



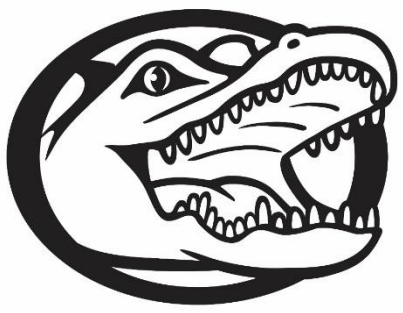
September 13, 2021 (up-dated 9/20/2021)

# GMR School Presentation Greenbush Fire Dept.

- Fire Prevention/Safety Week
- Explore Program
  - Train / exposure to being a Fireperson
- H.S. (Chemistry) class Fire extinguisher training
- Responding to Fire Alarm(s) at School
- Community BBQ Drive-thru Meal
- [Summer] Thursday @ the Park
- Post prom @ Fire Hall
- Escorts for STATE Tournament Team(s)

**THANK  
YOU!!!**





Ballot Question #1 in the November 2, 2021 Special School Election, the Greenbush Middle River School District will be asking district residents to renew an existing operating levy for the school district that expires in June 2022. The current operating referendum is \$506.05 per pupil (pp) and raises an \$125,000. If the levy vote fails, our school district will need to, at minimum, reduce \$125,000 from its annual budget, which may include eliminating [more] positions and/ or programs in the district. In Ballot Question #1, since GMR School is not seeking an increase, the passage [renewing] of the [existing] levy will keep the school portion of residents' taxes the same, but in-fact taxpayers will likely see a slight decrease.

In Ballot Question #2 within the November 2, 2021 Special School Election, the Greenbush Middle River School District will be asking district residents to increase the per pupil amount to an additional \$700.00 thus generating ~\$164,000 in additional operating revenue.

This operating levy pays for district operations. Operations include salaries, curricular materials, insurance(s) and technology. Operating levies are different from building referendums, as residents are taxed in a different manner. **It is important to note, in an operating referendum special election, agricultural land is not taxed, so area farmers will see no impact on their land.** Farmers will pay referendum taxes on their house, garage and an acre of land only. Seasonal recreation property (eg: hunting camps) are also excluded from referendum taxes.

Official Ballot

**Special Election Ballot**  
**Independent School District No. 2683**  
**(Greenbush-Middle River)**  
**November 2, 2021**

Judge \_\_\_\_\_

Judge \_\_\_\_\_

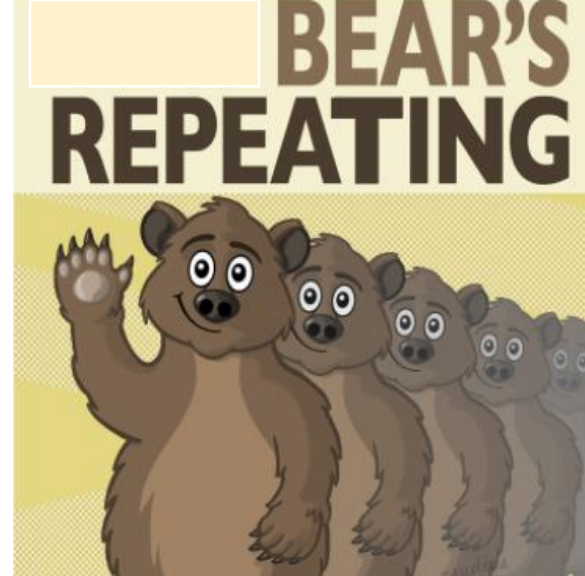
**Instructions to Voters:**

To vote, completely fill in the oval(s) next to your choice(s) like this: ●

School District Questions	School District Question 2
<p>"To vote for a question, fill in the oval next to the word ""Yes"" on that question. To vote against a question, fill in the oval next to the word ""No"" on that question."</p>	<p><b>Approval of Additional School District Referendum Revenue Authorization</b></p> <p>The board of Independent School District No. 2683 (Greenbush-Middle River) has proposed to increase its general education revenue by \$700 per pupil. The proposed referendum revenue authorization would be applicable for six years unless otherwise revoked or reduced as provided by law.</p>
<p><b>School District Question 1</b></p> <p><b>Renewal of Expiring Referendum Revenue Authorization</b></p> <p>The board of Independent School District No. 2683 (Greenbush-Middle River) has proposed to renew the school district's existing referendum revenue authorization of \$506.05 per pupil which is scheduled to expire after taxes payable in 2021. The proposed referendum revenue authorization would be applicable for six years, beginning with taxes payable in 2022, unless otherwise revoked or reduced as provided by law.</p> <p>Shall the increase in the revenue proposed by the board of Independent School District No. 2683 be approved?</p> <p><input type="radio"/> Yes</p> <p><input type="radio"/> No</p> <p><b>BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING TO EXTEND AN EXISTING PROPERTY TAX REFERENDUM THAT IS SCHEDULED TO EXPIRE.</b></p>	<p>If School District Question 1 is approved, shall the increase in the revenue proposed by the board of Independent School District No. 2683 be approved?</p> <p><input type="radio"/> Yes</p> <p><input type="radio"/> No</p> <p><b>BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE.</b></p>

Sample





This operating levy pays for district operations. Operations include salaries, curricular materials, insurance(s) and technology. Operating levies are different from building referendums, as residents are taxed in a different manner. **It is important to note, in an operating**

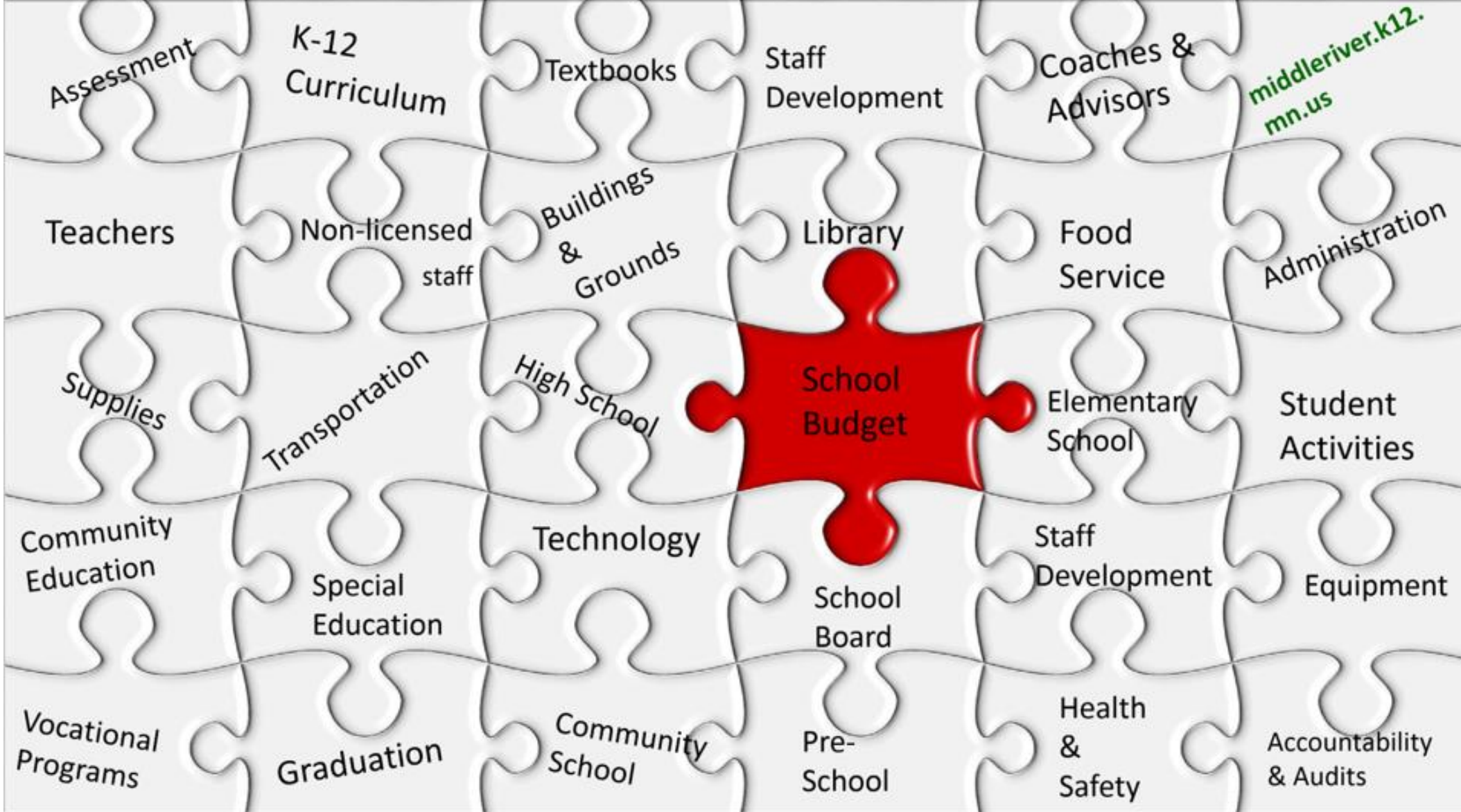
**referendum special election, agricultural land is not taxed, so area farmers will see no impact on their land. Farmers will pay referendum taxes on their house, garage and an acre of land only. Seasonal recreation property (eg: hunting camps) are also excluded from referendum taxes.**

