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To: Dr. Dave Palzet, Superintendent

From: Griffin L. Sonntag, Assistant Superintendent for Finance and Operations

Date: December 3, 2025

RE: Levy Year 2025 Final Tax Levy

## **Objective:**

To present the final 2025 tax levy and recommend Board of Education approval

## **Background and Information:**

There were no changes in the final 2025 levy since the proposed 2025 tax levy was presented on November 19, 2025.

As outlined last month, the tax levy is an annual request by the District for property taxes to fund part of the District's operating funds. The maximum revenue the district can generate for operating funds from the 2025 levy is the current year's CPI growth of 2.9% multiplied by the 2024 final tax extension of \$15,993,838 plus the estimated Equalized Assessed Value (EAV) of new construction, multiplied by the limiting rate. The total levy request, including bond and interest, is \$16,764,289.

Historically, when CPI has been less than the capped amount of 5%, Pleasantdale School District 107 has requested a levy amount equal to 4.95% and conducted a voluntary Truth in Taxation hearing to foster transparency in the levy process. With estimated new construction growth for Pleasantdale SD 107 being 0.52%, along with the CPI of 2.9%, together, these will generate a potential tax revenue growth of 3.42%. However, it is recommended to continue to request the 4.95% again this year to ensure the district captures all the tax revenue the law permits. Remember, the district will only get CPI (2.9%) plus the unknown new construction amount. Including the bond and interest levy, the total aggregate levy request is \$16,764,289, an increase of 4.82%.

## **Administration Recommendations:**

Approve the final 2025 tax levy and all associated resolutions, as presented.