



ALEXANDRIA PUBLIC SCHOOLS ISD #206

2015 PAYABLE 2016 FINAL LEVY CERTIFICATION

**Regular School Board Meeting
Monday, December 21st, 2015 – 7:00 PM**

Key Steps in the Levy Process

- Step 1 – County Assessors offices (Douglas & Pope Counties) determine the estimated market value for each parcel of property in the School District.
- Step 2 – The Minnesota State Legislature sets the formulas for tax capacity and market value. These formulas determine how much of the tax burden will fall on different types of properties.
- Step 3 – The County Auditors calculate the tax capacity and market value for each parcel of property in the School District, as well as the total tax capacity.

Key Steps in the Levy Process

- Step 4 – The Minnesota State Legislature sets the formulas which determine the maximum amounts of taxes the School District may levy in every category.
- Step 5 – The Minnesota Department of Education calculates detailed levy limits for the School District. These calculations are based on the formulas approved by the Minnesota State Legislature. These limits tell the School District the exact amounts that may be levied in every category.
- Step 6 – The School Board adopts a proposed levy in September based on the limits set by the Minnesota State Legislature.

Key Steps in the Levy Process

- Step 7 – The School Board adopts a final levy in December, where the public is given the opportunity to discuss the levy. The final levy cannot be greater than the preliminary levy, except for amounts approved by the voters or changes made by the Minnesota Department of Education.
- Step 8 – The County Auditors divide the final levy by the tax capacity to determine the tax rate needed to fund the approved levy amount. Multiplying the tax rate by each parcel's tax capacity and market value will determine the School District Tax amount.

City / County vs. School Levy Cycle

- City & County

- Budget Year is same as Calendar Year (January 1 – December 31)
- 2016 taxes provide revenue for Calendar Year 2016

- School District

- Budget Year is July 1 – June 30
- 2016 taxes provide revenue for Fiscal Year '17 (7/1/16 – 6/30/17)

TAXPAYER(S):

John and Mary Johnson
 123 Pine Rd S
 Spruceville, MN 55555-5555

Property Information

PIN Number: 01.234.56.789.R1 Property Address: 789 Pine Rd S
 Spruceville, MN 55555

Property Description:
 Lot 1, Block 1, Spruce Acres Subdivison

Step 2	PROPOSED TAX Proposed Tax	\$1,467.52
Step 3	PROPERTY TAX STATEMENT Coming in 2016	
The time to provide feedback on PROPOSED LEVIES is NOW It is too late to appeal your value without going to Tax Court.		

Proposed Property Taxes and Meetings by Jurisdiction for Your Property

<u>Contact Information</u>	<u>Meeting Information</u>	<u>Actual 2015</u>	<u>Proposed 2016</u>
State General Tax	No public meeting	\$0	\$0
County of Spruce Spruce County Courthouse 123 Spruce St Spruceville, MN 55555 www.co.spruce.mn.us (555) 123-4567	December 9, 7:00 PM	\$438.06	\$484.18
City of Spruceville Mayor's Office 456 Spruce St Spruceville, MN 55555 www.ci.spruceville.mn.us (555) 123-7654	December 1, 6:30 PM Spruceville City Hall	\$273.79	\$312.06
Spruceville School District 999 150 1st St N Spruceville, MN 55555 www.spruceville.k12.mn.us (555) 123-6789	December 2, 7:00 PM Spruceville High School Cafeteria		
Voter Approved Levies		\$289.35	\$296.68
Other Levies		\$340.11	\$374.60

Levy Classifications

Voter Approved Levies

- Operating Referendum Levies
- Voter Approved Bonded Debt Levies

Other Local Levies

- Everything else

Levy by Authorization Category

<u>Description</u>	<u>2015 Pay 2016 Levy</u>	<u>2014 Pay 2015 Levy</u>	<u>\$ Change from PY</u>	<u>% Change from PY</u>
<u>AUTHORIZED BY LEGISLATION</u>				
Student Achievement	127,842.11	135,599.11	(7,757.00)	-5.72%
Operating Capital	594,948.61	621,092.10	(26,143.49)	-4.21%
Equity Allowance	635,500.80	619,488.00	16,012.80	2.58%
Reemployment Insurance	27,246.72	3,352.17	23,894.55	712.81%
Community Education	449,332.63	491,685.71	(42,353.08)	-8.61%
Safe Schools	158,875.20	154,872.00	4,003.20	2.58%
Health & Safety	-	206,847.14	(206,847.14)	-100.00%
Lease Levy	85,000.00	95,320.00	(10,320.00)	-10.83%
Transition Revenue	66,551.05	64,874.16	1,676.89	2.58%
Career & Technical	149,924.43	149,924.43	-	0.00%
Deferred Maintenance	-	255,504.38	(255,504.38)	-100.00%
Long-Term Facilities Maintenance	1,631,203.83	-	1,631,203.83	
Abatement & Previous Years Adjustments	(56,188.10)	(147,163.76)	90,975.66	-61.82%
TOTAL AUTHORIZED BY LEGISLATION	3,870,237.28	2,651,395.44	1,218,841.84	45.97%
<u>AUTHORIZED BY SCHOOL BOARD</u>				
OPEB Debt Service	786,095.63	384,272.18	401,823.45	104.57%
General Fund - Referendum	911,402.89	875,251.91	36,150.98	4.13%
Local Optional Revenue	1,871,196.80	1,824,048.00	47,148.80	2.58%
Alternative / Capital Facilities Bonds	130,068.75	838,169.08	(708,100.33)	-84.48%
TOTAL AUTHORIZED BY SCHOOL BOARD	3,698,764.07	3,921,741.17	(222,977.10)	-5.69%
<u>AUTHORIZED BY VOTERS</u>				
General Fund - Referendum	-	-	-	
Debt Service	5,761,140.80	5,746,650.02	14,490.78	0.25%
Debt Excess Reduction	(288,193.97)	(185,504.10)	(102,689.87)	55.36%
TOTAL AUTHORIZED BY VOTERS	5,472,946.83	5,561,145.92	(88,199.09)	-1.59%
TOTALS	13,041,948.18	12,134,282.53	907,665.65	7.48%

General Fund Levy

Description	2015 Pay 2016 Final Levy	2014 Pay 2015 Final Levy	\$ Change from PY	% Change from PY
Operating Capital	594,948.61	621,092.10	(26,143.49)	-4.21%
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1st Tier Referendum - Voter Approved	-	-	-	
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Career & Technical	149,924.43	149,924.43	-	0.00%
Deferred Maintenance	-	255,504.38	(255,504.38)	-100.00%
Long-Term Facilities Maintenance	467,731.11	-	467,731.11	
Previous Years Adjustments	(56,188.10)	(147,793.79)	91,605.69	-61.98%
TOTAL GENERAL FUND	5,040,031.62	4,858,379.61	181,652.01	3.74%

