ISD 282 ST. ANTHONY - NEW BRIGHTON SCHOOLS

BAIRD

St. Anthony New Brighton
INDEPENDENT SCHOOL DISTRICT 282

PAY 2027 LEVY CERTIFICATION SUMMARY

MEETING DATE: SEPTEMBER 22, 2026

PRESENTED BY: BAIRD

THE LEVY PROCESS

Summer 2026

Summer Levy Portal Entry

Dec. 2026

District Certifies School Portion of Taxes

1 Apr. 2027

County Finalizes Property Tax Collections

June 2027 and Nov. 2027

First half and Second Half Property Tax Collections

June 2027

District is required to Finalize Budget for 2027-2028 School Year

WHO SETS THE SCHOOL DISTRICT'S LEVY?

Components of a District Tax Levy are either -

State Formula Set By Legislature

- General Education Formula, Operating Capital, Career & Technical, Reemployment, etc.

Voter Approved as Authorized by the State

- Operating Referendum, Capital Projects Referendum or School Building Bonds

WHAT THE ANNUAL LEVY SUPPORTS

Operations & Finance

Safe schools & security needs

Achievement and integration

Career & technical programming

Debt service on voter approved and school board approved bonds

Student & Community

Operating referendum authority

Local optional revenue

Community education

Early childhood family education

School readiness programming

Facilities & Tech

Long-term facilities maintenance

Capital projects and technology

Building leases or capital leases

Annual Levy Timeline

September

Preliminary Levy

- MDE worksheets released with maximum levy authority based on ADM's, tax base, etc. **First release: 9/8/26**
- District cannot exceed maximum authority
- Board certifies proposed "maximum" levy **Sep 22**
- Submitted to Hennepin and Ramsey County Auditor

November – December

Truth-in-Taxation

- County mails proposed tax statements
- ISD 282 prepares Truth in Taxation materials
- Public hearing after Nov 24
- School Board Meeting December 1st

December

Final Levy

- Board holds Truth in Taxation hearing
- Adopts final levy
- Submitted to Hennepin and Ramsey County auditor

Preliminary Levy and Initial Tax Base Comparison

Tax Base Summary				
Description	**Final Pay 2026**	**Preliminary Pay 2027**	**Difference**	**% Difference**
RMV	1,642,912,250	1,689,650,085	46,737,835	2.84%
NTC	14,635,368	14,796,654	161,286	1.10%

Levy Summary					
Description	**Final Pay 2026**	**Preliminary Pay 2027**	**Difference**	**% Difference**	**Notes**
RMV VA	3,614,535.41	3,669,856.89	55,321.48	1.53%	Main Driver of RMV levy difference is APU's moving from 2,042 in pay 2026 to 2,064.60 in pay 2027 and prior year levy adjustments
RMV OTHER	1,708,543.78	1,637,181.08	(71,362.70)	-4.18%	Main Driver of RMV levy difference is APU's moving from 2,042 in pay 2026 to 2,064.60 in pay 2027 and prior year levy adjustments
GEN NTC VA	1,055,082.19	1,061,245.91	6,163.72	0.58%	This is capital projects levy and increase is due to tax base growth district wide
GEN NTC OTHER	1,794,553.39	1,867,512.29	72,958.90	4.07%	Main driver is negative levy adjustments in prior year (pay 2026)
COMM SERVICE NTC OTHER	139,811.67	144,523.74	4,712.07	3.37%	Prior year adjustments
NTC VA DEBT SERVICE	1,186,008.95	1,186,737.55	728.60	0.06%	Essentially unchanged
NTC OTHER DEBT SERVICE	604,596.49	586,952.76	(17,643.73)	-2.92%	Essentially unchanged
TOTAL NTC LEVY	4,780,052.69	4,846,972.25	66,919.56	1.40%	
TOTAL SPREAD LEVY	10,103,131.88	10,154,010.22	50,878.34	0.50%	

Example below shows school portion of property tax in pay 2026 compared to proposed school portion of property tax based on proposed spread levy in taxes payable 2027

