

**INDEPENDENT SCHOOL
DISTRICT #624**



**SPECIAL
SCHOOL BOARD
MEETING PACKET**

September 25, 2017

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. Wayne A. Kazmierczak
Superintendent of Schools

Date: September 18, 2017

A special meeting of the White Bear Lake Area School Board will be held on **Monday, September 25, 2017**, at **5:15 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 2017 Pay 2018 Proposed Property Tax Levy

C. ADJOURNMENT

AGENDA ITEM: **Certification of 2017 Payable 2018 Proposed Property Tax Levy**

MEETING DATE: **September 25, 2017**

SUGGESTED DISPOSITION: **Operational Item**

CONTACT PERSON(S): **Tim Wald, Assistant Superintendent for Finance & Operations**
Tom Wiczorek, Director of Finance

BACKGROUND:

The School Board is required to certify to the auditors of Anoka, Ramsey, and Washington counties the School District's preliminary 2017 Payable 2018 Property Tax Levy by October 1, 2017. 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 increased by 6.98% from a year ago to \$38,587,309. The latest update from the MDE will be provided at the September 25, 2017 School Board meeting. The increase can be attributed to the referendum, career and technical education, long-term facilities and building leases (intermediate district). Need new information.

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 2018 levy and the current year's budget (fiscal year 2018) at a regularly scheduled board meeting and allow the public to speak. This will occur at the December 11, 2017 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 2017 Payable 2018 Proposed Property Tax Levy.

MINNESOTA DEPARTMENT OF EDUCATION
 LEVY LIMITATION AND CERTIFICATION
 2017 PAYABLE 2018

I. COMPUTATION OF 2017 PAYABLE 2018 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	13,497,255.25	117,222.03	N/A			13,614,477.28
GEN-RMV OTHER-EXEMP	4,849,421.43	120,050.70	N/A			4,969,472.13
GEN-NTC VOTER-EXEMP	1,704,570.08	N/A	N/A			1,704,570.08
GEN-NTC OTHER-GENED	N/A	N/A	N/A		N/A	N/A
GEN-NTC OTHER-EXEMP	6,390,182.37	223,234.07-	47,313.46			6,214,261.76
TOTAL GENERAL	26,441,429.13	14,038.66	47,313.46			26,502,781.25
COM SERV-EXEMP	1,016,140.05	6,014.82	1,447.71			1,023,602.58
DEBT-VOTER-NONEXEMP	3,224,550.00	132,291.36-	16,321.07			3,108,579.71
DEBT-OTHER-NONEXEMP	1,313,903.39	56,267.92-				1,257,635.47
TOTAL DEBT SERV	4,538,453.39	188,559.28-	16,321.07			4,366,215.18
OPEB-VOTER-NONEXEMP	6,901,165.00	223,376.54-	16,921.55			6,694,710.01
OPEB-OTHER-NONEXEMP	6,901,165.00	223,376.54-	16,921.55			6,694,710.01
TOTAL OPEB/PENSION	6,901,165.00	223,376.54-	16,921.55			6,694,710.01
TOTAL	38,897,187.57	391,882.34-	82,003.79			38,587,309.02

II. COMPARISON OF 2016 PAYABLE 2017 LEVY LIMITATION WITH 2017 PAYABLE 2018 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2016 PAY 2017 LIMITATION	2017 PAY 2018 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	24,297,278.19	26,502,781.25	2,205,503.06	9.08
COMMUNITY SERVICE	907,448.90	1,023,602.58	116,153.68	12.80
GENERAL DEBT SERVICE	4,479,671.34	4,366,215.18	113,456.16-	2.53-
OPEB DEBT SERVICE	6,384,086.56	6,694,710.01	310,623.45	4.87
TOTAL	36,068,484.99	38,587,309.02	2,518,824.03	6.98

