

## Regular School Board Meeting

Monday, December 19, 2022 5:45 PM

School District Media Center, 131 Hickory Street North, Lester Prairie, MN 55354

### I. Call to Order

### II. Pledge of Allegiance

### III. Approval of Agenda

### IV. Recognition of Communications Since Last Meeting

### V. Open Dialogue

### VI. Approval of Consent Agenda

### VII. Reports

### VIII. New Business

VIII.A. Action to approve the New Germany Field Use/Rental Agreement.

### IX. Old Business

### X. School Finance

X.A. Bergen KDV Presentation on Lester Prairie Schools Audit

X.B. Truth in Taxation Presentation

- Questions from the public to be addressed

X.C. Action to approve certified levy in the amount of \$2,066,918.70 for the School District of Lester Prairie.

### XI. Policy Administration

### XII. Personnel

XII.A. Action to approve the following contracts:

- **Brian Malady** - Junior High Boys Basketball Coach
- **Anthony Frank** - Junior High Boys Basketball Coach
- **Ben Machemehl** - Varsity Baseball Coach
- **Anthony Frank** - JV Baseball Coach
- **Kelly Elling** - Varsity Softball Coach
- **Mike Bjork** - JV Softball Coach
- **Wes Kapping** - Head Track

Coach

- **Mike Bjork** - Trapshooting  
Coach
- **Arlyn DeBruyckere** -  
Assistant Trapshooting  
Coach

XIII. **Other Items for the Board**

XIV. **Adjourn the Regular Board Meeting**



# Lester Prairie Schools

District Office  
131 Hickory St. N  
Lester Prairie, MN 55354

Phone: 320-395-2521  
Fax: 320-395-4202  
Website: [www.lp.k12.mn.us/](http://www.lp.k12.mn.us/)

**REGULAR BOARD MEETING AGENDA**  
**DATE:** MONDAY, December 19, 2022  
**LOCATION:** School Media Center  
**TIME:** 5:45 PM

## I. Call to Order

- A. Board Chair Hentges to open the Lester Prairie School District Regular Board meeting at 5:45 pm.
- B. Welcome to public and guests

## II. Pledge of Allegiance

## III. Approval of Agenda

Motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ to approve agenda.

Voting was \_\_\_\_ for and \_\_\_\_ against

## IV. Recognition of Communications Since the Last Meeting

- A. Communications received by Board Members
  - o Good News Section:
    - 1. \_\_\_\_
- B. Open Dialogue. (Each person in the audience will be given three (3) minutes - total time - 15 minutes.)

## V. Approval of Consent Agenda

- A. **Approve Previous Minutes**
  - o Regular Board Meeting: Nov. 21, 2022
- B. **Approve Bills** - Bills reviewed by M.Otto & B.Heimerl
  - o Board Bills: \$120,857.07
  - o Building Project Bills: \$0
  - o Student Activity Bills: \$1,454.22

Motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ to approve consent agenda, board minutes, & payment of bills presented.

Voting was \_\_\_\_ for and \_\_\_\_ against

## VI. Administrative Reports

- A. **Principal - Mike Lee**
- B. **Activities Director - Jenna Wolff**
- C. **Superintendent - Melissa Radeke**

**VII. School Board Committee Reports**

- A. Community Ed - Hentges, R.Heimerl
- B. PTO - Stifter-Knoll, R. Heimerl
- C. Facilities/Maintenance - Ziermann, Hentges, B.Heimerl
- D. Tech/Media - Ziermann, Stifter-Knoll
- E. Activities - Hentges, Ziermann, B.Heimerl
- F. Negotiations:
  - Certified - Ziermann, Otto, Hentges
  - Non-Certified - Otto, R.Heimerl, B.Heimerl
  - Administration - Ziermann, R.Heimerl, Stifter-Knoll
- G. Meet and Confer - Otto, Stifter-Knoll
- H. Policy - Otto, Stifter-Knoll, Hentges
- I. Legislative - Ziermann
- J. City Council - B.Heimerl, R.Heimerl

**VIII. New Business**

- A. Action to approve the New Germany Field Use/Rental Agreement.

*Motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ to approve agreement as presented.*

*Voting was \_\_\_\_\_ for and \_\_\_\_\_ against.*

**IX. Old Business**

- A. None

**X. School Finance**

- A. Bergen KDV Presentation on LP Schools Audit
- B. Truth in Taxation Presentation
  - o Questions from the public to be addressed
- c. Action to approve certified levy in the amount of \$2,066,918.70 for the School District of Lester Prairie.

*Motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ to approve Levy in the amount of \$2,066,918.70.*

*Voting was \_\_\_\_\_ for and \_\_\_\_\_ against.*

**XI. Policy Administration**

- A. None

**XII. Personnel**

- A. Action to approve the following contracts:
  - o **Brian Malady** - Junior High Boys Basketball Coach

- o **Anthony Frank** - Junior High Boys Basketball Coach
- o **Ben Machemehl** - Varsity Baseball Coach
- o **Anthony Frank** - JV Baseball Coach
- o **Kelly Elling** - Varsity Softball Coach
- o **Mike Bjork** - JV Softball Coach
- o **Wes Kapping** - Head Track Coach
- o **Mike Bjork** - Trapshooting Coach
- o **Arlyn DeBruyckere** - Assistant Trapshooting Coach

*Motion by \_\_\_\_\_ and seconded by \_\_\_\_\_ to approve contracts as presented.*

*Voting was \_\_\_\_\_ for and \_\_\_\_\_ against.*

**XIII. Other Items for the Board**

**XIV. Adjourn the Regular Board meeting at \_\_\_\_\_**

**UPCOMING DATES and NOTES:**

- A. December 23 - January 2: Winter Break - No School
- B. Jan. 4: Reorganizational and Regular School Board Meeting  
5:45pm
- C. January 12 and 13: MSBA Leadership Conference

