

Tri-County School District ISD #2358

Regular Meeting
Wednesday, December 20, 2023
School Library
303 Pembina Trail
Karlstad, MN 56732

PRELIMINARY AGENDA for the Regular Meeting to be held in the School Library
303 Pembina Trail
Karlstad, MN 56732 on Wednesday, December 20, 2023 at 6:30 PM.

1. Call to Order, Pledge of Allegiance
2. Roll Call
3. Truth in Taxation Hearing

2023 Payable 2024 Truth in Taxation School Tax Levy (including Opportunity for Comments from the Public on the 2023 Payable 2024 School Tax Levy)

OPPORTUNITY FOR PUBLIC COMMENTS

4. We are Proud
5. Setting the Agenda
6. Action on Previous Minutes
7. Pay Claims (vouchers on table 1/2 hour prior to regular meeting)
8. Visitors *As a reminder, visitors are given time to speak at the discretion of the Chair. No personnel or private data is to be discussed or referenced. The Chair reserves the right to prohibit an individual or group from continuing to speak if they violate any school policy.
9. Old Business
10. New Business
 - a. 2022-2023 Financial Audit Report - Brady Martz
 - b. World's Best Workforce Annual Report
 - c. Personnel
 1. One Act Play Assistant Director
 2. Paraprofessional
 3. Leave of Absence Request
 4. Assign Temporary Dean of Students
 5. Retirement Resignation
 - d. Policy 412 Procedures and Payment Schedule
 - e. 2023 Levy Payable 2024
 - f. Adoption of Revised 2023-2024 Estimated School Budget
 - g. Annual Resolution to Combine Polling Places
11. Reports

- a. Principal
- b. Superintendent
- c. Boards and Committees

12. Adjourn

Next Organizational and Regular School Board Meeting is scheduled for January 17, 2024 at 6:30 PM, Tri County School Library, Karlstad, MN.

PUBLIC HEARING

**2023-24 Budget
& Proposed 2024
Property Taxes**

TRI COUNTY SCHOOL ISD 2358

December 20, 2023

Resources provided by

MREA
Voice For Greater Minnesota Education



TODAY'S AGENDA

Factors Affecting Taxes

- Your Property Classification and Value
- School District Factors Affecting Pay '24



Why have a Truth in Taxation Meeting?

- Truth in Taxation Law, passed in 1989
- Two major requirements:
 1. **Tax Statements**

Counties must send out proposed property tax statements in November based on proposed tax levies set by all taxing jurisdictions (counties, cities, townships, school districts, etc.)
 2. **Public Hearing**

Most taxing jurisdictions must hold a public hearing prior to certifying the final levy and discuss:

 - Payable 2024 levy
 - Fiscal year 2024 budget
 - Public comments

**This is the school district's
annual required hearing**



Who sets the School Levy?

Components of a District Tax Levy are either:

- **Set By State Formula By Legislature**
 - General Education Formula, Operating Capital, Career & Technical, Reemployment, etc.
- **Voter Approved as Authorized by the State**
 - Operating Referendum or Building Bonds



How is my property tax determined?

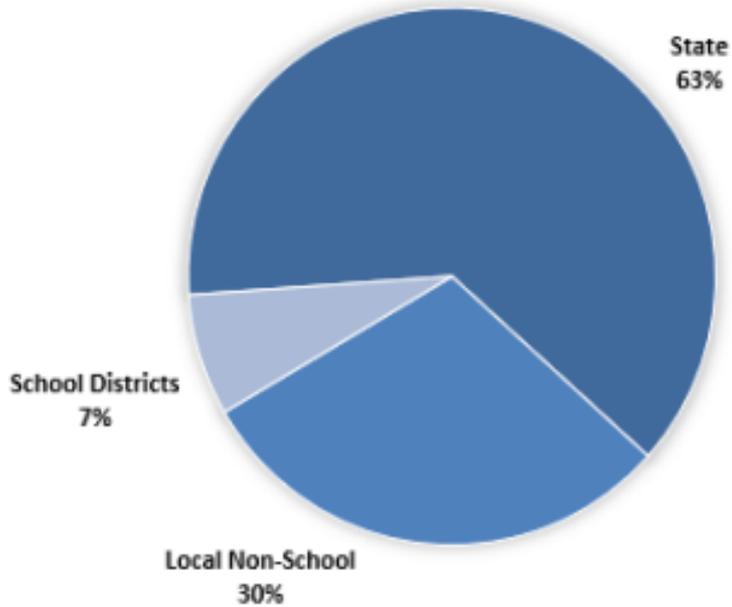
- County Assessor determines market value for each parcel of property.
- MN Legislature sets formulas for Tax Capacity. These formulas determine how the tax burden is split on different types of property (residential, commercial, ag, etc.).
- County Auditor calculates the tax capacity for each parcel based on the above.
- 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 Market Value rather than tax capacity.

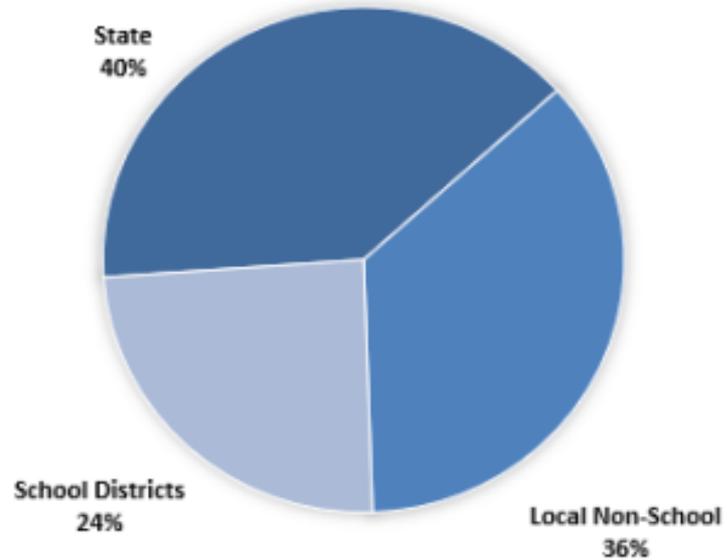


State Aid Impact

WHO COLLECTS?



WHO SPENDS?

