between the County of Cass (“County”) and Pine River-Backus School District 2174 (“School District”) for the provision of election services by Cass County.

I. Duration of Contract

This contract will be in effect upon approval of the parties, ending on **April 30, 2025**, or when all activities under the agreement have been completed and will apply to elections held on **April 8, 2025**.

II. Contract Renewal and Termination

This contract may be renewed by written consent of the County and School District.

III. County Responsibilities

Except as otherwise provided in this contract, the County will provide the following duties:

- A. Coordinate all School District special election activities;
- B. Assist as needed in drafting election notices for timely publication, posting or mailing as required;
- C. Provide election forms, supplies and other related materials;
- D. Administer absentee voting;
- E. Coordinate absentee ballot board activities;
- F. Operate, test, demonstrate, and provide technical support for all electronic voting systems;
- G. Coordinate election specific coding/programming services for voting system memory cards, ballot layout, and ballot printing;
- H. Conduct preliminary and public accuracy tests of voting systems for all precincts;
- I. Assist with configuration and coordination of combined polling place(s) or support mail election as determined, including appointment and assignment of election and ballot board judges, subject to final approval of the School District;
- J. Provide voting information and results reporting web content for School District and County websites. The School District shall not alter voting information and results reporting web content provided;
- K. Prepare and provide to the School District public maps of School District precinct boundaries and combined polling places if requested;
- L. Provide list of trained election judges for each polling location for appointment by the School Board;
- M. Deliver and pickup (pickup all items except for any election materials and voted ballots required by law to be kept in the records of the School District pursuant to Section IV. School District Responsibilities) election materials, ballots, voting stations and electronic voting systems to each polling location;
- N. Compile and report election results and election statistics to the appropriate canvassing boards and the public; and
- O. Coordinate and conduct recount if needed.

IV. School District Responsibilities

- A. Designate two School District staff as the exclusive contacts for execution of this agreement;
- B. Authorize Cass County to coordinate programming, layout and printing of ballots with appropriate vendors;
- C. Provide the title and text in electronic format of School District questions and/or candidates and offices to be placed on the ballot;
- D. Designate polling locations pursuant to Minnesota Statutes 204B.16 and 205A.11;
- E. Provide final approval of the ballot;
- F. Provide authorization for the use of an absentee ballot board pursuant to MS 203B.13;
- G. Appoint and pay trained election judges from lists provided by Cass County;
- H. Allow coordination of School District and County websites for election information, voting information, and results reporting

- I. Prepare and publish, post or mail required election notices, including mailing notice of combined special election polling place when required by Minnesota Statutes 205A.11, Subd. 2a;
- J. Responsible for damage or theft to any voting system or ballot box;
- K. Conduct official canvass of election results following School District election;
- L. Retain final election records for at least 22 months following each election;
- M. Retain permanent record of final election results;

V. Insurance

During the term of this contract, the School District will maintain, through commercially available insurance or on a self-insured basis, property insurance coverage on the electronic voting systems for the repair or replacement of the voting equipment if damaged or stolen. The School District is responsible for any deductible under its policy. Each party hereby waives and releases the other parties, their employees, agents, officials and officers from all claims, liability and causes of action for loss, damage to or destruction of the waiving party's property resulting from fire or other perils covered in the standard property insurance coverage maintained by the parties. Furthermore, each party agrees that it will look to its own property insurance for reimbursement for any loss and shall have no rights of subrogation against the other parties except as otherwise provided in this Clause V.

VI. Indemnification

Each party to this contract will defend, hold harmless and indemnify the other parties, their officials, agents and employees from any liability, loss and damage it may suffer as a result of demands, claims, judgments or costs including, but not limited to, attorney's fees and disbursements, arising out of or related to the indemnifying party's performance or failure of performance under this contract. This provision shall not be construed nor operate as a waiver of any applicable limits of or exceptions to liability set by law. This provision will survive the termination of this contract.

VII. Legal Representation

The County Attorney's Office shall advise and represent the County in all election-related matters, and the School District Attorney shall advise the School District on election-related matters. In addition, the School District's Attorney shall assist and cooperate with the County Attorney's Office as may be reasonably requested concerning matters covered by this Contract.

VIII. Election Costs and Payments

The School District shall make a payment to the County within thirty (30) days of the date on which the invoice is received. The total amount billed to the School District for special election administrative services shall not exceed five thousand dollars (\$5,000), plus all related variable costs for ballots, programming, absentee voting supplies, postage, rosters, mailing labels, polling place forms and supplies, travel expenses, and any other supplies and copies used for the special election.

The School District is responsible for direct payment of election judge salaries and expenses related to School District elections.

IX. Recount Expenses

The School District will be responsible for any additional costs resulting from recounts related to this special election in addition to the costs identified in this agreement.

X. Independent Contractor

It is agreed that nothing in this contract is intended or should be construed as creating the relationship of agents, partners, joint ventures or associates between the parties hereto or as constituting the County as the employee of the School District for any purpose or in any manner whatsoever. The County is an independent contractor and neither it, its employees, agents nor its representatives are employees of the School District. From any amounts due the County, there shall be no deductions for federal income tax or FICA payments nor any state income tax, nor for any other purposes which are associated with an employer-employee relationship unless required by law.

XI. Data Practices

All data created, collected, received, maintained or disseminated for any purpose in the course of this contract is governed by the Minnesota Government Data Practices Act, any other applicable statute or any rules adopted to implement the Act or statute, as well as federal statutes and regulations on data privacy.

XII. Entire Agreement

This contract shall constitute the entire agreement between the parties and shall supersede all prior oral and written negotiations.

IN WITNESS THEREOF, the parties agree and accept the terms herein described.

COUNTY OF CASS

SCHOOL DISTRICT _____

By:

By:

COUNTY BOARD CHAIR

SCHOOL DISTRICT BOARD CHAIR

Dated: _____

Dated: _____

By:

By:

COUNTY ADMINISTRATOR

CLERK OF THE SCHOOL DISTRICT BOARD

Dated: _____

Dated: _____

APPROVED

APPROVED

By:

By:

COUNTY ATTORNEY

SCHOOL DISTRICT ATTORNEY

Dated: _____

Dated: _____