Business Item

Metropolitan Council

Committee Meeting Date: December 2, 2026 **For the Metropolitan Council:** December 2, 2026

Business Item: 2026-187 JT

For the adoption of Resolutions 2026-21 through 2026-27 for the Metropolitan Council's 2027 Unified Budget and the 2026, payable 2027, property tax levies.

District(s), Member(s): All

Policy/Legal Reference: Minnesota Statutes sections 275.065, subdivision 1; 473.249; 473.13, subdivision 1(a); 473.39, subdivision 4; 473.253, subdivision 1; 473.4461; 473F.08 subdivision 3b(c); and 475.61 subdivision 1.

Staff Prepared/Presented: Ned Smith, Chief Financial Officer, (651) 602-1162

Division/Department: All

Proposed Action

That the Metropolitan Council adopt Resolutions 2026-21 through 2026-27 for the Metropolitan Council's 2027 Unified Budget and the 2026, payable 2027, property tax levies.

2026-21:	Adopting the Metropolitan Council's 2027 Unified Budget
2026-22:	Adopting the Metropolitan Council's 2026 Property Tax Levy for General Purposes for Certification to the Minnesota Commissioner of Revenue
2026-23:	Adopting the Metropolitan Council's 2026 Property Tax Levy for General Purposes for Certification to the County Auditors
2026-24:	Adopting the 2026 Property Tax Levy for the Livable Communities Demonstration Account in the Metropolitan Livable Communities Fund
2026-25:	Adopting the 2026 Property Tax Levy for the Tax Base Revitalization Account of the Livable Communities Act
2026-26:	Certifying the Property Tax Levy for 2026 for Debt Service on Issued and To Be Issued Transit Bonds
2026-27	Certifying the Property Tax Levy for 2026 for Debt Service on Issued and To Be Issued Park Bonds

Background

Minnesota Statutes section 473.13, subdivision 1, requires the Metropolitan Council to adopt the final budget covering anticipated receipts and disbursements for 2027, as well as the capital expenditures for the budget year, based on a five-year capital program and decide upon the total amount necessary to be raised from ad valorem tax levies to meet its budget on or before December 20.

The Metropolitan Council:

- Adopted a preliminary budget and certified preliminary property tax levies to County Auditors and the Minnesota Commissioner of Revenue on August 26, 2026;
- Adopted the 2026 Unified Budget for public comment on October 28, 2026;
- Accepted public comment on the 2027 Unified Budget via phone, mail, or email until 5:00 PM on December 2, 2026; and
- Received public comment on the 2027 Unified Budget at its regularly scheduled meeting on December 2, 2026.

Known Support / Opposition

As part of the public comment process no comments have been received to date. If there are any comments received, they will be shared with the Council.

Rationale

Resolutions 2026-21 through 2026-27 certify final property tax levies for 2026, payable in 2027. The final property tax levies are consistent with the preliminary levies adopted by the Council in August 2026.

Resolution 2026-21 adopts the Metropolitan Council's 2027 Unified Budget. The resolution adopts a final 2027 Unified Budget consistent with the operating and capital budget adopted for public comment on October 28, 2026.

Thrive Lens Analysis

This budget supports the Thrive outcome of stewardship by assessing the future needs, responsible planning, and management of resources for the Metropolitan Council.

Funding

The attached tax levy resolutions are summarized as follows:

Levies Requiring Council Action	Final Levies	Resolution No.(s)
General Purposes	$20,495,083	2026-22 2026-23
Livable Communities Demonstration Account	$16,086,773	2026-24
Livable Communities Tax Base Revitalization Account	$5,000,000	2026-25
Transit Debt Service for Issued and To Be Issued Bonds	$54,295,390	2026-26
Park Debt Service for Issued and To Be Issued	$4,057,525	2026-27

Bonds		
Total Levies Requiring Council Action	**$99,934,771**	

Small Business Inclusion

There are no direct impacts to small business with this action.

Known Support / Opposition

As part of the public comment process no comments have been received to date. If there are any comments received they will be shared with the Council.