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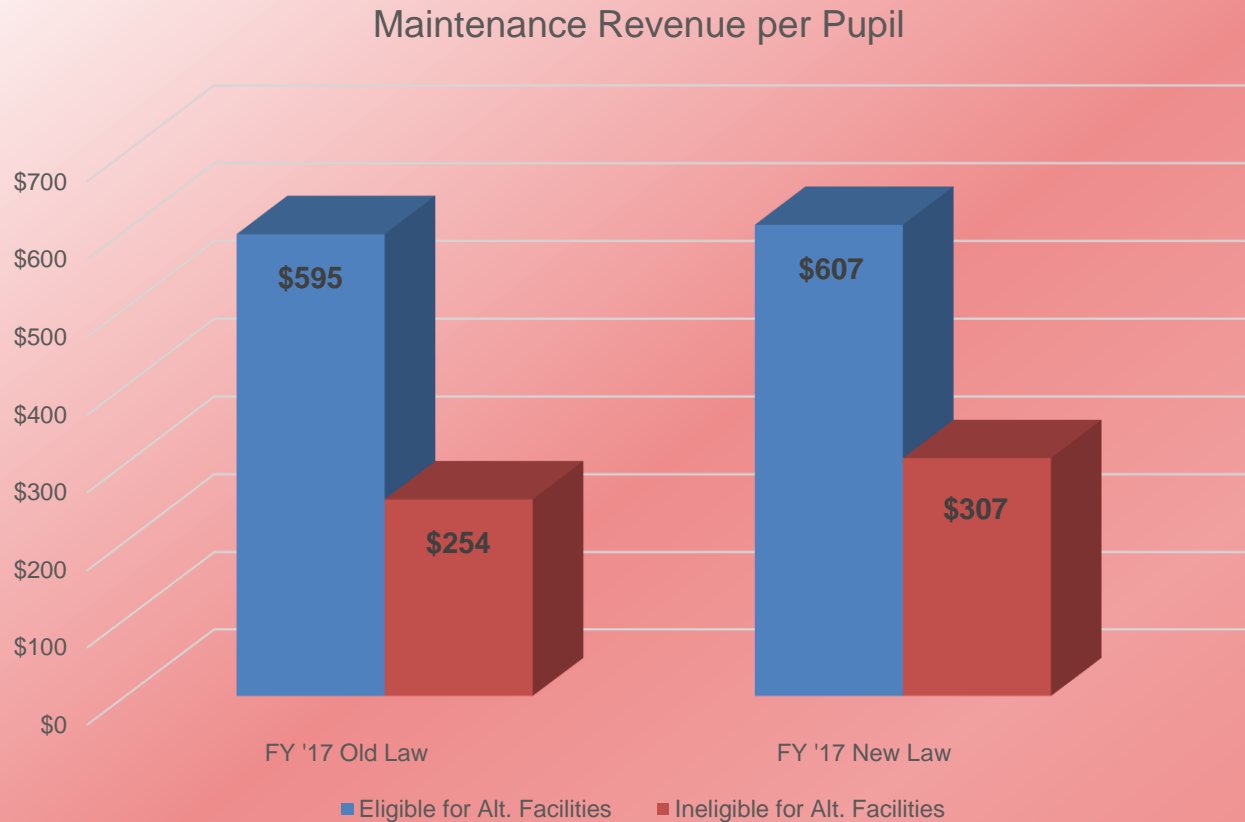
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Long-Term Facilities Maintenance Revenue

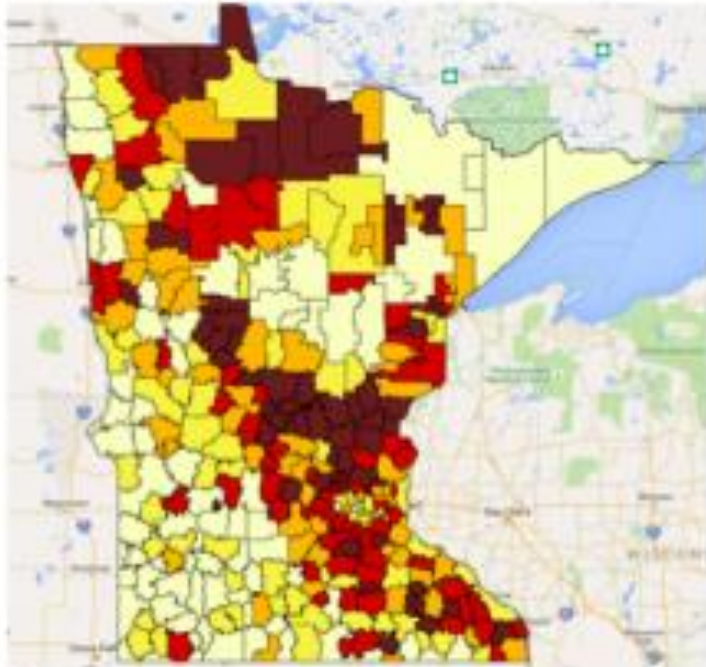
- LTFM, passed in 2015, based on idea that all districts statewide should have equal opportunity to generate facility maintenance funds from net tax capacity tax base with equalization.
- Before LTFM, the 25 largest school districts in Minnesota were investing \$2.79/sf in maintenance projects, compared to \$0.58/sf for all other districts.
- Revenue begins in FY '17 calculated at \$193 per pupil
- Replaces Health & Safety, Deferred Maintenance, and Alternative Facilities funding sources

Long-Term Facilities Maintenance Revenue Largest 25 Districts vs. Others



Long-Term Facilities Maintenance Revenue

ADJUSTED NET TAX CAPACITY BY SCHOOL DISTRICT



■ 0.00 to 4,499.99	Less than \$4,500 ANTC per APU
■ 4,500.00 to 5,964.99	Between \$4,500 and \$5,965 ANTC per APU
■ 5,965.00 to 8,280.99	Between \$5,965 and \$8,280 ANTC per APU
■ 8,281.00 to 11,999.99	Between \$8,281 and \$11,999 ANTC per APU
■ 12,000.00 to 53,000.00	Between \$12,000 and \$53,000 ANTC per APU

- LTFM is equalized based on a district's ANTC per APU
- Brown, red and dark gold districts receive state equalization for lower property values per APU (58% of districts)
- Yellow and beige districts do not receive state equalization due to higher property values per APU (42% of districts)
- Alexandria ANTC per APU = \$9,526.18
- State average = \$7,153.78

Long-Term Facilities Maintenance Revenue

<u>Eliminated Levy Sources</u>	<u>Fund</u>	<u>14 Pay 15 \$</u>
Health & Safety	01	\$206,847.14
Deferred Maintenance	01	\$255,504.38
Alternative & Capital Facilities	07	<u>\$838,169.08 *</u>
TOTAL		\$1,300,520.60
<u>New Levy Sources</u>	<u>Fund</u>	<u>15 Pay 16 \$</u>
Long-Term Facilities Maintenance	01	\$467,731.11
Alternative & Capital Facilities	07	\$130,068.75 *
Long-Term Facilities Maintenance	07	<u>\$1,163,472.72</u>
TOTAL		\$1,761,272.58
CHANGE IN LEVY		<u>\$460,751.98</u>

