

# Truth in Taxation Hearing

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



**ROBBINSDALE**  
Area Schools

Individual focus. Infinite potential.



# **Robbinsdale Area Schools Proposed Levy**

## **Taxes Payable 2019**

December 3, 2018



# Overview

**Financing of public education in MN 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 and Building Bond Issues**

or

**Legislative Levies:**

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



## **Property Taxes :**

**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 :**  
**School property taxes can change based on:**

**Property tax value changes –  
collectively and individually**  
**State aid appropriation changes**  
**Adjustments to actual data versus  
estimates from prior levies**  
**enrollment**  
**cost**



# Levy Certification Calendar

**Sep 7 Deadline for MDE to certify levy limitations to school districts**

**Sep 30 Deadline for Districts to submit data changes to MDE  
Deadline for school boards to certify proposed property tax**

**Dec 3 ISD 281 scheduled meeting to discuss Pay 2019 final levy.  
Districts are required to hold hearing in regularly  
scheduled meeting between Nov. 24 and Dec.  
27.**

**Dec 17 ISD 281 scheduled meeting to certify final Pay 2019 levy.  
Deadline for districts to certify final levy is Dec 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>\$17,807</b>	<b>\$6,107</b>
<b>Local Optional</b>	<b>\$ 5,867</b>	<b>\$ 5,582</b>	<b>(\$ 285)</b>
<b>Equity</b>	<b>\$ 1,327</b>	<b>\$ 1,301</b>	<b>(\$ 396)</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>\$ 837</b>	<b>(\$ 33)</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>\$18,112</b>	<b>(\$902)</b>



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

Levy Category	Pay 2018	Pay 2019	\$ Change
OPEB Debt	\$ 1,917	\$ 412	(\$1,505)
<b>TOTAL</b>	<b>\$59,827</b>	<b>\$64,980</b>	<b>\$5,153</b>

**TOTAL INCREASE OF 8.61%**



# Board Action

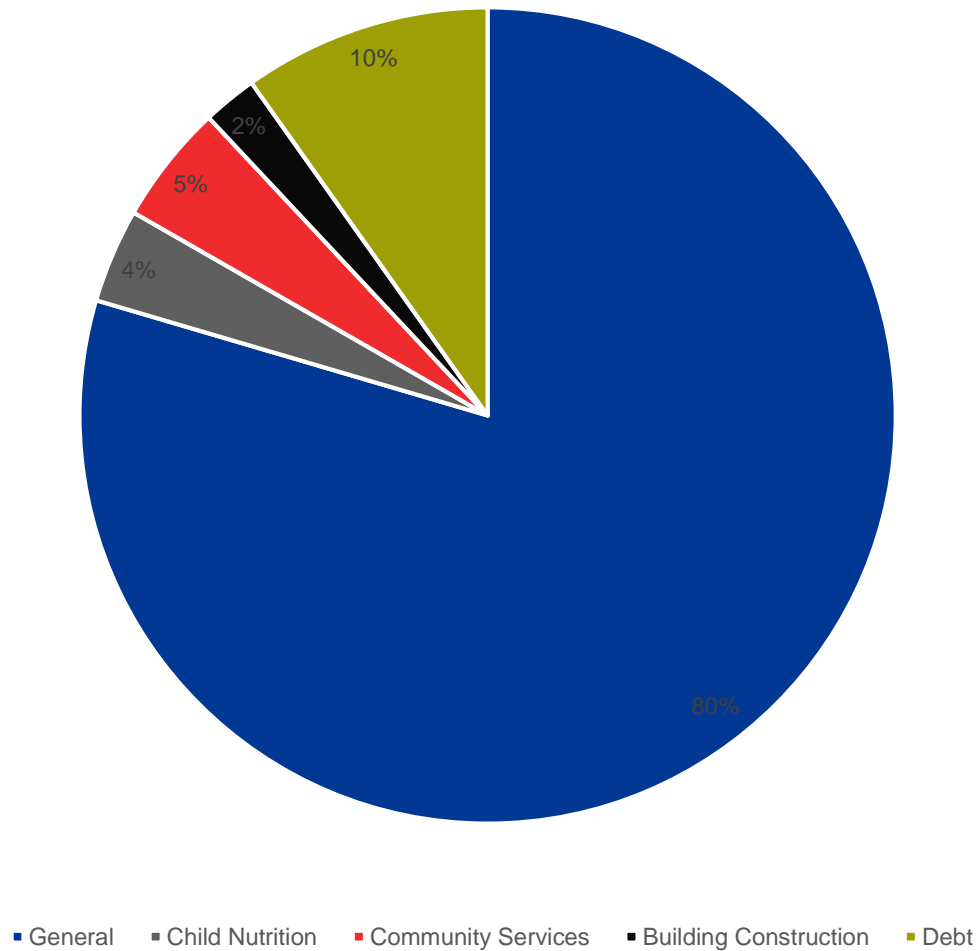
**Board approval of the final tax levy at the maximum allowable for taxes payable in 2019.**

