

2025 PAY 2026 TRUTH IN TAXATION HEARING

7:00P.M.

December 8, 2025

District Board Room

Maple Lake High School

Maple Lake, MN 55358

For the School Year:

July 1, 2025 – June 30, 2026

MINNESOTA STATE LAW REQUIRES:


A Public Meeting...

- ▶ Between November 24th & December 30th
- ▶ After 6:00 p.m.
- ▶ May be part of regularly scheduled meeting
- ▶ Must allow for public comments

...and Presentation of:

- ▶ Current year budget
- ▶ Prior year actual revenue & expenditures
- ▶ Proposed property tax levy including % increase/decrease
- ▶ Specific purposes & reasons taxes are being increased/decreased

HEARING AGENDA

- ▶ Fund Account Overview
 - ▶ Budget Overview
 - ▶ Key Steps in the Process
 - ▶ School District Levy Cycle
 - ▶ Breakout of Levy
 - ▶ Changes in Proposed Property Tax Levy
 - ▶ How are the Taxes Spent?
 - ▶ Public Comments & Questions
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FUND ACCOUNT OVERVIEW

FUND 1

GENERAL FUND

General Instruction and Related Expenses
Extra-Curricular Activities
Federal and State Instructional Programs
Repair and Maintenance of Buildings & Grounds

TRANSPORTATION OPERATIONS

Transportation of Students to and from School

CAPITAL EXPENDITURES

Building Improvements
Equipment Purchases
Health and Safety Expenditures
Long-Term Facilities Maintenance Projects



FUND ACCOUNT OVERVIEW

FUND 2

FOOD SERVICE

School Lunch Program

FUND 4

COMMUNITY SERVICE FUND

Early Childhood Family Education Programs

Preschool and Enrichment Programs

Adult Continuing Education Classes

Youth and Adult Recreation Programs

Before and After School Programs

FUND 7

DEBT SERVICE FUND

Repayment of Bond Principal and Interest

FUND 8

TRUST FUND

Award of Scholarships for Students

FUND 45

OPEB TRUST FUND

Retiree Health Benefits





Division of School Finance
400 NE Stinson Blvd.
Minneapolis, MN 55413

District Revenues and Expenditures Budget for Fiscal Year (FY) 2025 and FY 2026

ED-00110-48

General Information: Minnesota Statutes 2024, section 123B.10, requires that every school board shall publish the subject data of this report.

District Name:	Maple Lake Public Schools					District Number:	0881-01
Fund	FY 2025 Beginning Fund Balances	FY 2025 Actual Revenues and Transfers In	FY 2025 Actual Expenditures and Transfers Out	June 30, 2025 Actual Fund Balances	FY 2026 Budget Revenues and Transfers In	FY 2026 Budget Expenditures and Transfers Out	June 30, 2026 Projected Fund Balances
General Fund/Restricted	\$ 1,112,914	\$ 1,134,475	\$ 1,178,414	\$ 1,068,975	\$ 1,068,582	\$ 1,021,727	\$ 1,115,830
General Fund/Other	\$ 3,312,366	\$ 10,660,247	\$ 11,202,510	\$ 2,770,103	\$ 10,609,656	\$ 11,576,961	\$ 1,802,798
Food Service Fund	\$ 408,985	\$ 705,479	\$ 597,527	\$ 516,937	\$ 683,025	\$ 689,045	\$ 510,917
Community Service Fund	\$ 424,301	\$ 661,157	\$ 630,202	\$ 455,256	\$ 591,851	\$ 657,563	\$ 389,544
Building Construction Fund	\$ 8,009,489	\$ 191,683	\$ 6,132,326	\$ 2,068,846	\$ 18,000	\$ 102,500	\$ 1,984,346
Debt Service Fund	\$ 357,232	\$ 1,987,006	\$ 1,894,002	\$ 450,236	\$ 1,964,201	\$ 1,970,350	\$ 444,087
Trust Fund	\$ 24,478	\$ 29,350	\$ 26,950	\$ 26,878	\$ 15,000	\$ 15,000	\$ 26,878
Internal Service Fund	\$ -			\$ -			\$ -
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Irrevocable Trust Fund	\$ 737,557	\$ 56,011	\$ 82,794	\$ 710,773	\$ 88,875	\$ 95,062	\$ 704,586
OPEB Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total - All Funds	\$ 14,387,322	\$ 15,425,408	\$ 21,744,726	\$ 8,068,004	\$ 15,039,190	\$ 16,128,208	\$ 6,978,986
Long-Term Debt			Current Statutory Operating Debt per Minnesota Statutes, section 123B.81				
Outstanding July 1, 2024	\$ 15,780,000		Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2025			\$0	
Plus: New Issues							
Less: Redemreed Issues	\$ 1,005,000		Cost per student - Average Daily Membership (ADM) 06/30/2025				
Outstanding June 30, 2025	\$ 14,775,000						
Short-Term Debt			Total Operating Expenditures			\$ 13,105,332.66	
Certificates of Indebtedness	\$ -		FY 2025 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM			739.66	
Other Short-Term Indebtedness	\$ -	FY 2025 Operating Cost per ADM			\$ 17,718.05		

The complete budget may be inspected upon request to the superintendent.

