



Excellence. For each and every student.

**BOARD OF EDUCATION**

Regular Meeting - September 22, 2025 - 5:30 PM  
Creekside  
16000 41st Ave N.  
Plymouth, MN 55446

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**AGENDA**

1.	<b>CALL TO ORDER/ROLL CALL</b>	<b>2</b>
2.	<b>APPROVAL OF AGENDA AND CONSENT AGENDA ITEMS</b>	<b>3</b>
	A. Human Resource Services	
	1. Monthly Recommendations	4
3.	<b>ADMINISTRATIVE REPORTS AND RECOMMENDATIONS</b>	
	A. Finance and Operations	
	1. Preliminary 2025 Payable 2026 Levy Certification	9
4.	<b>ADJOURN</b>	<b>34</b>

In case of inclement weather, the meeting will be held on the next business day at the same time and same place, unless a quorum of the board is not available.

In accordance with MN Statute 13D.01, some members may be attending via interactive technology.



**Board of Education**  
Regular Meeting – September 22, 2025

**AGENDA SECTION:** Call to Order

**ITEM:** Roll Call Attendance

**COMMENTS BY:** Milind Sohoni, Chair

	<b>PRESENT</b>	<b>ABSENT</b>
Heidi Kader	_____	_____
Sheila Prior	_____	_____
Sarah Johansen	_____	_____
Paras Bhende	_____	_____
Valentina Eyres	_____	_____
Dan Ginestra	_____	_____
Milind Sohoni	_____	_____
Chace Anderson, ex-officio	_____	_____



**Board of Education**  
Regular Meeting – September 22, 2025

**AGENDA SECTION:** Approval of Agenda Items

**ITEM:** Approval of Agenda and Consent Agenda Items

**COMMENTS BY:** Milind Sohoni, Chair

**Recommended Action:** Approve the full agenda and consent agenda items as presented.

**Motion by:** \_\_\_\_\_

**ROLL CALL**

**Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_

**Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_



**Board of Education**  
Regular Meeting – September 22, 2025

**AGENDA SECTION:** Administrative Reports and Recommendations

**ITEM:** Administrative Reports and Recommendations

**COMMENTS BY:** Dave Lutz, Executive Director of Human Resource Services

Attached are the recommendations regarding personnel actions including: employment, separations and leaves of absence.

**Recommended Action:** Approve the Human Resource actions as recommended in the attachment.

**Motion by:** \_\_\_\_\_ **Yes:** \_\_\_\_\_ **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **No:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_ **4** \_\_\_\_\_

**WAYZATA PUBLIC SCHOOLS**  
Independent School District 284  
Wayzata, Minnesota

**BOARD OF EDUCATION**  
Regular Meeting – September 22, 2025

**AGENDA SECTION:** Approval of Agenda and Consent Agenda Items

**ITEM:** HR Recommendations

**COMMENTS BY:** Dave Lutz, Executive Director of Human Resources

**RECOMMENDED ACTION:** Approve the Resignation Agreement as provided to the Board.

Motion by: \_\_\_\_\_

ROLL CALL

Passed \_\_\_\_\_

Second by: \_\_\_\_\_

VOTE

Failed \_\_\_\_\_

Abstentions: \_\_\_\_\_

**HUMAN RESOURCES RECOMMENDATIONS - Consent Agenda - September 22nd, 2025**

**EMPLOYMENT**

<b>Name</b>	<b>Position</b>	<b>Location</b>	<b>Start Date</b>
Emily Leslie	Wayzata Kids	North Woods	8/25/2025
Cristiane Pereira Reis	Wayzata Kids	Kimberly Lane	9/9/2025
Leigh Galloway	Paraprofessional	Meadow Ridge	9/9/2025
Emilly Vitor Fritzen	Paraprofessional	Meadow Ridge	9/11/2025
Ashly Crittenden	Paraprofessional	Gleason Lake	9/15/2025
Rana Razvi	Preschool	North Woods	9/15/2025
Beth Dudycha	Paraprofessional	Kimberly Lane	9/15/2025
James McClinton	Custodian	Plymouth Creek	9/17/2025
Timothy Blake	Custodian	Central Middle/Birchview	9/29/2025
Katie Lewis	Paraprofessional	West Middle	9/22/2025
Heather Sheehy	Preschool	Plymouth Creek	9/16/2025
Marley Twiford	Preschool	Meadow Ridge	9/16/2025
Eric George	Wayzata Kids	Kimberly Lane	9/15/2025
Carli ODonnell	Wayzata Cafe	Sunset Hill	9/22/2025
Katelyn Lanoux	Paraprofessional	Sunset Hill	9/17/2025
Gabrielle Lantz	Administrative Professional	District Service Center	9/22/2025
Ian Hanlin	Wayzata Kids	Greenwood	9/17/2025
Clifton Robinson	Unaffiliated	District Service Center	9/22/2025
Amanda Harris	Unaffiliated	District Service Center	9/29/2025
Cynthia Robinson	Unaffiliated	District Service Center	9/29/2025
David Brooks	Paraprofessional	Oakwood	9/8/2025
Fatima Begum Lnu	Paraprofessional	Plymouth Creek	9/19/2025