**Final proposed Pay19 levy projects an increase from the current year levy of \$5,153,000 or 8.61%**

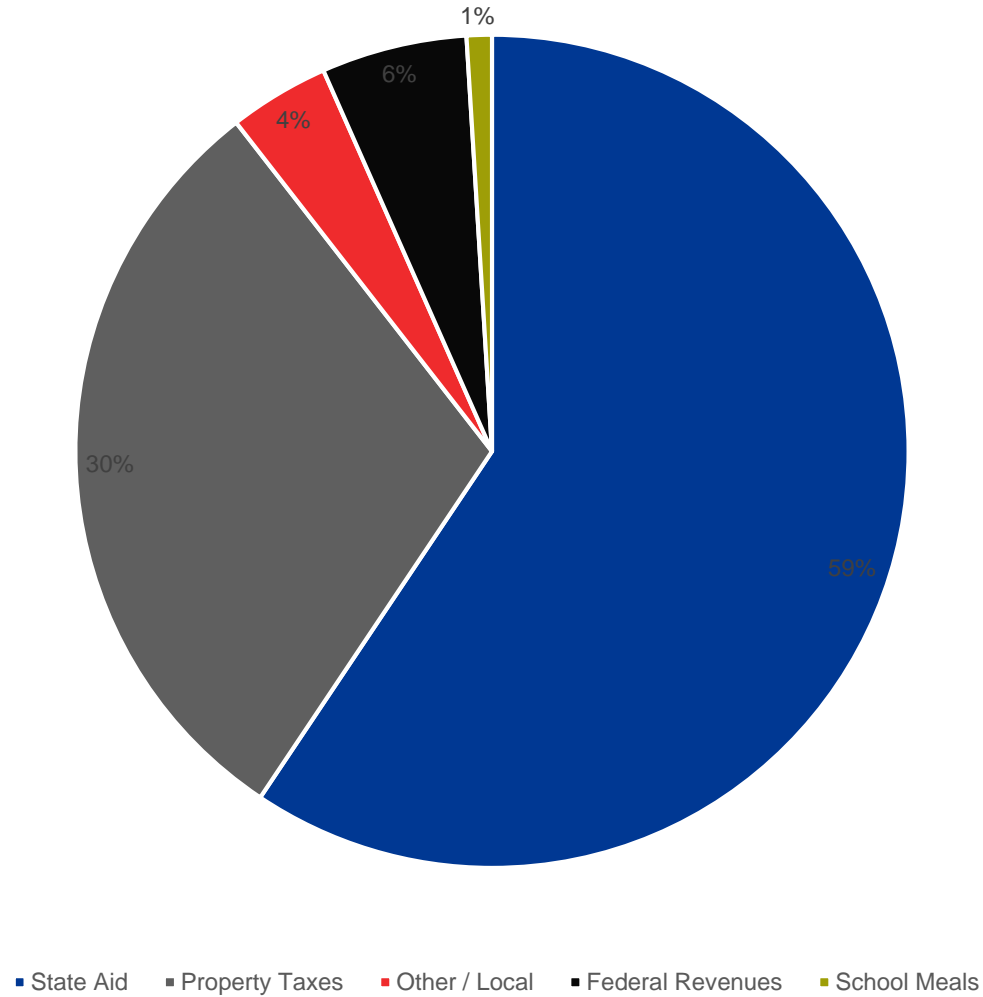
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- **BUDGET INFORMATION**
  - Adopted June, 2018
  - Fiscal Year 2018-2019

