SOUTH WASHINGTON COUNTY SCHOOLS
SCHOOL BOARD
7362 East Point Douglas Rd S.
Cottage Grove, MN 55016

ADMINISTRATIVE REPORT

DATE:	September 18, 2025
TOPIC:	7.2 – Preliminary Levy for Pay 2026
PRESENTER:	Kris Blackburn, Director of Business Services
REFERENCE TO POLICY/STATUTE:	Policy 701

A. **PURPOSE OF REPORT**

a. Each year the School Board must approve a preliminary levy by September 30.
b. The levy provides about 26% of the district's general fund revenue and 30% of the district's total revenue.
c. The School Board has been provided with an explanation of the different levies the district will have.
d. Beginning on September 8th, the Minnesota Department of Education (MDE) provides preliminary levy reports which change regularly.
e. A report with preliminary levy information will be attached next week. As noted, these amounts will continue to change.
f. The School Board will be asked to approve a "maximum" preliminary levy. This allows us to reflect any adjustments to our levy from MDE. After September 30th, levies may go down, but they may not go up.
g. The School Board will hold a Truth in Taxation hearing and approve the final levy In December.

B. **RECOMMENDATION**

a. Administration recommends approval of the "maximum" preliminary levy.

C. **CONNECTION TO STRATEGIC PRIORITY**

a. Student Experience
b. Student Pathways and Supports
c. Operations, Staffing, and Finance

South Washington County Schools

Preliminary Levy Payable in 2026 Information

As of 9.15.2025
Data provided by Minnesota Department of Education (MDE)

Fund Levy Category	Proposed Levy Payable in 2026	Certified Levy Payable in 2025	$ Change	% Change
General Fund				
Referendum	$ 44,581,671	$ 42,366,981	$ 2,214,690	5.0%
Local Optional Revenue	14,418,396	14,669,612	(251,216)	-1.7%
Equity	1,612,084	1,698,888	(86,804)	-5.4%
Transition	188,338	185,219	3,119	1.7%
Operating Capital	2,167,864	2,261,780	(93,917)	-4.3%
Capital Projects Levy	5,617,191	5,672,480	(55,289)	-1.0%
ATPPS	1,832,985	1,733,830	99,155	5.4%
Achievement & Integration	1,049,597	1,030,035	19,562	1.9%
Reemployment	180,456	(165,769)	346,225	191.9%
Safe School	741,780	738,945	2,835	0.4%
Safe Schools Intermediate	309,075	307,894	1,181	0.4%
Career and Technical	872,854	691,241	181,613	20.8%
OPEB	1,129,997	983,959	146,038	12.9%
Long-Term Facilities	6,642,287	12,782,761	(6,140,474)	-92.4%
Lease	3,427,629	4,667,685	(1,240,056)	-36.2%
Abatements Adjustment	391,580	141,831	249,749	63.8%
Total, General Fund	**$ 85,163,786**	**$ 89,767,372**	**$ (4,603,587)**	**-5.4%**
Community Service Fund				
Basic Community Education	$ 688,008	$ 765,932	$ (77,925)	-11.3%
Early Childhood Family Education	343,517	463,550	(120,033)	-34.9%
Home Visiting	16,145	16,958	(812)	-5.0%
Adults w/Disabities	10,998	12,309	(1,311)	-11.9%
School Age Care	1,754,333	1,437,030	317,303	18.1%
Abatements Adjustment	8,789	3,199	5,590	63.6%
Total, Community Service Fund	**$ 2,821,789**	**$ 2,698,978**	**$ 122,811**	**4.4%**
Debt Service Fund				
Debt Service	$ 45,239,892	$ 37,476,347	$ 7,763,545	17.2%
Reduction for Debt Excess	(1,824,408)	(1,859,447)	35,039	-1.9%
Abatements Adjustment	183,284	63,108	120,176	65.6%
Total, Debt Service Fund	**$ 43,598,767**	**$ 35,680,007**	**$ 7,918,760**	**18.2%**
Total Levy, All Funds	**$ 131,584,342**	**$ 128,146,357**	**$ 3,437,985**	**2.6%**
Property Valuation Information				
Taxable Market Value	$ 18,218,293,300	$ 18,518,113,850	$ (299,820,550)	-1.6%
Referendum Market Value	18,286,837,000	18,430,301,900	(143,464,900)	-0.8%
Tax Capacity	210,539,402	212,611,706	(2,072,304)	-1.0%