**CONTRACT MODIFICATION**

<b>Name</b>	<b>Position</b>	<b>Location</b>	<b>Modification</b>	<b>Date</b>


<b>LEAVE OF ABSENCE</b>				
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Name	Position	Location	Leave Date	

<b>RESIGNATION</b>				
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Name	Position	Location	Resign Date	
Nathan Bautista	Preschool	Early Learning School	9/8/2025	
Laura Ratnayake	Paraprofessional	High School	9/5/2025	
Anita Mallick	Wayzata Kids	Birchview	9/5/2025	
Irina Ness	Paraprofessional	Central Middle	9/9/2025	
Amber Lind	Preschool	Meadow Ridge	9/8/2025	
Connor Tibbetts-Juhl	Custodian	East Middle	9/8/2025	
Montoria King	Wayzata Cafes	Birchview	9/12/2025	
Dylan Lewis	Wayzata Kids	Meadow Ridge	9/18/2025	
Maia Mendoza	Wayzata Kids	Greenwood	9/25/2025	
Desha Ozell	Administrative Professional	District Service Center	9/15/2025	

<b>RETIREMENT</b>				
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Name	Position	Location	Retirement Date	
Suzanne Schmitz	Paraprofessional	Central Middle	10/15/2025	
Kathy Statema	Custodian	North Woods	11/14/2025	

EXTRA ASSIGNMENTS				
Name	Position	Location	Assignment	Date



**BOARD OF EDUCATION**

Special Meeting - September 22, 2025

**AGENDA SECTION:** Administrative Reports and Recommendations

**ITEM:** Preliminary 2025 Payable 2026 Property Tax Levy

**COMMENTS BY:** Trevor Peterson, Executive Director of Finance and

**Preliminary Levy Limitation and Certification 2025 - Taxes Payable 2026**

Minnesota law requires school districts to certify their proposed tax levy payable in 2026 to the county auditor on or before September 30, 2025. We have recently received the levy data from the Minnesota Department of Education and have analyzed the details. A summary written analysis of the proposed levy is included for your review.

The Minnesota Department of Education is still in the process of adjusting school district levies and will provide districts with updated reports if changes are made. While most components of the levy are materially accurate and complete, the District administration recommends that the Board levy a preliminary amount in all funds. If the Board of Education approves the maximum allowed, the county auditor will automatically include any positive adjustments to the levy. Otherwise, the final levy amount cannot exceed the preliminary levy amount, except for some very limited exceptions. The District administration recommends that the Board of Education adopt this preliminary levy at the "maximum" amount allowed by state statute.

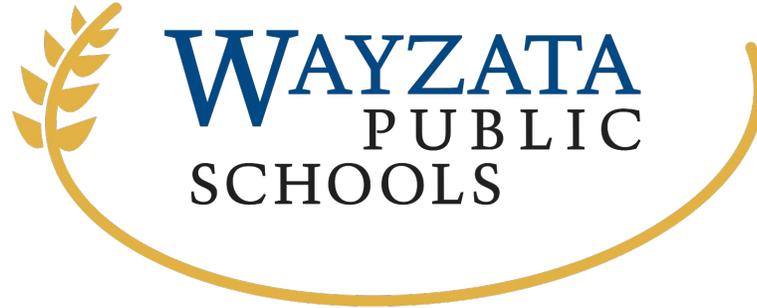
The Board will set the final levy certification amounts at its regular board meeting on December 8, 2025.

**Recommended Action:** Approve the Preliminary 2025 Payable 2026 Levy Limitation and Certification, at the "maximum" amount allowed by the state.

**Motion by:** \_\_\_\_\_ **ROLL CALL** **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_



# **Preliminary 2025 Payable 2026 Levy Certification**

Special School Board Meeting  
September 22, 2025

# Levy Certification Timeline

July 2025:	LTFM Application approval (7/31 deadline)
August 2025:	Districts submit levy information into MDE system
<b>September 2025:</b>	<b>Preliminary Levy approved (9/30 deadline)</b>
October/November 2025:	County mails proposed tax statements to property owners
November 2025:	Districts may hold referendums (operating levies or building bonds)
December 2025:	Truth in Taxation public hearing Final Levy approved

# Levy Overview

- Payable 2026 means collected from taxpayers in calendar year 2026
  - 1st half due May 15th, 2026
  - 2nd half due October 15th, 2026
  - School districts general receive their portion 2-3 weeks after collection dates
- Provides revenue for the district in Fiscal Year 2026-27
  - Budget year begins July 1st
  - July 2026 - June 2027
- Differs from Cities, Counties & Townships
  - Budget year begins January 1st
  - 2026 taxes provide revenue for 2026 calendar year