# Lester Prairie Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
SA		39084	21868	Check	1 1245		Amazon.com		Yes	No	No	12/19/2022	269.49
SA		39088	21869	Check	1 2185		Bernick's		Yes	No	No	12/19/2022	361.40
SA		39086	21870	Check	1 1656		Bjork, Michael		Yes	No	No	12/19/2022	161.76
SA		39090	21871	Check	1 2885		Glenn's Supervalu		Yes	No	No	12/19/2022	34.10
SA		39089	21872	Check	1 2527		Gold Medal		Yes	No	No	12/19/2022	132.45
SA		39083	21873	Check	1 1124		Lester Prairie Student Activit		Yes	No	No	12/19/2022	60.00
SA		39085	21874	Check	1 1311		MinnTex Citrus, Inc.		Yes	No	No	12/19/2022	13.65
SA		39087	21875	Check	1 2055		Unhinged Pizza		Yes	No	No	12/19/2022	390.00
SA		39082	21876	Check	1 03218		WAL-MART Community		Yes	No	No	12/19/2022	31.37

Bank Total: \$1,454.22

Report Total: \$1,454.22

# Lester Prairie Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
100		39051	51590		Check	1 1245		Amazon.com		Yes	No	No	12/19/2022	2,431.03
100		39067	51591		Check	1 2633		American Express		Yes	No	No	12/19/2022	1,974.58
100		39079	51592		Check	1 3226		Ampion PBC C/o Department 850		Yes	No	No	12/19/2022	12.51
100		39081	51593		Check	1 3274		BergankDV		Yes	No	No	12/19/2022	11,000.00
100		39059	51594		Check	1 2185		Bernick's		Yes	No	No	12/19/2022	80.80
100		39034	51595		Check	1 00343		Big Don's Cathedral		Yes	No	No	12/19/2022	442.79
100		39077	51596		Check	1 3171		blick.com		Yes	No	No	12/19/2022	162.78
100		39061	51597		Check	1 2378		Brain Pop LLC		Yes	No	No	12/19/2022	350.00
100		39053	51598		Check	1 1383		Carver County		Yes	No	No	12/19/2022	2.93
100		39047	51599		Check	1 03603		CARVER COUNTYAUDITOR		Yes	No	No	12/19/2022	101.47
100		39032	51600		Check	1 00126		CenterPoint Energy		Yes	No	No	12/19/2022	483.19
100		39070	51601		Check	1 2654		Cintas		Yes	No	No	12/19/2022	292.48
100		39031	51602		Check	1 00061		CITY OF LESTER PRAIRIE		Yes	No	No	12/19/2022	1,236.65
100		39064	51603		Check	1 2505		Corner Stone Hardware & Mercantile		Yes	No	No	12/19/2022	163.10
100		39043	51604		Check	1 01694		CULLIGAN-METRO		Yes	No	No	12/19/2022	172.00
100		39069	51605		Check	1 2644		Daikin Applied		Yes	No	No	12/19/2022	1,178.00
100		39066	51606		Check	1 2624		Dalco		Yes	No	No	12/19/2022	1,699.62
100		39065	51607		Check	1 2573		Dashir Management Services Inc		Yes	No	No	12/19/2022	23,284.95
100		39037	51608		Check	1 00707		EDUCATION MINNESOTA		Yes	No	No	12/19/2022	2,829.65
100		39042	51609		Check	1 01469		Educators Benefit Consultants		Yes	No	No	12/19/2022	59.36
100		39062	51610		Check	1 2386		Elling, Kelly		Yes	No	No	12/19/2022	96.00
100		39052	51611		Check	1 1320		Engen, Sally		Yes	No	No	12/19/2022	241.99
100		39080	51612		Check	1 3253		Game One		Yes	No	No	12/19/2022	284.24
100		39073	51613		Check	1 2885		Glenn's Supervalu		Yes	No	No	12/19/2022	76.07
100		39072	51614		Check	1 2799		Greater Minnesota Family Services		Yes	No	No	12/19/2022	2,813.78
100		39063	51615		Check	1 2483		Greater MN Communications		Yes	No	No	12/19/2022	27.00
100		39041	51616		Check	1 01306		Herald Journal Publishing		Yes	No	No	12/19/2022	496.00
100		39078	51617		Check	1 3216		Holton Electric Contractors		Yes	No	No	12/19/2022	272.73
100		39049	51618		Check	1 1134		Innovative Office Solutions		Yes	No	No	12/19/2022	15.85
100		39058	51619		Check	1 1917		Johnson Controls, Inc.		Yes	No	No	12/19/2022	2,133.90
100		39055	51620		Check	1 1479		Kemps		Yes	No	No	12/19/2022	3,291.74
100		39050	51621		Check	1 1135		MCTM		Yes	No	No	12/19/2022	550.00
100		39036	51622		Check	1 00535		Menards-Hutchinson		Yes	No	No	12/19/2022	737.75
100		39076	51623		Check	1 3162		Mill City Cleaning		Yes	No	No	12/19/2022	1,100.00
00		39038	51624		Check	1 01073		MN Dept of Labor & Industry		Yes	No	No	12/19/2022	40.00
00		39048	51625		Check	1 1075		MSHSCA		Yes	No	No	12/19/2022	55.00
00		39056	51626		Check	1 1579		Music Mart		Yes	No	No	12/19/2022	42.50
00		39068	51627		Check	1 2634		ND Center for Distance Education		Yes	No	No	12/19/2022	285.00
00		39046	51628		Check	1 03390		PAN-O-GOLD BAKING CO		Yes	No	No	12/19/2022	552.03

