



# Truth in Taxation 2025 Levy Payable in 2026

Kristen Hoheisel  
*Chief Financial Officer*

*December 1, 2025*

# Truth in Taxation Requirements

- Discussion of proposed property tax levy for taxes payable in 2026
- Current year budget must be discussed
- Levy may be adopted at same meeting
- Must allow for public comment and question

- *Minnesota Statute 275.065*



# School District Budget

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Current School Year  
2025-2026



# School District Budget

Our school district is required to use a fund Accounting system; thus, we account for our revenues and expenditures using separate funds.

\*Funds have a tax levy component.

Fund Number	Fund Name	Common Purposes
*01	General Fund	General operating costs, such as teacher salaries, administrative costs, and textbooks and equipment.
02	Food Service Fund	Funds for nutrition programs – primarily school breakfast and lunch.
*04	Community Service Fund	Funds for community education programs, such as school readiness and adult basic education.
06	Building Construction Fund	Funds for the building construction program.
*07	Debt Service Fund	Funds to pay principal and interest on outstanding bonds.
20 & 22	Internal Service	Commonly include health and dental plans.
45	OPEB Trust	Funds used for reporting resources set aside for post-employment benefits



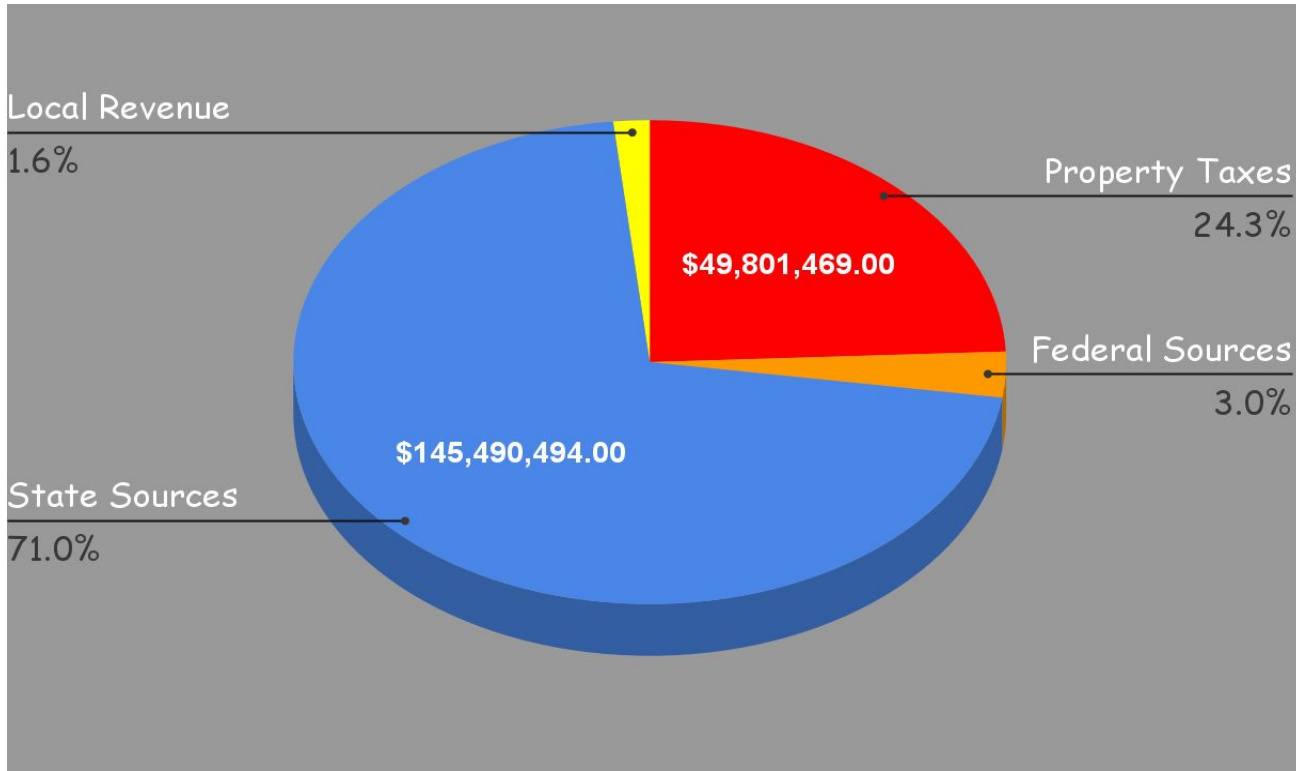
# 2025-2026 Revenue by Source

	2024-2025 Revised	2025-2026 Preliminary Budget
<b>General Fund</b>		
Property Taxes	\$50,756,201.00	\$49,801,469.00
Federal Sources	\$4,681,553.00	\$6,243,764.00
State Sources	\$142,880,096.00	\$145,490,494.00
Local Revenue	\$3,947,825.00	\$3,370,429.00
<b>Total General Fund</b>	<b>\$202,265,675.00</b>	<b>\$204,906,156.00</b>
<b>Food Service</b>	<b>\$9,382,192.00</b>	<b>\$8,864,031.00</b>
<b>Community Service</b>	<b>\$11,567,249.00</b>	<b>\$12,302,810.00</b>
<b>Building Construction</b>	<b>\$19,633,125.00</b>	<b>\$950,000.00</b>
<b>Debt Service</b>	<b>\$24,220,007.00</b>	<b>\$26,017,763.00</b>
<b>Internal Services</b>	<b>\$22,375,000.00</b>	<b>\$21,455,000.00</b>
<b>OPEB Trust</b>	<b>\$750,000.00</b>	<b>\$750,000.00</b>



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## General Fund Revenue by Source



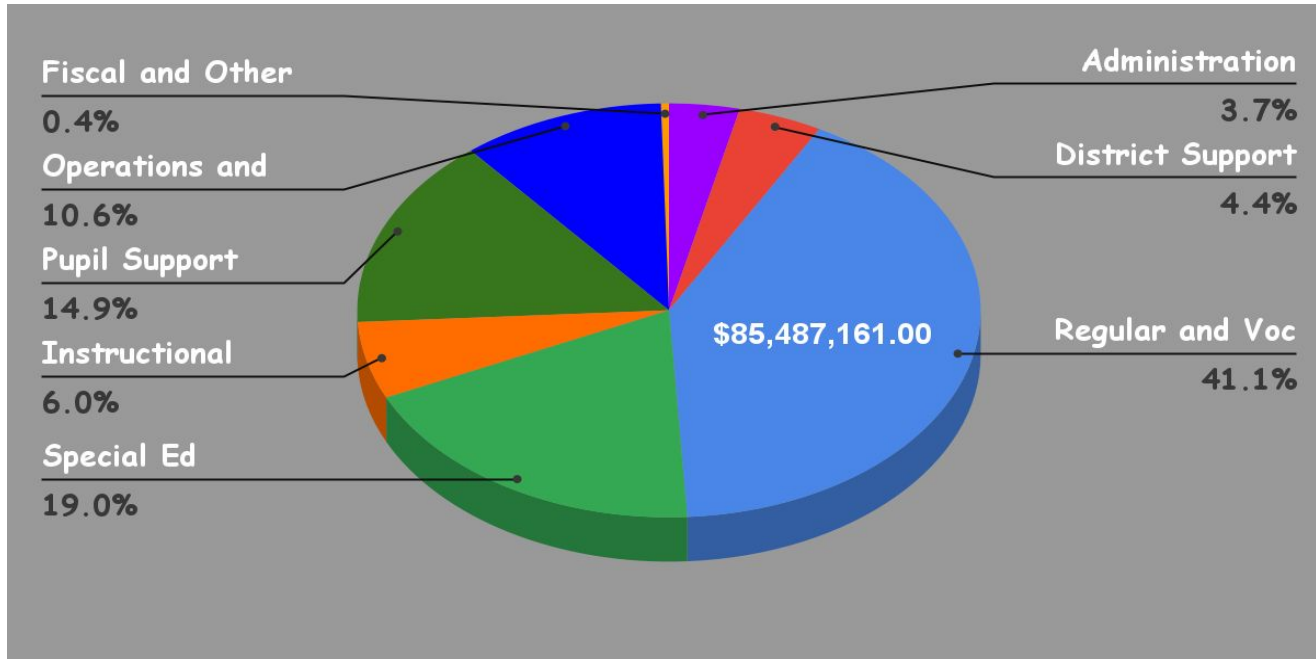


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# 2025-2026 Expenditure by Program Area

