

Truth in Taxation Presentation

JACKSON COUNTY CENTRAL
SCHOOL DISTRICT
#2895

Maria Bezdicek, Business Manager





Agenda

- Review of Meeting Requirements per MN Statutes 275.065
- Presentation of current school year budget
- Presentation of proposed tax levy
- Public comment

Truth in Taxation Requirements

- Meeting must be held between November 25 and December 30 at 6pm or later
- May be a part of a regularly scheduled meeting
- Presentation must include discussion on:
 - Fiscal Year 2026 budget
 - Pay 2026 (fiscal year 2026-27) Proposed Tax Levy
- Must allow for public comments

Minnesota School Funding



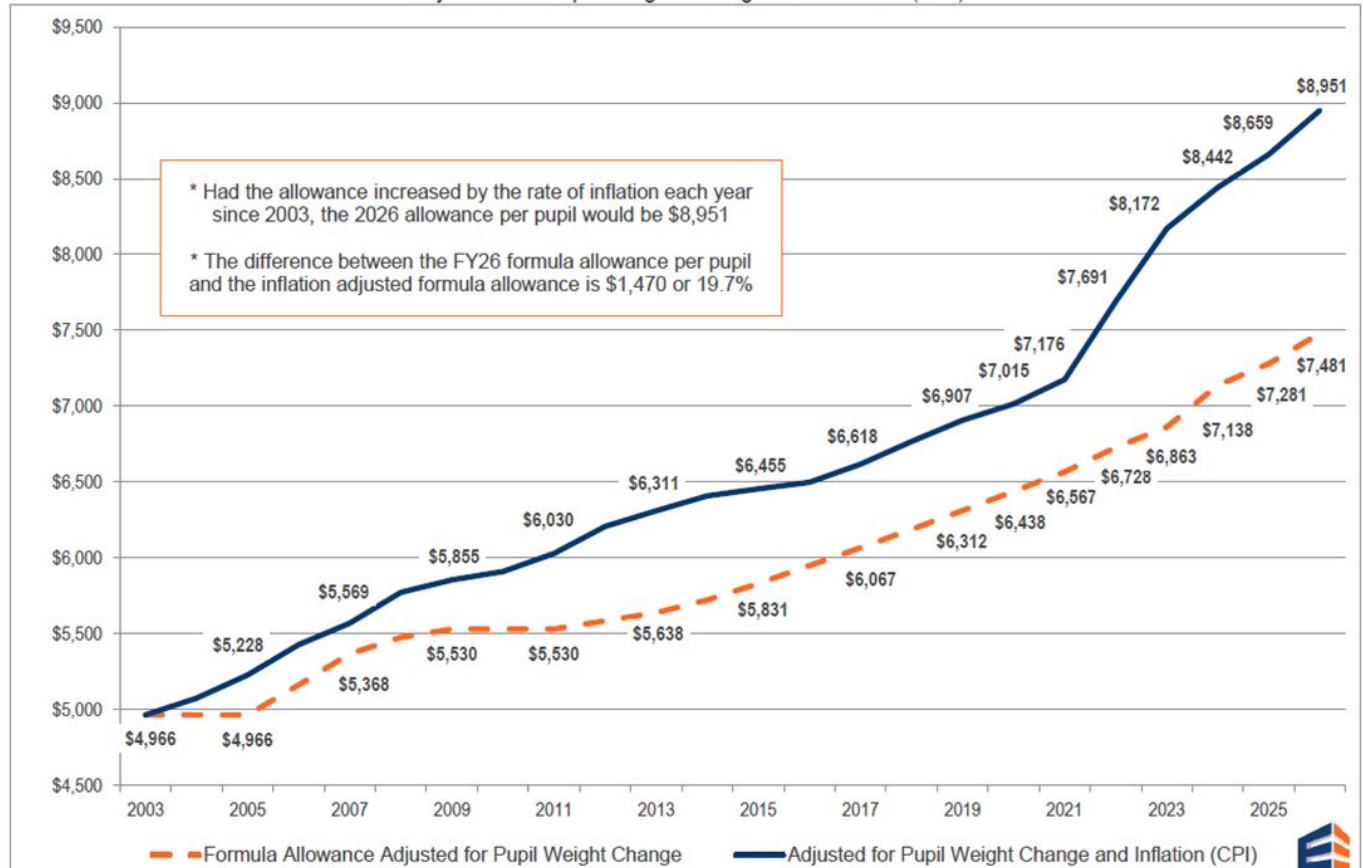
Public schools districts are funded by the federal government, state government, local fees and local taxpayers through property taxes with the state of Minnesota being the largest source of funding.

