

INDEPENDENT SCHOOL DISTRICT NO. 625
Saint Paul, Minnesota
COMMITTEE OF THE BOARD MEETING
Administration Building
360 Colborne Street

September 10, 2019
4:30 PM

A G E N D A

I. CALL TO ORDER

A. Introductions

II. AGENDA

A. Superintendent's Announcements

B. The Arts in Saint Paul Public Schools

1. Introduction

2. Presentation

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3. Discussion

4. Action (TBD)

III. ADJOURNMENT

IV. WORK SESSION

A. School Finance and Levy

1. Introduction

2. Presentation

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3. Discussion

4. Action (TBD)



The Arts in SPPS

September 10, 2019

Jan Spencer de Gutiérrez, District Arts Supervisor, K-12
Robin Lorenzen, Music and Arts Program Manager

SPPS Arts Mission, Core Values and Strategies

The mission of Arts Education in Saint Paul Public Schools is to engage all students in a culturally relevant, student-centered and rigorously comprehensive arts education in order to inspire them to think critically, pursue their dreams and change the world.



SPPS Arts Mission, Core Values and Strategies

- Visual Art & Music Mission, Core Values and Strategies came out of work with all Art & Music educators
- Theatre and Dance will craft theirs this year

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Engagement in the Arts Through

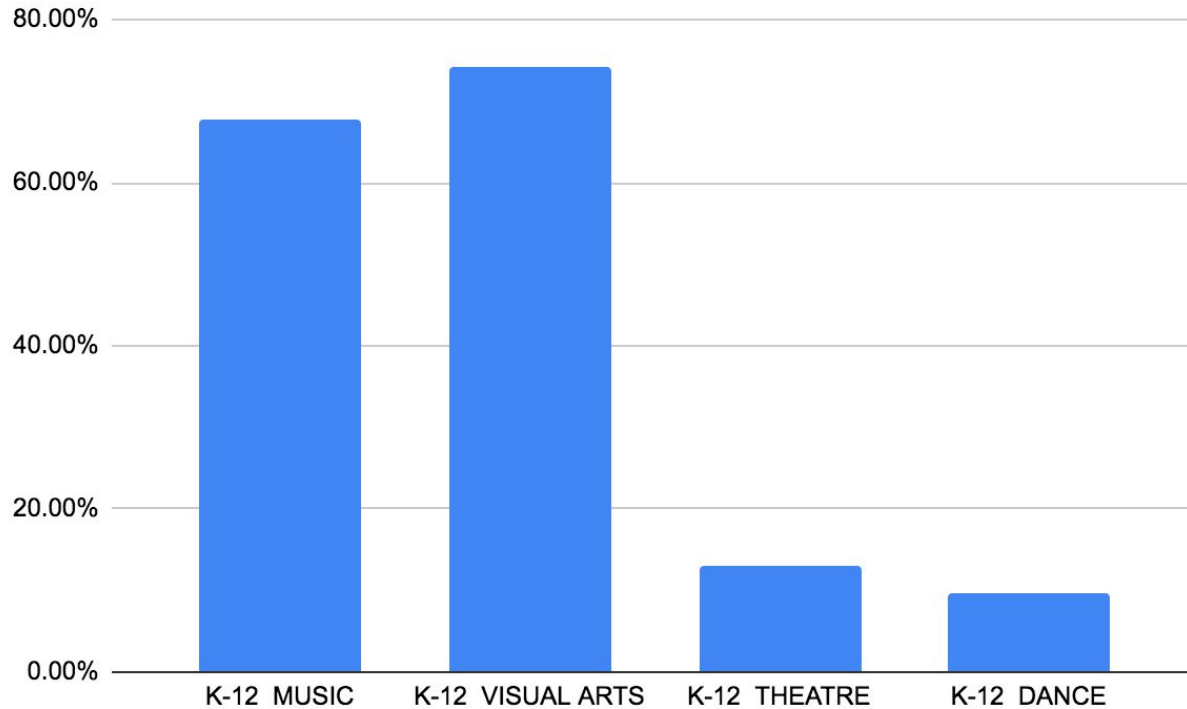
- Classes and Courses
- Performances and Exhibitions
- Community and Organization Opportunities
- Partnerships and Field Trips
- Artist Visits
- Grant Projects



120B.021 REQUIRED ACADEMIC STANDARDS

- Public elementary and middle schools must **offer at least three and require at least two** of the following four arts areas: dance; music; theater; and visual arts.
- Public high schools must **offer at least three and require at least one** of the following five arts areas: media arts; dance; music; theater; and visual arts.

