

**DISCUSSION REGARDING THE LEVY AND BUDGET**

**CROSBY-IRONTON PUBLIC SCHOOLS**

December 14, 2020

6:00 p.m. Forum Room, Secondary Bldg

1. Levy Certification Schedule
2. Notice of Proposed Property Tax for 2021
3. 2020-21 Preliminary Budget Information
4. 2020 Payable 2021 Levy Information
5. Community Comments

## LEVY CERTIFICATION SCHEDULE

### FALL OF 2020

- September 30 - The School Board must certify the proposed levy to the County Auditor.
- November 24 - Deadline for the County Auditor to prepare and the County Treasurer to deliver by first class mail a parcel specific notice of proposed property taxes for all taxing authorities to each taxpayer.
- November 25 to  
December 28 - School Board Meeting: (December 14, 2020)
- School districts must discuss the proposed property tax levy and the current school year budget and provide an opportunity for the public to speak. The district can adopt the final levy at the same meeting.
- December 28 - Within five (5) working days after this date, school districts must certify their final levy to the County Auditor.



Land Services Department  
 322 Laurel St Suite 15  
 Brainerd, MN 56401  
 (218) 824-1010  
 www.crowwing.us

**TAXPAYER(S):**

**Property Information**

Property ID:

Property Address:

Property Description:

# PROPOSED TAXES 2021

**THIS IS NOT A BILL. DO NOT PAY.**

VALUES AND CLASSIFICATION			
	Taxes Payable Year	2020	2021
<b>Step 1</b>	Estimated Market Value	167,000	184,600
	Homestead Exclusion	22,210	20,626
	Other Exclusion/Deferrals	0	0
	Taxable Market Value	144,790	163,974
	Class	RES HSTD	RES HSTD
PROPOSED TAX			
<b>Step 2</b>	Property Taxes Before Credits		\$1,247.80
	School Building Bond Agricultural Credit		\$0.00
	Agricultural Market Value Credit		\$0.00
	Other Credits		\$-289.80
	Property Taxes After Credits		\$958.00
PROPERTY TAX STATEMENT Coming in 2021			
<b>Step 3</b>			
<p><b>The time to provide feedback on PROPOSED LEVIES is NOW</b>          It is too late to appeal your value without going to Tax Court.</p>			

10-30-20\_v1

## Proposed Property Taxes and Meetings by Jurisdiction for Your Property

Contact Information	Meeting Information	Actual 2020	Proposed 2021
STATE GENERAL TAX	NO PUBLIC MEETING	0.00	0.00
CROW WING COUNTY LAND SERVICES DEPT 322 LAUREL ST BRAINERD MN 56401 WWW.CROWWING.US 218-824-1010	DECEMBER 15, 2020 6:00 PM - VIRTUAL ATTENDANCE ONLY CALL FOR VIRTUAL LINK	341.52	397.52
	BUDGET SET AT ANNUAL MEETING - MARCH 2020	200.94	221.56
ISD 182 CROSBY-IRON BILL TOLLEFSON 711 POPLAR ST CROSBY MN 56441 218-545-8800	DECEMBER 14, 2020 6:00 PM FORUM ROOM SECONDARY BLDG		
	Voter Approved Levies	114.46	116.68
	Other Levies	189.42	201.42
Special Tax District		18.66	20.82
Tax Increment		0.00	0.00
Fiscal Disparity		0.00	0.00

