

# **ALEXANDRIA PUBLIC SCHOOLS**

## **ISD #206**

### **2012 PAYABLE 2013 FINAL LEVY CERTIFICATION**

Regular School Board Meeting  
Monday, December 17<sup>th</sup>, 2012 – 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.

# Levy Classifications

## Voter Approved Levies

- Operating Referendum Levies
- Voter Approved Bonded Debt Levies

## Other Local Levies

- Everything else

# Levy Exemptions

## **Referendum Market Value Exemptions**

(includes voter approved operating referendum & non-voter approved equity and transition levies)

- Seasonal Recreational Cabin Property
- Agricultural Land

# General Fund Levy

Description	2012 Pay 2013 Final Levy	2011 Pay 2012 Final Levy	\$ Change from PY	% Change from PY
Operating Capital	793,227.00	803,703.95	(10,476.95)	-1.30%
Equity Allowance	536,582.62	531,938.51	4,644.11	0.87%
Reemployment Insurance	10,000.00	10,000.00	-	0.00%
1st Tier Referendum	1,818,402.30	1,733,748.90	84,653.40	4.88%
Safe Schools	137,350.50	135,629.40	1,721.10	1.27%
Health & Safety	61,000.00	108,047.74	(47,047.74)	-43.54%
Lease Levy	99,944.00	68,000.00	31,944.00	46.98%
Transition Revenue	65,195.70	64,378.76	816.94	1.27%
Career & Technical	86,688.54	101,084.88	(14,396.34)	-14.24%
Deferred Maintenance	257,512.57	271,258.80	(13,746.23)	-5.07%
Previous Years Adjustments	(119,332.39)	(129,349.47)	10,017.08	-7.74%
<b>TOTAL GENERAL FUND</b>	<b>3,746,570.84</b>	<b>3,698,441.47</b>	<b>48,129.37</b>	<b>1.30%</b>

# Community Service Fund Levy

Description	2012 Pay 2013 Final Levy	2011 Pay 2012 Final Levy	\$ Change from PY	% Change from PY
Basic Levy	212,062.25	212,062.25	-	0.00%
Early Childhood Family Educ.	162,299.09	161,440.67	858.42	0.53%
Home Visit	2,499.20	2,534.40	(35.20)	-1.39%
School Age Care	75,000.00	35,000.00	40,000.00	114.29%
Previous Years Adjustments	3,254.65	(1,966.75)	5,221.40	-265.48%
<b>TOTAL COMMUNITY SERVICE FUND</b>	<b>455,115.19</b>	<b>409,070.57</b>	<b>46,044.62</b>	<b>11.26%</b>



# Debt Service Fund Levy

Description	2012 Pay 2013 Final Levy	2011 Pay 2012 Final Levy	\$ Change from PY	% Change from PY
Basic Levy	5,579,071.00	6,058,255.00	(479,184.00)	-7.91%
Alternative / Capital Facilities Bonds	852,542.00	111,966.00	740,576.00	661.43%
Debt Excess Reduction	(167,509.07)	(22,517.23)	(144,991.84)	643.92%
Previous Years Adjustments	6,506.21	1,639.21	4,867.00	296.91%
<b>TOTAL DEBT SERVICE FUND</b>	<b>6,270,610.14</b>	<b>6,149,342.98</b>	<b>121,267.16</b>	<b>1.97%</b>

# OPEB Debt Service Levy & Total

Description	2012 Pay 2013 Final Levy	2011 Pay 2012 Final Levy	\$ Change from PY	% Change from PY
Basic Levy	749,362.00	747,107.00	2,255.00	0.30%
Debt Excess Reduction	(8,506.16)	-	(8,506.16)	-
Previous Years Adjustments	2,210.61	-	2,210.61	-
<b>TOTAL OPEB DEBT SERVICE FUND</b>	<b>743,066.45</b>	<b>747,107.00</b>	<b>(4,040.55)</b>	<b>-0.54%</b>

