



INDEPENDENT SCHOOL DISTRICT 196  
Rosemount-Apple Valley-Eagan Public Schools  
*Educating our students to reach their full potential*

## School Board Agenda Item

Meeting Date: **12/14/09** Place on Agenda: **Other Action** Action Requested: **Approval** Exhibit: **G**  
Topic: **2009 (Payable 2010) Property Tax Levy**

Presenter(s): **Jeffrey M. Solomon** Title(s): **Director of Finance and Operations**

### **Background**

On September 28, 2009, the School Board approved a maximum preliminary property tax levy. After all adjustments, the total dollar amount of that certification was \$79,373,098.96 as shown in Attachment A.

This is an increase of \$4,286,750.60 or 5.71% from the 2008 (payable 2009) certified levy.

### **Recommendation**

Certify a total levy for taxes payable in 2010 of \$79,373,098.96.

### **Alternatives**

Certify a lower amount for the final levy.

Independent School District 196							Initial Run from MDE	
Proposed 2009 (Payable 2010) Property Tax Levy, by Taxation Category							Run date 11/16/09	
Fund and Levy Category	2008 Certified Levy		Proposed Maximum 2009 Levy (Payable 2010)					
	Levy Amount	% of RMV/ANTC	State Levy Limitation	Proposed Levy	% of RMV/ANTC	\$ Change	% Change	
<b>General Education</b>								
Voter Approved RMV								
FY11 1st Tier RMV Ref	22,284,148.45	0.15%	22,192,476.45	22,192,476.45	0.14%	(91,672.00)	-0.12%	
FY11 2nd Tier RMV Ref	10,908,196.16	0.07%	10,863,356.77	10,863,356.77	0.07%	(44,839.39)	-0.06%	
		0.00%		0.00	0.00%	0.00	0.00%	
		0.00%		0.00	0.00%	0.00	0.00%	
General RMV Voter Adj	105,976.84	0.00%	89,449.55	89,449.55	0.00%	(16,527.29)	-0.02%	
<b>Total General Voter Approved RMV</b>	<b>33,298,321.45</b>	<b>0.22%</b>	<b>33,145,282.77</b>	<b>33,145,282.77</b>	<b>0.21%</b>	<b>(153,038.68)</b>	<b>-0.20%</b>	
<b>General Other RMV</b>								
Equity	2,944,864.16	0.02%	3,144,138.85	3,144,138.85	0.02%	199,274.69	0.27%	
Transition	355,361.45	0.00%	351,111.79	351,111.79	0.00%	(4,249.66)	-0.01%	
Abatements & Other Adjustments	423,002.39	0.00%	322,236.78	322,236.78	0.00%	(100,765.61)	-0.13%	
<b>Total General Other RMV</b>	<b>3,723,228.00</b>	<b>0.02%</b>	<b>3,817,487.42</b>	<b>3,817,487.42</b>	<b>0.02%</b>	<b>94,259.42</b>	<b>0.13%</b>	
<b>General Voter Approved NTC</b>								
Capital Project Referendum	1,496,227.00	0.77%	1,514,601.00	1,514,601.00	0.81%	18,374.00	0.02%	
Abatements & Other Adjustments	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00%	
<b>Total General Voter Approved NTC</b>	<b>1,496,227.00</b>	<b>0.77%</b>	<b>1,514,601.00</b>	<b>1,514,601.00</b>	<b>0.81%</b>	<b>18,374.00</b>	<b>0.02%</b>	
<b>General Other NTC</b>								
Operating Capital	3,441,478.08	1.83%	3,457,874.86	3,457,874.86	1.85%	16,396.78	0.02%	
Alternative Teacher Compensation	2,489,771.54	1.04%	2,487,463.16	2,487,463.16	1.33%	(2,308.38)	0.00%	
Integration Levy	1,222,141.36	0.65%	1,207,899.76	1,207,899.76	0.65%	(14,241.60)	-0.02%	
Reemployment Insurance	110,000.00	0.03%	170,000.00	170,000.00	0.09%	60,000.00	0.08%	
Safe Schools Levy	949,318.20	0.51%	937,965.60	937,965.60	0.50%	(11,352.60)	-0.02%	
Ice Arena Operating Levy	180,326.55	0.08%	160,238.92	160,238.92	0.09%	(20,087.63)	-0.03%	