# Funding is Highly Regulated

## MDE / State of Minnesota sets:

- Formulas which determine revenue
  - Most revenue based on specified amounts per pupil
- Maximum authorized property tax levy
  - Districts may levy less, but not more than the amount authorized by the state, unless approved by voters in November
- State also authorizes school boards to submit referendums for operating & capital needs to voters for approval

# Complexity of Property Tax System

- Comprised of 39 pages of levy calculations
- Contains over 50 different revenue (aid & levy) categories
- Calculated on two property tax bases
  - Referendum Market Value (RMV)
  - Net Tax Capacity (NTC)
- Contains 4 different funds
  - General Fund
  - Community Service Fund
  - Debt Service Fund
  - OPEB Debt Service Fund (not applicable to WPS)
- Separated into two categories on property tax statements
  - Voter Approved Levies
  - Other Local Levies

# What Causes Levies & Property Taxes to Change?

**State Law**

**Pupil Units &  
District  
Population**

**Property Market  
Values & Tax  
Capacity**

**Changes in  
Expenditures**

# Tax Base Definitions

## Referendum Market Value (RMV):

- Taxable market value of all taxable property in school district excluding seasonal recreational & agricultural land (there are some other less common classifications that are exempt as well)
- Only 4 of the funding categories are spread against RMV
  - Operating Referendum (voter)
  - Local Optional, Equity, & Transition (other non-voter)

## Net Tax Capacity (NTC):

- Value of property in which property taxes will be levied against for all other school funding formulas
- Calculated by multiplying a property's taxable market value by its assigned classification rate (as determined by the Legislature)

# Proposed Payable 2026 vs. Final Payable 2025 Levy

## All Funds

Fund	Actual Tax Levy Payable in 2025	Proposed Tax Levy Payable in 2026	\$ Change	% Change
General	\$ 75,487,100.83	\$ 78,577,390.15	\$ 3,090,289.32	4.09%
Community Service	\$ 2,118,626.85	\$ 2,241,134.46	\$ 122,507.61	5.78%
Debt Service	\$ 18,717,215.31	\$ 20,067,061.68	\$ 1,349,846.37	7.21%
<b>TOTAL</b>	<b>\$ 96,322,942.99</b>	<b>\$ 100,885,586.29</b>	<b>\$ 4,562,643.30</b>	<b>4.74%</b>

# Proposed Payable 2026 vs. Final Payable 2025 Levy

## All Funds

	Actual Tax Levy Payable in 2025	Proposed Tax Levy Payable in 2026	\$ Change	% Change
<b>By Truth in Taxation Category</b>				
Voter Approved Levies	\$ 60,451,463.11	\$ 62,923,825.36	\$ 2,472,362.25	4.09%
Other Local Levies	\$ 35,871,479.88	\$ 37,961,760.93	\$ 2,090,281.05	5.83%
<b>TOTAL</b>	<b>\$ 96,322,942.99</b>	<b>\$ 100,885,586.29</b>	<b>\$ 4,562,643.30</b>	<b>4.74%</b>
<b>By Tax Base</b>				
Referendum Market Value	\$ 44,585,466.11	\$ 45,851,690.79	\$ 1,266,224.68	2.84%
Net Tax Capacity	\$ 51,737,476.88	\$ 55,033,895.50	\$ 3,296,418.62	6.37%
<b>TOTAL</b>	<b>\$ 96,322,942.99</b>	<b>\$ 100,885,586.29</b>	<b>\$ 4,562,643.30</b>	<b>4.74%</b>

# Proposed Payable 2026 vs. Final Payable 2025 Levy General Fund

	Actual Tax Levy Payable in 2025	Proposed Tax Levy Payable in 2026	\$ Change	% Change
<b>By TNT Category &amp; Tax Base</b>				
RMV - Voter Approved Levies	\$ 32,537,735.66	\$ 34,160,308.70	\$ 1,622,573.04	4.99%
RMV - Other Local Levies	\$ 12,047,730.45	\$ 11,691,382.09	\$ (356,348.36)	-2.96%
NTC - Voter Approved Levies	\$ 12,105,615.23	\$ 12,400,085.90	\$ 294,470.67	2.43%
NTC - Other Local Levies	\$ 18,796,019.49	\$ 20,325,613.46	\$ 1,529,593.97	8.14%
<b>TOTAL</b>	<b>\$ 75,487,100.83</b>	<b>\$ 78,577,390.15</b>	<b>\$ 3,090,289.32</b>	<b>4.09%</b>