K-12 School / Programs with Arts



Islea, Humboldt HS,
Photomontage

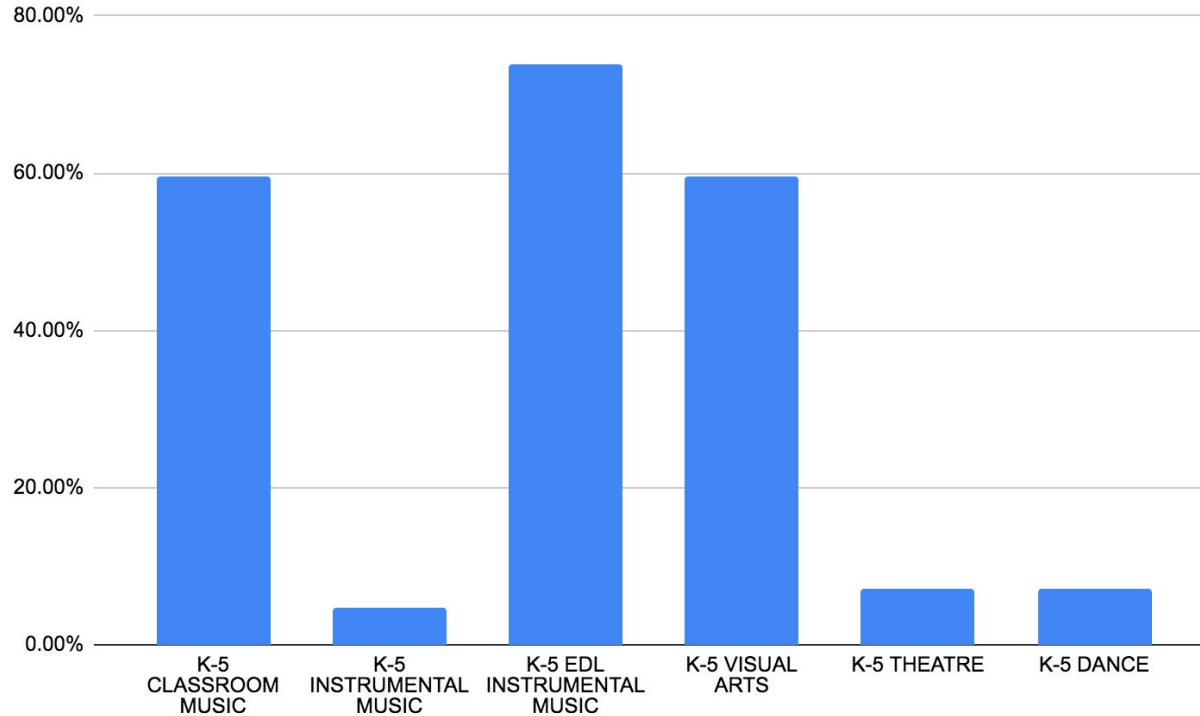
Elementary Arts

- General Music & Visual Art taught by licensed Arts specialists
- Instrumental Music, grades 4-5 through EDL
- Theatre & Dance opportunities available through Gen Ed teacher

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K-5 Schools / Programs with Arts Specialists