	2012 Pay 2013 Final Levy	2011 Pay 2012 Final Levy	\$ Change from PY	% Change from PY
General Fund	3,746,570.84	3,698,441.47	48,129.37	1.30%
Community Service Fund	455,115.19	409,070.57	46,044.62	11.26%
Debt Service Fund	6,270,610.14	6,149,342.98	121,267.16	1.97%
OPEB Debt Service Fund	743,066.45	747,107.00	(4,040.55)	-0.54%
<b>TOTAL - ALL FUNDS</b>	<b>11,215,362.62</b>	<b>11,003,962.02</b>	<b>211,400.60</b>	<b>1.92%</b>
	11,215,362.62	11,003,962.02	211,400.60	

# Changes from Preliminary Levy

## Career & Technical

## Proration Factor

Preliminary Levy	\$87,697.55	1.01201938
Final Levy	<u>\$86,688.54</u>	1.00037547
<b>Difference</b>	<b>(\$1,009.01)</b>	

## Total Levy

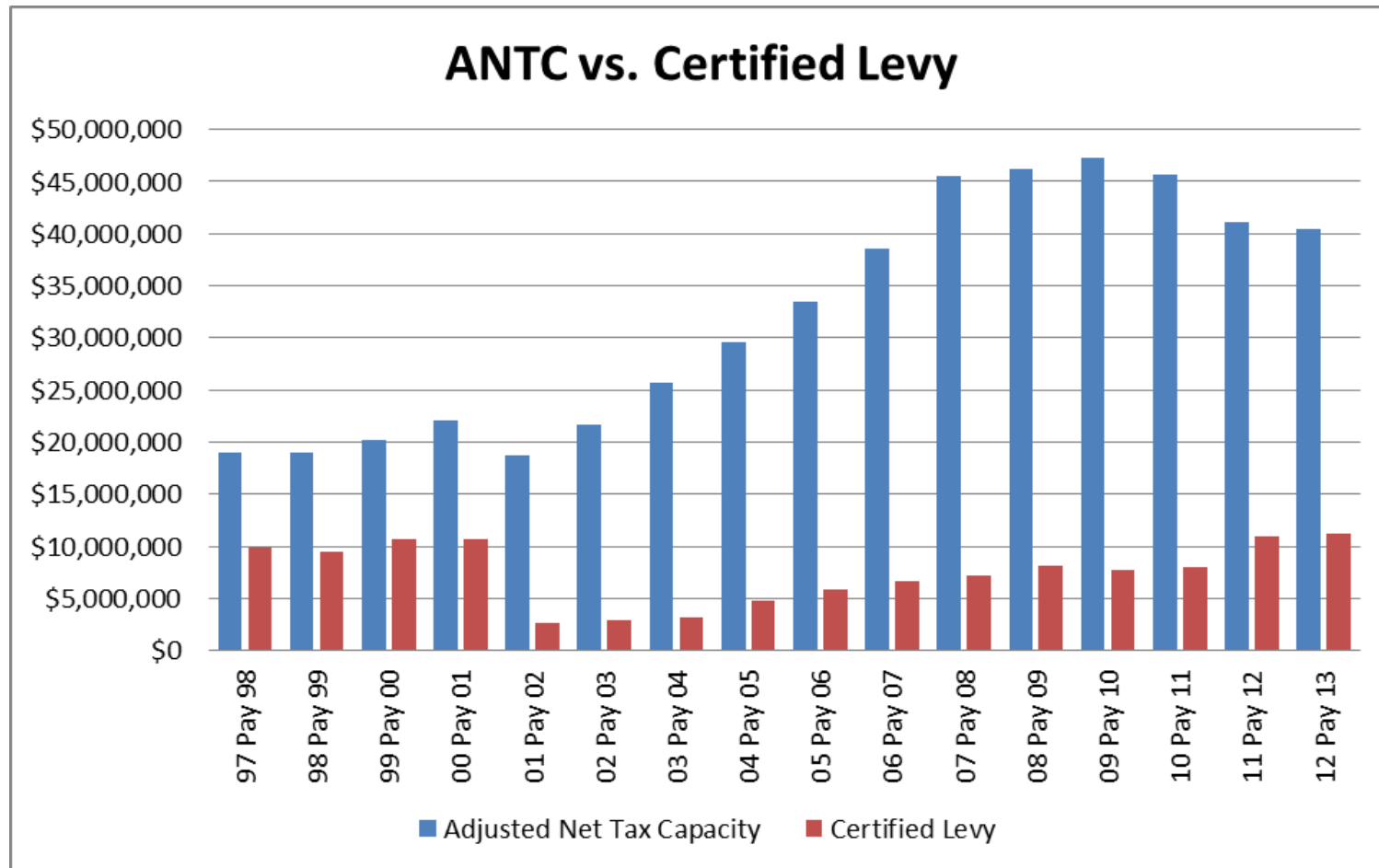
Preliminary Levy	\$11,216,371.63
Final Levy	<u>\$11,215,362.62</u>
<b>Difference</b>	<b>(\$1,009.01)</b>