# Proposed Payable 2026 vs. Final Payable 2025 Levy

## Community Service Fund

Funding Category	Actual Tax Levy Payable in 2025	Proposed Tax Levy Payable in 2026	\$ Change	% Change
Basic Levy <sup>(1)</sup>	\$ 590,036.70	\$ 590,036.70	\$ -	0.00%
Early Childhood Family Education <sup>(2)</sup>	\$ 531,219.08	\$ 456,731.15	\$ (74,487.93)	-14.02%
Home Visiting	\$ 13,500.00	\$ 15,735.00	\$ 2,235.00	16.56%
Adults with Disabilities	\$ 14,083.85	\$ 12,894.87	\$ (1,188.98)	-8.44%
School Age Care	\$ 985,000.00	\$ 1,200,000.00	\$ 215,000.00	21.83%
Abatements & PY Adjustments	\$ (15,212.78)	\$ (34,263.26)	\$ (19,050.48)	125.23%
<b>TOTAL</b>	<b>\$ 2,118,626.85</b>	<b>\$ 2,241,134.46</b>	<b>\$ 122,507.61</b>	<b>5.78%</b>

(1) Based on District population

(2) Based on District census

# Proposed Payable 2026 vs. Final Payable 2025 Levy

## Debt Service Fund

Funding Category	Actual Tax Levy Payable in 2025	Proposed Tax Levy Payable in 2026	\$ Change	% Change
Debt Service <sup>(1)</sup>	\$ 16,309,608.00	\$ 16,108,375.00	\$ (201,233.00)	-1.23%
Reduction for Debt Excess	\$ (709,973.39)	\$ (0.40)	\$ 709,972.99	-100.00%
Long Term Facilities Maintenance	\$ 3,020,028.00	\$ 3,703,631.00	\$ 683,603.00	22.64%
Abatements & PY Adjustments	\$ 97,552.70	\$ 255,056.08	\$ 157,503.38	161.45%
<b>TOTAL</b>	<b>\$ 18,717,215.31</b>	<b>\$ 20,067,061.68</b>	<b>\$ 1,349,846.37</b>	<b>7.21%</b>

(1) 105% of Principal & Interest Payments

# Estimated Preliminary 2026 Tax Impact

## Residential, Commercial/Industrial and Apartments

Wayzata Public School District No. 284

September 22, 2025

Property Taxes - Actual for Payable 2025 and Estimates for Payable 2026

	Actual Taxes Payable in 2025	Preliminary Estimate of Taxes Payable in 2026	Estimated Change in Annual Taxes	Estimated % Change
<b>Totals</b>	<b>\$96,322,943</b>	<b>\$100,885,586</b>	<b>\$4,562,643</b>	<b>4.74%</b>

Type of Property	Estimated Market Value	Estimated Annual School District Property Taxes			
Residential Homestead	\$200,000	\$761	\$775	\$14	1.8%
	300,000	1,191	1,213	22	1.8%
	400,000	1,620	1,651	31	1.9%
	450,000	1,835	1,870	35	1.9%
	500,000	2,050	2,089	39	1.9%
	550,000	2,285	2,329	44	1.9%
	600,000	2,516	2,565	49	1.9%
	650,000	2,748	2,802	54	2.0%
	700,000	2,979	3,038	59	2.0%
	800,000	3,442	3,511	69	2.0%
	1,000,000	4,369	4,457	88	2.0%
Commercial/Industrial *	\$250,000	\$1,105	\$1,113	\$8	0.7%
	500,000	2,316	2,333	17	0.7%
	750,000	3,526	3,553	27	0.8%
	1,000,000	4,737	4,774	37	0.8%
	2,500,000	12,003	12,096	93	0.8%
Apartments	\$500,000	\$2,316	\$2,365	\$49	2.1%
	1,000,000	4,631	4,729	98	2.1%
	2,000,000	9,262	9,458	196	2.1%
	5,000,000	23,155	23,646	491	2.1%

### Key Assumptions:

1. Preliminary Pay 2026 RMV is estimated to change by 2.90% and NTC by 2.86% as compared to taxes payable 2025.
2. Assumes no change in the value of individual parcels of property from 2025 to 2026 taxes. If the value of a parcel changed, the change in taxes will be different than shown above.
3. Taxes payable in 2026 are based on latest estimates of proposed levy, as of the date above.

\* For commercial-industrial property, the estimates above are for property in the City of Wayzata. The tax impact for commercial industrial property in other municipalities in the school district may be slightly different due to the varying impact of the Twin Cities Fiscal Disparity program.



# Tax Base Composition

## School District: Wayzata

Assessment Year 2024 (Taxes Payable 2025) Tax Base by Property Type

	Market Value	Percent of Total	Referendum Market Value	Percent of Total	Net Tax Capacity	Percent of Total
<b>Totals</b>	<b>21,905,866,900</b>	<b>100.0%</b>	<b>21,345,925,274</b>	<b>100.0%</b>	<b>270,219,269</b>	<b>100.0%</b>
Residential Homestead	13,364,604,569	61.0%	13,242,445,943	62.0%	142,631,190	52.8%
Other Residential	4,239,198,231	19.4%	4,229,582,131	19.8%	47,982,267	17.8%
Commercial / Industrial	3,928,038,100	17.9%	3,860,351,600	18.1%	75,698,031	28.0%
Non Qualifying Agricultural	6,735,600	0.0%	6,735,600	0.0%	70,441	0.0%
Qualifying Agriculture	65,867,600	0.3%	-	0.0%	237,837	0.1%
Seasonal Recreational	301,422,800	1.4%	6,810,000	0.0%	3,599,503	1.3%

