

**ISD 709 DULUTH  
FUTURE FINANCIAL PLANNING  
JUNE 15, 2023**

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**Duluth**  
**Public Schools**

**BAIRD**

## LAST SESSION REMINDER

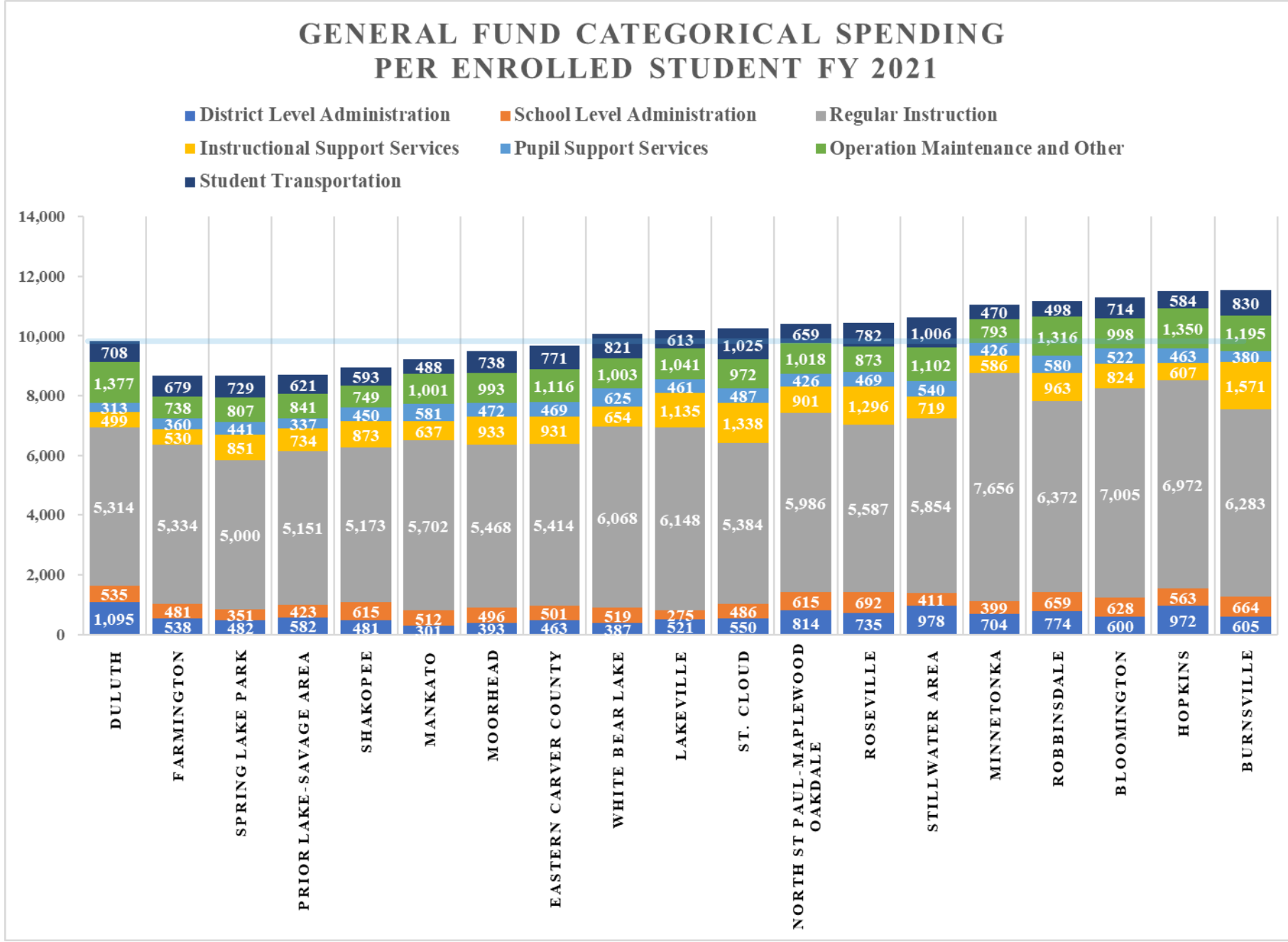


WE NOT ONLY FOCUSED ON DULUTH BUT COMPARABLE DISTRICTS AS WELL



THE NEXT SLIDE IS INCLUDED AS REMINDER OF ONE OF THOSE SLIDES

# MN School Districts with Similar Enrollment as Duluth Public Schools



Note – The Blue Line Indicates the general fund spending in 7 comparable categories per pupil in ISD 709. 7 out of the 19 districts are below Duluth

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## FOCUS ON DULUTH PUBLIC SCHOOLS



FOCUS COMPLETELY ON ISD 709



THE REMAINDER OF THE SLIDES ARE ABOUT YOU – ISD 709

**AVERAGE DAILY MEMBERSHIP (ADM)**

<b>Grade</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
K (total) + EC	833.29	785.96	724.76	729.81	819.79	797.02	830.04	737.24	756.32
1	652.69	704.31	647.13	636.59	602.43	644.98	641.06	588.40	614.82
2	653.92	628.66	673.36	622.13	617.88	591.03	637.68	574.16	597.78
3	650.09	630.00	606.88	662.99	624.05	597.55	572.54	597.62	590.84
4	599.45	630.27	593.91	582.37	646.85	620.48	589.52	507.84	605.84
5	611.12	581.88	605.06	586.63	570.25	621.52	619.65	540.73	516.78
6	507.52	557.25	545.60	551.39	572.48	571.29	610.70	542.05	561.90
7	633.93	526.02	555.44	567.26	579.71	584.07	589.04	581.07	593.59
8	554.58	611.60	547.75	551.08	586.18	576.26	622.87	555.74	587.95
9	639.75	681.65	694.90	647.17	668.14	707.65	697.70	695.44	658.15
10	699.47	634.01	670.54	696.38	634.02	660.50	711.16	650.09	690.45
11	636.78	674.09	602.20	619.99	664.72	609.90	646.82	672.61	638.94
12	680.42	634.81	647.49	612.03	628.87	646.91	602.23	621.11	669.75
<b>Total ADM</b>	<b>8,353.01</b>	<b>8,280.51</b>	<b>8,115.02</b>	<b>8,065.82</b>	<b>8,215.37</b>	<b>8,229.16</b>	<b>8,371.01</b>	<b>7,864.10</b>	<b>8,083.11</b>
Elementary ADM 1-6	3,674.79	3,732.37	3,671.94	3,642.10	3,633.94	3,646.85	3,671.15	3,350.80	3,487.96
Secondary ADM 7-12	3,844.93	3,762.18	3,718.32	3,693.91	3,761.64	3,785.29	3,869.82	3,776.06	3,838.83
Total Adjusted Pupil Units	9,122.00	9,032.95	8,858.68	8,804.60	8,967.70	8,986.22	9,144.97	8,619.31	8,850.88

# HISTORICAL ENROLLMENT INFORMATION

# ISD 709 STATISTICAL ENROLLMENT INFORMATION – FALL 2022 DATA

- Please note, the Open Enroll IN and OUT figures below just reflect the back and forth between Public School Systems only

