



Operating Referendums: Trends and Strategies

May 6, 2010
MASBO Annual Meeting

Presented by:
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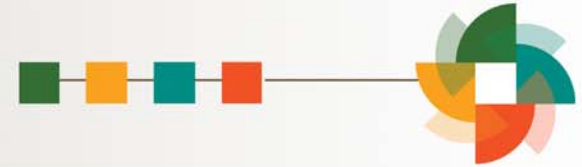




Districts are relying more heavily each year on operating referendum revenue to fund basic educational programs

- 90% of districts now receive referendum revenue
- FY 2010 average referendum revenue
 - \$826 per pupil unit
 - 16.1% of general education formula allowance
- FY 2011 average referendum revenue
 - \$847 per pupil unit
 - 16.5% of general education formula allowance





Today's session will cover

- History of referendum revenue provisions
- Current referendum provisions
- Trends in referendum revenue
- Strategies
 - Timing
 - Mail ballot elections
 - Ballot language
- Tools and resources
 - Planning a referendum election
 - Informing voters about a referendum

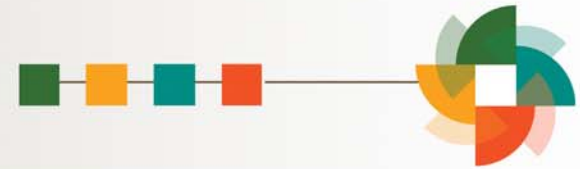




What is Referendum Revenue?

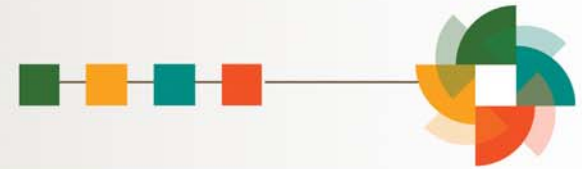
- Additional general education revenue approved by local voters
- Revenue is provided through a combination of local property tax levies and state aid
- Uses of revenue
 - Same as basic general education revenue
 - Any operating or capital expenditures





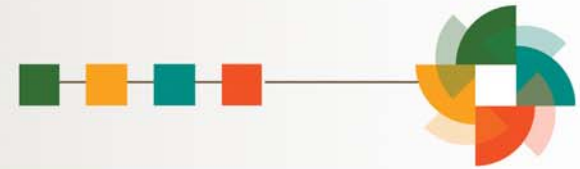
- In 1971, strict levy limits were placed on school district taxes for the first time
- Districts were allowed to exceed those levy limits through local referendums
- Throughout the '70s, few rules and restrictions
 - Revenue was 100% local property taxes
- Few districts had referendums until the state budget problems of the '80s, when they became more common





- “Skeen” lawsuit in late ’80s
 - Challenged constitutionality of referendum levies
 - Claimed revenue (and educational quality) were dependent on district property wealth
- Changes in the early ’90s
 - State provided limited “equalization aid” for referendum levies
 - Placed limits on referendum revenue
- Legislature has changed referendum provisions almost every year since 1991





- The “Fold-In” – effective with 2002-03
 - Increased general education allowance by \$415/pupil unit
 - Decreased existing referendum allowances by same amount
- Since 2002-03
 - Equalization formulas have been improved several times
 - “Caps” on maximum authority have increased substantially
 - 2006 Legislation allowed new allowances to increase by the rate of inflation, if appropriate language included on ballot

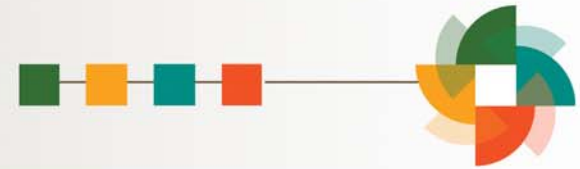




Summary of Current Referendum Provisions (2010-11 fiscal year)

- Revenue must be authorized on ballot as specified dollars per pupil unit, for specified number of years (maximum of 10 years)
- Revenue is “capped” at approximately \$1,531 per pupil unit for most districts
 - Substantial increase over 2005-06 cap of \$889
 - The cap increases each year based on the greater of % increase in the CPI or the formula allowance

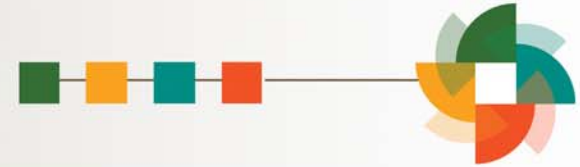




Summary of Current Provisions, continued

- Districts with relatively high referendum revenue in 93-94 “grandfathered” in at higher limits
 - These limits may increase each year
- For elections after 7/1/06, ballot can include language stating that the new allowance will increase annually by the rate of inflation
 - Inflation rate will be the same as for the “cap” (greater of % increase in CPI or formula allowance)
- Districts which qualify for “sparsity aid” have no limits on referendum revenue

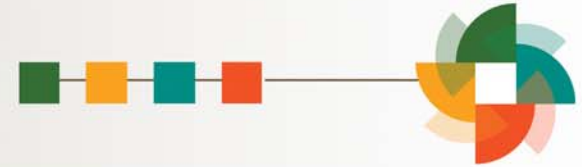




Summary of Current Provisions, continued

- “Two tier” equalization aid formula
 - % of aid based on district’s referendum market value (RMV) per pupil unit
- 1st tier of aid
 - Up to \$700 of revenue per pupil unit
 - Equalized at a relatively high level (\$476,000 per pupil unit)
 - Most districts receive some aid
- 2nd tier of aid
 - Above \$700 per pupil unit, up to \$1,332 per pupil unit
 - (no limit for sparsity districts)
 - Equalized at a lower level (\$270,000 per pupil unit)
 - Many districts do not receive any aid

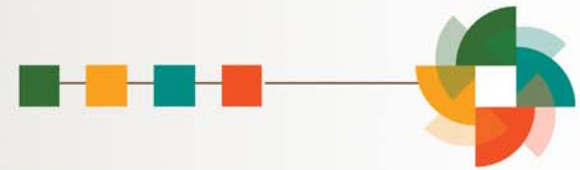




Summary of Current Provisions, continued

- Property taxes are spread on “referendum market value”
 - Almost all property in a district pays same amount per \$ of taxable market value
 - No referendum taxes on cabins or on agricultural land and buildings (only house, garage and 1 acre)