State Funding

Basic general formula has not kept up with state funding over the last 20+ years

General Education Formula Allowance, 2003-2026

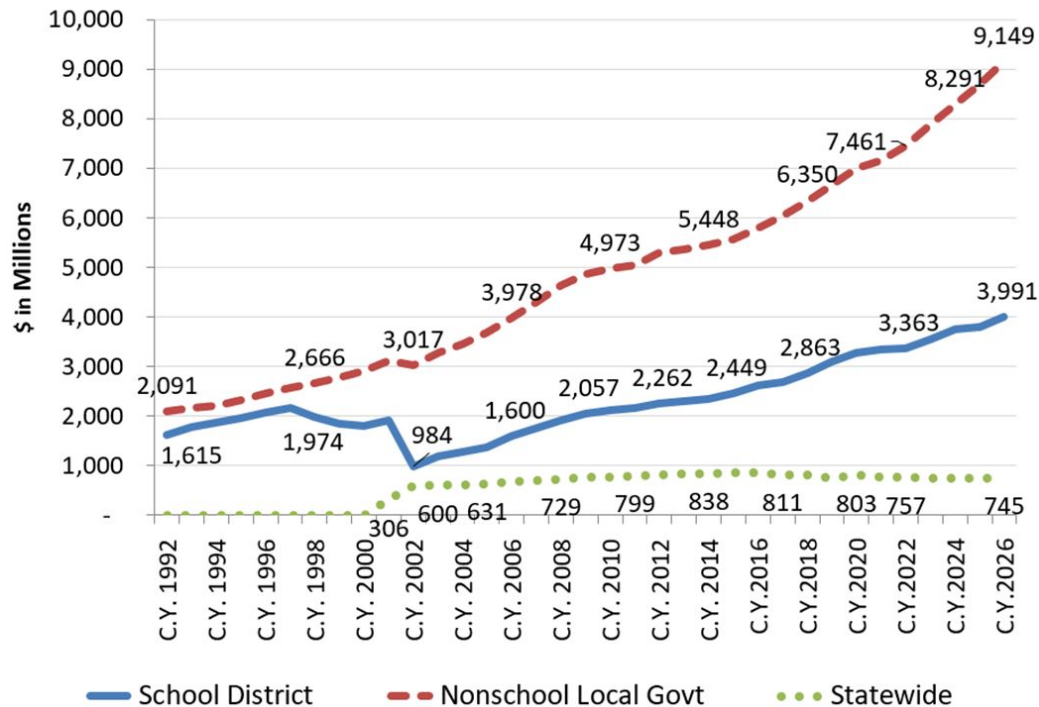
Adjusted for Pupil Weight Change and Inflation (CPI)