All Grade Enrollment	8,554.00		All Grade Enrollment	8,554.00	
Female Enrollment	4,234.00	49.50%	Non White Enrollment	1,923.00	22.48%
Male Enrollment	4,320.00	50.50%	White Enrollment	6,631.00	77.52%
Eligible for Free/Reduced Meals	3,674.00	42.95%	English Learner Count	57.00	0.67%
Students Experiencing Homelessness	91.00	1.06%	Students Rec. Special Ed Services	1,772.00	20.72%
Open Enrolled <b>IN</b> Students	167.00		Open Enrolled <b>OUT</b> Students	828.00	
Count of # Districts sending District Open Enrollees	22.00		Count of # Districts receiving District Open Enrollees	19.00	
<b>OPEN ENROLLMENT NET DIFFERENCE (GAIN / LOSS)</b>				<b>(661.00)</b>	

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
<b>RESIDENT ADM</b>	10,436	10,432	10,340	10,401	10,540	10,494	10,540	9,991	10,130
<b>ENROLLMENT OPTIONS OUT TO ALL EDUCATION ENTITIES</b>	2,205	2,270	2,359	2,486	2,492	2,422	2,343	2,301	2,230
<b>CAPTURE RATE (% of RESIDENTS SERVED)</b>	78.87%	78.24%	77.19%	76.10%	76.36%	76.92%	77.77%	76.98%	77.99%

## WHAT IS THE DISTRICT'S HISTORICAL CAPTURE RATE?

- Capture rate focuses solely on the number of resident students the District is educating or paying tuition for to educate within their system

# TAX BASE HISTORY

- **RMV – Referendum Market Value** – Market value of all taxable property in a district excluding seasonal rec and ag land beyond dwelling value (house, garage and one-acre) of property (four school levies are spread on this tax base including voter approved operating, local optional, equity and transition)
- **NTC – Net Tax Capacity** – Market value times class rates (most school levies are spread over this amount to determine tax rate)

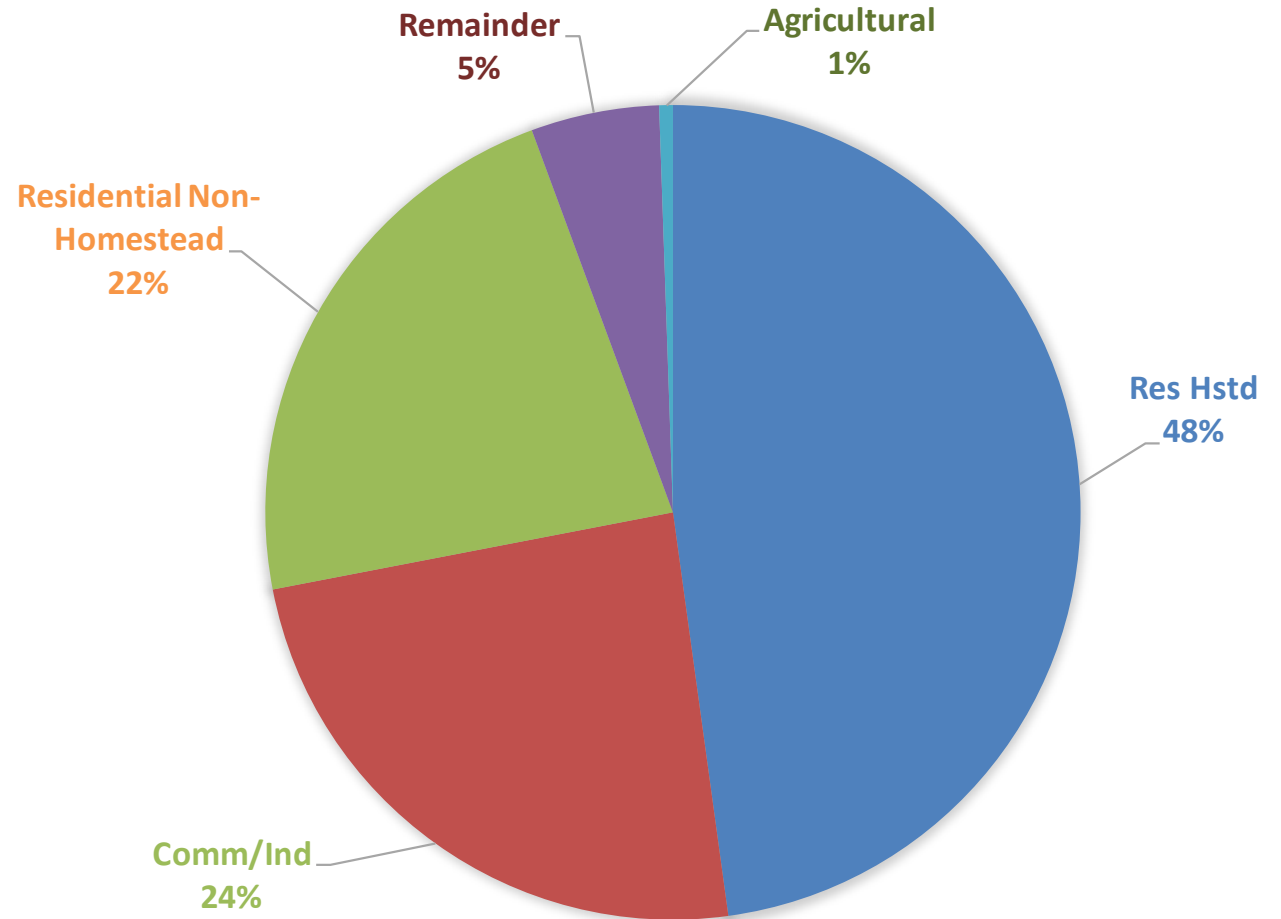
	<b>Referendum Market Value (RMV)</b>	<b>RMV % Change from Previous Year</b>	<b>Net Tax Capacity Value (NTC)</b>	<b>NTC % Change from Previous Year</b>
<b>Final Pay 2023</b>	9,970,451,057	15.652%	112,874,293	15.695%
<b>Final Pay 2022</b>	8,621,046,488	5.020%	97,562,108	4.894%
<b>Final Pay 2021</b>	8,208,989,331	4.420%	93,009,780	5.424%
<b>Final Pay 2020</b>	7,861,546,141	5.796%	88,224,893	5.735%
<b>Final Pay 2019</b>	7,430,848,653	4.865%	83,439,718	5.087%
<b>Final Pay 2018</b>	7,086,106,061	5.030%	79,400,393	4.609%
<b>Final Pay 2017</b>	6,746,712,710	4.029%	75,901,967	4.741%
<b>Final Pay 2016</b>	6,485,412,360	3.365%	72,466,411	4.942%
<b>Final Pay 2015</b>	6,274,290,486	2.338%	69,053,594	2.615%
<b>Final Pay 2014</b>	6,130,955,276	1.969%	67,293,718	2.583%
<b>Final Pay 2013</b>	6,012,560,140	-1.641%	65,599,036	-1.555%
<b>Final Pay 2012</b>	6,112,867,250		66,635,215	
<b>11-Year Average Change</b>		4.622%		4.979%
<b>Five-Year Average Change</b>		7.151%		7.367%
<b>Three-Year Average Change</b>		8.364%		8.671%



