

**Truth in Taxation Hearing and Public Comment**

*Business Meeting will begin 5 minutes after Truth in Taxation Hearing and Public Comment has adjourned.*

- |  |    |
|--|----|
| 1. Call to Order and Roll Call                   | 2  |
| <i>ReNae Bowman, School Board Chair</i>          |    |
| 2. Approval of the Agenda (Voice Vote)           | 3  |
| <i>ReNae Bowman, School Board Chair</i>          |    |
| 3. Truth in Taxation Hearing and Public Comment  | 4  |
| <i>Kristen Hoheisel, Chief Financial Officer</i> |    |
| 4. Adjourn the Meeting (Voice Vote)              | 26 |
| <i>ReNae Bowman, School Board Chair</i>          |    |



### School Board of Robbinsdale Area Schools

Truth-in-Taxation Hearing and Public Comment - December 2, 2024

**AGENDA SECTION:** Call to Order

**ITEM:** Roll Call Attendance

	<b>PRESENT</b>	<b>ABSENT</b>
Helen Bassett	_____	_____
ReNae Bowman	_____	_____
Sharon E. Brooks	_____	_____
Dr. Greta Evans-Becker	_____	_____
Kim Holmes	_____	_____
Caroline Long	_____	_____
John Vento	_____	_____
Dr. Teri Staloch, ex-officio Superintendent	_____	_____



## School Board of Robbinsdale Area Schools

Truth in -Taxation Hearing and Public Comment - December 2, 2024

**AGENDA SECTION:** Approval of the Agenda

**ITEM:** 2. Approval of the Truth in Taxation Hearing and Public Comment Agenda

**PRESENTER:** ReNae Bowman, School Board Chair

**Recommended Motion:** Approve Truth in Taxation Hearing and Public Comment agenda.

**Motion by:** \_\_\_\_\_ **Yes:** \_\_\_\_\_ **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **No:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_



## School Board of Robbinsdale Area Schools

Truth in Taxation Hearing and Public Comment - December 4, 2023

**AGENDA SECTION:** Truth in Taxation Hearing and Public Comment

**ITEM:** 3. Truth in Taxation Hearing and Public Comment

**PRESENTER:** Kristen Hoheisel, Chief Financial Officer

### **PURPOSE:**

Minnesota Statute 275.065, which was revised in 2009, requires that a district must hold a public hearing to discuss the proposed property tax levy for taxes payable in a subsequent year as well as the district's current year adopted budget. The district is also required to adopt the proposed levy and allow for public comment and questioning immediately after presenting.

### **ROLE OF THE BOARD:**

To receive the information with the community.

Public comment will begin immediately following the hearing. Those who wish to provide comments will be allotted three minutes to speak.



# Truth in Taxation 2024 Levy Payable in 2025

Kristen Hoheisel  
*Chief Financial Officer*

*December 2, 2024*

# Land Acknowledgement

*We acknowledge Robbinsdale Area Schools is located on the homelands of the Dakota and Ojibwe people.*

*We recognize the painful history of genocide and forced assimilation of the Indigenous inhabitants of this land.*

*We honor and respect the many Indigenous peoples who live on and hold sacred these lands, and we stand with members of these Nations to fight injustice in all of its forms.*

*We uphold the preservation of Dakota and Ojibwe languages, land based education, and tribal sovereignty.*

# Mission

*The mission of Robbinsdale Area Schools is to **inspire** and **educate** all learners to develop their **unique potential** and **positively contribute** to their community.*

---

# Truth in Taxation Requirements

- Discussion of proposed property tax levy for taxes payable in 2025
- Current year budget must be discussed
- Levy may be adopted at same meeting
- Must allow for public comment and question