Attachments

Resolution 2026-21 Adopting the Metropolitan Council's 2027 Unified Budget

Resolution 2026-22 Adopting the Metropolitan Council's 2026 Property Tax Levy for General Purposes for Certification to the Minnesota Commissioner of Revenue

Resolution 2026-23 Adopting the Metropolitan Council's 2026 Property Tax Levy for General Purposes for Certification to the County Auditors

Resolution 2026-24 Adopting the 2026 Property Tax Levy for the Livable Communities Demonstration Account in the Metropolitan Livable Communities Fund

Resolution 2026-25 Adopting the 2026 Property Tax Levy for the Tax Base Revitalization Account of the Livable Communities Act

Resolution 2026-26 Certifying the Property Tax Levy for 2026 for Debt Service on Issued and To Be Issued Transit Bonds

Resolution 2026-27 Certifying the Property Tax Levy for 2026 on Issued and To Be Issued Park Bonds

METROPOLITAN COUNCIL

METROPOLITAN COUNCIL RESOLUTION NO. 2026-21

RESOLUTION ADOPTING THE METROPOLITAN COUNCIL'S 2027 UNIFIED BUDGET

WHEREAS, Minnesota Statutes, section 473.121 defines the "metropolitan area" as including only the Counties of Anoka, Carver, Dakota excluding the Cities of Northfield and Cannon Falls, Hennepin excluding the Cities of Hanover and Rockford, Ramsey, Scott excluding the City of New Prague and Washington; and

WHEREAS, Minnesota Statutes, section 473.13, subdivision 1(a), requires that on or before December 20, the Council shall adopt a final budget and shall decide upon the total amount necessary to be raised from ad valorem tax levies to meet its budget; and

WHEREAS, The Council adopted the 2027 Unified Budget for public comment on October 28, 2026; and

WHEREAS, Public comment on the 2027 Unified Budget was accepted via phone, mail or email on or before 5:00 PM December 2, 2026; and

WHEREAS, Minnesota Statutes, section 473.13, subdivision 1(a), requires that the budget shall state in detail the expenditures of each program, and the capital expenditures of the Council for the budget year, based on a five-year capital program adopted by the Council; and

WHEREAS, Minnesota Statutes, section 473.39, subdivision 4, requires the transit capital improvement plan include supplemental information for each project; and

WHEREAS, Public comment on the 2027 Unified Budget was allowed at 6:00 PM during the Metropolitan Council's regularly scheduled meeting on December 2, 2026.

NOW, THEREFORE, BE IT RESOLVED:

1. THAT the Metropolitan Council 2027 Unified Budget includes a Unified Operating Budget of $1,894,724,000 consisting of $1,407,322,000 for Council operations, $282,407,000 for pass-through grants, $193,899,000 for debt service, and $11,096,000 for Other Post-Employment Benefits (OPEB).

   THAT the Metropolitan Council 2027 Unified Budget includes the Capital Program, to include supplemental information required by Minnesota Statutes, 473.39, subdivision 4, as follows:

   I. A 2027-2032 Capital Program of $15,451,851,000 consisting of $11,594,770,000 for Transportation, $3,236,347,000 for Environmental Services, and $620,734,000 for Community Development.

   II. A multi-year Authorized Capital Program of $9,311,599,000 consisting of $6,742,673,000 for Transportation, $2,238,597,000 for Environmental Services, and $330,329,000 for Community Development.

III. A 2027 Capital Budget of $1,458,378,000 consisting of $935,467,000 for Transportation, $438,024,000 for Environmental Services, and $84,887,000 for Community Development.

Adopted this 2nd day of December 2026.

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Diego Morales, Council Member Mee Cheng, Recording Secretary

METROPOLITAN COUNCIL

METROPOLITAN COUNCIL RESOLUTION NO. 2026-22

RESOLUTION ADOPTING THE METROPOLITAN COUNCIL'S 2026 PROPERTY TAX LEVY FOR GENERAL PURPOSES FOR CERTIFICATION TO THE MINNESOTA COMMISSIONER OF REVENUE

WHEREAS, Minnesota Statutes, section 473.121, subdivision 2, defines the "metropolitan area" as including only the Counties of Anoka, Carver, Dakota excluding the Cities of Northfield and Cannon Falls, Hennepin excluding the Cities of Hanover and Rockford, Ramsey, Scott excluding the City of New Prague and Washington; and

