

2022 Payable 2023 Truth in Taxation

For the school year July 1, 2022 to June 30, 2023

Presented on December 6, 2022
Phan Tu, Director of Business Services

Truth In Taxation hearing requirements

- **Current Year Budget**
 - Distribution of revenues by revenue source
 - Spending by program area
- **2022 Pay 2023 proposed property tax levy**
 - Proposed change
 - Specific reasons for proposed change
- **Public Comments and Questions**



Fiscal Year 2022-23 board adopted budget

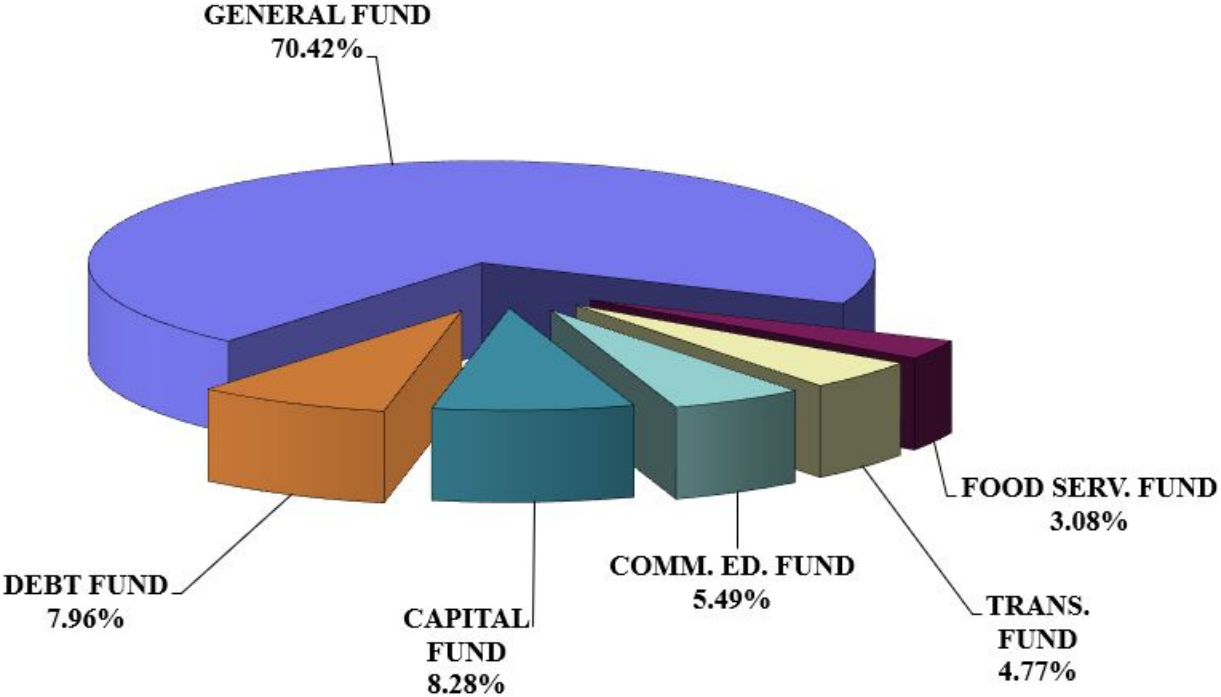


Fiscal Year 2022-23 board adopted budget

REVENUES							
SOURCE	GENERAL FUND	FOOD SERV. FUND	TRANS. FUND	COMM. ED. FUND	CAPITAL FUND	DEBT FUND	TOTALS
Levy	\$3,665,080			\$182,409	\$2,070,797	\$1,993,859	\$7,912,144
Misc Local	401,800	492,434	20,000	1,259,876			\$2,174,110
State Aid	15,329,841	58,653	1,353,382	137,354	314,304	298,365	\$17,491,899
Federal Aid	877,705	334,654					\$1,212,359
TOTALS	\$20,274,425	\$885,741	\$1,373,382	\$1,579,640	\$2,385,101	\$2,292,224	\$28,790,512