- *Minnesota Statute 275.065*

# School District Budget

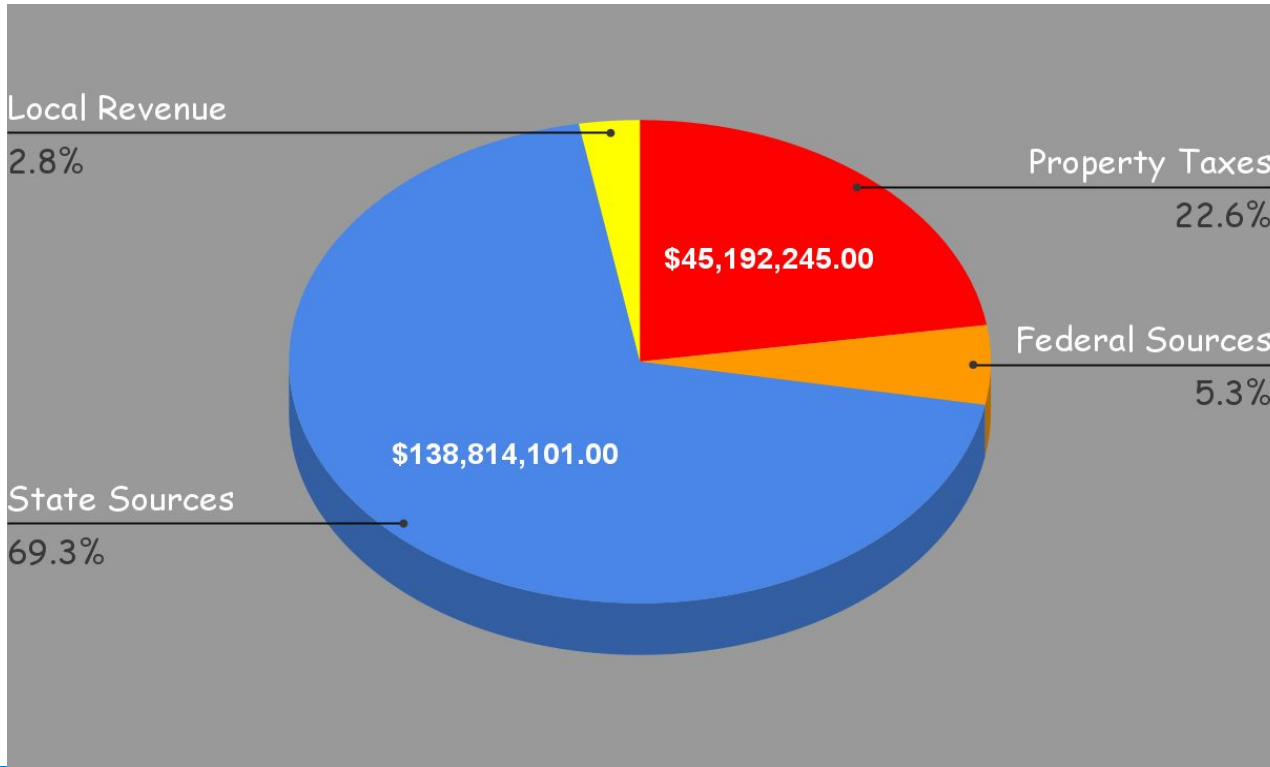
---

Current School Year  
2024-2025

# 2024-2025 Revenue by Source

	2023-2024 Revised	2024-2025 Preliminary Budget
<b>General Fund</b>		
Property Taxes	\$48,843,569.00	\$45,192,245.00
Federal Sources	\$10,321,023.00	\$10,603,894.00
State Sources	\$140,361,587.00	\$138,814,101.00
Local Revenue	\$4,771,607.00	\$5,593,789.00
<b>Total General Fund</b>	<b>\$204,297,786.00</b>	<b>\$200,204,029.00</b>
<b>Food Service</b>	<b>\$7,766,361.00</b>	<b>\$8,454,976.00</b>
<b>Community Service</b>	<b>\$11,038,934.00</b>	<b>\$11,164,110.00</b>
<b>Building Construction</b>	<b>\$20,410,680.00</b>	<b>\$19,754,500.00</b>
<b>Debt Service</b>	<b>\$20,736,408.00</b>	<b>\$22,538,584.00</b>
<b>Internal Services</b>	<b>\$21,000,000.00</b>	<b>\$21,275,000.00</b>
<b>OPEB Trust</b>	<b>\$550,000.00</b>	<b>\$750,000.00</b>
<b>OPEB Debt Service</b>	<b>\$2,750,000.00</b>	<b>\$1,681,423.00</b>

