

**MAHTOMEDI PUBLIC SCHOOLS  
Independent School District 832**

**2019 PAYABLE 2020  
PROPERTY TAX HEARING**

*For the school year  
July 1, 2020 – June 30, 2021  
Presented on December 12, 2019  
Bill Menozzi, Director of Business Services*



## REQUIREMENTS OF THE TRUTH IN TAXATION HEARING

- The 2019 Pay 2020 Proposed Property Tax Levy
  - Proposed Change
  - Specific Reasons for Proposed Change
- Current Year Budget
  - Distribution of Revenues by Revenue Source
  - Spending by Program Area
- Public Comment and Questions



Minnesota Statute 275.065

# **2019 PAY 2020 LEVY**

# **INFORMATION**



**MAHTOMEDI PUBLIC SCHOOLS  
GROSS LEVY COMPARISON  
ALL FUNDS**

	<b>Total % Increase= 0.82%</b>		
	<b>ACTUAL</b>	<b>PROPOSED</b>	<b>DOLLAR</b>
	<b>2018 PAY 2019</b>	<b>2019 PAY 2020</b>	<b>DIFFERENCE</b>
<b>GENERAL FUND</b>	<b>\$9,358,069.73</b>	<b>\$9,491,940.92</b>	<b>\$133,871.19</b>
<b>COMMUNITY EDUCATION</b>	<b>306,907.97</b>	<b>319,905.18</b>	<b>12,997.21</b>
<b>GENERAL DEBT SERVICE</b>	<b>4,726,602.30</b>	<b>4,704,089.11</b>	<b>(22,513.19)</b>
<b>OPEB DEBT SERVICE</b>	<b>322,477.31</b>	<b>318,130.30</b>	<b>(4,347.01)</b>
<b>TOTAL PROPOSED TAX LEVY</b>	<b>14,714,057.31</b>	<b>14,834,065.51</b>	<b>120,008.20</b>



**MAHTOMEDI PUBLIC SCHOOLS  
GENERAL FUND  
GROSS LEVY COMPARISON**

	<b>Total % Increase= 1.43%</b>		
	<b>ACTUAL</b>	<b>PROPOSED</b>	<b>DOLLAR</b>
	<b>2018 PAY 2019</b>	<b>2019 PAY 2020</b>	<b>DIFFERENCE</b>
<b>Referendum Levies</b>	<b>\$3,623,633.75</b>	<b>\$3,660,181.61</b>	<b>\$36,547.86</b>
<b>Local Optional</b>	<b>2,524,145.01</b>	<b>2,568,486.29</b>	<b>44,341.28</b>
<b>Reemployment Levy</b>	<b>13.71</b>	<b>15,151.24</b>	<b>15,137.53</b>
<b>Capital Project Ref Alternative Teacher Compensation</b>	<b>675,094.41</b>	<b>697,423.33</b>	<b>22,328.92</b>
<b>Safe Schools</b>	<b>315,330.34</b>	<b>322,945.63</b>	<b>7,615.29</b>
<b>Abatements</b>	<b>128,023.20</b>	<b>130,179.24</b>	<b>2,156.04</b>
<b>Operating Capital</b>	<b>9,686.03</b>	<b>(3,172.45)</b>	<b>(12,858.48)</b>
<b>Transition Levy</b>	<b>248,921.25</b>	<b>231,415.87</b>	<b>(17,505.38)</b>
<b>Equity Levy</b>	<b>20,672.64</b>	<b>21,220.24</b>	<b>547.60</b>
<b>Building Lease Levies</b>	<b>393,708.80</b>	<b>404,155.82</b>	<b>10,447.02</b>
<b>Integration Levy</b>	<b>353,114.18</b>	<b>364,149.00</b>	<b>11,034.82</b>
<b>Career Technical Levy</b>	<b>104,054.28</b>	<b>101,186.83</b>	<b>(2,867.45)</b>
<b>Safe Schools Intermediate</b>	<b>40,875.12</b>	<b>55,110.91</b>	<b>14,235.79</b>
<b>OPEB</b>	<b>53,473.80</b>	<b>54,277.57</b>	<b>803.77</b>
<b>LTFM Revenue</b>	<b>(16,238.00)</b>	<b>0.00</b>	<b>16,238.00</b>
<b>TOTAL GROSS LEVY</b>	<b>883,561.21</b>	<b>869,229.79</b>	<b>(14,331.42)</b>
	<b>9,358,069.73</b>	<b>9,491,940.92</b>	<b>133,871.19</b>