	2024-2025 Revised	2025-2026 Preliminary Budget
<b>EXPENDITURES</b>		
<b>Administration</b>	\$8,106,367.00	\$7,608,717.00
<b>District Support</b>	\$11,195,235.00	\$9,070,175.00
<b>Regular and Voc Instruction</b>	\$91,601,394.00	\$85,487,161.00
<b>Special Ed Instruction</b>	\$40,583,134.00	\$39,584,708.00
<b>Instructional Support</b>	\$13,888,257.00	\$12,555,490.00
<b>Pupil Support</b>	\$28,934,019.00	\$31,090,922.00
<b>Operations and Maintenance</b>	\$18,963,870.00	\$21,973,501.00
<b>Fiscal and Other Fixed Costs</b>	\$807,000.00	\$868,141.00
<b>Total General Fund Expenditures</b>	<b>\$214,079,276.00</b>	<b>\$208,238,815.00</b>

# 2025-2026 Expenditure by Program Area



# Authority for School Levies

A School District Tax Levy May Be Either:

Set by State Formula

or

Voter Approved



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### March 2025

Taxpayers received preliminary valuations notice from county for taxes payable the following year

### Spring/Early Summer

Local and county board of appeal and equalization meetings held providing taxpayers opportunity to challenge property valuations.

### November 10 -24, 2025

Counties deliver mailed notice of proposed property taxes to each taxpayer

### November 25 – December 30, 2025

School District holds Truth in Taxation meeting and certify final property tax levy for taxes payable in 2026

### March 2026

Taxpayers receive tax statement from counties for taxes payable in 2026

**Robbinsdale Public School District**  
**Proposed Property Tax Levy Summary by Fund**

# Levy Overview

	Final Pay 2025	Proposed Pay 2026	\$ Change	% Change
<b>General Fund (Fund 1)</b>				
Operating Referendum	24,940,428	25,161,699	221,271	0.9%
Local Optional	8,167,209	8,001,790	(165,420)	-2.0%
Equity	796,035	782,815	(13,221)	-1.7%
Transition	217,616	213,209	(4,407)	-2.0%
Capital Projects Referendum	6,995,074	6,995,662	588	0.0%
Operating Capital	1,863,961	1,805,074	(58,887)	-3.2%
Q Comp	970,686	969,924	(763)	-0.1%
Achievement and Integration	819,377	811,614	(7,763)	-0.9%
Reemployment Insurance	200,000	230,000	30,000	15.0%
Safe Schools	406,126	397,901	(8,225)	-2.0%
Safe Schools Intermediary	169,219	165,792	(3,427)	-2.0%
Career & Technical	368,193	364,117	(4,076)	-1.1%
Long Term Facilities Maintenance	2,010,365	4,422,353	2,411,988	120.0%
Building/Land Lease	3,124,915	2,977,289	(147,625)	-4.7%
<i>Adjustments and Abatements</i>	<i>(1,934,447)</i>	<i>(2,307,629)</i>	<i>(373,182)</i>	-
<b>General Fund Total Levy</b>	<b>49,114,757</b>	<b>50,991,607</b>	<b>1,876,851</b>	<b>3.8%</b>

<b>Community Service (Fund 4)</b>				
Basic Community Education	593,317	544,469	(48,847)	-8.2%
Early Childhood Education	359,637	308,262	(51,374)	-14.3%
Home Visiting	18,241	22,171	3,930	21.5%
Adults with Disabilities	9,535	8,703	(832)	-8.7%
School-age Care	1,350,000	1,496,950	146,950	10.9%
<i>Adjustments and Abatements</i>	<i>267,889</i>	<i>419,239</i>	<i>151,350</i>	<i>56.5%</i>
<b>Community Service Fund Total Levy</b>	<b>2,598,617</b>	<b>2,799,794</b>	<b>201,176</b>	<b>7.7%</b>

<b>Debt Service Fund (Fund 7)</b>				
Voter Approved Debt Service	-	-	-	0.0%
Non-Voter Approved Debt Service	24,696,172	22,559,432	(2,136,740)	-8.7%
<i>Adjustments and Abatements</i>	<i>68,592</i>	<i>172,034</i>	<i>103,442</i>	<i>150.8%</i>
<b>Debt Service Fund Total Levy</b>	<b>24,764,764</b>	<b>22,731,466</b>	<b>(2,033,298)</b>	<b>-8.2%</b>