Source: MDE December 2024 CPI Inflation Estimates and Minnesota Laws 2023



Property Tax Levies: School vs. Non School



FY 2026 Budget



Fund Accounting

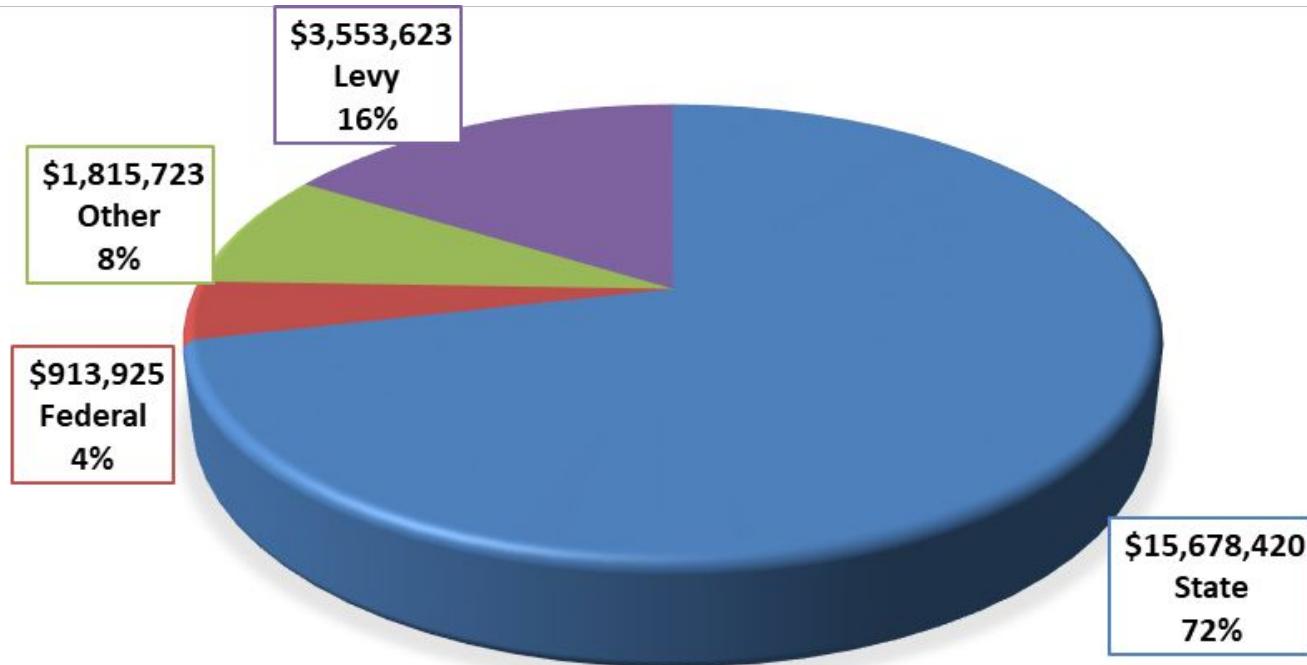
Fund Number	Fund Name	Common Purposes
*01	General Fund	General operating costs, such as teacher salaries, administrative costs, and textbooks and equipment.
02	Food Service Fund	Funds for nutrition programs – primarily school breakfast and lunch.
*04	Community Service Fund	Funds for community education 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.