Career & Technical Education	444,335.04	0.24%	484,405.23	484,405.23	0.26%	40,070.19	0.05%	
Health & Safety	1,027,770.00	3.85%	957,450.00	957,450.00	0.51%	(70,320.00)	-0.09%	
Building Lease	3,007,930.35	1.70%	3,051,571.50	3,051,571.50	1.63%	43,641.15	0.06%	
Alternative Facilities Levy	4,847,224.00	0.00%	7,322,623.00	7,322,623.00	3.92%	2,475,399.00	3.30%	
	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00%	
Abatements & Other Adjustments	(665,155.50)	-0.95%	(175,961.74)	(175,961.74)	-0.09%	489,193.76	0.65%	
<b>Total General Other NTC</b>	<b>17,055,139.62</b>	<b>8.99%</b>	<b>20,061,530.29</b>	<b>20,061,530.29</b>	<b>10.75%</b>	<b>3,006,390.67</b>	<b>4.00%</b>	
<b>Total General Fund</b>	<b>55,572,916.07</b>	<b>29.43%</b>	<b>58,538,901.48</b>	<b>58,538,901.48</b>	<b>31.36%</b>	<b>2,965,985.41</b>	<b>3.95%</b>	
<b>Community Services Other</b>								
Basic Community Educ.	1,026,534.10	0.54%	1,043,741.30	1,043,741.30	0.56%	17,207.20	0.02%	
Early Childhood Family Educ.	625,680.59	0.21%	623,159.29	623,159.29	0.33%	(2,521.30)	0.00%	
Home Visiting	16,160.00	0.01%	17,464.00	17,464.00	0.01%	1,304.00	0.00%	
Adults with Disabilities	6,657.00	0.00%	6,657.00	6,657.00	0.00%	0.00	0.00%	
Abatements & Other Adjustments	(1,454.11)	0.00%	2,513.96	2,513.96	0.00%	3,968.07	0.01%	
<b>Total Community Service</b>	<b>1,673,577.58</b>	<b>0.76%</b>	<b>1,693,535.55</b>	<b>1,693,535.55</b>	<b>0.91%</b>	<b>19,957.97</b>	<b>0.03%</b>	
<b>Total Community Service</b>	<b>1,673,577.58</b>	<b>0.76%</b>	<b>1,693,535.55</b>	<b>1,693,535.55</b>	<b>0.91%</b>	<b>19,957.97</b>	<b>0.03%</b>	
<b>Debt Service Voter Approved</b>								
Initial Debt Service	18,539,246.00	10.12%	18,395,633.00	18,395,633.00	9.85%	(143,613.00)	-0.19%	
Reduction for Debt Excess	(3,279,652.29)	-0.68%	(1,623,898.78)	(1,623,898.78)	-0.87%	1,655,753.51	2.21%	
Abatements & Other Adjustments	(3,981.98)	0.01%	23,428.17	23,428.17	0.01%	27,410.15	0.04%	
<b>Total Debt Service Voter Approved</b>	<b>15,255,611.73</b>	<b>9.45%</b>	<b>16,795,162.39</b>	<b>16,795,162.39</b>	<b>9.00%</b>	<b>1,539,550.66</b>	<b>2.05%</b>	
<b>Debt Service Other</b>								
Initial Debt Service	656,082.00	0.38%	605,513.00	605,513.00	0.32%	(50,569.00)	-0.07%	
Reduction for Debt Excess	(116,063.02)	-0.03%	(53,452.46)	(53,452.46)	-0.03%	62,610.56	0.08%	
Abatements & Other Adjustments	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00%	
<b>Total Debt Service Other</b>	<b>540,018.98</b>	<b>0.35%</b>	<b>552,060.54</b>	<b>552,060.54</b>	<b>0.30%</b>	<b>12,041.56</b>	<b>0.02%</b>	
<b>OPEB Debt Service</b>	<b>2,044,224.00</b>		<b>1,793,439.00</b>	<b>1,793,439.00</b>	<b>0.96%</b>	<b>(250,785.00)</b>	<b>-0.33%</b>	
<b>Total Debt Service</b>	<b>17,839,854.71</b>	<b>9.81%</b>	<b>19,140,661.93</b>	<b>19,140,661.93</b>	<b>10.25%</b>	<b>1,300,807.22</b>	<b>1.73%</b>	
<b>Grand Total, All Funds</b>	<b>75,086,348.36</b>	<b>40.00%</b>	<b>79,373,098.96</b>	<b>79,373,098.96</b>	<b>42.52%</b>	<b>4,286,750.60</b>	<b>5.71%</b>	
Referendum Market Value (RMV)	15,685,495,575	(2007)	15,593,464,050	(2008)		(92,031,525)	-0.59%	
Adjusted Net Tax	186,762,519	(2007)	186,690,900	(2008)		(71,619)	-0.04%	
Capacity (ANTC)	160,940,059		159,917,649					