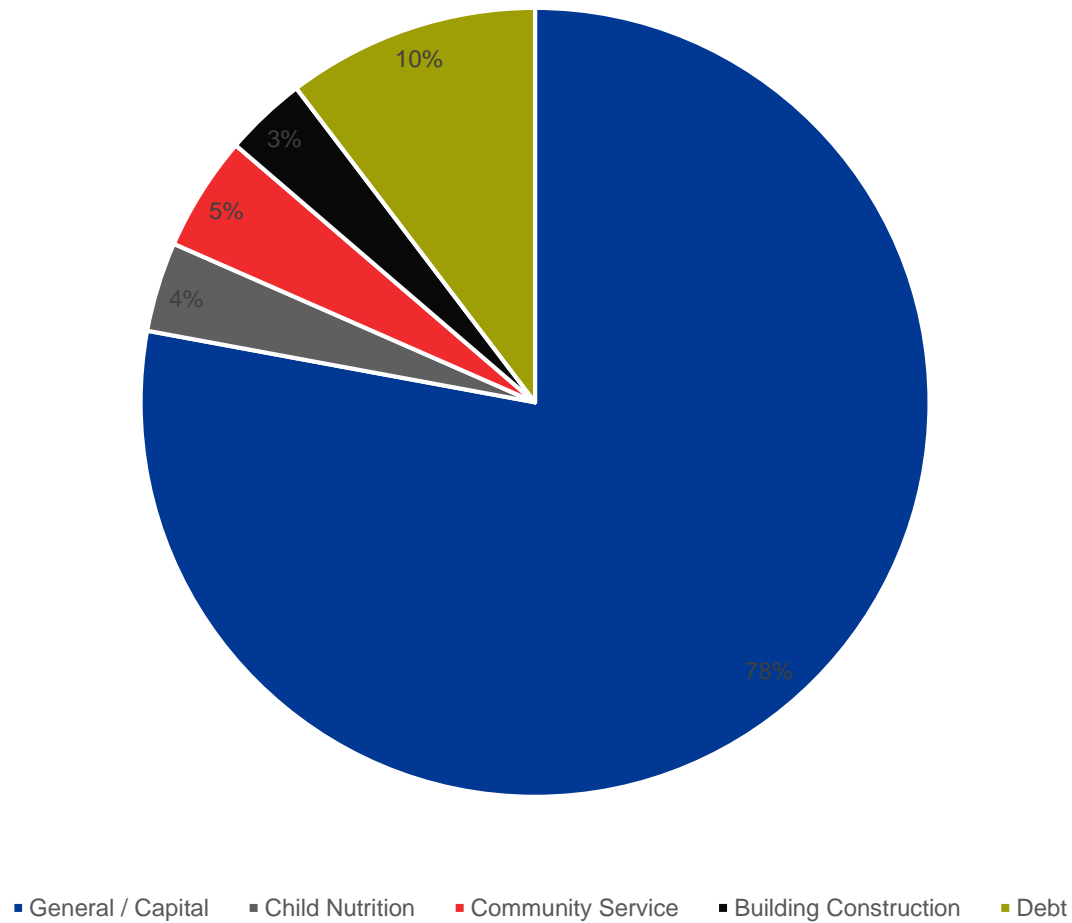
# Revenues by Fund



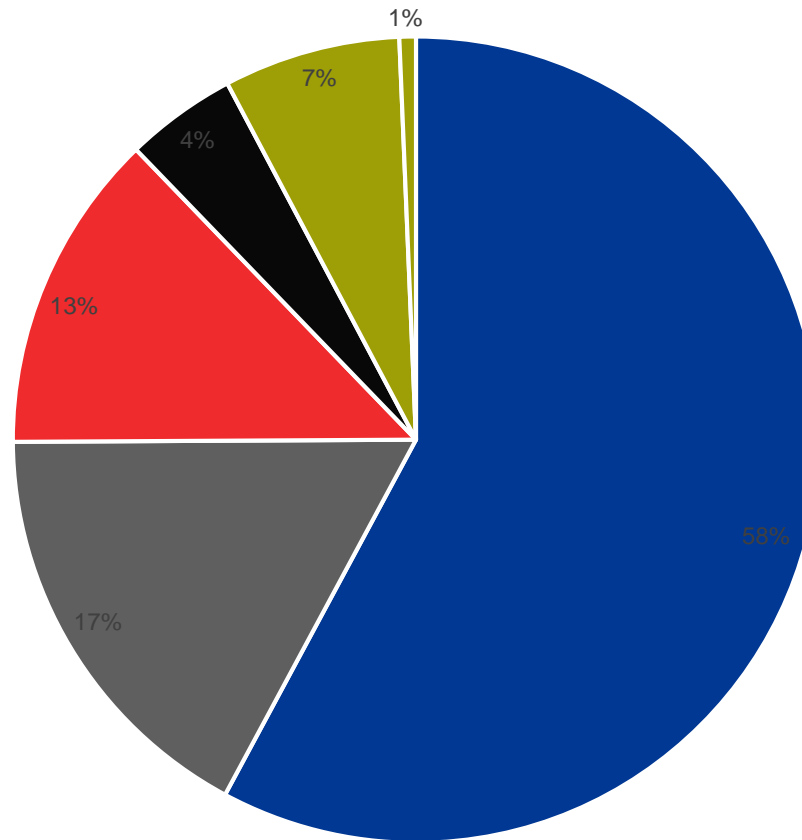
# Revenues by Source



# Expenditures by Fund



# 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?