

124D.135 EARLY CHILDHOOD FAMILY EDUCATION (ECFE) REVENUE.

Subdivision 1. **Revenue.** The revenue for early childhood family education programs for a school district equals \$120 for fiscal year 2014 and the formula allowance for the year times 0.023 for fiscal year 2015 and later, times the greater of:

(1) 150; or

(2) the number of people under five years of age residing in the district on October 1 of the previous school year.

Subd. 2. **Population.** For the purposes of subdivision 1, data reported to the department may be used to determine the number of people under five years of age residing in the district. The commissioner, with the assistance of the state demographer, shall review the number reported by any district operating an early childhood family education program. If requested, the district shall submit to the commissioner an explanation of its methods and other information necessary to document accuracy. If the commissioner determines that the district has not provided sufficient documentation of accuracy, the commissioner may request the state demographer to prepare an estimate of the number of people under five years of age residing in the district and may use this estimate for the purposes of subdivision 1.

Subd. 3. **Early childhood family education levy.** By September 30 of each year, the commissioner shall establish a tax rate for early childhood family education revenue that raises \$22,135,000 in each fiscal year. If the amount of the early childhood family education levy would exceed the early childhood family education revenue, the early childhood family education levy must equal the early childhood family education revenue. A district may not certify an early childhood family education levy unless it has met the annual program data reporting requirements under section 124D.13, subdivision 13.

Subd. 4. **Early childhood family education aid.** If a district complies with the provisions of section 124D.13, it must receive early childhood family education aid equal to the difference between the early childhood family education revenue and the early childhood family education levy. If the district does not levy the entire amount permitted, the early childhood family education aid must be reduced in proportion to the actual amount levied.

Subd. 5. **Use of revenue restricted.** (a) Early childhood family education revenue may be used only for early childhood family education programs.

(b) Not more than five percent of early childhood family education revenue, as defined in subdivision 7, may be used to administer early childhood family education programs.

(c) An early childhood family education program may use up to ten percent of its early childhood family education revenue as defined in subdivision 1, including revenue from participant fees, for equipment that is used in the early childhood family education program. This revenue may only be used for the following purposes:

(1) to purchase or lease computers and related materials; and

(2) to purchase or lease equipment for instruction for participating children and their families.

If a district anticipates an unusual circumstance requiring its early childhood family education program capital expenditures to exceed the ten percent limitation, prior approval to exceed the limit must be obtained in writing from the commissioner.

Subd. 6. Home visiting revenue. (a) A district that is eligible to levy for early childhood family education under subdivision 3 and that enters into a collaborative agreement to provide education services and social services to families with young children is eligible for home visiting revenue.

(b) Total home visiting revenue for a district equals \$3 times the number of people under five years of age residing in the district on September 1 of the last school year. Revenue under this subdivision must not be included as revenue under subdivision 1. The revenue must be used for home visiting programs under section 124D.13, subdivision 4.

Subd. 6a. Home visiting levy. To obtain home visiting revenue, a district may levy an amount not more than the product of its home visiting revenue for the fiscal year times the lesser of one or the ratio of its adjusted net tax capacity per adjusted pupil unit to the home visiting equalizing factor. The home visiting equalizing factor equals \$17,250 for fiscal year 2018 and later.

Subd. 6b. Home visiting aid. A district's home visiting aid equals its home visiting revenue minus its home visiting levy times the ratio of the actual amount levied to the permitted levy.

Subd. 7. Reserve account. Early childhood family education revenue, which includes aids, levies, fees, grants, and all other revenues received by the district for early childhood family education programs, must be maintained in a reserve account within the community service fund.

Subd. 8. MS 2012 [Repealed, 2012 c 239 art 3 s 6]

Subd. 9. MS 2012 [Repealed, 2012 c 239 art 3 s 6]

History: 1984 c 463 art 4 s 3; 1Sp1985 c 12 art 4 s 6; 1987 c 398 art 4 s 13; 1988 c 486 s 39; 1989 c 329 art 4 s 10,11; 1991 c 265 art 4 s 13; 1993 c 224 art 4 s 24-26; art 14 s 10; 1994 c 647 art 4 s 22,23; 1Sp1995 c 3 art 4 s 18; art 16 s 13; 1996 c 412 art 4 s 7; 1997 c 162 art 1 s 6,7; 1998 c 397 art 3 s 76,103; art 11 s 3; 1998 c 398 art 1 s 16; 1999 c 205 art 1 s 42,43; 1999 c 249 s 7; 1Sp2001 c 3 art 1 s 8,9; 1Sp2003 c 9 art 7 s 6,7; 1Sp2005 c 5 art 7 s 4,5; 2006 c 282 art 2 s 7; 2007 c 146 art 9 s 9-12; 2009 c 96 art 6 s 3; 2012 c 239 art 3 s 6; 2014 c 312 art 20 s 7,8; 2016 c 189 art 31 s 1-3