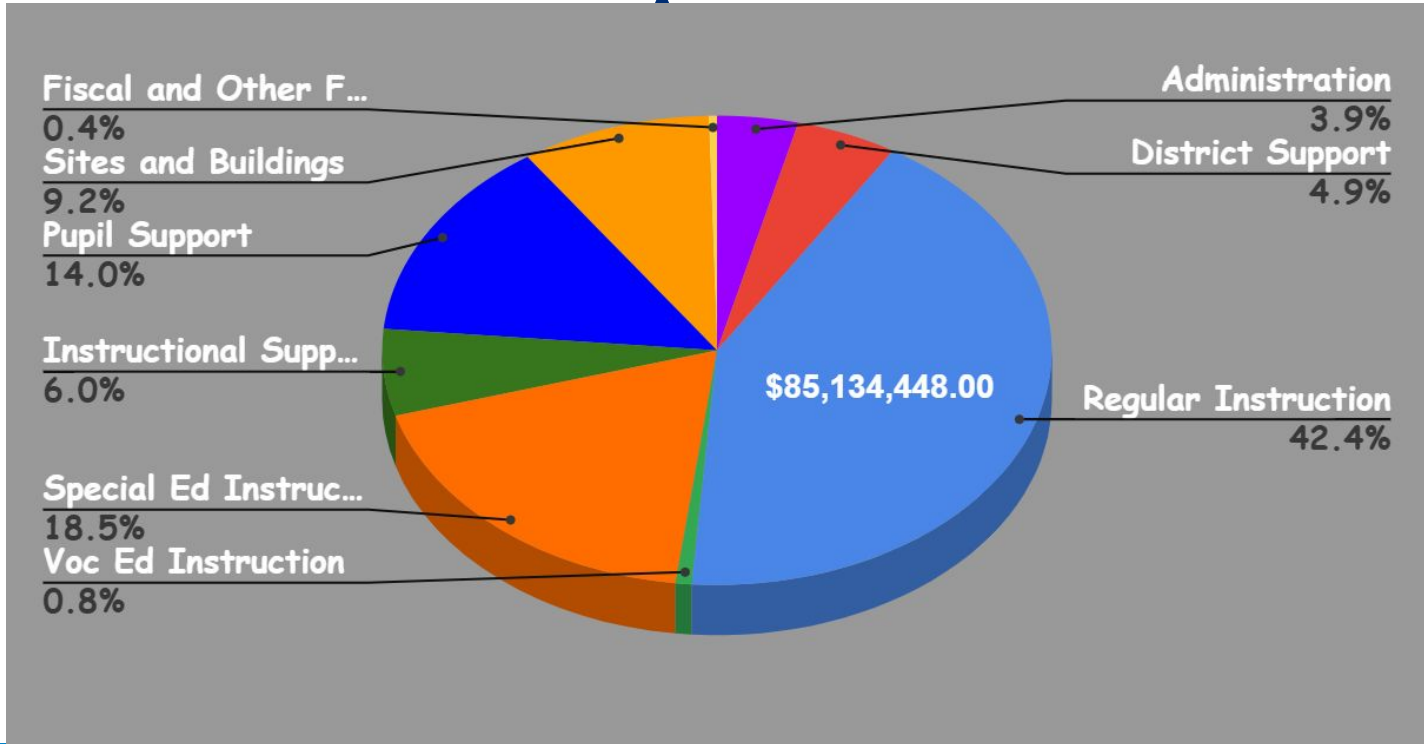
# General Fund Revenue by Source



# 2024-2025 Expenditure by Program Area

	2023-2024 Revised	2024-2025 Preliminary Budget
<b>EXPENDITURES</b>		
<b>Administration</b>	\$8,635,038.00	\$7,848,267.00
<b>District Support</b>	\$10,458,560.00	\$9,838,638.00
<b>Regular Instruction</b>	\$88,555,238.00	\$85,134,448.00
<b>Voc Ed Instruction</b>	\$1,486,965.00	\$1,554,374.00
<b>Special Ed Instruction</b>	\$34,380,946.00	\$37,191,551.00
<b>Instructional Support</b>	\$15,475,778.00	\$11,965,514.00
<b>Pupil Support</b>	\$26,862,511.00	\$28,030,229.00
<b>Sites and Buildings</b>	\$18,756,041.00	\$18,425,061.00
<b>Fiscal and Other Fixed Costs</b>	\$1,507,234.00	\$807,000.00
<b>Total General Fund Expenditures</b>	<b>\$206,118,311.00</b>	<b>\$200,795,082.00</b>

# 2024-2025 Expenditure by Program



# Authority for School Levies

A School District Tax Levy May Be Either:

Set by State Formula

or

Voter Approved

# General Fund Levies

	Final Pay 2024	Proposed Pay 2025	\$ Change	% Change
<b>General Fund (Fund 1)</b>				
Operating Referendum	24,759,395	24,940,428	181,033	0.7%
Local Optional	8,341,491	8,167,209	(174,281)	-2.1%
Equity	576,100	796,035	219,935	38.2%
Transition	222,259	217,616	(4,643)	-2.1%
Capital Projects Referendum	6,642,660	6,995,074	352,414	5.3%
Operating Capital	1,797,253	1,863,961	66,708	3.7%
Q Comp	1,004,018	970,686	(33,331)	-3.3%
Achievement and Integration	823,283	819,377	(3,906)	-0.5%
Reemployment Insurance	100,000	200,000	100,000	100.0%
Safe Schools	414,792	406,126	(8,666)	-2.1%
Safe Schools Intermediary	172,830	169,219	(3,611)	-2.1%
Career & Technical	368,193	368,193	-	0.0%
Long Term Facilities Maintenance	2,014,547	2,010,365	(4,182)	-0.2%
Building/Land Lease	3,156,773	3,124,915	(31,859)	-1.0%
<i>Adjustments and Abatements</i>	<i>(337,392)</i>	<i>(1,934,447)</i>	<i>(1,597,056)</i>	-
<b>General Fund Total Levy</b>	<b>50,056,202</b>	<b>49,114,757</b>	<b>(941,445)</b>	<b>-1.9%</b>

# Community Service Levies

	Final Pay 2024	Proposed Pay 2025	\$ Change	% Change
<b>Community Service (Fund 4)</b>				
Basic Community Education	652,635	593,317	(59,318)	-9.1%
Early Childhood Education	348,545	359,637	11,091	3.2%
Home Visiting	17,697	18,241	543	3.1%
Adults with Disabilities	10,442	9,535	(907)	-8.7%
School-age Care	1,400,000	1,350,000	(50,000)	-3.6%
<i>Adjustments and Abatements</i>	<i>(32,998)</i>	<i>267,889</i>	<i>300,887</i>	<i>-</i>
<b>Community Service Fund Total Levy</b>	<b>2,396,321</b>	<b>2,598,617</b>	<b>202,296</b>	<b>8.4%</b>

# Debt Service Levies

	Final Pay 2024	Proposed Pay 2025	\$ Change	% Change
<b>Debt Service Fund (Fund 7)</b>				
Non-Voter Approved Debt Service	21,765,356	24,696,172	2,930,816	13.5%
<i>Adjustments and Abatements</i>	<i>(29,852)</i>	<i>68,592</i>	<i>98,444</i>	-
<b>Debt Service Fund Total Levy</b>	<b>21,735,504</b>	<b>24,764,764</b>	<b>3,029,260</b>	<b>13.9%</b>
<b>OPEB Debt Service Fund (Fund 47)</b>				
Debt Service	1,843,905	-	(1,843,905)	-
<i>Adjustments and Abatements</i>	<i>(162,482)</i>	-	<i>162,482</i>	-
<b>OPEB Debt Service Fund Total Levy</b>	<b>1,681,423</b>	<b>-</b>	<b>(1,681,423)</b>	<b>-100.0%</b>

# Totals

	Final Pay 2024	Proposed Pay 2025	\$ Change	% Change
<b>General Fund</b>	\$50,056,201.56	\$49,114,756.79	-\$941,444.77	-1.88%
<b>Community Service Fund</b>	\$2,396,321.37	\$2,598,617.26	\$202,295.89	8.44%
<b>Debt Service Fund</b>	\$21,735,503.92	\$24,764,763.92	\$3,029,260.00	13.94%
<b>OPEB Debt Service Fund</b>	\$1,681,423.36	\$0.00	-\$1,681,423.36	-100.00%
<b>TOTAL LEVY</b>	<b>\$75,869,450.21</b>	<b>\$76,478,137.97</b>	<b>\$608,687.76</b>	<b>0.80%</b>