**MAHTOMEDI PUBLIC SCHOOLS  
COMMUNITY EDUCATION  
GROSS LEVY COMPARISON**

<b>Total % Decrease =</b>	<b>4.23%</b>
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	<b>ACTUAL</b>	<b>PROPOSED</b>	<b>DOLLAR</b>
	<b>2018 PAY 2019</b>	<b>2019 PAY 2020</b>	<b>DIFFERENCE</b>
<b>Basic Community Ed. Levy</b>	<b>\$107,976.50</b>	<b>\$107,976.50</b>	<b>\$0</b>
<b>Early Childhood Levy</b>	<b>75,086.34</b>	<b>72,414.92</b>	<b>(2,671.42)</b>
<b>Abatements</b>	<b>284.84</b>	<b>(105.04)</b>	<b>(389.88)</b>
<b>School Age Care Levy</b>	<b>121,306.11</b>	<b>137,548.05</b>	<b>16,241.94</b>
<b>Home Visit Levy</b>	<b>909.18</b>	<b>725.75</b>	<b>(183.43)</b>
<b>Adults w/ Disabilities</b>	<b>1,345.00</b>	<b>1,345.00</b>	<b>0</b>
<b>TOTAL GROSS LEVY</b>	<b>306,907.97</b>	<b>319,905.18</b>	<b>12,997.21</b>



**MAHTOMEDI PUBLIC SCHOOLS**

**DEBT SERVICE**

**GROSS LEVY COMPARISON**

<b>Total % Decrease =</b>	<b>-0.48%</b>
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	<b>ACTUAL 2018 PAY 2019</b>	<b>PROPOSED 2019 PAY 2020</b>	<b>DOLLAR DIFFERENCE</b>
<b>Debt Service Voter</b>	<b>\$3,948,439.11</b>	<b>\$3,921,594.00</b>	<b>\$(26,845.11)</b>
<b>LT Facilities Maintenance</b>	<b>778,163.19</b>	<b>782,495.11</b>	<b>4,331.92</b>
<b>TOTAL GROSS LEVY</b>	<b>4,726,602.30</b>	<b>4,704,089.11</b>	<b>(22,513.19)</b>



**MAHTOMEDI PUBLIC SCHOOLS**

**OPEB DEBT SERVICE**

**GROSS LEVY COMPARISON**

<b>Total % Decrease =</b>	<b>-1.35%</b>
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	<b>ACTUAL</b>	<b>PROPOSED</b>	<b>DOLLAR</b>
	<b>2018 PAY 2019</b>	<b>2019 PAY 2020</b>	<b>DIFFERENCE</b>
<b>TOTAL OPEB GROSS LEVY</b>	<b>\$322,477.31</b>	<b>\$318,130.30</b>	<b>\$(4,347.01)</b>





