



**ROBBINSDALE**

Area Schools

Individual focus. Infinite potential.

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## Robbinsdale Area Schools School Board Meeting Agenda

Monday, December 3, 2018 at 6:00 PM

Truth in Taxation Hearing

Education Service Center Boardroom, 4148 Winnetka Avenue North,  
New Hope, Minnesota

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1. Truth in Taxation December 3, 2018

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## MEMO

TO: Members of the School Board  
Dr. Carlton Jenkins, Superintendent

FROM: Greg Hein, Interim Director of Finance

DATE: December 3, 2018

SUBJECT: Truth in Taxation Public Hearing

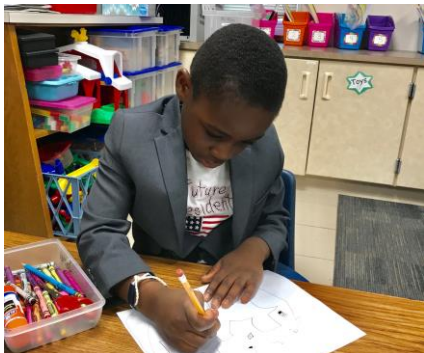
The Truth in Taxation Public Hearing affords the public an opportunity to receive information and provide input on the District's current budget and the proposed levy for taxes payable in 2019. The levy information presented is the Payable 2019 levy that will fund school operations for the 2019-2020 school year.

The total proposed levy for taxes payable in 2019 is \$64.98 million which is an increase of 8.6% from the prior year.

The levy increased by \$6.3 million from the proposed levy in September to the final levy for adoption in December. This was due to the addition of the referendum \$6.7 million and the corresponding reduction in the equity levy \$0.4 million.

The attached power point provides information on the levies that make up the total levy for the district. Levies are either established by state statute or are voter approved.

For questions regarding the Payable 2019 levy, please contact me at 763-504-8037 or [Greg\\_Hein@rdale.org](mailto:Greg_Hein@rdale.org)



# Truth in Taxation Hearing

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**Gregory Hein**  
**Interim Finance Director**  
**December 3, 2018**



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# Robbinsdale Area Schools Proposed Levy

## Taxes Payable 2019

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# Overview

- Financing of public education in Minnesota comes from a combination of state aid, federal allocations, locally generated revenue and *property taxes*.
- The Proposed Levy payable in 2019 provides the property tax revenue for the 2019-20 school year.



# Property Taxes

- **Made up of voter approved levies:**
  - Operating Referendum
  - Capital Projects
  - Building Bond Issues

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OR

- **Legislative Levies:**
  - School districts are authorized to levy for specific costs such as safe schools and deferred maintenance



# Property Taxes (continued)

- Last Spring – Tax assessor values properties in the district for the following year – challenges can be made to the board of equalization
- This Fall – preliminary school levies as well as city and county taxes are used to compute proposed property tax statements and mailed out
- This winter – final taxes are certified
- Next spring – Property tax statements are mailed out



# Property Taxes (continued)

School property taxes can change based on:

- Property tax value changes – collectively & individually
- State aid appropriation changes
- Adjustments to actual data versus estimates from prior levies
- Enrollment cost



# Levy Certification Calendar

- **September 7** - Deadline for MDE to certify levy limitations to school districts
- **September 30** - Deadline for districts to submit data changes to MDE
- **September 30** - Deadline for school boards to certify proposed property tax
- **December 3** - ISD 281 scheduled meeting to discuss final Pay 2019 levy. Districts are required to hold hearing in regularly scheduled meeting between November 24 and December 27.
- **December 17** - ISD 281 scheduled meeting to certify final Pay 2019 levy. Deadline for districts to certify final levy is December 27.

## Levy Components and Comparison to Pay 2018 Levy (in thousands)

<b>Levy Category</b>	<b>Pay 2018</b>	<b>Pay 2019</b>	<b>\$ Change</b>
<b>Referendum</b>	<b>\$24,469</b>	<b>\$18,362</b>	<b>\$6,107</b>
<b>Local Optional Equity</b>	<b>\$ 5,867</b>	<b>\$ 5,582</b>	<b>(\$ 285)</b>
<b>Transition</b>	<b>\$ 267</b>	<b>\$ 254</b>	<b>(\$ 13)</b>
<b>Adjustments</b>	<b>(\$ 1,243)</b>	<b>(\$ 478)</b>	<b>\$ 765</b>
<b>Tech Levy</b>	<b>\$ 4,203</b>	<b>\$ 4,515</b>	<b>\$ 312</b>
<b>Operating Capital</b>	<b>\$ 1,039</b>	<b>\$ 1,182</b>	<b>\$ 143</b>
<b>Integration</b>	<b>\$ 870</b>	<b>\$ 847</b>	<b>(\$ 23)</b>