**TOTAL Excluding any Special Assessments**

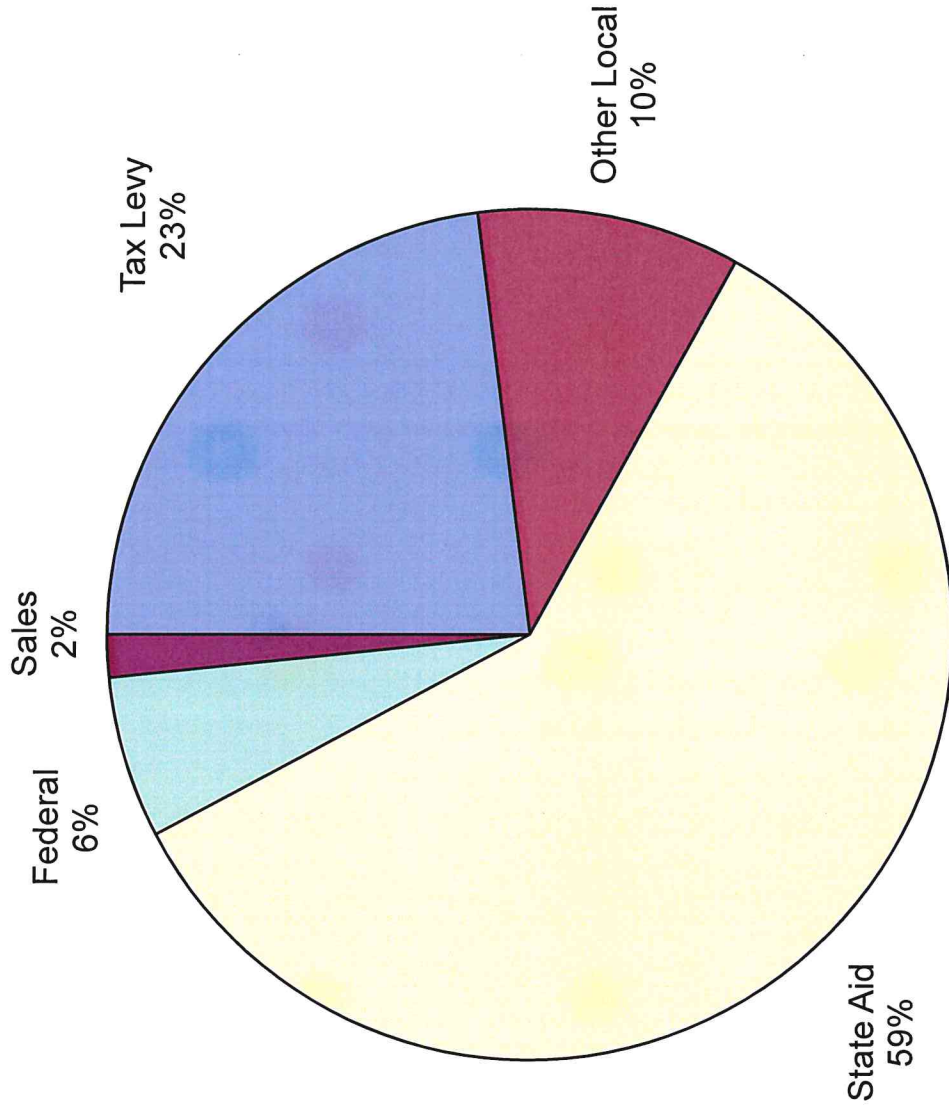
**865.00**

**958.00 10.80%**

1/1 35058

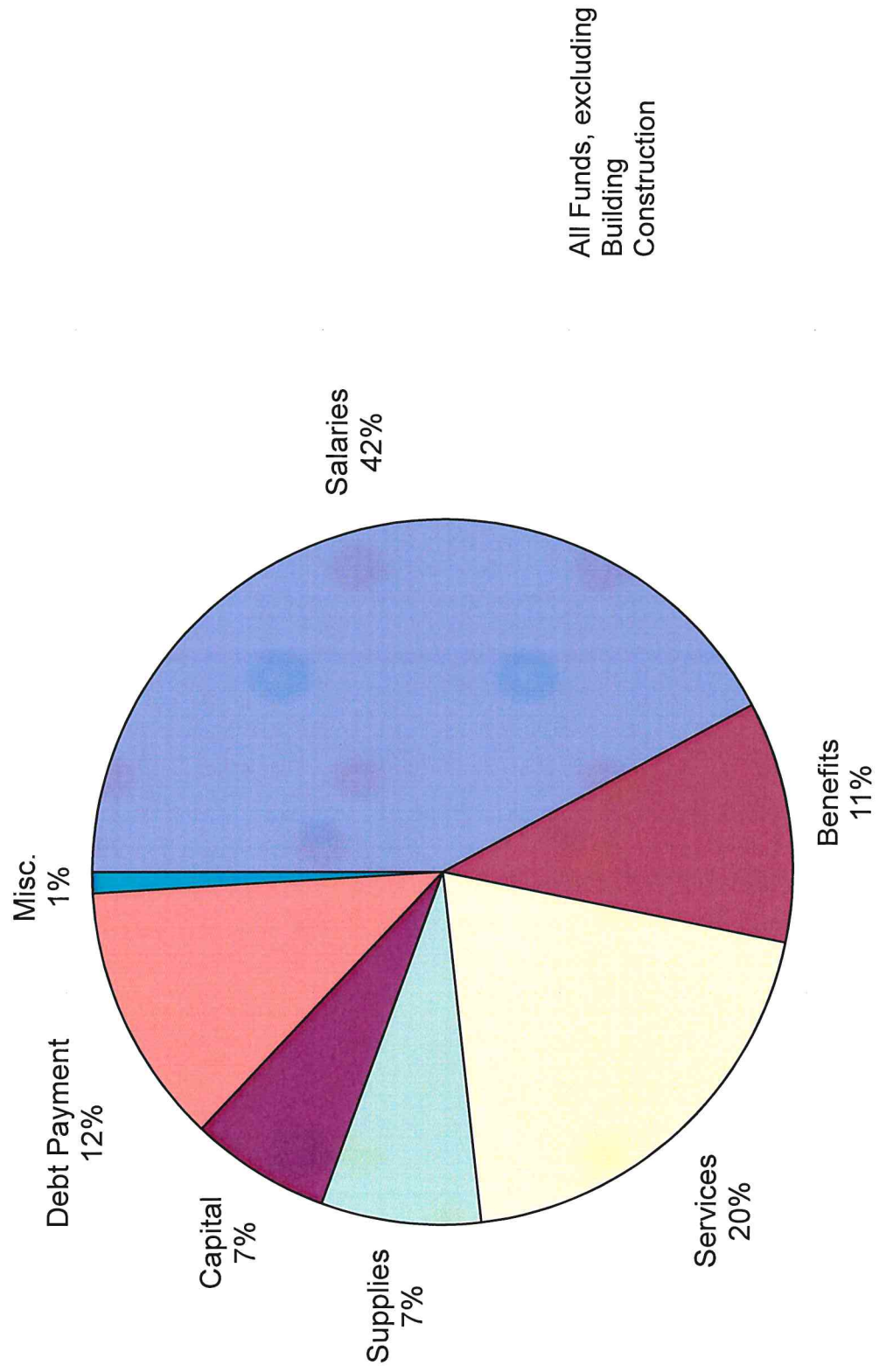


# Where Do District Dollars Come From?



All Funds, excluding  
Fund 6 - Bldg  
Construction

# District Budget by Object of Expense 2020-21 Preliminary Budget



**Independent School District #182**  
 Crosby-Ironton Public Schools  
 2020-2021 Preliminary Budget

**REVENUE**

DESCRIPTION	OPERATING FUNDS						
	GENERAL	OPERATING CAPITAL*	GRANTS*	STUDENT ACTIVITIES*	SCHOLARSHIPS*	FOOD SERVICE	COMMUNITY SERVICE
Local Taxes	9%	92%	0%	0%	0%	0%	2%
Other Local	6%	2%	100%	67%	100%	0%	86%
State Aid	79%	6%	0%	0%	0%	6%	12%
Federal thru S.D.E.	6%	0%	0%	0%	0%	53%	0%
Sales & Conversions	0%	0%	0%	33%	0%	41%	0%