# Lester Prairie Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
100		39045	51629	Check	1 01974		Performance Foodservice		Yes	No	No	12/19/2022	1,829.83
100		39033	51630	Check	1 00170		PRAIRIE BUS SERVICE		Yes	No	No	12/19/2022	42,488.20
100		39057	51631	Check	1 1710		Ratwik, Roszak & Maloney, P.A.		Yes	No	No	12/19/2022	24.00
100		39075	51632	Check	1 3149		Revier Welding LLC		Yes	No	No	12/19/2022	150.00
100		39054	51633	Check	1 1460		Rochester Telecom Systems Inc		Yes	No	No	12/19/2022	67.52
100		39044	51634	Check	1 01841		Star Tribune-NEI		Yes	No	No	12/19/2022	287.50
100		39060	51635	Check	1 2239		Sysco Western Minnesota		Yes	No	No	12/19/2022	8,306.11
100		39074	51636	Check	1 3144		TECHCHECK		Yes	No	No	12/19/2022	229.00
100		39040	51637	Check	1 01162		US Bank Trust National Assn		Yes	No	No	12/19/2022	550.00
100		39039	51638	Check	1 01150		Verified Credentials		Yes	No	No	12/19/2022	113.25
100		39035	51639	Check	1 00524		Waste Management-TC West		Yes	No	No	12/19/2022	451.76
100		39071	51640	Check	1 2786		Xcel Energy Solutions		Yes	No	No	12/19/2022	5,290.43

Bank Total: \$120,857.07

Report Total: \$120,857.07

# Dashir Management Services, Inc.

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E8723A County Road H ~ Wisconsin Dells, WI 53965

Phone (608) 253-2000 Fax (608) 253-2000

[www.dashirmanagement.com](http://www.dashirmanagement.com)

## Lester Prairie School District

December 2022

### Custodial / Maintenance Report

#### **Personnel Information**

We are currently fully staffed.

#### **Inspections**

Custodial audits were conducted and results were shared with each individual custodian.

#### **Training Conducted**

The OSHA required safety training on Material Safety Data sheets was conducted on December 6, 2022.

#### **Progress on Projects**

- Snow blower was purchased to help in tight areas around the new addition where the tractor can't get to.
- David Behning will be installing shelving in the mezzanine for more storage and organization.
- We will be shampooing entryway rugs and carpet over Christmas break.
- We are working on going through boiler room and in music room area. We are waiting to find out if some items can be sold.
- New outlet will be installed in the music room this month.

#### **Comments**

Basketball season is going well. Christmas concerts and other activities are going on before we get to Christmas break. It has been a very busy month already. We are working on shuffling schedules around when there is snow removal and games that require my staff to come in early or stay later. Everyone is working together to make things work.

Respectfully Submitted,  
Lisa Hins  
Facility Manager

# **New Germany Dutchmen and Lester Prairie Bulldogs**

## **Field Use/ Rental Agreement**

### **Group Representative:**

Ben Machemehl- LP (320)-224-0554

Jenna Wolff- LP (320)-510-0315

Eric Roepke- NG (612)-968-1151

### **1. Liability & Hold Harmless:**

By signing this agreement, the above organization or individual and all participants agree to waive any claims arising out of the use of the New Germany baseball field facilities. Including, but not limited to, claims for personal injury and property damage. The organization or individual further agrees to indemnify and hold the City of New Germany harmless from all claims or demands that may arise out of the use of city property.

### **2. New Germany Baseball Complex Rules; Lessee agrees to abide by and uphold the following rules.**

- No Alcohol/Tobacco- MSHSL prohibits the use of alcohol/tobacco during any event at the facility.
- No firearms of any kind allowed.
- No glass bottles allowed.
- No charcoal or propane grills allowed on the complex or in the parking lots.
- Unsportsmanlike behavior by players, coaches, or spectators will not be tolerated. Removal from the complex will result in the organization associated with the person/persons to be denied future access to New Germany facilities.

### **3. Parking:**

Parking is allowed in the gravel areas of the complex.

No vehicles should be inside the complex fenced area without prior authorization. Emergency vehicles excluded.



**10. Concession Stand**

The New Germany Dutchmen have the right to sell concession at all events. Proceeds will go to the New Germany Dutchmen. Per MSHSL, no tobacco and/or alcohol will be sold.

**11. Dates Requested for use (all start times are 4:30 unless otherwise noted)**

- Monday- April, 3<sup>rd</sup>
- Monday- April 10<sup>th</sup>
- Monday- April 24<sup>th</sup>
- Thursday- April 27<sup>th</sup>
- Thursday- May 4<sup>th</sup>
- Monday- May 8<sup>th</sup>
- Friday- May 12<sup>th</sup>

**SCHEDULE SUBJECT TO CHANGE**

Signatures of group representatives. By signing below, you agree to all terms and conditions set forth on the field use/ rental agreement.

Signature Eric Rooyse Date 12-10-22

Signature Ben Moe Date 12/10/22

Signature \_\_\_\_\_ Date \_\_\_\_\_

# **LESTER PRAIRIE PUBLIC SCHOOL DISTRICT #424**

## **Public Meeting for Taxes Payable in 2023**

**December 19, 2022**



# Agenda

- 1. General Information and Background on Property Tax Levies**
- 2. Information on School Funding & District Budget**
- 3. Proposed Taxes Payable in 2023**
- 4. Impact on Taxpayers**
- 5. Public Comments & Questions**



# **General Information and Background on Property Tax Levies**



# Truth in Taxation Law

## Major Requirements of MN Statute 275.065:

- **Public Meeting - may be held at regular meeting**
  - Discuss current year budget
  - Discuss proposed property tax levy for taxes payable in 2023
  - Must allow for public comment and question
- **Counties must send out “proposed property tax statements” in November based on preliminary tax levies set by all jurisdictions (counties, cities, townships, school districts, etc.)**



## **MEETING PURPOSE:**

**You are here for the  
School District's annual  
required hearing for  
Truth in Taxation**

# Minnesota School District Property Taxes

## Levy cycle process

- 1.** County Assessor determines the market value for each piece of property in the county.
- 2.** The Legislature establishes formulas to determine how much of the taxes should be paid by each type of property.
- 3.** The County Auditor calculates the tax capacity for each parcel in the county as well as the total tax capacity for each taxing jurisdiction (counties, cities, townships, school districts, etc.).
- 4.** The Legislature determines the maximum levy limits school districts can assess in each category.