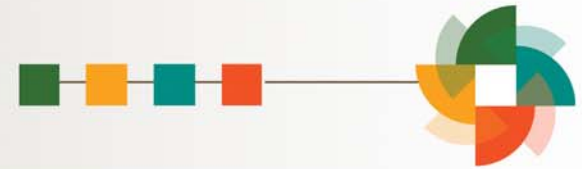


Summary of Current Provisions, continued

- Elections must be held on November general election day, with few exceptions
 - Mail ballot elections may be held on other days, but district is still limited to one election per calendar year
 - Districts in Statutory Operating Debt may ask permission from Commissioner to hold an additional election on an alternate date
- Notice must be sent to all taxpayers, by first class mail
 - Contents of notice specified in law



Referendum Trends



Percentage of districts with referendums

- Increased steadily from 65% in 92-93 to 89.2% in 01-02
- Dropped in 02-03 due to the “fold-in” provision
- Has increased back up to 90% for 10-11 (only 35 districts don’t have referendums)

Average revenue per pupil unit

- Increased from \$332 in 92-93 to \$560 in 01-02
- Decreased in 02-03 due to “fold-in”
- Back to \$826 for 09-10
- Projected to increase to \$847 for 10-11



**Minnesota School Districts
Statewide Trends in Referendum Revenue 1992-93 to 2010-11**

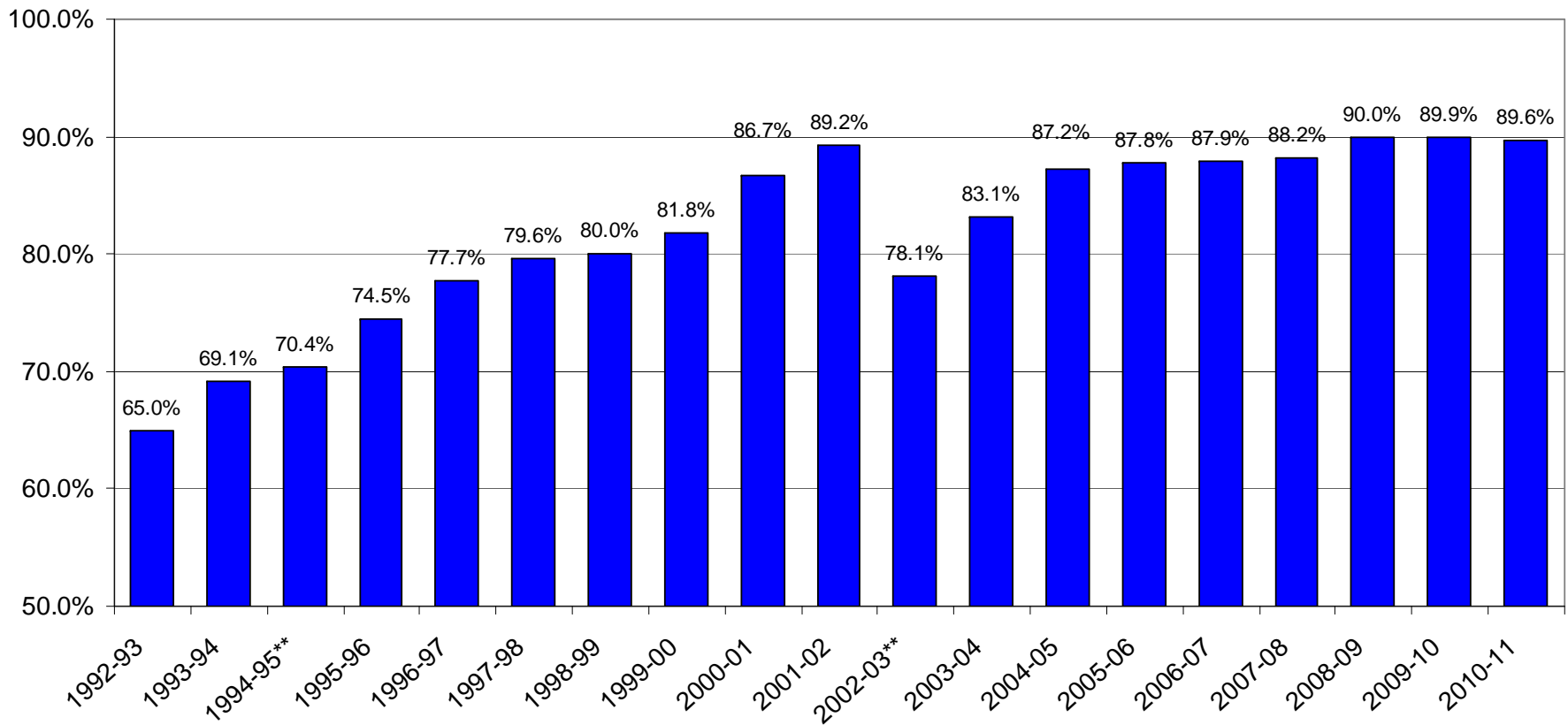
Fiscal Year	Number of Districts			Trends in Referendum Revenue			
	Receiving Referendum Revenue	Total No. of Districts	% Receiving Ref. Revenue	Total Referendum Revenue (\$000s)*	Total Pupil Units	Average Revenue/ Pupil Unit	Percent Change
1992-93	269	414	65.0%	\$283,103	853,076	\$332	
1993-94	273	395	69.1%	308,026	881,996	349	5.2%
1994-95**	269	382	70.4%	292,564	911,790	321	-8.1%
1995-96	272	365	74.5%	308,069	929,955	331	3.2%
1996-97	278	358	77.7%	351,686	944,187	372	12.4%
1997-98	281	353	79.6%	375,172	953,383	394	5.6%
1998-99	280	350	80.0%	407,776	961,776	424	7.7%
1999-00	284	347	81.8%	448,556	977,038	459	8.3%
2000-01	299	345	86.7%	490,899	981,370	500	9.0%
2001-02	306	343	89.2%	548,177	979,629	560	11.9%
2002-03**	268	343	78.1%	291,707	975,235	299	-46.5%
2003-04	285	343	83.1%	426,337	956,409	446	49.0%
2004-05	299	343	87.2%	504,721	952,281	530	18.9%
2005-06	301	343	87.8%	534,315	952,296	561	5.9%
2006-07	299	340	87.9%	598,966	952,429	629	12.1%
2007-08	300	340	88.2%	644,192	952,260	676	7.6%
2008-09	306	340	90.0%	721,086	948,035	761	12.4%
2009-10	303	337	89.9%	783,326	947,968	826	8.6%
2010-11	302	337	89.6%	803,497	948,189	847	11.4%