Revenue Totals By Fund	\$ 12,894,869	\$ 838,211	\$ 81,065	\$ 125,520	\$ 83,165	\$ 591,946	\$ 418,514

**EXPENDITURE**

DESCRIPTION	OPERATING FUNDS						
	GENERAL	OPERATING CAPITAL*	GRANTS*	STUDENT ACTIVITIES*	SCHOLARSHIPS*	FOOD SERVICE	COMMUNITY SERVICE
Salaries	53%	0%	0%	0%	0%	37%	65%
Benefits	13%	0%	0%	0%	0%	10%	17%
Purchased Services	26%	0%	15%	56%	0%	5%	8%
Supplies	7%	0%	84%	44%	0%	47%	10%
Facilities	0%	66%	0%	0%	0%	0%	0%
Equipment	1%	14%	1%	0%	0%	1%	0%
Health & Safety	0%	5%	0%	0%	0%	0%	0%
Disabled Access	0%	0%	0%	0%	0%	0%	0%
Debt Service	0%	15%	0%	0%	0%	0%	0%
Transfers	0%	0%	0%	0%	0%	0%	0%
Other	0%	0%	0%	0%	100%	0%	0%
Expenditure Totals By Fund	\$ 13,727,076	\$ 1,123,004	\$ 81,065	\$ 137,755	\$ 91,625	\$ 628,967	\$ 463,957

\* NOTE - Operating Capital, Grants, Student Activities and Scholarships are components of the General Fund.