*Funds have a tax levy component

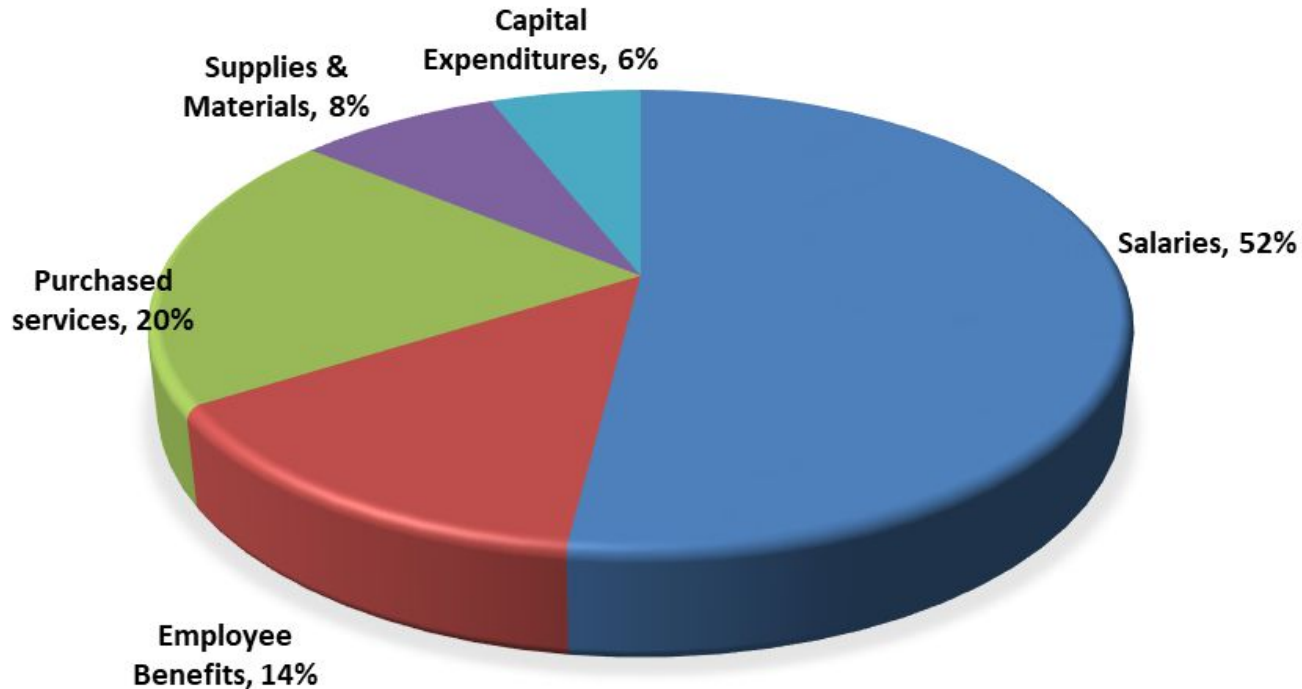
FY 2026 Budget Summary

Fund		Revenues		Expenses		Net
General Fund	\$	16,363,490	\$	17,142,055	\$	(778,565)
Food Service	\$	985,300	\$	943,075	\$	42,225
Community Service	\$	923,570	\$	917,970	\$	5,600
Building Construction	\$	-	\$	-	\$	-
Debt Service	\$	2,378,100	\$	2,359,775	\$	18,325
Total	\$	20,650,460	\$	21,362,875	\$	(712,415)

