



Board Meeting Date: 9/8/2025

Title: Preliminary Certification of Property Taxes Payable in 2026

Type: Discussion

Presenter(s): Mert Woodard – Director, Finance & Operations

Description: Minnesota law requires school districts to certify their proposed tax levy payable in 2026 to the county auditor on or before September 30, 2025. The process involves the District administration inputting information to various Minnesota Department of Education (“MDE”) systems including but not limited to enrollment data, long-term facilities maintenance information, principal and interest information on outstanding general obligation debt, building lease payment for prior and future years, etc.

The MDE is still in the process of providing districts with initial levy reports. The District administration will recommend at a subsequent meeting and before the deadline that the Board of Education levy the maximum amount in all funds. If the Board approves the maximum allowed, the county auditor will automatically include any positive adjustments to the levy after the date the preliminary levy is certified. Otherwise, the final levy amount cannot exceed the preliminary levy amount, except for some very limited exceptions. The Board retains the authority to lower the amount of the levy before final certification in December 2025.

A detailed, written analysis of the preliminary levy and all revenue components will be discussed at the Finance & Facilities Committee of the Board and at a September Special Meeting.

Recommendation: There is no recommended action at this time.

Desired Outcomes from the Board: Review the enclosed information and prepare to discuss the preliminary levy certification process with the administration.

Attachments:

1. Slide Deck – Preliminary Levy Certification Process