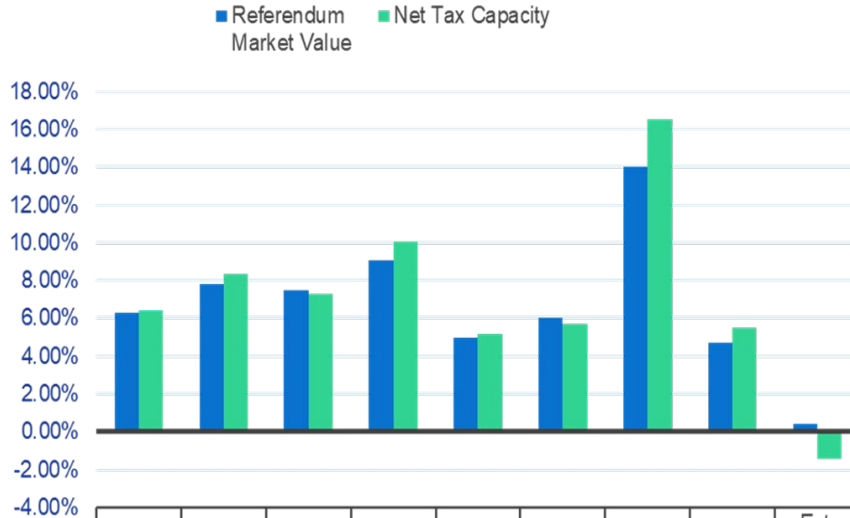
# Major Changes

Capital Projects Levy	+ \$352,414 Increase in prior year Net Tax Capacity generates additional revenue at static tax rate after approved referendum
Adjustments and Abatements	- \$1,597,056 Multiple prior year adjustments to LTFM, Local Optional, and other general levy amounts reduced the current year levy
Debt Levy	+ \$2,930,816 Increase largely due to debt service payments related to the Series 2024A LTFM bonds
OPEB Debt Levy	- \$1,843,905 Final bond payment in fiscal year 2025



ROBBINSDALE  
Area Schools

### Property Value % Increase Trend



	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Est. Pay 2025
Referendum Market Value	6.28%	7.80%	7.50%	9.06%	4.97%	6.02%	14.04%	4.71%	0.39%
Net Tax Capacity	6.39%	8.31%	7.31%	10.04%	5.16%	5.66%	16.50%	5.49%	-1.46%

### Referendum Market Value

**\$ 34,516,459**

*Excludes Ag Land and Seasonal Recreational property*

20

### Net Tax Capacity

**\$ 41,961,679**

*Most all property types pay on this amount*



ROBBINSDALE  
Area Schools

## Estimated Tax Impacts - Pay 2025 Levy Total School Taxes

Summary					
	Pay 2024		Est. Pay 2025		% Change
Referendum Market Value	\$	14,271,878,125	\$	14,327,097,725	0.39%
RMV Tax Rate		0.22058%		0.20876%	-5.36%
Net Tax Capacity	\$	146,746,307	\$	144,609,649	-1.46%
NTC Tax Rate		24.21%		25.42%	5.01%

Types of Property	Pay 2024 Value	Pay 2025 Est. Value	Pay 2024		Pay 2025		\$ Change	% Change
Residential Homestead  (Value Increase 0.57%)	\$149,100	\$150,000	\$632		\$611		(\$22)	-3.42%
	198,900	200,000	873		853		(20)	-2.29%
	273,400	275,000	1,234		1,218		(17)	-1.35%
	322,600	324,450	1,473		1,458		(15)	-1.00%
	397,700	400,000	1,837		1,825		(11)	-0.62%
	497,200	500,000	2,300		2,311		11	0.47%
	596,600	600,000	2,819		2,841		23	0.80%
Commercial / Industrial**  (Value Increase 0%)	\$100,000	\$100,000	\$469		\$470		\$1	0.14%
	250,000	250,000	1,257		1,262		6	0.46%
	500,000	500,000	2,638		2,655		18	0.68%
	1,000,000	1,000,000	5,399		5,441		42	0.78%

\*Actual taxes may be lower in certain taxing districts due to Disparity Reduction Aid.

