



A World-Class Community of Learners

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*Fridley Public Schools is committed to creating a welcoming, respectful environment that provides an equitable and inclusive education for each student, staff and community member by ensuring that opportunities, access, and resources are aligned to support the growth and academic achievement of each student.*

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## **998 Education Tax Levies**

### **I. Purpose**

The purpose of this policy is to define the authority of the school district, through its School Board, to raise funds for the operation and maintenance of its schools, and the authority to manage and expend such funds under Minnesota state statute.

### **II. General Statement of Policy**

The School Board must provide, by levy of tax, necessary funds for: the conduct of schools, the payment of indebtedness, and all proper expenses of the district. In accordance with state statute, the district must annually notify the commissioner of education of proposed levies and final levies certified.

### **III. Definitions**

A. Levies include but are not limited to:

1. Bond Levies can be used for the repayment of principal and interest on long term debt instruments issued to fund the construction of or the addition to school district buildings and cannot be used for operating expenses as described under the operating levies.
2. Operating Levies can be used to pay for any operational expense of the district including: teacher salaries, classroom supplies, utilities and transportation.
3. Capital Project Levies can be used for specific capital projects such as technology equipment.

B. “School Board” means the governing body of the school district.

### **III. Funds for which taxes may be levied include:**

- A. General Fund
- B. Community Service
- C. Debt Redemption
- D. Other general and specifically defined purposes in accordance with state statutes

### **IV Responsibility**



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- A. The director of finance and operations will work with the superintendent in establishing levy amounts and in recommending such amounts to the School Board.
- B. Levy limitations for school districts are established in state statute and calculated by the Minnesota Department of Education.
- C. Referendums may be called by the School Board.
- D. Referendums may be called by the School Board upon petition of the electorate in accordance with state statutes.
- E. The School Board directs the superintendent or a designee to keep the board informed of the current levy amounts in accordance with Minnesota statutes.

**Legal References:** Minn. Stat. § 123B.02 Subd 8 (General Powers of Independent School Districts)  
Minn. Stat. § 123B.62 (Capital Project Referendum)  
Minn. Stat. § 126C.48 (Levy Procedure)  
Minn. Stat. § 126C.63 (Definitions)  
Minn. Stat. 475.58 (Obligations; Elections to Determine Issue)  
Minn. Stat. 475.61 (Tax Levies)

**School Board Action:**  
Adopted June 17, 2008  
Revised February 21, 2023