Types of property that are ***not*** subject to voter-approved levies based on referendum market value. Excluded from referendum market value are properties classified as:

- Class 2a farm land and buildings beyond the house, garage and first acre
- Class 2b rural vacant land
- Class 4c(12) noncommercial seasonal residential recreational (eg: hunting cabins, lake cabins)
- Class 4c(4) post-secondary student housing

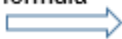


# School Budgeting



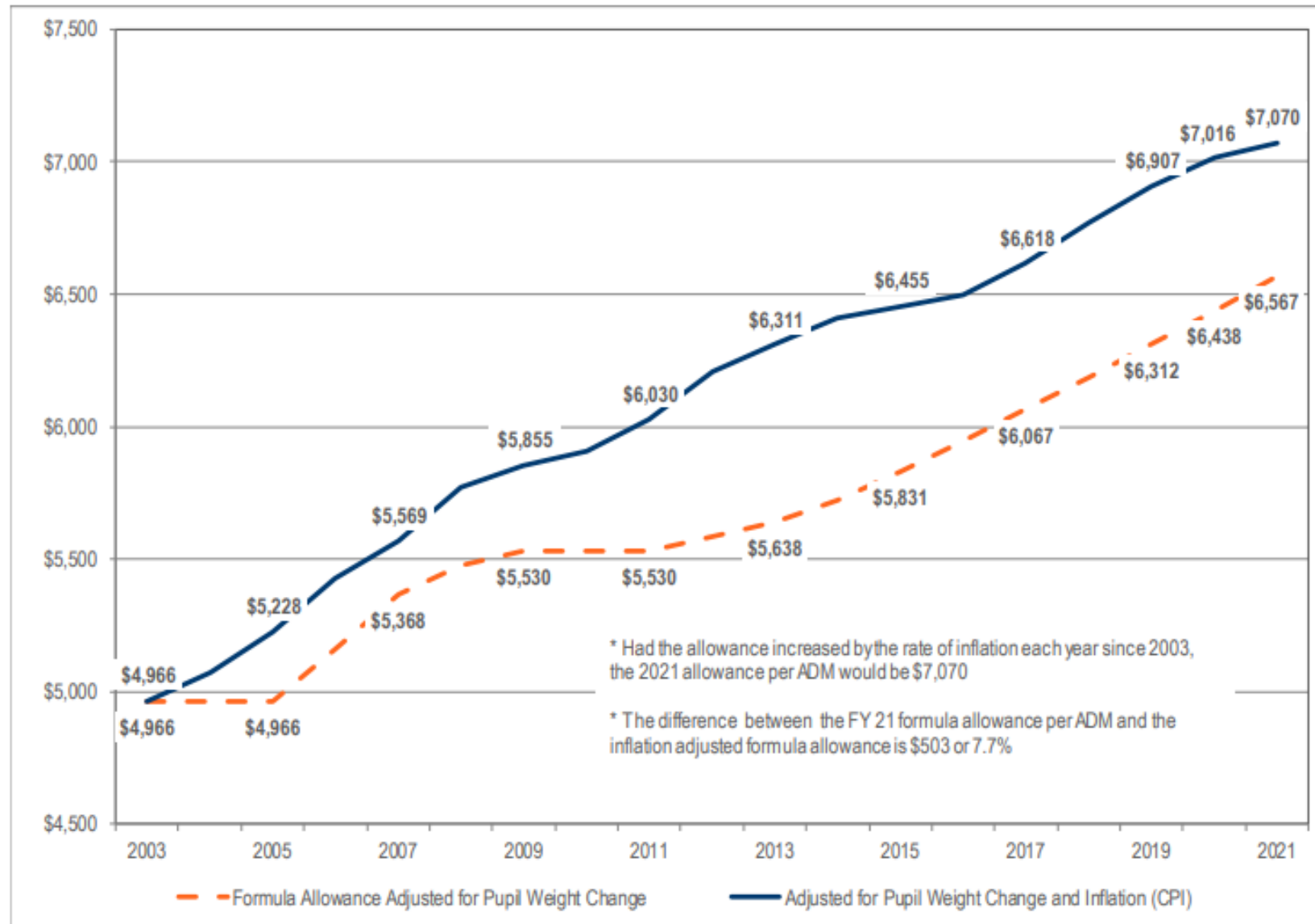


K-12 Student Enrollment along with a State-approved per pupil aid funding formula drives funding for schools

School Year	State Aid General Education Formula Allowance	Percent funding increase over previous year	GREENBUSH MIDDLE RIVER School District FALL (Oct. 1) enrollment	Unreserved General Fund Balance (final audit)
1996-97	\$3,505	GMR School District	590	\$370,564
1997-98	\$3,581		568	
1998-99	\$3,530		540	
1999-00	\$3,740		497	
2000-01	\$3,964		471	
2001-02	\$4,068		473	
2002-03	\$4,601		465	
2003-04	\$4,601	0%	472	\$737,831
2004-05	\$4,601	0%	478	\$999,976
2005-06	\$4,783	4%	486	\$1,456,633
2006-07	\$4,974	4%	490	\$1,673,426
2007-2008	\$5,074	2%	484	\$1,930,121
2008-2009	\$5,124 + 51* = \$5,175	1% + 1%* = 2%	482	\$2,032,994
2009-2010	\$5,124	0%	446	\$2,035,316
2010 - 2011	\$5,124	0%	444	\$1,962,475
2011-2012	\$5,174	1%	410	\$1,869,037
2012-2013	\$5,224	1%	442	\$1,832,245
2013-2014	\$5,302	1.5%	432	\$1,660,869
2014-2015	\$5,831 (increase due to changes in pupil weights)	1.5% +.5%	433	\$1,645,227
Historical context of K-12 per pupil general education funding formula 	<b>2013-2014</b> <u>Grade</u> <u>Funding Weight</u> Grade K..... .612 Grade 1 to 3... 1.115 Grade 4 to 6... 1.06 Grade K to 6... (Elem. Funding Units)  7-12..... 1.3 Grade 7-12..... (H.S. Funding Units) K-12... = (Total) Funding Units	<b>2014-2015</b> <u>Grade</u> <u>Funding Weight</u>  K-6 ..... 1.0 Grade K to 6... (Elem. Funding Units)  7-12 ..... 1.2 Grade 7-12..... (H.S. Funding Units) K-12... +.5 (Total) Funding Units	<b>2015-2016</b> <u>Grade</u> <u>Funding Weight</u>  K-6 ..... 1.0 Grade K to 6... (Elem. Funding Units)  7-12 ..... 1.2 Grade 7-12..... (H.S. Funding Units) K-12... +.5 (Total) Funding Units	<b>2016-2017</b> <u>Grade</u> <u>Funding Weight</u>  K-6 ..... 1.0 Grade K to 6... (Elem. Funding Units)  7-12 ..... 1.2 Grade 7-12..... (H.S. Funding Units) K-12... +.5 (Total) Funding Units
	2015-2016	\$5,948	2%	412
2016-2017	\$6,067	2%	396	\$1,186,984
2017-2018	\$6,188	2%	337	\$705,373
2018-2019	\$6,312	2%	279	\$504,320
2019-2020	\$6,438	+\$126.00 or 2%	271	\$421,294
2020-2021	\$6,567	+\$129.00 or 2%	243	TBD by Audit
2021-2022	\$6,728	+\$161 or 2.45%	226 as of 9/20/2021	TBD by Audit
2022-2023	\$6,863	+\$296.00 or 2%	217 est.	TBD by Audit