## MAHTOMEDI PUBLIC SCHOOLS PAY 2018 VERSUS PAY 2019 SCHOOL LEVY COMPARISON

Total Pay 2019 Levy = \$14,714,057.31
Total Pay 2020 Levy = \$14,834,065.51



# **SCHOOL DISTRICT BUDGET**

## **CURRENT SCHOOL YEAR 2019-2020**



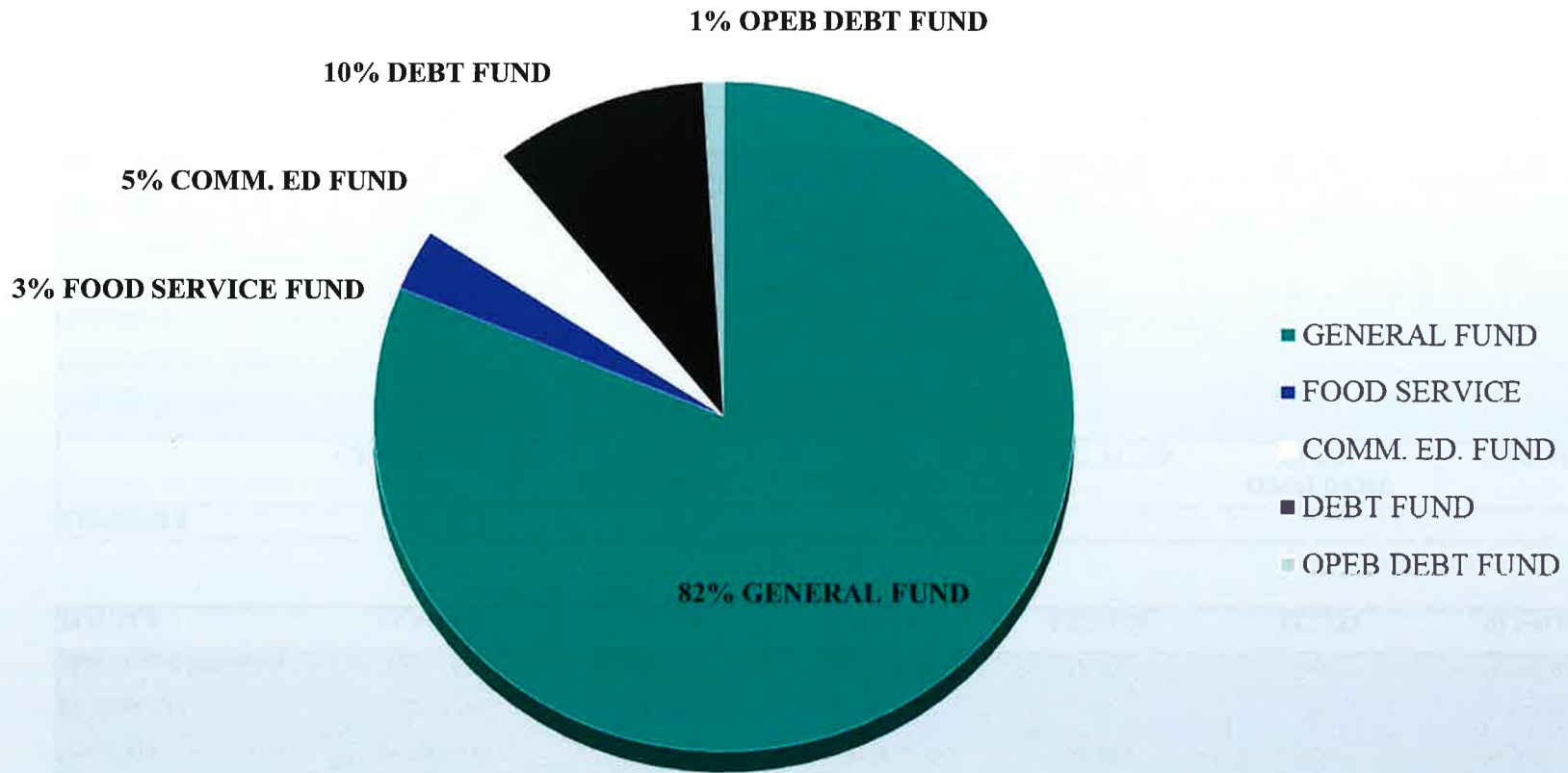
**MAHTOMEDI PUBLIC SCHOOLS  
FISCAL YEAR 2019-2020  
PRELIMINARY COMPOSITE BUDGET**

<b>REVENUES</b>						
	<b>GENERAL FUND</b>	<b>FOOD SERV. FUND</b>	<b>COMM. ED. FUND</b>	<b>DEBT FUND</b>	<b>OPEB DEBT FUND</b>	<b>TOTALS</b>
<b>Levy</b>	9,460,334	0	305,998	4,746,628	322,000	14,834,960
<b>State Aid</b>	29,646,419	56,715	91,683	53,500	250	29,848,567
<b>Federal Aid</b>	823,170	313,500	0	0	0	1,136,670
<b>Misc. Local Revenue</b>	1,416,587	1,057,000	1,877,759	27,500	0	4,378,846
<b>TOTALS</b>	41,346,510	1,427,215	2,275,440	4,827,628	322,250	50,199,043