# District vs. State Comparisons

	<u>District</u>	<u>State</u>
<b>Levy Certification</b>	<b>+1.92%</b>	<b>+2.40% *</b>
<b>Property Market Value</b>	<b>-1.05%</b>	<b>-1.70%</b>
<b>Adjusted Net Tax Capacity</b>	<b>-1.69%</b>	<b>-1.70%</b>
<b>Referendum Market Value</b>	<b>-1.35%</b>	<b>-2.60%</b>

\* Based on July 2012 projections

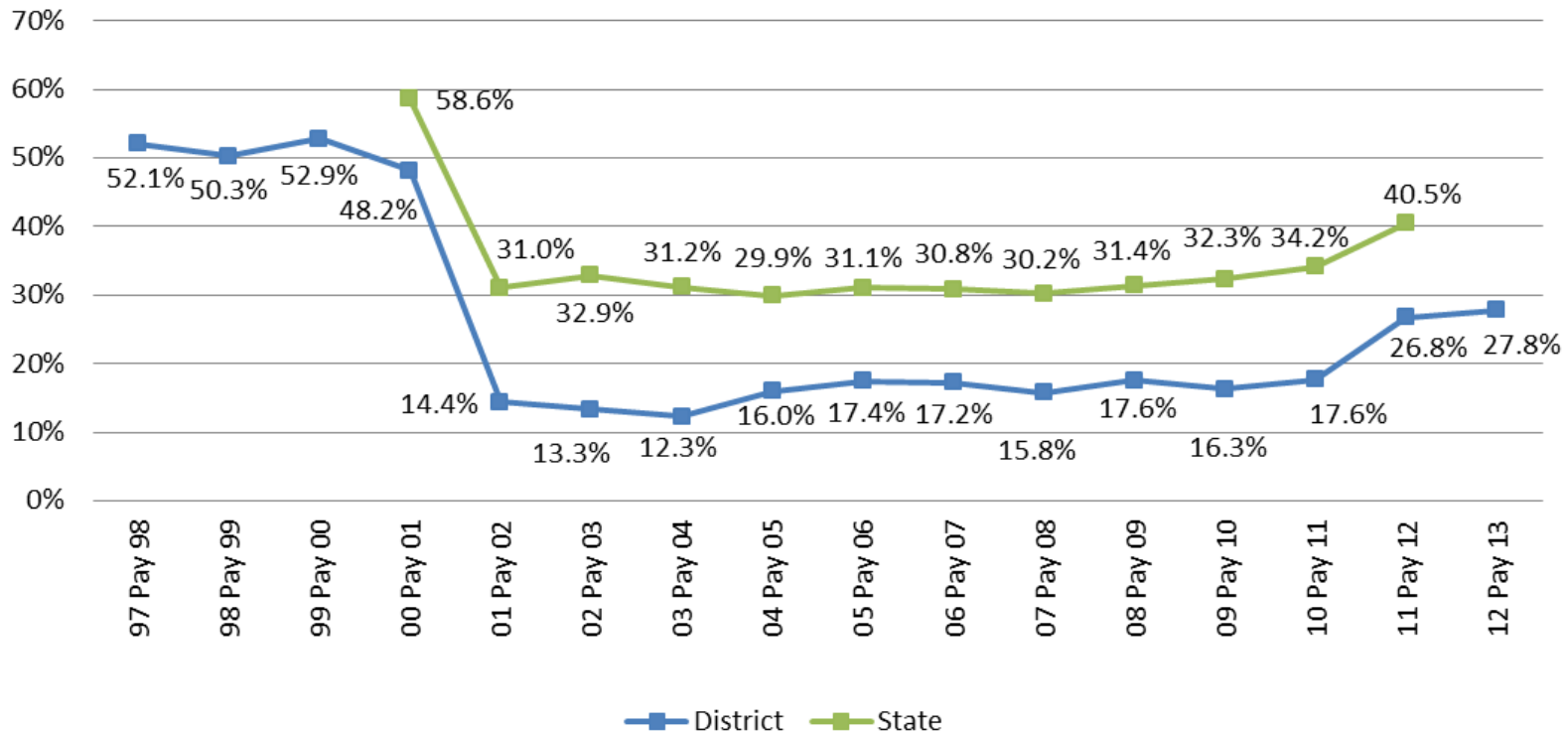
# ANTC vs. Certified Levy Ratio



# District #206 vs. State

## % of Certified Levy vs. ANTC

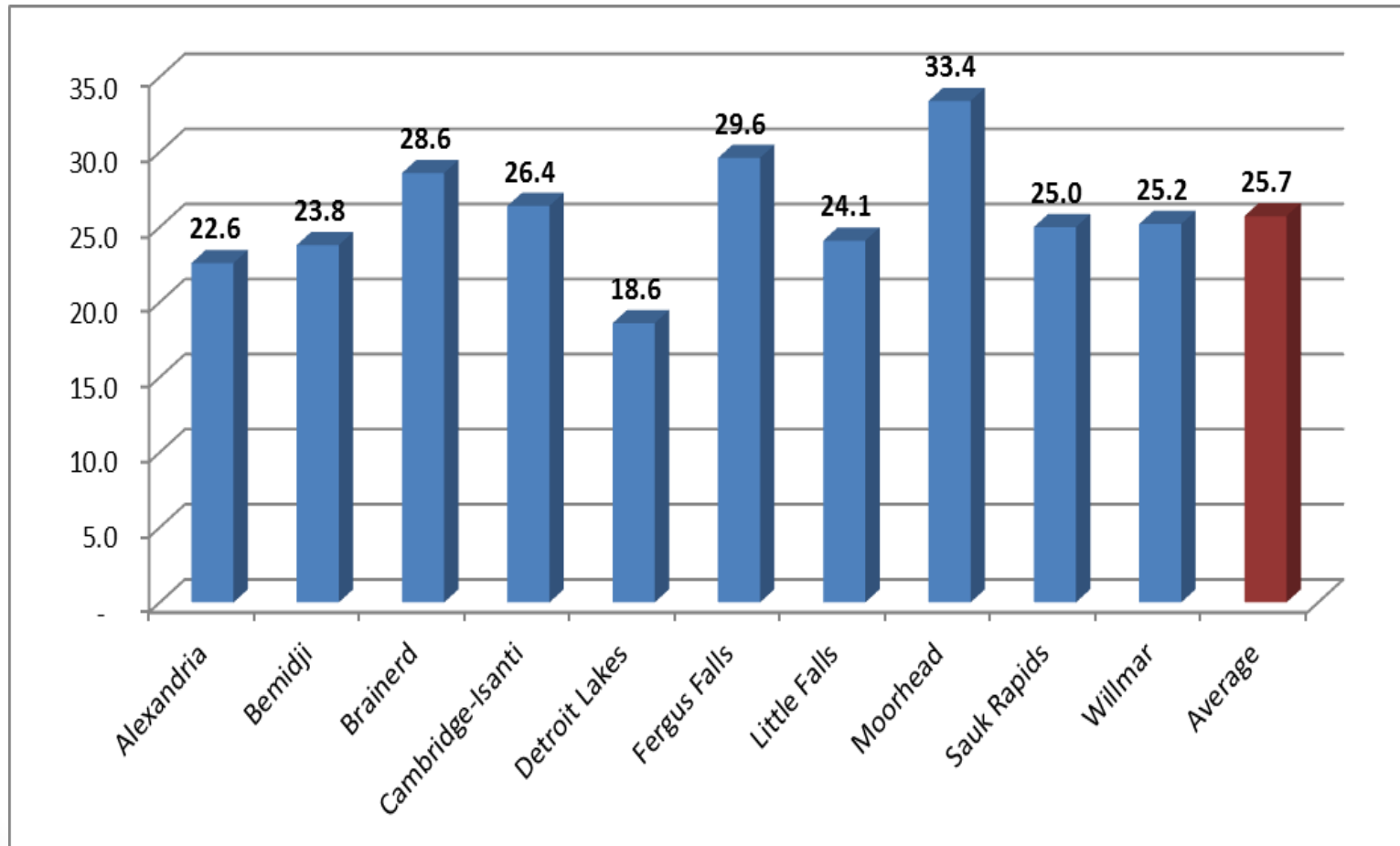