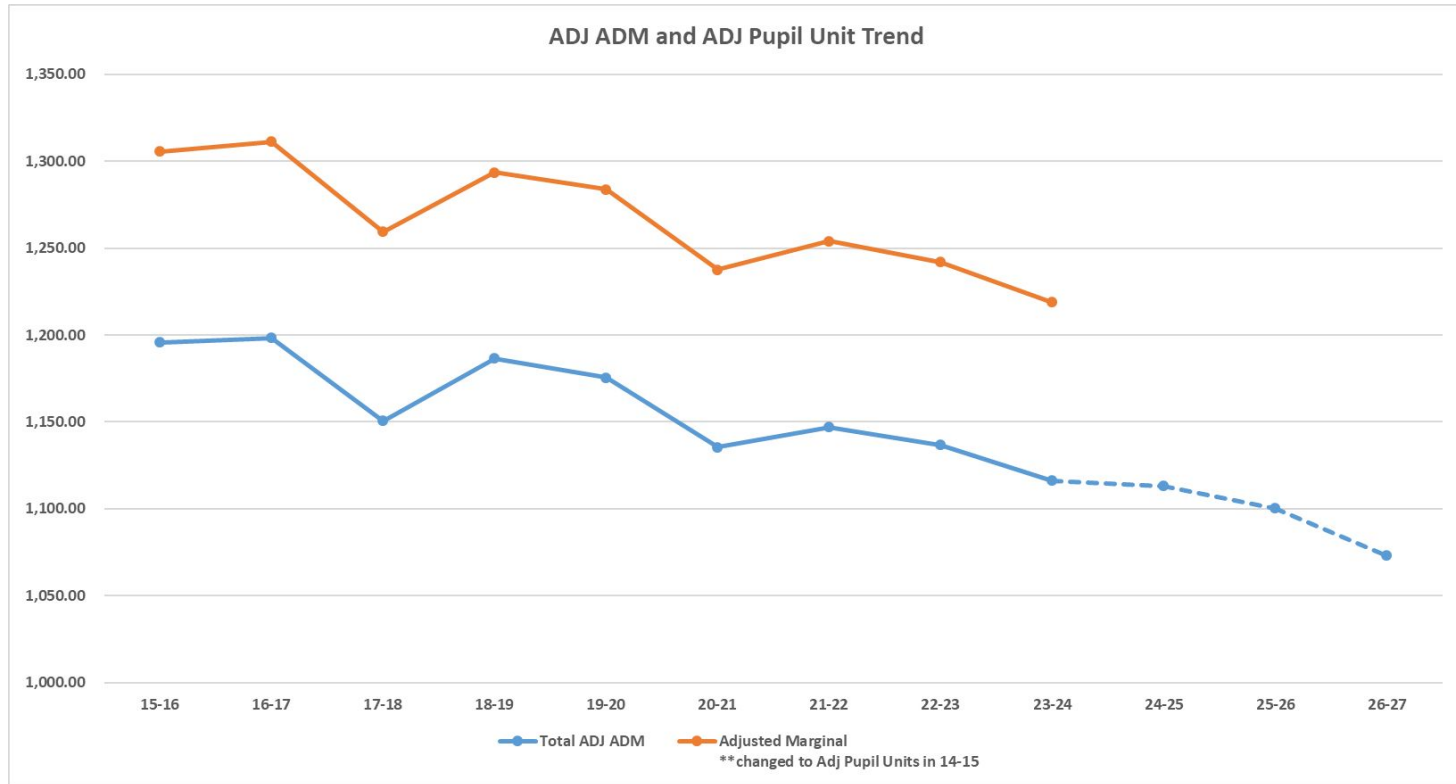
FY25 Revenues by Source



FY25 Expenditures by Object

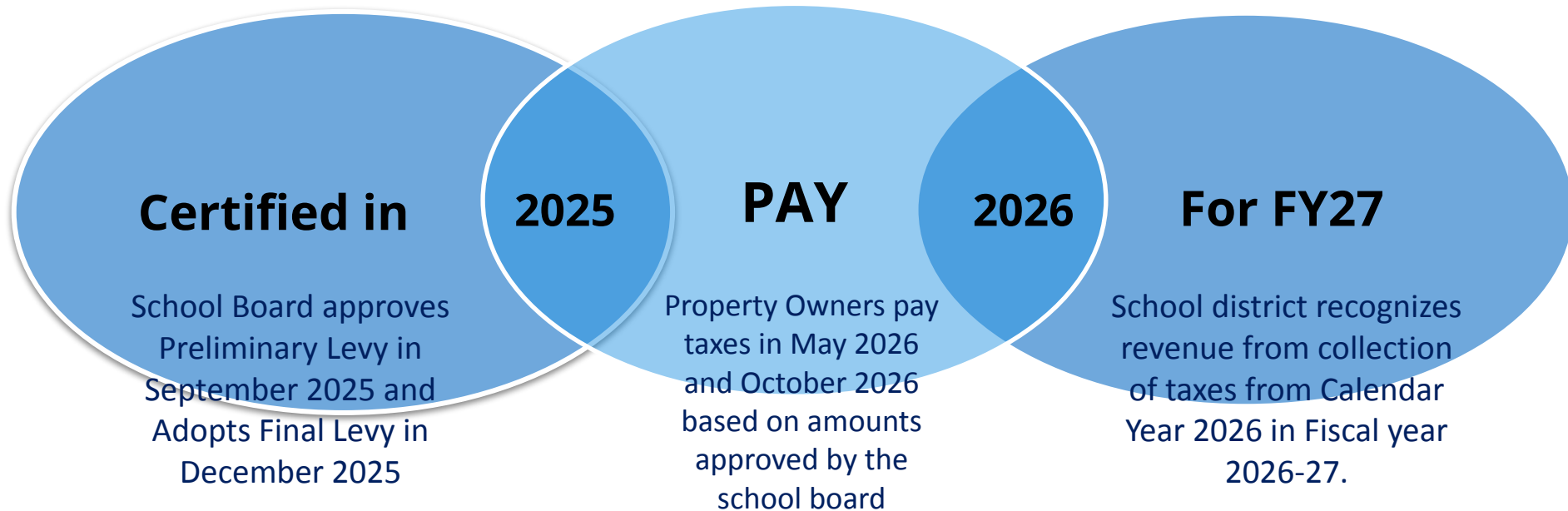


Enrollment



2026 Property Tax Levy

Levy Process



Who sets the School Levy?

Components of a District Tax Levy are either:

- **State Formula Set By Legislature**
 - General Education Formula, Operating Capital, Career & Technical, Reemployment, etc.
- **Voter Approved as Authorized by the State**
 - Operating Referendum, Building Bonds, Capital Projects

Levy Overview

Jackson County Central School Dist. Proposed Property Tax Levy Summary by Fund

	Final Pay 2025	Proposed Pay 2026	\$ Change	% Change
General Fund (Fund 1)				
Operating Referendum	553,472	541,972	(11,500)	-2.1%
Local Optional	781,727	770,251	(11,477)	-1.5%
Equity	177,186	174,889	(2,297)	-1.3%
Operating Capital	266,220	261,643	(4,577)	-1.7%
Achievement and Integration	40,323	39,713	(609)	-1.5%
Reemployment Insurance	5,000	5,000	-	0.0%
Safe Schools	43,315	42,415	(900)	-2.1%
Career & Technical	92,050	98,000	5,950	6.5%
Long Term Facilities Maintenance	434,754	424,917	(9,836)	-2.3%
Building/Land Lease	35,745	48,587	12,842	35.9%
<i>Adjustments and Abatements</i>	<i>(99,687)</i>	<i>(40,943)</i>	<i>58,744</i>	-
General Fund Total Levy	2,330,105	2,366,444	36,339	1.6%
Community Service (Fund 4)				
