

Independent School District #361

1515 11th Street, International Falls, MN 56649-2501 www.isd361.k12.mn.us

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September 15, 2025

TO: Beth Shermoen, Superintendent

FROM: Lauren Syrup, CESO Business Manager

SUBJECT: 2025 Pay 2026 Levy Certification

All school districts must certify a proposed levy to the home county auditor by September 30th every year. Since school board action is required to approve the proposed levy before the deadline to make changes to the proposed levy certification, the school board can certify the proposed levy at the 'maximum' level which will allow for any corrections/changes in the levy totals between now and December's final certification to be made without recertification. The final levy certification in December will require a specific dollar amount. The deadline for submission of the proposed levy certification form to the County, as well as MDE, is September 30, 2026.

The levy certification proposed this evening impacts taxes payable in calendar year 2027, which the district will receive in fiscal year (FY) 2027-28. We have included a levy comparison document, summarizing the change in major line items from FY27 to FY28. The preliminary levy increase for taxes payable in 2027 is currently estimated at 8.49% with modifications still in play being worked through by the state.

At the December board meeting, we will go much deeper into the positive and negative adjustments, tax impact for residents, and FY27 budget information.

It is recommended that the School Board of ISD361 certify the proposed Levy for taxes payable in 2027 as a 'maximum' levy amount, as presented.