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EDL Instrumental Music

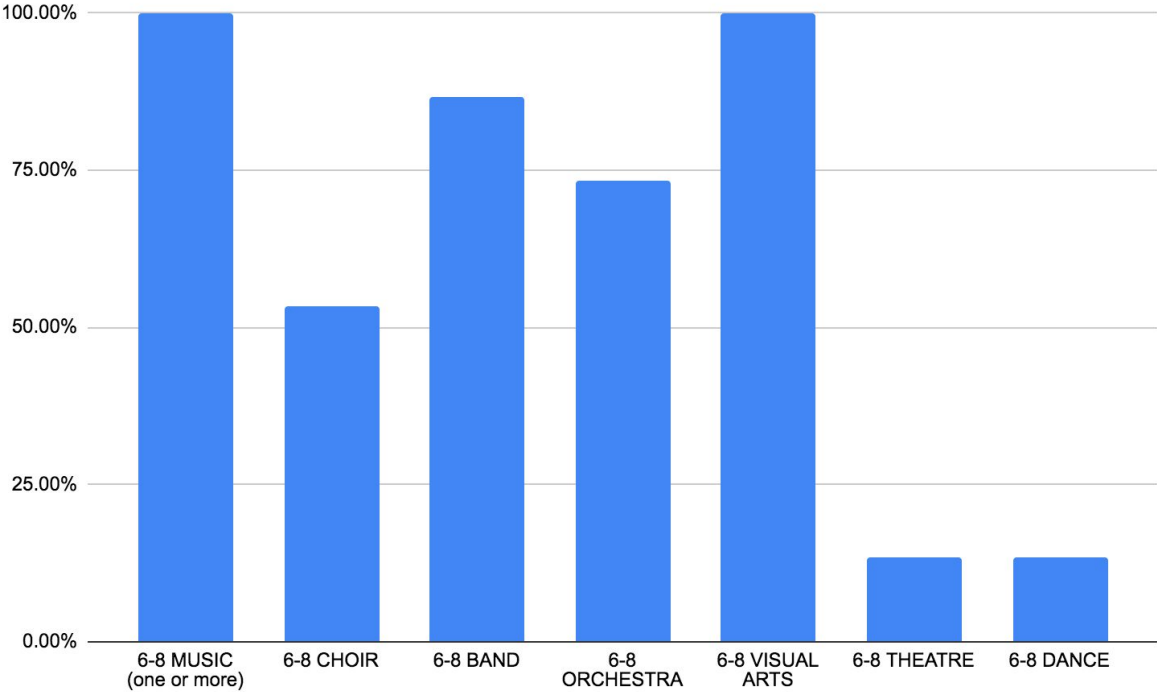


S-Term Instrumental Music

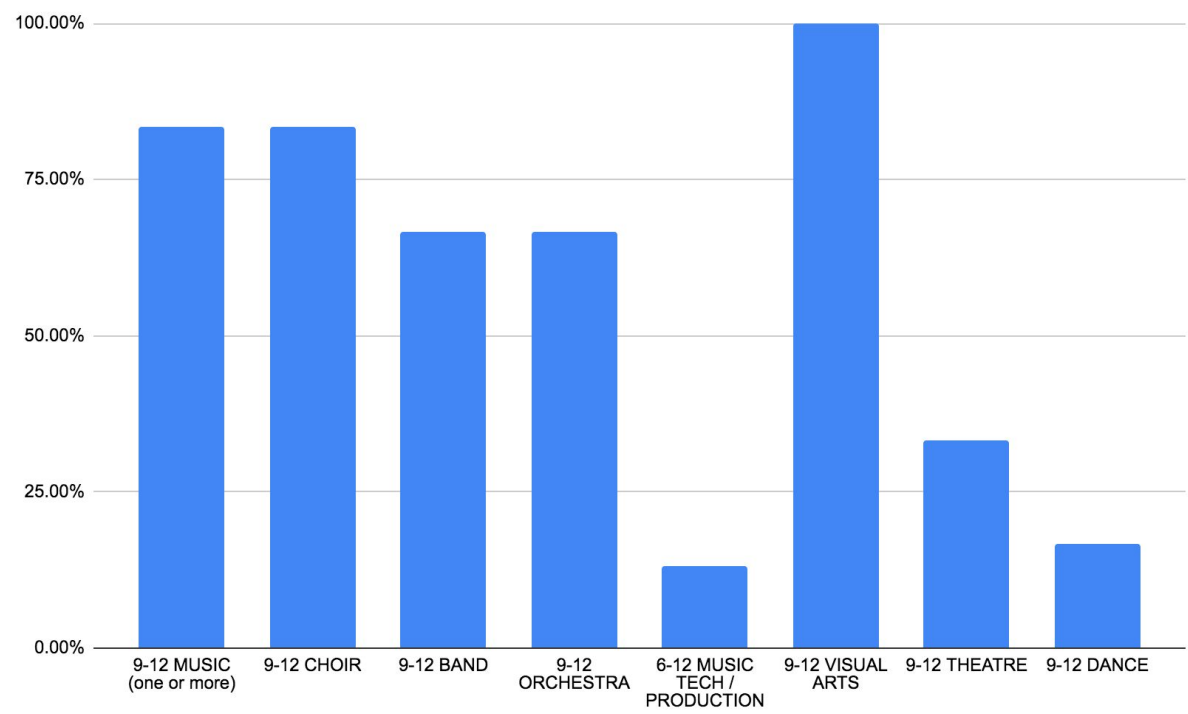
- Middle School Students:
 - Piano/Keyboard
 - Guitar/Ukulele
 - Band Instruments
 - String Instruments
 - Percussion



