

A Truth-in-Taxation Public Hearing of the School Board of Robbinsdale Area Schools was held Monday, December 5, 2022, beginning at 6:00 PM in the Education Service Center Boardroom  
4148 Winnetka Ave N  
New Hope, MN 55427.

- |  |    |
|--|----|
| 1. Call to Order and Roll Call ( <i>Helen Bassett, School Board Chair</i> )  | 2  |
| 2. Acceptance of the Agenda ( <i>Helen Bassett, School Board Chair</i> )   | 3  |
| 3. Truth-in-Taxation Hearing and Public Comments/Questions ( <i>Ukee Dozier, Executive Director of Finance and Virginia Verbrugge, Assistant Director of Finance</i> ) | 4  |
| 4. Adjournment ( <i>Helen Bassett, School Board Chair</i> )  | 60 |



## School Board of Robbinsdale Area Schools

Truth-in-Taxation Public Hearing - December 5, 2022

**AGENDA SECTION:** Call to Order

**ITEM:** Roll Call Attendance

	<b>PRESENT</b>	<b>ABSENT</b>
Helen Bassett	_____	_____
David Boone	_____	_____
Sharon Brooks Green	_____	_____
Greta Evans-Becker	_____	_____
Mike Herring	_____	_____
Sam Sant	_____	_____
John Vento	_____	_____
David Engstrom, ex-officio	_____	_____



## School Board of Robbinsdale Area Schools

Truth-in-Taxation Public Hearing - December 5, 2022

**AGENDA SECTION:** Acceptance of Agenda

**ITEM:** 2. Acceptance of Truth-in-Taxation Public Hearing Agenda

**PRESENTER:** Helen Bassett, School Board Chair

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

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

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

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



## School Board of Robbinsdale Area Schools

Truth-in-Taxation Public Hearing - December 5, 2022

<b>AGENDA SECTION:</b>	Truth-in-Taxation Public Hearing
<b>ITEM:</b>	3. Truth-in-Taxation Hearing and Public Comment/Questions
<b>PRESENTER:</b>	Ukee Dozier, Executive Director of Finance and Virginia Verbrugge, Assistant Director of Finance

### Description:

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 proposed levy and allow for public comment and questioning immediately after presenting.



# Public Meeting for Taxes Payable in 2023

*Robbinsdale Area Schools  
Ukee Dozier, Executive Director of Finance*

*December 5, 2022*





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Area Schools

# OUR UNIFIED DISTRICT VISION

Our mission is to inspire and educate all learners to develop their unique potential and positively contribute to their community.

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# Agenda

- Background on Property Tax Levies
- Legislative Changes that Affect the 2023 Levy
- Information on School Current Year Funding & District Budget
  - Proposed Taxes Payable in 2023
  - Estimated Impact on Taxpayers
  - Minnesota Property Tax Refunds
  - Public Comments & Questions



# Background on Property Tax Levies

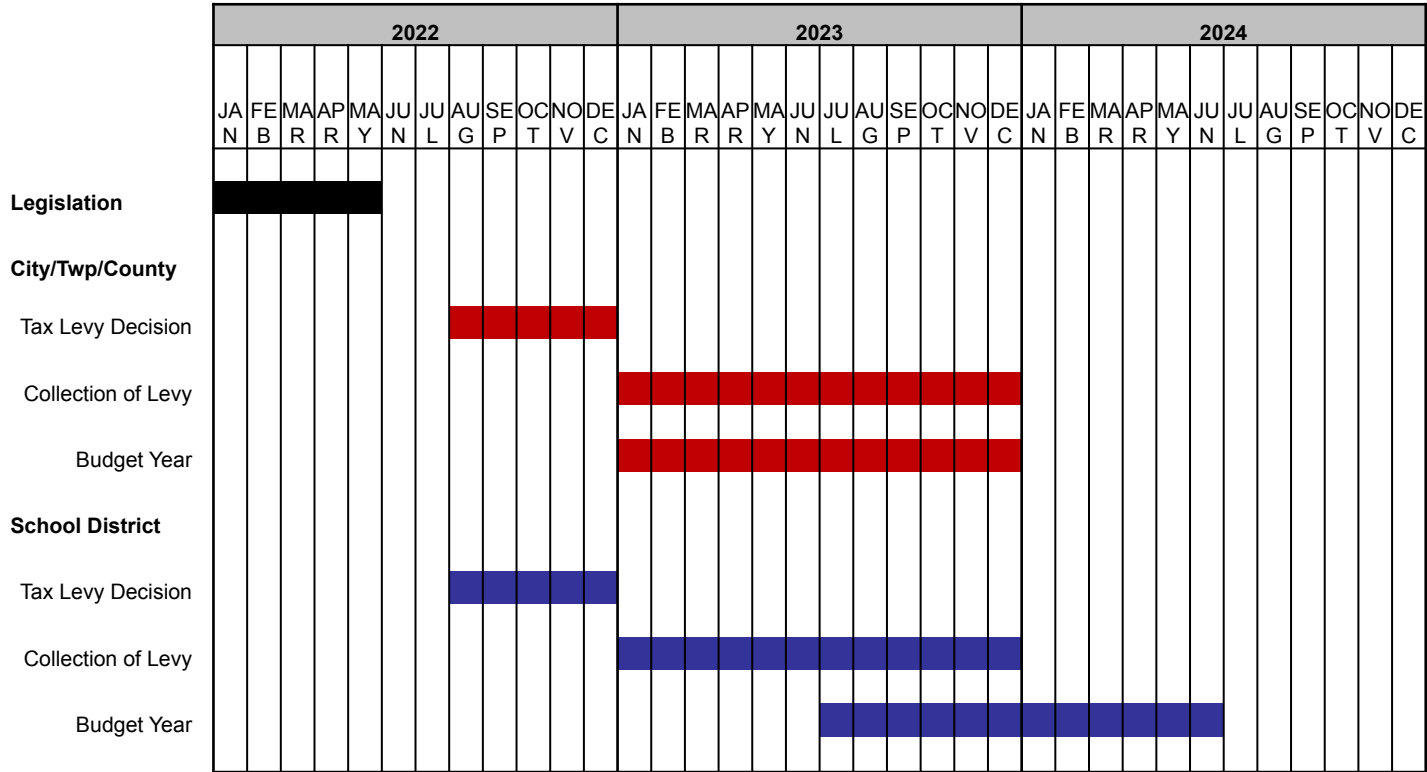


# Truth in Taxation Law

- Minnesota Truth in Taxation Law was revised in 2009
- Requirements:
  - Public meeting may now be held at a regularly scheduled meeting
  - Discussion of proposed property tax levy for taxes payable in 2023
  - Current year budget must be discussed
  - Levy may be adopted at same meeting
  - Must allow for public comment and question

- *Minnesota Statute 275.065*

# Levy Cycle Comparison



# Levy Cycle Process

1. Assessors determine a property's estimated market value and assign a property class to each parcel.
2. The County Auditor calculates the net tax capacity for each parcel in the county, as well as the total net tax capacity for each taxing jurisdiction.
  - a) A property's net tax capacity is determined by multiplying the property's market value by the relevant class rate.
    - i. Class rates are set by statute, vary by property type, and are uniform statewide.
3. The local tax rate of a taxing jurisdiction is determined by dividing the jurisdiction's total levy by the jurisdiction's taxable net tax capacity.
  - a) Each jurisdiction sets its own levy and follows specific limits set by state law.