Fiscal Year 2022-23 board adopted budget revenue by fund comparison

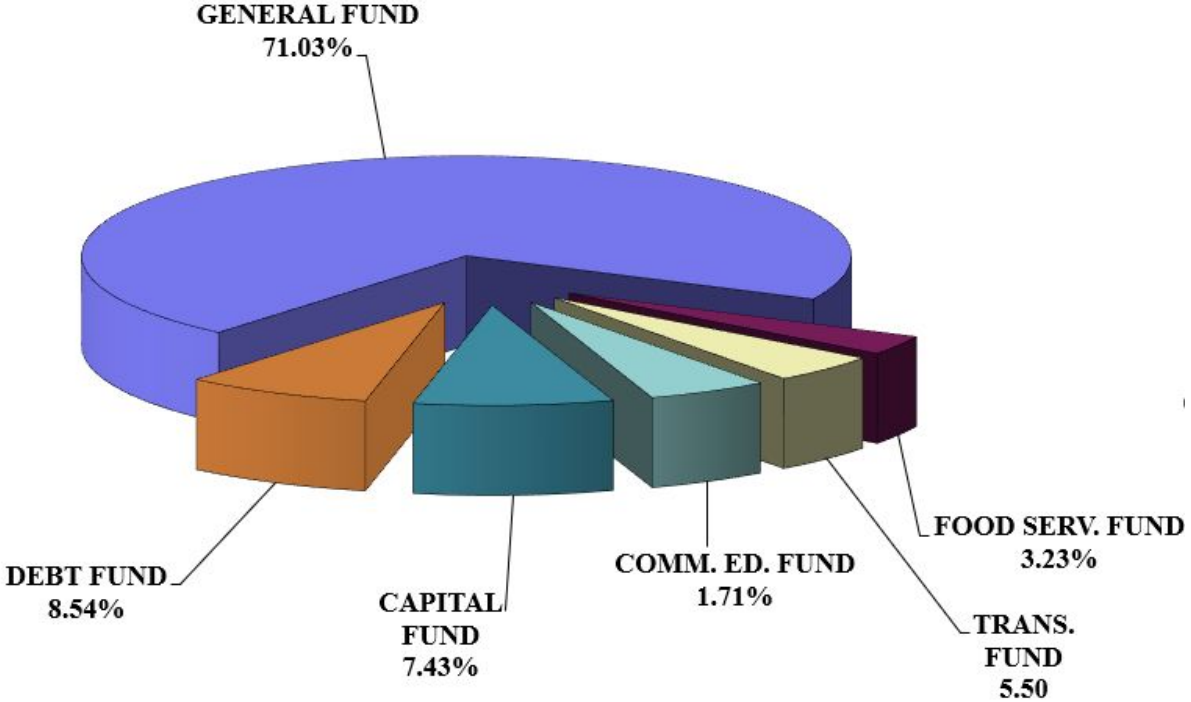


Fiscal Year 2022-23 board adopted budget

EXPENSES							
EXPENSE TYPE	GENERAL FUND	FOOD SERV. FUND	TRANS. FUND	COMM. ED. FUND	CAPITAL FUND	DEBT FUND	TOTALS
Salaries/Benefits	\$19,101,989	\$522,860	\$101,786	\$1,182,420	\$209,724		\$21,118,780
Purchased Services	1,473,599	62,884	1,266,176	256,292	359,332		\$3,418,283
Supplies	587,138	343,267	5,318	68,951	113,330		\$1,118,002
Capital Expenditures	1,534	5,624		2,000	1,819,425		\$1,828,583
Debt Service						2,340,635	\$2,340,635
Misc.	86,562	2,548	102	2,500	1,500		\$93,212
TOTALS	\$21,250,822	\$937,183	\$1,373,382	\$1,512,163	\$2,503,311	\$2,340,635	\$29,917,495