Middle School Program with Arts



Senior High School Programs with Arts



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Art Pathway Schools



Arts Pathway K-8 Art Exhibition



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Arts Steering Committees

2018-19

Music & Visual Arts Steering Committee begin analyzing the new standards, wrote new curriculum, looked at current resources, explored new resources, provided professional development overview of work.

2019-20

Theatre & Dance Committee will begin analyzing new standards, write curriculum, look at current and new resources
Music and Visual Arts continue to write, begin roll out of new lessons, plan/provide professional development.

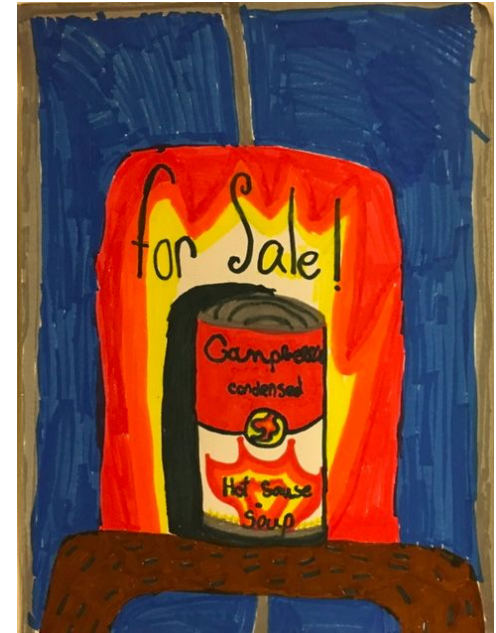
2020-21

All Steering Committees continue work and provide professional development. Complete recommendations for new resource adoptions. New standards to be fully implemented fall of 2021.



Program Evaluation

- K-5 Teachers are licensed to teach the Arts
- General ed teachers have access to Visual Arts lessons



Farnsworth Student Art

Cultural Relevance

- Lessons and resources aligned with SPPS Continuum of Culturally Responsive Curriculum (HATS)
- Continuum
 - Move Beyond
 - Heroes and Holidays (H)
 - Additive (A)
 - Transformational (T)
 - Social Action (S)



Culturally Relevant Visual Art Lesson Plan

HATS Social Action Level:

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Students identify social issues important to them, gather and analyze pertinent data, clarify their values on the issues, make decisions, and take reflective actions to help resolve the issue.

Visual Arts GANAG Lesson Plan

Subject: Visual Arts	Grade Level: Grade 5
Unit Title: Artists as Inventors Pacing: Winter	Lesson: Global Issues "Shark Tank"
PPT /Images for lesson Artists as Inventors PPT	Materials Needed: • Pencils, markers and paper for schematic of invention and/or, • Create slide presentation on iPad • Create actual invention • Create a mockup of invention using found materials
MN 2018 Visual Art Standard / Benchmark: 5.5.2.2.1 CREATE Generate and document an innovative idea for art making. 5.5.2.3.1 CREATE Using artistic foundations create art that redesigns artworks, objects, places or systems.	
Goal / Learning Targets I can create an invention that solves a problem. I can use (insert element here) to design an invention.	
Background for Teacher Description of Lesson: Day 1 Students choose a global and/or social issue important to them then address it by creating and producing an invention to resolve the issue. On the last day of the unit, they present their invention to a group of "Sharks" who will critique their inventions (ala the TV show Shark Tank.) The Sharks choose how much of their "money" they will invest in each invention. Students will work on their presentations and projects culminating with a critique/shark tank on the last day. Academic Language: Vocabulary: invention, critique, schematic, blueprint	