**District #206 vs. State**



# % Share of 2012 Property Taxes Targeted 10 Districts

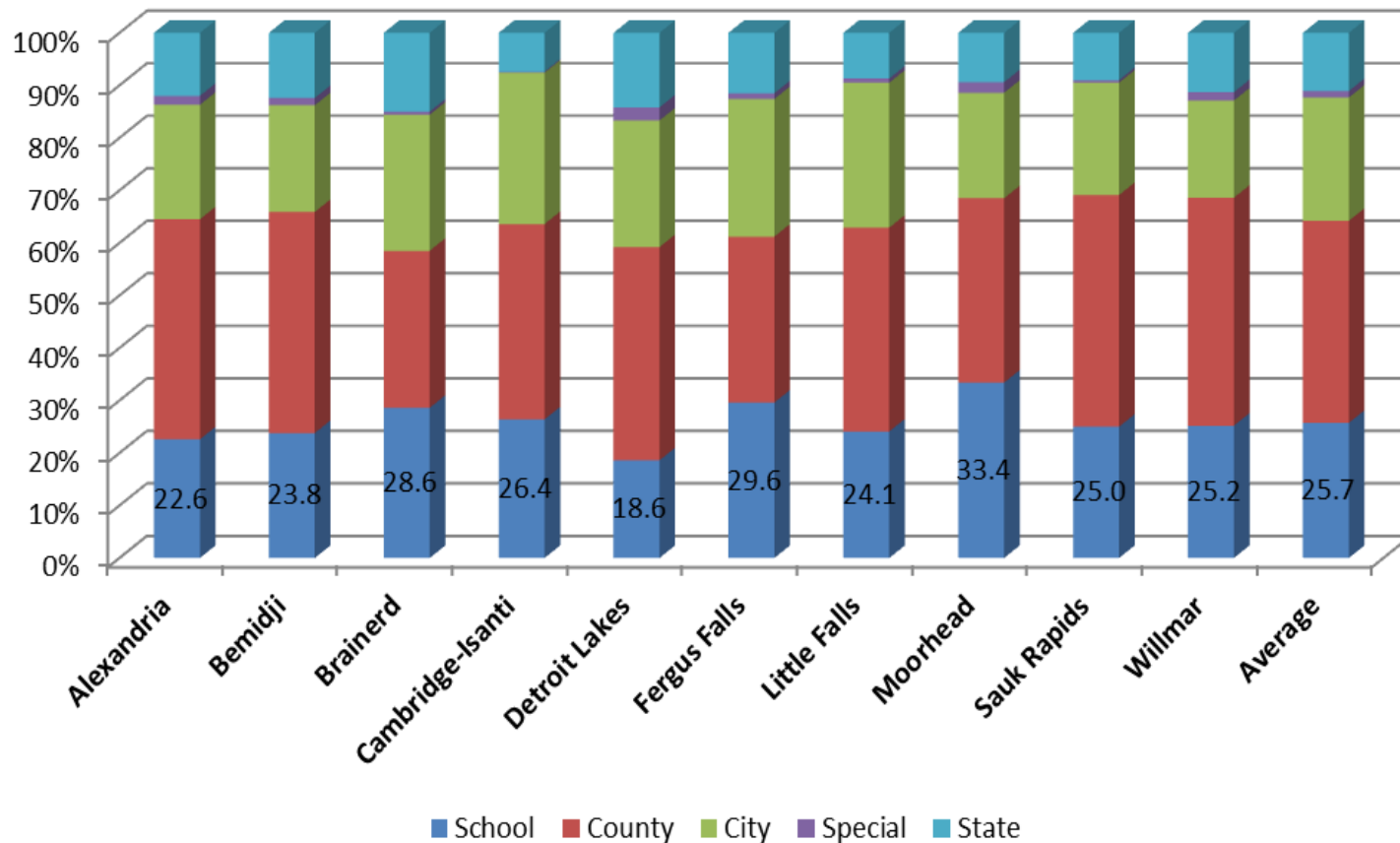
	School	County	City	Special	State
<b>Alexandria</b>	<b>22.6</b>	<b>41.9</b>	<b>21.8</b>	<b>1.7</b>	<b>12.0</b>
Bemidji	23.8	42.1	20.3	1.4	12.4
Brainerd	28.6	29.9	25.9	0.6	15.0
Cambridge-Isanti	26.4	37.2	28.8	0.2	7.4
Detroit Lakes	18.6	40.6	24.1	2.5	14.2
Fergus Falls	29.6	31.6	26.2	1.1	11.5
Little Falls	24.1	38.8	27.6	0.8	8.7