# FINAL PAY 2023 TAX BASE COMPOSITION

**SOURCE: MN  
DOR PRISM**

### ISD 709 DULUTH TAX BASE COMPOSITION - FINAL PAY 2023

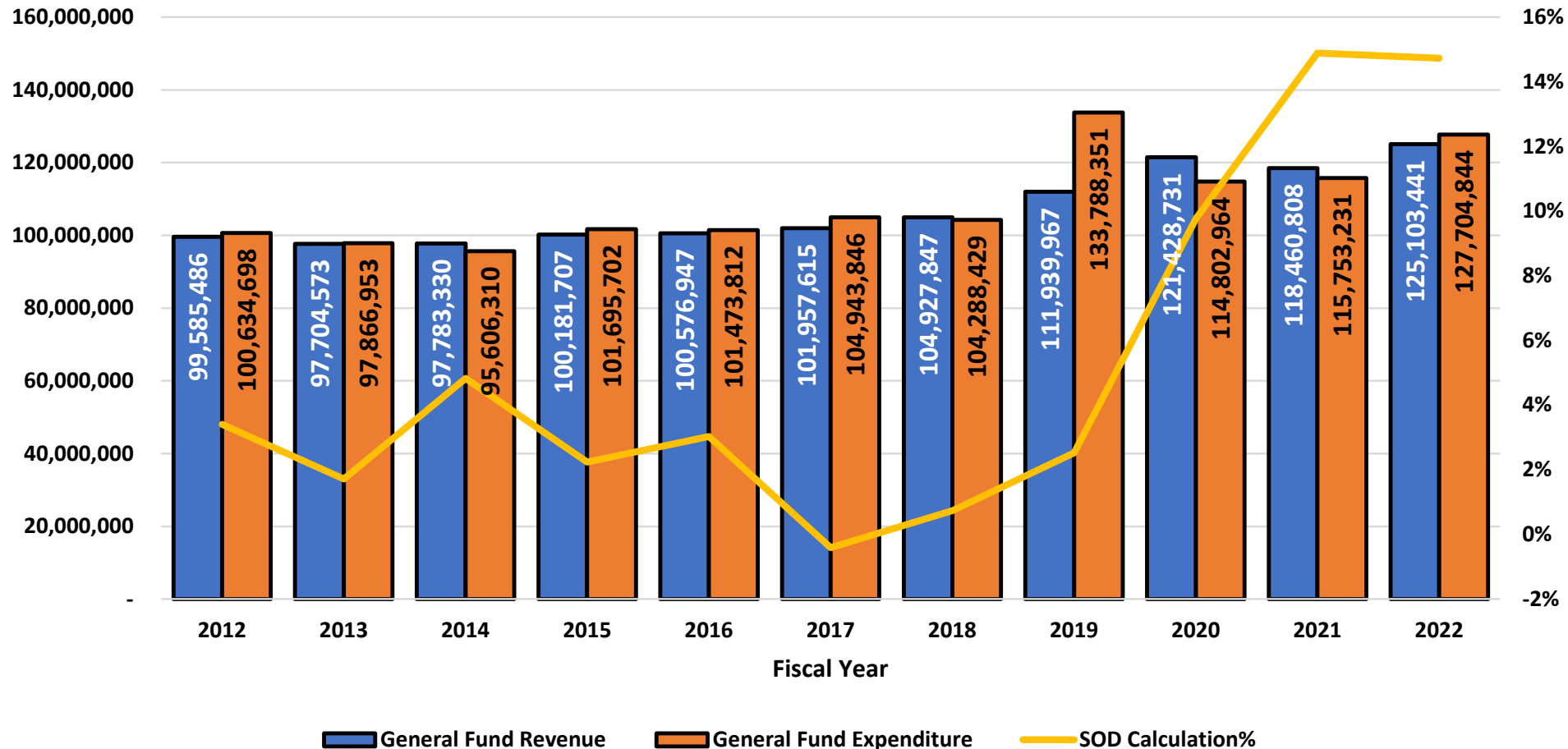


		<b>Taxes Payable 2017</b>	<b>Taxes Payable 2018</b>	<b>Taxes Payable 2019</b>	<b>Taxes Payable 2020</b>	<b>Taxes Payable 2021</b>	<b>Taxes Payable 2022</b>	<b>Taxes Payable 2023</b>
	<b>RMV Tax Rate</b>	0.10835%	0.09780%	0.15481%	0.15286%	0.15304%	0.14166%	0.12400%
	<b>NTC Total Tax Rate</b>	32.28600%	31.19400%	33.95800%	31.81900%	30.21200%	31.64400%	27.99200%
	<b>NTC VA and Other DS Tax Rate Portion Only</b>	0.00000%	23.00700%	25.07200%	23.81900%	23.52800%	22.75700%	23.01900%
	<b>NTC Tax Rate Remainder</b>	32.28600%	8.18700%	8.88600%	8.00000%	6.68400%	8.88700%	4.97300%
<b>Property Type</b>	<b>Estimated Market Value</b>	<b>Taxes Payable 2017</b>	<b>Taxes Payable 2018</b>	<b>Taxes Payable 2019</b>	<b>Taxes Payable 2020</b>	<b>Taxes Payable 2021</b>	<b>Taxes Payable 2022</b>	<b>Taxes Payable 2023</b>
~	<b>Homestead Residential</b>	100,000	340.16	321.77	398.63	381.32	369.96	324.98
~	<b>Homestead Residential</b>	150,000	570.30	540.68	661.10	631.16	611.14	539.54
~	<b>Homestead Residential</b>	161,100	621.39	589.28	719.38	686.63	664.68	587.17
~	<b>Homestead Residential</b>	200,000	800.43	759.59	923.58	881.01	852.31	754.10
~	<b>Homestead Residential</b>	250,000	1,030.56	978.49	1,186.06	1,130.85	1,093.49	968.65
~	<b>Homestead Residential</b>	300,000	1,260.70	1,197.40	1,448.53	1,380.69	1,342.02	1,183.21
~	<b>Homestead Residential</b>	500,000	2,156.05	2,048.70	2,471.95	2,355.25	2,275.80	2,019.60
~	<b>Commercial / Industrial</b>	250,000	1,643.03	1,570.25	1,830.24	1,734.46	1,666.61	1,499.66
~	<b>Commercial / Industrial</b>	500,000	3,528.21	3,374.45	3,915.17	3,707.56	3,559.81	3,209.26
~	<b>Commercial / Industrial</b>	500,000	3,528.21	3,374.45	3,915.17	3,707.56	3,559.81	3,209.26

