



2025 – 2026

Preliminary Property Tax Certification

September 15, 2025

Excellence, Equity, Empowerment. Every Student, Every Day.



MANKATO AREA PUBLIC SCHOOLS

MISSION & CORE VALUES

MISSION

Excellence, Equity, Empowerment. Every Student,
Every Day.

CORE VALUES

- Courage
- Student Centered
- Integrity
- Accountable
- Inclusive Practices



Strategic Directions: Focus of Our Improvement Efforts

- A. Improving our professional practices so that each learner achieves at high levels in an inclusive educational model that is relevant and flexible
- B. Enhancing our student support structures to meet academic, social, behavioral, and mental health needs
- C. Recruiting, developing, and retaining staff to ensure positive learning experiences for students
- D. Strengthening our parent/caregiver partnerships and connections
- E. Ensuring safe, efficient and effective operations

Levy Certification Steps

- First Step: Levy inputs entered by districts in mid-August.
- Second Step: MDE sends Preliminary Levy Limits to districts by September 8th.
- Third Step: School Board certifies proposed levy by September 30th.
 - This is also the deadline for submitting data changes.
- Fourth Step: County mails out Truth-in-Taxation notices in November (after general election day).
- Final Step: School Board: Must hold Truth in Taxation meeting and adopt final property tax levy.
 - MAPS Truth in Taxation meeting is December 2, 2025
 - Adoption of Final Property Tax Levy is December 15, 2025

Truth-In-Taxation

Public Meeting

- Time and place must be announced when proposed levy adopted (December 2, 2025)
- Must discuss current budget and proposed levy and allow the public to speak
- Must be held between Nov. 24th and Dec. 30th and after 6:00 pm
- May be part of a regularly scheduled meeting
- May adopt final levy at this meeting

Proposed Property Tax Levy: School Boards Have Two Options When Certifying the Annual Preliminary Levy

- “Maximum”
 - County will update changes made by MDE after school board meeting. Certifying the “maximum” amount for the Preliminary Levy is the recommended action because it gives the District more flexibility in making any needed updates between September and December.
- or
- “Specific Dollar Amount”
 - If late changes increase levy, board will need to recertify proposed levy before September 30th.

Certifying Maximum – What does that mean?

- **Levying the maximum means the district chooses to certify the highest amount allowed under MN Law, based on formulas and limits set by the MN Dept of Education and state statute.**
 - The maximum amount is not arbitrary – it's calculated using the state's formulas.
 - The levy calculation reflects state mandates, inflationary factors, and enrollment changes.
 - Many of the levy components are equalized, meaning the state shares a portion of the cost based on local property wealth.
 - Levying the maximum ensures the district gets all funds it's legally entitled to and protects the district from losing levy authority in the future by levying less than maximum.

