

School Board Study Session
Monday, September 25, 2023 4:00 PM

District Office Conference Room, Room 164
Austin High School
401 3rd Ave. NW
Austin, MN 55912

Agenda

1. Call to Order/Roll Call
Speaker(s): Chairperson
2. Approval of Agenda (Action)
Speaker(s): Chairperson
3. Request Approval to Certify 2023 Payable 2024 Proposed Tax Levy (Action)
Speaker(s): Exec Dir of Finance and Operations Andrew Adams
4. Sponsorship Guide
Speaker(s): Dr. Page
5. *The Governance Core* Book Study - Chapter 1
Speaker(s): Dr. Page
6. Board Goal Update: Implement Strategic Plan
 - 6.A. Vision Card Overview
Speaker(s): Dr. Page and Cabinet
 - 6.B. World's Best Workforce Overview
Speaker(s): Exec Dir of Academics and Administrative Services Katie Baskin
 - 6.C. Fall Benchmark Report
Speaker(s): Director of Information Services Corey Haugen
7. BOARD TO ENTER CLOSED SESSION (ACTION)
8. Negotiations Update
Speaker(s): Negotiating Team
9. BOARD TO ENTER OPEN SESSION (ACTION)
10. Adjournment

DATE: September 25, 2023

TITLE: Certification of Property Tax Levy 2023 Payable 2024

TYPE: Action

PRESENTER: Andrew Adams, Executive Director of Finance & Operations

Background:

By September 30, 2023, the School Board must certify the proposed levy for property taxes payable in 2024. The levy limit is determined by the Minnesota Department of Education (MDE) and is based on Minnesota Statutes as well as information supplied by each district relating to referendum authority, enrollment, and intent to participate in various programs. The levy limit indicated in the recommendation is based on information provided by MDE.

Rationale:

The 2023 Pay 2024 Proposed Property Tax levy reflects an increase of 1.02% as of Friday, September 22, 2023. The specific dollar amount of the Levy will be approved by the School Board at the December 11, 2023 meeting.

The Truth in Taxation hearing will be held at 6:00pm on December 11, 2023 in the Austin High School Annex Recital Hall. This hearing includes a presentation walking through the levy and changes that resulted in the final levy to be certified. The School Board will approve the final levy through official action following the hearing.

Recommendation:

It is recommended that the School Board certify the 2023 Pay 2024 Proposed Property Tax Levy at the “Maximum”.

I. COMPUTATION OF 2023 PAYABLE 2024 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	1,931,431.15	4,500.11-	N/A			1,926,931.04
GEN-RMV OTHER-EXEMP	2,889,375.89	3,428.62	N/A			2,892,804.51
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	3,740,422.76	858,273.59-	3,011.82			2,885,160.99
TOTAL GENERAL	8,561,229.80	859,345.08-	3,011.82			7,704,896.54
COM SERV-EXEMP	221,028.16	22,166.25	17.63-			243,176.78
DEBT-VOTER-NONEXEMP	1,593,323.00	72,456.36-	1,659.42			1,522,526.06
DEBT-OTHER-NONEXEMP	1,310,506.30	108,674.95-				1,201,831.35
TOTAL DEBT SERV	2,903,829.30	181,131.31-	1,659.42			2,724,357.41
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	11,686,087.26	1,018,310.14-	4,653.61			10,672,430.73

II. COMPARISON OF 2022 PAYABLE 2023 LEVY LIMITATION WITH 2023 PAYABLE 2024 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2022 PAY 2023 LIMITATION	2023 PAY 2024 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	7,506,543.87	7,704,896.54	198,352.67	2.64
COMMUNITY SERVICE	342,320.74	243,176.78	99,143.96-	28.96-
GENERAL DEBT SERVICE	2,715,844.43	2,724,357.41	8,512.98	.31
OPEB DEBT SERVICE				
TOTAL	10,564,709.04	10,672,430.73	107,721.69	1.02

III. COMPARISON OF 2022 PAYABLE 2023 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2023 PAYABLE 2024 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	7,506,543.87			
COMMUNITY SERVICE	342,320.74			
GENERAL DEBT SERVICE	2,715,844.43			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	10,564,709.04			