* Revenue shown is based on maximum authority. Some districts may choose to underlevy.

** For 1992-93, all district's referendum and/or supplemental allowances were reduced by \$100, and the general education formula allowance was increased by the same amount. For 2002-03, referendum allowances were reduced by \$415 and the general education formula allowance was increased by the same amount.

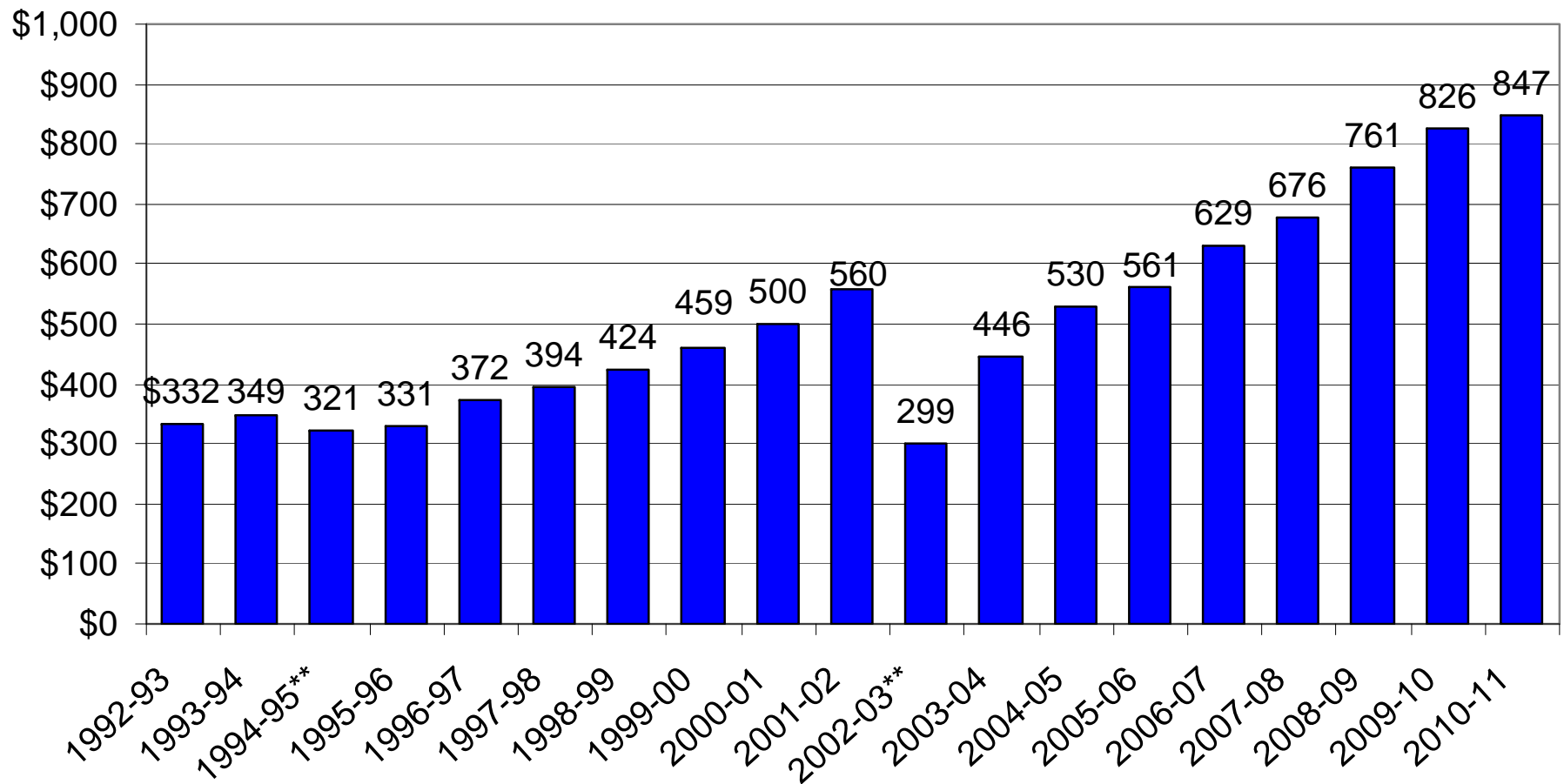
Source: Minnesota Department of Education

Percentage of Minnesota School Districts Receiving Referendum Revenue

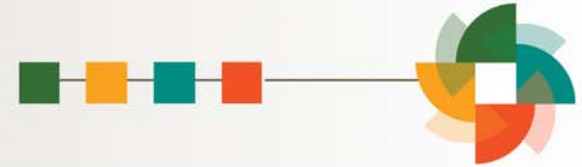


** Referendum revenue in 1994-95 and 2002-03 was affected by the state "takeover" of a portion of existing referendum authorities (\$100/pupil unit in 94-95 and \$415/pupil unit in 02-03).

Average Referendum Revenue per Pupil Unit, All Minnesota School Districts



** Referendum revenue in 1994-95 and 2002-03 was affected by the state "takeover" of a portion of existing referendum authorities (\$100/pupil unit in 94-95 and \$415/pupil unit in 02-03).