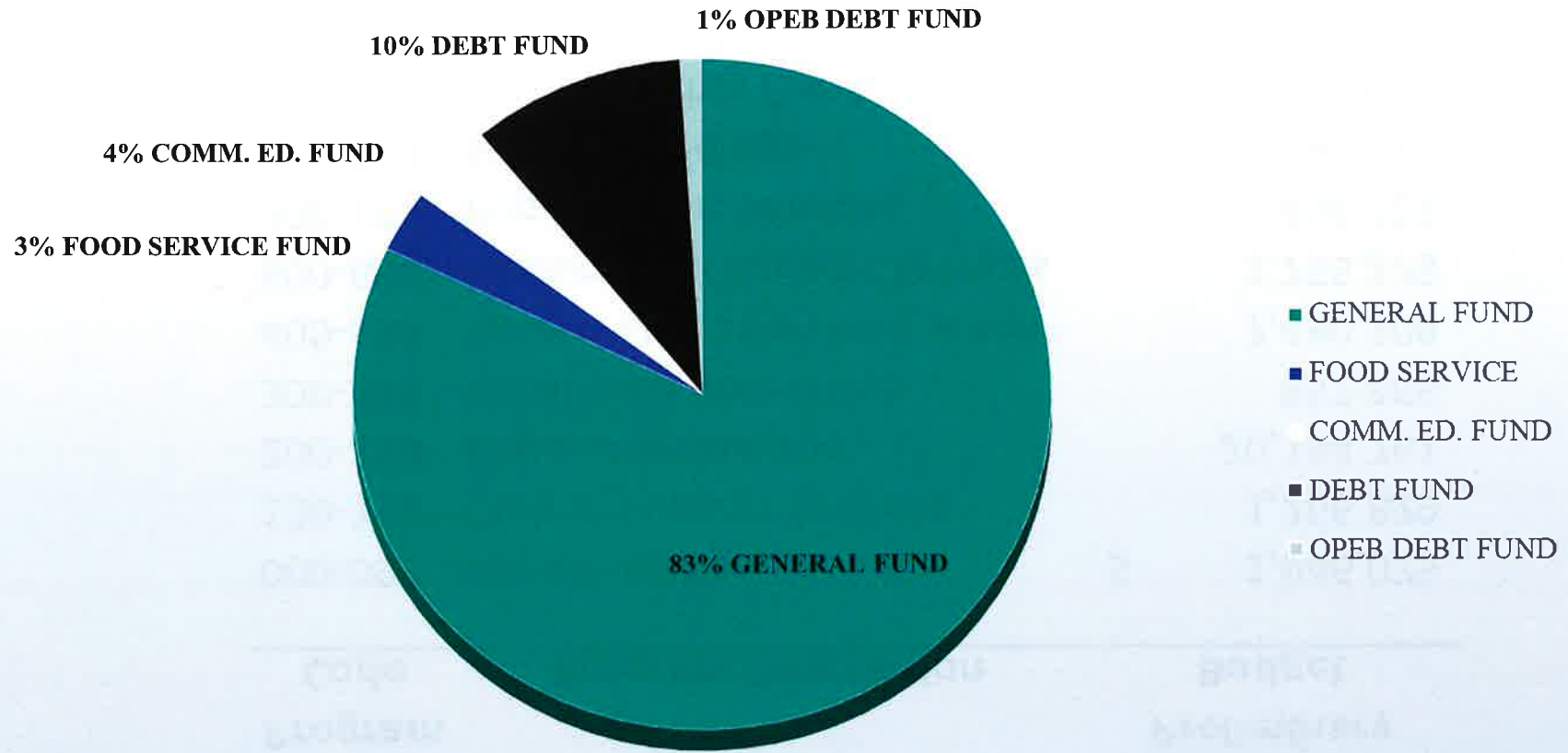
<b>EXPENSES</b>						
	<b>GENERAL FUND</b>	<b>FOOD SERV. FUND</b>	<b>COMM. ED. FUND</b>	<b>DEBT FUND</b>	<b>OPEB DEBT FUND</b>	<b>TOTALS</b>
<b>Salaries/Benefits</b>	32,023,956	74,640	1,649,895	0	0	33,748,491
<b>Purchased Services</b>	5,660,204	679,329	436,314	0	0	6,775,847
<b>Supplies</b>	968,874	654,550	81,450	0	0	1,704,874
<b>Equipment/Bldg. Improvements</b>	1,496,224	20,000	47,666	0	0	1,563,890
<b>Misc./Other</b>	1,100,295	3,250	17,250	0	0	1,120,795
<b>Debt Service</b>	0	0	0	4,748,940	321,633	5,070,573
<b>TOTALS</b>	41,249,554	1,431,769	2,232,575	4,748,940	321,633	49,984,470