## Levy Cycle Process

4. The County Auditor divides the final levy by the District's net tax capacity (or referendum market value) to establish rates.
5. The County Auditor applies those rates to each parcel and prepares the final statements for mailing.
6. Minnesota Department of Education (MDE) sets the maximum levy limit for each school district, based on current legislation and formulas.
7. The School Board adopts a proposed levy in September, holds a public meeting, then finalizes the levy amount in December.

## Authority for School Levies

A school district tax levy must be either:

Voter approved

or

Set by state law



# Legislative Changes That Affect the 2023 Levy

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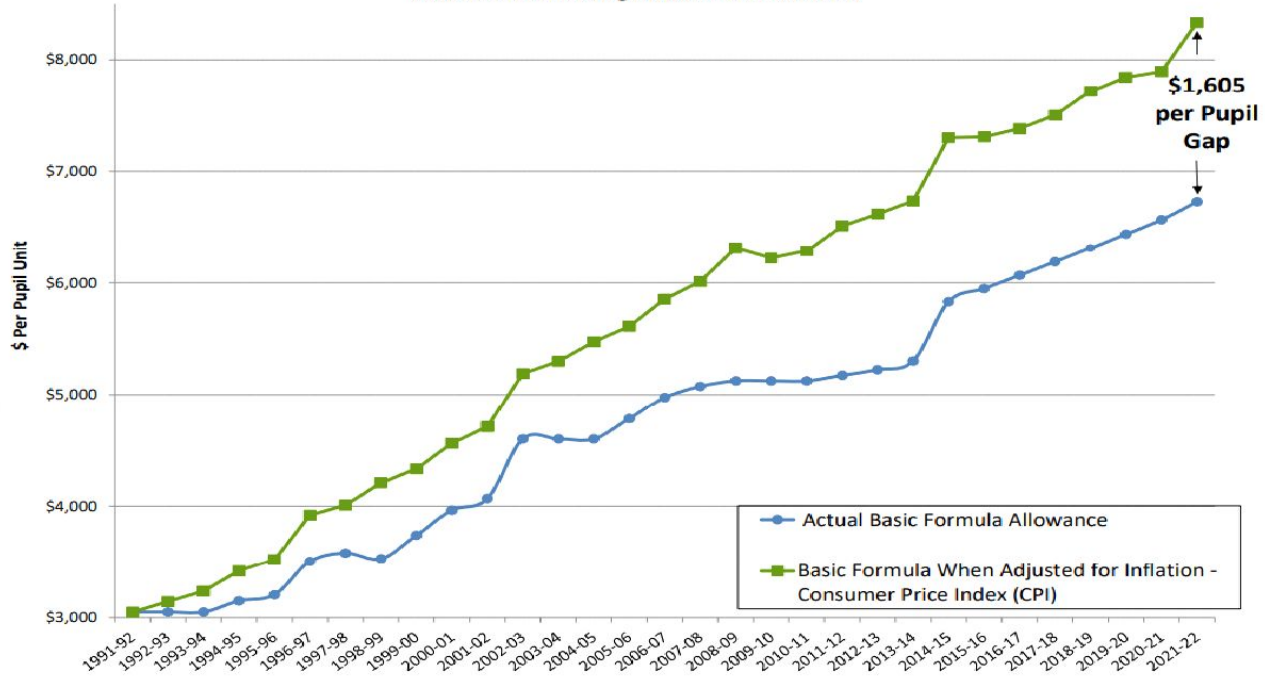
## Legislative Changes That Affect the 2023 Levy

- The 2023 legislature will address the next biennium for formula allowances for the 2023-24 and 2024-25 fiscal years.
- At this time, no legislative changes affect the Pay 2023 levy
- It is possible that legislation that will be passed during the 2023 legislative session that will impact school district funding for the 2023-24 school year



## The Basic Formula Has Not Kept Up With Inflation

Critical School Funding Revenue from the State





# Information on School Funding & District Budget

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# Fiscal Year 2023 Budget Overview

The Robbinsdale Area School District's fiscal year commences July 1 of each year, which is consistent with most school districts (and is law) in Minnesota. The School Board, by law, must have a budget adopted for the upcoming fiscal year prior to July 1.

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The budget sets forth the financial plan for the forthcoming fiscal year. It is based on the projected financial needs of the District and serves to allocate limited resources in the best possible way to provide educational opportunities to students.

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# Fiscal Year 2023 Financial Structure

## GENERAL FUND

The General Fund is used to account for K-12 educational activities, instruction and student support programs. Administrative, operational, building cleaning, maintenance and utilities, transportation, capital expenditures (excluding building construction and Long-Term Facilities Maintenance) and expenditures not required by State law to be accounted for in any other fund are also recorded within the General Fund.

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# Fiscal Year 2023 Financial Structure

## CHILD NUTRITION FUND

The Child Nutrition Fund is used to record financial activities of the school district's food service program. Food service includes preparation and service of milk, meals and snacks in connection with school and community service activities.

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All expenditures relating to meal preparation and service must be recorded in the Child Nutrition Fund. Eligible expenditures include application processing, Food Service management and staff tech support, food preparation, and meal service.

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# Fiscal Year 2023 Financial Structure

## COMMUNITY SERVICE FUND

The Community Service Fund is used to record all financial activities of the Community Service program.

The focus of Community Education is to provide enrichment programs for any age level that are not part of the K-12 education program. Community Education programming may also include K-12 summer school enrichment activities which, although educational in nature, are not for credit and are not required for graduation.

A district may spend up to 10 percent of its community education revenue (levy, aids and fees) to purchase or lease computers and related items as well as equipment for instructional programs and library books used exclusively for community education.

# Fiscal Year 2023 Financial Structure

## **BUILDING CONSTRUCTION FUND**

The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds or by capital loans. Revenues and expenses relating to the District's state approved Long Term Facility Maintenance (LTFM) Program are recorded in this fund when bonds have been issued for project costs, or if a single project cost is \$2,000,000 or greater using pay-as-you-go LTFM levy.

