

**BOARD AGENDA
INDEPENDENT SCHOOL DISTRICT 191**

Administrative Services Center
Special Meeting
September 23, 2010
5:30 PM

- I. Call to Order
 - A. Welcome
 - B. Pledge of Allegiance
- II. New Business
 - A. Certify the proposed property tax levy for taxes payable in 2011 and authorize the Clerk to execute the levy certification forms in the "Maximum Amount." 2
- III. Adjourn



**AGENDA II-A
September 23, 2010**

TO: Members, Board of Education
FROM: Lisa K. Rider, Executive Director of Business Services
DATE: September 23, 2010
RE: Certification of Proposed Property Tax Levy Payable 2011

RECOMMENDATION: That the School Board certify the proposed property tax levy for taxes payable in 2011 and authorize the Clerk to execute the levy certification forms in the "Maximum Amount" and estimated as follows:

GeneralRMV Voter Approval	\$17,911,830.67
General RMV Other	976,028.40
General NTC Other	5,062,066.15
Community Services	976,206.59
General Debt Voter Approved	4,587,111.17
General Debt Other	2,742,701.00
OPEB/Pension Other	<u>1,657,320.00</u>
Total	<u>\$33,913,263.98</u>

By September 30, 2010, the School Board must certify the proposed levy for property taxes payable in 2011. The levy limit is determined by the Minnesota Department of Education (MDE) and is based on Minnesota Statutes as well as information supplied by each district relating to referendum authority, enrollment, and intent to participate in various programs. The levy limit indicated in the recommendation is based on information provided by MDE on September 20, 2010. It is common for corrections to be made through September 30. The recommendation to certify the levy in the "Maximum Amount" would allow the County Auditor to recognize corrections to the levy, without further board action.

Last year's (2010) levy was \$33,785,777.80. The proposed levy limit for 2011 is \$33,913,263.98, which represents a .38% increase, or \$127,486.18, over the previous year.

This proposed levy represents the school portion of a property owner's tax bill. School taxes accounted for approximately one-third of property taxes paid in 2010. While the levy has increased over 2010, the school levy is substantially less than in 2001 prior to enactment of property tax reforms. The District's 2001 levy was \$38,064,169.

Certification of the proposed levy to the County Auditor initiates the Truth in Taxation notification and hearing process. Our Truth in Taxation hearing is scheduled for the regular School Board meeting on December 16, 2010 at 6:30 pm at the Diamondhead Education Center. Final levy certification will occur that same evening, December 16, 2010.

I recommend approval of the proposed 2011 property tax levy in the "Maximum Amount". Your questions are welcome.

Attached: Levy Certification Summary; Levy Limitation & Certification, 2010 Payable 2011

BUSINESS OFFICE • 100 River Ridge Court • Burnsville, MN 55337

www.isd191.org

Independent School District 191
Levy Certification Summary
2010 Payable 2011
For the Fiscal Year 2011/2012

	<i>2009</i>	<i>2010</i>	<i>Increase/</i>
	<i>Payable</i>	<i>Payable</i>	<i>(Decrease)</i>
	<i>2010</i>	<i>2011</i>	
<i>General Levies:</i>			
<i>Referendum Levy</i>	<i>\$17,397,345</i>	<i>\$17,402,763</i>	<i>\$5,418</i>
<i>Equity Revenue Levy</i>	<i>838,462</i>	<i>740,078</i>	<i>(98,384)</i>
<i>Operating Capital Levy</i>	<i>1,528,122</i>	<i>1,440,711</i>	<i>(87,411)</i>
<i>Safe Schools</i>	<i>336,675</i>	<i>329,106</i>	<i>(7,569)</i>
<i>Safe Schools - District 917</i>	<i>49,940</i>	<i>49,366</i>	<i>(574)</i>
<i>Career & Technical Levy</i>	<i>207,844</i>	<i>207,844</i>	<i>0</i>
<i>Health & Safety Levy</i>	<i>517,082</i>	<i>523,522</i>	<i>6,440</i>
<i>Transition Revenue Levy</i>	<i>357,100</i>	<i>349,072</i>	<i>(8,028)</i>
<i>Integration Levy</i>	<i>431,305</i>	<i>422,938</i>	<i>(8,367)</i>
<i>Reemployment Insurance Levy</i>	<i>100,000</i>	<i>225,000</i>	<i>125,000</i>
<i>Lease Levy</i>	<i>923,067</i>	<i>879,183</i>	<i>(43,884)</i>
<i>Alternative Facilities Levy</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Alternative Compensation Levy</i>	<i>910,763</i>	<i>895,404</i>	<i>(15,359)</i>
<i>Total General Levies</i>	<i>23,597,705</i>	<i>23,464,987</i>	<i>(132,718)</i>
<i>Levy Adjustments</i>	<i>644,757</i>	<i>484,938</i>	<i>(159,819)</i>
<i>Net General Levies</i>	<i>\$24,242,462</i>	<i>\$23,949,925</i>	<i>(\$292,537)</i>