External Organization Relationships

- Center for Hmong Arts and Talent
- Somali Museum of MN
- Karen Organization of MN
- Perpich Center for Arts Education
- Twin Cities Public Television
- MIA
- Minnesota Orchestra
- Saint Paul Chamber Orchestra
- MDE (MN Standards Revision)
- Vega Productions
- St. Paul Art Crawl
- Saint Paul Chamber Orchestra
- Indigenous Roots
- TU Dance
- Climb Theater
- Schubert Club
- Friends of Highland Arts
- West Side Community Organization
- COMPAS
- Greater Twin Cities Youth Symphony
- Mpls. Community & Technical College Choir
- East Side Arts Council
- ArtStart
- MacPhail Center for Music



Family and Community Engagement



Honors Visual Arts Exhibition



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Honors Concert and Performance Art

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Creating Positive School and District Culture

OTL Professional Development

- Developing Arts Teacher Leaders
- Coaching and Mentoring
- District and School Professional Development
- Cross District PLC Support
- NEW Teachers
- Arts Pathways
- Visual Art and Music Steering Committees



Grants and Awards

- 2019-2020 NEA Saint Paul Folk Arts grant
- 2 US DOE Arts Model grants
- 1 US DOE Arts Professional Development grant
- Vega Productions
- Numerous awards and grants to teachers
- Mr. Holland's Opus



Ordway Center Partnership Activity

2017-2018

- Programming - Over 12,400 students & staff engaged
- Bus Reimbursement - \$27,500
- Access tickets - \$0.25 per ticket - 7 schools qualified, 650 attended
- Artist Residency program - 250 students participated
- Dance to Learn - Riverview & Frost Lake, 200 students
- Musical Theatre Residency - CASS - 50 students
- Honors Concert - 700 students

2018-2019

- Programming - 5,668 students attended performances so far
- Professional Development - Rosy Simas
Danse - American Indian focus
- Dance to Learn - Cherokee Heights, 115 students
- Share the Rhythm - Riverview, 150 stud.
- Musical Theatre - CASS, 52 students
- Honors Concert
- Honors Visual Art Exhibition



Career Related Opportunity Example

- Twin Cities Public Television originally partnered through DigitalWorks grant project
- 27 ● Real world career exploration for CASS students
- Professional development for teachers at TPT



MN ORIGINAL

Teacher Comments

We serve ALL students' learning communities simultaneously. We serve all abilities & prior knowledge simultaneously thus we must have a depth & breadth of knowledge in multiple fields.

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We have strong programs that could be even richer with more financial resources!

Self expression is extremely important to our students. They have that in the arts!

I couldn't imagine a harder, more complicated, complex, time consuming, mind zapping, energy draining while simultaneously invigorating, more demanding, thankless job than teaching art, but I love it anyway and press on regardless!

The arts are our Humanity and Future!



Thank You



School Finance and Levy 101

Committee of the Board – Work Session

Marie Schrul, Chief Finance Officer
Mary Dougherty, Legislative Liaison

September 10, 2019

Purpose

- To provide finance and levy background to the Committee of the Board
- Provide framework and schedule for levy certification

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Agenda

- Finance and Property Tax Basics
- Levy Impacts
- The Levy Process
- Levy Timing
- Levy Categories
- Questions?