III. COMPARISON OF 2016 PAYABLE 2017 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2017 PAYABLE 2018 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2016 PAY 2017 CERTIFIED LEVY + ADJUSTMENTS	2017 PAY 2018 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	24,297,278.19	26,502,781.25	2,205,503.06	9.08
COMMUNITY SERVICE	907,448.90	1,023,602.58	116,153.68	12.80
GENERAL DEBT SERVICE	4,479,671.34	4,366,215.18	113,456.16-	2.53-
OPEB DEBT SERVICE	6,384,086.56	6,694,710.01	310,623.45	4.87
TOTAL AFTER ADJUSTMENTS	36,068,484.99	38,587,309.02	2,518,824.03	6.98

White Bear Lake Area Schools
 2017 Payable 2018 Levy Analysis
 Tuesday, September 19, 2017

Levy Item	2017 Payable 2018	2016 Payable 2017	Dollar Change	Percentage Change
2017-18 Adjusted PU Est.		9,091.30		
2018-19 Adjusted PU Est.	9,159.40		68.10	
Referendum Amount	1,538.38	1,507.44		
Local Option	424.00	424.00		
Total Referendum Amount per PU	1,962.38	1,931.44	30.94	
Referendum Market Value	6,904,085,300.00	6,573,881,600.00	330,203,700.00	5.02%
Adjusted Net Tax Capacity	81,434,916.00	74,799,207.00	6,635,709.00	8.87%
General Fund				
General Fund Referendum				
Referendum Voter Approved	\$ 13,614,477.28	\$ 12,996,406.99	\$ 618,070.29	4.76%
Referendum Voter Other	\$ 4,969,472.13	\$ 4,732,729.32	\$ 236,742.81	5.00%
Referendum Capital Projects	\$ 1,704,570.08	\$ 1,598,135.34	\$ 106,434.74	6.66%
Total Referendum	\$ 20,288,519.49	\$ 19,327,271.65	\$ 961,247.84	4.97%
Other General Fund Categoricals				
Student Achievement	\$	\$ 104,718.89	\$ (104,718.89)	-100.00%
Operating Capital	\$ 783,217.60	\$ 871,657.69	\$ (88,440.09)	-10.15%
Integration	\$ 246,323.81	\$ 230,408.40	\$ 15,915.41	6.91%
Re-employment Ins	\$ 50,000.00	\$ 50,000.00	\$ -	0.00%
Safe Schools	\$ 329,738.40	\$ 327,286.80	\$ 2,451.60	0.75%
Safe Schools Intermediate	\$ 137,391.00	\$ 118,186.90	\$ 19,204.10	16.25%
Ice Arena	\$ 29,460.00	\$ 18,714.00	\$ 10,746.00	57.42%
Career and Technical	\$ 287,356.08	\$ 127,079.19	\$ 160,276.89	126.12%
LT Facilities	\$ 2,096,871.40	\$ 1,354,091.02	\$ 742,780.38	54.85%
Bldg and Land Leases	\$ 1,927,950.58	\$ 1,706,026.63	\$ 221,923.95	13.01%
Econ Dev Abatement	\$ 501,873.50	\$ 495,090.00	\$ 6,783.50	1.37%
Total General Categoricals	\$ 6,390,182.37	\$ 5,403,259.52	\$ 986,922.85	18.27%
Levy Adjustments				
FY 18 Operating Capital	\$ (22,954.98)	\$ (70,371.30)	\$ 47,416.32	-67.38%
FY 16 Operating Capital	\$ 1,573.14	\$ (2,261.22)	\$ 3,834.36	-169.57%
FY 18 Integration	\$ 11,730.37	\$ 7,204.91	\$ 4,525.46	62.81%
FY 16 Integration	\$ (9,696.25)	\$ (451.00)	\$ (9,245.25)	2049.94%
FY 16 Re-employment	\$ (773.17)	\$ (19,559.84)	\$ 18,786.67	-96.05%