**MAHTOMEDI PUBLIC SCHOOLS  
FISCAL YEAR 2019-20  
REVENUE BY FUND COMPARISON**



**MAHTOMEDI PUBLIC SCHOOLS  
FISCAL YEAR 2019-2020  
EXPENDITURE BY FUND COMPARISON**



**MAHTOMEDI PUBLIC SCHOOLS  
FISCAL YEAR 2019-2020  
EXPENDITURES BY PROGRAM DIMENSION**

<b>Program Code</b>	<b>Program Description</b>	<b>2019-2020 Preliminary Budget</b>
000-099	Administration	\$ 1,946,075
100-199	District Support Services	1,266,829
200-299	Regular Instruction	20,194,761
300-399	Vocational Instruction	857,865
400-499	Special Education Instruction	7,480,208
600-699	Instructional Support Services	1,755,275
700-799	Pupil Support Services	3,436,102
800-899	Sites & Buildings	4,087,238
900-999	Fiscal & Other Fixed Costs	225,000
<b>GRAND TOTAL</b>		<b><u>\$ 41,249,353</u></b>

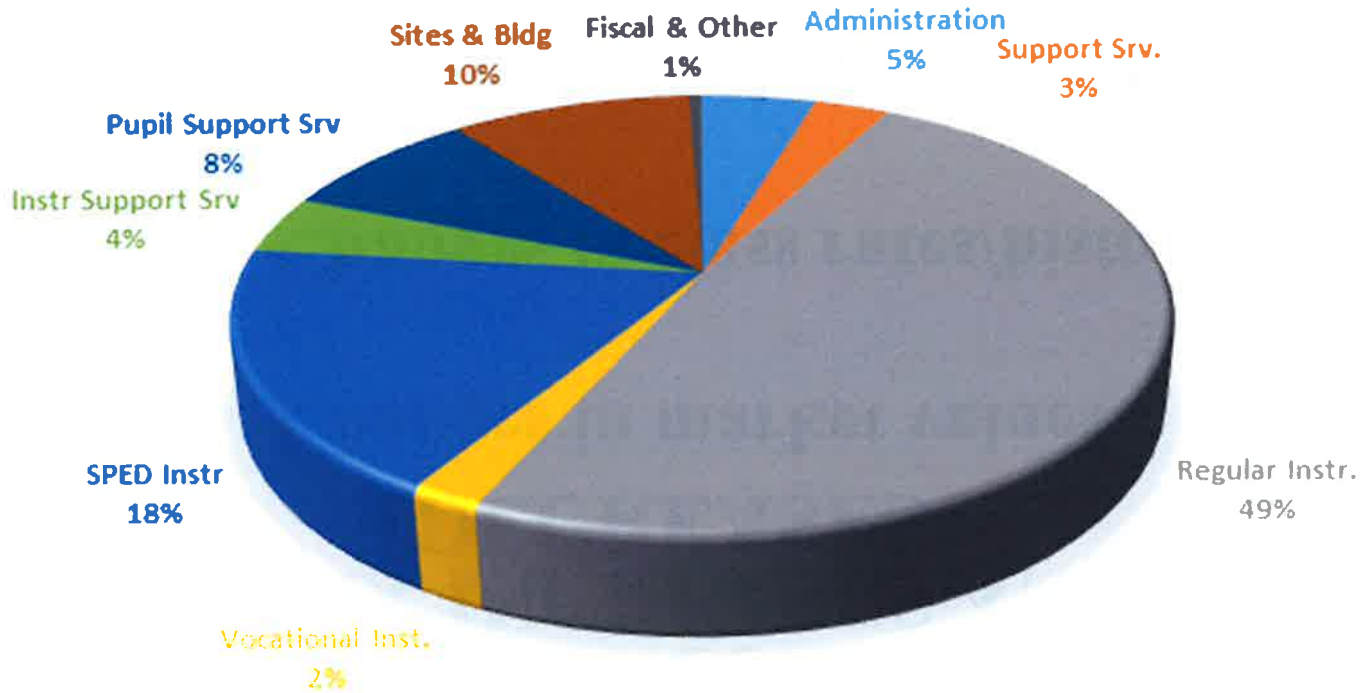


**MAHTOMEDI PUBLIC SCHOOLS**

**FISCAL YEAR 2019-2020**

**GENERAL FUND PROGRAM EXPENDITURES**

**GENERAL FUND USES BY PROGRAM**



# **WHAT ARE THE MAIN VARIABLES THAT MAY CAUSE PROPERTY TAX INCREASES AND DECREASES?**

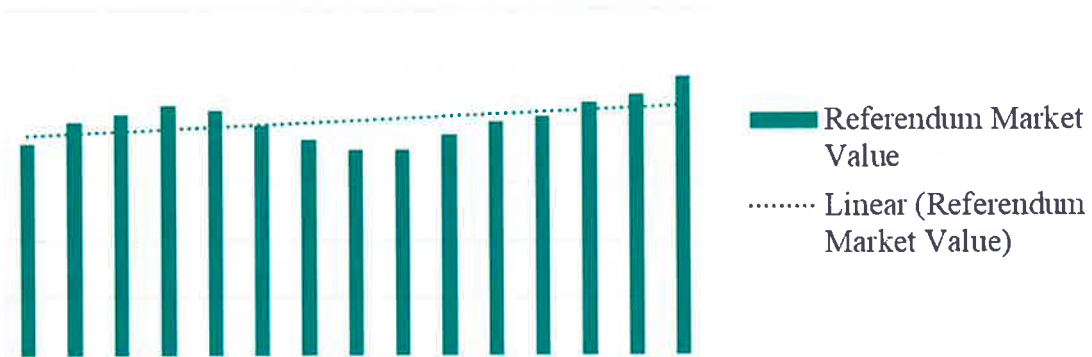
- 1. Changes in market values**
- 2. Changes in class rates/history**
- 3. Voter approved referendums**
- 4. State Adjustments**



**MAHTOMEDI PUBLIC SCHOOLS  
REFERENDUM MARKET VALUE HISTORY – 15 YEARS**

<u>ASSESSMENT YEAR</u>	<u>REFERENDUM MARKET VALUE</u>	<u>PERCENTAGE CHANGE</u>
2005	1,844,249,275	
2006	2,028,668,375	10.00%
2007	2,092,235,800	3.13%
2008	2,177,105,150	4.06%
2009	2,130,127,300	-2.16%
2010	1,996,489,800	-6.27%
2011	1,877,099,400	-5.98%
2012	1,781,435,900	-5.10%
2013	1,788,663,200	0.41%
2014	1,919,480,100	7.31%
2015	2,031,755,900	5.85%
2016	2,076,242,300	2.19%