Comments:

This is the original FY 2026 budget approved by the board in June. It is currently being revised.

* Other Post-Employment Benefits (OPEB)

BUDGET OVERVIEW

REVENUES

	Audited 24-25	Budget 25-26	Change
REVENUES:			
General Fund	11,794,722	11,678,238	
Food Service Fund	705,479	683,025	
Community Service Fund	661,157	591,851	
Construction Fund	191,683	18,000	
Debt Service Fund	1,987,006	1,964,201	
Trust (Scholarship) Fund	29,350	15,000	
OPEB Trust	56,011	88,875	
TOTAL REVENUE	15,425,408	15,039,190	-3%


BUDGET OVERVIEW

Expenditures

	Audited 24-25	Budget 25-26	Change
EXPENDITURES:			
General Fund	12,380,924	12,598,688	
Food Service Fund	597,527	689,045	
Community Service Fund	630,202	657,563	
Construction Fund	6,132,326	102,500	
Debt Service Fund	1,894,002	1,970,350	
Trust (Scholarship) Fund	26,950	15,000	
OPEB Trust	82,794	95,062	
TOTAL EXPENDITURES	21,744,726	16,128,208	-26%

MINNESOTA SCHOOL DISTRICT PROPERTY TAXES

➤ **KEY STEPS IN THE PROCESS**

- Step 1 The County Assessor determines the estimated market value for each parcel of property in the county
 - Step 2 The Legislature sets the formulas for tax capacity
 - Step 3 The County Auditor calculates the tax capacity for each parcel of property in the county as well as the total tax capacity for each school district
 - Step 4 The Legislature sets the formulas which determine school district levy limits
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MINNESOTA SCHOOL DISTRICT PROPERTY TAXES

- Step 5 The Minnesota Department of Education calculates detailed levy limits for each school district, based on the formulas approved by the Legislature.
- Step 6 The School Board adopts a proposed levy in September, based on limits set in Step 5. After a public hearing, the board adopts a final levy in December.
- Step 7 The County Auditor divides the final levy (step 6) by the district's total tax capacity (step 3) to determine the tax rate needed to raise the proper levy amount. The auditor then multiplies this tax rate times each property's tax capacity, to determine the school tax for that property.

TAX LEVY CALENDAR

July, 2025

Set dates and location of levy hearing

September, 2025

Certify proposed levy (1)

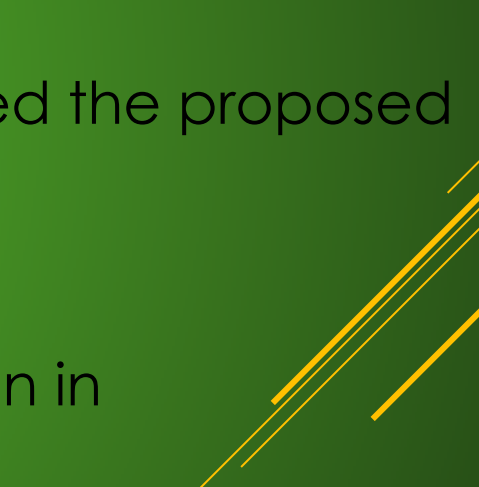
November, 2025

County mails levy notices to property owners

December, 2025

Public hearing on levy
Certify final tax levy (2)

TAX LEVY CALENDAR

- (1) Except for new voter approved tax levies (at the November election), the final levy cannot exceed the proposed levy certified in September
 - (2) The certification of the levy in December is the culmination of a five month process which began in August
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SCHOOL DISTRICT LEVY CYCLE

[illegible]

DETAILED BREAKOUT OF LEVY

	2024 Pay 2025 Levy	2025 Pay 2026 Levy
General Fund		
General Referendum	633,582.02	623,802.00
Local Optional	588,231.53	541,011.93
Equity	112,005.18	106,786.48
Abatement	12,108.49	1,051.83
Re-employment	-1,779.21	7,923.25
Safe Schools	30,207.24	29,556.36
Career & Tech	18,038.43	34,207.66
Other Post Employment benefits	55,957.00	57,430.00
Long-Term Facilities Maintenance	176,003.66	156,727.07
Building/Land Lease	65,523.01	86,715.36
Q-comp Levy	68,071.40	67,864.16
Operating capital	<u>112,915.40</u>	<u>119,200.42</u>
TOTAL GENERAL FUND	1,870,864.15	1,832,276.52