- Operating Referendum
- Local Optional Revenue
- Equity & Transition
- 45.4% of Total Levy**

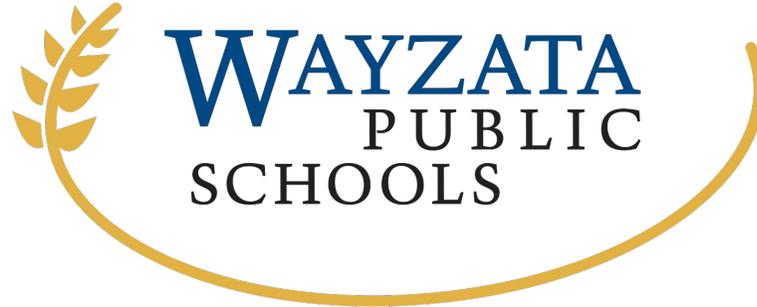
All other school taxes including building bonds  
Capital Project Levy  
**54.6% of Total Levy**

# Recommendation – Approve at Maximum

Fund	Proposed Tax Levy	
	Payable in 2026	% Change
General	\$ 78,577,390.15	4.09%
Community Service	\$ 2,241,134.46	5.78%
Debt Service	\$ 20,067,061.68	7.21%
<b>TOTAL</b>	<b>\$ 100,885,586.29</b>	<b>4.74%</b>

***Overall Increases / Decreases from Recent Years:***

Final Payable 2024 to Final Payable 2025	<b>4.26%</b>
Final Payable 2023 to Final Payable 2024	<b>4.90%</b>
Final Payable 2022 to Final Payable 2023	<b>2.63%</b>
Final Payable 2021 to Final Payable 2022	<b>2.46%</b>



# Thank You

Trevor Peterson  
Executive Director, Finance & Operations

**To:** Members of the Board of Education  
Dr. Chace B. Anderson, Superintendent of Schools

**From:** Trevor Peterson, Executive Director of Finance & Operations

**Date:** September 22, 2025

**Subject:** Recommendation of the 2025 Payable 2026 Preliminary Property Tax Levy  
Certification to Finance a Portion of the 2026-27 School Year Operations

The District has received the 2025 Payable 2026 Preliminary Levy Limitation and Certification document from the Minnesota Department of Education (MDE). Based on state authorization, enclosed are several exhibits summarizing the District's preliminary property tax levy for your consideration.

The District's 2025 Payable 2026 (Payable 2026) preliminary levy must be certified by the Board of Education by September 30, 2025. Therefore, it is necessary that the District certifies a preliminary tax levy at the special meeting scheduled for Monday, September 22, 2025. Typically, once the District has submitted its preliminary tax levy certification to the county auditor, it can only be increased with authorization from MDE or from a successful voter referendum in the time frame between the approval of the preliminary levy and the final levy. However, individual items may be decreased by the Board of Education prior to final approval, which will occur in December 2025.

The District's property tax levy is allocated to individual parcels of property within the District using formulas based upon market values assessed by Hennepin County. The preliminary estimate of the District's total assessed market value increased by \$576 million from \$21.015 billion in 2023 to \$21.591 billion in 2024. This represents approximately a 2.74% increase in market value and includes existing and new properties. A sample of individual parcel school property tax estimates will be available prior to approval of the final levy scheduled in December.

Legislative actions combined with revenue formulas, student enrollment growth and fluctuations in individual taxpayer's market value add complexity to a school district's local property tax levy. The purpose of this document is to discuss the significant changes that have occurred in the Payable 2026 preliminary levy and to provide clarity to the Board of Education and to the community.