Community Service Fund Levy

<u>Description</u>	<u>2015 Pay 2016 Final Levy</u>	<u>2014 Pay 2015 Final Levy</u>	<u>\$ Change from PY</u>	<u>% Change from PY</u>
Basic Levy	219,556.15	219,556.15	-	0.00%
Early Childhood Family Educ.	144,857.89	154,856.24	(9,998.35)	-6.46%
Home Visit	2,336.00	2,209.60	126.40	5.72%
School Age Care	75,000.00	75,000.00	-	0.00%
Previous Years Adjustments	7,582.59	40,063.72	(32,481.13)	-81.07%
<i>TOTAL COMMUNITY SERVICE FUND</i>	<u>449,332.63</u>	<u>491,685.71</u>	<u>(42,353.08)</u>	<u>-8.61%</u>

Debt Service Fund Levy

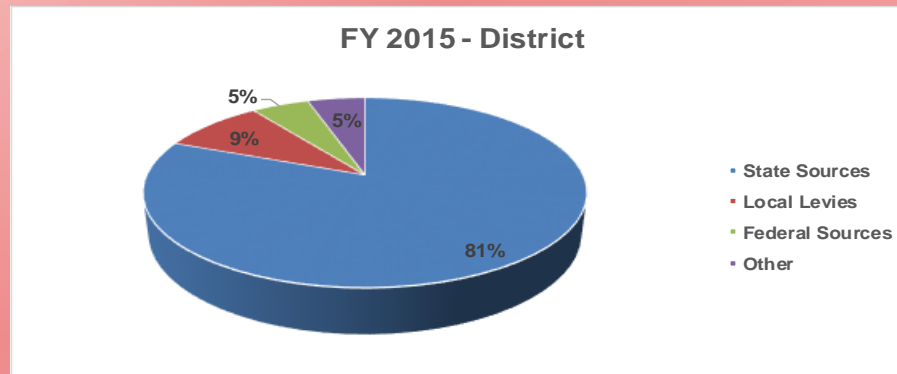
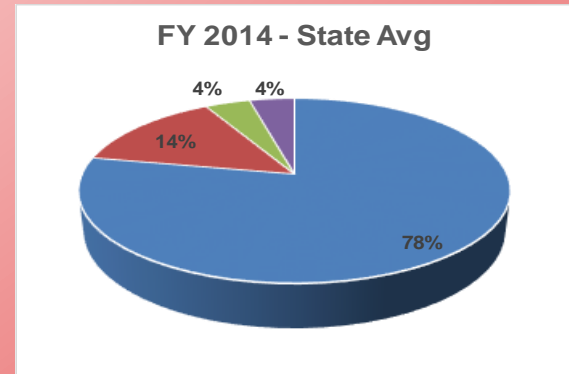
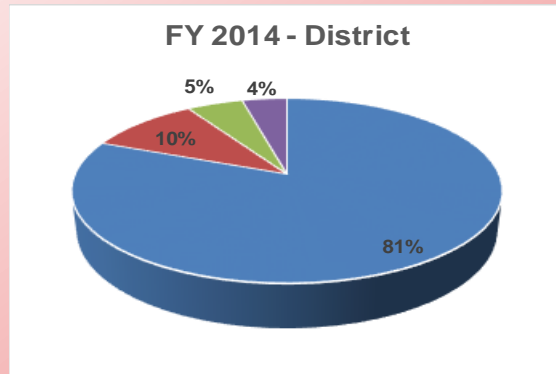
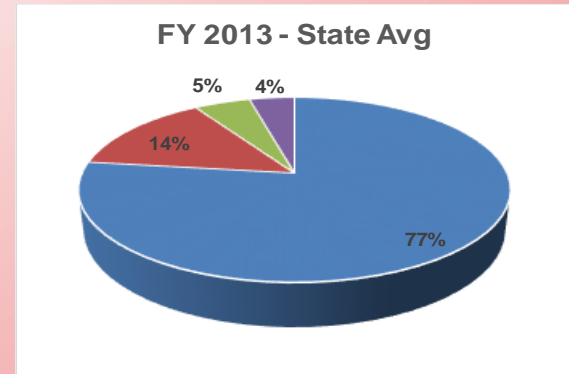
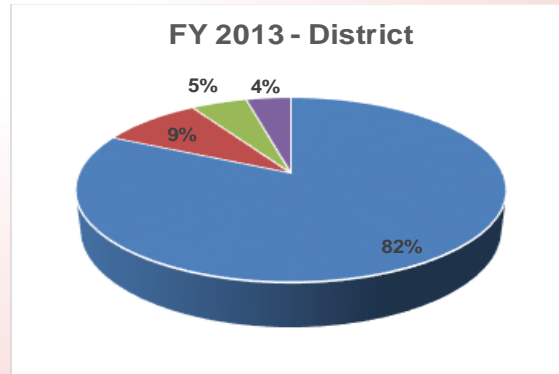
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Basic Levy	5,761,140.80	5,746,650.02	14,490.78	0.25%
Alternative / Capital Facilities Bonds	130,068.75	838,169.08	(708,100.33)	-84.48%
Long-Term Facilities Maintenance	1,163,472.72	-	1,163,472.72	
Debt Excess Reduction	(288,193.97)	(185,504.10)	(102,689.87)	55.36%
Previous Years Adjustments	-	624.11	(624.11)	-100.00%
<i>TOTAL DEBT SERVICE FUND</i>	<u>6,766,488.30</u>	<u>6,399,939.11</u>	<u>366,549.19</u>	<u>5.73%</u>

OPEB Debt Service Levy & Total

<u>Description</u>	<u>2015 Pay 2016 Final Levy</u>	<u>2014 Pay 2015 Final Levy</u>	<u>\$ Change from PY</u>	<u>% Change from PY</u>
Basic Levy	786,095.63	384,272.18	401,823.45	104.57%
Debt Excess Reduction	-	-	-	
Previous Years Adjustments	-	5.92	(5.92)	-100.00%
<i>TOTAL OPEB DEBT SERVICE FUND</i>	<u>786,095.63</u>	<u>384,278.10</u>	<u>401,817.53</u>	<u>104.56%</u>

	<u>2015 Pay 2016 Final Levy</u>	<u>2014 Pay 2015 Final Levy</u>	<u>\$ Change from PY</u>	<u>% Change from PY</u>
General Fund	5,040,031.62	4,858,379.61	181,652.01	3.74%
Community Service Fund	449,332.63	491,685.71	(42,353.08)	-8.61%
Debt Service Fund	6,766,488.30	6,399,939.11	366,549.19	5.73%
OPEB Debt Service Fund	786,095.63	384,278.10	401,817.53	104.56%
TOTAL - ALL FUNDS	<u>13,041,948.18</u>	<u>12,134,282.53</u>	<u>907,665.65</u>	<u>7.48%</u>