Election Trends by Year

- Highest number of referendum elections
 - 2001 (197 elections)
 - 2007 (100 elections)
 - 2002 (93 elections)
- Approval rates are generally higher in odd-numbered years (no statewide elections) and lowest in presidential election years
- Over the past 19 years combined, voters have approved 66.8% of elections

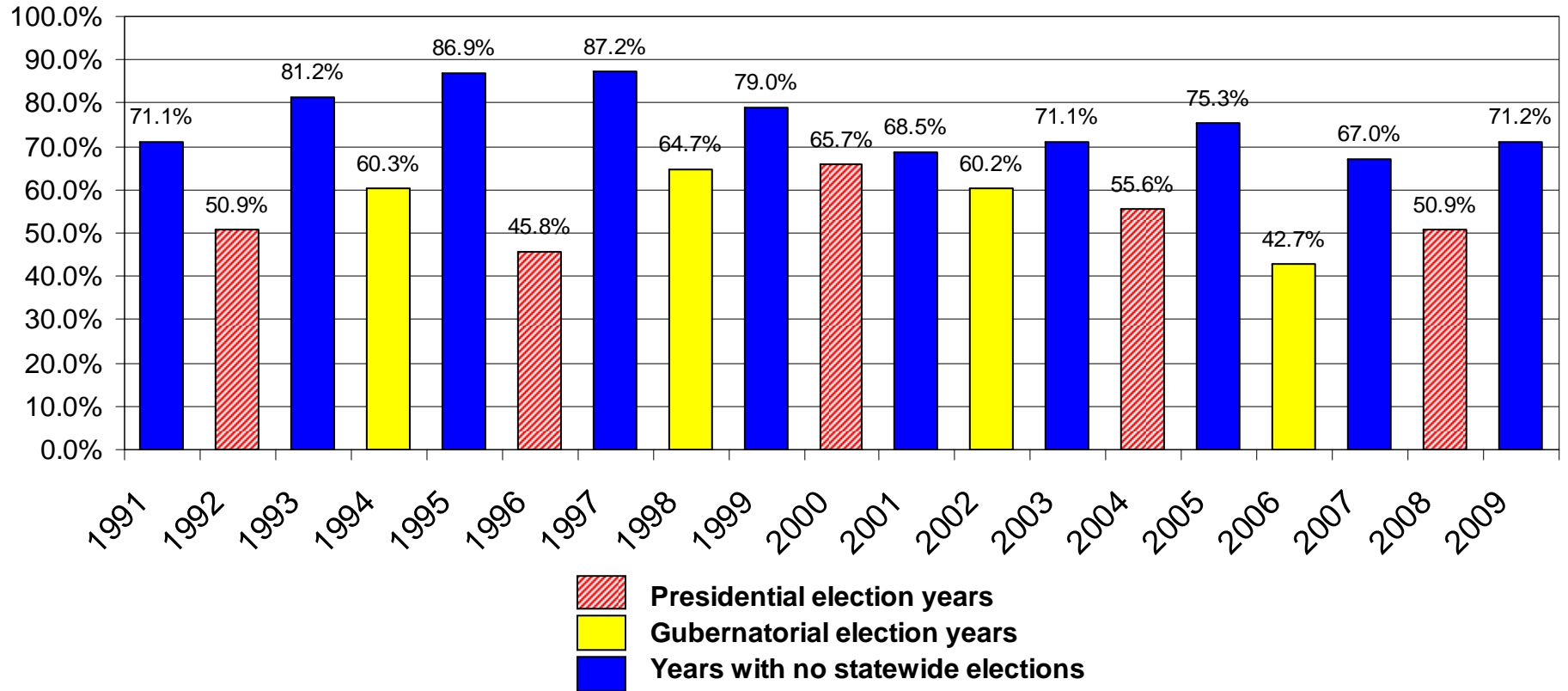


Results of Operating Referendums

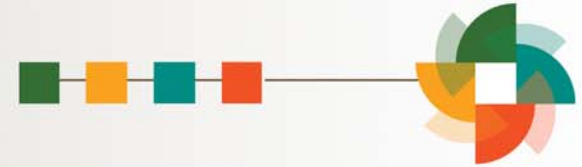
Calendar Year	Number of Elections	Number Approved	Percent Approved
1991	45	32	71.1%
1992	53	27	50.9%
1993	69	56	81.2%
1994	63	38	60.3%
1995	61	53	86.9%
1996	48	22	45.8%
1997	78	68	87.2%
1998	68	44	64.7%
1999	62	49	79.0%
2000	70	46	65.7%
2001	197	135	68.5%
2002	93	56	60.2%
2003	90	64	71.1%
2004	72	40	55.6%
2005	89	67	75.3%
2006	75	32	42.7%
2007	100	67	67.0%
2008	53	27	50.9%
2009	59	42	71.2%
Totals	1,445	965	66.8%

For districts that voted on more than one referendum question, the referendum was considered to be approved if any of the questions was approved.

Percentage of Referendums Approved by Voters, by Calendar Year

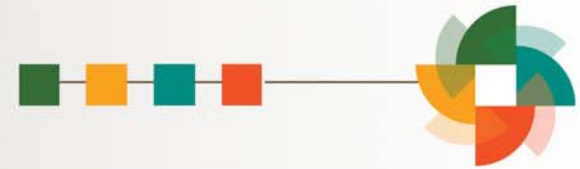


Strategies



- Districts have many options related to operating referendums
 - Timing of elections
 - Mail ballot elections
 - Ballot language
- We will explain some of the available options
- We will not discuss referendum campaign or communication strategies

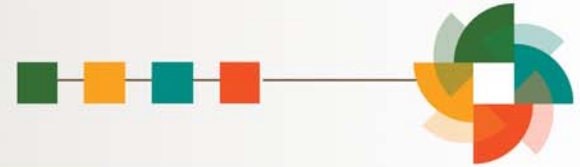




Timing of elections

- Elections can be held either one year or two years prior to the first year taxes are levied
- Voting 2 years prior to the year funds are needed (e.g., due to expiration of an existing levy) can give you 2 chances to pass a levy
- Also may allow you to schedule your election in an odd-numbered year, when passage rates are higher