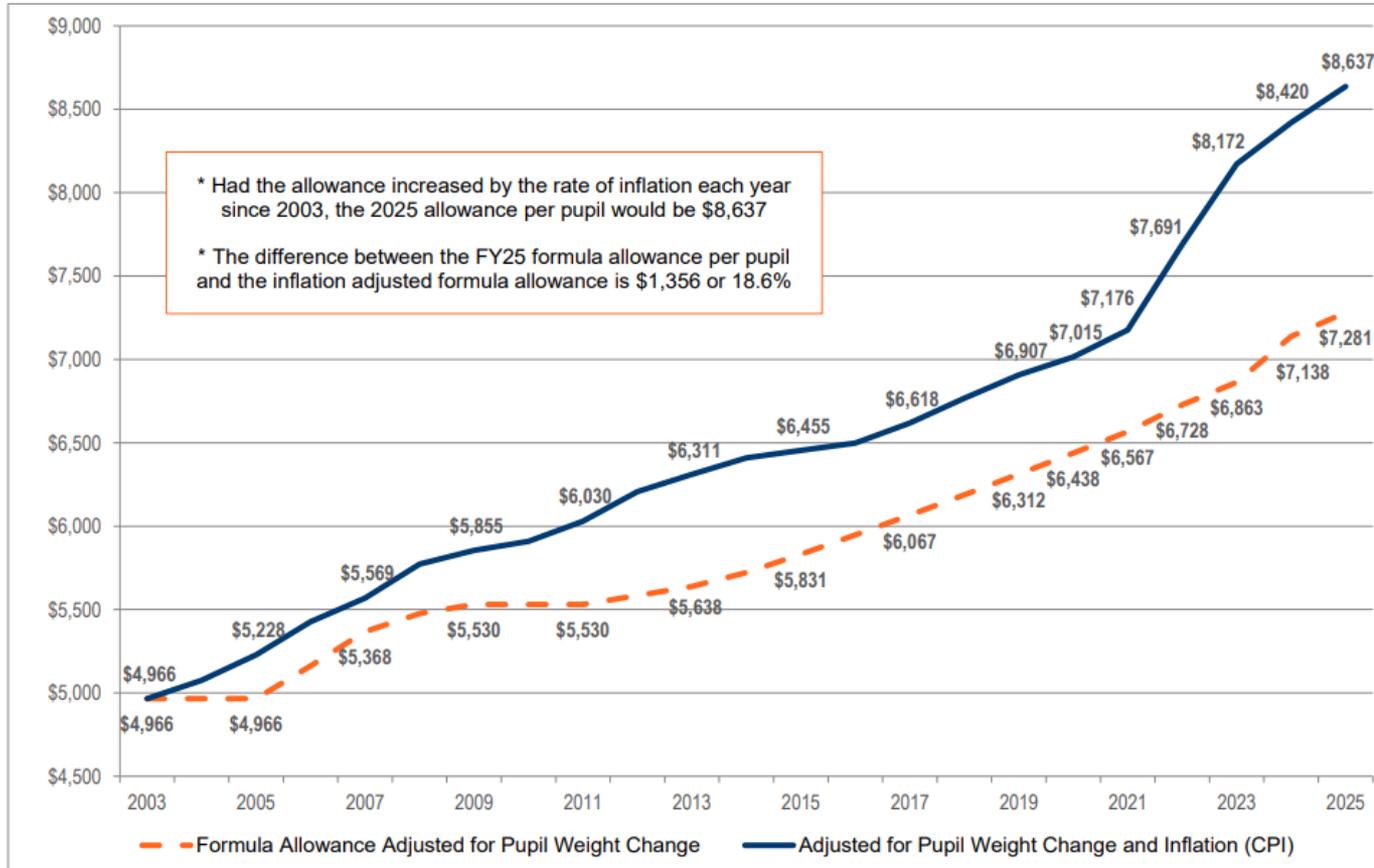


(Data source, MN Department of Management and Budget-Price of Government, 2023)



General Education Formula Allowance, 2003-2025

Adjusted for Pupil Weight Change and Inflation (CPI)



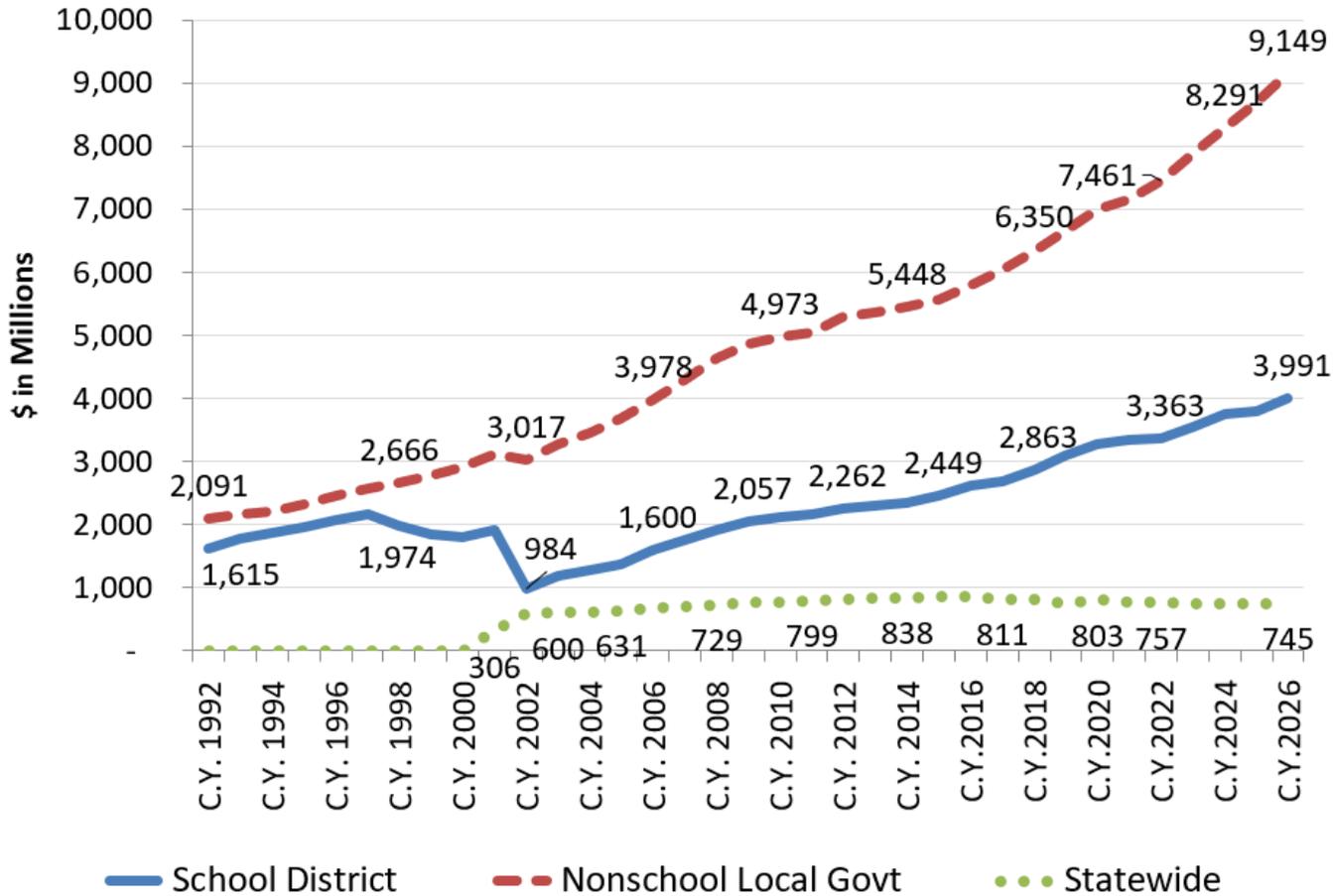
Source: MDE June 2023 Inflation Estimates and Minnesota Laws 2023