25 Pay 26 Current Tax Levy

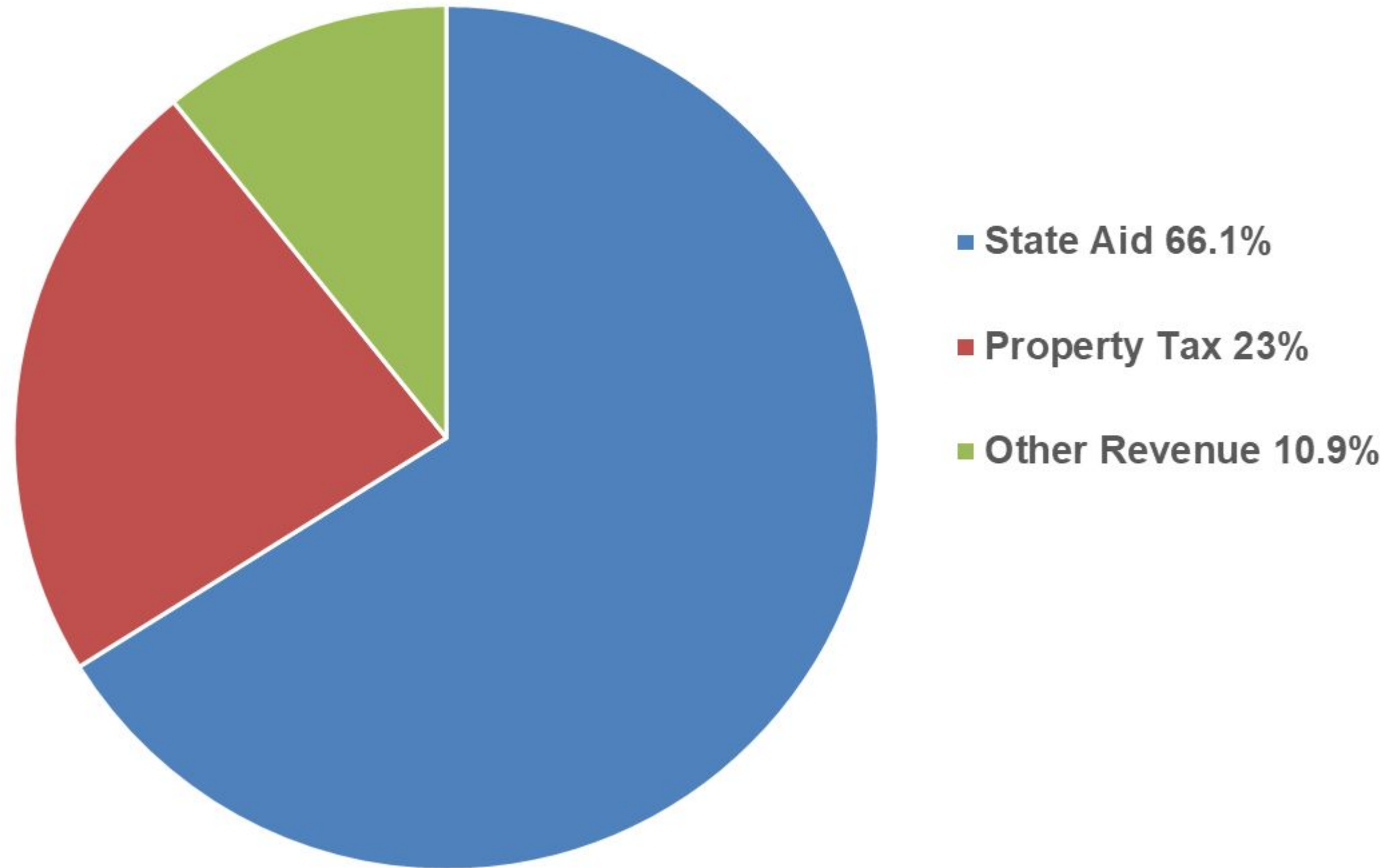
- This year's total preliminary levy amount is still in revision with MDE.
 - Debt Service and Lease Levy information is not correct.
 - LTFM plans have not been approved for many districts, including Mankato.
- Tonight we are requesting the board certify the “maximum” as we know there are adjustments that will need to be made prior to September 30th.

Taxes: How Does MAPS 77 Compare? (Per ADM For FY 24)

<u>Debt Service</u>		<u>Total Taxes</u>	
Eastern Carver	\$1,997	Stillwater	\$7,042
Owatonna	\$1,931	Northfield	\$6,805
Prior Lake	\$1,843	Eastern Carver	\$6,466
State Ave	\$1,598	Rochester	\$5,491
Rochester	\$1,579	MAPS 77	\$4,229
Northfield	\$1,502	State Ave	\$4,163
Stillwater	\$1,313	Owatonna	\$3,840
MAPS 77	\$1,198	Prior Lake	\$3,612



Mankato Area Public Schools Revenue by Source



**Total Budgeted 2025–26 Revenues:
\$158,444,621**

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THANK YOU!

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