# **Minnesota School District Property Taxes**

## **Levy cycle process cont.**

- 5.** The Minnesota Department of Education (MDE) calculates levy limits for each school district based on formulas approved by the Legislature.
- 6.** The School Board adopts a proposed levy in September, holds a public meeting, then finalizes the levy amount in December.
- 7.** The County Auditor divides the final levy by the district's Net Tax Capacity (or Referendum Market Value) to establish rates.
- 8.** The County Auditor applies those rates to each parcel and prepares the final statements for mailing.



# **Authority for School Levies**

**A school district tax levy  
must be either:**

**VOTER APPROVED**

**or**

**SET BY STATE LAW**



# **Information on School Funding & District Budget**

# School District Funds

The School District is required to record revenues and expenses in different *funds*. Each fund has a definite purpose.

## General Fund (Levy and other revenue)

- ❑ Daily operating costs
  - Salaries and benefits
  - Utilities
- ❑ Local Operating Referendum (LOR) levy
- ❑ Health and Safety code compliance, handicap accessibility, asbestos removal, and safety requirements
- ❑ Transportation
- ❑ Capital Expenditures

# School District Funds (cont.)

## **Food Service Fund (No Levy)**

Contains revenue and expenditures for breakfast and lunch programs

## **Community Ed Fund (Levy and other)**

Accounts for the Lifelong Learning Programs in the District  
Levy Based on:

- Adult population of the District
- Early Childhood levy is based on the number of children under 5 years of age

# School District Funds (cont.)

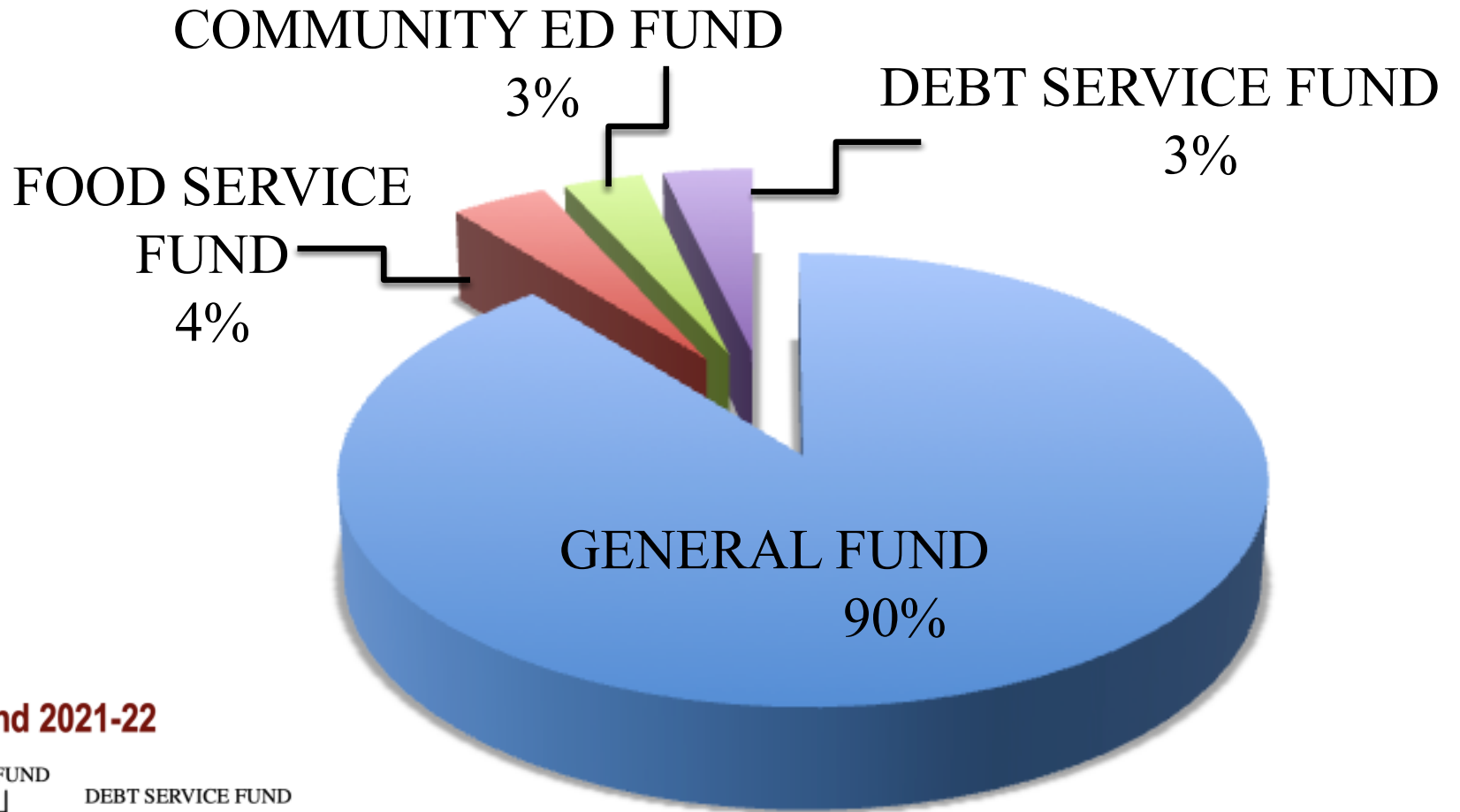
## **Debt Service Fund (Levy)**

Levy to pay off Principal and Interest Payments for building projects approved by the voters and Alternative Facility Bonds which relate to Health and Safety projects (now Long Term Facility Maintenance –LTFM – funding.)