# General Education Formula Allowance, 2003-2021

Adjusted for Pupil Weight Change and Inflation (CPI)



Source: MDE June 2020 Inflation Estimates



Per pupil allowance for Fiscal Year 2019-2020 would need to increase by another \$503 (7.7%) to have kept pace with inflation since 2002-2003. \$568 million annually (source: MREA)

Ninety-nine percent (i.e. all) of districts in Minnesota currently have voter-approved operating levies to support district operations. School funding in Minnesota has not kept up with inflation, which compels schools to seek extra (referendum) support from their residents.



# Families in the United States

SMALLER FAMILIES! No such thing as a Hector Reese Family ;)

According to the U.S. Census Bureau, a family is a group of two people or more (one of whom is the householder) related by birth, marriage, or adoption and residing together; all such people (including related subfamily members) are considered as members of one family.

As of 2020, the U.S. Census Bureau counted about 83.68 million [families in the United States](#). The [average family](#) consisted of 3.15 persons in 2020, down from 3.7 in the 1960s. This is reflected in the decrease of [children in family households](#) overall. In 1970, about 56 percent of all family households had children under the age of 18 living in the household. This percentage declined to 40.66 percent in 2019. source: [www.statista.com/](#)

QuickFacts

Roseau County, Minnesota

QuickFacts provides statistics for all states and counties, and for cities and towns with a *population of 5,000 or more*.

🔍 Enter state, county, city, town, or zip code

-- Select a fact --

↺

CLEAR

📊

TABLE

📍

MAP

📈

CHART

Table

All Topics	🔍 Roseau County, Minnesota
📄 Population estimates, July 1, 2019, (V2019)	15,165
👤 PEOPLE	
Population	
📄 Population estimates, July 1, 2019, (V2019)	15,165
📄 Population estimates base, April 1, 2010, (V2019)	15,629
📄 Population, percent change - April 1, 2010 (estimates base) to July 1, 2019, (V2019)	-3.0%
📄 Population, Census, April 1, 2020	15,331
📄 Population, Census, April 1, 2010	15,629

Source [www.census.gov/quickfacts/](#)



# Demographic Trends: The 2020 Census and its Impact on School Districts

*1 p.m. Thursday, September 17, 2021*

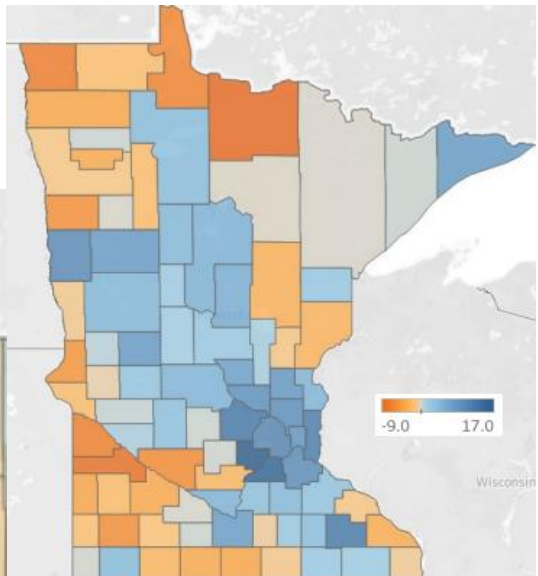
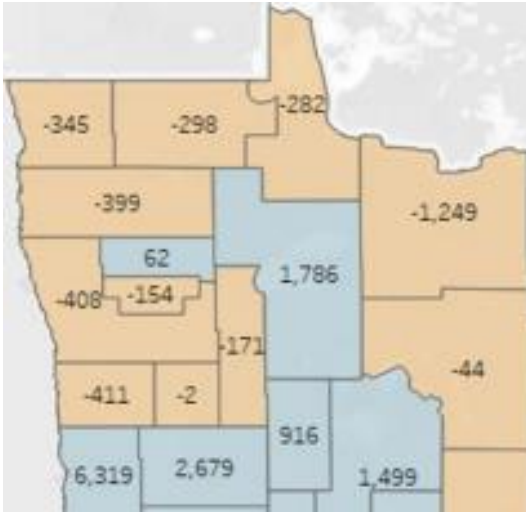
The next two decades will bring big changes to the Land of 10,000 Lakes. Susan Brower, Minnesota's State Demographer, will discuss the changing growth patterns in the state, and describe how demographic shifts are likely to play out in the years ahead.

Join Susan for a lively discussion about what these changes will mean to current and future students of Minnesota.

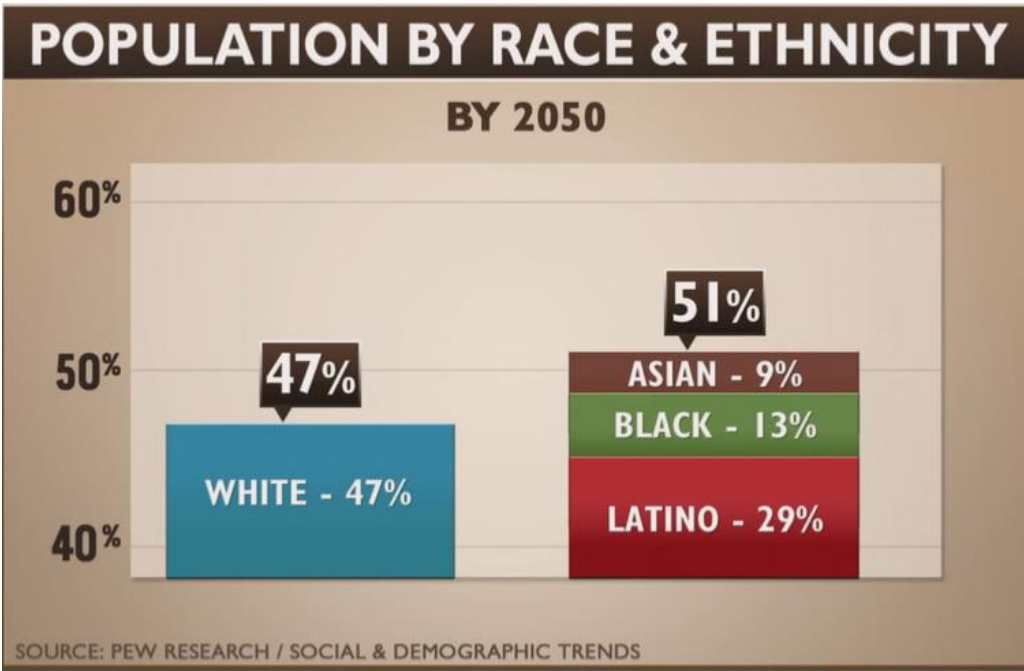


## MN Demographic Trends

- Decline of population in rural areas
- Increase in population in Metro & regional centers