# ISD 709 – SCHOOL PORTION HISTORY OF TAXES

# REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

## General Fund Revenue, Expenditure, and MDE SOD% Calculation



Data compiled from audited UFARS MDE compliance reporting portal

# PANDEMIC NOT ONLY FORCED BUT ALLOWED FUNDING OF DISTRICT TECHNOLOGY EXPENDITURES TO INCREASE

Program Category	(Multiple Items)			
Sum of tot_amt	Column Labels			
Row Labels	18-19	19-20	20-21	21-22
380 Computer and Technology Related Hardware Rental	28,500.00	30,100.00	30,000.00	31,120.00
405 Non-Instructional Computer Software and Software Licensing	563,576.52	705,791.91	653,412.41	891,218.63
406 Instructional Software License Agreements			465,405.94	639,238.15
455 Non-Instructional Technology Supplies			83,077.26	1,123.54
456 Instructional Technology Supplies		617.84	96,935.92	
465 Non-Instructional Technology Devices		948.29	563,661.62	
466 Instructional Technology Devices		4,711.05	1,740,598.74	685,735.88
<b>Grand Total</b>	<b>592,076.52</b>	<b>742,169.09</b>	<b>3,633,091.89</b>	<b>2,248,436.20</b>

# PLEASE NOTE 95% OF THESE TECHNOLOGY EXPENDITURES WERE CODED TO DISTRICT LEVEL ADMINISTRATION

fun num	1							
Sum of tot_amt	Column Labels							
Row Labels	District Level Administration	Instructional Support Services	Operation Maintenance and Other	Regular Instruction	School Level Administration	Student Transportation	Grand Total	
<b>18-19</b>	<b>523,300.25</b>	<b>36,940.30</b>	<b>22,807.54</b>	<b>1,145.00</b>	<b>639.00</b>	<b>7,244.43</b>	<b>592,076.52</b>	
380 Computer and Technology Related Hardware Rental	28,500.00						28,500.00	
405 Non-Instructional Computer Software and Software Licensing	494,800.25	36,940.30	22,807.54	1,145.00	639.00	7,244.43	563,576.52	
<b>19-20</b>	<b>649,801.91</b>	<b>48,314.27</b>	<b>30,069.80</b>	<b>6,009.34</b>	<b>439.56</b>	<b>7,534.21</b>	<b>742,169.09</b>	
380 Computer and Technology Related Hardware Rental	30,100.00						30,100.00	
405 Non-Instructional Computer Software and Software Licensing	619,701.91	47,696.43	30,069.80	350.00	439.56	7,534.21	705,791.91	
456 Instructional Technology Supplies		617.84					617.84	
465 Non-Instructional Technology Devices				948.29			948.29	
466 Instructional Technology Devices				4,711.05			4,711.05	
<b>20-21</b>	<b>3,470,806.13</b>	<b>25,199.32</b>	<b>32,028.23</b>	<b>19,765.71</b>	<b>2,851.55</b>	<b>82,440.95</b>	<b>3,633,091.89</b>	
380 Computer and Technology Related Hardware Rental	30,000.00						30,000.00	
405 Non-Instructional Computer Software and Software Licensing	610,916.58	9,339.69	17,157.51	325.15	1,112.55	14,560.93	653,412.41	
406 Instructional Software License Agreements	444,411.04	1,604.08		17,291.82	2,099.00		465,405.94	
455 Non-Instructional Technology Supplies	326.52		14,870.72			67,880.02	83,077.26	
456 Instructional Technology Supplies	84,085.37	12,050.55		800.00			96,935.92	
465 Non-Instructional Technology Devices	561,456.62	2,205.00					563,661.62	
466 Instructional Technology Devices	1,739,610.00			1,348.74	(360.00)		1,740,598.74	
<b>21-22</b>	<b>2,237,688.66</b>	<b>5,000.00</b>		<b>4,624.00</b>	<b>1,123.54</b>		<b>2,248,436.20</b>	
380 Computer and Technology Related Hardware Rental	31,120.00						31,120.00	
405 Non-Instructional Computer Software and Software Licensing	885,788.63	5,000.00		430.00			891,218.63	
406 Instructional Software License Agreements	635,044.15			4,194.00			639,238.15	
455 Non-Instructional Technology Supplies					1,123.54		1,123.54	
466 Instructional Technology Devices	685,735.88						685,735.88	

## WHY DOES THIS MATTER?

- PUBLIC PERCEPTION - may be skewed if looking at MDE MN report card data and not knowing whole story
- REAL STORY - Most resources were put into the classroom if looking at Instruction Regular, Instructional Support and Pupil Unit Services knowing District Level Admin was funding technology

Fiscal Year	Categorical Expenditures Per Enrollee				
	2018	2019	2020	2021	2022
District Level Admin	508	640	636	1,095	1,171
School Admin	479	488	493	535	522
Instruction Regular	4,842	5,040	4,781	5,314	6,039
Instructional Support	478	491	491	499	535
Pupil Support Services	259	302	285	313	389
Operation Maintenance	899	793	723	1,377	820
Transportation	<u>702</u>	<u>721</u>	<u>712</u>	<u>708</u>	<u>793</u>
TOTAL	8,166	8,476	8,121	9,840	10,269
<b>District Enrollment</b>	<b>8,542</b>	<b>8,461</b>	<b>8,896</b>	<b>8,358</b>	<b>8,487</b>
<b>Total Category Expenses</b>	<b>69,752,033.25</b>	<b>71,710,095.19</b>	<b>72,243,349.77</b>	<b>82,241,039.61</b>	<b>87,152,059.49</b>
<b>% Change from Previous Year</b>		<b>2.81%</b>	<b>0.74%</b>	<b>13.84%</b>	<b>5.97%</b>

# CURRENT YEAR BUDGET AND FORECAST (LAST UPDATE 5/31/23)

Fiscal Year	2023	2024	2025	2026	2027	2028
Adj. PU per LLC	8,656.40	8,738.33				
Budget for Adj. PU	8,744.40	8,772.24	8,728.37	8,726.09	8,730.65	8,693.88
Variance	88.00	33.91				
<b>General Fund Revenues</b>	139,379,750.92	136,022,816.92	129,269,129.86	131,409,917.26	134,275,578.75	134,091,180.82
Change		(3,356,934.00)	(6,753,687.06)	2,140,787.40	2,865,661.49	(184,397.93)
% Change		-2.41%	-4.97%	1.66%	2.18%	-0.14%
<b>General Fund Expenditures</b>	130,742,828.05	134,858,494.30	132,451,407.65	136,505,800.98	140,023,872.22	143,731,729.29
Change		4,115,666.25	(2,407,086.65)	4,054,393.33	3,518,071.24	3,707,857.07
% Change		3.15%	-1.78%	3.06%	2.58%	2.65%
Fiscal Year	2023	2024	2025	2026	2027	2028
Beg. Fund Balance	21,612,547.00	30,249,469.87	31,413,792.49	28,231,514.70	23,135,630.98	17,387,337.51
Rev. vs. Exp.	8,636,922.87	1,164,322.62	(3,182,277.79)	(5,095,883.72)	(5,748,293.47)	(9,640,548.47)
End Fund Balance	30,249,469.87	31,413,792.49	28,231,514.70	23,135,630.98	17,387,337.51	7,746,789.04
Unassigned Portion of Fund Bal.	17,890,319.00	17,890,319.00	14,023,343.00	8,154,976.00	2,286,186.00	0.00
SOD Fund Balance % of Exp.	12.84%	13.15%	10.85%	6.21%	1.70%	0.00%
Fund Balance % of Exp.	23.14%	23.29%	21.31%	16.95%	12.42%	5.39%