General Fund Revenue by Source



Changes from Preliminary Levy

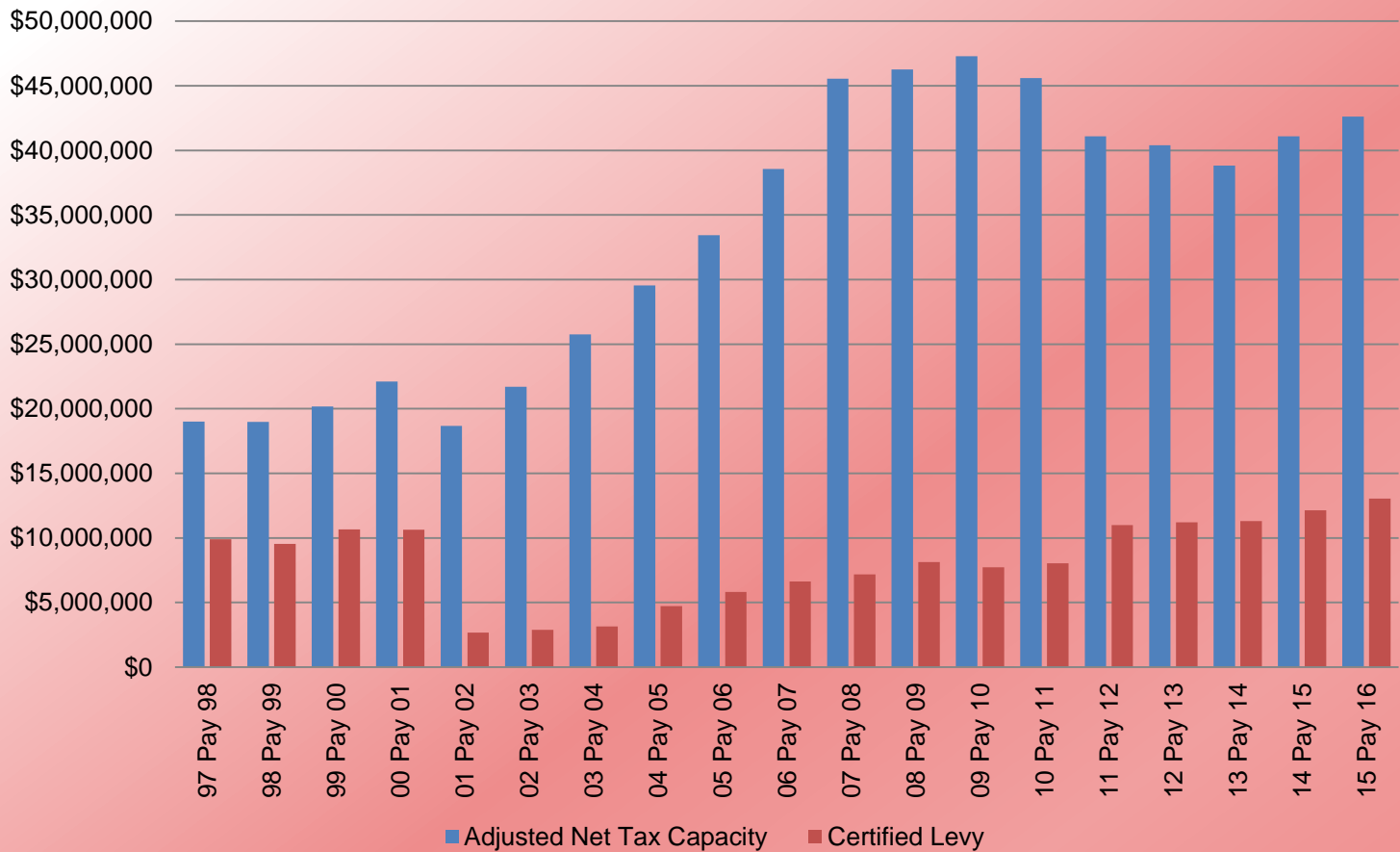
Preliminary Levy:	\$13,042,136.84
Final Levy:	<u>\$13,041,948.18</u>
Change	(\$188.69)