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Construction costs for buildings and additions consist of the following: expenditures for general construction, advertisement for contracts, payments on contracts for construction, installations of plumbing, heating, lighting, ventilation and electrical systems, expenditures for lockers, elevators, and other equipment, architectural and engineering services, paint and decorating expenses, and any other related costs.

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# Fiscal Year 2023 Financial Structure

## **DEBT SERVICE FUND AND OPEB DEBT SERVICE FUND**

The Debt Service Fund and the OPEB Debt Service Fund are used to record revenue and expenditures for a school district's outstanding bonded indebtedness, whether for building construction, capital or OPEB liabilities, and whether for initial or refunding bonds.

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When a bond issue is sold, the school board must levy a direct general tax upon the property of the District for the payment of principal and interest. The revenue from such a tax and related state aid must be separately accounted for in the two Debt Service Funds.

# Fiscal Year 2023 Financial Structure

## OPEB TRUST FUND

The OPEB Trust Fund is used to record revenue and expenditures for the school district's earnings on investments of OPEB Assets in the trust as well as retiree medical claims and direct reimbursement of Medicare supplement premiums as required by one union labor contract, net of any retiree premiums paid

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# Fiscal Year 2023 Financial Structure

## **INTERNAL SERVICE FUNDS**

The district's medical and dental self-insured funds record premium revenues, claims and fixed costs associated with the medical and dental plans for employees and retirees.



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# FY23 General Fund Overview and Assumptions

## **GENERAL FUND OVERVIEW** (Fund 01)

General Fund Revenues are estimated at \$185,695,070, which is about \$1.3 Million under FY22 unaudited estimations. This is primarily due to the decline in budgeted Average Daily Membership in comparison to prior year.

# FY23 General Fund Overview and Assumptions

## GENERAL FUND REVENUE ASSUMPTIONS (Fund 01)

### State General Education Aid

State Basic General Education Aid is budgeted at \$81,089,708. Under current law the basic formula amount is derived from estimated adjusted pupil units served multiplied by \$6,863. The basic formula reflects an increase of \$135 in comparison to the 2021-22 school year basic formula allowance. The basic general education aid serves as the district's primary funding source, accounting for 43.67% of the general operating fund revenue.

Per-Pupil Unit Allocation – Basic General Ed:

School Year	Basic Formula	Formula Change
2017-18	\$6,188	2.0%
2018-19	\$6,312	2.0%
2019-20	\$6,438	2.0%
2020-21	\$6,567	2.0%
2021-22	\$6,728	2.45%
<b>2022-23</b>	<b>\$6,863</b>	<b>2.0%</b>

# FY23 General Fund Overview and Assumptions

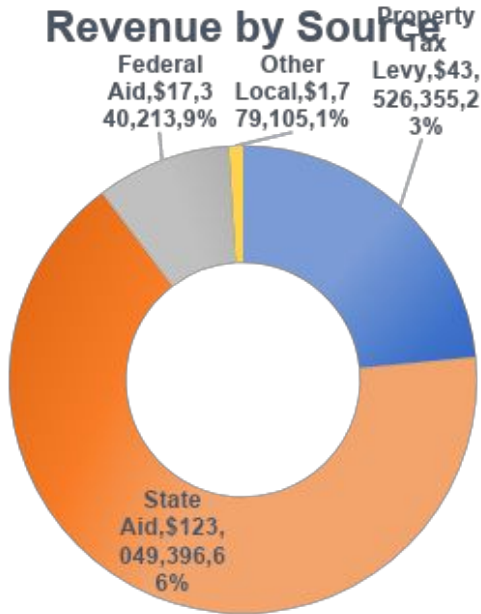
Other components of General Education Aid amount to \$14,487,902. These components are as follows:

Pension Adjustment	\$855,115
Gifted and Talented	\$153,601
Extended Time	\$767,550
Compensatory Revenue	\$11,000,013
Limited English Program	\$975,058
Declining Enrollment	\$736,565
<b>Total</b>	<b>\$14,487,902</b>



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# FY23 General Fund Overview and Assumptions



# FY23 General Fund Overview and Assumptions

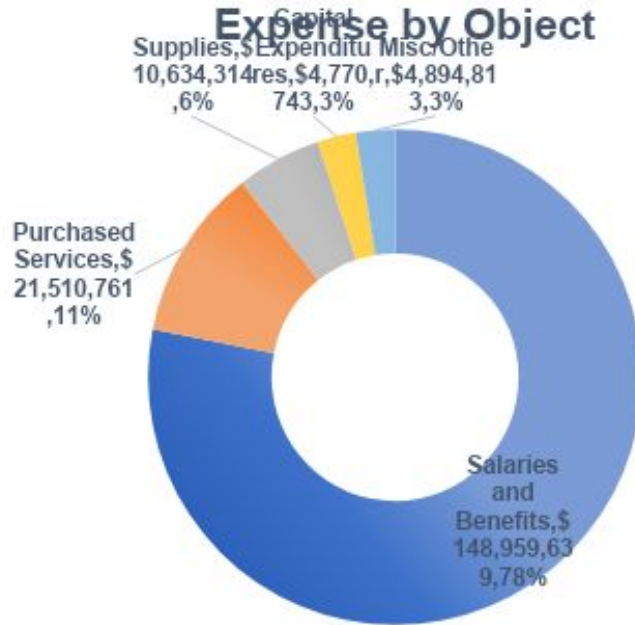
## EXPENDITURE OVERVIEW

General Fund Expenditures are estimated to be \$190,770,269, which is up from previous year.

Increase anticipated from prior year within salary and fringe benefits cost due to natural steps and lanes increases, in addition to increased curriculum capital expenditures and contingency set aside dollars.



# FY23 General Fund Overview and Assumptions





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# FY23 Budget – All Funds Overview

Revenues	General	Food Service	Community Education	Building Construction	Debt Service	Trust	OPEB Revocable Trust	OPEB Debt Service	Total
Property Tax Levy	43,526,356		2,230,793		18,936,407			2,698,613	67,392,169
State Aid Revenue	123,252,199	419,242	2,928,996						126,600,437
Federal Aid Revenue	17,137,410	5,259,825	811,934						23,209,169
Other Local Revenue	1,779,105	2,089,623	4,569,710	18,800,000		21,650,000	700,000		49,588,438
Transfers									-
<b>Total Revenues</b>	<b>185,695,070</b>	<b>7,768,690</b>	<b>10,541,433</b>	<b>18,800,000</b>	<b>18,936,407</b>	<b>21,650,000</b>	<b>700,000</b>	<b>2,698,613</b>	<b>266,790,213</b>