Fiscal Year 2022-23 board adopted budget expenditure by fund comparison

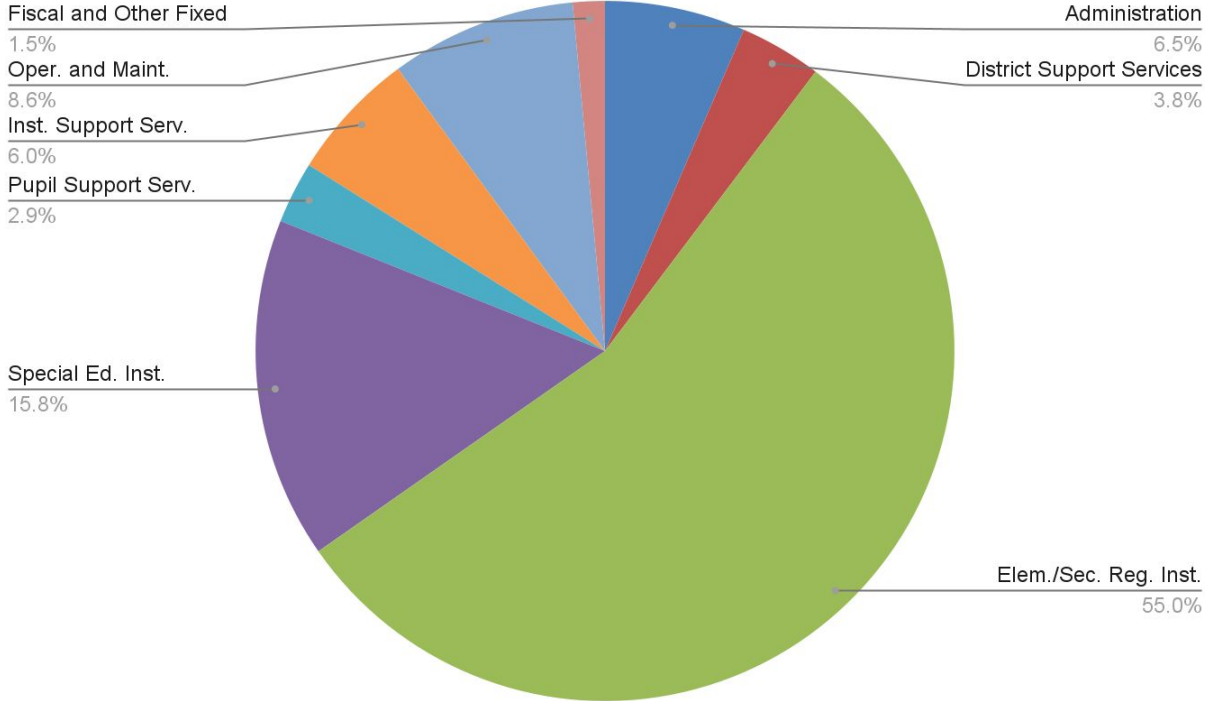


Fiscal Year 2022-23 board adopted budget general fund program expenditures

GENERAL FUND PROGRAM	EXPENDITURES
Administration	\$1,382,304
District Support Services	805,836
Elem./Sec. Reg. Inst.	11,689,667
Special Ed. Inst.	3,347,067
Pupil Support Serv.	606,975
Inst. Support Serv.	1,273,942
Oper. and Maint.	1,830,033
Fiscal and Other Fixed Costs	315,000
TOTAL EXPENDITURES	\$21,250,822



Fiscal Year 2022-23 board adopted budget general fund program expenditures



2022 Payable 2023 levy information



2022 Payable 2023 Gross Levy Comparison

Total % Increase = 3.71%			
Fund	Actual 2021 Payable 22	Proposed 2022 Payable 23	Dollar Difference
General Fund	\$ 5,698,140	\$ 6,046,174	\$ 348,034
Community Education	186,884	190,561	3,678
Debt Service	1,993,858	1,934,557	(59,302)
Total Tax Levy	\$ 7,878,882	\$ 8,171,292	\$ 292,410



2022 payable 2023 general fund gross levy comparison

Total % Increase = 6.11%			
Levy Components	Actual 2021 Pay 2022	Proposed 2022 Payable 23	Difference
Referendum	\$1,789,176	\$1,844,436	\$55,259
Equity	\$234,495	\$250,290	\$15,795
Local Optional	\$1,372,987	\$1,457,846	\$84,859
Transition	\$5,817	\$5,940	\$123
Capital Project Referendum	\$861,324	\$893,268	\$31,943
Operating Capital	\$150,287	\$156,292	\$6,004



