

**INDEPENDENT SCHOOL
DISTRICT #624**



**SCHOOL BOARD
SPECIAL MEETING
AGENDA**

September 26, 2016

MISSION STATEMENT

The mission of the White Bear Lake Area School District, a leader in innovative education and community partnerships, is to ensure our students:

- **develop a love for learning,**
- **excel academically,**
- **are inspired to realize their dreams, and**
- **become engaged citizens with a global understanding**

by challenging each student with a dynamic, respectful and inclusive environment that nurtures the unique talents and abilities of every student.

To: Members of the School Board

From: Dr. Michael J. Lovett
Superintendent of Schools

Date: September 1, 2015

A special meeting of the White Bear Lake Area School Board will be held on **Monday, September 26, 2016, at 5:30 p.m.** in Community Room 112 at the District Center, 4855 Bloom Avenue, White Bear Lake, MN.

AGENDA

A. PROCEDURAL ITEMS

1. Call To Order
2. Roll Call

B. OPERATIONAL ITEMS

1. Certification of 2016 Pay 2017 Proposed Property Tax Levy

C. ADJOURNMENT

AGENDA ITEM: **Certification of 2016 Payable 2017 Proposed Property Tax Levy**

MEETING DATE: **September 26, 2016**

SUGGESTED DISPOSITION: **Operational Item**

CONTACT PERSON(S): **Dr. Wayne A. Kazmierczak, Assistant Superintendent for Finance & Operations**

BACKGROUND:

The School Board is required to certify to the auditors of Anoka, Ramsey, and Washington counties the School District's preliminary 2016 Payable 2017 Property Tax Levy by October 1, 2016. Attached is a summary document with data taken from the latest version of the Levy Limitation and Certification report from the Minnesota Department of Education (MDE). Preliminary figures indicate that the School District portion of the property tax levy has decreased by 0.12% from a year ago to \$36,204,289. The latest update from the MDE will be provided at the September 26, 2016 School Board meeting.

The administration recommends that the School Board certify the maximum levy as provided by state law; certifying the preliminary levy in this manner allows for changes prior to the final levy certification in December. Changes could be made for a variety of reasons, such as changes to state aid and levy calculations made by the MDE, or changes made by the District such as previously unanticipated Long-Term Facilities Maintenance (LTFM) projects.

School districts are required to discuss the payable 2017 levy and the current year's budget (fiscal year 2017) at a regularly scheduled board meeting and allow the public to speak. This will occur at the December 12, 2016 board meeting at 7:00 p.m. The final levy certification will be approved at this same meeting.

Recommendation: Move to approve the maximum for the 2016 Payable 2017 Proposed Property Tax Levy.

I. COMPUTATION OF 2016 PAYABLE 2017 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TACONITE ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	13,016,706.77	20,299.78-	N/A			12,996,406.99
GEN-RMV OTHER-EXEMP	4,763,818.46	31,089.14-	N/A			4,732,729.32
GEN-NTC VOTER-EXEMP	1,598,135.34		N/A			1,598,135.34
GEN-NTC OTHER-GENED	104,718.89	N/A	N/A	N/A	N/A	104,718.89
GEN-NTC OTHER-EXEMP	5,298,540.63	616,960.16-	331,052.52			5,012,632.99
TOTAL GENERAL	24,781,920.09	668,349.08-	331,052.52			24,444,623.53
COM SERV-EXEMP	970,241.39	87,909.32-	13,575.79			895,907.86
DEBT-VOTER-NONEXEMP	3,640,350.00	349,022.05-	55,705.63			3,347,033.58
DEBT-OTHER-NONEXEMP	1,261,995.14	129,357.38-				1,132,637.76
TOTAL DEBT SERV	4,902,345.14	478,379.43-	55,705.63			4,479,671.34
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	6,514,489.00	219,278.91-	88,876.47			6,384,086.56
TOTAL OPEB/PENSION	6,514,489.00	219,278.91-	88,876.47			6,384,086.56
TOTAL	37,168,995.62	1,453,916.74-	489,210.41			36,204,289.29

II. COMPARISON OF 2015 PAYABLE 2016 LEVY LIMITATION WITH 2016 PAYABLE 2017 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2015 PAY 2016 LIMITATION	2016 PAY 2017 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	24,261,529.44	24,444,623.53	183,094.09	.75
COMMUNITY SERVICE	999,957.54	895,907.86	104,049.68-	10.41-
GENERAL DEBT SERVICE	4,815,812.54	4,479,671.34	336,141.20-	6.98-
OPEB DEBT SERVICE	6,171,522.13	6,384,086.56	212,564.43	3.44
TOTAL	36,248,821.65	36,204,289.29	44,532.36-	.12-

III. COMPARISON OF 2015 PAYABLE 2016 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2016 PAYABLE 2017 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2015 PAY 2016 CERTIFIED LEVY + ADJUSTMENTS	2016 PAY 2017 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	24,261,529.44			
COMMUNITY SERVICE	999,957.54			
GENERAL DEBT SERVICE	4,815,812.54			
OPEB DEBT SERVICE	6,171,522.13			
TOTAL AFTER ADJUSTMENTS	36,248,821.65			