Career & Technical PY Adjustment

Preliminary Levy:	\$344.34
Final Levy:	\$155.65

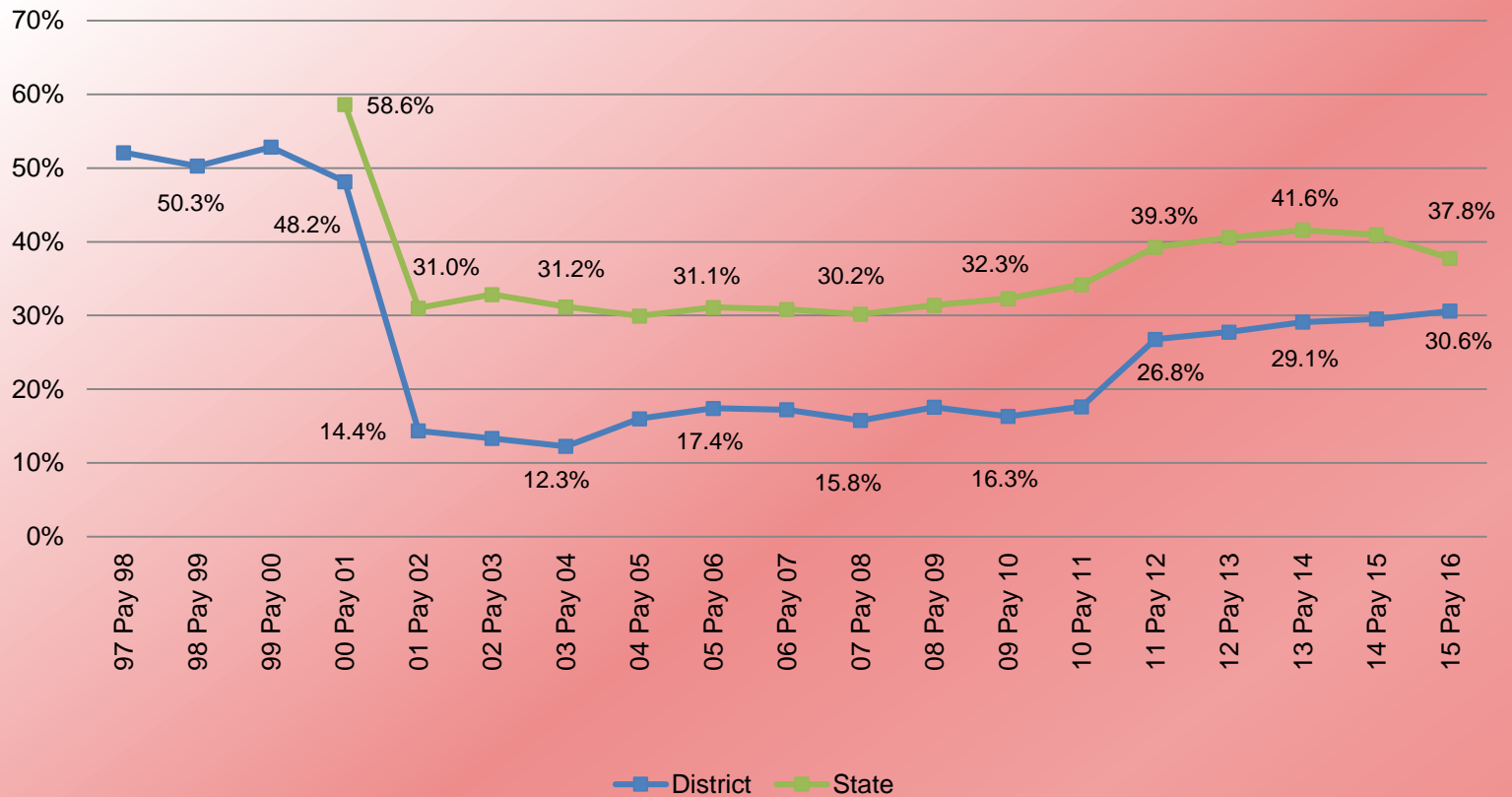
ANTC vs. Certified Levy Ratio

ANTC vs. Certified Levy



District vs. State % of Certified Levy vs. ANTC

District vs. State

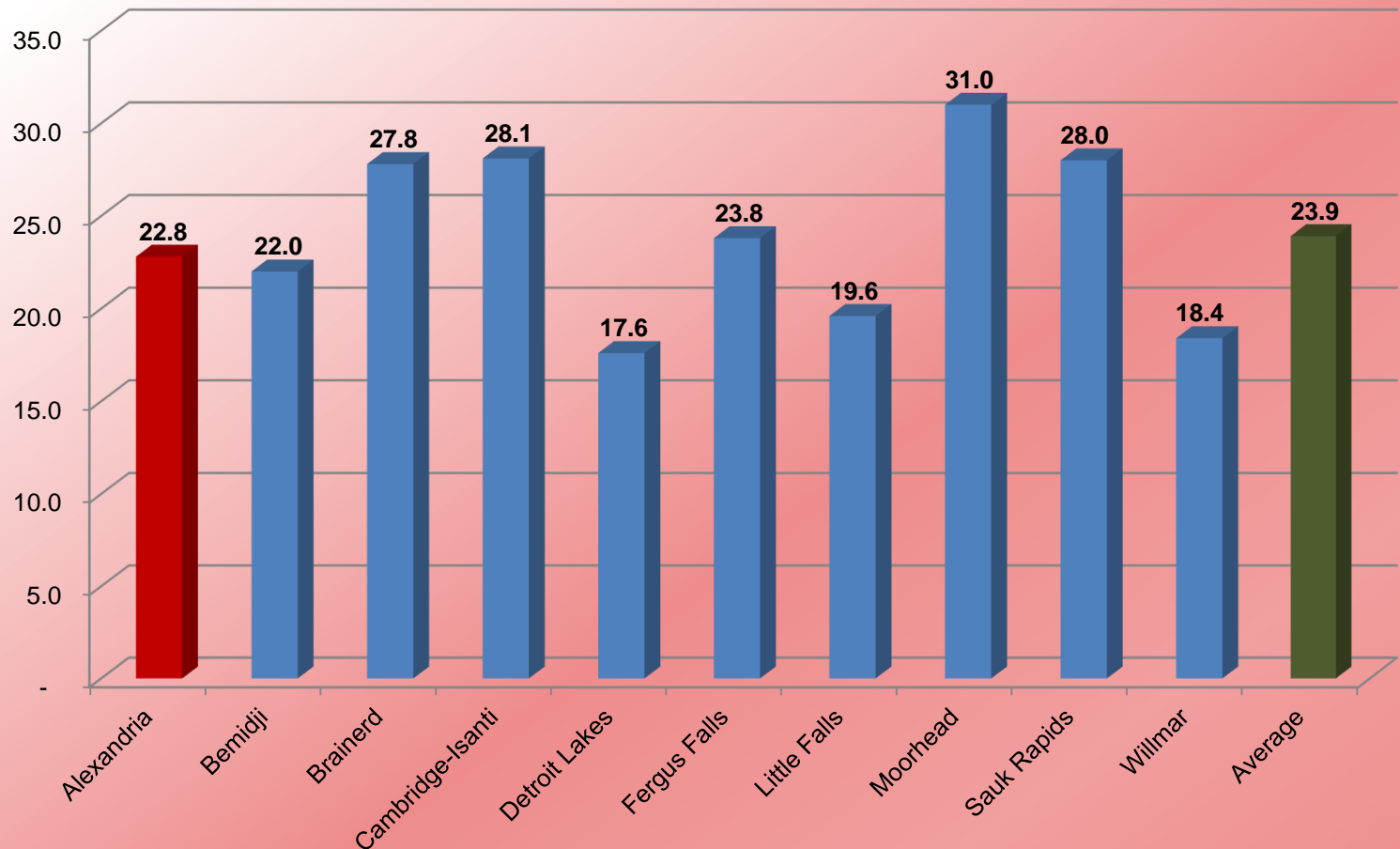


% Share of Property Taxes Targeted 10 Districts - 2015

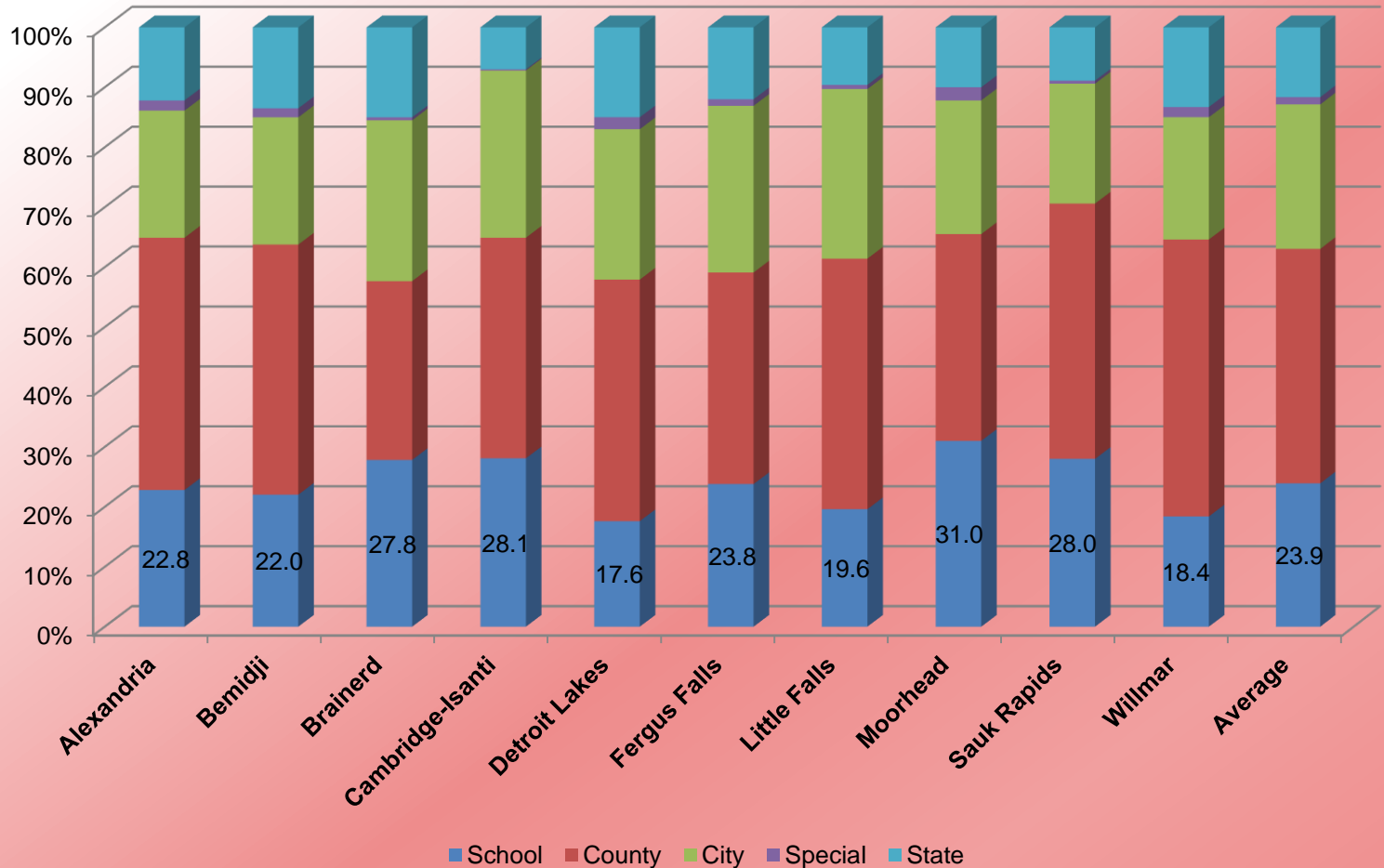
	School	County	City	Special	State
Alexandria	22.8	42.1	21.2	1.7	12.2
Bemidji	22.0	41.7	21.2	1.5	13.5
Brainerd	27.8	29.8	26.8	0.5	15.0
Cambridge-Isanti	28.1	36.8	27.9	0.2	7.0
Detroit Lakes	17.6	40.3	25.1	2.0	15.0
Fergus Falls	23.8	35.3	27.8	1.1	12.0
Little Falls	19.6	41.8	28.3	0.7	9.6
Moorhead	31.0	34.5	22.3	2.2	10.0
Sauk Rapids	28.0	42.6	20.0	0.5	8.9
Willmar	18.4	46.2	20.4	1.7	13.3
Average	23.9	39.1	24.1	1.2	11.7
Alexandria Rank	5	8	4	8	6