Moorhead	33.4	35.1	20.1	2.0	9.4
Sauk Rapids	25.0	44.1	21.4	0.5	9.0
Willmar	25.2	43.4	18.5	1.6	11.3
<b>Average</b>	<b>25.7</b>	<b>38.5</b>	<b>23.5</b>	<b>1.2</b>	<b>11.1</b>
<b>Alexandria Rank</b>	<b>2</b>	<b>7</b>	<b>5</b>	<b>8</b>	<b>7</b>
(Lowest =1, Highest = 10)					

# % Share of 2012 Property Taxes Targeted 10 Districts – School % Only





# % Share of 2012 Property Taxes Targeted 10 Districts



# Levy Limitation Comparison

Based on \$175,000 Residential Property Market Value

<u>District</u>	<u>Levy Limit</u>	<u>Tax Amt</u>	<u>Rank</u>
Alexandria	11,216,372	\$499	2
Bemidji	10,084,067	\$622	7
Brainerd	16,755,562	\$544	3
Cambridge-Isanti	7,902,135	\$695	9
Detroit Lakes	3,984,179	\$346	1
Fergus Falls	5,647,009	\$616	6
Little Falls	3,745,655	\$579	4
Moorhead	13,922,921	\$920	10
Sauk Rapids	6,191,170	\$687	8
Willmar	6,761,553	\$613	5
<b>AVERAGE</b>	<b>8,621,062</b>	<b>\$612</b>	

# 2012 Payable 2013 Final Levy Certification

## Questions & Comments