Basic Community Education	71,171	71,171	-	0.0%
Early Childhood Education	58,608	55,114	(3,494)	-6.0%
<i>Adjustments and Abatements</i>	<i>(56)</i>	<i>(5,795)</i>	<i>(5,739)</i>	-
Community Service Fund Total Levy	129,724	120,491	(9,233)	-7.1%
Debt Service Fund (Fund 7)				
Voter Approved Debt Service	2,473,249	2,467,579	(5,670)	-0.2%
<i>Adjustments and Abatements</i>	<i>(126,811)</i>	<i>(162,238)</i>	<i>(35,427)</i>	-
Debt Service Fund Total Levy	2,346,438	2,305,341	(41,097)	-1.8%
Total Property Tax Levy All Fund	4,806,267	4,792,276	(13,991)	-0.29%

Tax Levy and Budget

% Change to Tax Levy  % Change to the Budget Revenue

Some levy increases are offset by a reduction in state aid meaning
no additional revenue for school district budget

Timeline for Taxpayers

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

Proposed Tax Levy for taxes Payable in 2026



Spruce County
Jane Smith, Auditor-Treasurer
345 12th Street East, Box 78
Spruceville, MN 55555-5555
(555) 345-6789
www.co.spruce.mn.us

TAXPAYER(S):

John and Mary Johnson
123 Pine Rd S
Spruceville, MN 55555-5555

Property Information

PIN Number: 01.234.56.789.R1 Property Address:
789 Pine Rd S
Spruceville, MN 55555

Property Description:
Lot 1, Block 1, Spruce Acres Subdivision

PROPOSED TAXES 2025

THIS IS NOT A BILL. DO NOT PAY.