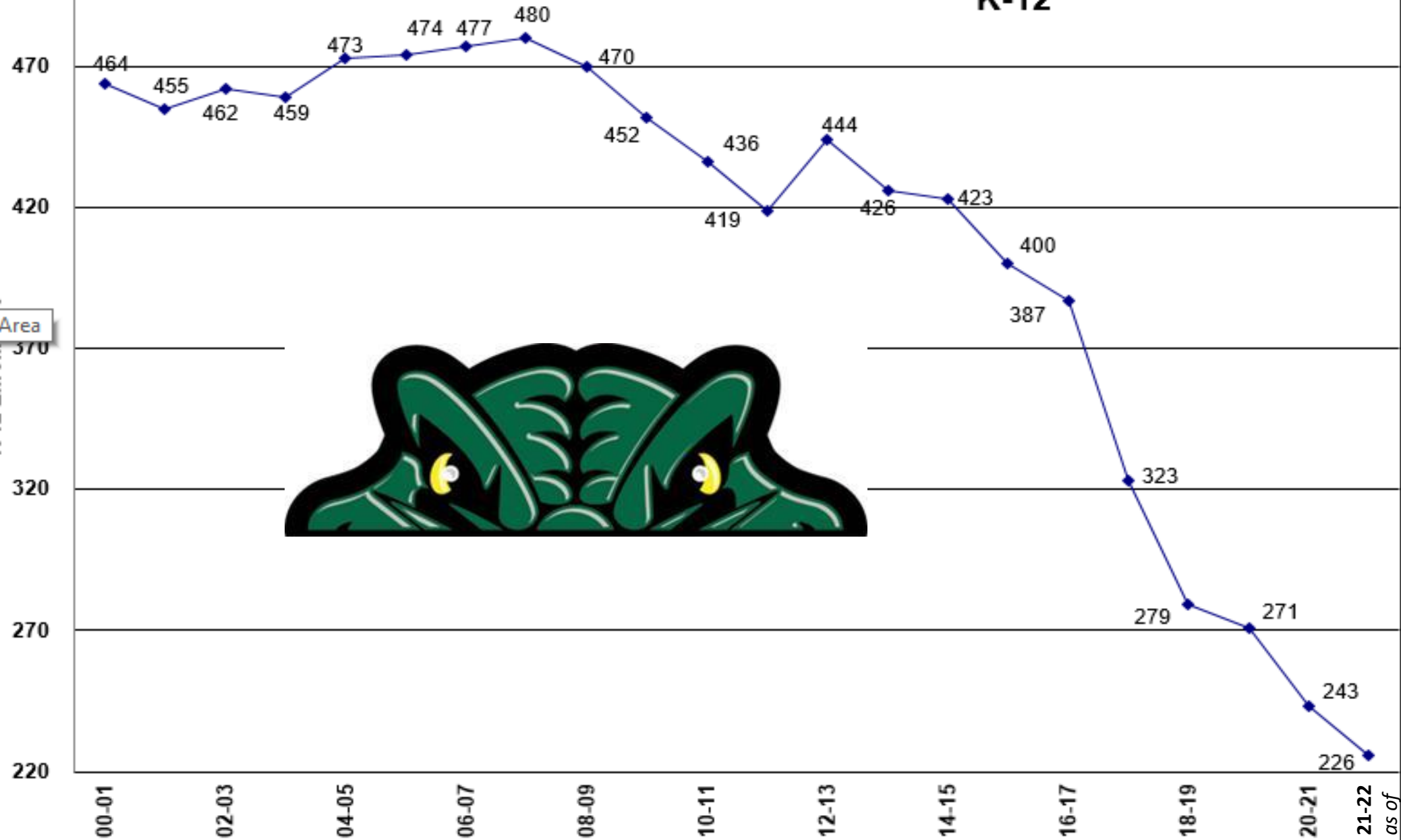
- Growth in people of color population(s)



# GMR FALL ENROLLMENT BY SCHOOL YEAR K-12

Chart Area

K-12 Enrollment



as of 9/20/2021



## Open Enrollment

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### Statewide Enrollment Options

Statewide enrollment options, informally known as open enrollment, is Minnesota's public school choice option that allows students and parents to have access to schools that are not within their resident district. This program allows student enrollment from one school district into another. In the 2020-21 school year, more than 86,000 Minnesota students, or 9.9%, are open-enrolled.

State applications are used for any open enrollment situation involving two school districts in Minnesota. Once accepted for open enrollment, the student may attend the nonresident district through high school graduation. Siblings of the open-enrolled student will receive priority consideration to attend the same nonresident district if demand exceeds available spots and a lottery is held. Nonresident districts must receive applications by **January 15** for the following fall, with some exceptions. See the Statewide Enrollment Options Instructions for details.

### Postsecondary Enrollment Options (PSEO)

**Postsecondary Enrollment Options (PSEO)** is an opportunity for Minnesota resident high school students in grades 10, 11 or 12, to earn dual credit for both high school and college. Most commonly, PSEO courses are delivered by the postsecondary institution (PSI) online or in person on campus. Payment of PSEO course tuition and required items, in most cases, comes directly from the Minnesota Department of Education (MDE) to the PSI. MDE does not pay for any materials/equipment a student owns once the course has ended.



### Home School Education

Minnesota's Compulsory Instruction statutes, sections [120A.22](#), [120A.24](#), and [120A.26](#), allow parents to create private schools in their home for their children. Like other nonpublic options, these schools are predominately financed by the parents.

**Open Enrollment and PSEO → “the State Aid follows the kid.” HOME SCHOOLS DO NOT RECEIVE STATE PP AID**

# ***MN School closure is a casualty of a shrinking demographic***

By Ryan Laughlin

***Published: May. 9, 2018 at 5:06 PM CDT***



*Excerpts:*

Source: <https://www.valleynewslive.com/content/news/School-closure-a-casualty-of--482220811.html>

After nearly 70 years of educating kids in rural Minnesota, the Middle River School is locking its doors at the end of the school year. School leaders said the decision was years in the making and driven by the financial state the Greenbush-Middle River School District is in.

The school board voted 5-2 to permanently close the Middle River School. The last day of class, ever, is May 25th. "This situation, right now, is financially driven. And we need to reduce expenditures to preserve our school district as a whole," said Jerome. The decision to close the school could further compound the two major problems that have plagued the district: enrollment and revenue. "Greenbush-Middle River School District is liable to lose additional students to open enrollment out, that would cause a lack of revenue," said Jerome.

