

MOUNDS VIEW PUBLIC SCHOOLS - District 621

Agenda
Item #

4.3

School Board Meeting December 09, 2008
(date)

Subject Certify Final 2009 Property Tax Levy

1. Action 3. Report/Information
2. Consent Executive Summary on Reverse Side

Presenter/s Carole Nielsen, Director of Finance

BACKGROUND *(If necessary, additional information is attached)*

The next step in the Levy Limitation and Certification process is for the School Board to certify a final 2009 property tax levy. The final certification is forwarded to Ramsey County for processing of the final property tax statements. The property tax revenue will be available to the District for the 2009-2010 school year. The attached documents are provided for your discussion and approval.

To summarize the total levy amount is \$41,122,038, which is \$1,754,998 or 4.5% increase over the 2008 tax levy. These levies can be categorized in several ways such as by accounting fund, by voter approved and other levies, or by formula.

ADMINISTRATIVE RECOMMENDATION

Administration recommends approval of the attached resolution for taxes payable 2009.

ACTION TAKEN

Motion by _____

Voting for _____

Seconded by _____

Voting against _____

RESOLUTION FOR TAXES PAYABLE 2008

WHEREAS, pursuant to Minnesota Statutes, the School Board of Independent School District #621 is authorized to make the following proposed tax levies for general purposes:

General Fund	\$28,348,115
Community Service Fund	1,035,618
Debt Service Fund	<u>11,738,305</u>
Final Proposed School Tax Levy	\$41,122,038

NOW, THEREFORE, BE IT RESOLVED by the School Board that the total levy to be levied in 2008 and to be collected in 2009 is set at \$41,122,038. The Clerk of the School Board is authorized to certify the proposed levy to the County Auditor of Ramsey County, Minnesota.

SUMMARY:

Description	Payable 2008	Payable 2009	Dollar Increase	Percentage Increase
General	\$28,420,648.89	\$28,348,114.91	(\$72,533.98)	-0.26%
Community Service	\$879,620.94	\$1,035,618.47	\$155,997.53	17.73%
Debt Service	\$10,066,770.03	\$11,738,304.65	\$1,671,534.62	16.60%
Total Proposed Levy	\$39,367,039.86	\$41,122,038.03	\$1,754,998.17	4.46%

GENERAL FUND:

Description	Payable 2008	Payable 2009	Dollar Increase
Referendum Equity Levy	\$16,874,230.99	\$17,121,912.80	\$247,681.81
Transition Revenue	\$525,921.22	\$708,757.80	\$182,836.58
Operating Capital Levy	\$66,883.46	\$65,102.78	(\$1,780.68)
Alt Teacher Comp	\$2,022,671.93	\$2,098,687.93	\$76,016.00
Safe Schools	\$722,829.90	\$896,766.78	\$173,936.88
Safe Schools - Intermediate	\$342,992.10	\$333,860.40	(\$9,131.70)
Career & Technical	\$15,434.64	\$33,386.04	\$17,951.40
Health Benefits	\$183,911.11	\$183,911.11	\$0.00
Abatements	\$3,945.00	\$64,920.90	\$60,975.90
Health & Safety	\$73,686.58	\$172,767.45	\$99,080.87
Health & Safety - Intermediate	\$1,763,645.00	1,234,765.81	(\$528,879.19)
Building Leases	\$5,895.35	\$8,420.97	\$2,525.62
Building Leases - Intermediate	\$474,801.00	\$489,230.69	\$14,429.69
Alternative Facilities	\$54,171.61	\$75,857.52	\$21,685.91
Reemployment Levy	\$3,865,599.00	\$3,600,000.00	(\$265,599.00)
		\$92,835.00	\$835.00

Prior Year Adjustments:

Referendum	\$1,303,280.37	\$935,952.78	(\$367,327.59)
Equity Revenue	\$285,468.65	\$231,521.87	(\$53,946.78)
Transitions Revenue	\$5,500.69	\$1,770.73	(\$3,729.96)
Operating Capital	\$6,509.54	\$11,638.05	\$5,128.51
H&S	\$0.00	(\$1,670.81)	(\$1,670.81)
Lease Levy	(\$294,297.72)	\$0.00	\$294,297.72
Safe Schools	\$15,356.52	\$12,912.48	(\$2,444.04)
Retired Health Insurance	\$4,660.90	(\$507.28)	(\$5,168.18)
Integration Revenue	\$0.00	\$0.00	\$0.00
School Tax Adjustment	\$20,086.21	\$0.00	(\$20,086.21)
Alt Teacher Comp	(\$2,937.48)	(\$13,918.06)	(\$10,980.58)
Reemployment	(\$11,597.68)	(\$10,768.83)	\$828.85
Total General Fund Levy	\$28,420,648.89	\$28,348,114.91	(\$72,533.98)

COMMUNITY SERVICE FUND:

Description	Payable 2008	Payable 2009	Dollar Increase
Basic Community Ed.	\$412,966.06	\$412,966.06	\$0.00
Youth Services	\$76,193.00	\$76,193.00	\$0.00
After School Enrichment	\$46,962.99	\$46,962.99	\$0.00
Early Child. Family Ed.	\$217,130.27	\$361,650.95	\$144,520.68
Home Visiting	\$6,457.60	\$6,435.20	(\$22.40)
School Age Day Care	\$120,000.00	\$141,000.00	\$21,000.00
Abaterments	\$2,022.18	\$6,745.28	\$4,723.10
Prior Year Adjustments:			
Home Visit	\$33.60	(\$22.40)	(\$56.00)
School Age Care	\$559.00	(\$16,312.61)	(\$16,871.61)
Early Childhood	(\$2,703.76)		\$2,703.76
Total Community Ed. Fund Levy	\$879,620.94	\$1,035,618.47	\$155,997.53

DEBT SERVICE FUND:

Description	Payable 2008	Payable 2009	Dollar Increase
Debt Service Levy	\$11,348,274.00	\$12,258,652.00	\$910,378.00
Debt Service Levy - Intermediate	\$56,986.87	\$0.00	(\$56,986.87)
Abaterments	\$45,321.79	\$79,652.65	\$34,330.86
Excess Fund Balance Adj	(\$1,383,812.63)	(\$600,000.00)	\$783,812.63
Total Debt Service Fund Levy	\$10,066,770.03	\$11,738,304.65	\$1,671,534.62