SOD Statute is based on unassigned balance of -2.5% or worse

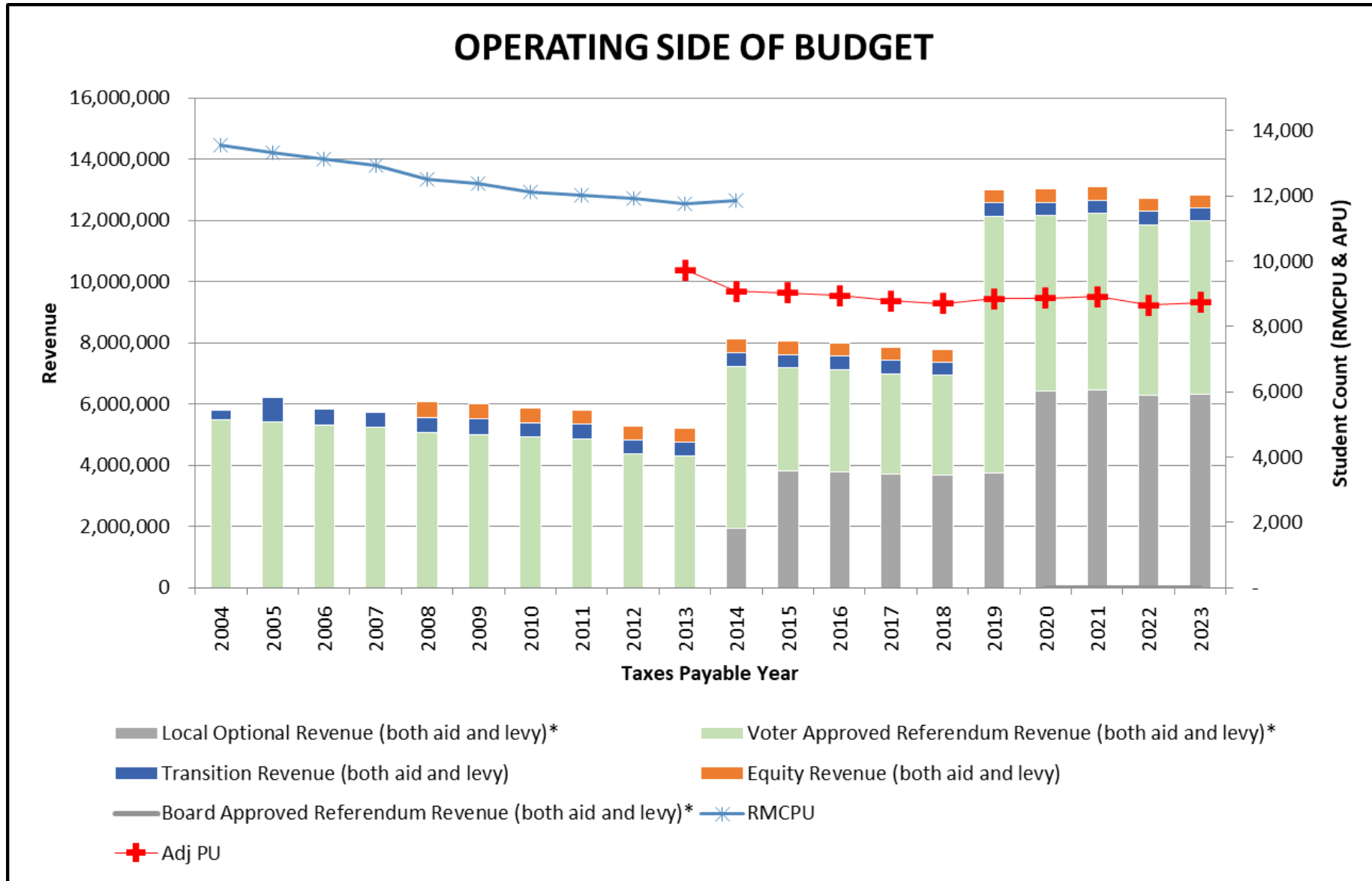
**Estimated shortfall for FY 25-28 is \$23,667,003.45 or \$5.9MM per year for 4 years**

# FUTURE DEFICIT SPENDING

- Why is the district projected to deficit spending in the previous slide?
  - Federal pandemic funds are no longer available
  - Strategic plan initiatives
  - Technology initiatives



# ISD 709 – HISTORY OF RMV (REFERENDUM MARKET VALUE) REVENUE



# OPERATING LEVY HISTORY

## ISD 709 Operating Referendum Results, 1991 to 2022

Year Held	Start Pay	Net \$/PU	# Years	Pass? Yes=1 No=0	# Yes Votes	# No Votes
1993	1994	345.03	4	1	Missing	Missing
1997	1998	315.00	5	1	12,347	5,468
2001	2002	425.00	5	0	13,409	16,810
2003	2004	365.60	5	1	16,285	14,021
2008	2009	500.00	5	0	15,875	35,430
2008	2009	365.60	5	1	35,196	17,326
2008	2009	334.40	5	0	23,760	28,363
2011	2012	284.77	5	0	9,865	12,504
2011	2012	122.70	5	0	8,323	13,969
2011	2012	98.15	5	0	7,574	14,662
2013	2014	595.78	5	1	12,676	6,627
2013	2014	200.00	5	1	9,781	9,445
2018	2019	371.78	10	1	32,248	12,314
2018	2019	575.00	10	1	23,805	20,346
2018	2019	335.00	10	0	21,387	22,575

Select district

709 <-- Enter District Number (1.2 for Minneapolis)

0709-01 Duluth



CPI updated for September 30, 2021

### Phase Out Report With 2021 Elections

Authority After 2021 Elections (see detail below)	646.78	646.78	646.78	646.78	646.78	646.78	646.78	646.78	646.78	646.78	-
<b>Elections Before 2019</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	
(1) Authority without CPI	646.78	646.78	646.78	646.78	646.78	646.78	646.78	646.78	646.78	646.78	-