# ACTUAL STUDENT ENROLLMENTS VS. PROJECTED FUTURE STUDENT ENROLLMENTS

\* Determined by using Grade Progression Method

School Year	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
	< ----- Actual Fall Census ----- >					< ----- Projected Future Enrollments ----- >				
Age is < 1	25	14	26	16	16	--	--	--	--	--
Age 1	22	13	16	27	16	15	--	--	--	--
Age 2	23	23	22	15	27	19	17	--	--	--
Age 3	25	21	22	22	15	26	18	17	--	--
Age 4	32	20	23	21	22	14	25	17	16	--
Age Birth to 4	127	91	109	101	96	74	61	34	16	
Grade K	21	17	21	19	13	18	11	20	14	13
Grade 1	21	14	17	20	21	14	19	12	21	15
Grade 2	22	12	15	17	18	18	12	16	10	18
Grade 3	25	19	13	16	18	18	18	12	16	11
Grade 4	15	19	18	13	15	16	17	16	11	15
Grade 5	22	16	21	16	13	15	17	17	17	11
Grade 6	16	20	16	20	17	12	14	16	16	16
	< ----- Elementary Grade Summary ----- >					< ----- Elementary Grade Summary ----- >				
Grade K	21	17	21	19	13	18	11	20	14	13
Grade 1 to 6	121	100	100	102	102	94	96	89	90	84
Grade K to 6	142	117	121	121	115	111	107	109	104	97
	< ----- Secondary Grade Summary ----- >					< ----- Secondary Grade Summary ----- >				
Grade 7	21	17	21	17	20	18	13	15	17	17
Grade 8	26	22	15	21	16	20	18	13	15	16
Grade 9	31	24	25	14	22	16	19	17	13	15
Grade 10	36	30	24	21	11	20	15	18	16	12
Grade 11	36	32	32	20	22	10	19	14	17	15
Grade 12	31	37	33	29	20	22	10	18	13	16
Grade 7-12	181	162	150	122	111	106	94	95	90	91
	< ----- K - 12 Summary ----- >					< ----- K - 12 Summary ----- >				
Grades K - 6	142	117	121	121	115	111	107	109	104	97
Grades 7 -12	181	162	150	122	111	106	94	95	90	91
Grade K - 12	323	279	271	243	226	217	201	204	195	188





# GREENBUSH MIDDLE RIVER SCHOOL DISTRICT

## DEFICIT REDUCTION SUGGESTIONS

**Directions:** The Board of Education and the School Administration is soliciting suggestions for making expenditure reductions. Although the primary responsibility for the school budget rests with the Board and the Administration, soliciting suggestions from residents and employees will ensure that all reasonable deficit reduction measures have been considered.

When making a deficit reduction suggestion, please phrase your suggestion in terms of a single action. Do not make a broad generalization about the school program. These kinds of statements are difficult to convert into specific cost cutting measures. For example, if you believe that too much money is spent on student athletics, state which sport(s) the school district should delete rather than making a general statement. Another example, if you believe the school district has many frills, identify each item that you consider a frill.

**Deadline:** Please return this form to the district office, principals' office, or your immediate supervisor ASAP but no later than \_\_\_\_

1. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
2. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Note: Use the back of this form for the identification of more deficit reduction suggestions.

**Identifying Respondent by Classification (optional):** Some respondents may have more first-hand information regarding the possibility of reducing expenses for specific programs. For example, a bus driver may have more relevant information regarding the reduction of expenses for student transportation than a food service employee. Therefore, please identify yourself by placing a check next to the most appropriate group:

- |  |   |  |  |
|--|---|--|--|
| <input type="checkbox"/> Pupil Transportation Employee | <input type="checkbox"/> Buildings & Grounds Employee | <input type="checkbox"/> Food Service Employee       | <input type="checkbox"/> Instructional Aides       |
| <input type="checkbox"/> Office Employee               | <input type="checkbox"/> Secondary Teacher            | <input type="checkbox"/> Elementary Teacher          | <input type="checkbox"/> Special Education Teacher |
| <input type="checkbox"/> Parent                        | <input type="checkbox"/> Student                      | <input type="checkbox"/> Resident of School District |  |

To address a  
declining  
enrollment  
trend –  
*Budget  
reductions*

# Proposed Reductions to 2021-2022 Budget approved on March 29, 2021 during Special School Board Meeting

07/19/2021 School Board Meeting

Line	Board Remarks	General Summary of Budget Reductions & Comments	Program Area Affected	Estimated Increase for Receipts	Estimated Decrease for Expenditures	
1		Reduce Phy. Ed. Teacher (early Retirement incentive) re-assign staff to fill vacancy & or eliminate electives	K-12 Instructional		\$66,903	\$316,956
2		Reduce Math Teacher (early Retirement incentive) re-assign staff to fill vacancy & or eliminate electives	K-12 Instructional		\$72,393	
3		Reduce Science Teacher from 1.0 FTE to .50 FTE re-assign staff to fill vacancy & or eliminate electives	K-12 Instructional		\$42,424	
4		Reduce one (1) full time English Teacher re-assign staff to fill vacancy & or eliminate electives	K-12 Instructional		\$82,225	
5		NOT Replace Special Education Teacher (July 19, 2021 School Board meeting)	K-12 Instructional (Spe. Ed)		\$53,011	
6						
7		Reduce one (1) Office Secretary (offer affected person vacant Para Position in 2021-2022)	Office Support		\$30,963	
8						
9		Reduce one (1) regular Bus Route Position	Transportation		\$22,331	
10						
11		Reduce part time School Social Worker position (currently contracted with Badger)	Student Support		\$37,660	
12						
13		Reduce one (1) person to teacher relicensure committee (previous person was in line #1)	Teacher licensure		\$647	
14						
15		Increase cost of Driver Education (\$75.00 per person) to be in line with actual cost	Driver Education	\$1,350		
16		(implement incremental payment plan to pay-in-full)				
17						
18		Reduce Elementary Wrestling Coach #1 of 2 Compensation	Elementary Athletics		\$1,230	\$7,380
19		Reduce Elementary Wrestling Coach #2 of 2 Compensation	Elementary Athletics		\$1,230	
20		Reduce Elementary Girls BB Coach #1 of 2 Compensation	Elementary Athletics		\$1,230	
21		Reduce Elementary Girls BB Coach #2 of 2 Compensation	Elementary Athletics		\$1,230	
22		Reduce Elementary Boys BB Coach #1 of 2 Compensation	Elementary Athletics		\$1,230	
23		Reduce Elementary Boys BB Coach #2 of 2 Compensation	Elementary Athletics		\$1,230	
24						
25		Eliminate Summer Park & Recreation Payment and summer ball school bus availability to City of Greenbush	Summer Park & Rec.		\$2,000	\$4,000
26		Eliminate Summer Park & Recreation Payment and summer ball school bus availability to City of Middle River	Summer Park & Rec.		\$2,000	
27						
28		Reduce FCCLA Assistant Advisor	Extra Curricular		\$1,358	\$14,709
29		Based on student participation, Reduce one (1) Football coach	Extra Curricular		\$2,812	
30		Based on student participation, Reduce one (1) Girls Basketball coach	Extra Curricular		\$2,812	
31		Based on student participation, Reduce one (1) Wrestling coach	Extra Curricular		\$2,812	
32		Based on student participation, Reduce one (1) Baseball coach	Extra Curricular		\$2,812	
33		Based on student participation, Reduce one (1) Golf coach	Extra Curricular		\$2,103	
34						
35						
36		Eliminate THE VILLAGE employee Assistance Program due to lack of utilization	Teacher Support		\$1,500	
37		Reduction of Independent Contractor [retiree] for Boiler license operations (effective Sept. 1, 2021)			\$13,905	
38				\$1,350	\$450,051	\$451,401

The GMR Annual Budget is ~\$4,500,000 Budget reductions implemented in 2021-2022 are 10% of the annual budget

Previous measures the district has taken to control / reduce costs, include:

- Reduction in teaching and staff (Admin.) positions
- School Closure
- Reduced electives (Business Ed., Ag.)
  - Reduced curriculum budget
- Increase fees
- Rebid or competitive bidding for service (eg: Food Service / insurance) contracts for lower costs.
- Used FEDERAL & State Covid Relief Funding in lieu of annual State allocated General funds.





**What's  
Next?**

Official Ballot

**Special Election Ballot  
Independent School District No. 2683  
(Greenbush-Middle River)  
November 2, 2021**

Judge \_\_\_\_\_

Judge \_\_\_\_\_

**Instructions to Voters:**

To vote, completely fill in the oval(s) next to your choice(s) like this: ●

**School District Questions**

"To vote for a question, fill in the oval next to the word ""Yes"" on that question. To vote against a question, fill in the oval next to the word ""No"" on that question."