(Lowest =1, Highest = 10)

% Share of Property Taxes Targeted 10 Districts – School % Only – 2015



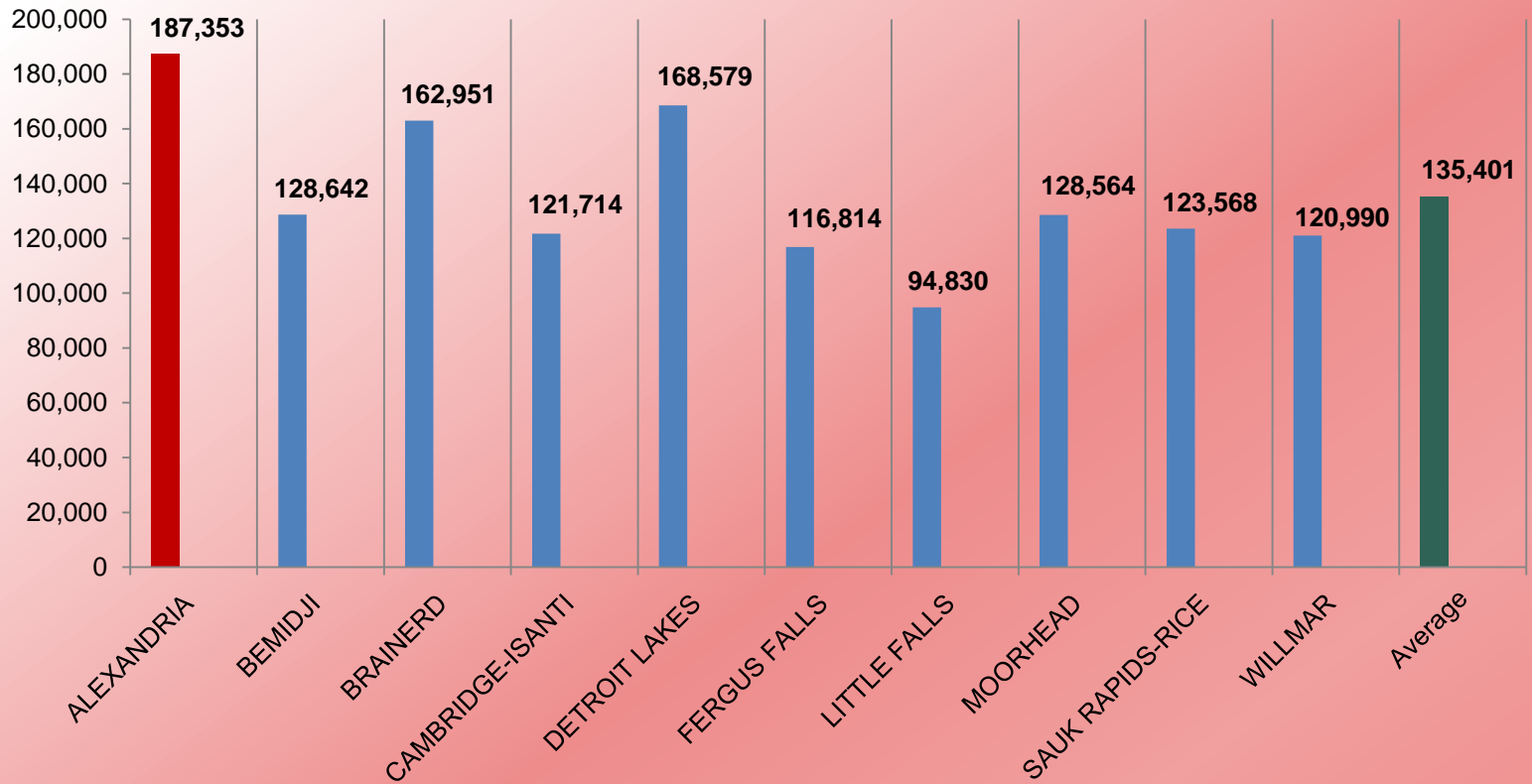
% Share of Property Taxes Targeted 10 Districts - 2015