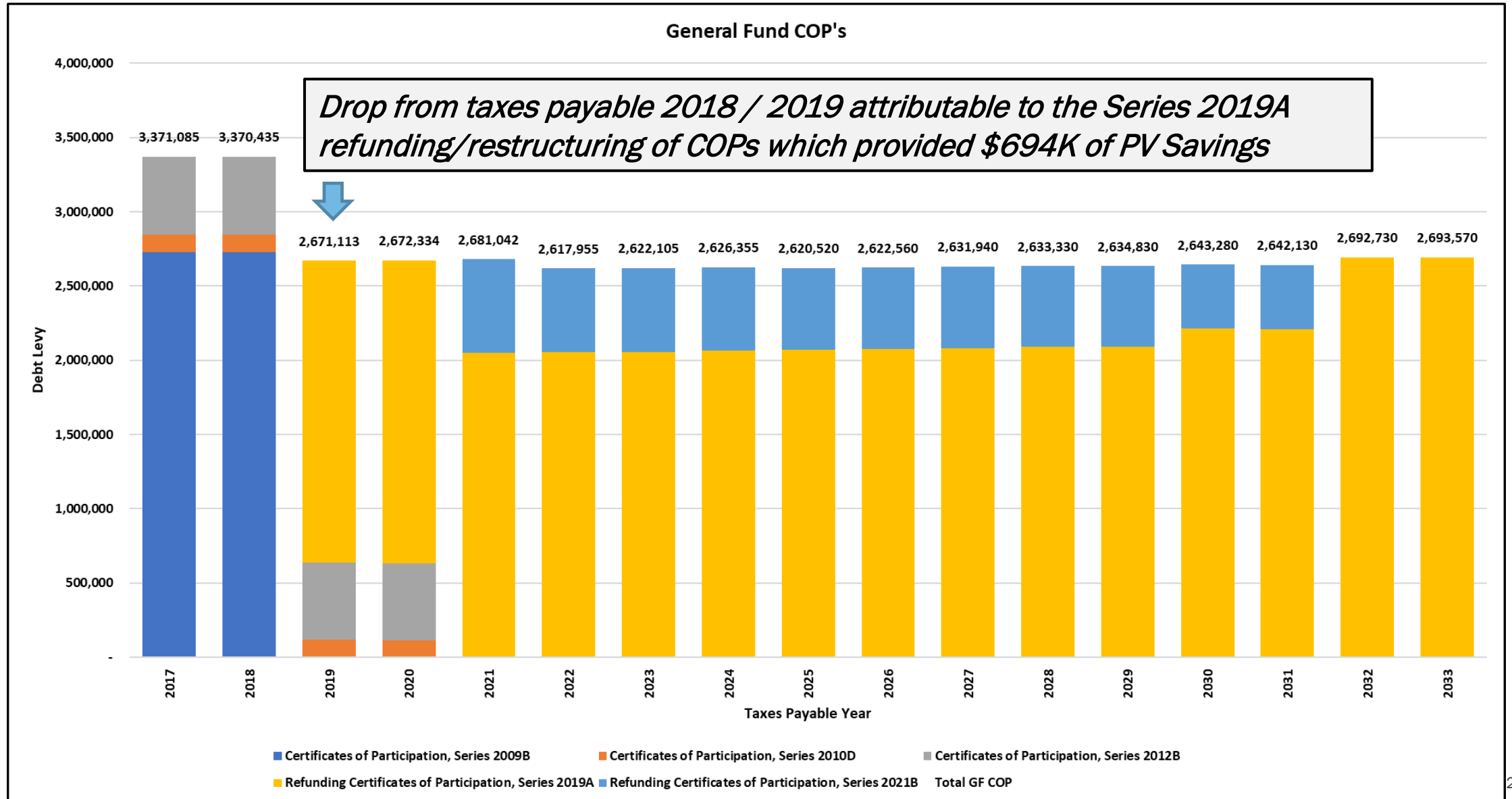
# REFERENDUM PHASEOUT REPORT

- ❑ For taxes payable 2023, this \$646.78/APU of operating levy authority generated \$5,651,777.08 in revenue
- ❑ Last year of collection for current operating levy authority is taxes payable 2028/ FY 2029
- ❑ Next available referendum date: November 7, 2023, for regular ballot
- ❑ Commencing revenue in taxes payable 2024 requires revoke / replace ballot language which will have disclaimer as follows: "BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE. PASSAGE OF THIS REFERENDUM WILL RESULT IN AN INCREASE IN YOUR PROPERTY TAXES."

# FUNDING THE \$5,916,810.63 GAP – TWO OPTIONS

Property Type	Estimated Market Value	Voter-Approved Operating Levy Only Change of \$677.11 per PU		5.242% Voter-Approved Capital Project Levy Only	
		Est. Annual Impact	Est. Monthly Impact	Est. Annual Impact	Est. Monthly Impact
Homestead Residential	150,000	89.01	7.42	66.21	5.52
	200,000	118.69	9.89	94.77	7.90
	300,000	178.03	14.84	151.91	12.66
Commercial / Industrial	150,000	89.01	7.42	117.94	9.83
	200,000	118.69	9.89	170.36	14.20
	300,000	178.03	14.84	275.20	22.93
Apartments	150,000	89.01	7.42	98.29	8.19
	200,000	118.69	9.89	131.05	10.92
	300,000	178.03	14.84	196.57	16.38

# ISD 709 – HISTORY OF DEBT IMPACTING OPERATIONS



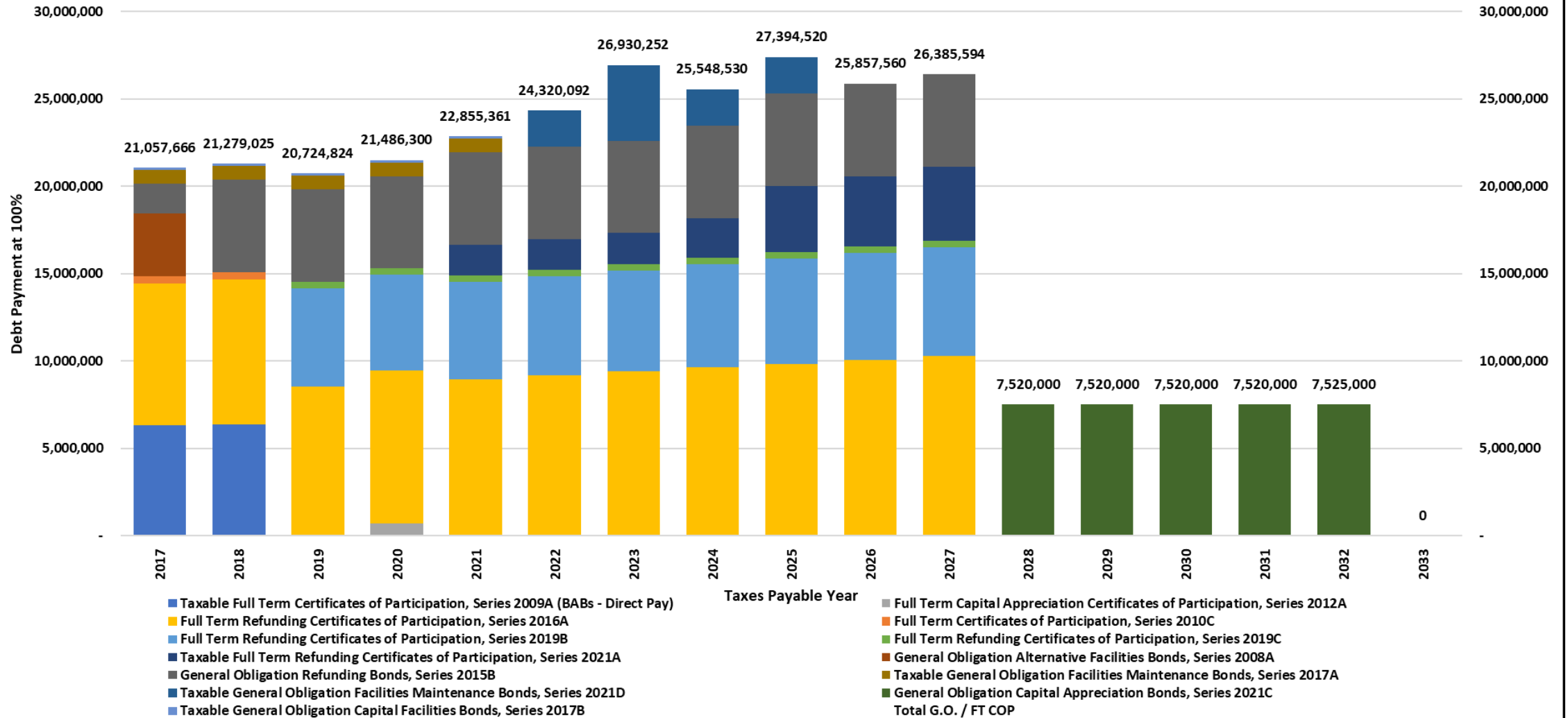
# FUNDING THE \$5,916,810.63 GAP – TWO MORE OPTIONS