**School District Question 1**

**Renewal of Expiring Referendum  
Revenue Authorization**

The board of Independent School District No. 2683 (Greenbush-Middle River) has proposed to renew the school district's existing referendum revenue authorization of \$506.05 per pupil which is scheduled to expire after taxes payable in 2021. The proposed referendum revenue authorization would be applicable for six years, beginning with taxes payable in 2022, unless otherwise revoked or reduced as provided by law.

Shall the increase in the revenue proposed by the board of Independent School District No. 2683 be approved?

☐ Yes

☐ No

**BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING TO EXTEND AN EXISTING PROPERTY TAX REFERENDUM THAT IS SCHEDULED TO EXPIRE.**

**School District Question 2**

**Approval of Additional School District  
Referendum Revenue Authorization**

The board of Independent School District No. 2683 (Greenbush-Middle River) has proposed to increase its general education revenue by \$700 per pupil. The proposed referendum revenue authorization would be applicable for six years unless otherwise revoked or reduced as provided by law.

If School District Question 1 is approved, shall the increase in the revenue proposed by the board of Independent School District No. 2683 be approved?

☐ Yes

☐ No

**BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE.**

Sample

PRELIMINARY ESTIMATES PRIOR TO THE ELECTION

Greenbush-Middle River School District, ISD 2683

Analysis of Tax Impact for Potential Referendum Levy

July 21, 2021

Year Taxes are Payable	Question 1			Question 2	Total Increase
	2021	2022		2022	2022
	Expiring Authority	Renewed Authority	NET CHANGE	New Authority	Both Questions
Est. Adjusted Pupil Units (APU)	276.40	240.40	-36.00	240.40	240.40
Revenue per Pupil Unit	-\$506.05	\$506.05	\$0.00	\$700.00	\$1,206.05
Estimated Referendum Revenue	-\$139,872	\$125,298	-\$14,574	\$164,636	\$289,934

Type of Property	Estimated Market Value	Estimated Tax Increase for Referendum Levy Only*				
Residential Homesteads, Apartments, and Commercial-Industrial Property	\$50,000	-\$35	\$31	-\$4	\$71	\$67
	75,000	-52	46	-6	107	101
	100,000	-69	61	-8	143	135
	125,000	-87	76	-11	178	167
	150,000	-104	92	-12	214	202
	175,000	-121	107	-14	249	235
	200,000	-139	122	-17	285	268
	225,000	-156	138	-18	321	303
	250,000	-173	153	-20	356	336
	275,000	-191	168	-23	392	369
	300,000	-208	184	-24	428	404
	325,000	-225	199	-26	463	437
	350,000	-243	214	-29	499	470
	375,000	-260	229	-31	535	504
	400,000	-277	245	-32	570	538
	425,000	-295	260	-35	606	571
	450,000	-312	275	-37	642	605
	475,000	-329	291	-38	677	639
	500,000	-347	306	-41	713	672
	550,000	-381	337	-44	784	740

\* The amounts in the table are based on school district taxes for the referendum levy only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the Minnesota Homestead Credit Refund ("Circuit Breaker") program. Owners of homestead property may qualify for a refund, based on their income and total property taxes. This may change the net effect of the referendum levy for those property owners.

**NOTE: Agricultural property will pay taxes for the proposed referendum based only on the value of the house, garage and one acre. Seasonal recreational residential property (i.e., cabins) will pay no taxes for the proposed referendum.**



Greenbush Middle River School District 2683

Learn, Inspire, Excel

Home > November 2nd Operating Referendum > Homepage

TAX CALCULATOR - WHAT WILL IT COST ME?

Click here to use the District's Financial Consultant (Ehlers) Tax Calculator ---->

<https://www.ehlers-inc.com/microsite/gmr2021/>

ONLINE CALCULATORS: ESTIMATING TAX IMPACT

Residential Homesteads, Apartments, OR Commercial/Industrial Property

If you own a residential homestead, apartments, or commercial/industrial property, enter the Estimated Market Value to see the potential tax impact.

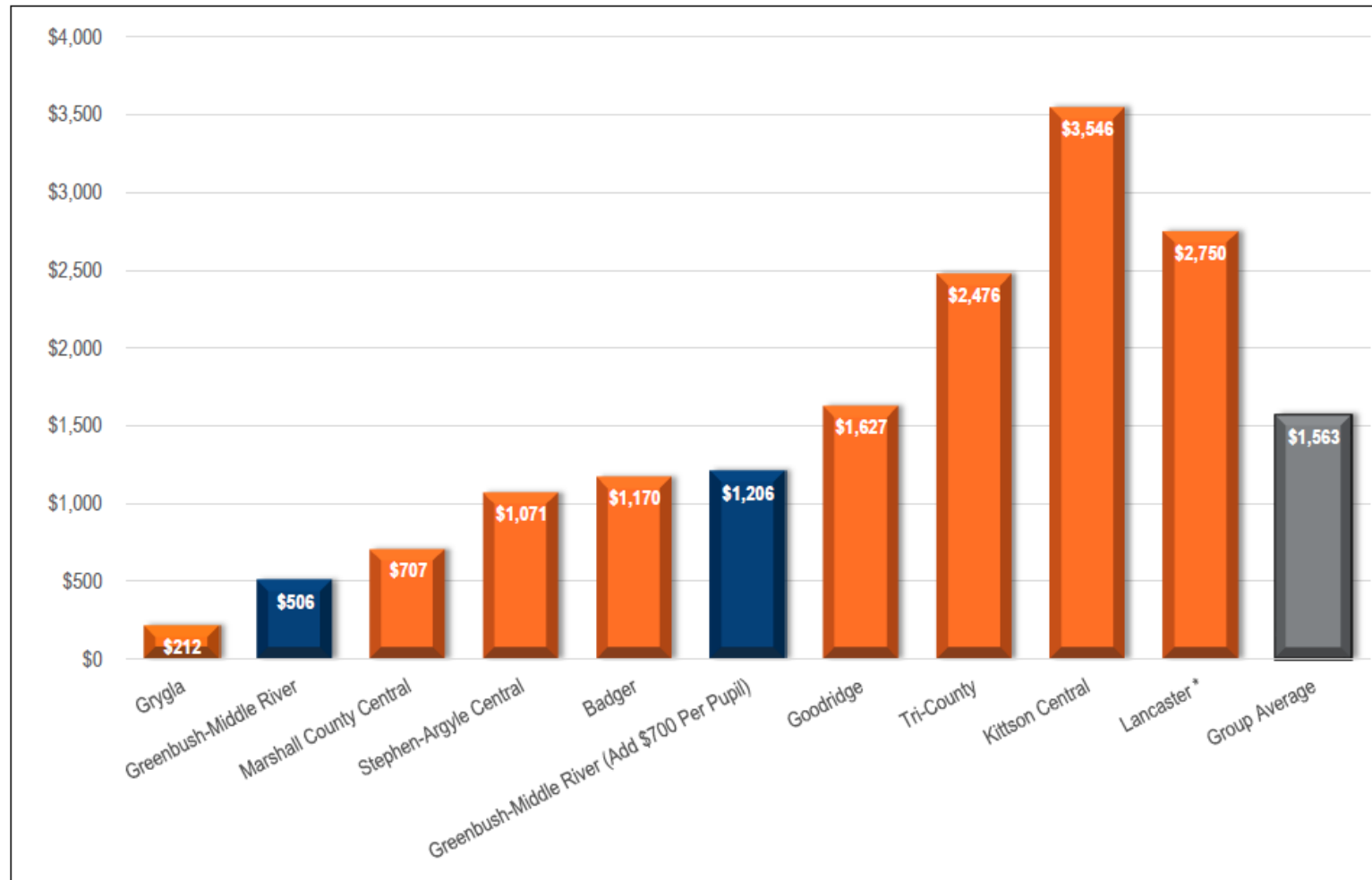
ESTIMATED MARKET VALUE

Enter only whole numbers to the nearest dollar  
(no dollar signs, commas, or decimals).