<b>Total Property Tax Levy All Fund</b>	<b>76,478,138</b>	<b>76,522,867</b>	<b>44,729</b>	<b>0.06%</b>
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# Totals

	<b>Final</b>	<b>Proposed</b>		
	<b>Pay 2025</b>	<b>Pay 2026</b>	<b>\$ Change</b>	<b>% Change</b>
<b>General Fund</b>	\$49,114,756.79	\$50,991,607.43	\$1,876,850.64	3.82%
<b>Community Service Fund</b>	\$2,598,617.26	\$2,799,793.68	\$201,176.42	7.74%
<b>Debt Service Fund</b>	\$24,764,763.92	\$22,731,465.94	-\$2,033,297.98	-8.21%
<b>TOTAL LEVY</b>	<b>\$76,478,137.97</b>	<b>\$76,522,867.05</b>	<b>\$44,729.08</b>	<b>0.06%</b>

# Major Changes

## Operating Referendum

+\$221,271

Per pupil revenue increase due to inflation growth.

## Long Term Facilities Maintenance

+\$2,411,988

Planned paygo revenue increase to offset reduction in the debt service levy.

## Debt Service

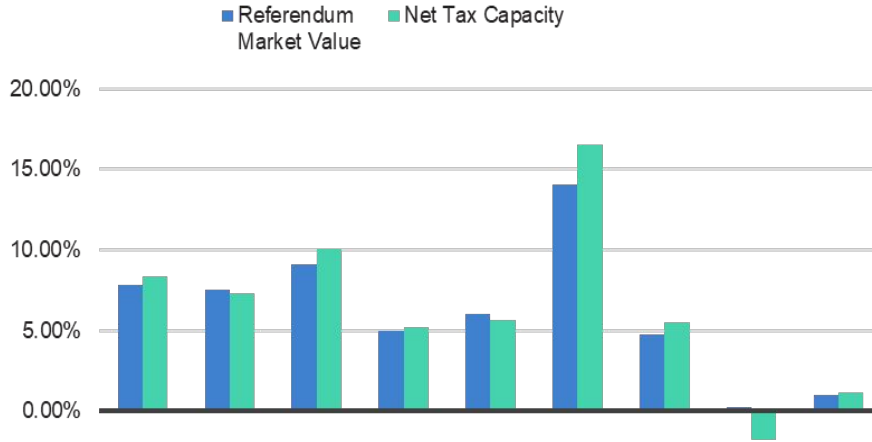
-\$2,033,298

Known debt service decrease offset by increase in LTFM paygo revenue.



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### Property Value % Increase Trend



### Referendum Market Value

**\$ 34,391,949**

*Excludes Ag Land and Seasonal Recreational property*

### Net Tax Capacity

**\$ 42,130,918**

*Most all property types pay on this amount*

### Total Pay 2026 Levy Amount:

**\$76,522,867**



# Robbinsdale Public School District

## Estimated Tax Impacts - Pay 2026 Levy Total School Taxes

Summary			
	Pay 2025	Est. Pay 2026	% Change
Referendum Market Value	\$ 14,304,725,025	\$ 14,445,597,625	0.98%
RMV Tax Rate	0.21035%	0.20713%	-1.53%
Net Tax Capacity	\$ 144,146,205	\$ 145,835,012	1.17%
NTC Tax Rate	25.38%	25.16%	-0.85%

Property Value Increase
0%

Types of Property	Pay 2025 Value	Pay 2026 Est. Value			\$ Change	% Change
			Pay 2025	Pay 2026		
Residential Homestead	\$177,100	\$177,100	\$744	\$735	(\$9)	-1.19%
	226,200	226,200	983	972	(12)	-1.18%
	275,300	275,300	1,222	1,208	(14)	-1.17%
	324,500	324,500	1,462	1,445	(17)	-1.17%
	373,600	373,600	1,701	1,681	(20)	-1.16%
	471,800	471,800	2,179	2,154	(25)	-1.16%
	570,000	570,000	2,690	2,659	(31)	-1.15%