Funding will trail inflation by **\$1,282 per pupil** in FY24 and **\$1,356 per pupil** in FY25



Property Tax Levies: School vs Non School Payable 1992-2026



Six School Finance Funds

All Minnesota School District budgets are divided in separate funds, by law:

01 General Fund

02 Food Service

04 Community Service

06 Building Construction (Capital)

07 Debt Service

09 Trust & Agency



23-24 School Year Budget

Fund	Revenues	Expenses	Net
01 General	3,916,804	3,811,065	105,739
02 Food Service	168,000	171,504	3,504-
04 Community Service	68,830	77,829	8,999-
07 General Debt Service	237,082	247,450	10,368-
TOTAL	4,390,716	4,307,848	82,868



23-24 School Year Budget

- The 2023-2024 Budget reflects a rollover estimate of revenues and expenditures from 2022-2023 revised budget.
- 2023-2024 budget will need to be revised after the district completes negotiations with classified and non-classified staff to reflect the adjustments in salaries and benefits for 2023-2024.
- The 2023-2024 budget will need to reflect any estimated additional costs associated with the new law of Earned Sick and Safe Time for qualifying employees working at least 80 hours per year.
- The 2023-2024 budget will need to reflect estimated additional costs associated with summer unemployment benefits for qualifying seasonal employees.
- The 2023-2024 budget reflects state authorization of the school board to levy up to \$724 per pupil unit (LOR)
- The 2023-2024 budget reflects Operating Referendum of \$2,476



PROPOSED TAXES 2024

THIS IS NOT A BILL. DO NOT PAY.

Know Your Valuation

- Property classification and market value
- Sent Spring 2023; cannot change value
- Watch for 2024 statement in SPRING and where to appeal

Step	VALUES AND CLASSIFICATION		
	Taxes Payable Year	2023	2024
1	Estimated Market Value	\$125,000	\$150,000
	Homestead Exclusion	\$	\$23,800
	Taxable Market Value	\$125,000	\$126,200
	Class	Res NHmstd	Res Hmstd
Step 2	PROPOSED TAX		
	Property Taxes before credits	\$1,479.52	
	School building bond credit	\$ 12.00	
	Agricultural market value credit		
	Other credits		
	Property Taxes after credits	\$1,467.52	
Step 3	PROPERTY TAX STATEMENT		
	Coming in 2024		
The time to provide feedback on PROPOSED LEVIES is NOW			
It is too late to appeal your value without going to Tax Court.			

Effective Tax Rates

Property Classification	2023 Estimate
Farm	0.48%
Seasonal Rec	0.79%
Residential Homestead	1.14%
Apartment	1.43%
Public Utility	2.50%
Commercial-Industrial	2.59%

Source: Jared Swanson House Research



Share of Tax Liability

Property Classification	Market Value Share (2022 Assessment)	Share of Net Taxes (Payable in 2023)
Farms	16.7%	6.4%
Seasonal Rec Residential	4.1%	2.6%
Commercial and Industrial	12.8%	29.4%
Residential Homes	59.8%	54.2%
Other Residential	6.6%	7.6%

Source: Jared Swanson House Legislative Analyst



Ag2School Tax Credit

- Permanent law enacted in 2017
- Affects all existing Fund 7 debt levies, except OPEB bonds
- Reductions for farmers and timber owners
- Will remain at 70% in 2024
- The revenue for Ag2School comes from state income, sales and other tax revenue



Find Your Ag2School Credit

Truth in Taxation Notice:

- Calculated on each parcel statement
- Sum all parcels for total
- Because paid by state, it does not show up on Levy Certification Report

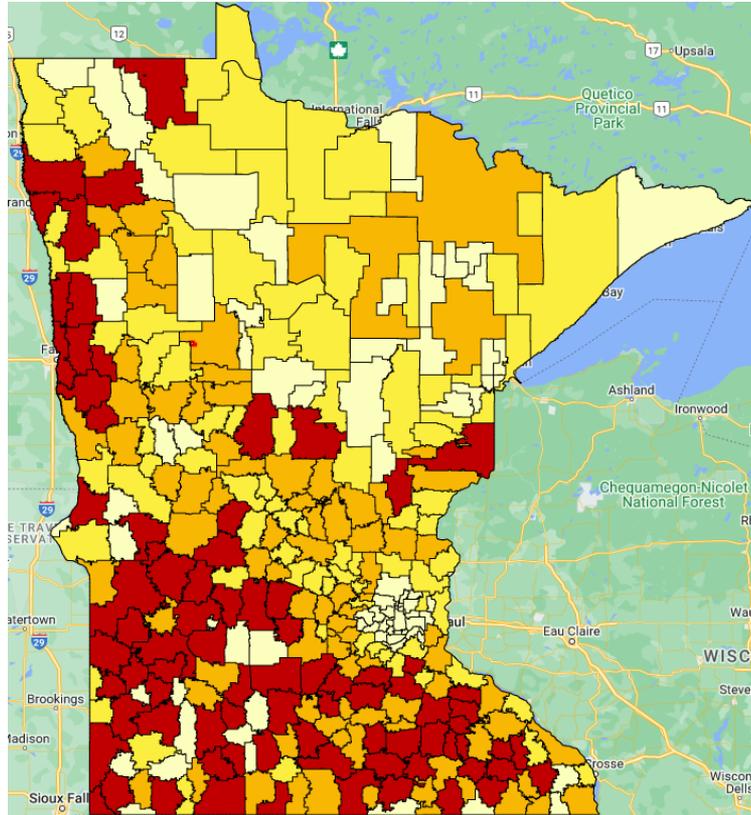
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Ag2School in Pay 2023

How does our school district compare in total Ag2School credit?

[MNREA Maps \(mreavoice.org\)](http://mreavoice.org)



70% Ag2School Total Bond Credit Forecasted Pay 23

- Smallest quartile < \$50,224
- Below Median < \$167,051
- Above Median > \$167,051
- Largest quartile > \$353,663



EQUALIZATION FACTORS FOR LOR & Operating Referendums

	LOR & Referendum Allowance Levels	Equalizing Factors
Tier 1 LOR	Up to \$300/pupil	\$880,000/RPU
Tier 2 LOR	\$300 up to \$724/pupil	\$587,244/RPU
Tier 1 Op Ref	Up to \$460/pupil	\$567,000/RPU
Tier 2 Op Ref	\$460 up to \$1,520.25/pupil	\$290,000/RPU

Ag Land and Seasonal Rec Properties are exempt from Op Ref and LOR levies.

EQUALIZATION FACTORS FOR LOR & Operating Referendums

	LOR & Referendum	Levy & Aid
Tier 1 LOR	73,731	34,091.71 LEVY 39,639.30 AID
Tier 2 LOR	104,206.48	72,203.35 LEVY 39,003.13 AID
Total	177,937.48	
Op Ref		

Ag Land and Seasonal Rec Properties are exempt from Op Ref and LOR levies.