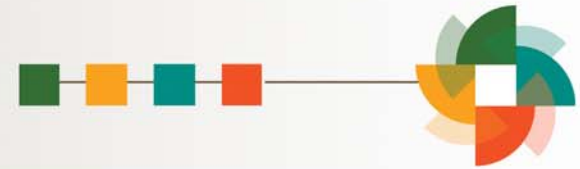




Mail ballot elections

- Advantages
 - May be beneficial to avoid the general election in an even-numbered year
 - A spring mail ballot election provides more time for budget planning than a fall election
- Disadvantages
 - Election costs are higher
 - Track record has been mixed; over the past 19 years, 19 of 34 mail ballot referendums (56%) have been approved
 - Lower than the % for other elections, except for presidential election years

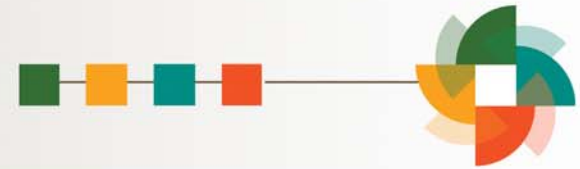




Ballot Language - “Canceling and Replacing”

- May be beneficial for districts with existing authority, especially if authorities expire in different years
- Law permits a single ballot question which
 - Cancels all or some of your existing authority
 - Replaces it with a larger amount per pupil unit
- Can allow you to avoid frequent referendum elections (e.g., one in 2010 to increase revenue and another in 2012 to replace expiring authority)
- Ballot and Referendum Notice must be worded carefully to comply with law

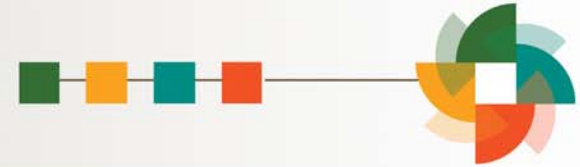




Ballot Language - Including Inflation on New Revenue

- Ballot can include language stating that the allowance will increase at the rate of inflation
- Inflation rate will be the same as for the cap
- Notice must show tax rate and impact in the first year only
- Results for calendar year 2009 elections with this option:
 - 47.6% of referendum questions with inflation were approved
 - 68.4% of referendum questions without inflation were approved

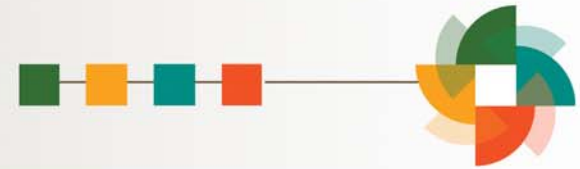




Ballot Language - Question Titles

- The wording of ballot questions is dictated by statutes; no flexibility to state purposes of revenue or other information
- Current interpretation (by most attorneys) is that you can add titles on the ballot, above the actual question, of up to 10 words; examples:
 - Additional Revenue to Avoid Further Budget Cuts
 - Additional Revenue to Decrease Class Sizes
- Titles have no legal impact on uses of revenue, but may “tie the hands” of future boards in a political sense



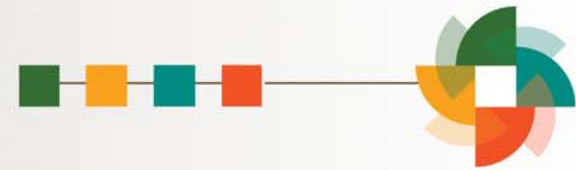


Minnesota Department of Education Website

- Summaries of referendum election results
- Calculation of referendum cap inflation adjustment
- Referendum simulation spreadsheet
 - Impact of varying referendum allowances
 - Be careful about data input and assumptions
- “Phase-out Report”
 - District’s referendum allowances (per pupil unit) by fiscal year



Tools and Resources



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Minnesota Department of Education

Accountability Programs

SEARCH

Academic Excellence | Accountability Programs | Teacher Support | Data | Learning Support

Home: Accountability Programs: Program Finance: General Education: **Referendum**

About This Program

Program Finance

Director Tom Melcher
mde.funding@state.mn.us
1500 Highway 36 West
Roseville, MN 55113

Related Links

MSBA-Important Referendum Election Dates

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Referendum Updates

Content Archive

Results of Calendar Year 2008 Operating Referendums
Results of Calendar Year 2007 Operating Referendums

Referendum

Information on operating referendum revenue for school districts.

- Calendar Year 2009 Operating Referendums Results** 1Mb (11/6/2009)
November 4, 2009
- Clarification of Operating Referendum Cap Inflation Adjustment** 29Kb (7/29/2005)
August 11, 2003
- Clarification of Operating Referendum Statute** 51Kb (7/29/2005)
November 8, 2001
- Final Calculation of Operating Referendum Cap Inflation Adjustment for FY 2009** 50Kb (8/26/2009)
August 27, 2009
- FY 2007 - FY 2011 Charter School Referendum Aid Projection** 675Kb (3/5/2008)
March 5, 2008
- Operating Referendum History - 1991-2009** 5Mb (11/13/2009)
November 13, 2009
- Operating Referendum Simulation FY 2010 - FY 2021** 476Kb (3/5/2010)
March 3, 2010
- Referendum Cap Calculation with Final Inflation Data FY 2005 - FY 2009** 28Kb (8/25/2009)
August 25, 2009

Referendum

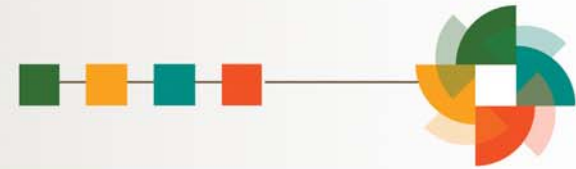
Section Links

- Interactive Projection Models (WHATIFs)
- Allocation of General Education Revenue
- Area Learning Centers
- Basic Skills Cross-Subsidy Reports
- Compensatory Revenue by Site and Cooperatives
- General Education Revenue Disparity Reports
- QComp
- Referendum
- Sparsity Revenue
- Training & Experience

