

NORTHFIELD PUBLIC SCHOOLS
Office of the Superintendent
Memorandum

TO: Board of Education
FROM: Matt Hillmann Ed.D., Superintendent
RE: Table File Items for December 14, 2020, Regular School Board Meeting

V. Items for Discussion and Reports

- A. Truth in Taxation Presentation for the Payable 2021 Property tax Levy Followed by Public Comment
Attached is the Property Tax Levy and Rate Summary.

VI. Consent Agenda

B. Gift Agreements

- \$1,000.00 from Kevin & Nanette Rodgers to Sibley Elementary School
- \$1,000.00 from Kevin & Nanette Rodgers to Northfield Middle School
- \$1,000.00 from Kevin & Nanette Rodgers to Northfield Area Learning Center

D. Personnel Items

a) Appointments

5. Updated Elisabeth Alderks, Assistant Speech Coach-Virtual hourly 2-3 days/week for High School Activities, beginning 1/4/2021.

6. Community Education Winter/Spring 2021 Brochure Instructors, See attached.

b) Increase/Decrease/Change in Assignment

c) Leave of Absence

6. Kyle Roth, Teacher at NCEC, Family/Medical Leave of Absence, effective 1/11/2021-1/26/2021.

d) Retirements/Resignations/Terminations

e) Grievance Appeal

1. Deny grievance 2020-01. There was no contract violation and there was just cause for the discipline.

Northfield Public Schools, No. 659

December 14, 2020

Property Tax Levy and Rate Summary, Taxes Payable in 2020 and 2021

	Certified Levy Payable in 2020		Proposed Levy Payable in 2021	Change
Tax Levy Information				
1. Total Certified Levy Spread on RMV	10,457,654		10,460,357	2,703
2. General Fund Levy Spread on NTC	3,674,470		4,068,223	393,752
3. Community Service Fund Levy	417,154		419,487	2,333
4. General Debt Service Levy	5,436,718		5,364,977	-71,741
5. OPEB Debt Service Levy	0		0	0
6. Total Certified Levy	19,985,996		20,313,043 1.64%	327,047
Fiscal Disparities Adjustment to Levy				
7. RMV-Based Levies	40,674		40,674	0
8. General Debt Service	20,006		20,006	0
9. Other NTC-Based Levies	15,056		15,056	0
10. Total Fiscal Disparities Adjustment	75,736		75,736	0
Summary of Adjusted Levies				
11. RMV-Based Levies	10,416,980		10,419,683	2,703
12. General Debt Service	5,416,712		5,344,971	-71,741
13. Other NTC-Based Levies	4,076,569		4,472,654	396,085
14. Total Adjusted Levies	19,910,260		20,237,307	327,047
Property Value Information				
15. RMV Used to Calculate Rate	2,559,937,350	5.8%	2,707,424,154	147,486,804
16. NTC Used to Calculate Rate	31,045,418	6.0%	32,920,981	1,875,563
Actual and Estimated Tax Rates				
17. RMV Rate (#11/#15)	0.40692%		0.38486%	-0.02207%
18. NTC Debt Rate (#12/#16)	17.448%		16.236%	-1.212%
19. NTC Other Rate (#13/#16)	13.131%		13.586%	0.455%

Key Assumptions:

Preliminary Taxes Payable 2021 values from the Minnesota Department of Revenue Report (PRISM)

Preliminary Comparison of School District Taxes Payable in 2020 and 2021

	Actual Taxes Payable in 2020	Preliminary Estimate of Taxes Payable in 2021	Estimated Change in Annual Taxes	Estimated % Change
Actual/Estimated Tax Rates				
RMV Tax Rate:	0.40692%	0.38486%		
NTC Debt Tax Rate:	17.448%	16.236%		
NTC Other Tax Rate:	13.131%	13.586%		

Type of Property	Estimated Market Value	Estimated Annual School District Property Taxes			
Residential Homestead	\$75,000	\$443	\$423	-\$20	-4.5%
	100,000	626	599	-27	-4.3%
	125,000	811	776	-35	-4.3%
	150,000	996	954	-42	-4.2%
	175,000	1,182	1,131	-51	-4.3%
	200,000	1,367	1,309	-58	-4.2%
	250,000	1,737	1,664	-73	-4.2%
	300,000	2,107	2,019	-88	-4.2%
	350,000	2,477	2,374	-103	-4.2%
	800,000	5,931	5,688	-243	-4.1%
400,000	2,847	2,729	-118	-4.1%	
Commercial/ Industrial *	\$150,000	\$1,298	\$1,248	-\$50	-3.9%
	250,000	2,317	2,230	-87	-3.8%
	500,000	4,863	4,683	-180	-3.7%
	1,000,000	9,956	9,589	-367	-3.7%
	2,000,000	20,141	19,402	-739	-3.7%
Apartments	\$200,000	\$1,578	\$1,515	-\$63	-4.0%
	500,000	3,946	3,788	-158	-4.0%
	1,000,000	7,892	7,576	-316	-4.0%
	2,000,000	15,783	15,153	-630	-4.0%
Agricultural Homestead (dollars per acre) **	4,000	\$4.36	\$4.17	-\$0.19	-4.4%
	6,000	6.55	6.26	-0.29	-4.4%
	8,000	8.73	8.34	-0.39	-4.5%
Agricultural Non- Homestead (dollars per acre) **	\$4,000	\$8.73	\$8.34	-\$0.39	-4.5%
	6,000	13.09	12.52	-0.57	-4.4%
	8,000	17.46	16.69	-0.77	-4.4%