# Levy Components and Comparison to Pay 2018 Levy (in thousands)

<b>Levy Category</b>	<b>Pay 2018</b>	<b>Pay 2019</b>	<b>\$ Change</b>
<b>Q Comp</b>	<b>\$ 1,162</b>	<b>\$ 1,153</b>	<b>(\$ 9)</b>
<b>Unemployment</b>	<b>\$ 75</b>	<b>\$ 125</b>	<b>\$ 50</b>
<b>Safe Schools</b>	<b>\$ 706</b>	<b>\$ 671</b>	<b>(\$ 35)</b>
<b>Career Tech Ed</b>	<b>\$ 277</b>	<b>\$ 310</b>	<b>\$ 33</b>
<b>Long-Term Facilities</b>	<b>\$ 1,010</b>	<b>\$ 1,686</b>	<b>\$ 576</b>
<b>Lease Levy</b>	<b>\$ 2,921</b>	<b>\$ 2,905</b>	<b>\$ 16</b>
<b>Community Ed</b>	<b>\$ 2,053</b>	<b>\$ 2,400</b>	<b>\$ 347</b>
<b>General Debt</b>	<b>\$19,014</b>	<b>\$18,197</b>	<b>(\$ 817)</b>

# Levy Components and Comparison to Pay 2018 levy (in thousands)

Levy Category	Pay 2018	Pay 2019	\$ Change
OPEB Debt	\$ 1,917	\$ 231	(\$1,686)
<b>TOTAL</b>	<b>\$59,827</b>	<b>\$64,980</b>	<b>\$5,153</b>

**TOTAL INCREASE OF 8.61%**



# Board Action

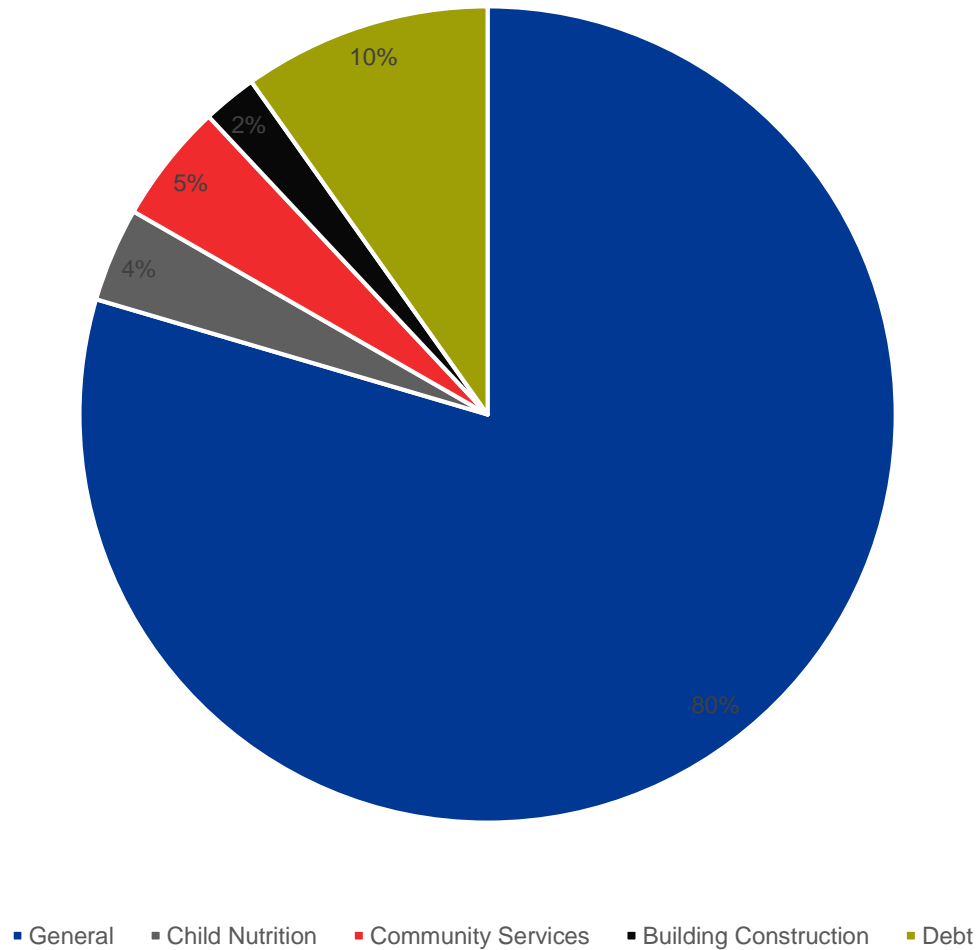
- Board approval of the final tax levy at the maximum allowable for taxes payable in 2019.
- Final proposed Pay 19 levy projects an increase from the current year levy of \$5,153,000 or 8.61%

