

**INDEPENDENT SCHOOL
DISTRICT #624**



**SCHOOL BOARD
SPECIAL MEETING
AGENDA**

September 28, 2015

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 28, 2015**, 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 2015 Pay 2016 Proposed Property Tax Levy

C. ADJOURNMENT

AGENDA ITEM: **Certification of 2015 Payable 2016 Proposed Property Tax Levy**

MEETING DATE: **September 28, 2015**

SUGGESTED DISPOSITION: **Operational Item**

CONTACT PERSON(S): **Dr. Wayne A. Kazmierczak, Assistant Superintendent for 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 2015 Payable 2016 Property Tax Levy by October 1, 2015. 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 .89% from a year ago to \$36,243,940. The Finance Committee reviewed preliminary figures on September 17, 2015. The latest update from the MDE will be provided at the September 28, 2015 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 2016 levy and the current year's budget (fiscal year 2016) at a regularly scheduled board meeting and allow the public to speak. This will occur at the December 7, 2015 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 2015 Payable 2016 Proposed Property Tax Levy.

2015 Payable 2016 Levy Limitation & Certification (Note: Data current as of 9/24/15) Preliminary Levy Certification White Bear Lake Area Schools				
Category/Description	2014 Payable 2015 Actual	2015 Payable 2016 Preliminary	District Determined Adjustments (+/-)	2015 Payable 2016 Preliminary
GENERAL FUND				
Operating Referendum (net of adjustments)	12,330,545.43	12,128,561.23	-	12,128,561.23
Local Optional Revenue	3,742,987.20	3,815,872.80	-	3,815,872.80
Equity	695,740.98	856,208.96	-	856,208.96
Transition	114,408.28	116,636.11	-	116,636.11
Capital Project Referendum	1,396,260.24	1,525,738.13	-	1,525,738.13
Student Achievement	214,231.22	217,836.29	-	217,836.29
Operating Capital	1,042,312.00	1,144,078.67	-	1,144,078.67
Achievement & Integration	185,629.67	222,584.10	-	222,584.10
Reemployment Insurance	60,000.00	50,000.00	-	50,000.00
Safe Schools	317,800.80	323,989.20	-	323,989.20
Safe Schools Intermediate	110,347.50	116,996.10	-	116,996.10
Ice Arena	29,451.00	35,239.00	-	35,239.00
Career & Technical	154,763.06	163,208.32	-	163,208.32
Health & Safety	817,545.38	N/A	-	-
Long-Term Facilities Maintenance (LTFM) Equalized	N/A	499,159.06	-	499,159.06
Long-Term Facilities Maintenance (LTFM) Unequalized	N/A	31,097.95	-	31,097.95
Building/Land Lease	1,332,004.40	1,531,765.90	-	1,531,765.90
Lease Levy Intermediate	182,785.91	191,468.79	-	191,468.79
Economic Development Abatement	487,013.50	516,586.00	-	516,586.00
Miscellaneous Adjustments	563,536.33	769,621.08	-	769,621.08
General Fund Total	23,777,362.90	24,256,647.69	-	24,256,647.69
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	244,655.29	246,830.30	-	246,830.30
Home Visiting	6,016.00	5,632.00	-	5,632.00
Adults with Disabilities	6,353.00	6,353.00	-	6,353.00
School-Age Care	225,000.00	275,000.00	-	275,000.00
Miscellaneous Adjustments	135,641.83	32,845.54	-	32,845.54
Community Service Fund Total	1,050,962.82	999,957.54	-	999,957.54
DEBT SERVICE FUND (GENERAL DEBT SERVICE AND OPEB DEBT SERVICE)				
Building Bond Debt Service	4,375,245.00	3,986,955.00	-	3,986,955.00
Reduction for Debt Excess	(223,903.52)	(368,962.11)	-	(368,962.11)
Abatement Adjustments	69,705.82	73,152.08	-	73,152.08
Building Bond Debt Service Total	4,221,047.30	3,691,144.97	-	3,691,144.97
Alternative Facilities Bonds Debt Service	1,106,054.26	-	-	-
Long-Term Facilities Maintenance (LTFM) Debt Service	-	1,247,350.43	-	1,247,350.43
Reduction for Debt Excess	(56,602.42)	(122,682.86)	-	(122,682.86)
Abatement Adjustments	-	-	-	-
Alternative Facilities Bond Debt Service Total	1,049,451.84	1,124,667.57	-	1,124,667.57
Other Post Employment Benefits (OPEB) Bond Debt Service	5,808,783.75	6,182,046.15	-	6,182,046.15
Reduction for Debt Excess	-	(34,240.52)	-	(34,240.52)
Abatement Adjustments	18,164.24	23,716.50	-	23,716.50
OPEB Bond Debt Service Total	5,826,947.99	6,171,522.13	-	6,171,522.13
Debt Service (Building, LTFM, and OPEB Bonds) Total	11,097,447.13	10,987,334.67	-	10,987,334.67
LEVY TOTAL	35,925,772.85	36,243,939.90	-	36,243,939.90
DOLLAR INCREASE (DECREASE) OVER PRIOR YEAR				318,167.05
PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR				0.89%