Your School District Tax Levy

Possible reasons for changes to your parcel:

- Change in value or classification to your property
- Change in enrollment numbers
- Change in valuation of property in district

Equalization aid depends on district property wealth per pupil

- Local decisions and requirements
- Adjustment for prior years (estimate to actual)
- Legislative changes (Local Optional Revenue)



Referendum Picture

How does our district compare in Operating Referendum Revenue?

[MNREA Maps \(mreavoice.org\)](http://mreavoice.org)

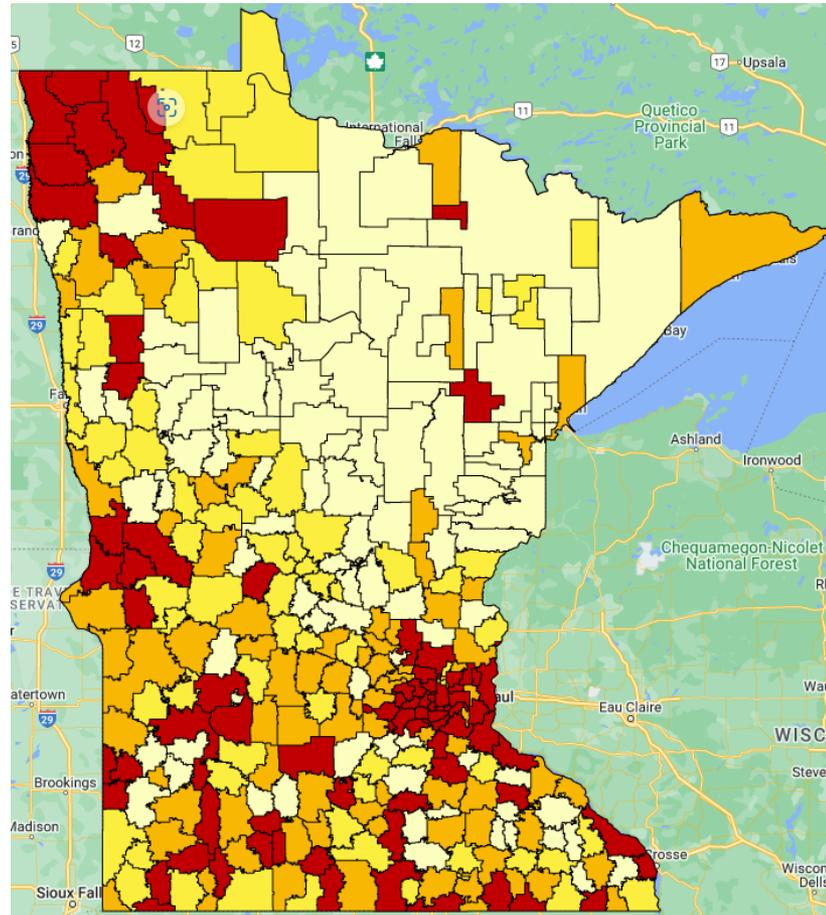
Our District:

\$2,476 per APU

Median district: \$504

Upper Quartile of Referendums > \$1038

94 districts: \$0



District Operating Referendum per APU FY24

- No Operating Referendum
- Below District Median of \$504/Pupil
- Above District Median of \$504/Pupil
- Well Above Median/Pupil



Property Wealth Picture

How does our district compare in Referendum Market Value per Residential Pupil Unit?

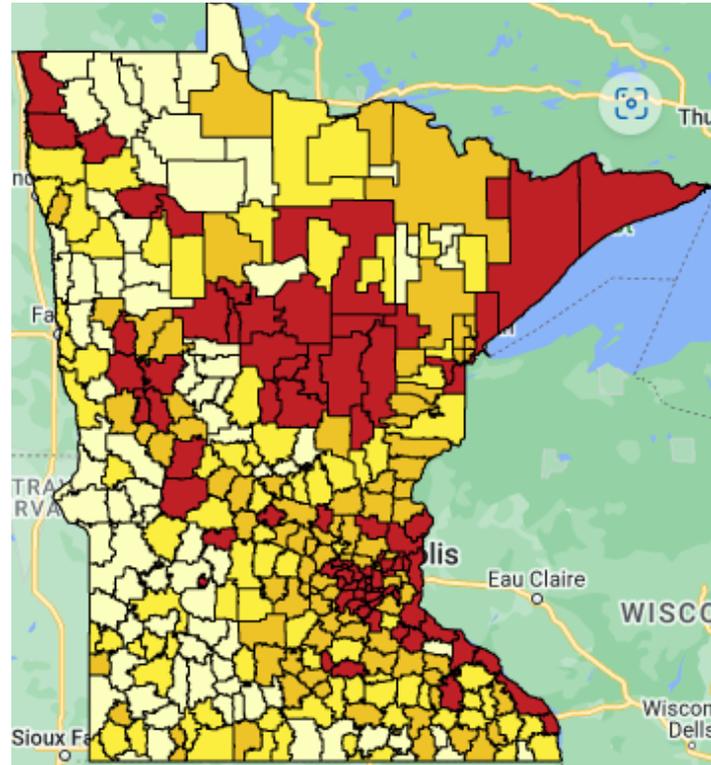
[MNREA Maps](http://mnrea.com)
 [\(mreavoice.org\)](http://mreavoice.org)

Our District:

\$406,894 per RPU

Median District:

\$601,021/RPU



Referendum Market Value (RMV) per Resident Pupil Unit (RPU) in FY25

- Lowest RMV/RPU
- Below the Median of \$601,020
- Above the Median of \$601,020
- Highest RMV/RPU



Long-Term Facility Maintenance

Included in School Property Taxes for Pay '24

- School Board and MDE approved 10-year facility maintenance plan, including:
 - \$7000 Stair Treads
 - \$30,000 Playground Equipment
- LTFM Revenue: \$ 193,804.60
 - State share (Aid): \$ 2,132.25
 - Local share (levy): \$ 191,672.35
- Reflected in “Proposed Property Tax Notice” under “Other Levies”



Proposed Pay '24 Levy

CERTIFICATION FOR TRI COUNTY SCHOOLS

Fund	Pay '24 Levy	Increase/ (Decrease) Pay '23	Percent Change
General	797,690.07	40,953.31	5.41
Community Education	22,871.54	3.02-	.01-
General Debt Service	255,619.62	125.45	.05
OPEB Debt Service	0	0	0
TOTAL	1,076,181.23	41,075.74	3.97

Ag2School 70% Credit offsets the General Debt Service Levy for famers and timber landowners



QUESTIONS?
THANK YOU.



More Information

State of Minnesota for Property Tax Relief

1-800-652-9094

Kittson County Auditor: 218 843 3499

Roseau County Auditor: 218 463 1282

Marshall County Auditor: 218 745 4851

Barbara Muckenhirn, Superintendent

TRI COUNTY SCHOOL

218 436 2261

mucbar@tricity.k12.mn.us



Tri-County School District ISD #2358
Regular Board of Education Meeting
November 15, 2023
Tri-County School Library
Karlstad, Minnesota



The meeting was called to order by Chairperson Murray at 6:30 PM.
A quorum was determined.
The Pledge of Allegiance was recited.