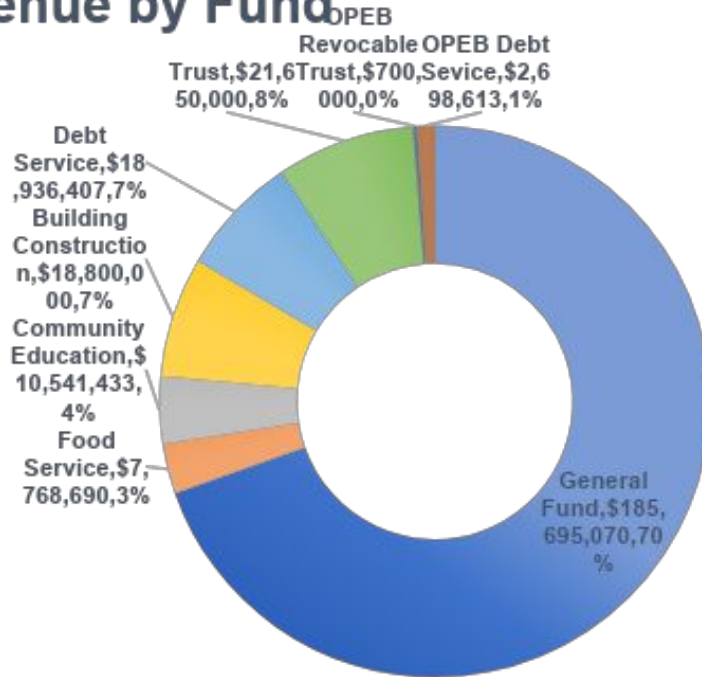
Expenses	General	Food Service	Community Education	Building Construction	Debt Service	Trust	OPEB Revocable Trust	OPEB Debt Service	Total
Salaries/Benefits	148,959,639	3,391,093	9,003,883			18,775,000	850,000		180,979,615
Purchased Services	21,510,761	177,000	837,702			1,750,000	50,000		24,325,463
Supplies	10,634,314	4,116,218	157,184						14,907,716
Capital Expenditures	4,770,743	268,000	52,400	22,500,000					27,591,143
Debt Service					19,256,365			2,602,693	21,859,058
Misc.	4,894,813	33,900	13,291						4,942,004
<b>Total Expenses</b>	<b>190,770,270</b>	<b>7,986,211</b>	<b>10,064,460</b>	<b>22,500,000</b>	<b>19,256,365</b>	<b>20,525,000</b>	<b>900,000</b>	<b>2,602,693</b>	<b>274,604,999</b>

<b>Budget Balance</b>	<b>(5,075,200)</b>	<b>(217,521)</b>	<b>476,973</b>	<b>(3,700,000)</b>	<b>(319,958)</b>	<b>1,125,000</b>	<b>(200,000)</b>	<b>95,920</b>	<b>(7,814,786)</b>
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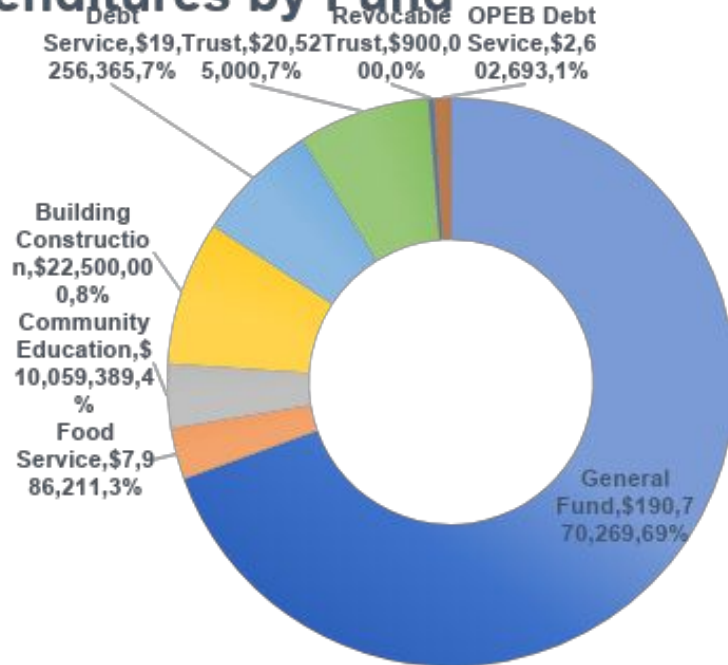


# Revenue by Fund



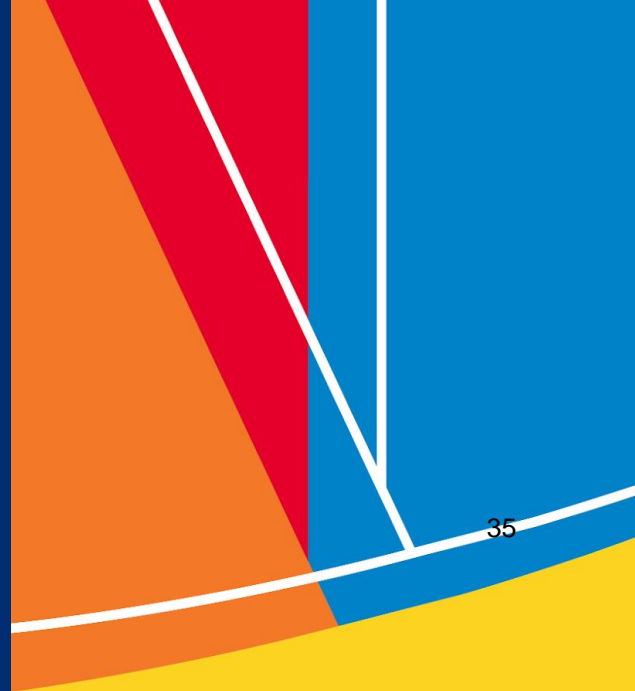


## Expenditures by Fund





# Proposed Taxes Payable in 2023



## Proposed Property Taxes Payable in 2023

Category	Certified Pay 22	Proposed Pay 23	\$ Change	% Change
Voter Approved Levies	29,384,610	33,324,862	3,940,252	13.4%
Other Local Levies	37,980,558	38,882,354	901,797	2.4%
<b>School District Total</b>	<b>67,365,168</b>	<b>72,207,217</b>	<b>4,842,048</b>	<b>7.2%</b>