LEVY CATEGORY	MAXIMUM LEVY BEFORE OFFSETS	OFFSET ADJUSTMENTS (B)	TACONITE ADJUSTMENTS	MAXIMUM LEVY LIMITATIONS	FINAL CERTIFIED LEVY
(1) GENERAL--RMV VOTER JOBZ EXEMPT	33,145,282.77			33,145,282.77	33,145,282.77
(2) GENERAL--RMV OTHER JOBZ EXEMPT	3,817,487.42			3,817,487.42	3,817,487.42
(3) GENERAL--NTC VOTER JOBZ EXEMPT	1,514,601.00			1,514,601.00	1,514,601.00
(4) GENERAL--NTC OTHER JOBZ EXEMPT	20,061,530.29			20,061,530.29	20,061,530.29
(5) COMMUNITY SERV--NTC OTHER JOBZ EXEMPT	1,693,535.55			1,693,535.55	1,693,535.55
(6) GEN DEBT SERV--VOTER JOBZ NONEXEMPT	16,795,162.39			16,795,162.39	16,795,162.39
(7) GEN DEBT SERV--OTHER JOBZ NONEXEMPT	552,060.54			552,060.54	552,060.54
(8) OPEB/PENSION--VOTER JOBZ NONEXEMPT					
(9) OPEB/PENSION--OTHER JOBZ NONEXEMPT	1,793,439.00			1,793,439.00	1,793,439.00
(10) TOTAL LEVY	79,373,098.96			79,373,098.96	79,373,098.96
(11) GENERAL ADJUST OFFSET CARRIED FORWARD					
(12) DEBT SERVICE OFFSET CARRIED FORWARD					

(13) TOTAL CERTIFIED ON REFER MARKET VALUE = (1)+(2) =	36,962,770.19
(14) TOTAL CERTIFIED ON NET CAPACITY = (3)+(4) + (5)+(6)+(7)+(8)+(9) =	42,410,328.77
(15) GRAND TOTAL CERTIFIED LEVY = (13)+(14) =	79,373,098.96

- A) TRUTH IN TAXATION CATEGORIES: VOTER APPROVED LEVIES = (1)+(3)+(6)+(8)  
 ALL OTHER LEVIES = (2)+(4)+(5)+(7)+(9)
- B) OFFSETTING ADJUSTMENTS USED TO ENSURE THE MAXIMUM LEVY LIMITATION IN EACH LEVY CATEGORY IS NOT LESS THAN ZERO. IF THERE IS NOT ENOUGH LEVY AUTHORITY WITHIN THE GENERAL & COMMUNITY SERVICE FUNDS, OR IN THE GENERAL DEBT SERVICE FUND, A NEGATIVE BALANCE WILL BE CARRIED FORWARD TO PAY 2011.
- C) SCHOOL DISTRICTS CERTIFYING THE MAXIMUM LEVY LIMITATION FOR THE FINAL LEVY MUST CERTIFY THE DOLLAR LIMITATION SHOWN. SCHOOL DISTRICTS MUST ADOPT THEIR FINAL LEVY ON OR BEFORE DECEMBER 24, 2009.
- D) SCHOOL DISTRICTS CERTIFYING LESS THAN THE MAXIMUM LEVY LIMITATION FOR ANY CATEGORY MUST CERTIFY A DOLLAR AMOUNT FOR EACH OF LINES (1)-(15) AND COMPLETE THE APPROPRIATE SECTIONS OF PAGES 24 THROUGH 32 AS NEEDED TO DOCUMENT THE SPECIFIC AMOUNTS CERTIFIED FOR EACH LEVY COMPONENT.
- E) THE SCHOOL DISTRICT MUST SUBMIT THE COMPLETED ORIGINAL OF THIS FORM TO THE HOME COUNTY AUDITOR BY DECEMBER 28, 2009. A DUPLICATE COPY MUST BE SUBMITTED TO MINNESOTA DEPT OF EDUCATION, PROGRAM FINANCE DIVISION, 1500 HIGHWAY 36 WEST, ROSEVILLE, MN 55113, BY JANUARY 7, 2010.

THE CERTIFIED LEVY LISTED ABOVE IS THE LEVY VOTED BY THE SCHOOL BOARD FOR TAXES PAYABLE IN 2010.

SIGNATURE OF SCHOOL BOARD CLERK \_\_\_\_\_

DATE OF CERTIFICATION 12/14/09 \_\_\_\_\_