Members present were:
Murray, Hanson, Koland, Sollund, Burkel, Oliver, Olson
Also present/ Superintendent Muckenhirn

Setting the Agenda

Motion by Oliver, second by Burkel to approve the Regular School Board Agenda for November 15, 2023 as presented.
Motion passed

Action on Previous Minutes

Motion by Oliver, second by Sollund to approve the previous Regular School Board Minutes for October 18, 2023 as presented.
Motion passed

Pay Claims

Description:

<u>FUND</u>	<u>THIS YEAR</u>	<u>PREVIOUS YR</u>
01 GENERAL	\$72,817.75	\$27,369.82
02 FOOD SERVICE	\$12,247.03	\$10,877.72
04 COMMUNITY SERVICE	\$56.13	\$536.74
07 DEBT REDEMPTION	\$58,160.00	58,160.00
<u>21 STUDENT ACTIVITIES</u>	<u>\$6,655.10</u>	<u>9,350.02</u>
TOTAL	\$149,936.01	\$106,294.30

Motion made by Sollund, seconded by Hanson to authorize payment for claims in the funds as presented.
Motion passed

Old Business

- a. Correction to Minutes of January 18, 2023

Recommend: approval of correction to January 18, 2023 minutes.

Koland moved, and Hanson seconded to approve the correction of the January 18, 2023 minutes to reflect that Member Oliver, not Hanson, will serve on the Certified Negotiation Board Committee.

Motion passed

New Business

a. Personnel:

Recommend: approval to hire Kathy Englund as elementary music instructional support on a temporary basis between Nov. 5, 2023 and Dec. 20, 2023 at an hourly rate of \$28.00 per hour for up to 6 hours, approx. per week.

Burkel moved, and OLiver seconded to approve hiring Kathy Englund as s elementary music instructional support on a temporary basis between Nov. 5, 2023 and Dec. 20, 2023 at an hourly rate of \$28.00 for up to 6 hours per week.

Motion passed

b. Field Trip:

Recommend: approval of field trip request from Coach Spilde. Boys Basketball overnight trip to Lake Park Tournament. Departure 12/27/23. Return 12/28/23.

Hanson moved, and Koland seconded to approve the Boys Basketball overnight field trip on 12/27/23 to 12/28/23 as presented by Coach Spilde.

Motion passed

c. Policy 516.5 Overdose Medication

Recommend: approval to adopt Policy 516.5 Overdose Medication as presented.

Oliver moved, and Burkel seconded to adopt Policy 516.5 Overdose Medication as presented.

Motion passed

d. Resolution to Support MSBA Resolution

Recommend: The Tri-County School Board supports the following MSBA resolution:

Motion made by Oliver, seconded by Burkel that the Tri-County School Board supports the following Minnesota School Board Association resolution:

Be it resolved, MSBA urges the legislature to maintain the status of school provided transportation as a student privilege and not a student right. Furthermore, MSBA urges the legislature to not adopt any law that restricts a school district to provide a safe transportation service for students and drivers and maintains the school district's ability to discipline students in accordance with school district policies.

Voting in favor of:

Murray, Hanson, Koland, Sollund, Burkel, Oliver, Olson

Against: None

Motion passed

Reports and Information

A. Principal

B. Superintendent

C. Boards

- i. NWRIC
- ii. Region I
- iii. Other

Adjourn

MotionBurkel, seconded by Oliver to Adjourn. Motion passed

Next Regular Meeting: Wednesday, December 20, 2023, at 6:30 pm at Tri-County School Library in Karlstad, Minnesota

Truth in Taxation Public Meeting: Wednesday, December 20, 2023, at 6:30 pm at Tri-County School Library in Karlstad, Minnesota

World's Best Workforce Public Report: Wednesday, December 20, 2023 during regular Tri-County School Board meeting

Respectfully submitted by Mark Koland, Clerk_____

Tri-County Public Schools

Detail Payment Register By Vendor

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type	
1440		BUSINESS CARD						
		2358	PSB		47775		Check	
			E 01	300	296	000	MSHL	\$32.29
	PO#:	Voucher #:		35175	Invoice	Invoice No: 122023	Paid Amt:	\$303.02
							Check Amount:	\$303.02
							Vendor Total:	\$303.02
26826		CASH-WA DISTRIBUTING						
		2358	PSB		47785		Check	
			E 02	005	770	701	LUNCH FOOD	\$1,168.19
			E 02	005	770	705	BRKFST FOOD	\$267.67
			E 02	005	770	701	KIT SUPPLIES	\$390.53
	PO#:	Voucher #:		35194	Invoice	Invoice No: 4314328	Paid Amt:	\$1,826.39
							Check Amount:	\$1,826.39
							Vendor Total:	\$1,826.39
14120		COLE PAPERS, INC						
		2358	PSB		47786		Check	
			E 01	005	810	000	CUSTODIAL	\$543.00
	PO#:	Voucher #:		35195	Invoice	Invoice No: 10366253	Paid Amt:	\$543.00
							Check Amount:	\$543.00
							Vendor Total:	\$543.00
2083		COMPUTERSHARE						
		2358	PSB		47787		Check	
			E 01	005	920	000	ADMIN CHARGES	\$1,000.00
	PO#:	Voucher #:		35196	Invoice	Invoice No: 2288415	Paid Amt:	\$1,000.00
							Check Amount:	\$1,000.00
							Vendor Total:	\$1,000.00
2000		EDUCATORS BENEFIT CONSULTANTS						
		2358	PSB		47788		Check	
			E 01	005	110	000	MONTHLY SERVICE FEE	\$133.46
	PO#:	Voucher #:		35197	Invoice	Invoice No: 30589	Paid Amt:	\$133.46
							Check Amount:	\$133.46
							Vendor Total:	\$133.46
2311		EMPLOYERS PREFERRED INS. CO.						
		2358	PSB		47789		Check	
			E 01	005	930	000	FIANAL AUDIT BILLING	\$1,506.00
	PO#:	Voucher #:		35198	Invoice	Invoice No: 0002737	Paid Amt:	\$1,506.00
							Check Amount:	\$1,506.00
							Vendor Total:	\$1,506.00