VALUES AND CLASSIFICATION			
Step 1	Taxes Payable Year	2024	2025
1	Estimated Market Value	\$125,000	\$150,000
	Homestead Exclusion	\$	\$33,050
	Taxable Market Value	\$125,000	\$116,950
	Class	Res NHmstd	Res Hmstd
PROPOSED TAX			
Step 2	Property taxes before credits	\$1,479.52	
	School building bond credit	\$ 12.00	
	Agricultural market value credit		
	Other credits		
	Property taxes after credits	\$1,467.52	
Step 3	PROPERTY TAX STATEMENT		
	Coming in 2025		
The time to provide feedback on PROPOSED LEVIES is NOW			
It is too late to appeal your value without going to Tax Court.			

Proposed Property Taxes and Meetings by Jurisdiction for Your Property

Contact Information	Meeting Information	Actual 2024	Proposed 2025
State General Property Tax	No public meeting	\$0	\$0
County of Spruce Spruce County Courthouse 153 Spruce St Spruceville, MN 55555 www.co.spruce.mn.us (555) 123-4567	December 5, 7:00 PM	\$438.06	\$484.18
City of Spruceville Mayor's Office 456 Spruce St Spruceville, MN 55555 www.ci.spruceville.mn.us (555) 123-7654	December 2, 6:30 PM Spruceville City Hall	\$273.79	\$312.06
Spruceville School District 999 150 1st St N Spruceville, MN 55555 www.spruceville.k12.mn.us (555) 123-6789 Voter Approved Levies Other Levies	December 9, 7:00 PM Spruceville High School Cafeteria	\$289.35 \$340.11	\$296.68 \$374.60

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

Total excluding any special assessments	\$1,341.31	\$1,467.52	9.4%
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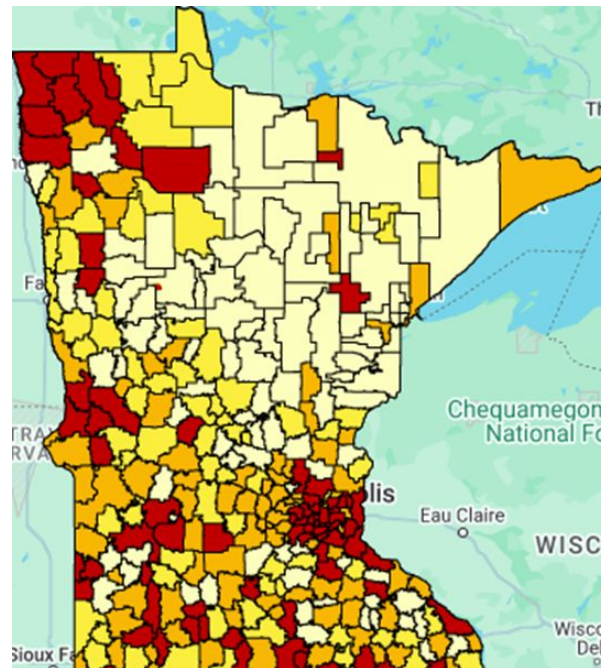
Referendum Picture FY25

Our District:
\$460 per APU

Median district: \$513

Upper Quartile of
Referendums > \$1025

94 districts: \$0



District Operating Referendum per APU FY25

- ☐ No Operating Referendum
- ☐ Below District Median of \$513/Pupil
- ☐ Above District Median of \$513/Pupil
- ☐ Well Above Median/Pupil

Levy Certification

Recommended Levy
Certification Amount

\$4,792,275.70

Public Comments