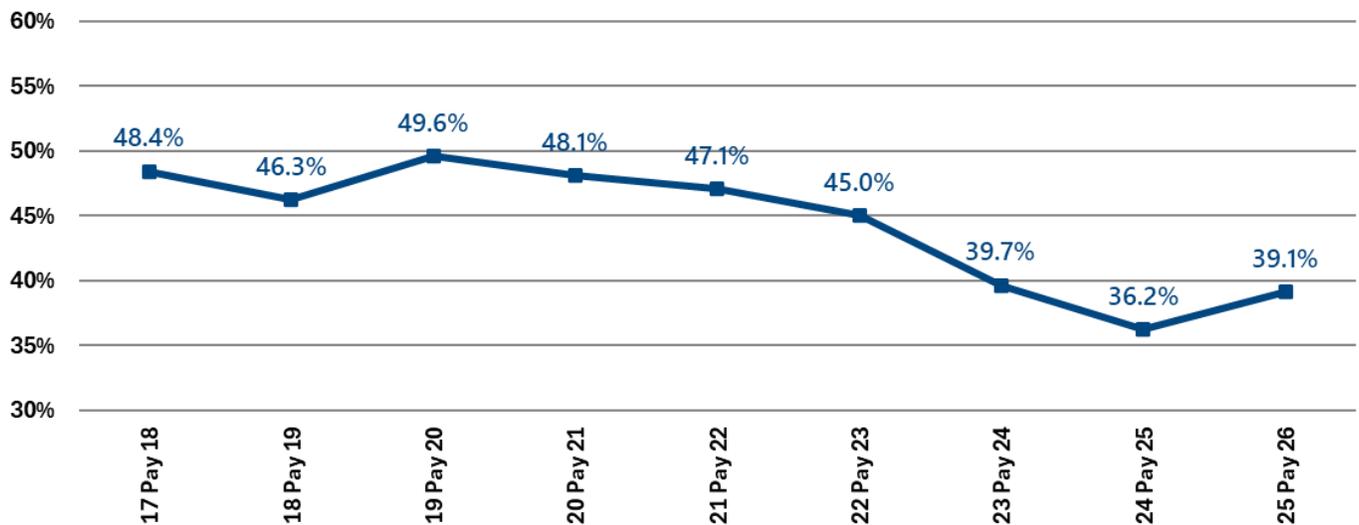
## PROPOSED PRELIMINARY PROPERTY TAX LEVY

The District's total preliminary levy for taxes payable in 2026 is \$100,885,586.29. This levy amount represents an overall increase of \$4,562,643.30 or 4.74% from the previous year.

The table below shows a comparison of the preliminary levy payable in 2026 with the District's certified levy payable in 2025. While the levy detail is presented by separate funds, it is important to focus on the District's total Payable 2026 levy when comparing it to the total Payable 2025 levy.

Fund	Actual Tax Levy Payable in 2025	Proposed Tax Levy Payable in 2026	\$ Change	% Change
General	\$ 75,487,100.83	\$ 78,577,390.15	\$ 3,090,289.32	4.09%
Community Service	\$ 2,118,626.85	\$ 2,241,134.46	\$ 122,507.61	5.78%
Debt Service	\$ 18,717,215.31	\$ 20,067,061.68	\$ 1,349,846.37	7.21%
<b>TOTAL</b>	<b>\$ 96,322,942.99</b>	<b>\$ 100,885,586.29</b>	<b>\$ 4,562,643.30</b>	<b>4.74%</b>

Over the last eight years, the District's total levy increase has averaged 4.41% while the Net Tax Capacity (NTC) has increased by 80.09% over the same period, an average of 10.01% per year. This corresponding growth in NTC has minimized the tax impact on District property owners. The following graph compares the District's levy amount to the Adjusted Net Tax Capacity.



The following pages provide a detailed analysis of the levy by fund.

## **GENERAL FUND**

Exhibit I on page 5 is a detailed analysis of the proposed levy recommendation for the General Fund. Overall, the General Fund levy increased by 4.09% or \$3,090,289.32.

### **RMV – Voter Approved Levies**

- Total increase of 4.99% or \$1,622,573.04.
- The District's voter-approved operating referendum changes annually based on two main factors: enrollment projections and an increase for the annual inflation factor.
- Increase in the current year operating referendum inflationary allowance of 2.69% which increases the per pupil amount from \$2,238.84 to \$2,299.01. This, along with increased enrollment results in increased revenue of \$2,105,667.71.
- Payable 2026 prior year adjustments (+\$155,191.99) were much smaller than Payable 2025 (+\$638,286.66).

### **RMV – Other Levies**

- Local Optional Revenue increased \$332,460.80 due to enrollment increasing from 14,332.00 estimated pupil units (2025-26) to 14,791.20 estimated pupil units (2026-27), an increase of 459.20 pupil units. Formula allowance of \$724.00 per pupil unit remained the same, so  $459.20 * \$724.00 = \$332,460.80$  increase.
- Payable 2026 LOR prior year adjustments of (\$13,212.04) were far less than the +\$370,792.53 from Payable 2025.
- Equity Revenue & Transition Revenue remained relatively consistent from Payable 2025, although the prior year adjustments for Equity are \$336,731.23 less for Payable 2026.

### **NTC - Voter Approved Levies**

- District voters authorized an annual capital project levy which funds technology expenditures such as student and staff devices, district-wide technology infrastructure, and technology access and support.
- The Payable 2026 Capital Project / Tech Levy at \$12,400,085.90 increased by \$294,470.67 due to the increase in the District's net tax capacity (NTC). The voter approved tax rate is applied to the District's previous years NTC. The increase for Payable 2026 was much less than Payable 2025 due to the District's overall net tax capacity growth slowing a little.

## NTC - Other Levies

The District's Long-Term Facilities Maintenance (LTFM) levy finances deferred maintenance projects on school facilities, accessibility improvements, and meets health and safety requirements. To receive revenue, the Board of Education must annually approve a ten-year plan which is subsequently submitted to MDE for approval.