## Proposed Property Taxes Payable in 2023

Category	Certified Pay 22	Proposed Pay 23	\$ Change	% Change
Referendum	21,587,202	25,141,476	3,554,274	16.5%
Local Optional Equity	7,621,959	7,726,743	104,784	1.4%
Transition	834,145	813,219	(20,926)	-2.5%
Technology	227,510	222,117	(5,393)	-2.4%
Operating Capital	5,524,476	5,863,119	338,643	6.1%
Q Comp	1,456,520	1,520,616	64,096	4.4%
Achievement & Integration	1,066,658	1,025,754	(40,904)	-3.8%
Unemployment	825,635	819,851	(5,784)	-0.7%
Safe Schools	300,000	200,000	(100,000)	-33.3%
Career Tech Education	601,504	587,245	(14,259)	-2.4%
Long-Term Facilities Maintenance	364,887	239,185	(125,702)	-34.4%
Lease Levy	1,393,745	2,519,743	1,125,998	80.8%
Adjustments and Abatement	2,877,212	3,180,847	303,635	10.6%
	(255,812)	(1,703,055)	(1,447,243)	
<b>Total General Fund</b>	<b>44,425,641</b>	<b>48,156,859</b>	<b>3,731,218</b>	<b>7.7%</b>
<b>Community Education</b>	<b>2,204,508</b>	<b>1,752,692</b>	<b>(451,816)</b>	<b>-20.5%</b>
<b>Debt</b>	<b>18,036,407</b>	<b>19,634,408</b>	<b>1,598,001</b>	<b>8.9%</b>
<b>OPEB</b>	<b>2,698,613</b>	<b>2,663,258</b>	<b>(35,355)</b>	<b>-1.3%</b>
<b>TOTAL PROPOSED LEVY</b>	<b>67,365,169</b>	<b>72,207,217</b>	<b>4,842,048</b>	<b>7.2%</b>

## Factors That Cause Property Tax Changes

Many factors may cause the individual property tax statement to increase or decrease from year to year:

- New Voter approved referendums
- Changes in enrollment
- Levy adjustments to prior years
- Inflationary Adjustments
- Legislative changes
- Changes in market values
- Changes in class rates/history



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## Areas of significant change in Proposed Levy

Significant changes occurred in the following areas in this year's proposed levy

- Referendum – \$3.5m Increase
- Capital Projects Referendum – \$339k Increase
- LTFM – \$1.1m Increase
- Lease Levy - \$304k Increase
- Adjustments - \$1.4m Decrease
- Community Service - \$452k Decrease
- Debt Service – \$1.6m Increase

## Major Areas of Change in Proposed Levy

**Category:** General Fund - Voter Approved Referendum Authority

**Change:** +\$3.5m

**Use of Funds:** Unrestricted general fund use

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**Cause of Change:** Inflationary adjustments for current and prior year levies multiplied by prior year actual and current year estimated adjusted pupil units. Increased despite a decline in adjusted pupil units from prior year numbers. (Estimated -304 APU)



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## Major Areas of Change in Proposed Levy

**Category:** General Fund – Capital Project Referendum

**Change:** +\$339k

**Use of Funds:** Restricted general fund use – as established in approved Review & Comment

**Cause of Change:** Revenue is set at a % of Net Tax Capacity. With increasing NTC, the amount of revenue increases



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## Major Areas of Change in Proposed Levy

**Category:** General Fund – Long Term Facilities Maintenance

**Change:** +\$1.1m

**Use of Funds:** Restricted general fund use for deferred maintenance and health & safety projects for district facilities

**Cause of Change:** Increase in Health and Safety initiatives submitted to and approved by MDE in connection to the districts 10-year LTFM plan.



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## Major Areas of Change in Proposed Levy

**Category:** General Fund - Lease Levy

**Change:** +\$304k

**Use of Funds:** Renting or leasing of building space or land for instructional purposes or school district related storage.

**Cause of Change:** New lease agreement for centralized multi purpose warehouse space.



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## Major Areas of Change in Proposed Levy

**Category:** General Fund – Adjustments

**Change:** -\$1.4m

**Use of Funds:** Adjustments occur every year in various categorical funding areas

**Cause of Change:** Categorical accumulated adjustments from prior year actuals



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## Major Areas of Change in Proposed Levy

**Category:** Community Service

**Change:** -\$452k

**Use of Funds:** For Community Services related programs

**Cause of Change:** Adjustments occur due to verification of enrollment, changes in property valuations, etc.



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## Major Areas of Change in Proposed Levy

**Category:** Debt Service

**Change:** +\$1.6m

**Use of Funds:** Restricted to use for payment of semi-annual debt service payments

**Cause of Change:** Increase will be used for debt service payment on the issuance of LTFM bond series 2022A that was issued in fall of 2022.



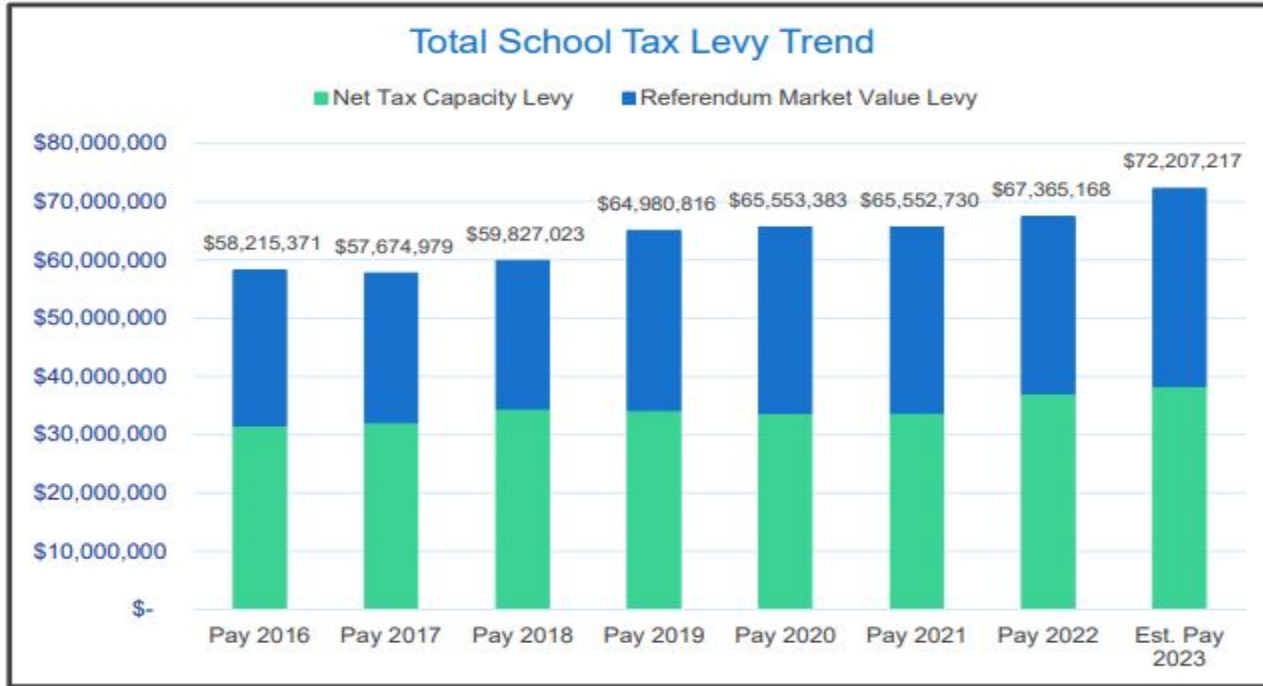
# Impact on Taxpayer

## Impact on Taxpayer

- Following, are charts showing examples of changes in the School District portion of property taxes
- Examples include School District taxes only
- Figures for 2023 are estimates based on data available from the County (final figures may change slightly)

