

## ADMINISTRATIVE REPORT

**DATE:** September 2, 2021  
**TOPIC:** 4.1 – Preliminary Levy Discussion  
**PRESENTER:** Dan Pyan – Director of Finance and Operations  
**REFERENCE TO POLICY/STATUTE:** 701 School District Budget

### A. PURPOSE OF REPORT

- a. Each year the School Board must approve a preliminary levy by September 30
- b. The levy provides about 25% of the District's revenue
- c. The Minnesota Department of Education will provide preliminary levy reports next week.
- d. The School Board will be provided an explanation of the different levies the district will have.

### B. RECOMMENDATION

- a. No action required, information only.



**ISD #833 - South Washington County Schools**  
**2021 Pay 2022 PROPOSED Levy Information**

|                                  | <b>2021 Pay 2022<br/>Proposed Levy</b> | <b>2020 Pay 2021<br/>Certified Levy</b> | <b>Variance</b>       | <b>%<br/>Variance</b> |
|----------------------------------|--|---|-----------------------|-----------------------|
| Referendum                       | 30,103,975.76                          | 31,296,880.58                           | (1,192,904.82)        | -3.81%                |
| Local Optional Revenue           | 12,381,144.21                          | 12,734,051.93                           | (352,907.72)          | -2.77%                |
| Equity                           | 1,609,732.62                           | 1,621,471.57                            | (11,738.95)           | -0.72%                |
| Transition                       | 175,404.00                             | 184,697.28                              | (9,293.28)            | -5.03%                |
| ATPPS                            | 1,774,916.81                           | 1,554,340.00                            | 220,576.81            | 14.19%                |
| Operating Capital                | 1,331,369.13                           | 1,333,337.97                            | (1,968.84)            | -0.15%                |
| Achievement & Integration        | 889,836.63                             | 936,293.51                              | (46,456.88)           | -4.96%                |
| Reemployment                     | 556,443.99                             | 825,575.51                              | (269,131.52)          | -32.60%               |
| Safe School                      | 723,786.48                             | 743,149.80                              | (19,363.32)           | -2.61%                |
| Safe Schools Intermediate        | 301,577.70                             | 309,645.75                              | (8,068.05)            | -2.61%                |
| Career and Technical             | 310,303.79                             | 268,290.35                              | 42,013.44             | 15.66%                |
| Health and Safety                | -                                      | -                                       | -                     |                       |
| Lease                            | 3,807,386.01                           | 3,860,606.06                            | (53,220.05)           | -1.38%                |
| Alternative Facilities           | -                                      | -                                       | -                     |                       |
| Long-Term Facilities             | 2,831,191.83                           | 6,432,602.76                            | (3,601,410.93)        |                       |
| Capital Projects Levy            | 2,690,277.23                           | 2,522,921.15                            | 167,356.08            | 6.63%                 |
| Fac & Equipment Bond Adjust      | (650,869.00)                           | (643,335.00)                            | (7,534.00)            | 1.17%                 |
| Other General Adjustment         | 42,768.90                              | -                                       | 42,768.90             | 0.00%                 |
| Economic Develop. Abatement      | (1,546.78)                             | 16,871.08                               | (18,417.86)           | -109.17%              |
| OPEB                             | 790,000.00                             | 905,861.00                              | (115,861.00)          |                       |
| <b>TOTAL GENERAL FUND</b>        | <b>59,667,699.31</b>                   | <b>64,903,261.30</b>                    | <b>(5,235,561.99)</b> | <b>-8.07%</b>         |
| Basic Community Education        | 753,890.40                             | 686,767.25                              | 67,123.15             | 9.77%                 |
| Early Childhood Family Education | 384,336.82                             | 375,681.78                              | 8,655.04              | 2.30%                 |
| Home Visiting                    | 10,615.85                              | 10,002.25                               | 613.60                | 6.13%                 |
| Adults w/Disabilities            | -                                      | 6,796.00                                | (6,796.00)            | -100.00%              |
| School Age Care                  | 625,295.01                             | 418,472.43                              | 206,822.58            | 49.42%                |
| Abatement Adjustment             | (20.69)                                | 460.78                                  | (481.47)              | -104.49%              |
| <b>TOTAL COMMUNITY SERVICES</b>  | <b>1,774,117.39</b>                    | <b>1,498,180.49</b>                     | <b>275,936.90</b>     | <b>18.42%</b>         |
| Debt Service                     | 31,974,643.41                          | 31,240,104.18                           | 734,539.23            | 2.35%                 |
| Debt Service Excess              | (2,099,834.52)                         | (1,334,307.31)                          | (765,527.21)          | 57.37%                |
| Debt Service Abatements          | (802.74)                               | 10,175.66                               | -                     |                       |
| <b>TOTAL DEBT SERVICES</b>       | <b>29,874,006.15</b>                   | <b>29,915,972.53</b>                    | <b>(30,987.98)</b>    | <b>-0.10%</b>         |
| <b>TOTAL</b>                     | <b>91,315,822.85</b>                   | <b>96,317,414.32</b>                    | <b>(4,990,613.07)</b> | <b>-5.18%</b>         |
| <b>Taxable Market Value</b>      | <b>\$ 12,730,806,500</b>               | <b>\$ 11,935,959,853</b>                | <b>794,846,647</b>    | <b>6.66%</b>          |
| <b>Referendum Market Value</b>   | <b>\$ 12,833,321,500</b>               | <b>\$ 12,067,393,650</b>                | <b>765,927,850</b>    | <b>6.35%</b>          |
| <b>Tax Capacity</b>              | <b>\$ 147,817,430</b>                  | <b>\$ 138,622,041</b>                   | <b>9,195,389</b>      | <b>6.63%</b>          |
| <b>New Construction</b>          | <b>\$ 312,640,400</b>                  | <b>\$ 298,983,200</b>                   | <b>13,657,200</b>     | <b>4.57%</b>          |