Home Value

Targeted 10 Districts

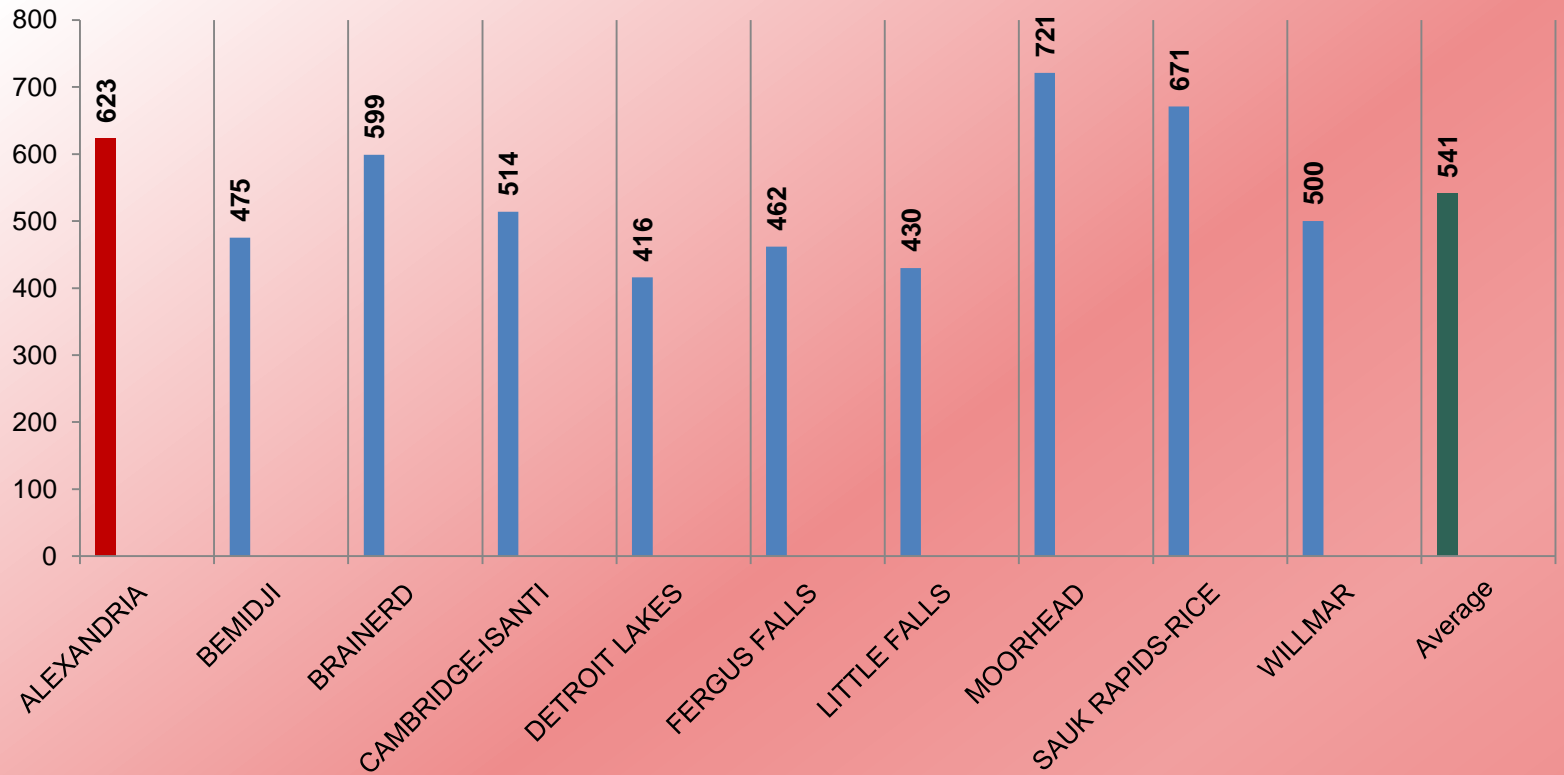
Average Home Value



District Property Tax Per Home

Targeted 10 Districts

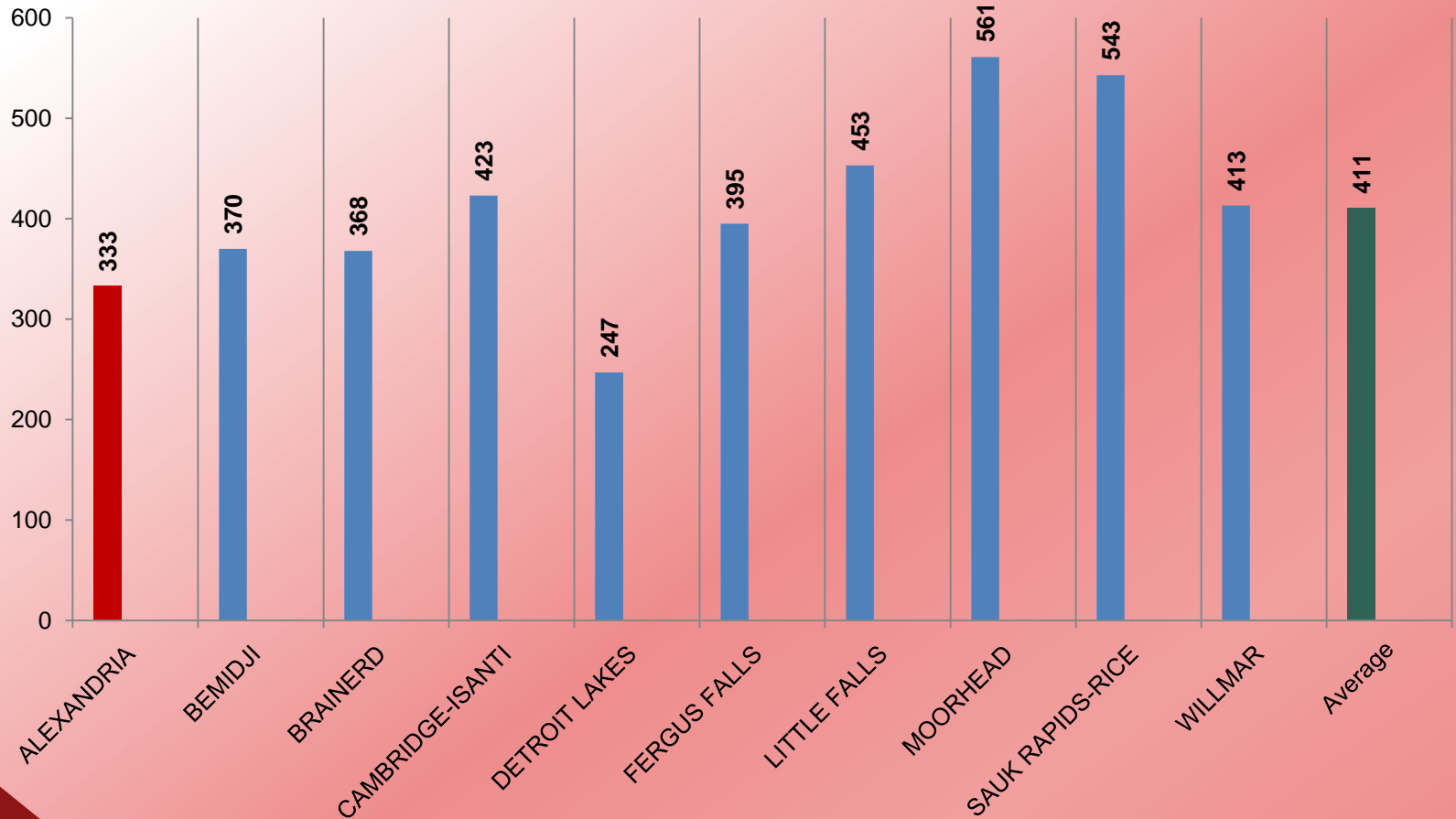
Average District Property Tax Per Home



District Property Tax Per Home

Targeted 10 Districts