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Finance and Property Tax Basics

Public Schools

Constitutionally Established

Minnesota Constitution, Article 13, Section 1

*...it is the duty of the legislature to establish a general and uniform system of public schools. **The legislature shall make such provisions by taxation or otherwise as will secure a thorough and efficient system of public schools throughout the state.***

Funding Facts | Statewide

- State provides 67% of total funds to schools statewide for FY17
- Local revenues sources, primarily local property taxes and fees (school lunch, community ed) account for 28%
- Federal sources, mostly Title I and IDEA approximately 5% - St. Paul gets higher percentage

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Finance Basics | General Education Revenue

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- General Education Revenue is the primary source of operating funds for Minnesota Schools
- General Education Revenue is used to pay for operating expenses, i.e. salaries, benefits, supplies
- General Education Revenue is the sum of 14 components:
 - 2 that every district receives at the same amount, and
 - 12 that vary based on demographics and geographic characteristics

General Education/Categorical Revenue (Source: State) Examples:

- Special Education
- Basic Skills (Compensatory Education)
- Gifted & Talented

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Categorical and Authorized Levy Revenue (Source: Local Property Tax Levy) Examples:

- Categorical levies include:
 - Integration*
 - Transportation*
 - Operating capital*
 - Career and Technical Education*
- Authorized levies include:
 - Safe Schools, lease levy, OPEB and other legacy levies for District

* Denotes aid impact with levy calculation

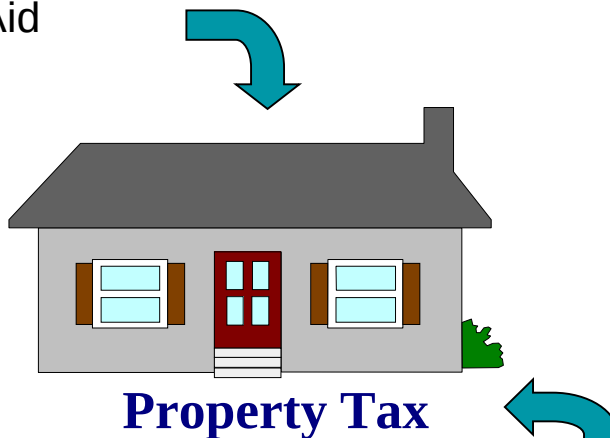


Levy Impacts

Who Determines Your Property Tax?

State Legislature

- Sets Property Tax Policy
- Establishes Property Classes & Class Rates
- Determines Levels of State Aid
- Sets School Formulas
- Underfunded Mandates to Local Governments
- Levies State Business Tax



Taxing Jurisdictions

- Determines Levy Amount

County Assessor

- Determines Market Value
- Assigns Property Class

Source: Ramsey County

Major Factors Impacting Property Taxes

- Is the property tax levy going up, down, or staying the same?
- Is there additional money available to reduce the local tax burden?
 - State aids (local government aid, county aid, or school equalization aid)
 - Fiscal disparity distribution
- How is a home's market value changing relative to other homes or compared to other types of property?
- Are there increases to the tax base that are not the result of inflationary or deflationary changes to the values of individual properties?
 - New construction
 - Property going from exempt to taxable
 - Decertified tax increment financing districts
- Are there legislative changes?