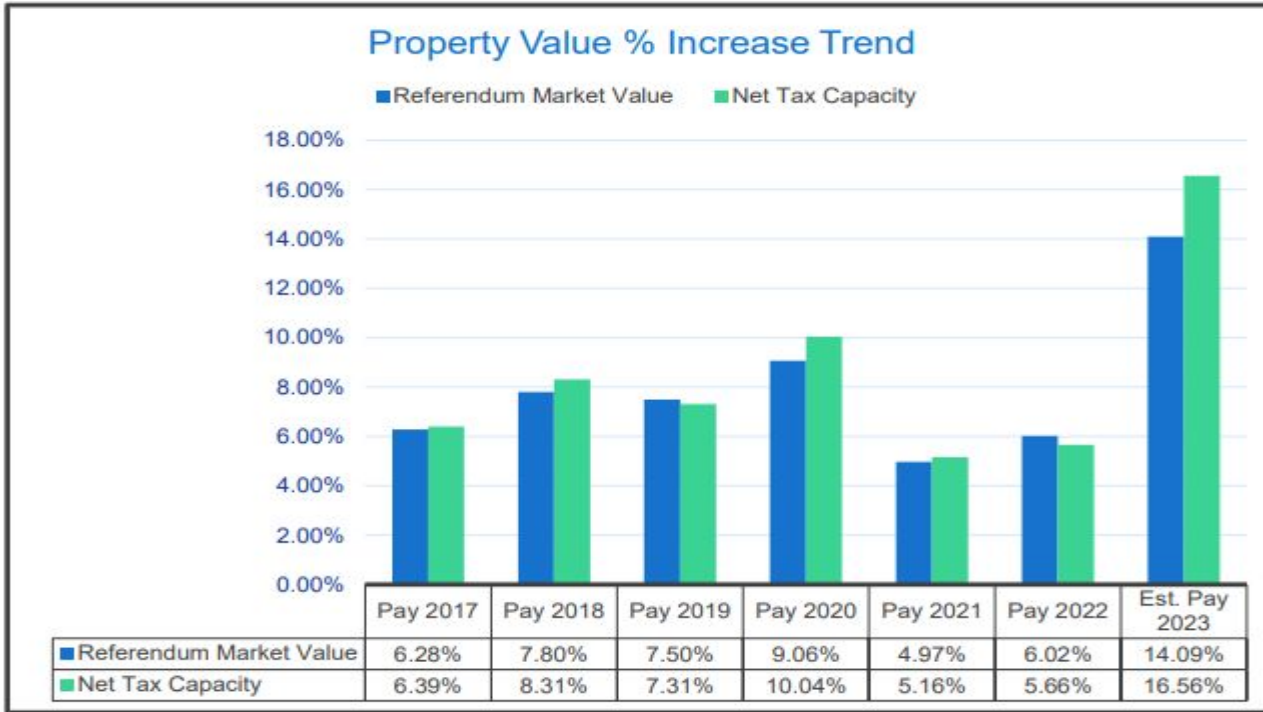


# Tax Levy Trends





# Tax Levy Trends



# Property Tax Comparisons – Pay 2022 versus Pay 2023

Summary			
	Pay 2022	Est. Pay 2023	% Change
Referendum Market Value	\$ 11,952,166,700	\$ 13,636,264,150	14.09%
RMV Tax Rate	0.21607%	0.21885%	1.29%
Net Tax Capacity	\$ 119,405,401	\$ 139,184,382	16.56%
NTC Tax Rate	26.50%	23.95%	-9.65%

Types of Property	Pay 2022 Value	Pay 2023 Est. Value	Pay 2022	Pay 2023	\$ Change	% Change
Residential Homestead	\$150,000	\$174,444	\$659	\$748	\$89	13.52%
	200,000	232,592	911	1,027	\$116	12.69%
	250,000	290,741	1,164	1,306	\$142	12.22%
	270,000	314,000	1,265	1,418	\$153	12.08%
	300,000	348,889	1,416	1,585	\$169	11.91%
	400,000	465,185	1,921	2,132	\$211	10.97%
	500,000	581,481	2,405	2,714	\$308	12.82%
Commercial / Industrial**	\$100,000	\$110,000	\$455	\$478	\$23	5.10%
	250,000	275,000	1,216	1,284	\$68	5.62%
	500,000	550,000	2,551	2,676	\$125	4.90%
	1,000,000	\$1,100,000	5,222	5,460	\$239	4.57%

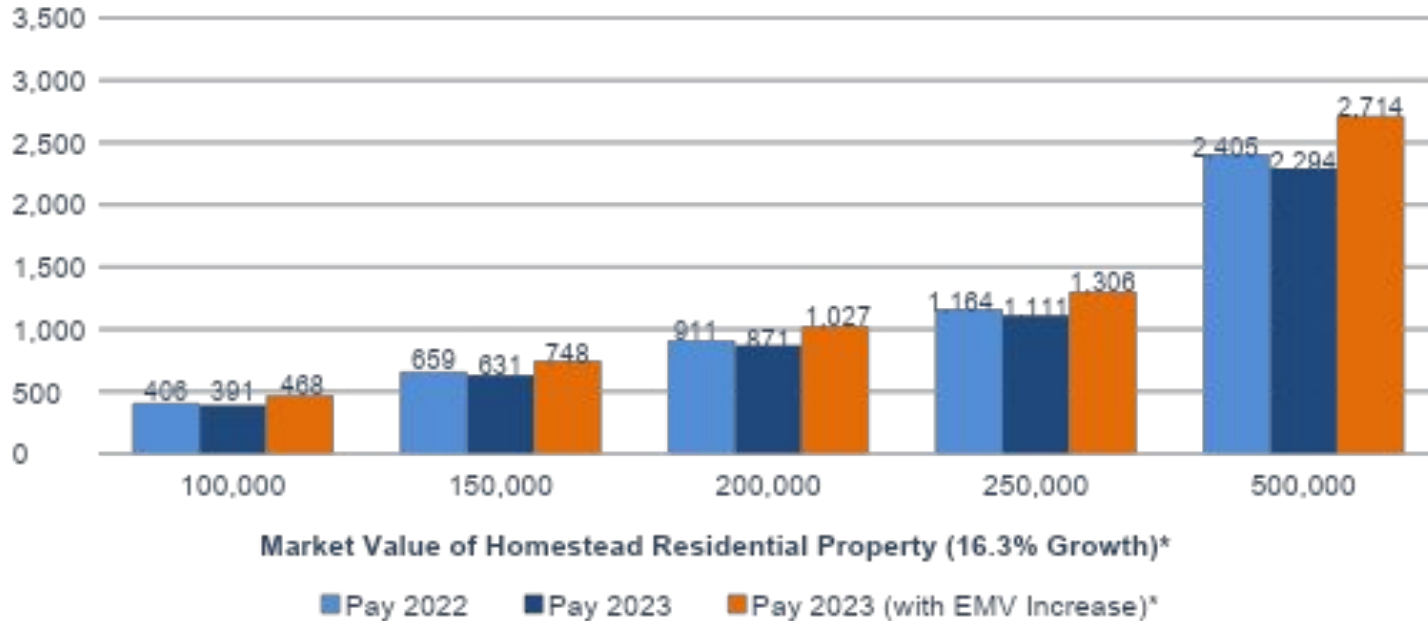
\*Actual taxes may be lower in certain taxing districts due to Disparity Reduction Aid.