WHEREAS, Minnesota Statutes, section 473.13, subdivision 1(a), requires that on or before December 20, the Council shall adopt a final budget and shall decide upon the total amount necessary to be raised from ad valorem tax levies to meet its budget; and

WHEREAS, Minnesota Statutes, section 473.249, subdivision 1, authorizes the Council to levy a tax on all taxable property in the metropolitan area to provide funds for the general purpose of carrying out the Council's responsibilities as provided by law; and

WHEREAS, Minnesota Statutes, section 473.249, subdivision 2, requires the Council to certify to the Commissioner of Revenue by September 1 of each year its proposed property tax levy; and

WHEREAS, On August 26, 2026, the Council adopted Resolution No. 2026-06 with a proposed property tax levy in 2026, payable in 2027, and certified that proposed property tax levy to the Commissioner of Revenue prior to September 1, 2026; and

WHEREAS The Council is subsequently adopting a levy consistent with the same levy proposed in Resolution No. 2026-06.

NOW, THEREFORE, BE IT RESOLVED:

1. THAT the amount to be raised from ad valorem taxes levied in 2026, for collection during 2027, for general purposes is $20,495,083.

Adopted this 2nd day of December 2026.

Diego Morales, Council Member

Mee Cheng, Recording Secretary

METROPOLITAN COUNCIL

METROPOLITAN COUNCIL RESOLUTION NO. 2026-23

RESOLUTION ADOPTING THE METROPOLITAN COUNCIL'S 2026 PROPERTY TAX LEVY FOR GENERAL PURPOSES FOR CERTIFICATION TO THE COUNTY AUDITORS

WHEREAS, Minnesota Statutes, section 473.121, subdivision 2, defines the "metropolitan area" as including only the Counties of Anoka, Carver, Dakota excluding the Cities of Northfield and Cannon Falls, Hennepin excluding the Cities of Hanover and Rockford, Ramsey, Scott excluding the City of New Prague and Washington; and

WHEREAS, Minnesota Statutes, section 473.13, subdivision 1(a), requires that on or before December 20, the Council shall adopt a final budget and shall decide upon the total amount necessary to be raised from ad valorem tax levies to meet its budget; and

WHEREAS, Minnesota Statutes, section 473.13, subdivision 1(a), requires that no later than five working days after December 20, the Council shall certify to the county auditors the property tax levy for taxes payable in the following year; and

WHEREAS, Minnesota Statutes, section 473.13, subdivision 1(a), requires that the share of the tax to be levied within each county by the Council must be an amount bearing the same proportion to the total final levy agreed on by the Council as the net tax capacity of the county bears to the net tax capacity of the metropolitan area; and

WHEREAS, Minnesota Statutes, section 473.249, subdivision 1(a), authorizes the Council to levy a tax on all taxable property in the metropolitan area to provide funds for the general purpose of carrying out the Council's responsibilities as provided by law.

NOW, THEREFORE, BE IT RESOLVED:

1. THAT the amount to be raised from ad valorem taxes levied in 2026, for collection during 2027, for general purposes is $20,495,083.

Adopted this 2nd day of December 2026.

Diego Morales, Council Member

Mee Cheng, Recording Secretary

METROPOLITAN COUNCIL

METROPOLITAN COUNCIL RESOLUTION NO. 2026-24

RESOLUTION ADOPTING THE 2026 PROPERTY TAX LEVY FOR THE LIVABLE COMMUNITIES DEMONSTRATION ACCOUNT IN THE METROPOLITAN LIVABLE COMMUNITIES FUND

WHEREAS, Minnesota Statutes, section 473.121, subdivision 2, defines the "metropolitan area" as including only the Counties of Anoka, Carver, Dakota excluding the Cities of Northfield and Cannon Falls, Hennepin excluding the Cities of Hanover and Rockford, Ramsey, Scott excluding the City of New Prague, and Washington; and

WHEREAS, Minnesota Statutes, section 473.13, subdivision 1(a), requires that on or before December 20, the Council shall adopt a final budget and shall decide upon the total amount necessary to be raised from ad valorem tax levies to meet its budget; and

WHEREAS, Minnesota Statutes, section 473.13, subdivision 1(a), requires that no later than five working days after December 20, the Council shall certify to the county auditors the property tax levy for taxes payable in the following year; and

WHEREAS, Minnesota Statutes, section 473.13, subdivision 1(a), requires that the share of the tax to be levied within each county by the Council must be an amount bearing the same proportion to the total final levy agreed on by the Council as the net tax capacity of the county bears to the net tax capacity of the metropolitan area; and

WHEREAS, Minnesota Statutes, section 473.253, subdivision 1, authorizes a property tax levy for the Livable Communities Demonstration Account in the Metropolitan Livable Communities Fund.