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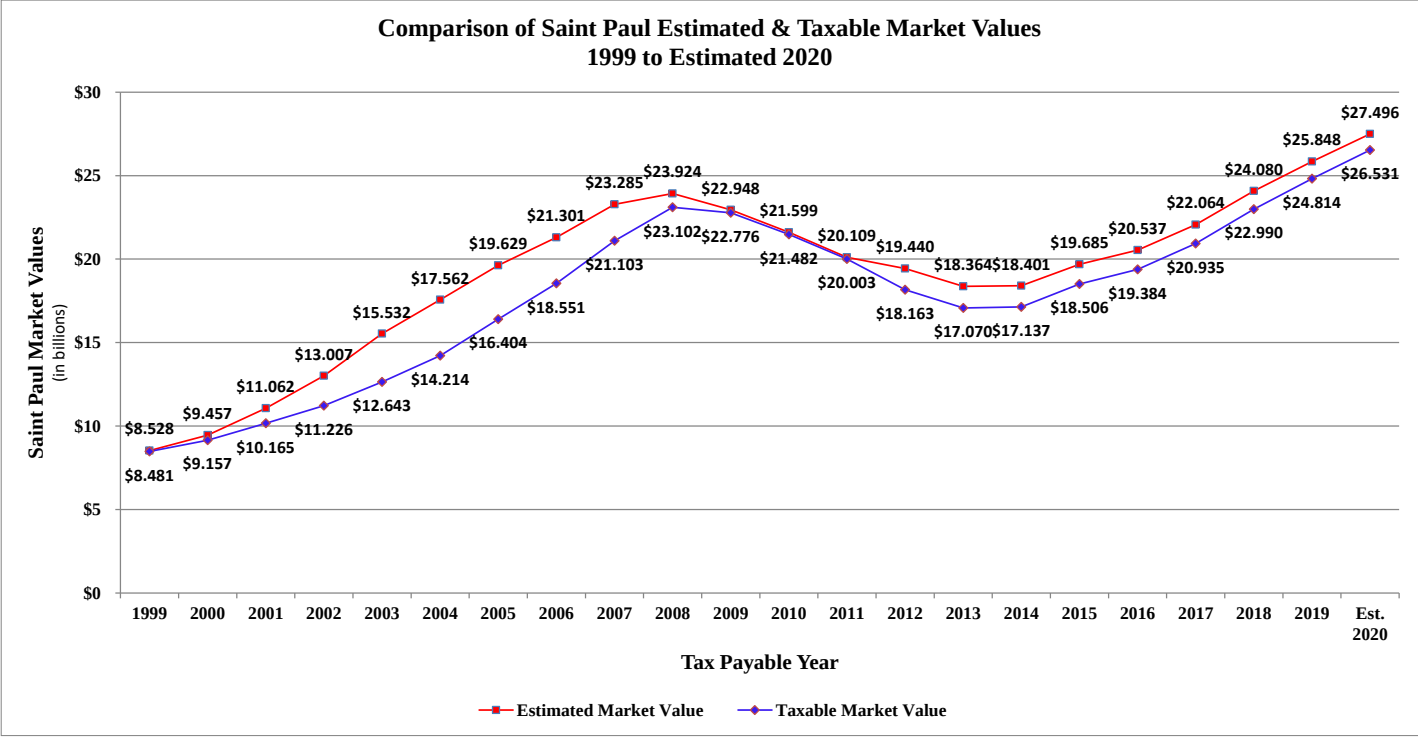
Factors Impacting St. Paul Levy

- Overall, St. Paul's estimated market values and tax capacity are up 6.4%, values well above Pay 2008 Peak.
- Market values are increasing in the double digits for 35% of homes, 40% of apartments and 37% of commercial/industrial property
- Thomas-Dale/Frogstown, Dayton's Bluff, Payne/Phalen, North End, and West Seventh are all areas with higher increases in residential market values.
- City, County and School portion of fiscal disparities aid increased. District increased by \$6.13 million.

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St. Paul's Tax Base

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Comparison of Changes in Value From 2019 to Estimated 2020 City of St. Paul By Type of Property

	% Change		
	Estimated Market Value	Taxable Market Value	Net Tax Capacity
Residential	7.4%	8.3%	8.4%
Commercial	1.3%	1.3%	1.4%
Industrial, Utility & Railroad	0.4%	0.4%	0.2%
Apartment	8.3%	8.3%	8.6%
Personal Property	6.3%	6.3%	6.4%
Total	6.4%	6.9%	6.2%

Est Payable 2020 St. Paul Values

Total Estimated Market Value	\$ 27.5 Billion
Total Taxable Market Value	\$ 26.5 Billion
Difference	\$ 1.0 Billion

Changes In Fiscal Disparities 2019 to 2020

	2019 FD Distribution	2020 FD Distribution	Dollar Change	Percent Change
Ramsey County	\$49,555,107	\$51,934,917	\$2,379,810	4.8%
City of St. Paul	30,676,537	33,158,533	2,481,996	8.1%
St. Paul Schools	32,457,617	38,588,204	6,130,587	18.9%

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Factors Impacting School Levies

- Changes in tax base – increases often result in less state aid
- Legislative changes to education formulas
- Referendum inflationary increase
- Pension contribution changes required by law
- OPEB obligations
- Employment changes that drive severance and unemployment levies
- Capital bonding, refunding of bonds, abatements, long term maintenance, health and safety projects, lease costs