\*\*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



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## Property Tax Comparisons – Pay 2022 versus Pay 2023



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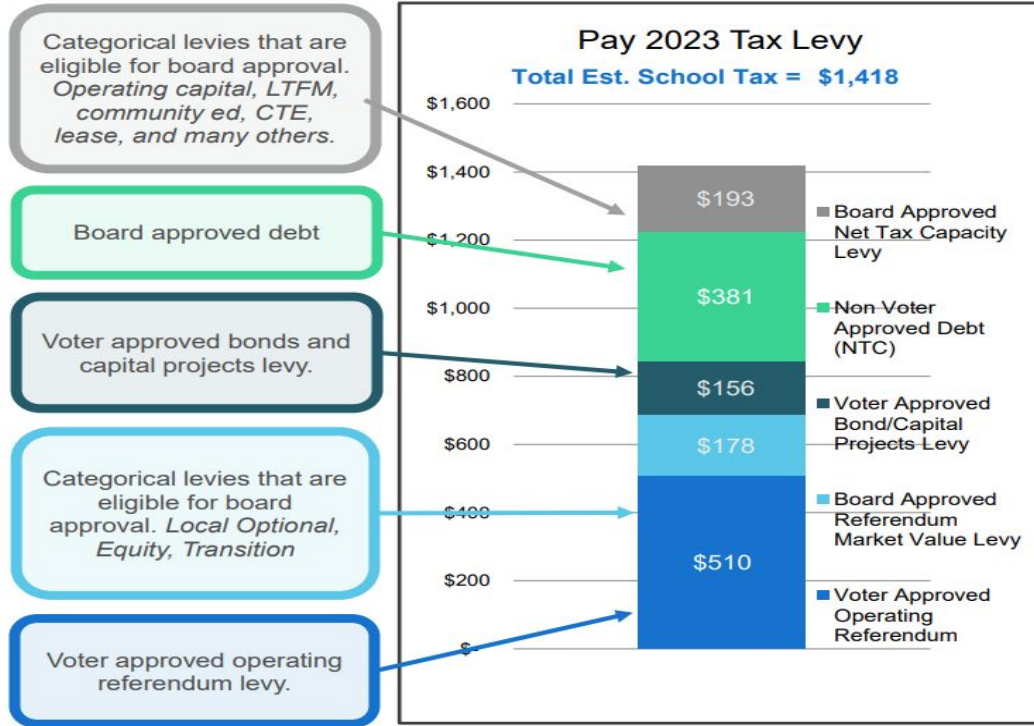
\*Assumes estimated district-wide rate of growth of approximately 16.3% in median home value per Hennepin County 2022 Property Assessment Report.

Note: The estimated market value shown does not include the assumed growth rate. Represents the market value of the taxpayer in Pay 2022.

## Robbinsdale Public School District

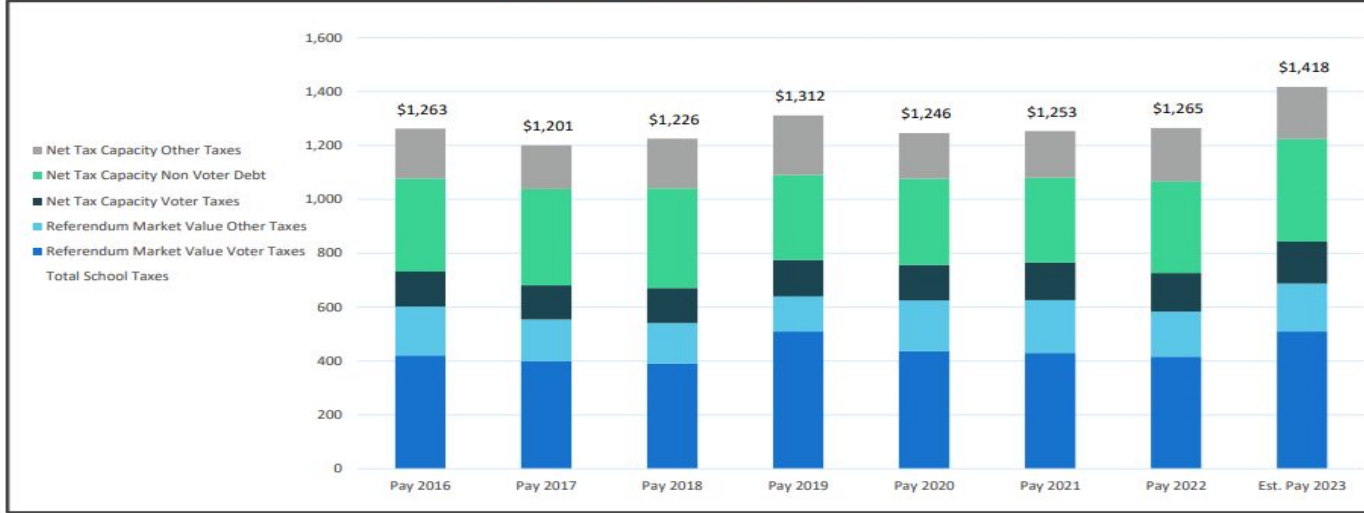
Pay 2023 Tax Levies for Residential Homestead

Home Value = \$314,000





### Robbinsdale Public School District Residential Homestead School Tax Trend



	Pay 2016	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Est. Pay 2023
Home Value*	213,385	221,921	230,798	240,029	249,631	259,616	270,000	314,000
Referendum Market Value Voter Taxes	421	400	391	509	437	431	416	510
Referendum Market Value Other Taxes	181	154	150	131	188	196	167	178
Net Tax Capacity Voter Taxes	130	127	130	135	132	139	143	156
Net Tax Capacity Non Voter Debt	345	357	370	315	320	315	339	381
Net Tax Capacity Other Taxes	186	163	185	221	169	173	199	193
<b>Total School Taxes</b>	<b>\$ 1,263</b>	<b>\$ 1,201</b>	<b>\$ 1,226</b>	<b>\$ 1,312</b>	<b>\$ 1,246</b>	<b>\$ 1,253</b>	<b>\$ 1,265</b>	<b>\$ 1,418</b>

\*The chart assumes a 4% annual increase in the home value for taxes payable from 2016 to 2022. A 16.2961% increase in value is assumed for taxes payable in 2023.