Key Assumptions:	
1.	Preliminary Taxes Payable 2021 values from the Minnesota Department of Revenue Report (PRISM)
2.	Assumes no change in the value of individual parcels of property from 2020 to 2021 taxes. If the value of a parcel increased, the change in taxes will be larger than shown above.
3.	Taxes payable in 2021 are based on latest estimates of proposed levy, as of the date above.
*	For commercial-industrial property, the tax impact estimates above are for property in Rice and Goodhue counties. For commercial-industrial property in Dakota county, the tax impact would be less than shown above, due to the impact of the Twin Cities Fiscal Disparities program.
**	For agricultural homestead property, estimates above are based on the average value per acre of agricultural land and buildings. The estimated tax impact for taxes payable in 2021 includes a 55% reduction on the portion attributable to school debt taxes due to the School Building Bond Agricultural Credit. The credit percentage will gradually increase to 70% by taxes payable in 2023. The house, garage, and one acre of land (HGA) would pay taxes at the same rate as residential homestead property. For property owners with greater than \$1.9 million of agricultural homestead land and buildings, a portion of the property will be taxed according to the higher non-homestead rate.

NORTHFIELD SCHOOL DISTRICT GIFT AGREEMENT

This agreement made this 14th day of December, 2020, by and between Kevin and Nanette Rodgers, hereinafter the "Donor", and Independent School District No. 659, Northfield, Minnesota, pursuant to the District's policy for receiving gifts and donations, as follows:

TERMS

\$1,000.00 donation to Sibley Elementary, ck#14005.

Kevin and Nanette Rodgers

Donor

By: Received at Sibley Elementary office

Approved by resolution of the School Board on the _____ day of _____, _____.

INDEPENDENT SCHOOL DISTRICT No. 659

By: _____

Clerk

NORTHFIELD SCHOOL DISTRICT GIFT AGREEMENT

This agreement made this 14th day of December, 2020, by and between Kevin and Nanette Rodgers, hereinafter the "Donor", and Independent School District No. 659, Northfield, Minnesota, pursuant to the District's policy for receiving gifts and donations, as follows:

TERMS

\$1,000.00 donation to Northfield Middle School, ck# 14007.

Kevin and Nanette Rodgers

Donor

By: Received in District office

Approved by resolution of the School Board on the _____ day of _____, _____.

INDEPENDENT SCHOOL DISTRICT No. 659

By: _____

Clerk

NORTHFIELD SCHOOL DISTRICT GIFT AGREEMENT

This agreement made this 14th day of December, 2020, by and between Kevin and Nanette Rodgers, hereinafter the “Donor”, and Independent School District No. 659, Northfield, Minnesota, pursuant to the District’s policy for receiving gifts and donations, as follows:

TERMS

\$1,000.00 donation to Northfield Alternative Learning Center, ck #14009.

Kevin and Nanette Rodgers
Donor

By: Received in District office

Approved by resolution of the School Board on the _____ day of _____, _____.

INDEPENDENT SCHOOL DISTRICT No. 659

By: _____

Clerk

RESOLUTION ACCEPTING DONATIONS

The following resolution was moved by _____ and seconded by _____:

WHEREAS, Minnesota Statutes 123B.02, Sub. 6 provides: “ The board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. In that behalf, the board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils thereof, including trusts created to provide pupils of the district with advanced education after completion of high school, in the advancement of education.”; and

WHEREAS, Minnesota Statutes 465.03 provides: “Any city, county, school district or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full.”; and

WHEREAS, every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full;

THEREFORE, BE IT RESOLVED, that the School Board of Northfield Public Schools, ISD 659, gratefully accepts the following donations as identified below:

Donor	Item	Designated Purpose (if any)
Northfield Raider Touchdown Club	\$2,700.00	Hudl software
Northfield Booster Club, Inc.	\$2,000.00	Stadium Pixellot camera
Pat Lamb and Ele Hansen Charitable Fund of Northfield Shares	\$1,910.00	Two individual Pat lamb and Ele Hansen scholarships
Kevin and Nanette Rodgers	\$1,000.00 \$1,000.00 \$1,000.00	Sibley Elementary School Northfield Middle School Northfield Area Learning Center

The vote on adoption of the Resolution was as follows:

- Aye:
- Nay:
- Absent:

Whereupon, said Resolution was declared duly adopted.

By: Julie Pritchard, Chair

By: Noel Stratmoen, Clerk

**NORTHFIELD COMMUNITY EDUCATION
WINTER/SPRING 2021
BROCHURE INSTRUCTORS**

Victor Albrecht	Peter Gittins
American Red Cross	Jesse James Lanes
Carly Born	Naomi Jirele
John Boran	Craig Johnson
Cannon River Sportsmen's Club	Thomas Kline
Cannon River Water Partnership	Kris Layman
Cheers and Canvas	Stephanie Mahal
Andy Chen	Sylvia Marccarelli
Code Wizards	Michelle Michaud
Community Services Staff	Erik Myron
Cornerstone on the Vermillion	North Star Haidong
Kevin Dahle	Northfield Arts Guild
Michael Detjen	Northfield Skating School
LaVergne Dickerson	Northfield Law Enforcement
Doorway to College	Linda O'Connor
Jacqui Dorsey	Ring the Bell Fitness
Drama Lab	Amanda Sieger
Ashley Drobney	Susannah Shmurak
Sheriff Troy Dunn	Sandy Sobottka
Shahar Fearing	Kevin Strauss
Four Winds Dog Training	Heidi Streiff
Dave Gilmore	Tech Academy
Girls on the Run	Carey Tinkelenberg
Tracy Giza	Vicki Tyler
Kurt Halverson	Uniquely Fit Lifestyle
Steve Hatle	Watch Me Create
Healthy Focus	Youth Enrichment League