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### Property Value Increase

4%

Types of Property	Pay 2025 Value	Pay 2026 Est. Value			\$ Change	% Change
			Pay 2025	Pay 2026		
Residential Homestead	\$177,100	\$184,184	\$744	\$769	\$25	3.38%
	226,200	235,248	983	1,015	32	3.26%
	275,300	286,312	1,222	1,261	39	3.16%
	324,500	337,480	1,462	1,507	45	3.10%
	373,600	388,544	1,701	1,753	52	3.07%
	471,800	490,672	2,179	2,245	66	3.01%
	570,000	592,800	2,690	2,778	88	3.27%



# Robbinsdale Public School District

## Estimated Tax Impacts - Pay 2026 Levy Total School Taxes


Summary			
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Net Tax Capacity	\$ 144,146,205	\$ 145,835,012	1.17%
NTC Tax Rate	25.38%	25.16%	-0.85%

Types of Property	Pay 2025 Value	Pay 2026 Est. Value			\$ Change	% Change
			Pay 2025	Pay 2026		
Residential Homestead  (Value Increase 1.8%)	\$177,100	\$180,300	\$744	\$751	\$7	0.88%
	226,200	230,300	983	992	8	0.84%
	275,300	280,300	1,222	1,232	10	0.81%
	324,500	330,300	1,462	1,473	11	0.74%
	373,600	380,300	1,701	1,714	12	0.73%
	471,800	480,300	2,179	2,195	16	0.72%
	570,000	580,300	2,690	2,713	23	0.85%
Commercial / Industrial**  (Value Increase 1.8%)	\$98,200	\$100,000	\$451	\$454	\$3	0.65%
	245,600	250,000	1,207	1,217	10	0.81%
	491,200	500,000	2,538	2,557	19	0.73%
	982,300	1,000,000	5,200	5,237	37	0.70%



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# What Variables May Cause Property Tax Increases and Decreases



**Hennepin County**  
A-600 Government Center  
300 S. Sixth Street  
Minneapolis, MN 55487-0060  
612-348-3011 [www.hennepin.us](http://www.hennepin.us)

Property ID N°

**Property taxes statement schedule**

**Step 1 Value & classification**

TAX YEAR PAYABLE CLASS:	2024 RELATIVE HMSTD	2025 RELATIVE HMSTD
Estimate Market Value:	\$263,000.00	\$255,700.00
Homestead Exclusion:	\$13,570.00	\$23,537.00
Other Exclusion/Deferral:		
Taxable Market Value:	\$249,430.00	\$232,163.00

**Step 2 Proposed levies & taxes**

2024 TAX	\$3,460.10
2025 PROPOSED	\$3,421.47
Percent change	-1.1%

Now is the time to provide feedback on proposed levies.  
It is too late to appeal your value or classification without going to Tax Court.

**Step 3 Property tax statement**  
Coming March 2025, due May 15, 2025 and October 15, 2025

**THIS IS NOT A BILL - DO NOT PAY**

Addresses for correspondence	Actual 2024	Proposed 2025	Meeting date & location
Hennepin County, A2400 300 S Sixth St Minneapolis MN 55487 612-348-3011 hennepin.us	\$893.69	\$884.47	Dec 3, 2024 6:00 PM Commissioner Board Room Hennepin County, A2400 300 S Sixth St Minneapolis MN 55487
City of CRYSTAL Crystal City Hall 4141 Douglas Dr N Crystal MN 55422 763-531-1000 crystalmn.gov	\$1,207.71	\$1,348.17	Dec 3, 2024 7:00 PM Council Chambers Crystal City Hall 4141 Douglas Dr N Crystal MN 55422
STATE GENERAL TAX			No meeting required
School District 281 Voter Approved Levy: Other Local Levies: School District Total:	\$527.20 \$659.67 \$1,183.87	\$383.75 \$227.63 \$1,011.38	Dec 2, 2024 6:00 PM Educational Service Center 4148 Winnetka Ave N New Hope MN 55427
Educational Service Center 4148 Winnetka Ave N New Hope MN 55427 763-504-9037 edake.org			

Your school district was scheduled to hold a referendum at the November general election if this referendum was approved by voters, the school district's property tax for 2025 may be higher than the proposed amount on this notice.

1. Changes in market values
2. Changes in class rates/history
3. Market value credit
4. Voter approved referendums
5. State adjustments



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# Comments or Questions ?