## Property Tax Comparisons – Surrounding Districts

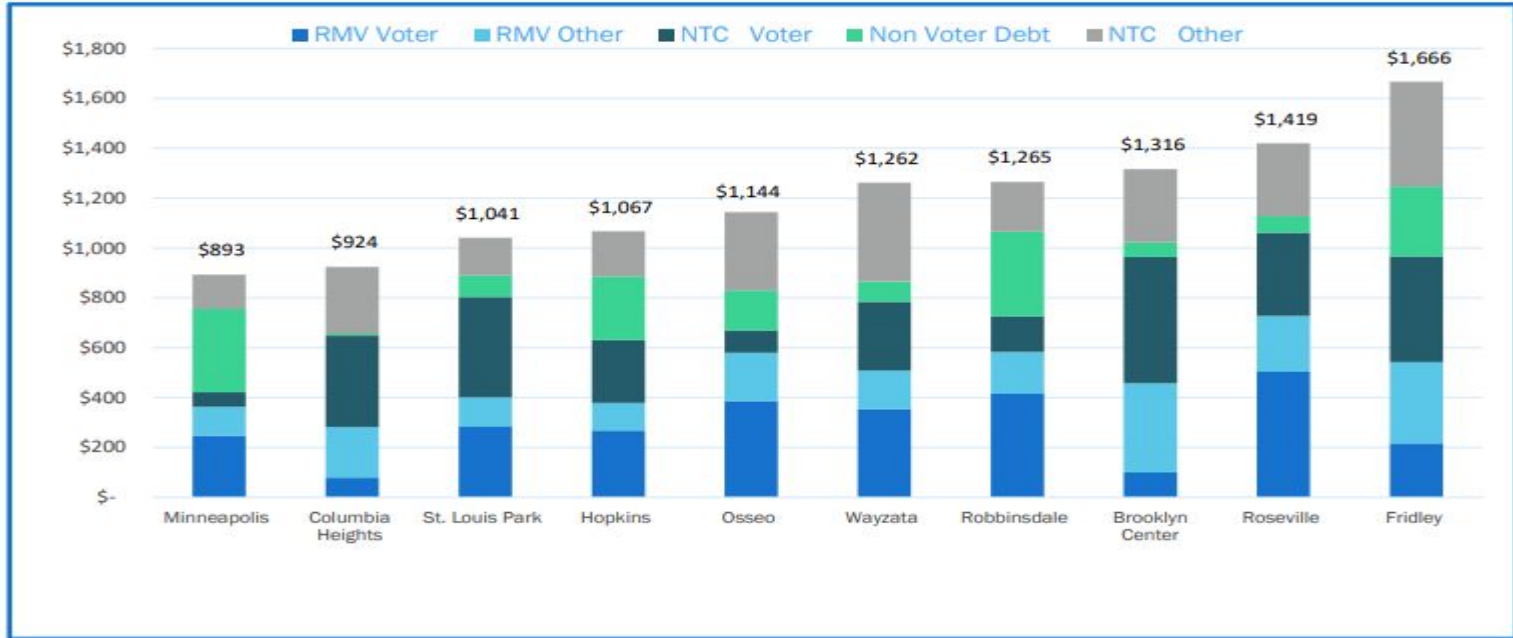
#	District Name	Home Value	Non Voter						Total	Levy
			RMV Voter	RMV Other	NTC	Voter	Debt	NTC		
1.2	Minneapolis	270,000 \$	248 \$	115 \$	58 \$	334 \$	138	\$	<b>893</b>	
13	Columbia Heights	270,000 \$	79 \$	202 \$	366 \$	7 \$	269	\$	<b>924</b>	
283	St. Louis Park	270,000 \$	283 \$	118 \$	403 \$	87 \$	151	\$	<b>1,041</b>	
270	Hopkins	270,000 \$	269 \$	110 \$	252 \$	255 \$	182	\$	<b>1,067</b>	
279	Osseo	270,000 \$	387 \$	193 \$	90 \$	160 \$	314	\$	<b>1,144</b>	
284	Wayzata	270,000 \$	355 \$	154 \$	276 \$	81 \$	397	\$	<b>1,262</b>	
281	Robbinsdale	270,000 \$	416 \$	167 \$	143 \$	339 \$	199	\$	<b>1,265</b>	
286	Brooklyn Center	270,000 \$	100 \$	358 \$	507 \$	58 \$	294	\$	<b>1,316</b>	
623	Roseville	270,000 \$	504 \$	223 \$	334 \$	66 \$	292	\$	<b>1,419</b>	
14	Fridley	270,000 \$	217 \$	325 \$	423 \$	280 \$	420	\$	<b>1,666</b>	
<b>Group Average</b>			<b>\$ 298</b>	<b>\$ 194</b>	<b>\$ 272</b>	<b>\$ 182</b>	<b>\$ 259</b>	<b>\$</b>	<b>1,206</b>	

Data sourced from Minnesota Department of Education Pay 2022 School Tax Report



ROBBINSDALE  
Area Schools

# Property Tax Comparisons – Surrounding Districts



Data sourced from Minnesota Department of Education Pay 2022 Tax Report



# Minnesota Property Tax Refunds

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## Minnesota Property Tax Refunds

Two different tax refund program available from the state

- Minnesota Property Tax Refund  
(aka “circuit breaker” refund)
- Special Property Tax Refund

Complete form M-1PR

For help with the forms and instructions contact:

- Your tax professional
- Minnesota Department of Revenue
  - (651) 296-4444
  - [www.taxes.state.mn.us](http://www.taxes.state.mn.us)

# Comments and Questions





## School Board of Robbinsdale Area Schools

Truth-in-Taxation Public Hearing - December 5, 2022

**AGENDA SECTION:** Adjournment

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**ITEM:** 4. Action: Adjournment of Truth-in-Taxation Public Hearing

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**PRESENTER:** Helen Bassett, School Board Chair

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**Recommended Motion:** Call the Truth-in-Taxation Public Hearing to a close.

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

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

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