

**123A.27 RESERVED REVENUE FOR DISTRICT COOPERATION.**

A district that was a member of an intermediate school district organized pursuant to chapter 136D on July 1, 1996, must place a portion of its general education revenue in a reserved account for instructional services from entities formed for cooperative services for special education programs and secondary vocational programs. The amount reserved is equal to the levy made according to Minnesota Statutes 1993 Supplement, section 124.2727, subdivision 6, for taxes payable in 1994 divided by the actual pupil units in the intermediate school district for fiscal year 1995 times the number of actual pupil units in the school district in 1995. The district must use 5/11 of the revenue for special education and 6/11 of the revenue for secondary vocational education. The district must demonstrate that the revenue is being used to provide the full range of special education and secondary vocational programs and services available to each child served by the intermediate. The secondary vocational programs and services must meet the requirements established in an articulation agreement developed between the commissioner of education and the Board of Trustees of the Minnesota State Colleges and Universities.

A district that was a member of an education district organized pursuant to section 123A.15 on July 1, 1999, must place a portion of its general education revenue in a reserve account for instructional services from entities formed for cooperative services. Services may include secondary vocational programs, special education programs, staff development, and gifted and talented instruction. The amount reserved is equal to \$50 per pupil unit times the actual number of pupil units in the district.

**History:** 1998 c 397 art 11 s 3; 1998 c 398 art 1 s 32; art 5 s 55; 2000 c 254 s 6; 2003 c 130 s 12