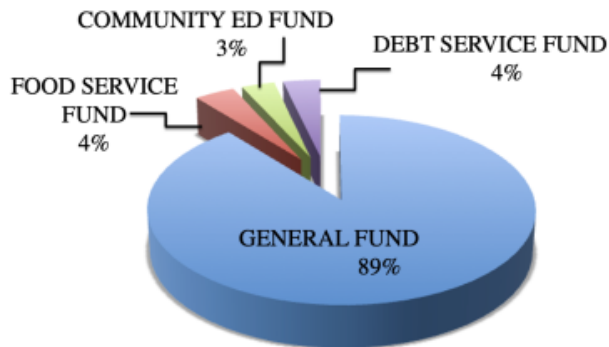
# Fiscal Year 2022-23 Budget

	<b>General Fund</b>	<b>Food Service Fund</b>	<b>Community Ed. Fund</b>	<b>Debt Fund</b>	<b>Total</b>
<b>Prelim Total Revenues</b>	<b>5,802,349</b>	<b>252,950</b>	<b>213,064</b>	<b>220,552</b>	<b>6,488,915</b>
<b>Prelim Total Expenses</b>	<b>5,405,194</b>	<b>294,461</b>	<b>233,505</b>	<b>295,374</b>	<b>6,228,534</b>
<b>Prelim Budget Balance</b>	<b>397,155</b>	<b>(41,511)</b>	<b>(20,441)</b>	<b>(74,822)</b>	<b>260,381</b>