Levy Components	Actual 2021 Payable 22	Proposed 2022 Payable 23	Difference
Q-Comp	\$167,713	\$170,075	\$2,362
Achievement & Integration	\$88,042	\$86,019	(\$2,024)
Re-Employment	\$10,000	\$10,000	\$0
Safe Schools	\$70,992	\$72,490	\$1,498
Safe Schools Intermediate	\$29,580	\$30,204	\$624
Career Technical	\$45,285	\$47,945	\$2,660
Long Term Facilities Maintenance	\$751,730	\$770,140	\$18,410
Lease Levy	\$318,600	\$318,000	(\$600)
Lease Levy - Intermediate	\$98,851	\$114,014	\$15,163
Abatement	\$2,975	\$3,669	\$693
Levy Adjustment	(\$299,716)	(\$184,453)	\$115,263
TOTAL GROSS LEVY	\$5,698,140	\$6,046,174	\$348,034



2022 Payable 2023 Community Service gross levy comparison

Total % Increase = 1.97%			
Levy Components	Actual 2021 Payable 22	Proposed 2022 Payable 23	Difference
Basis Community Ed. Levy	\$89,776	\$89,776	\$0
Early Childhood Levy	\$36,028	\$37,479	\$1,451
Home Visit Levy	\$705	\$701	(\$4)
School Age Care	\$60,000	\$55,000	(\$5,000)
Abatement/Other Adj	\$374	\$7,605	\$7,230
TOTAL GROSS LEVY	\$186,884	\$190,561	\$3,678

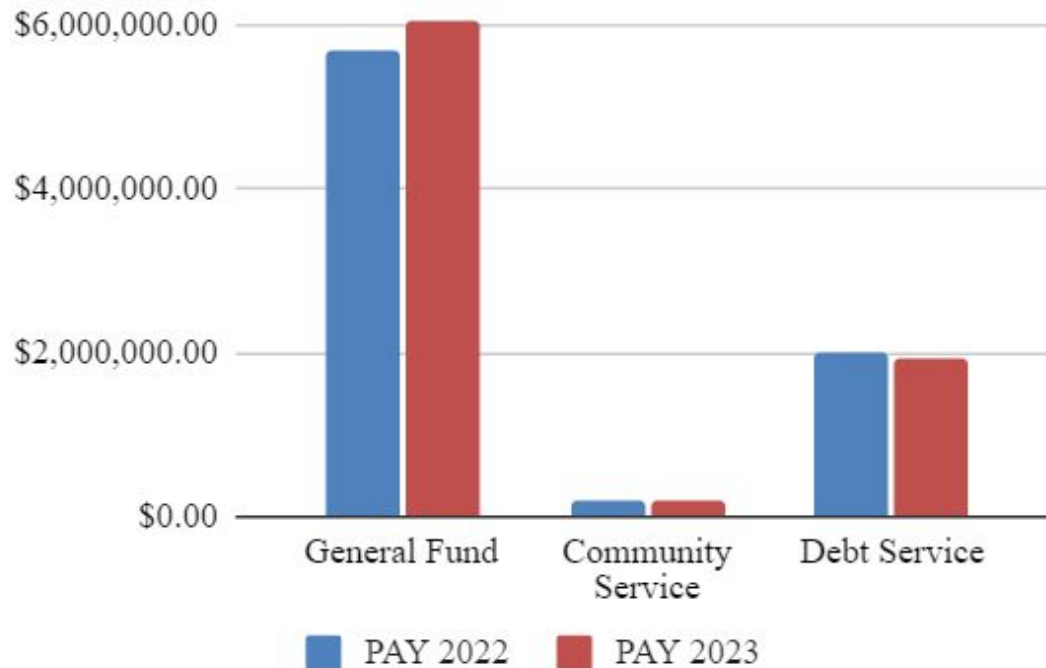


2022 Payable 2023 debt service fund gross levy comparison

Total % Increase = -2.97%			
Levy Components	Actual 2021 Payable 22	Proposed 2022 Payable 23	Difference
Debt Service	\$1,329,459	\$1,311,081	(\$18,378)
Long Term Facilities Debt Service	\$790,134	\$782,231	(\$7,903)
Reduction for Debt Excess	(\$128,253)	(\$158,724)	(\$30,471)
Abatement	\$2,519	(\$31)	(\$2,550)
TOTAL GROSS LEVY	\$1,993,858	\$1,934,557	(\$59,302)



School levy comparison pay 2022 versus payable 2023



What are the main variables that may cause property tax increases and decreases?

