Executive Summary: Levy Certification

Amy Hafemann, Finance Director

The 2026 Payable 2027 Levy needs to be Board Certified by September 30th, 2026. This is a required process that is completed annually. The MDE's Levy Information System opens in August for districts to enter the following information:

- Health Benefits (OPEB)
- Pupil Transportation
- Elementary Sparsity
- Secondary Sparsity
- Building/Land Lease - Information entered by SW Metro Intermediate District
- Debt Service
- General Community Service

The first Levy Certification Report comes out in early September.   Districts have until September 30, 2026 to make any changes/corrections in the Levy System and obtain School Board approval.

The 2026 Payable 2027 Levy as of today shows an overall decrease of -4.76% in the General Fund, an increase of 10.21% in the Community Service Fund, and a decrease of -.08% in the Debt Service Fund; for an overall decrease of -1.64%. MDE will run new reports daily and/or weekly so these numbers may change before September 30th.

As of today, the district's levy amounts are as follows:

	2025 Pay 2026	**2026 Pay 2027**	**Increase/decrease**	**%**
General	$2,928,161.52	2,788,812.56	-139,348.96	-4.76
Com Ed	$ 121,939.09	134,387.45	12,488.36	10.21
Debt Serv	$5,080,247.14	5,076,260.29	- 3,986.85	-.08

It is my recommendation and the recommendation of MDE that the Board approves the Maximum Levy Authority. This is normal, standard practice for most districts around the state and allows our district to take advantage of the maximum allowable funding through state and local sources.