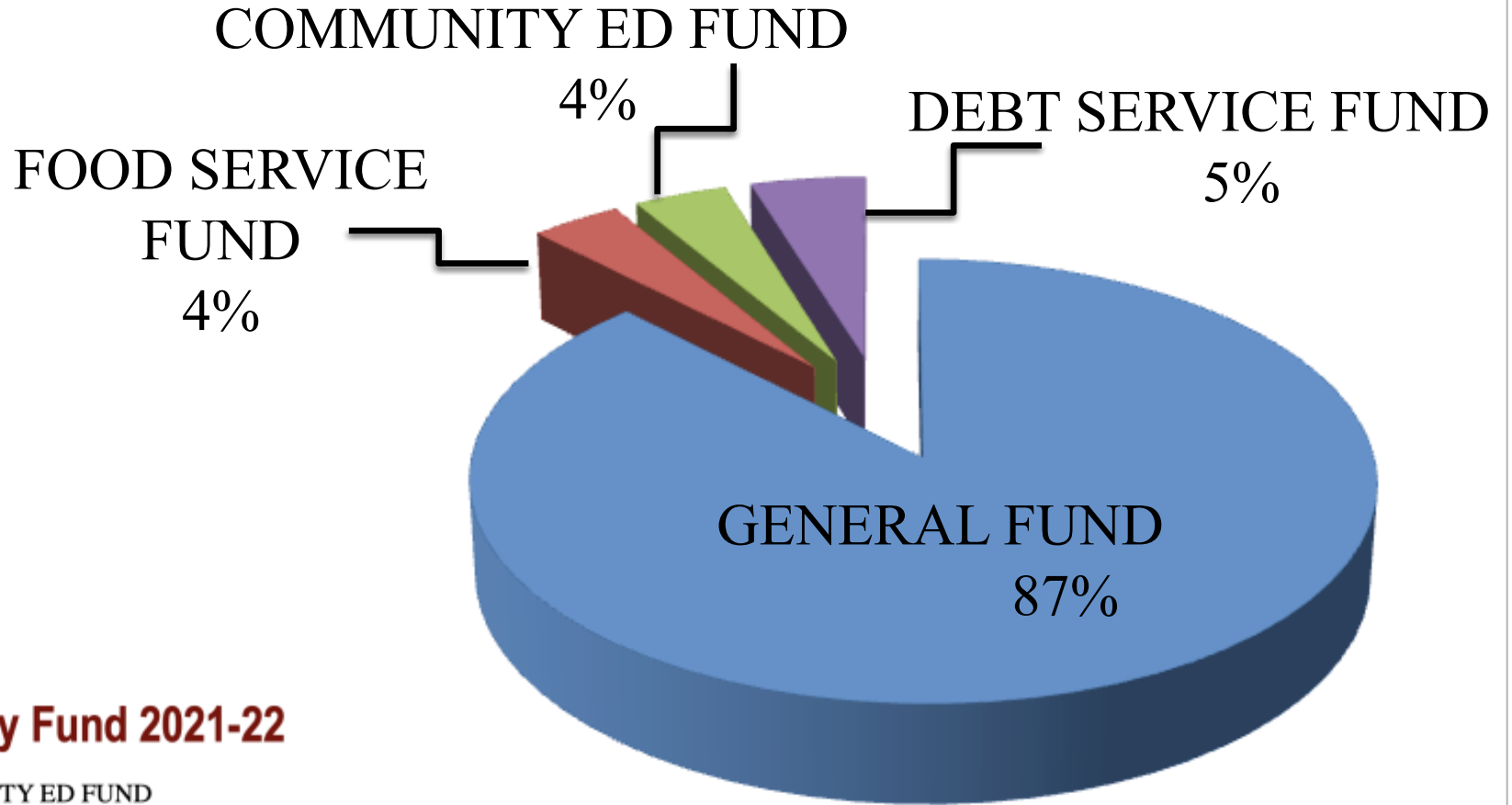
# Revenues by Fund 2022-23



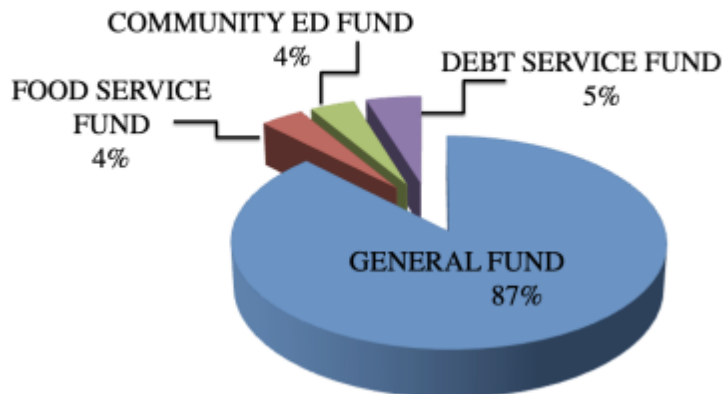
## Revenues by Fund 2021-22



# Expenditures by Fund 2022-23



## Expenditures by Fund 2021-22





# Proposed Taxes Payable in 202

# Proposed Property Taxes Payable in 2023

	Certified Pay 2021 Levy	Certified Pay 2022 Levy	Proposed Pay 2023 Levy
<b>Voter Approved Levies</b> (i.e.: Operating Levy)	\$297,727	\$310,289	\$345,768
<b>Other Local Levies</b> (i.e.: Safe Schools, Career Technical, etc.)	\$549,591	\$570,517	\$600,513
<b>Debt Service Voter Approved</b> (i.e.: Bond Referendum)	\$932,944	\$933,725	\$936,573
<b>Debt Service Other</b> (i.e.: LTFM)	\$193,729	\$180,909	\$184,065
<b>SCHOOL DISTRICT TOTAL</b>	<b>\$1,979,591</b>	<b>\$1,995,439</b>	<b>\$2,066,919</b>

# Average Change Over Time

	2022-23	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2010-2009	2008-2009
<b>Levy</b>	2,066,919	1,995,439	1,979,591	1,945,163	967,872	807,640	794,822	906,811	743,425	780,713	884,959	647,344	818,612	862,552	824,593
Percent	0.00%														
change	3.58%	0.00%													
from	4.41%	0.80%	0.00%												
prior	2.09%	1.29%	1.77%	0.00%											
year	28.39%	35.39%	52.27%	100.97%	0.00%										
	31.18%	36.77%	48.37%	70.42%	19.84%	0.00%									
	26.67%	30.21%	37.27%	48.24%	10.89%	1.61%	0.00%								
	18.28%	20.01%	23.66%	28.63%	2.24%	-5.47%	-12.35%	0.00%							
	22.25%	24.06%	27.71%	32.33%	7.55%	2.88%	3.46%	21.98%	0.00%						
	18.31%	19.45%	21.94%	24.86%	4.79%	0.86%	0.60%	8.08%	-4.78%	0.00%					
	13.36%	13.94%	15.46%	17.11%	1.56%	-1.75%	-2.55%	0.82%	-8.00%	-11.78%	0.00%				
	19.94%	20.83%	22.87%	25.06%	7.07%	4.13%	4.56%	10.02%	4.95%	10.30%	36.71%	0.00%			
	12.71%	13.07%	14.18%	15.29%	2.28%	-0.19%	-0.48%	2.15%	-2.30%	-1.54%	4.05%	-20.92%	0.00%		
	10.74%	10.95%	11.77%	12.55%	1.36%	-0.80%	-1.12%	0.86%	-2.76%	-2.37%	0.87%	-12.48%	-5.09%	0.00%	
	10.76%	10.92%	11.67%	12.35%	1.74%	-0.23%	-0.45%	1.42%	-1.64%	-1.06%	1.83%	-7.17%	-0.36%	4.60%	0.00%
	11.28%	11.42%	12.14%	12.78%	2.37%	0.52%	0.39%	2.27%	-0.45%	0.28%	3.06%	-3.92%	2.21%	6.18%	7.41%
	10.26%	10.34%	10.93%	11.43%	1.98%	0.29%	0.16%	1.77%	-0.62%	-0.03%	2.18%	-3.45%	1.16%	3.42%	3.71%

Year	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2010-09	2008-09
Levy	2,066,919	1,995,439	1,979,591	1,945,163	967,872	807,640	794,822	906,811	743,425	780,713	884,959	647,344	818,612	862,552	824,593
% Change	3.58%	0.80%	1.77%	100.97%	19.84%	1.61%	-12.35%	21.98%	-4.78%	-11.78%	36.71%	-20.92%	-5.09%	4.60%	7.41%
			<b>Building Project</b>								<b>HVAC Project</b>				



# Impact on Taxpayer

# **Factors That Cause Property Tax Changes**

**Many factors may cause the individual property tax statement to increase or decrease from year to year:**

- Voter approved referendums**
- Changes in enrollment**
- Levy adjustments to prior years**
- Legislative changes**
- Changes in market values**

# How is MY Property Tax Determined

1. **COUNTY ASSESSOR** determines market value for each parcel of property.
2. **MN LEGISLATURE** sets formulas for Tax Capacity. These formulas determine how the tax burden is split on different types of property (residential, commercial, ag, etc.)
3. **COUNTY AUDITOR** calculates the tax capacity for each parcel based on steps 1 & 2.
4. **COUNTY AUDITOR** divides the total levy by total tax capacity of the District to determine tax rate needed. Tax Rate is multiplied by each property's tax capacity\*.

\*Certain Levies are spread based on the Market Value rather than the tax capacity.