- LTFM revenue will finance projects throughout the District and can be carried over from year to year until projects are completed but are adjusted on the annual levy.
- For the taxes Payable 2026, the District's LTFM levy (net of adjustments) of \$10,449,752.91 is an increase from the prior year of \$3,869,278.72. Payable 2025 included a large negative adjustment of \$8,811,303.89 which is due to project timing and those projects which the district was unable to initiate, while the negative adjustment for Payable 2026 is \$4,302,644.20.

The General Fund levy also includes several other levies that are primarily formula driven and have changed either due to revised estimates, enrollment fluctuations or increases in the District's tax capacity. These levy amounts are authorized by statute and the District must levy for each component or risk losing the revenue, or in some cases, lose a corresponding state aid.

- The Other Post-Employment Benefits (OPEB) levy represents the unfunded actuarial accrued liability (UAAL) as calculated by the District's actuary under the Government Accounting Standards Board Statement No. 75 (GASB 75). This levy for Payable 2026 is \$212,880.00 which is lower than the Payable 2025 levy by \$277,777.00.
- Another notable change is for the District's lease levy. In Payable 2024 we saw a prior period adjustment for an MDE error, which was then corrected in Payable 2025, resulting in an adjustment of \$1,458,089.37. The District increased the lease levy in Payable 2025 to account for the error, but the "self-correcting" adjustment in Payable 2026 continues the roller coaster as we are seeing a \$1,622,379.96 negative adjustment again.

Overall, each individual component of the General Fund levy has been reviewed for reasonableness and accuracy with the corresponding formula that drives its calculation.

**Payable 2026 Property Tax Analysis  
Proposed General Fund Levy**

**Exhibit I**

<b>Funding Category</b>	<b>Payable 2025 Final Levy</b>	<b>Payable 2026 Proposed Levy</b>	<b>\$ Change</b>	<b>% Change</b>
<b>RMV - Voter Approved</b>				<b>4.99%</b>
Referendum Levy Authority	31,899,449.00	34,005,116.71	2,105,667.71	
Prior Year Adjustments	638,286.66	155,191.99	(483,094.67)	
<b>RMV - Other</b>				<b>-2.96%</b>
Local Optional Revenue	10,346,632.36	10,679,093.16	332,460.80	
Prior Year Adjustments	370,792.53	(13,212.04)	(384,004.57)	
Equity Revenue	1,013,093.25	1,044,813.38	31,720.13	
Prior Year Adjustments	300,035.21	(36,696.02)	(336,731.23)	
Transition Revenue	16,911.76	17,453.61	541.85	
Prior Year Adjustments	265.34	(70.00)	(335.34)	
<b>NTC - Voter Approved</b>				<b>2.43%</b>
Capital Projects / Tech Levy	12,105,615.23	12,400,085.90	294,470.67	
<b>NTC - Other</b>				<b>8.14%</b>
Operating Capital	2,588,736.21	2,516,052.33	(72,683.88)	
Prior Year Adjustments	(7,813.63)	9,386.30	17,199.93	
Alternative Teacher Compensation	1,179,476.48	1,202,329.31	22,852.83	
Prior Year Adjustments	(49,732.68)	(935.48)	48,797.20	
Achievement & Integration	762,164.52	797,548.02	35,383.50	
Prior Year Adjustments	145,412.09	12,803.45	(132,608.64)	
Reemployment Insurance	5,000.00	100,934.00	95,934.00	
Prior Year Adjustments	29,448.12	138,930.08	109,481.96	
Safe Schools	515,952.00	532,483.20	16,531.20	
Safe Schools Intermediate 287	214,980.00	221,868.00	6,888.00	
Prior Year Adjustments	(7,748.43)	30,614.28	38,362.71	
Ice Arena	271,000.00	276,000.00	5,000.00	
Career Technical Education	717,297.96	717,297.96	-	
Other Post-Employment Benefits	490,657.00	212,880.00	(277,777.00)	
Long-Term Facilities Maintenance	15,391,778.08	15,461,147.11	69,369.03	
LTFM Bond Adjustments	-	(708,750.00)	(708,750.00)	
Prior Year Adjustments	(8,811,303.89)	(4,302,644.20)	4,508,659.69	
Lease Levy	3,550,208.00	4,041,746.72	491,538.72	
Prior Year Adjustments	1,458,089.37	(1,622,379.96)	(3,080,469.33)	
Abatements	353,133.56	1,106,743.00	753,609.44	
Other Adjustments	(715.27)	(418,440.66)	(417,725.39)	
<b>Total General Fund Levy</b>	<b>75,487,100.83</b>	<b>78,577,390.15</b>	<b>3,090,289.32</b>	<b>4.09%</b>

## COMMUNITY SERVICE FUND

Exhibit II is a detailed analysis of the proposed levy recommendation for the Community Service Fund. These levies are based on statewide tax rates applied to all property in the state. Statewide revenue formulas remained stable. All Community Service fund levies are assessed on NTC (no RMV) and are included in Other Levies.