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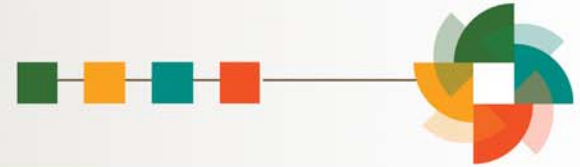


Tools and Resources



191 = DISTRICT NUMBER	CPI PROJECTIONS UPDATED ON SEPTEMBER 30, 2009													
	REFERENDUM AUTHORITIES FOR FY 2009 & LATER INCLUDING ELECTIONS HELD IN CY 2009													Referendum_upto2009
BURNSVILLE #191														11/6/2009
NOTE THAT VALUES IN LINES (8) THROUGH (14) DO NOT REFLECT CPI ADJUSTMENTS.														
	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
WITHOUT CPI ADJUSTMENT														
1	AFTER CY 2006 ELECTIONS	845.68	845.68	845.68	845.68	845.68	845.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	ADDED IN CY 2007	N/A	630.52	630.52	630.52	630.52	630.52	630.52	630.52	630.52	630.52	630.52	0.00	0.00
3	ADDED IN CY 2008	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	ADDED IN CY 2009	N/A	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	CANCELED IN CY 2007	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	CANCELED IN CY 2008	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	CANCELED IN CY 2009	N/A	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WITH CPI ADJUSTMENT, INITIAL														
8	AFTER CY 2006 ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	ADDED IN CY 2007	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	ADDED IN CY 2008	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	ADDED IN CY 2009	N/A	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	CANCELED IN CY 2007	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	CANCELED IN CY 2008	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	CANCELED IN CY 2009	N/A	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	CPI FACTOR, ANNUAL	N/A	1.0142	1.0046	1.0216	1.0233	1.0214	1.0214	1.0215	1.0215	1.0217	1.0220	1.0221	1.0221
WITH CPI ADJUSTMENT, ADJUSTED														
16	AFTER CY 2006 ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	ADDED IN CY 2007	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	ADDED IN CY 2008	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	ADDED IN CY 2009	N/A	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	CANCELED IN CY 2007	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	CANCELED IN CY 2008	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	CANCELED IN CY 2009	N/A	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	RESULTING AUTHORITY PER RMCPU													
	= (1)+(2)+(3)+(4)+(16)+(17)+(18)+(19)													
	- (5)-(6)-(7)-(20)-(21)-(22) =	845.68	1,476.20	1,476.20	1,476.20	1,476.20	1,476.20	630.52	630.52	630.52	630.52	630.52	0.00	0.00





Comparisons to other districts

- Natural tendency for many voters/taxpayers is to believe that their taxes are too high and their district spends too much
- May be helpful to provide objective data regarding how you compare to other districts on various factors
 - Current referendum allowance per pupil unit
 - School taxes on a typical home
 - Per pupil spending