# **Public Comments & Questions**

LESTER PRAIRIE PUBLIC SCHOOL  
SCHOOL DISTRICT 424  
131 North Hickory Street  
Lester Prairie, MN 55354-0158  
(320)395-2521 FAX (320)395-4204

**EXTRA CURRICULAR CONTRACT**  
**LESTER PRAIRIE ISD #424**  
**2022-2023**

DATE: 12/1/22


The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the \_\_\_\_ day of \_\_\_\_\_, 2022, enters into this agreement with **Brian Malady** for the following extra curricular assignment:

Junior High Boys Basketball Coach BA-1 (5% @ 41,866.00)

For this assignment you will be paid a total of \$2,093.00. **\*In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the season after all equipment and student fees have been collected and the attached sheet has been signed and turned in to payroll by the Activities Director.

I hereby accept the assignment as indicated:

  
\_\_\_\_\_  
Coach's Signature

12-2-22  
\_\_\_\_\_  
Date

**THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.**

In Witness thereof, on behalf of the school district, we have subscribed our signatures this \_\_\_\_\_ day of \_\_\_\_\_, 2022. Ind. District No. 424

\_\_\_\_\_  
Chairperson's Signature

\_\_\_\_\_  
Clerk's Signature

LESTER PRAIRIE PUBLIC SCHOOL  
SCHOOL DISTRICT 424  
131 North Hickory Street  
Lester Prairie, MN 55354-0158  
(320)395-2521 FAX (320)395-4204

**EXTRA CURRICULAR CONTRACT**  
**LESTER PRAIRIE ISD #424**  
**2022-2023**

DATE: 12/01/22

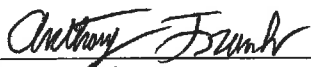
The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the \_\_\_\_ day of \_\_\_\_\_, 2022, enters into this agreement with **Anthony Frank** for the following extra curricular assignment:

Junior High Boys Basketball Coach BA-2 (5% @ 42,790.00)

For this assignment you will be paid a total of \$2,140.00. **\*In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the season after all equipment and student fees have been collected and the attached sheet has been signed and turned in to payroll by the Activities Director.

I hereby accept the assignment as indicated:

  
\_\_\_\_\_  
Coach's Signature

12-9-2022  
\_\_\_\_\_  
Date

**THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.**

In Witness thereof, on behalf of the school district, we have subscribed our signatures this \_\_\_\_\_ day of \_\_\_\_\_, 2022. Ind. District No. 424

\_\_\_\_\_  
Chairperson's Signature

\_\_\_\_\_  
Clerk's Signature

LESTER PRAIRIE PUBLIC SCHOOL  
SCHOOL DISTRICT 424  
131 North Hickory Street  
Lester Prairie, MN 55354-0158  
(320)395-2521 FAX (320)395-4204

**EXTRA CURRICULAR CONTRACT**  
**LESTER PRAIRIE ISD #424**  
**2022-2023**

DATE: 12/1/22

The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the \_\_\_\_\_ day of \_\_\_\_\_, 2022, enters into this agreement with **Ben Machamehl** for the following extra curricular assignment:

Varsity Baseball Coach BA-5 (10% @ \$45,561.00)

For this assignment you will be paid a total of \$4,556.00 **\*In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the season after all equipment and student fees have been collected and the attached sheet has been signed and turned in to payroll by the Activities Director.

I hereby accept the assignment as indicated:

Ben Machamehl  
Coach's Signature

12/2/22  
Date

**AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.**

In Witness thereof, on behalf of the school district, we have subscribed our signatures this \_\_\_\_\_ day \_\_\_\_\_, 2022. Ind. District No. 424

\_\_\_\_\_  
Chairperson's Signature

\_\_\_\_\_  
Clerk's Signature

LESTER PRAIRIE PUBLIC SCHOOL  
SCHOOL DISTRICT 424  
131 North Hickory Street  
Lester Prairie, MN 55354-0158  
(320)395-2521 FAX (320)395-4204

**EXTRA CURRICULAR CONTRACT**  
**LESTER PRAIRIE ISD #424**  
**2022-2023**

DATE: 12/1/22

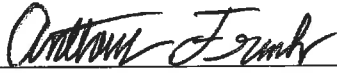
The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the \_\_\_\_\_ day of \_\_\_\_\_, 2022, enters into this agreement with **Anthony Frank** for the following extra curricular assignment:

\_\_\_\_\_ JV Baseball Coach BA-6 (7% @ \$46,486.00) \_\_\_\_\_

For this assignment you will be paid a total of \$3,254.00 **\*In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the season after all equipment and student fees have been collected and the attached sheet has been signed and turned in to payroll by the Activities Director.

I hereby accept the assignment as indicated:

  
Coach's Signature

12-9-2022  
Date

**AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.**

In Witness thereof, on behalf of the school district, we have subscribed our signatures this \_\_\_\_\_ day of \_\_\_\_\_ 2022. Ind. District No. 424

\_\_\_\_\_  
Chairperson's Signature

\_\_\_\_\_  
Clerk's Signature

WHITE – School Board's Copy  
GREEN – Teacher's Copy (to be returned after school board approval)

LESTER PRAIRIE PUBLIC SCHOOL  
SCHOOL DISTRICT 424  
131 North Hickory Street  
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(320)395-2521 FAX (320)395-4204

**EXTRA CURRICULAR CONTRACT**  
**LESTER PRAIRIE ISD #424**  
**2022-2023**

DATE: 12/1/22

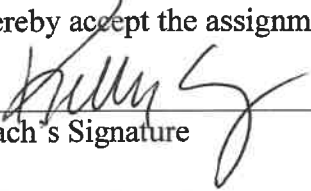
The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the \_\_\_\_\_ day of \_\_\_\_\_, 2022 enters into this agreement with **Kelly Elling** for the following extra curricular assignment:

\_\_\_\_\_  
Varsity Softball Coach BA-11 (10% @ \$51,102.00)

For this assignment you will be paid a total of \$5,110.00. **\*In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the season after all equipment and student fees have been collected and the attached sheet has been signed and turned in to payroll by the Activities Director.

