

**INDEPENDENT SCHOOL DISTRICT NO. 625
Saint Paul, Minnesota**

**SPECIAL MEETING OF THE BOARD OF EDUCATION
360 Colborne Street
Saint Paul, MN 55102**

**September 29, 2023
11:00 a.m.**

MINUTES

I. CALL TO ORDER

Director Vue called the meeting to order at 11:00 a.m.

II. ROLL CALL

Board of Education: U. Ward, J. Vue, C. Allen, Z. Ellis, H. Henderson
Superintendent Gothard

J. Kopp and J. Foster were absent.

III. APPROVAL OF THE ORDER OF THE MAIN AGENDA

MOTION: Director Vue moved to approve the order of the main agenda. The motion was seconded by Director Allen.

The motion was approved by roll call vote:

Director Ward	Yes
Director Vue	Yes
Director Allen	Yes
Director Kopp	Absent
Director Ellis	Yes
Director Foster	Absent
Director Henderson	Yes

IV. 2024-2025 School Year Preliminary Property Tax Levy Certification

Superintendent Gothard then introduced Tom Sager, Executive Chief of Financial Services, to present this item.

The basics of the levy were reviewed, including that school levy authority is established in law, that the Pay24 school levy funds are for the 2024-2025 school year, and that local property taxes account for approximately 20% of the SPPS budget. Information on the determination of property taxes was also provided, including state legislature, taxing jurisdictions, and the county assessor. Major factors impacting property taxes were also shared, as well as factors impacting school levies. The major levy categories, including General Operating, Pension/OPEB/Contractual, Facilities, and Community Service,

were also presented. The levy recap was also provided, including the proposed percent change of 1.73%. SPPS's five-year trend for annual property tax levy were shared. The property taxes as a percent of the General Fund for comparison of school system to General Fund Revenue from Property Taxes were also reviewed. Debt service tax revenue per student comparisons were also shown. Details on MDE's calculations were provided, including that the levy amounts presented today may be different than the amount presented at the Truth in Taxation meeting, scheduled for Tuesday, December 5, 2023 beginning at 6:00 p.m., because MDE continues a detailed review to ensure accuracy in the levy system.

The Pay24 levy calendar was also reviewed, including the start of the process in August-Early September with the District submission of levy information to MDE, and ending with the December 30th certification of the Pay24 levy to Ramsey County.

Details of the requested action include:

- Set the date for the Truth in Taxation and Budget Hearing for December 5, 2023 at 6:00 p.m. (Committee of the Board meeting that evening)
- Approve the maximum amount authorized by MDE for the 23 Pay 24 property tax levy
- This will provide the District with the greatest flexibility as MDE makes adjustments ahead of the final certification in December.

QUESTIONS/DISCUSSION:

- Director Vue requested information if there is a scenario where a district would not approve the maximum allowable taxes payable. Response: School boards do have that as an option, but we cannot see a scenario where this school board would want to do that. The only exception may be in a community where property taxes have increased exponentially and property owners would be taxed so much as a result, and the city, county, and school district may underlevy to help offset that. It would be very rare. Superintendent Gothard noted that the opposite may occur, when districts go to the voters to increase the operating levy, which is common.

BF 33414 2024-2025 School Year Preliminary Property Tax Levy Certification

MOTION: **Director Vue moved to certify the maximum allowable levy for taxes payable in 2024 as presented and that the School Board to set the required annual Truth in Taxation Hearing date for Tuesday December 5, 2023 at 6:00 PM. in Conference Rooms A and B of the District Administration Building at 360 Colborne. (There is a Committee of the Board meeting scheduled for that evening, so there will be break at 6:00 p.m. to move to Conference Rooms A and B). The motion was seconded by Director Henderson.**

The motion was approved by roll call vote:

Director Ward	Yes
Director Vue	Yes
Director Allen	Yes
Director Kopp	Absent
Director Ellis	Yes
Director Foster	Absent
Director Henderson	Yes

VIII. ADJOURNMENT

MOTION: Director Vue moved to adjourn the meeting. It was seconded by Director Ellis.

The motion was approved by roll call vote:

Director Ward	Yes
Director Vue	Yes
Director Allen	Yes
Director Kopp	Absent
Director Ellis	Yes
Director Foster	Absent
Director Henderson	Yes

The meeting adjourned at 11:14 a.m.

For clarity and to facilitate research, these minutes reflect the order of the original Agenda and not necessarily the time during the meeting the items were discussed.

Prepared and submitted by:

Sarah Dahlke
Secretary to the Board, St. Paul Public Schools Board of Education