

**INDEPENDENT SCHOOL
DISTRICT #624**



**SCHOOL BOARD
AGENDA**

September 22, 2014

INDEPENDENT SCHOOL DISTRICT NO. 624
WHITE BEAR LAKE, MN 55110

To: Members of the School Board

From: Dr. Michael J. Lovett
Superintendent of Schools

Date: September 15, 2014

A special Board Meeting of the White Bear Lake Area School Board will be held on
Monday, September 22, 2014 at 5:15 p.m. in Community Room at District Center, 4855 Bloom Avenue,
White Bear Lake, MN.

AGENDA

A. PROCEDURAL ITEMS

1. Call to Order
2. Roll Call

B. OPERATIONAL ITEM

1. Action on Certification of 2014 Payable 2015 Proposed Property Tax Levy

C. ADJOURNMENT

AGENDA ITEM: **Certification of 2014 Payable 2015 Proposed Property Tax Levy**

MEETING DATE: **September 22, 2014**

SUGGESTED DISPOSITION: **Operational Item**

CONTACT PERSON(S): **Dr. Wayne A. Kazmierczak, Director of Finance and Operations**

BACKGROUND:

The School Board is required to certify to the auditors of Anoka, Ramsey and Washington counties the school district's preliminary 2014 Payable 2015 Property Tax Levy by October 1, 2014. Attached is a summary document with data taken from the latest version of the Levy Limitation and Certification document from the Minnesota Department of Education (MDE). Preliminary figures indicate that the school district portion of the property tax levy has *decreased* by .59% from a year ago to \$35,919,913. The Finance Committee reviewed these figures on September 18, 2014.

The administration recommends that the 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 levies made by the MDE, or changes made by the district such as previously unanticipated Health and Safety projects.

School districts are required to discuss the payable 2015 levy and the current year's budget (fiscal year 2015) at a regularly scheduled board meeting and allow the public to speak. This will occur at the December 8, 2014 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 2014 Payable 2015 Proposed Property Tax Levy.

2014 Payable 2015 Levy Limitation & Certification
Preliminary Levy Certification
White Bear Lake Area Schools

Category/Description	2013 Payable 2014 Actual	2014 Payable 2015 Preliminary	Preliminary Adjustments (+/-)	2014 Payable 2015 Preliminary
GENERAL FUND				
Operating Referendum (net of adjustments)	14,162,214.75	12,330,545.43	-	12,330,545.43
Local Optional Revenue	3,663,232.80	3,742,987.20	-	3,742,987.20
Equity	431,985.00	695,740.98	-	695,740.98
Transition	112,069.37	114,408.28	-	114,408.28
Capital Project Referendum	1,374,419.00	1,396,260.24	-	1,396,260.24
Student Achievement	212,330.72	214,231.22	-	214,231.22
Operating Capital	971,814.48	1,042,312.00	-	1,042,312.00
Achievement & Integration	223,274.92	183,443.74	-	183,443.74
Reemployment Insurance	80,000.00	60,000.00	-	60,000.00
Safe Schools	311,029.20	317,800.80	-	317,800.80
Safe Schools Intermediate	86,397.00	110,347.50	-	110,347.50
Ice Arena	28,815.00	29,451.00	-	29,451.00
Career & Technical	224,807.63	154,763.06	-	154,763.06
Health & Safety	1,233,144.88	816,044.18	-	816,044.18
Building/Land Lease	768,000.00	1,332,004.40	-	1,332,004.40
Lease Levy Intermediate	99,677.03	182,785.91	-	182,785.91
Economic Development Abatement	516,586.00	487,013.50	-	487,013.50
Miscellaneous Adjustments	(30,566.66)	561,363.17	-	561,363.17
General Fund Total	24,469,231.12	23,771,502.61	-	23,771,502.61
COMMUNITY SERVICE FUND				
Basic Community Education	331,606.44	331,606.44	-	331,606.44
Youth Service	61,182.00	61,182.00	-	61,182.00
After School Enrichment	40,508.26	40,508.26	-	40,508.26
Early Childhood Family Education	246,765.91	244,655.29	-	244,655.29
Home Visiting	5,984.00	6,016.00	-	6,016.00
Adults with Disabilities	6,353.00	6,353.00	-	6,353.00
School-Age Care	325,000.00	225,000.00	-	225,000.00
Miscellaneous Adjustments	72,436.68	135,641.83	-	135,641.83
Community Service Fund Total	1,089,836.29	1,050,962.82	-	1,050,962.82
DEBT SERVICE FUND (GENERAL DEBT SERVICE AND OPEB DEBT SERVICE)				
Building Bond Debt Service	4,577,160.00	4,375,245.00	-	4,375,245.00
Reduction for Debt Excess	(617,443.23)	(223,903.52)	-	(223,903.52)
Abatement Adjustments	127,873.29	69,705.82	-	69,705.82
Building Bond Debt Service Total	4,087,590.06	4,221,047.30	-	4,221,047.30
Alternative Facilities Bonds Debt Service	950,920.00	1,106,054.26	-	1,106,054.26
Reduction for Debt Excess	(128,275.85)	(56,602.42)	-	(56,602.42)
Abatement Adjustments	-	-	-	-
Alternative Facilities Bond Debt Service Total	822,644.15	1,049,451.84	-	1,049,451.84
Other Post Employment Benefits (OPEB) Bond Debt Service	5,631,754.00	5,808,783.75	-	5,808,783.75
Reduction for Debt Excess	-	-	-	-
Abatement Adjustments	33,805.89	18,164.24	-	18,164.24
OPEB Bond Debt Service Total	5,665,559.89	5,826,947.99	-	5,826,947.99
Debt Service (Building, Alternative Facilities and OPEB Bonds) Total	10,575,794.10	11,097,447.13	-	11,097,447.13
LEVY TOTAL	36,134,861.51	35,919,912.56	-	35,919,912.56
DOLLAR INCREASE (DECREASE) OVER PRIOR YEAR				(214,948.95)
PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR				-0.59%