FY 16 Safe Schools	\$ 4,350.24	\$ 17,513.28	\$ (13,163.04)	-75.16%
FY 16 Safe Schools Intermediate	\$ 1,510.50	\$ 4,864.80	\$ (3,354.30)	-68.95%
FY 16 Career and Technical	\$ (42,096.28)	\$ (40,471.59)	\$ (1,624.69)	4.01%
FY 18 LTFM	\$ 3,986.82	\$ 2,904.90	\$ 1,081.92	37.24%
FY 17 LTFM	\$ (1,439.51)	\$	\$ (1,439.51)	#DIV/0!
FY 16 H & S Pay 17	\$	\$ 5,600.30	\$ (5,600.30)	-100.00%
FY 16 Health and Safety	\$ (78,648.69)	\$	\$ (78,648.69)	#DIV/0!
Pay 15 Lease Adjust	\$ (20,605.40)	\$ (430,766.09)	\$ 410,160.69	-95.22%
Other General Adjust	\$ (70,170.86)	\$ (238,512.65)	\$ 168,341.79	-70.58%
Abatement Adjustment	\$ 127,226.97	\$ 286,848.09	\$ (159,621.12)	-55.65%
Advance Abatement Adjustment	\$ (79,913.51)	\$ 44,204.43	\$ (124,117.94)	-280.78%
Total Adjustments	\$ (175,920.61)	\$ (433,252.98)	\$ 257,332.37	-59.40%
Total General	\$ 26,502,781.25	\$ 24,297,278.19	\$ 2,205,503.06	9.08%
Community Service Fund				
Basic Community Education	\$ 450,353.20	\$ 450,353.20	\$ -	0.00%
Early Childhood Family Education	\$ 254,091.60	\$ 245,046.69	\$ 9,044.91	3.69%
Home Visiting	\$ 5,342.25	\$ 5,029.54	\$ 312.71	6.22%
Adults w/Disabilities	\$ 6,353.00	\$ 6,353.00	\$ -	0.00%
School Age Care	\$ 300,000.00	\$ 275,000.00	\$ 25,000.00	9.09%
FY 18 ECFE Adjustment	\$ (228.89)	\$	\$ (228.89)	#DIV/0!
FY 18 Home Visiting Adjustment	\$	\$ (8.00)	\$ 8.00	-100.00%
FY 16 School Age Care Adjustment	\$ 6,243.71	\$ (87,901.32)	\$ 94,145.03	-107.10%
Abatement Adjustment	\$ 5,019.20	\$ 11,919.43	\$ (6,900.23)	-57.89%
Advance Abatement Adjustment	\$ (3,571.49)	\$ 1,656.36	\$ (5,227.85)	-315.62%
Total Community Service Fund	\$ 1,023,602.58	\$ 907,448.90	\$ 116,153.68	12.80%
Debt Service Fund				
Debt Service-Aid Eligible	\$ 3,224,550.00	\$ 3,640,350.00	\$ (415,800.00)	-11.42%
Debt service- LT Facilities	\$ 1,313,903.39	\$ 1,261,995.14	\$ 51,908.25	4.11%
Debt Service Excess	\$ (188,557.95)	\$ (478,379.43)	\$ 289,821.48	-60.58%
Abatement Adjustment	\$ 31,600.80	\$ 61,397.49	\$ (29,796.69)	-48.53%
Advance Abatement Adjustment	\$ (15,279.73)	\$ (5,691.86)	\$ (9,587.87)	168.45%
FY 18 LTFM DS Adjustment	\$ (1.33)	\$	\$ (1.33)	#DIV/0!
Total Debt Service	\$ 4,366,215.18	\$ 4,479,671.34	\$ (113,456.16)	-2.53%
OPEB Debt Service				
OPEB DS Levy	\$ 6,901,165.00	\$ 6,514,489.00	\$ 386,676.00	5.94%
Debt Service Excess	\$ (223,376.54)	\$ (219,278.91)	\$ (4,097.63)	1.87%
Abatement Adjustment	\$ 34,937.15	\$ 70,842.07	\$ (35,904.92)	-50.68%
Advance Abatement Adjustment	\$ (18,015.60)	\$ 18,034.40	\$ (36,050.00)	-199.90%
Total OPEB Debt Service	\$ 6,694,710.01	\$ 6,384,086.56	\$ 310,623.45	4.87%
Total Levy All Funds	\$ 38,587,309.02	\$ 36,068,484.99	\$ 2,518,824.03	6.96%