NOW, THEREFORE, BE IT RESOLVED:

1. THAT the amount to be raised from ad valorem taxes levied in 2026, for collection during 2027, for the Livable Communities Demonstration Account in the Metropolitan Livable Communities Fund is $16,086,773.

Adopted this 2nd day of December 2026.

Diego Morales, Council Member

Mee Cheng, Recording Secretary

METROPOLITAN COUNCIL

METROPOLITAN COUNCIL RESOLUTION NO. 2026-25

RESOLUTION ADOPTING THE 2026 PROPERTY TAX LEVY FOR THE TAX BASE REVITALIZATION ACCOUNT OF THE LIVABLE COMMUNITIES ACT

WHEREAS, Minnesota Statutes, section 473.121, subdivision 2, defines the "metropolitan area" as including only the Counties of Anoka, Carver, Dakota excluding the Cities of Northfield and Cannon Falls, Hennepin excluding the Cities of Hanover and Rockford, Ramsey, Scott excluding the City of New Prague and Washington; and

WHEREAS, Minnesota Statutes, section 473.13, subdivision 1(a), requires that on or before December 20, the Council shall adopt a final budget and shall decide upon the total amount necessary to be raised from ad valorem tax levies to meet its budget; and

WHEREAS, Minnesota Statutes, section 473.13, subdivision 1(a), requires that no later than five working days after December 20, the Council shall certify to the county auditors the property tax levy for taxes payable in the following year; and

WHEREAS, Minnesota Statutes, section 473.13, subdivision 1(a), requires that the share of the tax to be levied within each county by the Council must be an amount bearing the same proportion to the total final levy agreed on by the Council as the net tax capacity of the county bears to the net tax capacity of the metropolitan area; and

WHEREAS, The Hennepin County Auditor has certified an amount of $7,876,457.50 under Minnesota Statutes, section 473F.08, subdivision 3b(b); and

WHEREAS, Minnesota Statutes, section 473F.08, subdivision 3b(c), provides that the Metropolitan Council may annually certify to the Ramsey County auditor the amount certified by the Hennepin County auditor under Minnesota Statutes, section 473F.08, subdivision 3b(b), but not to exceed $ 5,000,000, to be used to provide funds for the cleanup of polluted lands in the metropolitan area.

NOW, THEREFORE, BE IT RESOLVED:

1. THAT the amount to be raised from ad valorem taxes levied in 2026, for collection during 2027 as an addition to the area wide levy under the Metropolitan Revenue Distribution Act and credited to the Tax Base Revitalization Account within the Metropolitan Livable Communities Fund is $5,000,000.

Adopted this 2nd day of December 2026.

Diego Morales, Council Member

Mee Cheng, Recording Secretary

METROPOLITAN COUNCIL

METROPOLITAN COUNCIL RESOLUTION NO. 2026-26

RESOLUTION CERTIFYING THE PROPERTY TAX LEVY FOR 2026 FOR DEBT SERVICE ON ISSUED AND TO BE ISSUED TRANSIT BONDS

WHEREAS, Pursuant to Minnesota Statutes, Section 473.39 and Chapter 475, the Council has issued General Obligation Transit bonds in prior years that remain outstanding and have required principal and interest payments due during the period March 1, 2027 to March 1, 2028; and

WHEREAS, The Council anticipates issuing general obligation transit bonds in 2026 and/or 2027 and making principal and interest payments on said bonds during the period from March 1, 2027, to March 1, 2028; and

WHEREAS, The Council may certify a tax levy in anticipation of the issuance of general obligation transit bonds in a manner and to the extent permitted by Minnesota Statutes, section 475.61, subdivision 1; and

