Budget Advisory Council

September 9, 2026

DISTRICT196

One District. Infinite Possibilities.



Agenda

1. **Public Input (15 minutes total and each speaker up to 3 minutes)**
2. **Review Agenda and Approve May 20, 2026 Minutes**
3. **Introductions**
4. **Budget Advisory Council Leadership Discussion** – Stephanie Rudie
5. **Superintendent Updates** – Michael Bolsoni
6. **OPEB Update** – Merle Waters with Wells Fargo
7. **Bond Construction Update** – Christopher Onyango-Robshaw
8. **Levy Certification Process** – Christopher Onyango-Robshaw
9. **2025-26 Audit Update** – Danny DuChene
10. **Next Meeting** – November 18, 2026 (Joint meeting with the LAC)
11. **Adjournment**

Budget Advisory Council Leadership Discussion

Superintendent Updates

OPEB Update

Bond Construction Update

Bond Construction Update

In the Loop

Project	Progress	Key dates/items
Eastview HS - Activity Center	99%	Ribbon cutting 8/26. Final inspections
Apple Valley HS - Activity	80%	Tilework, entrance hardware, link construction
Apple Valley HS - Boiler	90%	On track for fall use
Rosemount HS	40%	Both activity center and addition/renovation progressing
Eagan HS	8%	Precast installation in progress, north lot in use
School Of Environmental Studies	98%	In use, final punch-list, inspections

Bond Construction Update

Project	Progress	Key dates/items
Rosemount MS	65%	Facility taken shape, fields in progress, on track
Scott Highlands MS	99%	In use, final punch-list, inspections
Falcon Ridge MS	99%	In use, final punch-list, inspections
Valley MS	99%	In use, final punch-list, inspections
Transition Plus - bathrooms	100%	In use
DVLC - entrance	90%	Final carpet work

Levy Certification Process

Levy Certification Process

- Levy certification – Pay 2027 levy
  - September - Preliminary levy limit set
    - Based on estimates
    - County - MDE data verification
    - Macro level computations - county level
  - December - Final levy certification
    - Accounts for election results
    - Micro level computations - property level
- Revenue - Budget impact (FY 2027-28)
  - Funds collected in May/October (2027 tax year)
  - Funds recorded in July/December (2028 fiscal year)
  - Apportionment, abatements and adjustments reflected in the following fiscal year

Levy Certification Process

	Voter Input	Aid Component
GENERAL-RMV VOTER-JOBZ EXEMPT		
Voter Approved Operating Referendum	Y	N
Local Optional Revenue (LOR)	Y	Y
GENERAL-NTC VOTER-JOBZ EXEMPT		
Capital Project Referendum (Tech-Levy)	Y	N
Operating Capital	N	Y
Alternative Teacher Compensation (Q-Comp)	N	Y
Achievement & Integration	N	Y
Reemployment Insurance	N	N
Safe Schools Levy	N	N
Ice Arena & Building leases	N	N
Career Technical	N	N
Long-Term Facilities Maintenance	N	Y
COMMUNITY SERVICE-NTC OTHER-EXEMPT		
Basic Community Education	N	Y
Early Childhood Family Education	N	Y
DEBT SERVICE-NTC VOTER-NONEXEMPT		
Debt Service	N	Y

2026-27 Audit Update

Next Meeting/Adjournment

Joint meeting with the LAC on November 18, 2026 at 6pm