I hereby accept the assignment as indicated:

  
\_\_\_\_\_  
Coach's Signature

\_\_\_\_\_  
Date 12-1-22

**AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.**

In Witness thereof, on behalf of the school district, we have subscribed our signatures this \_\_\_\_\_ day \_\_\_\_\_, 2022. Ind. District No. 424

\_\_\_\_\_  
Chairperson's Signature

\_\_\_\_\_  
Clerk's Signature

WHITE – School Board's Copy  
GREEN – Teacher's Copy (to be returned after school board approval)

LESTER PRAIRIE PUBLIC SCHOOL  
SCHOOL DISTRICT 424  
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**EXTRA CURRICULAR CONTRACT**  
**LESTER PRAIRIE ISD #424**  
**2022-2023**

DATE: 12/1/22


The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the \_\_\_\_\_ day of \_\_\_\_\_, 2022, enters into this agreement with **Mike Bjork** for the following extra curricular assignment:

JV Softball Coach BA-1 (7% @ \$41,866.00)

For this assignment you will be paid a total of \$2,931.00. **\*In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the season after all equipment and student fees have been collected and the attached sheet has been signed and turned in to payroll by the Activities Director.

I hereby accept the assignment as indicated:

  
Coach's Signature

12/2/2022  
Date

**AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.**

In Witness thereof, on behalf of the school district, we have subscribed our signatures this \_\_\_\_\_ day of \_\_\_\_\_, 2022. Ind. District No. 424

\_\_\_\_\_  
Chairperson's Signature

\_\_\_\_\_  
Clerk's Signature

LESTER PRAIRIE PUBLIC SCHOOL  
SCHOOL DISTRICT 424  
131 North Hickory Street  
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(320)395-2521 FAX (320)395-4204

**EXTRA CURRICULAR CONTRACT**  
**LESTER PRAIRIE ISD #424**  
**2022-2023**

DATE: 12/1/22

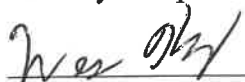
The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the \_\_\_\_\_ day of \_\_\_\_\_, 2022, enters into this agreement with **Wes Kapping** for the following extra curricular assignment:

Head Track Coach BA-8 (10% @ \$48,331.00)

For this assignment you will be paid a total of \$ \$4,833.00. **\*In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the season after all equipment and student fees have been collected and the attached sheet has been signed and turned in to payroll by the Activities Director. At the end of the season and after inventory has been done any lost uniforms will be deducted from the amount above.

I hereby accept the assignment as indicated:

  
Coach's Signature

12-5-22  
Date

**AFTER VERIFYING THAT YOUR PLACEMENT, PERCENTAGE, AND SALARY ARE CORRECT, THIS FORM IS TO BE RETURNED TO THE SUPERINTENDENT WITHIN TEN (10) DAYS OF RECEIPT.**

In Witness thereof, on behalf of the school district, we have subscribed our signatures this \_\_\_\_\_ day of \_\_\_\_\_, 2022. Ind. District No. 424

\_\_\_\_\_  
Chairperson's Signature

\_\_\_\_\_  
Clerk's Signature

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SCHOOL DISTRICT 424  
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**EXTRA CURRICULAR CONTRACT**  
**LESTER PRAIRIE ISD #424**  
**2022-2023**

DATE: 12/1/22

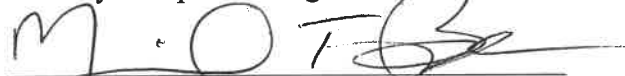
The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the \_\_\_\_\_ day of \_\_\_\_\_, 2022, enters into this agreement with **Mike Bjork** for the following extra curricular assignment:

Trapshooting Coach BA-10 (4% @ \$50,178.00)

For this assignment you will be paid a total of \$2,007.00. **\*In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the season after all equipment and student fees have been collected and the attached sheet has been signed and turned in to payroll by the Activities Director.

I hereby accept the assignment as indicated:

  
Coach's Signature

12/02/2022  
Date

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In Witness thereof, on behalf of the school district, we have subscribed our signatures this \_\_\_\_\_ day of \_\_\_\_\_, 2022. Ind. District No. 424

\_\_\_\_\_  
Chairperson's Signature

\_\_\_\_\_  
Clerk's Signature

WHITE – School Board's Copy  
GREEN – Teacher's Copy (to be returned after school board approval)

LESTER PRAIRIE PUBLIC SCHOOL  
SCHOOL DISTRICT 424  
131 North Hickory Street  
Lester Prairie, MN 55354-0158  
(320)395-2521 FAX (320)395-4204

**EXTRA CURRICULAR CONTRACT**  
**LESTER PRAIRIE ISD #424**  
**2022-2023**

DATE: 12/1/22


The School Board of Independent School District No. 424 of the State of Minnesota, Lester Prairie, Minnesota, at a meeting on the \_\_\_\_\_ day of \_\_\_\_\_, 2022, enters into this agreement with Arlyn DeBruyckere for the following extra curricular assignment:

Assistant Trapshooting Coach BA-5 (2% @ \$45,561.00)

For this assignment you will be paid a total of \$911.00. **\*In those years when negotiations have not been completed, salary amounts will be adjusted to reflect changes governed by the Master Agreement, if any.**

This amount will be paid as follows: To be paid at the end of the season after all equipment and student fees have been collected and the attached sheet has been signed and turned in to payroll by the Activities Director.

I hereby accept the assignment as indicated:

  
\_\_\_\_\_  
Coach's Signature

12/03/2022  
\_\_\_\_\_  
Date

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In Witness thereof, on behalf of the school district, we have subscribed our signatures this \_\_\_\_\_ day of \_\_\_\_\_, 2022. Ind. District No. 424

\_\_\_\_\_  
Chairperson's Signature

\_\_\_\_\_  
Clerk's Signature

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GREEN – Teacher's Copy (to be returned after school board approval)