

**School Board Meeting:**

**December 8, 2025**

**Subject:**

Certify 2025 Payable 2026 Levy

**Presenter:**

**Ryan L. Tangen, Director  
Finance and Operations**

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**SUGGESTED SCHOOL BOARD ACTION:**

Recommendation to approve the 2025 Payable 2026 tax levy in the following amount:

General	\$13,283,389.33
Community Education	\$ 509,622.53
Debt Service	<u>\$ 8,413,782.74</u>
Total	<u>\$22,206,794.60</u>

**DESCRIPTION:**

The recommended levy total of \$22,206,794.60 represents a decrease of \$125,579.92, or 0.56%, compared to the prior year's levy. The district's estimated referendum market value increased by 5.53% while the estimated net tax capacity value increased by 4.77%. As a result, residential homestead property valued at \$300,000 is expected to see a decrease of \$68 per year in school district property taxes.

The General Fund levy is primarily driven by enrollment-based levies and prior-year levy adjustments. While most levy categories decreased due to lower enrollment, these reductions were offset by the new roofing levy authorized under Long-Term Facilities Maintenance (LTFM). The Community Education levy decreased due to higher equalization aid and prior-year adjustments. The Debt Service levy also decreased, reflecting changes in annual debt obligations and an offset from excess fund balance resulting from closing out remaining debt.

**ATTACHMENT(S):**

- None