Tri-County Public Schools Detail Payment Register By Vendor

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type	
2243 INNOVATIVE OFFICE SOLUTIONS, LLC								
		2358	PSB		47796		Check	\$118.23
PO#:		Voucher #:	E 01	100 203	000 402 000	ELEM SUPPLIES	12/20/2023	\$118.23
			35204	Invoice	Invoice No: IN4406950		Paid Amt:	\$118.23
							Check Amount:	\$118.23
							Vendor Total:	\$118.23
1721 JOHN DEERE FINANCIAL								
		2358	PSB		47797		Check	\$861.12
PO#:		Voucher #:	E 01	005 810	000 350 000	SNOW SWEEPER BRUSH	12/20/2023	\$861.12
			35205	Invoice	Invoice No: 10420078		Paid Amt:	\$861.12
							Check Amount:	\$861.12
							Vendor Total:	\$861.12
1867 KARLSTAD HARDWARE, INC.								
		2358	PSB		47798		Check	\$280.92
PO#:		Voucher #:	E 01	005 810	000 401 000	CUSTODIAL SUPPLIES	12/20/2023	\$280.92
			E 01	005 760	720 350 000	BUS REPAIR/MAINT	12/20/2023	\$52.97
			35222	Invoice	Invoice No: 11/01-11/30/2023		Paid Amt:	\$333.89
							Check Amount:	\$333.89
							Vendor Total:	\$333.89
1650 KARLSTAD KORNER								
		2358	PSB		47799		Check	\$226.60
PO#:		Voucher #:	E 01	005 760	720 440 000	GAS - CHGS	12/20/2023	\$226.60
			35223	Invoice	Invoice No: 11/14-11/22/2023		Paid Amt:	\$226.60
							Check Amount:	\$226.60
							Vendor Total:	\$226.60
44751 KNUTSON, FLYNN & DEANS, P.A.								
		2358	PSB		47800		Check	\$8,007.50
PO#:		Voucher #:	E 01	005 010	000 311 000	UNIT CLARIFICATION	12/20/2023	\$8,007.50
			E 01	005 010	000 311 000	MISC	12/20/2023	\$1,180.00
			35206	Invoice	Invoice No: 33251, 33252		Paid Amt:	\$9,187.50
							Check Amount:	\$9,187.50
							Vendor Total:	\$9,187.50
2142 LIBERTY BUSINESS SYSTEMS, INC.								
		2358	PSB		47801		Check	\$1,473.43
PO#:		Voucher #:	E 01	005 020	302 370 000	LEASE PAYMENT	12/20/2023	\$1,473.43
			35207	Invoice	Invoice No: 35473703		Paid Amt:	\$1,473.43
							Check Amount:	\$1,473.43
							Vendor Total:	\$1,473.43

Tri-County Public Schools Detail Payment Register By Vendor

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
2116 MIDWEST BUS PARTS, INC.							
		2358	PSB		47802		Check
PO#:		E 01	005	760	720	350	000
		Voucher #:		35208	Invoice	Invoice No:	192321
							BUS Repairs
							\$1,985.25
							Paid Amt: \$1,985.25
							Check Amount: \$1,985.25
							Vendor Total: \$1,985.25
55722 MSBA							
		2358	PSB		47803		Check
PO#:		E 01	005	010	000	401	000
		Voucher #:		35209	Invoice	Invoice No:	INV-09194-G8W7N2
							BOARD BOOK SUBSCRIPTION
							\$1,484.00
							Paid Amt: \$1,484.00
							Check Amount: \$1,484.00
							Vendor Total: \$1,484.00
2420 NELSON INTERNATIONAL							
		2358	PSB		47804		Check
PO#:		E 01	005	760	720	350	000
		Voucher #:		35210	Invoice	Invoice No:	R105011854:01
							BUS ENGINE
							\$8,225.33
							Paid Amt: \$8,225.33
							Check Amount: \$8,225.33
							Vendor Total: \$8,225.33
60523 NORTH STAR NEWS							
		2358	PSB		47805		Check
PO#:		E 01	005	010	000	381	000
		E 01	005	010	000	381	000
		Voucher #:		35211	Invoice	Invoice No:	5.10529, 5.10517
							BOARD MINUTES
							JOB POSTING
							\$210.84
							\$27.00
							Paid Amt: \$237.84
							Check Amount: \$237.84
							Vendor Total: \$237.84
2095 NORTHLAND TRUST SERVICES, INC.							
		2358	PSB		47806		Check
PO#:		E 07	005	910	000	710	000
		E 07	005	910	000	720	000
		Voucher #:		35212	Invoice	Invoice No:	12/20/2023
							Bond Principal
							INTEREST
							\$120,000.00
							\$5,725.00
							Paid Amt: \$125,725.00
							Check Amount: \$125,725.00
							Vendor Total: \$125,725.00
1001 NORTHWEST SERVICE COOPERATIVE							
		2358	PSB		47807		Check
PO#:		E 01	005	020	000	366	000
		Voucher #:		35213	Invoice	Invoice No:	8733
							2ND 1/2 NWSC MEMBERSHIP
							\$228.80
							Paid Amt: \$228.80
							Check Amount: \$228.80
							Vendor Total: \$228.80

Tri-County Public Schools Detail Payment Register By Vendor

Code	Rcd	Vendor	Co	Bank	No	Check	Pmt/VOID	Date	Pmt Type
2347 TRANSFER EXPRESS									
		2358	PSB		47816				
PO#:		E 21	005	298	301	401	706	TRANSFER-FREEZE HOOPS	
		Voucher #:	35220	Invoice				Invoice No: 6304120	
								12/20/2023	
									\$432.60
									Paid Amt: \$432.60
									Check Amount: \$432.60
									Vendor Total: \$432.60
2348 WAO WEARHOUSE									
		2358	PSB		47777				
PO#:		E 21	005	298	301	401	706	ELEM BSKTBALL -010	
		E 21	005	298	301	401	706	KEAGLES - 011	
		E 21	005	298	301	401	706	SAMPLE & REPLACEMENT - 013	
		Voucher #:	35173	Invoice				Invoice No: 010, 011, 013	
								12/4/2023	
									\$1,442.37
									\$207.26
									\$30.20
									Paid Amt: \$1,679.83
									Check Amount: \$1,679.83
									Vendor Total: \$1,679.83
96750 WIKSTROM TELECOM-INTERNET									
		2358	PSB		47817				
PO#:		E 01	005	810	000	320	000	MAIN	
		E 01	005	865	363	320	000	ELEV FIRE SAFETY	
		E 01	005	850	302	555	000	LEASE & LABOR	
		Voucher #:	35221	Invoice				Invoice No: 12/20/2023	
									\$155.83
									\$37.97
									\$1,334.33
									Paid Amt: \$1,528.13
									Check Amount: \$1,528.13
									Vendor Total: \$1,528.13
2346 WORLD'S FINEST CHOCOLATE INC									
		2358	PSB		47778				
PO#:		E 21	005	298	301	401	758	JR. CLASS CHOCOLATE	
		Voucher #:	35174	Invoice				Invoice No: 91448155	
								12/4/2023	
									\$1,920.00
									Paid Amt: \$1,920.00
									Check Amount: \$1,920.00
									Vendor Total: \$1,920.00
									Report Total: \$193,372.93

Tri-County Public Schools
Detail Payment Register By Vendor
Fund Summary

Fund Description	Total
01 General	\$51,406.62
02 Food Service	\$12,163.67
04 Community Services	\$28.83
07 Debt Redemption	\$125,725.00
21 Student Activities	\$4,048.81
Report Total	\$193,372.93

Adopted: 01/01/2000

Revised: 08/20/2013

Policy 412
Orig. 1995
Rev. 2006

412 EXPENSE REIMBURSEMENT

I. PURPOSE

The purpose of this policy is to identify school district business expenses that involve initial payment by an employee, and qualify for reimbursement from the school district, and to specify the manner by which the employee seeks reimbursement.