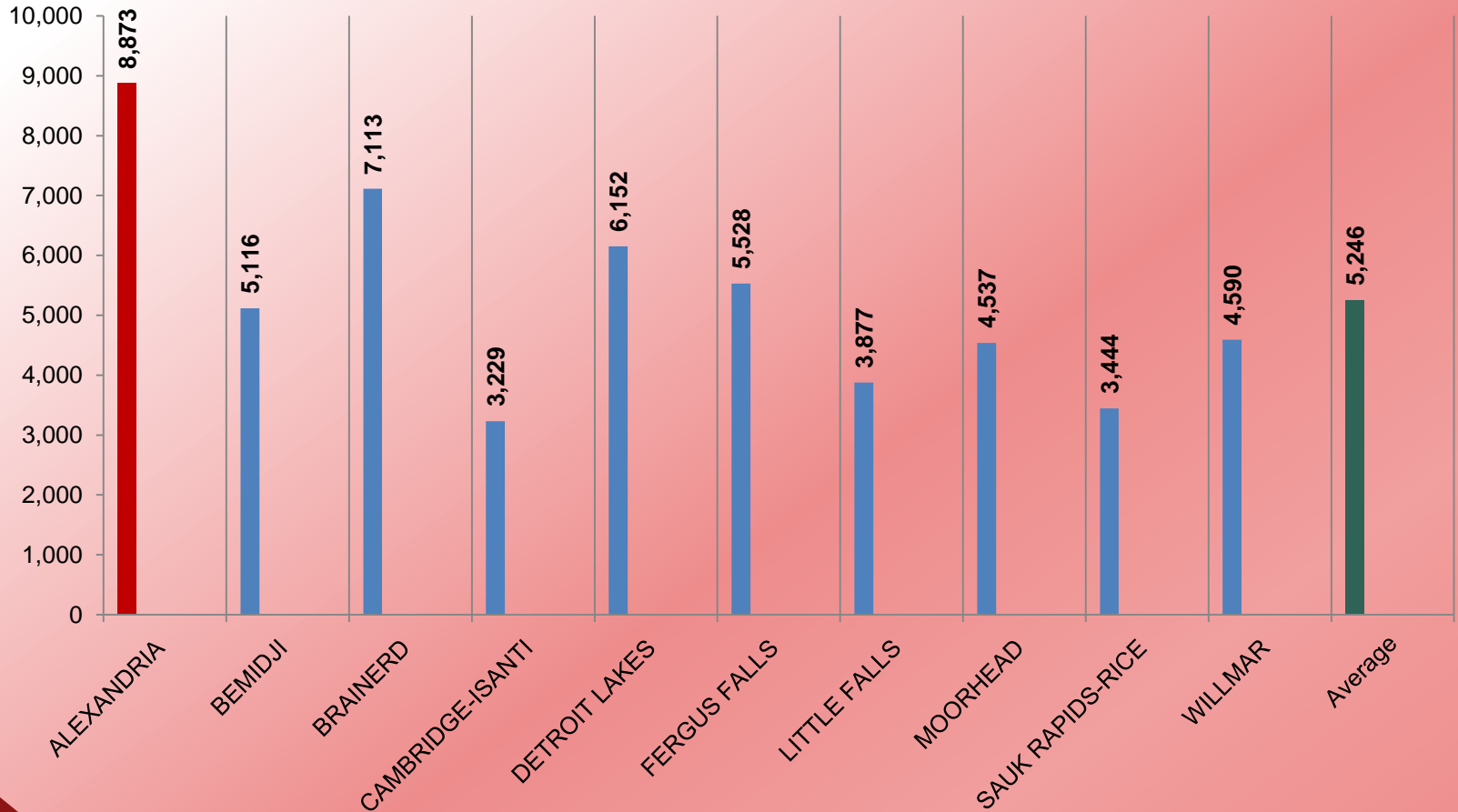
District Property Tax Per 100K Home Value after Credits



ANTC Per Resident Pupil Unit

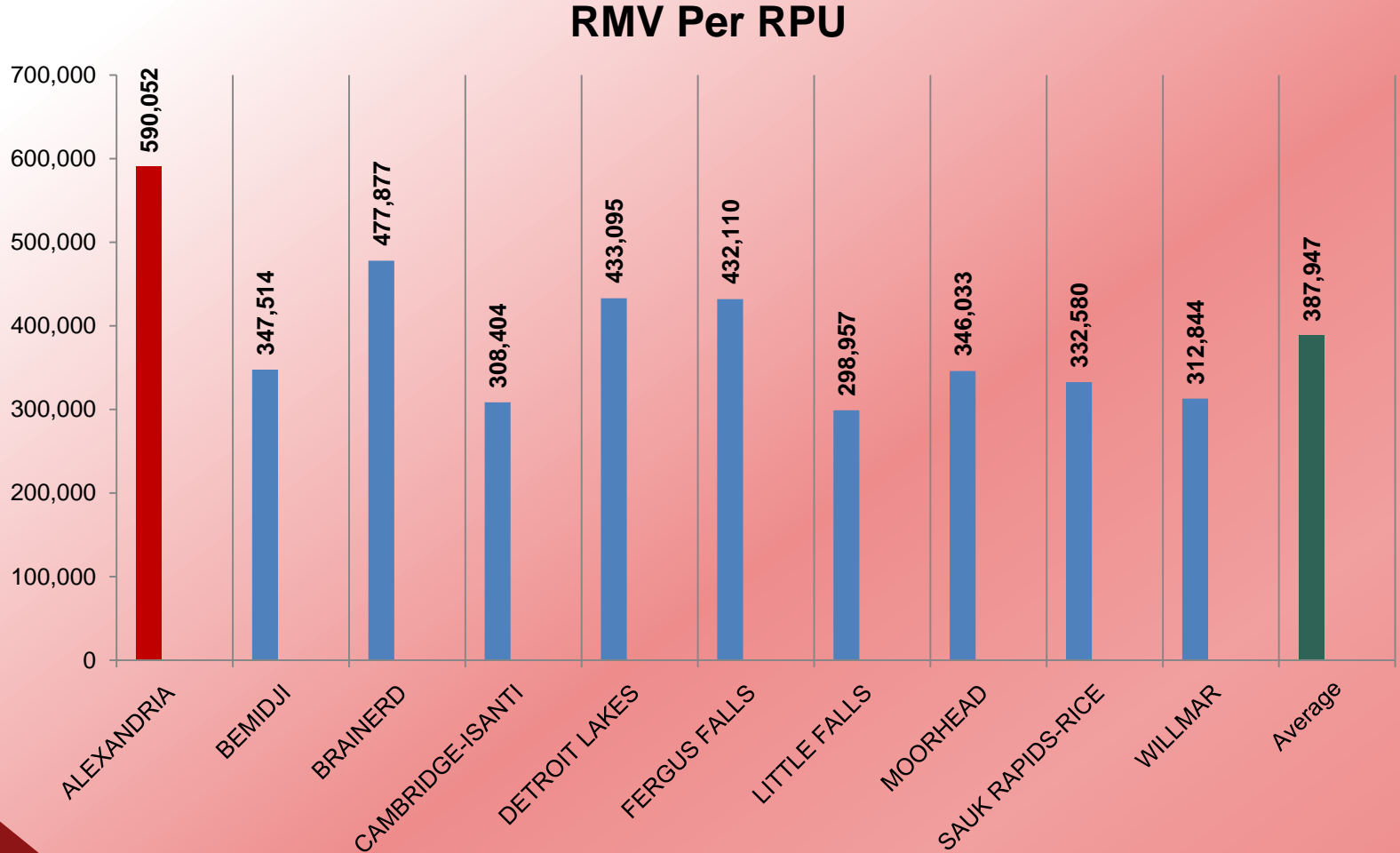
Targeted 10 Districts

ANTC Per RPU



RMV Per Resident Pupil Unit

Targeted 10 Districts





2015 Payable 2016 Final
Levy Certification

Questions &
Comments