

Achievement and Integration Budget Review Criteria

The criteria listed below are based on requirements in Minnesota Statutes, section 124D.861, Minnesota Statutes, section 124D.862, or Minnesota Rules, part 3535.0110 to 0180 School Desegregation/Integration. Budgets are submitted to MDE by **March 15** for review and approval. The criteria below are used to review and approve those budgets and any budget amendments.

Participating districts are encouraged to use the [Achievement and Integration \(A&I\) Budget Guide](#) on the Minnesota Department of Education website when creating their annual budgets. This Guide includes more information on each of the criteria below.

Achievement and Integration (A&I) Plan and Budget

1. Each budget narrative indicates how a line item is funding an A&I plan activity and identifies that activity by name and intervention number.
2. The proposed budget makes clear how A&I funds are being used to implement the integration activities required for each A&I plan.

Allowable Expenditures

1. Activities that do not segregate participants by race or have race-based admission.
2. Alternative Learning Centers (ALC) expenditures for College and Career Readiness-related activities only.
3. Dues and memberships (OBJ 820) that directly relate to an activity in your A&I plan and are listed in the Admin section of the budget.
4. EL- or SpEd-specific services are not included in proposed expenditures.
5. Unallowable expenses for A&I include expenditures for medical equipment, adult basic education, furniture, OBJ 500 series, among others listed in MDE's restricted grid for these FIN series.
6. Expenditures supplement rather than supplant funding for existing programs.
7. Technology expenditures for the same activities can be approved once per plan cycle.

Budget Ratios

Expenditure totals meet the budget 80/20/10 ratio. Direct Student Services (DSS) must be at least 80 percent; Professional Development (PD) may not exceed 20 percent, and Administrative/Indirect Costs cannot exceed 10 percent.

1. Line items are listed within the correct tab for the type of expenditure: DSS, PD or Admin.
2. Payments to other districts or to vendors for contracted services are included in either the DSS, PD, or Admin sections depending upon the services being purchased.

Budget Workbook

1. Budgets are submitted on the MDE [A&I budget workbook](#) available on the A&I website.
2. The sections in the budget workbook for Racially Identifiable School(s) (RIS) include expenditures to support each school's plan. These line items aren't combined with district-wide expenditures.

Improvement Funding

For districts that did not meet their goals during the last three-year plan cycle, the commissioner must use up to 20 percent of the district's annual A&I revenue to implement improvement plans developed in collaboration with the districts until goals are met (Minn. Stat. § 124D.862, subd. 8).

1. Lines items that relate to the improvement strategies are copied into the *Improvement Funding* tab of the FY 2019 budget workbook.
2. Up to 20 percent of annual revenue must be used to fund improvement strategies until the district meets the goals in its A&I plan.

Incentive Revenue

Line items in the incentive revenue tabs (FIN318) fund only activities that are clearly designed to reduce racial and economic **enrollment** disparities. The description in your plan should make it clear how the activity will reduce that type of disparity.

Line Item Detail

1. Each line item includes a complete series of UFARS codes.
2. Line items are listed in the correct tab for the type of aid: initial revenue (FIN 313) or incentive revenue (FIN 318).
3. Each line item includes a dollar amount.
4. Line items for *different types of expenditures* are not bundled even if they are for the same activity. For example, food, transportation and other related costs for a family engagement activity must be listed as separate line items with related UFARS codes.

Salary and Benefits

1. Positions have a clear, direct link to an activity in the district's plan.
2. Funded positions have responsibilities corresponding to the level of A&I revenue funding the position. For example, a teacher working .2 FTE on a summer program may have salary funded with A&I revenue for .2 FTE.
3. A budget narrative for salaries includes the number of FTEs being funded.
4. The A&I plan activities staff will be working on are listed in the budget narrative.
5. Salary and related benefits are listed in either DSS, PD, or Admin tabs based on the type of work being provided.
6. Benefits in the object code 200 series may be bundled into a single line item. In the budget narrative add the number of positions to be funded and the name and number of each activity. If you're including benefits for more than three different activities, please bundle benefits by plan activity.
7. The same position may be split across different budget tabs. For example, if a single position provides both instruction to students and facilitates training for other coaches, salary line items for that position should be listed in both DSS and PD tabs and broken down by % FTE as explained above.

If you have questions about the information provided in this guide, send an email to mde.integration@state.mn.us, or contact one of the program staff directly.