



South Washington County Schools

Keith Jacobus, Ph.D., Superintendent

District Service Center

7362 E. Point Douglas Rd. S.

Cottage Grove, MN 55016

Phone: 651-425-6300 Fax: 651-425-6318

ADMINISTRATIVE REPORT

TO: Members of the School Board
Keith Jacobus, Superintendent

FROM: Dan Pyan, Director of Finance, 425-6260

DATE: December 5, 2018

TOPIC/PURPOSE OF REPORT: Final Tax Levy for Taxes Payable in 2019

REFERENCE TO POLICY/STRATEGIC PLAN: Policy 701, Establishment and Adoption of School District Budget

RECOMMENDED BOARD ACTION: Approval Final Tax Levy for Taxes Payable in 2019

DATE FOR BOARD ACTION: December 13, 2018

REPORT

As required by law, the School Board certified its proposed property tax levy for taxes payable in 2019 to the County Auditor by September 30, 2018. Washington County used the district's proposed levy amount to prepare notices of proposed taxes that were mailed to each taxpayer in November. The public hearing (Truth in Taxation hearing) on the school district's proposed property tax levy was to be held tonight on December 13, 2018. This hearing included information on the district's budget, proposed levy and also allows for the opportunity for public input and comment. The school district is now required to adopt its final levy by December 31, 2018.

Attached is the levy to be approved. The total of \$88,593,745 is \$6,299,517 more than the pay 2018 Levy, about 7.7%. The levy increased because enrollment increases have increased the amount of funding which comes from operating levy authority. There is also an increase in the Lease Levy projects. Administration is recommending that the Board reduce the Alternative Teacher Performance Pay System (ATPPS) from the proposed levy of \$1,803,722 to \$1,500,000.

Please approve the 2018 Payable 2019 Levy.

South Washington County School District

Comparison of Proposed Tax Levy Payable in 2019 to Actual Levy Payable in 2018

Fund Levy Category	Actual Levy Payable in 2018	Proposed Levy Payable in 2019	\$ Change	% Change
General Fund				
Voter Approved Referendum	\$33,528,583	\$34,759,280	\$1,230,697	
Local Optional Revenue	7,662,959	8,235,346	572,387	
Equity	1,352,765	1,587,343	234,578	
Alternate Teacher Compensation	700,000	1,500,000	800,000	
Capital Projects - Technology Referendum	2,000,000	2,159,287	159,287	
Operating Capital	1,036,814	1,211,022	174,208	
Long Term Facilities Maintenance	3,629,306	3,060,926	(568,380)	
Instructional Lease	3,254,518	3,853,091	598,573	
Safe Schools	1,045,616	1,063,381	17,764	
Other Including Abatements	1,409,785	1,535,960	126,175	
Adjustments	(1,853,745)	(1,067,239)	786,506	
Total, General Fund	\$53,766,601	\$57,898,397	\$4,131,796	7.7%
Community Service Fund				
Basic Community Education	\$686,767	\$686,767	\$0	
Early Childhood Family Education	355,714	365,637	9,922	
School-Age Child Care	389,000	583,950	194,950	
Other	14,632	15,298	666	
Adjustments	(5,315)	85,069	90,384	
Total, Community Service Fund	\$1,440,798	\$1,736,721	\$295,923	20.5%
Debt Service Fund	\$27,086,830	\$28,958,627	\$1,871,798	6.9%
Total Levy, All Funds	\$82,294,228	\$88,593,745	\$6,299,517	7.7%
Subtotal by Truth in Taxation Categories:				
Voter Approved	59,581,675	63,176,023	3,594,348	
Other	22,712,554	25,417,722	2,705,168	
Total	\$82,294,228	\$88,593,745	\$6,299,517	7.7%