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Saint Paul
PUBLIC SCHOOLS

The Levy Process

The Levy Basics

- School levy authority is established in law
- School budgets are a combination of state, federal and local funding, including the voter approved referendum
- Pay20 school levy funds the 2020-21 school year
- Districts receive payments after the May and October collections from the County
- Levy can only move down after October 1

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Summer Levy Process & Approvals

- Districts enter initial levy data into the MDE levy information system (July-August)
- Long Term Facilities Maintenance (LTFM) application is approved by BOE & submitted to the MDE Commissioner by 7/31
- Initial data will be reflected on first levy run by MDE in September

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September – “Setting the Ceiling”

- The Board of Education must certify a levy “ceiling” or “maximum” amount that the District can levy for
- Based upon calculations provided by MDE in early to mid-September
- Must be certified by September 30 and provided to Ramsey County and MDE
- Levy can only move down after October 1

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December: Truth In Taxation Hearing(TNT)

- State statute requires all local governments (cities, counties and school districts) to hold a public hearing prior to finalizing their levy authority and allow for public comment
- The hearing must follow the release of the proposed tax notices from the county (estimated mail date is the weeks of November 11 - 23 this year)
- The notice provides information on estimated taxes as well as market value and other homestead adjustments

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December Final Levy Certification

- The Board of Education certifies the final levy amount at the December BOE meeting following the TNT hearing
- Final levy must be certified by December 30 and provided to Ramsey County
- Levy Certification report signed by School Board Clerk

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Levy Timing

Pay20 Levy Calendar

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	Date	Action
	August-early September	District submits levy information to MDE
	September 8-9	MDE provides preliminary calculations
	September 10	COB Levy 101 Work Session
	September 17	BOE Meeting – Pay20 Levy Update
	September 23	JPTAC (Joint Property Tax Advisory Committee) adopts joint advisory joint levy resolution
	September 24	BOE sets ceiling for Pay20 levy at Special BOE meeting
	September 30	SPPS provides Pay20 levy ceiling data to Ramsey County and MDE. Cities and Counties also certify by this date.
	By October 1	Ramsey County calculates taxes and prepares tax statements
	November 11 – 23	Ramsey County mails tax statements
	December 3	SPPS holds public hearing (note: COB meeting that evening)
	December 17	BOE certifies Pay20 levy at BOE meeting
	December 30	SPPS certifies Pay20 levy to Ramsey County

BOE Financial Activity Calendar

Month	Activity	Previous FY	Current FY	Next FY
July	Closing books for previous FY	x		
August	Closing books for previous FY Financial audit conducted	x x		
September	Financial audit conducted Fall student count/Enrollment adjustments Certify levy ceiling	x	x	x
October	Financial audit conducted Final budget revision for previous FY	x x		
November	Financial audit conducted Project next year revenue and expenses	x		x
December	TNT hearing on levy certification Certify levy amount			x x

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BOE Financial Activity Calendar

Month	Activity	Previous FY	Current FY	Next FY
January	Annual BOE meeting 1 st budget revision Financial audit presented to BOE Preliminary budget planning for next FY	X	X X	X
February	Quarterly financial update Budget planning /presentations		X	X
March	Budget allocations/presentations			X
April	Quarterly financial update Budget allocations/presentations		X	X
May	Budget presentations			X
June	Adopt next year's budget			X

Timing of Property Tax Inflow

- Based on certified levy which funds the next fiscal year
- Taxes collected 2x year (May and October)
- Payment timing is predictable
- Payment adjusted based on taxes collected

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Levy Categories

District Levy Category (handout)

- Operating
- Pension/OPEB/Contractual
- Facilities
- Community Service

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Example of Levy Presentation Format

Levy Category	Certified Pay 19 Levy	SPPS Estimated Pay20 Levy Ceiling as of 9/9/19	Difference
Operating	\$71,112,468	\$	\$
Pension/OPEB/Contractual	39,544,458		
Facilities	64,258,911		
Community Service	<u>3,779,160</u>		
Total – All Levy Categories	\$178,694,997	\$	\$
Percent Change			%

Pay20 Levy Areas to Monitor

- Ramsey County & City tax impact – JPTAC meeting on September 23
- Enrollment changes
- Tax impact levels – long term debt
- Market value changes and impacts (run scenarios with Ramsey County)

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Questions?