CALCULATE

# Greenbush - Middle River School District

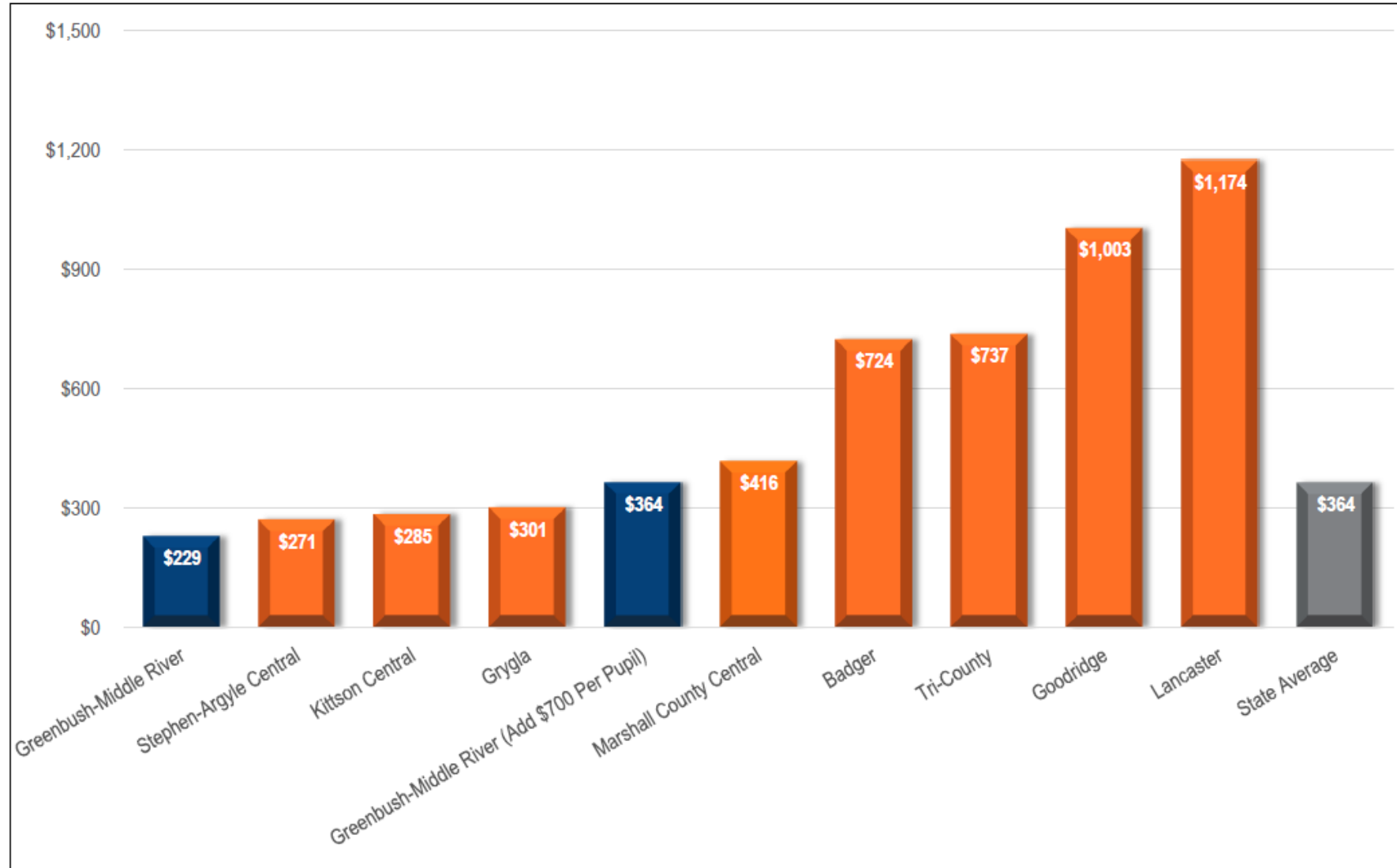
Voter Approved Referendum Authority Per Pupil Unit FY 2021-22



\* Authorities with voter approved annual inflationary adjustment  
Source: MDE Operating Referendum Phaseout July 2021

# Greenbush - Middle River School District

Total School Property Taxes, Payable 2021, on a Home with an Estimated Market Value of \$100,000

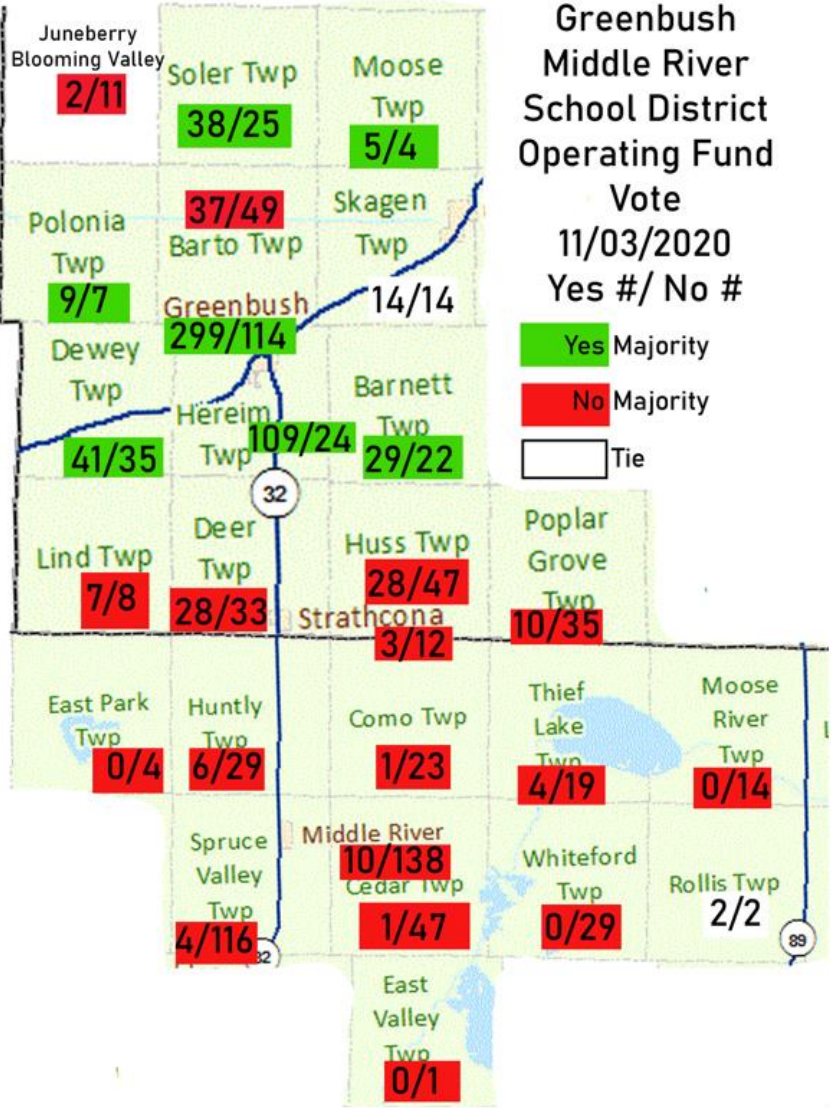


Source: Pay 2021 School Tax Report



Party	Candidate	Totals	Pct	Graph
Nonpartisan	YES	689	44.31%	<div></div>
Nonpartisan	NO	866	55.69%	<div></div>

Source: Office of the Minnesota Secretary of State



VOTERS DECIDE

FALL 2020  
School Election

# WHAT IF THE VOTE FAILS



In Ballot Question #1 in the November 2, 2021 Special School Election the Greenbush Middle River School District will be asking district residents to renew an operating levy for the school district that expires in June 2022. The current operating referendum is \$506. 05 per pupil (pp) and raises ~\$125,000. **If the levy vote fails, our school district will need to, at minimum, reduce \$125,000 from its annual budget, which may include eliminating positions and / or programs in the district and negatively impacting the local economy.**

If Ballot Question #1 fails, Ballot Question #2 seeking additional revenue is cancelled out.