II. AUTHORIZATION

All school district business expenses to be reimbursed must be approved by the supervising administrator. Such expenses to be reimbursed may include transportation, meals, lodging, registration fees, required materials, parking fees, tips, and other reasonable and necessary school district business-related expenses.

III. REIMBURSEMENT

- A. Requests for reimbursement must be itemized on the official school district form and are to be submitted to the designated administrator. Receipts for lodging, commercial transportation, registration, and other reasonable and necessary expenses must be attached to the reimbursement form.
- B. Automobile travel shall be reimbursed at the mileage rate set by the school board. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.

IV. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES

The superintendent shall develop a schedule of reimbursement rates for school district business expenses, including those expenses requiring advance approval and specific rates of reimbursement. The superintendent shall also develop directives and guidelines to address methods and times for submission of requests for reimbursement.

Legal References: Minn. Stat. § 471.665 (Mileage Allowances)
Minn. Op. Atty. Gen. No. 1035 (August 23, 1999) (Retreat Expenses)
Minn. Op. Atty. Gen. No. 161b-12 (August 4, 1997) (Transportation Expenses)
Minn. Op. Atty. Gen. No. 161B-12 (January 24, 1989) (Operating Expenses of Car)

Cross References: MSBA/MASA Model Policy 214 (Out-of-State Travel by School Board Members).

Minnesota Department of Education
Levy Limitation and Certification Report
2023 Payable 2024

District Number-Type: 2358-01
District Name: Tri-County School District
Home County: KITTSON

Date Printed: 12/12/23
Limits Updated: 11/28/23
Certified Submitted: 12/12/23

	LIMIT	PROPOSED	CERTIFIED
SUBTOTALS BY LEVY CATEGORY			
GENERAL - RMV VOTER	527,007.08	527,007.08	527,007.08
GENERAL - RMV OTHER	115,211.77	115,211.77	115,211.77
GENERAL - NTC VOTER	0.00	0.00	0.00
GENERAL - NTC OTHER	155,471.22	155,471.22	155,471.22
COMMUNITY SERVICE - NTC OTHER	22,871.54	22,871.54	22,871.54
GENERAL DEBT - NTC VOTER	116,703.12	116,703.12	116,703.12
GENERAL DEBT - NTC OTHER	138,916.50	138,916.50	138,916.50
OPEB DEBT - NTC VOTER	0.00	0.00	0.00
OPEB DEBT - NTC OTHER	0.00	0.00	0.00
SUBTOTALS BY FUND			
GENERAL FUND	797,690.07	797,690.07	797,690.07
COMMUNITY SERVICES FUND	22,871.54	22,871.54	22,871.54
GENERAL DEBT SERVICE FUND	255,619.62	255,619.62	255,619.62
OPEB/PENSION DEBT SERVICE FUND	0.00	0.00	0.00
SUBTOTALS BY TAX BASE			
REFERENDUM MARKET VALUE	642,218.85	642,218.85	642,218.85
NET TAX CAPACITY	433,962.38	433,962.38	433,962.38
SUBTOTALS BY TRUTH IN TAXATION CATEGORY			
VOTER APPROVED	643,710.20	643,710.20	643,710.20
OTHER	432,471.03	432,471.03	432,471.03
TOTAL LEVY			
TOTAL LEVY	1,076,181.23	1,076,181.23	1,076,181.23

The school district must submit the completed original of this form to the home county auditor by December 28, 2023. A duplicate form must be submitted to Minnesota Department of Education, School Finance Division, 400 NE Stinson Blvd., Minneapolis, MN 55413, by January 7, 2024.

The certified levy listed above is the levy voted by the school board for taxes payable in 2024.

Signature of School Board Clerk _____

Date of Certification _____

I. COMPUTATION OF 2023 PAYABLE 2024 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	576,602.95	49,595.87-	N/A			527,007.08
GEN-RMV OTHER-EXEMP	116,099.20	887.43-	N/A			115,211.77
GEN-NTC VOTER-EXEMP	N/A	N/A	N/A			N/A
GEN-NTC OTHER-GENED	163,917.34	8,536.71-	90.59			155,471.22
GEN-NTC OTHER-EXEMP						
TOTAL GENERAL	856,619.49	59,020.01-	90.59			797,690.07
COM SERV-EXEMP	23,274.84	405.72-	2.42			22,871.54
DEBT-VOTER-NONEXEMP	116,668.00		35.12			116,703.12
DEBT-OTHER-NONEXEMP	139,072.75	156.25-				138,916.50
TOTAL DEBT SERV	255,740.75	156.25-	35.12			255,619.62
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	1,135,635.08	59,581.98-	128.13			1,076,181.23

II. COMPARISON OF 2022 PAYABLE 2023 LEVY LIMITATION WITH 2023 PAYABLE 2024 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2022 PAY 2023 LIMITATION	2023 PAY 2024 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	756,736.76	797,690.07	40,953.31	5.41
COMMUNITY SERVICE	22,874.56	22,871.54	3.02-	.01-
GENERAL DEBT SERVICE	255,494.17	255,619.62	125.45	.05
OPEB DEBT SERVICE				
TOTAL	1,035,105.49	1,076,181.23	41,075.74	3.97

III. COMPARISON OF 2022 PAYABLE 2023 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2023 PAYABLE 2024 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	756,736.76			
COMMUNITY SERVICE	22,874.56			
GENERAL DEBT SERVICE	255,494.17			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,035,105.49			



Voice For Greater Minnesota Education

2024 LEGISLATIVE PLATFORM

MREA advocates on behalf of about 237 school districts, 30 education districts and additional associate members across Greater Minnesota to provide educational opportunities and close achievement gaps in Minnesota.

MREA Member Approved Platform Approved 12/5/2023



Minnesota's Public Schools are struggling to attract and retain staff. Funding a system of schools is a primary duty of the legislature and Governor. MREA is calling on state officials to improve educator compensation, making the profession more attractive, through several legislative actions.

KEY ACTIONS NEEDED

TEACHER COMPENSATION

- Establishing a Teacher Compensation Adjustment Revenue program initially aimed at improving starting teacher salaries to a minimum of \$60,000.
- Improving TRA by either lowering the combination of the normal retirement age and total years of service OR minimizing the reduction in retirement benefits paid before normal retirement age.
- Amending the Grow Your Own application requirements at MDE so rural districts can qualify.
- Reforming QComp so all schools qualify for the basic \$169/pupil and ensure allowable uses include paid student teaching.
- Providing direct underwriting to state colleges for teacher preparation programs so those credits are free to undergraduates seeking teaching degrees.