1. Changes in market values
2. Changes in class rates/history
3. Voter approved referendums
4. State Adjustments



Referendum market value 15-year history

<u>Assessment Year</u>	<u>Referendum Market Value</u>	<u>% Change</u>
2008	\$1,002,982,500	-3.46%
2009	951,773,700	-5.11%
2010	896,829,100	-5.77%
2011	871,528,030	-2.82%
2012	825,487,150	-5.28%
2013	818,080,100	-0.90%
2014	866,534,850	5.92%
2015	967,451,278	11.65%
2016	1,021,079,100	5.54%

<u>Assessment Year</u>	<u>Referendum Market Value</u>	<u>% Change</u>
2017	1,075,718,800	5.35%
2018	1,152,947,000	7.18%
2019	1,235,545,600	7.16%
2020	1,325,632,100	7.29%
2021	1,380,389,850	4.13%
Est. 2022	1,532,801,510	11.04%

15-year Average Percentage Change

2.80%



Property type - Homestead residential

Spread levy from \$7.878M to \$8.171M with no change in Assessed Valuation

Type of Property	Estimated Market Value - Taxes Payable 2022	Estimated Market Value - Taxes Payable 2023	Actual Pay 2022 School Portion of Taxes	Preliminary Pay 2023 School Portion of Taxes	Estimated Tax Increase / (Decrease) - Pay 2022 vs Pay 2023	Estimated Percent Change
Residential Homestead	100,000	100,000	437.43	410.24	(27.19)	-6.22%
	150,000	150,000	713.97	668.52	(45.45)	-6.37%
	200,000	200,000	990.52	926.80	(63.71)	-6.43%
	225,000	225,000	1,128.63	1,055.80	(72.83)	-6.45%
	250,000	250,000	1,267.06	1,185.08	(81.98)	-6.47%
	285,000	285,000	1,460.48	1,365.73	(94.75)	-6.49%
	300,000	300,000	1,543.60	1,443.36	(100.24)	-6.49%
	325,000	325,000	1,681.71	1,572.36	(109.36)	-6.50%
	350,000	350,000	1,820.14	1,701.64	(118.50)	-6.51%
	400,000	400,000	2,096.68	1,959.92	(136.77)	-6.52%
500,000	500,000	2,625.52	2,454.18	(171.33)	-6.53%	
Commercial Industrial	250,000	250,000	1,856.82	1,727.22	(129.60)	-6.98%
	500,000	500,000	3,946.81	3,668.78	(278.04)	-7.04%
	1,000,000	1,000,000	8,126.80	7,551.89	(574.91)	-7.07%
	2,500,000	2,500,000	20,666.75	19,201.24	(1,465.51)	-7.09%

*Information taken from Robert W. Baird & Co



Property type - Homestead residential

Spread levy from \$7.878M to \$8.171M with 11% change in assessed valuation

Type of Property	Estimated Market Value - Taxes Payable 2022	Estimated Market Value - Taxes Payable 2023	Actual Pay 2022 School Portion of Taxes	Preliminary Pay 2023 School Portion of Taxes	Estimated Tax Increase / (Decrease) - Pay 2022 vs Pay 2023	Estimated Percent Change
Residential Homestead	100,000	111,000	437.43	466.81	29.38	6.72%
	150,000	166,500	713.97	753.51	39.54	5.54%
	200,000	222,000	990.52	1,040.22	49.70	5.02%
	225,000	249,750	1,128.63	1,183.71	55.08	4.88%
	250,000	277,500	1,267.06	1,326.92	59.86	4.72%
	285,000	316,350	1,460.48	1,527.76	67.27	4.61%
	300,000	333,000	1,543.60	1,613.62	70.02	4.54%
	325,000	360,750	1,681.71	1,757.12	75.40	4.48%
	350,000	388,500	1,820.14	1,900.33	80.19	4.41%
	400,000	444,000	2,096.68	2,179.31	82.63	3.94%
Commercial Industrial	500,000	555,000	3,946.81	4,095.92	149.10	3.78%
	1,000,000	1,110,000	8,126.80	8,406.18	279.38	3.44%
	2,500,000	2,775,000	20,666.75	21,336.95	670.20	3.24%
	250,000	277,500	1,856.82	1,940.79	83.97	4.52%
	500,000	555,000	3,946.81	4,095.92	149.10	3.78%