Property Type	Estimated Market Value	Voter-Approved Operating Levy Change of \$376.55 plus Level Savings Refinance of General Fund COP		2.915% Voter-Approved Capital Project Levy plus Level Savings Refinance of General Fund COP	
		Est. Annual Impact	Est. Monthly Impact	Est. Annual Impact	Est. Monthly Impact
Homestead Residential	150,000	83.52	6.96	70.84	5.90
	200,000	114.70	9.56	101.40	8.45
	300,000	177.06	14.75	162.54	13.54
Commercial / Industrial	150,000	110.10	9.18	126.19	10.52
	200,000	153.54	12.80	182.28	15.19
	300,000	240.41	20.03	294.45	24.54
Apartments	150,000	100.00	8.33	105.16	8.76
	200,000	133.34	11.11	140.22	11.68
	300,000	200.01	16.67	210.32	17.53

*By refinancing the General Fund Certificates of Participation, it frees up \$2,626,355 of general fund operating dollars*

# ISD 709 – HISTORY OF DEBT IMPACTING THE LEVY

Debt Levy Side of Budget



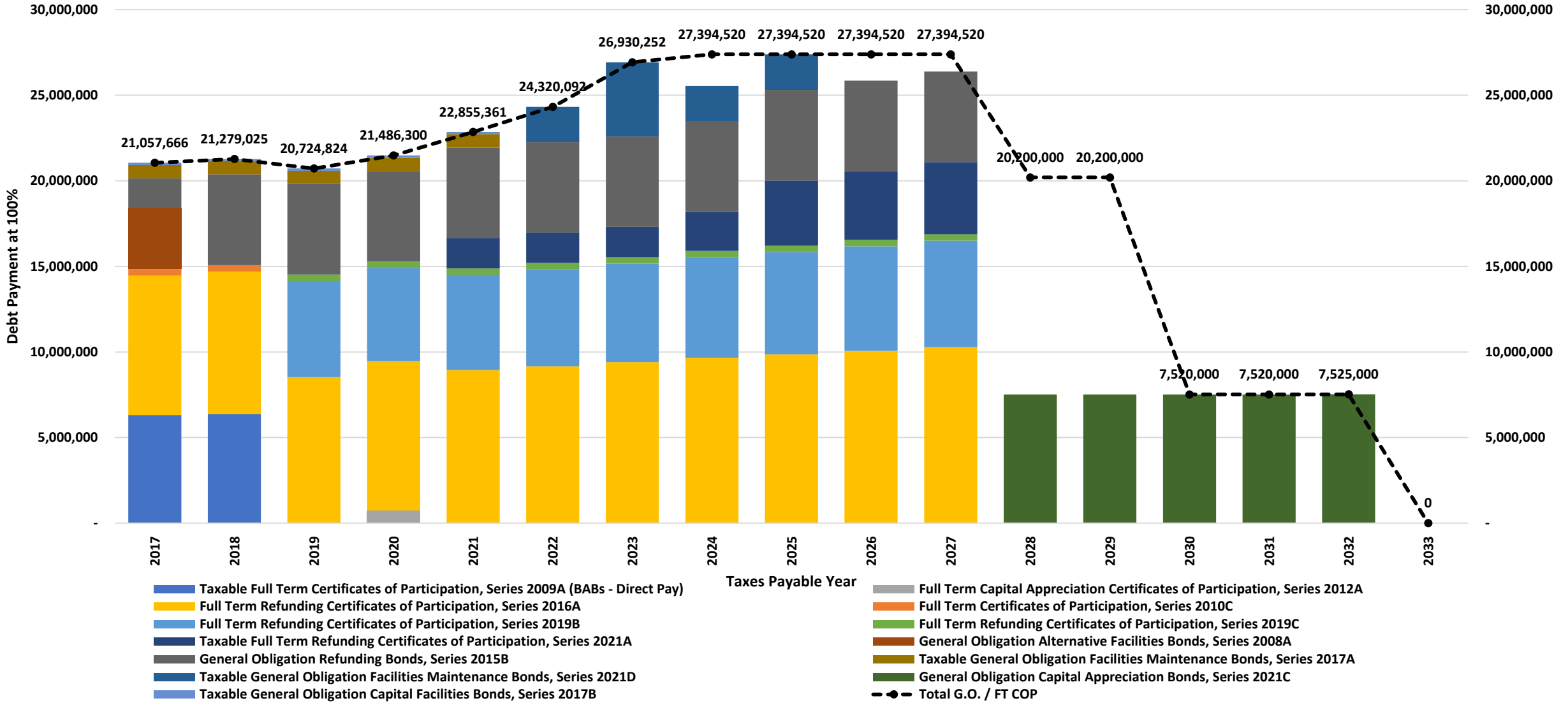
# FUNDING THE \$5,916,810.63 GAP – TWO MORE OPTIONS

Property Type	Estimated Market Value	Voter-Approved Operating Levy Change of \$376.55 plus Structured Payment Refinance of General Fund COP		2.915% Voter-Approved Capital Project Levy plus Structured Payment Refinance of General Fund COP	
		Est. Annual Impact	Est. Monthly Impact	Est. Annual Impact	Est. Monthly Impact
Homestead Residential	150,000	54.95	4.58	42.27	3.52
	200,000	73.81	6.15	60.51	5.04
	300,000	111.52	9.29	97.00	8.08
Commercial / Industrial	150,000	59.22	4.93	75.31	6.28
	200,000	80.04	6.67	108.78	9.06
	300,000	121.67	10.14	175.72	14.64
Apartments	150,000	57.60	4.80	62.76	5.23
	200,000	76.80	6.40	83.67	6.97
	300,000	115.20	9.60	125.51	10.46

*By refinancing the General Fund Certificates of Participation, it frees up \$2,626,355 of general fund operating dollars*



