SOUTH WASHINGTON COUNTY SCHOOLS
SCHOOL BOARD
7362 East Point Douglas Rd S.
Cottage Grove, MN 55016

ADMINISTRATIVE REPORT

DATE:	December 16, 2021
TOPIC:	8.2 – Final Levy for Taxes Payable in 2022
PRESENTER:	Dan Pyan – Director of Finance and Operations
REFERENCE TO POLICY/STATUTE:	701 School District Budget

A. **PURPOSE OF REPORT**

a. As required by law, the School Board certified its proposed tax levy for taxes payable in 2022 to the County Auditor by September 30, 2021.
b. Washington County used the proposed levy amount to prepare notices of proposed taxes that were mailed to each taxpayer in November.
c. The public hearing on the school district's proposed property tax levy was held tonight (December 16, 2021). The hearing included information on the district's budget, proposed levy and allowed for the opportunity for public input.
d. Attached is the levy to be approved. The total of $103,582,763 is $7,265,349 more than the pay 2021 levy, about 7.5%, most of the levy increase is from increased operating levy authority approved by the voters on November 2, 2021. Administration is recommending that the Board reduced the Alternative Teacher Performance Pay System (ATPPS) from the proposed levy of $1,774,917 to $1,645,660.

B. **RECOMMENDATION**

a. Administration recommends approval of the 2021 Payable 2022 Levy as presented.

ISD #833 - South Washington County Schools
2021 Pay 2022 PROPOSED Levy Information

	2021 Pay 2022 Proposed Levy	2020 Pay 2021 Certified Levy	Variance	% Variance
Referendum	37,193,967.78	31,296,880.58	5,897,087.20	18.84%
Local Optional Revenue	12,381,144.21	12,734,051.93	(352,907.72)	-2.77%
Equity	1,238,225.91	1,621,471.57	(383,245.66)	-23.64%
Transition	175,939.47	184,697.28	(8,757.81)	-4.74%
ATPPS	1,649,167.65	1,554,340.00	94,827.65	6.10%
Operating Capital	1,563,643.09	1,333,337.97	230,305.12	17.27%
Achievement & Integration	889,836.63	936,293.51	(46,456.88)	-4.96%
Reemployment	556,443.99	825,575.51	(269,131.52)	-32.60%
Safe School	723,786.48	743,149.80	(19,363.32)	-2.61%
Safe Schools Intermediate	301,577.70	309,645.75	(8,068.05)	-2.61%
Career and Technical	310,303.79	268,290.35	42,013.44	15.66%
Health and Safety	-	-	-	
Lease	3,807,386.01	3,860,606.06	(53,220.05)	-1.38%
Alternative Facilities	-	-	-	
Long-Term Facilities	7,541,055.41	6,432,602.76	1,108,452.65	17.23%
Capital Projects Levy	2,690,277.23	2,522,921.15	167,356.08	6.63%
Fac & Equipment Bond Adjust	(650,869.00)	(643,335.00)	(7,534.00)	1.17%
Other General Adjustment	42,768.90	-	42,768.90	0.00%
Economic Develop. Abatement	(1,546.78)	16,871.08	(18,417.86)	-109.17%
OPEB	790,000.00	905,861.00	(115,861.00)	
TOTAL GENERAL FUND	**71,203,108.47**	**64,903,261.30**	**6,299,847.17**	**9.71%**
Basic Community Education	753,890.40	686,767.25	67,123.15	9.77%
Early Childhood Family Education	384,336.82	375,681.78	8,655.04	2.30%
Home Visiting	10,615.85	10,002.25	613.60	6.13%
Adults w/Disabities	6,796.00	6,796.00	-	0.00%
School Age Care	625,295.01	418,472.43	206,822.58	49.42%
Abatement Adjustment	(20.69)	460.78	(481.47)	-104.49%
TOTAL COMMUNITY SERVICES	**1,780,913.39**	**1,498,180.49**	**282,732.90**	**18.87%**
Debt Service	31,991,117.02	31,240,104.18	751,012.84	2.40%
Debt Service Excess	(1,391,573.09)	(1,334,307.31)	(57,265.78)	4.29%
Debt Service Abatements	(802.74)	10,175.66	-	
TOTAL DEBT SERVICES	**30,598,741.19**	**29,915,972.53**	**693,747.06**	**2.32%**
TOTAL	**103,582,763.05**	**96,317,414.32**	**7,276,327.13**	**7.55%**
Taxable Market Value	$ 12,730,806,500	$ 11,935,959,853	794,846,647	6.66%
Referendum Market Value	$ 12,833,321,500	$ 12,067,393,650	765,927,850	6.35%
Tax Capacity	$ 147,817,430	$ 138,622,041	9,195,389	6.63%
New Construction	$ 312,640,400	$ 298,983,200	13,657,200	4.57%