**Independent School District #182**  
 Crosby-Ironton Public Schools  
 2020-2021 Preliminary Budget

**REVENUE**

DESCRIPTION	NON-OPERATING FUNDS		
	BUILDING CONSTRUCTION	DEBT SERVICE	OPEB TRUST
Local Taxes	0%	88%	0%
Other Local	100%	9%	100%
State Aid	0%	3%	0%
Revenue Totals By Fund	\$ 300,000	\$ 2,320,011	\$ 100,000

**EXPENDITURE**

DESCRIPTION	NON-OPERATING FUNDS		
	BUILDING CONSTRUCTION	DEBT SERVICE	OPEB TRUST
Facilities	100%	0%	0%
OPEB Expense	0%	0%	100%
Debt Service	0%	100%	0%
Expenditure Totals By Fund	\$ 3,450,000	\$ 2,235,583	\$ 141,432

CROSBY-IRONTON SCHOOLS  
 2020 Payable 2021 Proposed Levy Information  
 December 14, 2020

Category:	Maximum Levy 19 Payable 20	Certified Levy 19 Payable 20	Proposed 20 Payable 21	Final 20 Payable 21	Difference
<b>GENERAL</b>					
Local Optional w/ adj	751,372.94	751,372.94	767,461.32	767,461.32	16,088.38
Equity w/ adj.	185,572.37	185,572.37	185,916.91	185,916.91	344.54
1st Tier Board Approved Ref	(994.59)	(994.59)	(3,598.53)	(3,598.53)	(2,603.94)
Capital Project Referendum	-	200,000.00	207,337.79	207,337.79	7,337.79
Student Achievement	-	-	-	-	-
Operating Capital w/adj	192,326.87	192,326.87	232,160.87	232,160.87	39,834.00
Long-Term Fac Maint w/ adj	426,297.99	426,297.99	420,136.62	420,136.62	(6,161.37)
Deferred Maint. w/adj	-	-	-	-	-
Reemployment w/adj.	36,067.64	4,067.64	13,806.58	13,806.58	9,738.94
Safe Schools Levy w/adj	40,992.12	40,992.12	40,214.52	40,214.52	(777.60)
Career Technical	17,911.65	17,911.65	24,014.78	24,014.78	6,103.13
Building Lease	180,923.52	180,923.52	168,289.75	168,289.75	(12,633.77)
Tree Growth	11,540.73	11,540.73	11,540.73	11,540.73	-
Abatement	10,375.83	10,375.83	(4,494.65)	(4,494.65)	(14,870.48)
Taconite Adj	-	-	(18,102.09)	(18,102.09)	(18,102.09)
<b>TOTAL</b>	<b>1,852,387.07</b>	<b>2,020,387.07</b>	<b>2,044,684.60</b>	<b>2,044,684.60</b>	<b>24,297.53</b>
<b>COMMUNITY SERVICE</b>					
Basic	86,631.90	86,631.90	86,631.90	86,631.90	-
Early Childhood	59,262.26	59,262.26	58,877.21	58,877.21	(385.05)
Home Visiting	1,257.00	1,257.00	1,176.00	1,176.00	(81.00)
Abatement	-	-	-	-	-
School-Age Care	12,000.00	6,000.00	6,000.00	6,000.00	-
Taconite Adj	(148,423.25)	(148,423.25)	(152,685.11)	(152,685.11)	(4,261.86)
Adjustments	-	-	-	-	-
<b>TOTAL</b>	<b>10,727.91</b>	<b>4,727.91</b>	<b>-</b>	<b>-</b>	<b>(4,727.91)</b>
<b>DEBT SERVICE</b>					
<b>TOTAL LEVY</b>	<b>3,300,607.51</b>	<b>4,283,786.15</b>	<b>4,086,959.37</b>	<b>4,086,959.37</b>	<b>(196,826.78)</b>
			-4.59%	-4.59%	

\* Represents levies where aid is reduced proportionately by underlevy by the school district.