- The largest component of the Community Service Levy, school age care, is estimated at \$1,200,000.00, an increase of \$215,000.00 from Payable 2025.
- Early Childhood Family Education (ECFE) decreased \$74,487.93 as well as experiencing a prior period negative adjustment of \$52,647.84.
- The remaining categories for the Community Service Levy (Basic Levy, Home Visiting, & Adults with Disabilities) are consistent with levies from recent years.

Payable 2026 Property Tax Analysis Proposed Community Service Fund Levy				Exhibit II
Funding Category	Payable 2025 Final Levy	Payable 2026 Proposed Levy	\$ Change	% Change
Basic Levy	590,036.70	590,036.70	-	
Early Childhood Family Education	531,219.08	456,731.15	(74,487.93)	
Prior Year Adjustments	(848.69)	(52,647.84)	(51,799.15)	
Home Visiting	13,500.00	15,735.00	2,235.00	
Prior Year Adjustments	150.42	(159.70)	(310.12)	
Adults with Disabilities	14,083.85	12,894.87	(1,188.98)	
School Age Care	985,000.00	1,200,000.00	215,000.00	
Prior Year Adjustments	(21,375.61)	(12,117.08)	9,258.53	
Abatements	6,861.10	30,661.36	23,800.26	
<b>Total Community Service Fund Levy</b>	<b>2,118,626.85</b>	<b>2,241,134.46</b>	<b>122,507.61</b>	<b>5.78%</b>

## DEBT SERVICE FUND

Exhibit III is a detailed analysis of the proposed levy recommendation for the Debt Service Fund. The District is required to levy 105% of scheduled principal and interest payments to ensure the District has the funds to make scheduled payments in the event of taxpayers not paying their property taxes. To compensate for any overpayments for when the taxpayers do pay their property taxes, negative debt excess adjustments are made in subsequent years. All Debt Service fund levies are assessed on NTC (no RMV) and split between Voter Approved and Other Levies.

- The voter approved portion of the Debt Service levy of 105% for scheduled principal and interest payments decreased by \$201,233.00.
- The portion of Debt Service for other levies increased by \$710,430.00 due to the sale of the Series 2025A Capital Facilities Bonds for the construction work at West Middle School.

Payable 2026 Property Tax Analysis Proposed Debt Service Fund Levy				Exhibit III
Funding Category	Payable 2025 Final Levy	Payable 2026 Proposed Levy	\$ Change	% Change
<b>NTC - Voter Approved</b>				<b>3.51%</b>
Debt Service	16,309,608.00	16,108,375.00	(201,233.00)	
Reduction for Debt Excess	(599,048.48)	(0.40)	599,048.08	
Abatements	97,552.70	255,056.08	157,503.38	
<b>NTC - Other</b>				<b>27.31%</b>
Debt Service	653,475.00	1,363,905.00	710,430.00	
Reduction for Debt Excess	(110,924.91)	-	110,924.91	
Long-Term Facilities Maintenance	2,366,553.00	2,339,726.00	(26,827.00)	
<b>Total Debt Service Fund Levy</b>	<b>18,717,215.31</b>	<b>20,067,061.68</b>	<b>1,349,846.37</b>	<b>7.21%</b>

## SUMMARY

The 2025 Payable 2026 Preliminary Property Tax Levy represents the total impact, across all funds, of the legislated property tax levy authority. As the state continues to refine the 39 pages of formulas that derive the levy amounts, it is important to note that minor changes may still occur. The state allows local school boards to simply approve a “maximum” preliminary levy certification to allow changes made until September 30th which will then be reflected in the parcel specific notices mailed out this fall. The District administration recommends that the Board of Education approve the maximum levy amount. The Board of Education retains the option to subsequently reduce the amount of the levy prior to certifying the levy at its December 8, 2025 meeting.

**The District administration recommends approval of the presented preliminary amounts by allowing the maximum.**

## TRUTH IN TAXATION LAW

The public will have the opportunity to speak to the Board of Education about Wayzata Public Schools' Tax Levy at the regular school board meeting on December 8, 2025, at 7:00 p.m. If you have questions regarding the enclosed materials or desire additional information, please contact me at (763) 745-5038 or [trevor.peterson@wayzataschools.org](mailto:trevor.peterson@wayzataschools.org)



**Board of Education**  
Regular Meeting – September 22, 2025

**AGENDA SECTION:** Adjourn

**ITEM:** Adjourn

**COMMENTS BY:** Milind Sohoni, Chair

This agenda item brings closure to the School Board meeting.

**Recommended Action:** Call the meeting to a close.

**Motion by:** \_\_\_\_\_ **Yes:** \_\_\_\_\_ **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **No:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Time of Adjournment:** \_\_\_\_\_ 34 \_\_\_\_\_