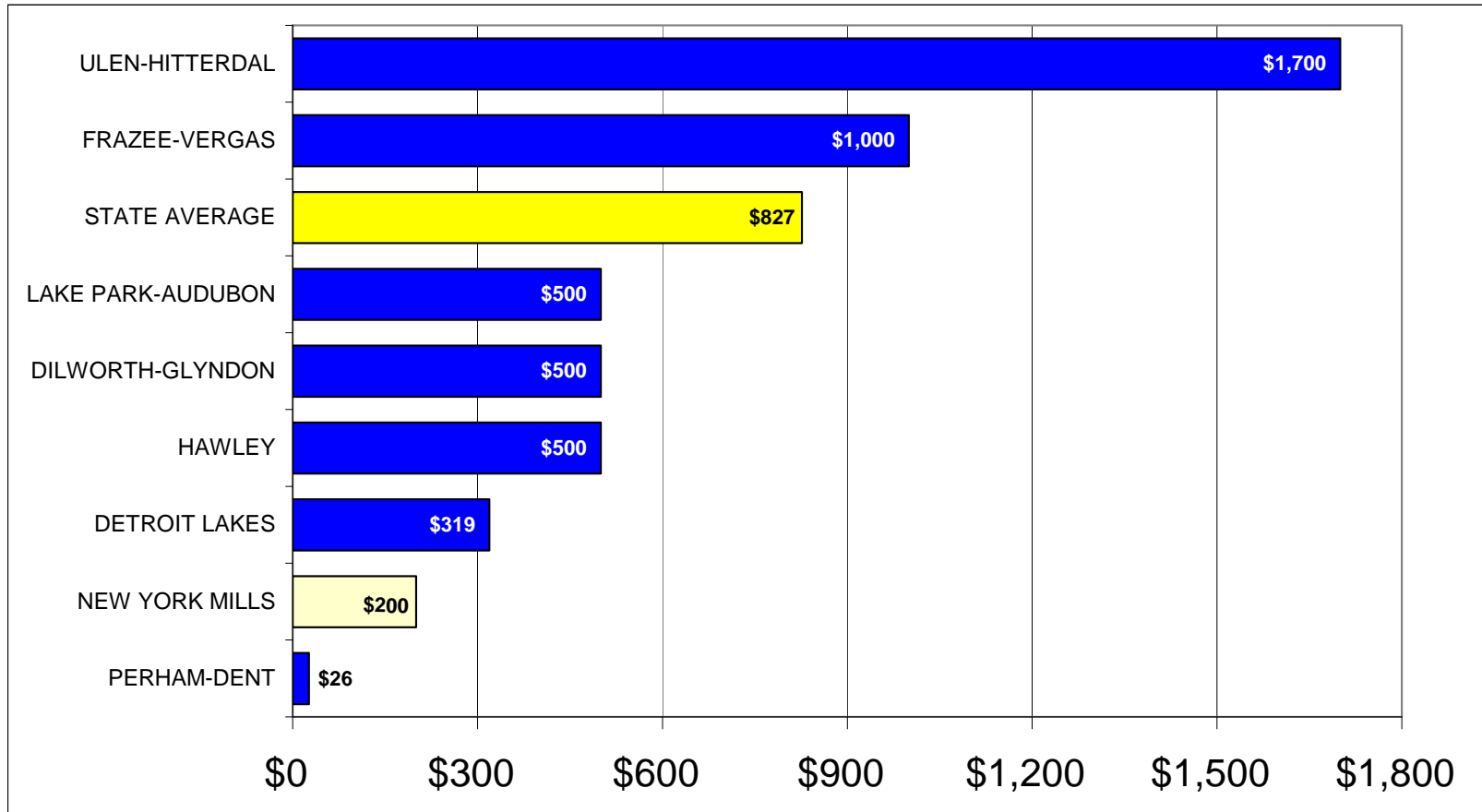


New York Mills School District No. 553

Referendum Allowance per Resident Pupil Unit, 2009-2010

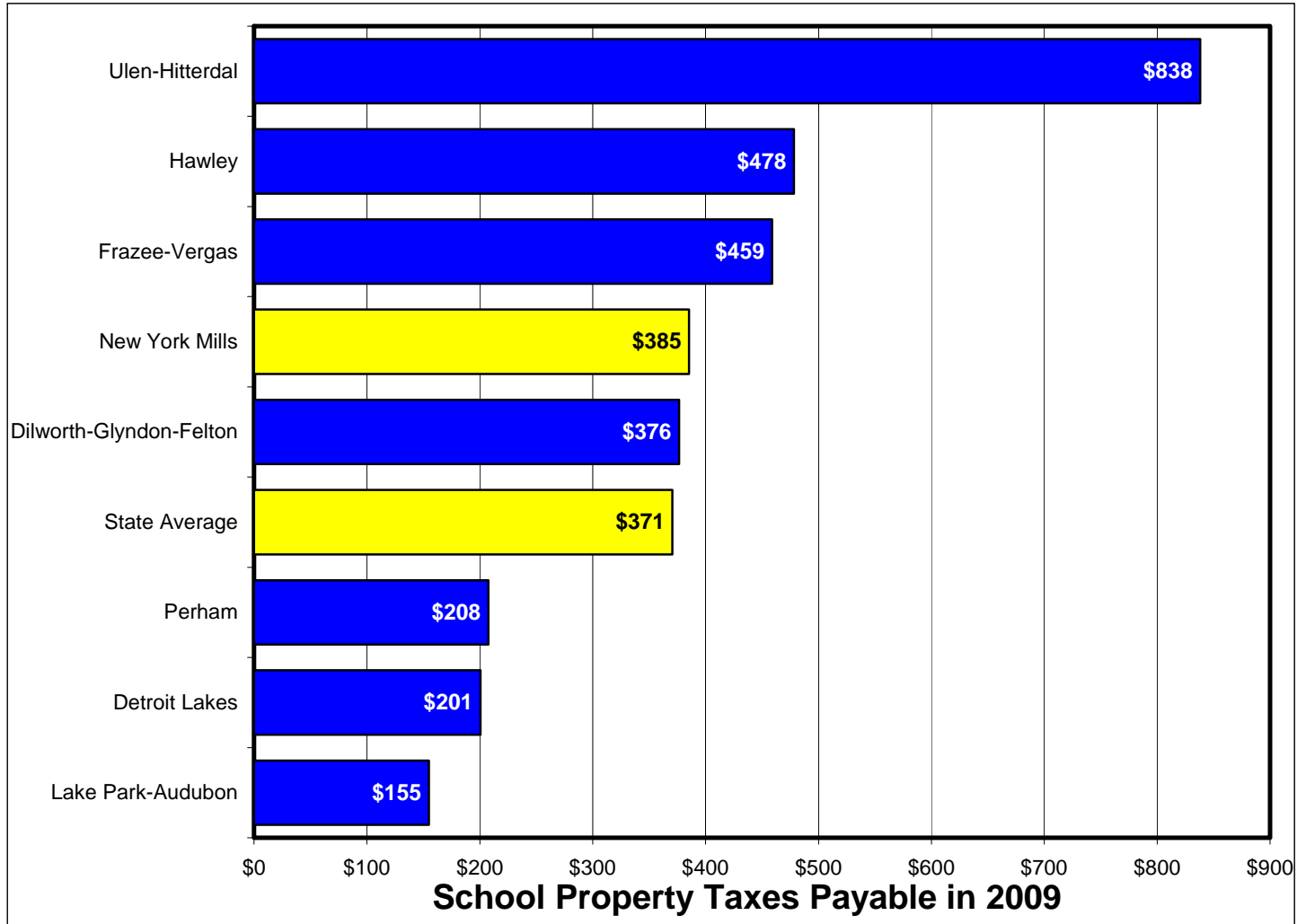
New York Mills	\$200.29
State Average	<u>\$826.53</u>
New York Mills Over (Under) State Average	<u>-\$626.24</u>

Source: MDE Authorized Referendum Allowance for FY 10 and FY 11

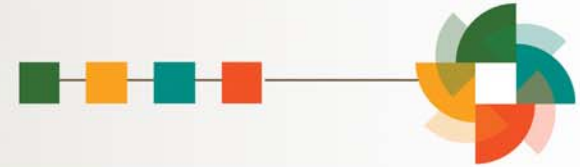


New York Mills School District No. 553

Total School Taxes, Payable 2009, on a \$100,000 Home*



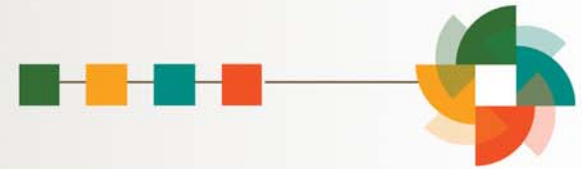
* The above figures do not include the impact of the homestead credit, which will decrease the school portion of property taxes by varying amounts.