2017	2,196,603,700	5.80%
2018	2,265,402,400	3.13%
2019	2,417,992,700	6.74%

Referendum Market Value



**ISD 832 – Mahtomedi Public Schools**

Property Type – Homestead Residential

Spread Levy from \$14.714M to \$14.834M with 6.74% Change in Assessed Valuation

Type of Property	2018 Estimated Market Value	Actual Pay 2019 School Portion of Taxes	2019 Estimated Market Value	Est. Pay 2020 School Portion of Taxes	Estimated Tax Increase / (Decrease)	Estimated Percent Change
Residential Homestead	100,000	503.00	106,740	487.00	(16)	-3.18%
	150,000	814.00	160,110	786.00	(28)	-3.44%
	200,000	1,125.00	213,480	1,085.00	(40)	-3.56%
	225,000	1,280.00	240,165	1,234.00	(46)	-3.59%
	250,000	1,436.00	266,850	1,384.00	(52)	-3.62%
	300,000	1,747.00	320,220	1,683.00	(64)	-3.66%
	350,000	2,058.00	373,590	1,982.00	(76)	-3.69%
	400,000	2,369.00	426,960	2,281.00	(88)	-3.71%
	500,000	2,966.00	533,700	2,855.00	(111)	-3.74%



## 2019 Pay 2020 Levy Overview

**Whereas,** Pursuant to Minnesota Statutes the School Board of Independent School District No. 832 – Mahtomedi, Minnesota, is authorized to make the following proposed tax levies for general purposes:

General Fund	\$9,491,940.92
Community Services	\$ 319,905.18
Debt Service	\$4,704,089.11
OPEB Debt Service	\$ 318,130.30
Total Proposed Tax Levy	\$14,834,065.51

**Now Therefore,** Be it resolved by the School Board of Independent School District No. 832 – Mahtomedi, Minnesota, that the levy to be levied in 2019 to be collected in 2020 is set at \$14,834,065.51. The clerk of the ISD 832 School Board is authorized to certify the proposed levy to the County Auditor of Washington County, Minnesota.