*Independent School District 191
 Levy Certification Summary
 2010 Payable 2011
 For the Fiscal Year 2011/2012*

	<i>2009 Payable 2010</i>	<i>2010 Payable 2011</i>	<i>Increase/ (Decrease)</i>
	<hr/>	<hr/>	<hr/>
<i>Community Service Fund:</i>			
<i>General Community Education</i>	<i>\$467,382</i>	<i>\$467,382</i>	<i>\$0</i>
<i>Early Childhood Family Education</i>	<i>260,184</i>	<i>253,764</i>	<i>(6,420)</i>
<i>Disabled Adults</i>	<i>3,062</i>	<i>3,062</i>	<i>0</i>
<i>School Age Care</i>	<i>250,000</i>	<i>250,000</i>	<i>0</i>
<i>Home Visiting</i>	<i>6,288</i>	<i>6,280</i>	<i>(8)</i>
	<hr/>	<hr/>	<hr/>
<i>Total Levies</i>	<i>986,916</i>	<i>980,488</i>	<i>(6,428)</i>
<i>Levy Adjustments</i>	<i>(5,846)</i>	<i>(4,281)</i>	<i>1,565</i>
	<hr/>	<hr/>	<hr/>
<i>Community Service Levies</i>	<i>\$981,070</i>	<i>\$976,207</i>	<i>(\$4,863)</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Independent School District 191
Levy Certification Summary
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	<i>2009 Payable 2010</i>	<i>2010 Payable 2011</i>	<i>Increase/ (Decrease)</i>
	<hr/>	<hr/>	<hr/>
<i>General Debt Service Fund:</i>			
<i>Voter Approved Levy</i>	<i>\$4,609,645</i>	<i>\$4,583,579</i>	<i>(\$26,066)</i>
<i>Alternative Facilities Levy Revenue</i>	<i>\$2,739,288</i>	<i>\$2,742,701</i>	<i>\$3,413</i>
	<hr/>	<hr/>	<hr/>
<i>Total Levies</i>	<i>7,348,933</i>	<i>7,326,280</i>	<i>(22,653)</i>
<i>Levy Adjustments</i>	<i>(437,970)</i>	<i>3,532</i>	<i>441,502</i>
	<hr/>	<hr/>	<hr/>
<i>Debt Service Levy</i>	<i>\$6,910,963</i>	<i>\$7,329,812</i>	<i>\$418,849</i>
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*Independent School District 191
Levy Certification Summary
2010 Payable 2011
For the Fiscal Year 2011/2012*

	<i>2009 Payable 2010</i>	<i>2010 Payable 2011</i>	<i>Increase/ (Decrease)</i>
<i>OPEB Levy - Non-Voter Approved</i>	<i>1,651,283</i>	<i>1,657,320</i>	<i>6,037</i>

*Independent School District 191
 Levy Certification Summary
 2010 Payable 2011
 For the Fiscal Year 2011/2012*

	<i>2009 Payable 2010</i>	<i>2010 Payable 2011</i>	<i>Increase/ (Decrease)</i>
	<u> </u>	<u> </u>	<u> </u>
<i>Summary of All Levies:</i>			
<i>General Levy</i>	<i>\$24,242,462</i>	<i>\$23,949,925</i>	<i>(\$292,537)</i>
<i>Community Service Levy</i>	<i>981,070</i>	<i>976,207</i>	<i>(4,863)</i>
<i>General Debt Service Levy</i>	<i>6,910,963</i>	<i>7,329,812</i>	<i>418,849</i>
<i>OPEB Levy</i>	<i>1,651,283</i>	<i>1,657,320</i>	<i>6,037</i>
	<u> </u>	<u> </u>	<u> </u>
<i>Total - All Levies</i>	<i>\$33,785,778</i>	<i>\$33,913,264</i>	<i>\$127,486</i>
	<u> </u>	<u> </u>	<u> </u>
<i>Percentage Increase</i>			<i>0.38%</i>