*Information taken from Robert W. Baird & Co



Sample 2023 proposed property tax statement



Hennepin County

A-600 Government Center
300 S. Sixth Street
Minneapolis, MN 55487-0060
612-348-3011 hennepin.us

Proposed levies & taxes

2022 values for taxes payable in 2023

2023

██████████
ST ANTHONY MN 55418-1557

THIS IS NOT A BILL — DO NOT PAY

Property ID NO: ██████████

Property taxes statement schedule

Step 1	Value & classification		
	TAX YEAR CLASS:	2022 PAYABLE HOMESTEAD	2023 PAYABLE HOMESTEAD
	Estimated Market Value:	\$331,000	\$358,000
	Homestead Exclusion:	\$7,450	\$5,020
	Other Exclusion/Deferral:	\$0	\$0
	Taxable Mkt Value:	\$323,550	\$352,980

Step 2	Proposed levies & taxes	
	2022 TAX	2023 PROPOSED
	\$5,409.70	\$5,493.85
	Percent change 1.6%	

Now is the time to provide feedback on proposed levies.
It is too late to appeal your value or classification without going to Tax Court.

Step 3	Property tax statement
	Coming March 2023, due May 15, 2023 and Oct. 16, 2023

Addresses for correspondence	Actual 2022	Proposed 2023	Meeting date & location
Hennepin County, A2400 300 S Sixth St Minneapolis MN 55487 612-348-3011	\$1,289.99	\$1,270.44	Nov 29, 2022 6:00 PM Commissioner Board Room Hennepin County, A2400 300 S Sixth St Minneapolis MN 55487
City of ST. ANTHONY St Anthony City Hall 3301 Silver Lake Road St Anthony MN 55418 612-782-3301	\$2,093.75	\$2,175.78	Dec 13, 2022 7:00 PM City Council Chambers 3301 Silver Lake Road St Anthony MN 55418
STATE GENERAL TAX			No meeting required
School District 282 Voter Approved Levy:	\$849.82	\$863.85	Dec 6, 2022 6:00 PM St. Anthony Village City Hall
Other Local Levies:	\$865.33	\$829.16	3301 Silver Lake Road
School District Total ISD 282 3303 33rd Ave NE St. Anthony MN 55418 612-706-1000	\$1,715.15	\$1,743.01	St Anthony MN 55418
Metropolitan Council 390 Robert Street North St Paul MN 55101-1805 651-402-1738	\$72.48	\$69.43	Dec 14, 2022 6:00 PM Council Chambers 390 Robert Street North St Paul MN 55101-1805
Other Spec. Taxing Dist: Fiscal Disparity Tax: Tax Increment Tax:	\$238.33	\$235.19	No meeting required No meeting required No meeting required
TAX EXCLUDING SPECIAL ASSESSMENTS	\$5,409.70	\$5,493.85	



Check out the convenient payment options available to pay NEXT YEAR's property taxes
<http://www.hennepin.us/propertytaxpayments> or call 612 348-3011

hennepin.us/propertytaxes

THIS IS NOT A BILL — DO NOT PAY



2022 payable 2023 levy overview

Whereas, Pursuant to Minnesota Statutes the School Board of Independent School District 282, St. Anthony New Brighton, Minnesota, is authorized to make the following proposed tax levies for general purposes:

General Fund	\$6,046,173.71
Community Services	\$ 190,561.26
General Debt Service	\$1,934,556.62
Total Proposed Levy	\$8,171,291.59

Now Therefore, Be it resolved by the School Board of Independent School District 282 St. Anthony New Brighton, Minnesota, that the levy to be levied in 2022 to be collected in 2023 is set at \$8,171,291.59. The clerk of the ISD282 School Board is authorized to certify the proposed levy to the County Auditors of Hennepin County and Ramsey County, Minnesota.