\*\*Commercial Industrial taxes will have small variations from one taxing City/township to the next due to differences in the Twin Cities Metropolitan Area Fiscal Disparities Program



Property Value Increase

-3%

Types of Property	Pay 2024 Value	Pay 2025 Est. Value	Pay 2024	Pay 2025	\$ Change	% Change
Residential Homestead	\$149,100	\$144,627	\$632	\$584	(\$48)	-7.57%
	198,900	192,933	873	819	(55)	-6.25%
	273,400	265,198	1,234	1,170	(64)	-5.21%
	322,600	312,922	1,473	1,402	(71)	-4.81%
	397,700	385,769	1,837	1,756	(81)	-4.40%
	497,200	482,284	2,300	2,225	(76)	-3.29%
	596,600	578,702	2,819	2,729	(89)	-3.17%



ROBBINSDALE  
Area Schools

**Property Value Increase**


**3%**

Types of Property	Pay 2024 Value	Pay 2025 Est. Value			\$ Change	% Change
			Pay 2024	Pay 2025		
Residential Homestead	\$149,100	\$153,573	\$632	\$628	(\$5)	-0.71%
	198,900	204,867	873	877	4	0.42%
	273,400	281,602	1,234	1,250	15	1.25%
	322,600	332,278	1,473	1,496	23	1.58%
	397,700	409,631	1,837	1,872	35	1.91%
	497,200	512,116	2,300	2,377	77	3.35%
	596,600	614,498	2,819	2,918	99	3.51%



ROBBINSDALE  
Area Schools

# What Variables May Cause Property Tax Increases and Decreases



**Hennepin County**  
A-600 Government Center  
300 S. Sixth Street  
Minneapolis, MN 55487-0060  
612-348-3011 [www.hennepin.us](http://www.hennepin.us)

Property ID N°

**Property taxes statement schedule**

Step 1	Value & classification	2024	2025
TAX YEAR PAYABLE	CLASS:	RELATIVE HMSTD	RELATIVE HMSTD
Estimate Market Value:		\$263,000.00	\$255,700.00
Homestead Exclusion:		\$13,570.00	\$23,537.00
Other Exclusion/Deferral:			
Taxable Market Value:		\$249,430.00	\$232,163.00

**Proposed levies & taxes 2025**  
2024 values for taxes payable in 2025

**Step 2** Proposed levies & taxes

2024 TAX	\$3,460.10
2025 PROPOSED	\$3,421.47
Percent change	-1.1%

Now is the time to provide feedback on proposed levies.  
It is too late to appeal your value or classification without going to Tax Court.

**Step 3** Property tax statement  
Coming March 2025, due May 15, 2025 and October 15, 2025

Addresses for correspondence	Actual 2024	Proposed 2025	Meeting date & location
Hennepin County, A2400 300 S Sixth St Minneapolis MN 55487 612-348-3011 hennepin.us	\$893.69	\$884.47	Dec 3, 2024 6:00 PM Commissioner Board Room Hennepin County, A2400 300 S Sixth St Minneapolis MN 55487
City of CRYSTAL Crystal City Hall 4141 Douglas Dr N Crystal MN 55422 763-531-1000 crystalmn.gov	\$1,207.71	\$1,348.17	Dec 3, 2024 7:00 PM Council Chambers Crystal City Hall 4141 Douglas Dr N Crystal MN 55422
STATE GENERAL TAX			No meeting required
School District 281			Dec 2, 2024 6:00 PM Educational Service Center 4148 Winnetka Ave N New Hope MN 55427
Voter Approved Levy:	\$527.20	\$383.75	
Other Local Levies:	\$659.67	\$927.63	
School District Total:	\$1,183.87	\$1,011.38	

Educational Service Center  
 4148 Winnetka Ave N  
 New Hope MN 55427  
 763-504-9037  
 edse.org

Your school district was scheduled to hold a referendum at the November general election if this referendum was approved by voters, the school district's property tax for 2025 may be higher than the proposed amount on this notice.

**TAX STATEMENT**

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

1. Changes in market values
2. Changes in class rates/history
3. Market value credit
4. Voter approved referendums
5. State adjustments

# Comments or Questions?





## School Board of Robbinsdale Area Schools

Truth in Taxation Hearing and Public Comment - December 2, 2024

**AGENDA SECTION:** Adjourn the Meeting

---

**ITEM:** 4. Action: Adjourn the Truth in Taxation Hearing and Public Comment

---

**PRESENTER:** ReNae Bowman, School Board Chair

---

**Recommended Motion:** Adjourn the Truth in Taxation Hearing and Public Comment.

**Motion by:** \_\_\_\_\_ **Yes:** \_\_\_\_\_ **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **No:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_