# Truth in Taxation Hearing

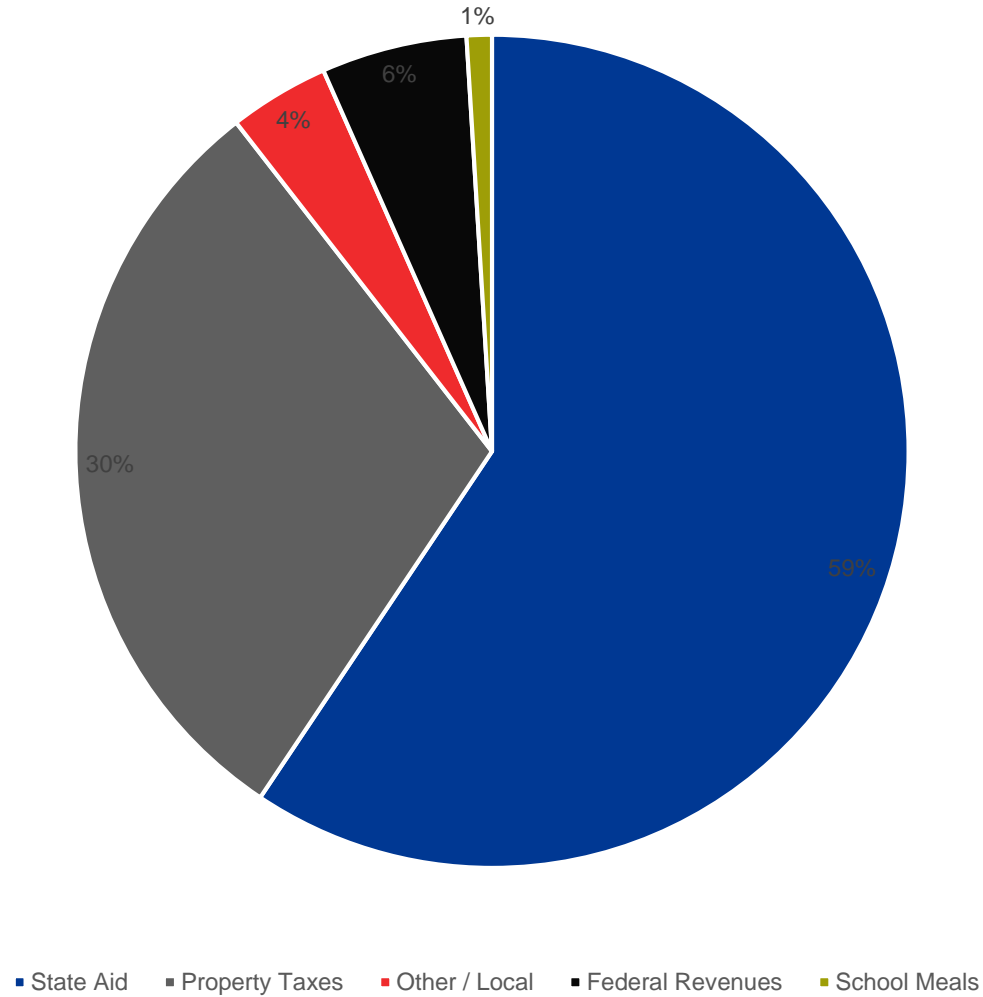
## BUDGET INFORMATION

- Adopted June, 2018
- Fiscal Year 2018-2019

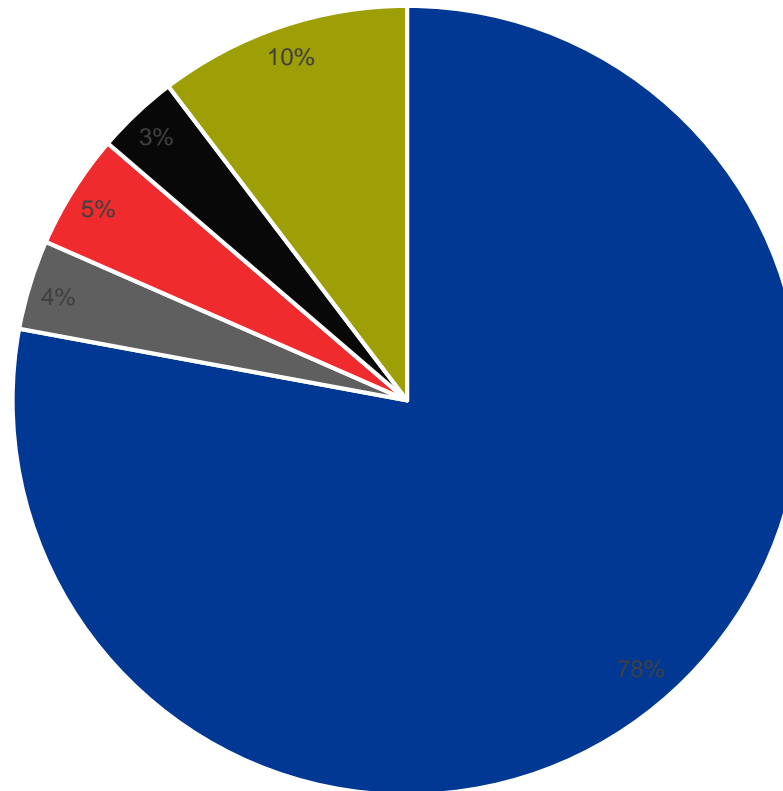
# Revenues by Fund



# Revenues by Source

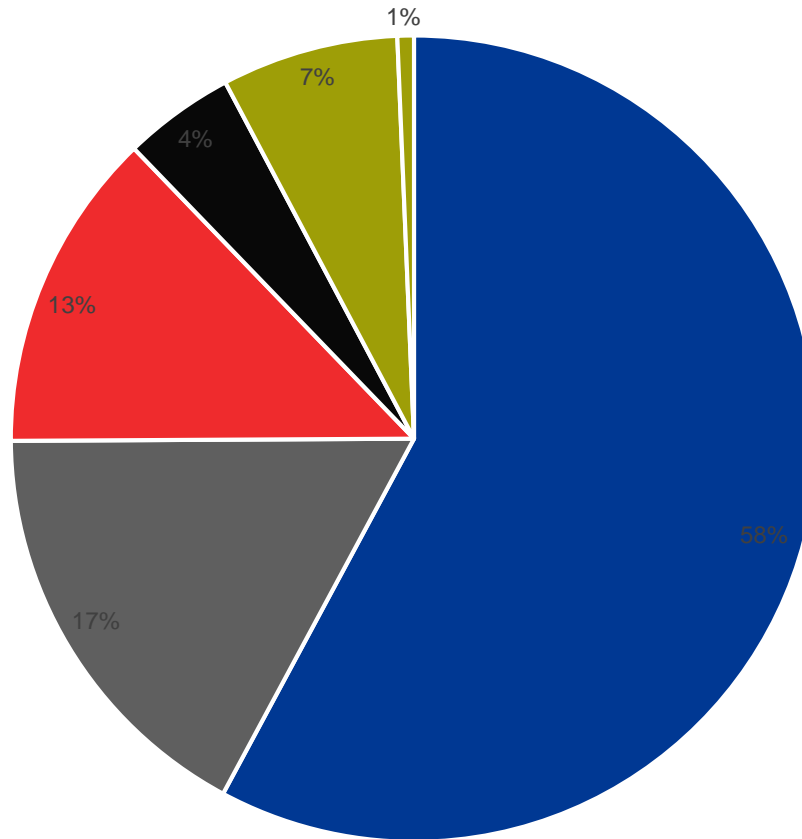


# Expenditures by Fund



■ General / Capital   ■ Child Nutrition   ■ Community Service   ■ Building Construction   ■ Debt

# Expenditures by Object



■ Salaries /Wages ■ Benefits ■ Purchased Services ■ Supplies ■ Capital and Equipment ■ Other



# Excellence is Our Standard

At Robbinsdale Area Schools, we are dedicated to  
Academic Excellence for *ALL* Students!

## QUESTIONS?