WHEREAS, Pursuant to Minnesota Statutes, Sections 473.39 and 473.446, the Council will levy a transit tax collectible in the years and amounts equal to an amount not less than 5% in excess of the principal of and interest on Transit bonds due in each year; and

WHEREAS, The Council reserves the right to reduce or cancel such tax levy in accordance with Minnesota Statutes, Section 475.61, provided the Council has other funds available; and

WHEREAS, The Council does have other funds available and is using said funds to reduce the levy payable in 2027; and

WHEREAS, Minnesota Statutes, section 473.4461 provides that notwithstanding any provision of section 473.446 or any other law, the Council may not levy a tax under section 473.446, subdivision 1, in any city or town not included in the metropolitan transit taxing district as it existed on January 1, 2001, unless the Council and the governing body of that city or town have agreed on a transit service expansion plan; and

WHEREAS, The Council has reached agreement on a transit service expansion plan with each of the governing bodies of the Cities of Columbus, Forest Lake, Lakeville, Maple Plain, and Ramsey in accordance with the provisions of Minnesota Statutes, section 473.4461; and

WHEREAS, It has been determined that a tax levy in 2026, payable in 2027, is necessary to fund principal and interest payments on said bonds during the period from March 1, 2027, to March1, 2028.

NOW, THEREFORE, BE IT RESOLVED:

1. THAT pursuant to the provisions of Minnesota Statutes, section 475.61, subdivision 1, the Chair of the Council is directed to authorize and direct the County Auditors of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott and Washington Counties to levy a tax in 2026, payable in 2027, of $54,295,390 upon the Metropolitan Transit Taxing District as defined in Minnesota Statutes, section 473.446, subdivision 2, and upon the cities of Columbus, Forest Lake, Lakeville, Maple Plain, and Ramsey for debt service on general obligation transit bonds issued and to be issued by the Council in 2026 and/or 2027.

Adopted this 2nd day of December 2026.

Diego Morales, Council Member

Mee Cheng, Recording Secretary

METROPOLITAN COUNCIL

METROPOLITAN COUNCIL RESOLUTION NO. 2026-27

RESOLUTION CERTIFYING THE PROPERTY TAX LEVY FOR 2026 FOR DEBT SERVICE ON ISSUED AND TO BE ISSUED PARK BONDS

WHEREAS, Pursuant to Minnesota Statutes, Section 473.325, and Chapter 475, the Council has issued General Obligation Park bonds in prior years that remain outstanding and have required principal and interest payments due during the period March 1, 2027 to March 1, 2028; and

WHEREAS, Pursuant to Minnesota Statutes, Section 473.325 and Chapter 475, the Council will levy a direct general ad valorem tax, collectible in the years and amounts equal to an amount not less than 5% in excess of the principal of and interest on the bonds due in each year; and

WHEREAS, The Council reserves the right to reduce or cancel such tax levy in accordance with Minnesota Statutes, Section 475.61, provided the Council has other funds available; and

WHEREAS, The Council does have other funds available and is using said funds to reduce the levy payable in 2027; and

WHEREAS, The Council anticipates issuing General Obligation Park bonds in 2026 and/or 2027 and making principal and interest payments on said bonds during the period from March 1, 2027, to March 1, 2028; and

WHEREAS, The Council may certify a tax levy in anticipation of the issuance of general obligation bonds in a manner and to the extent permitted by Minnesota Statutes, section 475.61, subdivision 1; and

WHEREAS, It has been determined that a tax levy in 2026, payable in 2027, is necessary to fund principal and interest payments on said bonds during the period from March 1, 2027, to March 1, 2028.

NOW, THEREFORE, BE IT RESOLVED:

1. THAT pursuant to the provisions of Minnesota Statutes, section 475.61, subdivision 1, the Chair of the Council is directed to authorize and direct the County Auditors of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott and Washington Counties to levy a tax in 2026, payable in 2027, of $4,057,525 for debt service on General Obligation Park bonds issued and to be issued by the Council in 2026 and/or 2027.

Adopted this 2nd day of December 2026.

Diego Morales, Council Member

Mee Cheng, Recording Secretary