0.000%

DATA BELOW ASSUMES NO CHANGE IN PROPERTY VALUE

Type of Property	Estimated Market Value - Taxes Payable 2026	Estimated Market Value - Taxes Payable 2027	Taxes Payable 2026	Taxes Payable 2027	Estimated Tax Increase / (Decrease) - Pay 2026 vs Pay 2027	Estimated Percent Change
Residential Homestead*	100,000	100,000	450.99	447.63	(3.37)	-0.75%
	150,000	150,000	741.33	737.25	(4.08)	-0.55%
	200,000	200,000	1,031.67	1,026.88	(4.79)	-0.46%
	250,000	250,000	1,322.01	1,316.51	(5.50)	-0.42%
	300,000	300,000	1,612.35	1,606.14	(6.22)	-0.39%
	350,000	350,000	1,902.70	1,895.77	(6.93)	-0.36%
	369,785	369,785	2,017.40	2,010.19	(7.21)	-0.36%
	400,000	400,000	2,193.04	2,185.40	(7.64)	-0.35%
	450,000	450,000	2,483.38	2,475.03	(8.35)	-0.34%
	500,000	500,000	2,773.72	2,764.65	(9.06)	-0.33%
	600,000	600,000	3,403.21	3,393.45	(9.76)	-0.29%
	700,000	700,000	4,028.51	4,018.00	(10.51)	-0.26%
	800,000	800,000	4,653.82	4,642.55	(11.26)	-0.24%
Commercial Industrial	250,000	250,000	1,877.03	1,879.84	2.82	0.15%
	750,000	750,000	6,049.43	6,064.14	14.72	0.24%
	1,000,000	1,000,000	8,135.63	8,156.29	20.67	0.25%
	1,500,000	1,500,000	12,308.03	12,340.59	32.56	0.26%

Assumes no property valuation change year/year

Note – Spread Levy change 0.50% does not directly correlate with total school portion of property tax change due to tax base growth

Example below shows school portion of property tax in pay 2026 compared to proposed school portion of property tax based on proposed spread levy in taxes payable 2027

2.845%

DATA BELOW ASSUMES A 2.84% CHANGE IN PROPERTY VALUE

Type of Property	Estimated Market Value - Taxes Payable 2026	Estimated Market Value - Taxes Payable 2027	Taxes Payable 2026	Taxes Payable 2027	Estimated Tax Increase / (Decrease) - Pay 2026 vs Pay 2027	Estimated Percent Change
Residential Homestead*	100,000	102,845	450.99	463.82	12.83	2.84%
	150,000	154,267	741.33	761.83	20.49	2.76%
	200,000	205,690	1,031.67	1,059.83	28.16	2.73%
	250,000	257,112	1,322.01	1,357.56	35.55	2.69%
	300,000	308,534	1,612.35	1,655.29	42.93	2.66%
	350,000	359,957	1,902.70	1,953.29	50.60	2.66%
	369,785	380,305	2,017.40	2,071.22	53.82	2.67%
	400,000	411,379	2,193.04	2,251.30	58.27	2.66%
	450,000	462,802	2,483.38	2,549.03	65.65	2.64%
	500,000	514,224	2,773.72	2,856.94	83.23	3.00%
	600,000	617,069	3,403.21	3,499.95	96.75	2.84%
	700,000	719,914	4,028.51	4,142.39	113.88	2.83%
	800,000	822,759	4,653.82	4,784.55	130.74	2.81%
Commercial Industrial	250,000	257,112	1,877.03	1,939.36	62.33	3.32%
	750,000	771,336	6,049.43	6,242.69	193.27	3.19%
	1,000,000	1,028,448	8,135.63	8,394.36	258.74	3.18%
	1,500,000	1,542,672	12,308.03	12,697.70	389.67	3.17%

Assumes average RMV tax base property valuation change year/year of 2.845%

Note – Spread Levy change 0.50% does not directly correlate with total school portion of property tax change due to tax base growth and property value appreciation

QUESTIONS / DISCUSSION