DETAILED BREAKOUT OF LEVY

	2024 Pay 2025 Levy	2025 Pay 2026 Levy
Community Service		
Basic Community Education	37,784.96	37,407.51
Early Childhood Family Education	22,868.14	18,909.13
Home Visiting	658.31	886.09
Extended Day – Disabled	18,448.50	16,261.86
Abatement Adjustment	510.2	45.63
TOTAL COMMUNITY SERVICE FUND	80,270.11	73,510.22

DETAILED BREAKOUT OF LEVY

	2024 Pay 2025 Levy	2025 Pay 2026 Levy
Debt Service		
Initial Debt Service	611,129.44	602,113.91
Reduction for Debt Service	-132,946.75	-90,999.86
LTFM Debt Service	<u>1,382,234.31</u>	<u>1,297,125.05</u>
Total Debt Service	1,860,417.00	1,808,239.10

CHANGE IN PROPOSED SCHOOL PROPERTY TAX LEVY

	2025 Levy	2026 Levy	Change
Property Taxes Determined By Legislation			
General Fund	1,870,864.15	1,832,276.52	-2.06%
Community Service Fund	80,270.11	73,510.22	-8.42%
Debt Service Fund	1,860,417.00	1,808,239.10	-2.80%
Percentage Increased (Decreased)	3,811,551.26	3,714,025.84	-2.56%

Proposed Property Taxes and Meetings by Jurisdiction for Your Property

Contact Information	Meeting Information	Actual 2025	Proposed 2026
STATE GENERAL TAX	NO MEETING REQUIRED	\$0.00	\$0.00
LAKE IMPROVEMENT DISTRICT	NO MEETING REQUIRED	\$0.00	\$0.00
WRIGHT COUNTY 3650 BRADDOCK AVE NE BUFFALO MN 55313 763-682-7578 WWW.WRIGHTCOUNTYMN.GOV	DEC 11 AT 6:00PM GOVERNMENT CENTER COUNTY BOARD ROOM 3650 BRADDOCK AVE NE BUFFALO MN 55313 EMAIL BUDGET QUESTIONS TO: FINANCE.BUDGET@WRIGHTCOUNTYMN.GOV	\$1,364.44	\$1,408.98
CITY OF MAPLE LAKE CITY OF MAPLE LAKE 10 MAPLE AVE S PO BOX 757 MAPLE LAKE MN 55358 320-963-3611 HTTPS://CI.MAPLE-LAKE.MN.US	DEC 2 AT 6:00 PM MAPLE LAKE CITY HALL COUNCIL CHAMBERS 10 MAPLE AVE S MAPLE LAKE MN 55358	\$2,259.28	\$2,259.94
SD 0881 MAPLE LAKE SD 0881 MAPLE LAKE 200 HIGHWAY 55 E MAPLE LAKE MN 55358 320-963-3171 WWW.MAPLELAKE.K12.MN.US	DEC 8 AT 7:00 PM MAPLE LAKE HIGH SCHOOL BOARD ROOM 200 HIGHWAY 55 E MAPLE LAKE MN 55358 Voter Approved Levies Other Levies	\$505.44 \$998.84	\$498.64 \$952.44
SPECIAL TAXING DISTRICTS	NO MEETING REQUIRED	\$0.00	\$0.00
TAX INCREMENT TAX	NO MEETING REQUIRED	\$0.00	\$0.00

PROPOSED TAXES 2026

THIS IS NOT A BILL. DO NOT PAY.

Step
1

VALUES AND CLASSIFICATION

Taxes Payable Year	2025	2026
Estimated Market Value	394,600	410,500
Homestead Exclusion	11,036	9,605
Other exclusion:	0	0
Taxable Market Value	383,564	400,895
Class	RES HSTD	RES HSTD

Step
2

PROPOSED TAX

Property Taxes Before Credits	\$5,120.00
School Building Bond Credit	\$0.00
Agricultural Market Value Credit	\$0.00
Other Credits	\$0.00
Property Taxes After Credits	\$5,120.00

Step
3

PROPERTY TAX STATEMENT Coming in Spring of 2026

The time to provide feedback on
PROPOSED LEVIES is NOW

It is too late to appeal your value without going to Tax Court.

HOW ARE YOUR 2026 LOCAL SCHOOL PROPERTY TAXES SPENT?

General Fund

49%

Levy to operate the district, as well as Transportation, Equipment, Facilities, and Health & Safety/LTFM

Community Education

2%

Levy for Community Education Programs

Debt Service

49%

Levy for repayment of principal and interest on district debt

Total Levy

100%



QUESTIONS?

Mike Rowe, Superintendent of Schools
320-963-3114

Lisa Rademacher, Finance Manager
320-963-7491