### Debt Levy Side of Budget



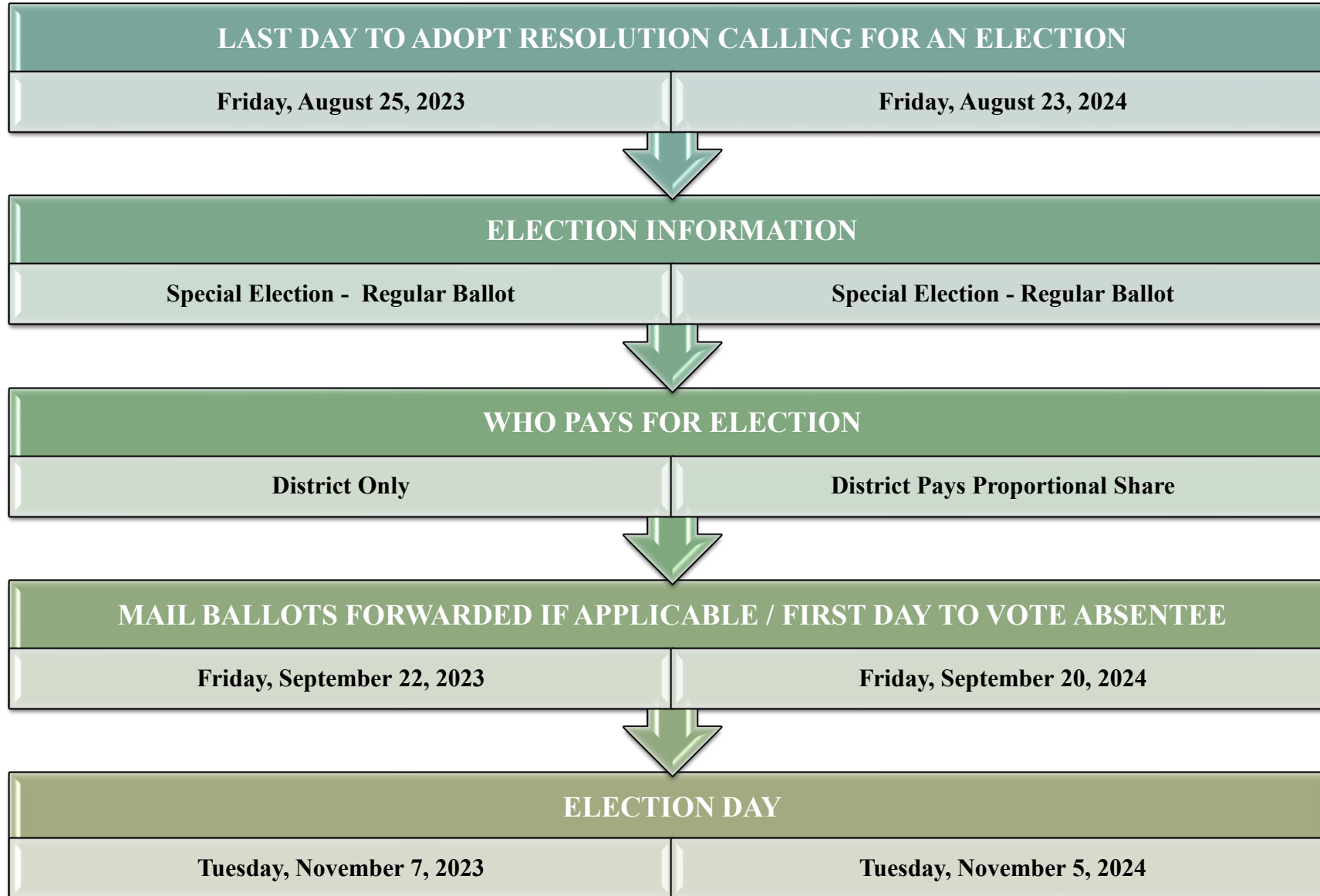
# TAX IMPACT OPTION SUMMARY – ANNUAL IMPACT ONLY

Property Type	Estimated Market Value	Op Levy Only	Cap Proj Levy Only	Op Levy + Level Refi	Cap Proj Levy + Level Refi	Op Levy + Struc Refi	Cap Proj Levy + Struc Refi
Homestead Residential	150,000	89.01	66.21	83.52	70.84	54.95	42.27
	200,000	118.69	94.77	114.70	101.40	73.81	60.51
	300,000	178.03	151.91	177.06	162.54	111.52	97.00
Commercial / Industrial	150,000	89.01	117.94	110.10	126.19	59.22	75.31
	200,000	118.69	170.36	153.54	182.28	80.04	108.78
	300,000	178.03	275.20	240.41	294.45	121.67	175.72
Apartments	150,000	89.01	98.29	100.00	105.16	57.60	62.76
	200,000	118.69	131.05	133.34	140.22	76.80	83.67
	300,000	178.03	196.57	200.01	210.32	115.20	125.51



## **PLAN DEVELOPMENT/FURTHER COMMUNICATING WITHIN OUR ORGANIZATION**

# KEY OPERATING LEVY ELECTION DATES – 2023 AND 2024



**Based on District's financial status (not in SOD), the District can only ask for a voter approved operating referendum from voters once a calendar year. If the voter approved request is not held on the November general election date, it must be by mail ballot.**

- Pros of a 2023 Election:
- Statistically better passage rate in odd years
  - Avoid November 2024 General Election

## IS A REVIEW AND COMMENT FOR THE BOND REFI. NECESSARY?

- Yes!
- AND note legislative change to review and comment publication period shown to the right which occurred this year with the 2023 Legislative Session
- Based on this legislative change, review and comment would need to be submitted to MDE by late June / early July to allow appropriate time for MDE review (maximum of 60 days).

3.7 Sec. 3. Minnesota Statutes 2022, section 123B.71, subdivision 12, is amended to read:

3.8 Subd. 12. **Publication.** (a) At least ~~20~~ 48 days but not more than 60 days before a  
3.9 referendum for bonds or solicitation of bids for a project that has received a positive or  
3.10 unfavorable review and comment under section 123B.70, the school board shall publish a  
3.11 summary of the commissioner's review and comment of that project in the legal newspaper  
3.12 of the district. The school board must hold a public meeting to discuss the commissioner's  
3.13 review and comment before the referendum for bonds. Supplementary information shall be  
3.14 available to the public.

3.15 (b) The publication requirement in paragraph (a) does not apply to alternative facilities  
3.16 projects approved under section 123B.595.

3.17 **EFFECTIVE DATE.** This section is effective for elections conducted on or after August

3.18 9, 2023.



Provide a history of District operating revenue and operating election results



Prepare an interactive document for District use to help determine revenue generated by such options as Straight Renewal or Renewal plus new amount



Baird coordinates with legal counsel to provide resolution calling for election at future School Board meeting



Base Package cost of \$1,000 which includes two on-site meetings with District



- Baird provides website tax calculator for every specific parcel \$1,000
- Election notice printing and mailing - \$1,000 plus the costs incurred by Baird from the County, Print Shop and Mailing Service
- Informational Post Card printing and mailing - \$1,000 plus the costs incurred by Baird from the County, Print Shop and Mailing Service
- Additional meetings beyond the two meetings included in base package will be invoiced at \$500 per meeting.

## BAIRD'S SERVICE PACKAGE OPERATING LEVY REFERENDUM ASSISTANCE



**FURTHER THOUGHTS /  
QUESTIONS /  
STATEMENTS?**