CLEAN UP FROM 2023

- On-going financial support for UI costs
- Clarify instances of and professional judgement by school employees for use of restraints
- Additional funding for the Read Act
- Establish a new proxy for Compensatory Revenue
- Eliminate the \$200 daily rate required for the short call substitute pilot program

CLOSE FUNDING GAPS

- Increase the LTFM allowance and allow roofs, pavements and HVAC projects in Health & Safety
- Increase Basic Formula & Local Optional Revenues to address inflationary pressures
- Restore Seasonal & Recreational Property to the RMV tax base, eliminating it from the state's Commercial/Industrial levy.
- Ensure minimum revenues for small schools & cooperatives for meaningful revenue generation across all public-school entities.
- Expand VPK to all 4-year-olds qualifying for free and reduced-price meals

POLICY FLEXIBILITY, NOT MANDATES

- Create flexible pathways to licensure, in addition to broader licensure categories
- Oppose unfunded mandates and "one-size-fits-all" education policy



Dates with Meeting Restrictions 2023-2024

January 1, 2023	New Year's Day	No school, no meetings
January 2, 2023	New Year's Day Observed	No school, no meetings
January 16, 2023	*Martin Luther King, Jr.'s Birthday Observed	No meetings
February 20, 2023	*Presidents' Day	No meetings
March 14, 2023	Township Election Day (if applicable)	No meetings or activities 6:00 p.m. - 8:00 p.m.
May 29, 2023	Memorial Day	No school, no meetings
July 4, 2023	Independence Day	No school, no meetings
August 8, 2023	Primary Election Day (if applicable)	No meetings or activities 6:00 p.m. - 8:00 p.m.
September 4, 2023	Labor Day	No school, no meetings
October 9, 2023	**Columbus Day Observed (Optional Holiday)	No meetings unless board determines this is not a school district holiday
November 7, 2023	Election Day	No meetings or activities 6:00 p.m. – 8:00 p.m.
November 10, 2023	*Veterans Day	No meetings
November 23, 2023	Thanksgiving Day	No school, no meetings
November 24, 2023	Day After Thanksgiving (Optional Holiday)	No meetings if this is a school district holiday
December 25, 2023	Christmas Day	No school, no meetings
January 1, 2024	New Year's Day Holiday	No school, no meetings



January 15, 2024	*Martin Luther King, Jr.'s Birthday Observed	No meetings
February 19, 2024	*Presidents' Day	No meetings
February 27, 2024	Precinct Caucus Day	No meetings or activities
March 12, 2024	Township Election Day (if applicable)	No meetings or activities 6:00 p.m. - 8:00 p.m.
May 27, 2024	Memorial Day	No school, no meetings

Notes:

* If the date is determined to be a school day and so reflected in the teacher's contract, at least one hour of the school program must be devoted to a patriotic observance of the day. For more information, see [Minnesota Statutes Section 120A.42](#) (Conduct of School on Certain Holidays)

** If the date is determined to be a school day, it must be reflected in the teacher's contract. Please see [Minnesota Statutes Section 120A.42](#) (Conduct of School on Certain Holidays)

[Minnesota Statutes Section 645.44](#) list dates that are "holidays" under state law.

Juneteenth (Monday, June 19 in 2023) was designated as a *federal* holiday on June 17, 2021. The Minnesota legislature has not added Juneteenth as a *state* holiday under section 645.44 (above). Bills were introduced in 2022 to add Juneteenth, but the bills were not enacted. Thus, at this time, Juneteenth is not a required holiday under Minnesota law. MSBA will continue to monitor the legislature and will inform schools if the situation changes.





LEGISLATIVE PLATFORM FOR 2024

The Minnesota School Boards Association (MSBA) is a statewide organization and a leading advocate for public education, serving 331 public school districts. School boards lead and govern school districts small and large – from 32 students to 38,590 students – 869,055 statewide. Our student demographic profile is 37.7 percent students of color, 43.4 percent qualify for free or reduced-priced meals, 9.2 percent English Learner, 1 percent homeless and 17.6 percent receiving special education services. Our districts and students' needs are growing faster than the amount of money districts have received – now is not the time for the legislature to stop or pause the progress made in 2023.



“Minnesota's students deserve high-quality academic instruction and social-emotional supports,” said Commissioner Willie Jett. *“Our public schools must be provided with the necessary resources to meet these needs.”*

The MSBA platform recognizes and is appreciative of the investments made last year. The 2024 Legislature has another opportunity to continue progress made last year in meeting the academic, social, and emotional needs of students. A supplemental budget will provide stability and help continue the student services provided with expiring federal funds and other impacts to districts like enrollment declines and inflation.

Despite notable funding in 2023, districts are experiencing a shortfall putting students at risk of losing more ground. Stabilizing education funding has many pieces and a supplemental budget will provide relief for all public school districts.

Supplemental Funding Pieces:

The first critical piece to education funding is the per pupil formula, which currently is underfunded by \$1,356 for FY25 per student due to inflation.

MSBA asks the legislature to increase the basic education formula by an additional 2% for the 2024-25 school year to address critical staffing shortages, Elementary and Secondary Education Relief (ESSER) funding running out, student and staff mental health supports, decline in enrollments, and interrupted learning recovery efforts. Cost: \$160 million.

Another critical piece, create a permanent state funding stream for unemployment insurance for nonlicensed employees.

MSBA asks the legislature to fully fund the cost of unemployment insurance for nonlicensed employees.

Another critical piece, eliminate the per pupil cap on the Long-Term Facilities Maintenance Revenue to allow all school districts to address their critical facility maintenance needs efficiently and effectively.

MSBA asks the legislature to eliminate the cap on the Long-Term Facilities Maintenance Revenue.

The final piece, increase eroded equalization formulas to address the inequities in education related property tax levies.

MSBA asks the tax committee of the legislature to include an increase in equalization.

Supplemental Policy Pieces:

Allow school boards authority to transform and innovate our high schools for the future by providing flexibility in how schools define "instructional hours."

MSBA asks the legislature to increase personalized learning pathways for high school students.

Empower local decision making by resisting new unfunded mandates:

- Expedite the teacher licensure process.
- Extend the short-call substitute teaching pilot program and repeal the \$200 daily rate of pay.
- Allow school districts that are not required to have a licensed school nurse to qualify for Student Support Personnel Aid.
- Reduce special education paperwork by eliminating or reducing the reports that go beyond federal compliance to help retain and recruit our workforce.
- Repeal the language in the 2023 Jobs and Labor bill that requires "adult-to-student ratios in classrooms", "student testing", and "student-to-personnel ratios" as terms and conditions in collective bargaining and reinstate "the number of personnel" from the matters of inherent managerial policy.

MSBA asks the legislature to resist any new unfunded mandates and honor local control and inherent managerial rights.

Ensure school districts, their staff and partners in school safety and security have clear guidelines and improve definitions related to the use of force and to resolve dual and conflicting standards.

MSBA asks the legislature to provide and fund safe and secure school environments.

Recognize efforts by early adopters of evidence-based reading by reimbursing districts for expenditures related to implementation and training.

MSBA asks the legislature to provide additional Read Act funding for districts that have been engaged in evidence-based reading curriculum. And, provide full funding for Read Act expenditures into the future.