If Ballot Question #1 passes, it is still likely budget reductions will be necessary due to a declining enrollment trend and annual inflationary costs (eg: salaries, curricular materials, insurance(s), technology, etc.) the district is obligated to pay.

If Ballot Question #1 passes and Ballot Question #2 passes, the district has some cushion room to operate the school and its programs. We are anticipating flat to lower enrollment for the next few years, so this local assistance is vital as we continue to provide a quality education for our students.

**Our strong school system benefits our entire community. We are proud of the many offerings and activities we have for our students and our ability to host events for our local spectators of fine arts and athletics.**

- Additional Budget reductions to be implemented in 2022-2023 ⌘

- Brd action to approve Referendum Ballot question in State election (Nov. 2022)

- Cash Flow and cash flow borrowing

(1) Aid anticipation Certificates and / or (2) interest-bearing line of credit from a bank

## Operating Referendum Vote in Fall of 2021

Failed  
vote

Voter  
Approval

Failed Vote in Fall of 2022 (*mid-term election*)

- Budget reductions to be implemented in 2023-2024 ⌘

- Cash Flow

- Aid anticipation Certificates, and / or

- interest-bearing line of credit from a bank

- Statutory Operating Debt [SOD]

*Under Minnesota Statutes, section 123B. 81, subdivision 2, a school district or charter school is in Statutory Operating Debt (SOD) when it **reports a year-end Net Negative Unreserved General Fund Balance exceeding more than 2.5 percent of its unreserved/undesignated operating expenditures.***

If Ballot Question #1 passes and Ballot Question #2 passes, the district has some cushion room to operate the school and its programs. We are anticipating flat to lower enrollment for the next few years, so this local assistance is vital as we continue to provide a quality education for our students.

The MN Dept. of Education (State of MN) will intervene if a school district is in SOD. MDE will advise the District “what to do” to get out of SOD.



Option: Voter Approved Operating Levy

Option: Consolation with a neighboring school district *who will take you*

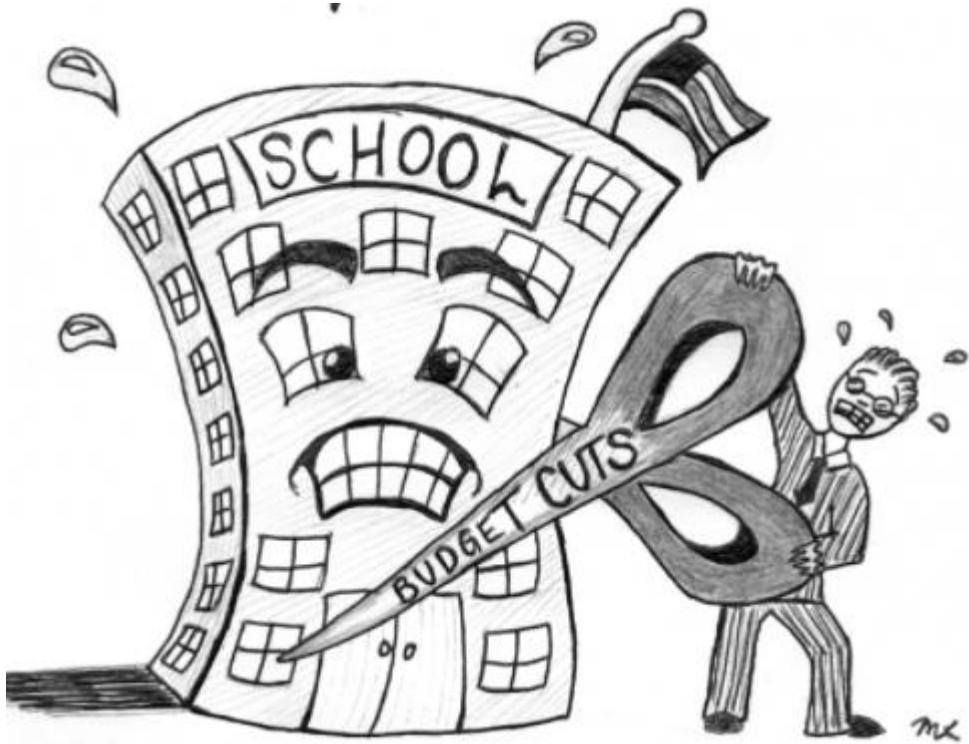
Option: Dissolution with school district lines re-drawn and final approval by home County Commissioners (Roseau County)  
now *former* GMR School District would be absorbed in re-drawn school district and pay school taxes in “new” district **PLUS** existing debt in “old” GMR District



*"In this world, nothing  
is certain except **death**  
**and taxes.**"* - Ben Franklin, 1789



# The GMR District can not CUT its way to financial strength



**SOLUTION:** combine on-going budget reductions/ financial austerity along with a voter-approved operating levy will allow the GMR School to partner with our residents, and keep both our school and our community strong.



# School Resource

## www.middleriver.k12.mn.us


middleriver.k12.mn.us

1 MDE ★ StarTribune.com: N... Edit Agenda Item -... Bb Greenbush Middle... Meeting Quick Vie... DNT Iron Range contract... PP With border openin... Meeting Quick Vie...

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[Teacher Pages](#) [SAFE RETURN TO IN-PERSON LEARNING 2021-2022](#) [Parents](#) [November 2nd Operating Referendum](#) [Calendar](#)



**Thank you for all you do  
for the Community**



***Escort for State Boys Basketball Tournament***

**There are certain Minnesota Tax Refunds and Deferrals that may affect certain property owners' situations. They include:**

### **Minnesota Homestead Credit Refund**

If your household income is less than approximately \$116,180, you may qualify for the Homestead Credit Refund (also known as the "Circuit Breaker" refund). This program, which has existed since the 1970s, is intended to reduce tax burdens for homeowners with relatively low incomes and relatively high property tax burdens. Some important facts about this program are summarized below.

- Available **each year** to owners of homestead property
- Applies only to the taxes attributable to the house, garage, and one acre on agricultural homestead property
- Available to all owners of residential homestead and agricultural homestead property with household incomes of less than \$116,180
- Refund is on a sliding scale, based on your income and your total property tax burden
- The maximum refund is \$2,840
- Also available to renters
- To determine eligibility and refund amounts, complete [\*\*Minnesota tax form M1PR\*\*](#)

**- consult your tax professional, or  
- Visit the Dept. of Revenue web site  
[www.taxes.state.mn.us](http://www.taxes.state.mn.us)**





## Senior Citizen Property Tax Deferral

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- Allows people age 65 and older with household income of \$60,000 or less to defer a portion of property taxes on home
- Must have lived in, owned, and homesteaded for last 15 years
- Limits maximum amount of property tax paid to 3% of household income
- Additional taxes are deferred, not forgiven
- Provides predictability; amount of tax paid will not change while participating in program
- Deferred property taxes plus accrued interest must be paid when home is sold or homeowner(s) dies

# State Property Tax Refunds

## Minnesota Special Property Tax Refund

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Available each year to owners of homestead properties with a gross tax increase of at least 12% and \$100 over prior year

Helpful in first year after referendum

Refund is 60% of amount by which tax increase exceeds greater of 12% or \$100, up to a maximum of \$1,000

No income limits

Complete state tax form  
M-1PR  
([www.revenue.state.mn.us](http://www.revenue.state.mn.us))