Property tax refund/deferral programs

- State has two property tax refund programs and one tax deferral program available for owners of homestead property
- These programs may reduce the net tax burden for local taxpayers – if they take the time to complete and submit the forms
- Remind public in newsletters and at public meetings





Minnesota Property Tax Refund (“Circuit Breaker”)

- Has existed since 1970s
- Available to all owners of homestead property
- Annual income must be approximately \$96,940 or less (income limit is higher if you have dependents)
- Refund is a sliding scale, based on total property taxes and income
- Maximum refund is \$2,310
- Complete and submit state tax form M-1PR

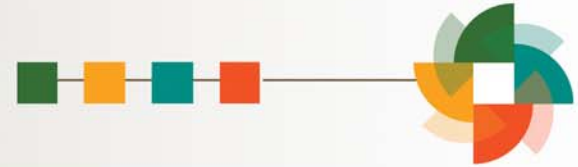




Special Property Tax Refund

- Available for all homestead properties with a gross tax increase of at least 12% and \$100 over the prior year
- Refund is 60% of the amount by which the tax increase exceeds the greater of 12% or \$100, up to a maximum of \$1,000
- No income limits
- Complete and submit tax form M-1PR





Senior Citizen Property Tax Deferral

- Allows people 65 years of age or older with a household income of \$60,000 or less to defer a portion of the property taxes on their home
- Taxes paid in any year limited to 3% of household income for year before entering deferral program; this amount does not change in future years
- Additional taxes are deferred, but not forgiven
- State charges interest up to 5% per year on deferred taxes and attaches a lien to the property
- Deferred property taxes plus accrued interest must be paid when the home is sold or the homeowner(s) die



Moorhead School District No. 152

Proposed Operating Referendum

Estimated Impact on State Property Tax Refund, by Income

October 16, 2009

Residential Homestead Property										
Taxable Market Value of Property		\$100,000	\$125,000	\$150,000	\$175,000	\$200,000	\$250,000	\$300,000	\$350,000	\$400,000
Est. Tax Impact of Operating Referendum		\$183	\$228	\$274	\$320	\$365	\$457	\$548	\$639	\$731
Income		Additional State Tax Refund Resulting from Tax Impact of Operating Referendum								
City of Dilworth	\$10,000	\$140	\$180	\$220	\$260	\$87	\$0	\$0	\$0	\$0
	20,000	122	179	193	228	262	0	0	0	0
	30,000	105	135	165	195	225	115	0	0	0
	40,000	105	135	165	195	225	233	0	0	0
	50,000	0	134	152	179	206	251	0	0	0
	60,000	0	0	151	179	207	251	78	0	0
	70,000	0	0	0	128	187	228	274	0	0
	80,000	0	0	0	0	157	228	274	0	0
	90,000	0	0	0	0	0	228	53	0	0
City of Moorhead	\$10,000	\$160	\$180	\$220	\$260	\$300	\$0	\$0	\$0	\$0
	20,000	140	157	192	228	263	100	0	0	0
	30,000	120	135	165	195	225	289	0	0	0
	40,000	71	135	165	195	225	273	109	0	0
	50,000	0	88	151	179	207	257	268	0	0
	60,000	0	0	14	178	206	266	301	18	0
	70,000	0	0	0	0	153	224	274	258	0
	80,000	0	0	0	0	0	232	274	283	0
	90,000	0	0	0	0	0	177	274	0	0

Agricultural Homestead Property					
Taxable Market Value of Property*		\$200,000	\$300,000	\$400,000	\$600,000
Est. Tax Impact of Operating Refere		\$183	\$183	\$183	\$183
	Income	Add'l. State Refund Resulting from Operating Referendum			
Georgetown Township	\$10,000	\$140	\$140	\$140	\$140
	20,000	122	122	122	122
	30,000	105	105	105	105
	40,000	0	0	0	0
	50,000	0	0	0	0
	60,000	0	0	0	0
	70,000	0	0	0	0
	80,000	0	0	0	0
	90,000	0	0	0	0
Moorhead Township	\$10,000	\$140	\$140	\$140	\$140
	20,000	122	122	122	122
	30,000	88	88	88	88
	40,000	0	0	0	0
	50,000	0	0	0	0
	60,000	0	0	0	0
	70,000	0	0	0	0
	80,000	0	0	0	0
	90,000	0	0	0	0
* For all agricultural homestead property examples, the taxable market value of the house, garage, and one acre is estimated at \$100,000.					

Moorhead School District No. 152

Proposed Operating Referendum

Estimated Impact on Property Taxes and State Property Tax Refund

October 16, 2009

Type of Property	Taxable Market Value	Gross Property Tax Increase	State Tax Refund (Range)	Net Tax Increase (Range)
Residential Homestead	\$100,000	\$183	\$0 - \$150	\$33 - \$183
	125,000	228	0 - 180	48 - 228
	150,000	274	0 - 220	54 - 274
	175,000	320	0 - 260	60 - 320
	200,000	365	0 - 300	66 - 365
	250,000	457	0 - 289	167 - 457
	300,000	548	0 - 301	247 - 548
	350,000	639	0 - 283	357 - 639
Agricultural Homestead (HGA Value = \$100,000)	\$200,000	\$183	\$0 - \$140	\$43 - \$183
	300,000	183	0 - 140	43 - 183
	400,000	183	0 - 140	43 - 183
	600,000	183	0 - 140	43 - 183

If the proposed operating referendum is approved, all taxpayers will pay additional taxes estimated at the amounts shown in the first column. As a direct result of this property tax increase, some taxpayers will qualify for an increase in the State Property Tax Refund, up to the maximum amount shown in the second column; the amount of the refund will depend on the taxpayer's taxable income and their total property tax bill. The last column shows the range of possible net tax increases (the gross property tax increase, minus the state refund amount).

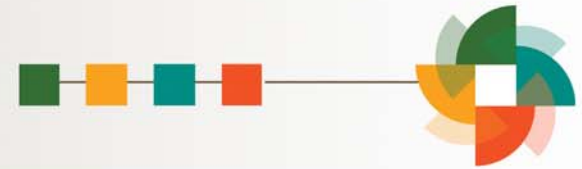
Summary



- Districts are relying more heavily each year on operating referendum revenue to fund basic educational programs
- Legislature has changed referendum provisions almost every year
- Various options available for referendums
 - Timing
 - Mail ballot elections
 - Ballot language
- Tools and resources available for planning a referendum & informing voters about a referendum



Questions/Comments?



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