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

ADMINISTRATIVE REPORT

DATE: September 24, 2026
TOPIC: 7.2 – Preliminary Levy for Pay 2027
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 25% 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 2027 Information

As of 9.21.2026
Data provided by Minnesota Department of Education (MDE)

Fund Levy Category	Proposed Levy Payable in 2027	Certified Levy Payable in 2026	$ Change	% Change
General Fund				
Referendum	$ 44,920,415	$ 44,581,671	$ 338,744	0.8%
Local Optional Revenue	14,559,679	14,418,396	141,283	1.0%
Equity	1,420,966	1,612,084	(191,118)	-13.4%
Transition	183,234	188,338	(5,104)	-2.8%
Operating Capital	2,267,955	2,167,864	100,091	4.4%
Capital Projects Levy	5,877,803	5,617,191	260,611	4.4%
ATPPS	1,709,369	1,832,985	(123,616)	-7.2%
Achievement & Integration	1,152,150	1,049,597	102,553	8.9%
Reemployment	338,830	180,456	158,374	46.7%
Safe School	738,031	741,780	(3,749)	-0.5%
Safe Schools Intermediate	307,513	309,075	(1,562)	-0.5%
Career and Technical	807,723	872,854	(65,131)	-8.1%
OPEB	841,345	1,129,997	(288,652)	-34.3%
Long-Term Facilities	11,814,492	7,188,777	4,625,715	39.2%
Lease	3,701,534	3,785,328	(83,795)	-2.3%
Lease Intermediate	1,223,420	1,325,776	(102,357)	-8.4%
Abatements Adjustment	420,943	391,580	29,363	7.0%
Total, General Fund	**$ 92,285,401**	**$ 87,393,751**	**$ 4,891,650**	**5.3%**
Community Service Fund				
Basic Community Education	$ 718,627	$ 688,008	$ 30,619	4.3%
Early Childhood Family Education	417,006	343,517	73,489	17.6%
Home Visiting	16,574	16,145	428	2.6%
Adults w/Disabities	11,487	10,998	489	4.3%
School Age Care	1,921,506	1,754,333	167,173	8.7%
Abatements Adjustment	8,338	8,789	(450)	-5.4%
Total, Community Service Fund	**$ 3,093,538**	**$ 2,821,789**	**$ 271,749**	**8.8%**
Debt Service Fund				
Debt Service	$ 42,333,699	$ 45,239,892	$ (2,906,193)	-6.9%
Reduction for Debt Excess	(2,235,565)	(1,824,408)	(411,157)	18.4%
Abatements Adjustment	173,234	183,284	(10,050)	-5.8%
Total, Debt Service Fund	**$ 40,271,368**	**$ 43,598,767**	**$ (3,327,399)**	**-8.3%**
Total Levy, All Funds	**$ 135,650,307**	**$ 133,814,308**	**$ 1,835,999**	**1.4%**
Property Valuation Information				
Taxable Market Value	$ 19,011,175,000	$ 18,518,113,850	$ 493,061,150	2.6%
Referendum Market Value	19,045,542,700	18,430,301,900	615,240,800	3.2%
Tax Capacity	220,307,445	212,611,706	7,695,739	3.5%