

Agenda Topic: Final Levy Certification
Meeting Date: December 9, 2025
Contact Person: Shari Thompson

Background:

On September 25, 2025, the school board authorized the maximum preliminary levy payable in 2026 for fiscal year 2027.

The annual Truth in Taxation Hearing will be held at 6:00 p.m. on Tuesday, December 9, 2025, prior to the regular board meeting. Details regarding the district's current year revenue and expense budgets, changes in the final levy amount between this year and last year, and the impact of the district levy to local property owners will be reviewed.

A summary of the final levy recommendation is as follows:

Source	A i d	Levy	Levy Adjustments	Maximum 2025 Pay 2026 Levy	Proposed 2025 Pay 2026 Levy
General Fund		\$ 38,970,020.25	\$ 287,462.45	\$ 39,257,482.70	\$ 39,257,482.70
Community Service Fund		\$ 1,027,107.60	\$ 4,816.41	\$ 1,031,924.01	\$ 1,031,924.01
Debt Service Fund		\$ 14,689,572.77	\$ 331,021.82	\$ 15,020,594.59	\$ 15,020,594.59
OPEB Debt Fund		\$ 4,243,523.00	\$ 53,339.92	\$ 4,296,862.92	\$ 4,296,862.92
TOTAL, ALL FUNDS		\$ 58,930,223.62	\$ 676,640.60	\$ 59,606,864.22	\$ 59,606,864.22

The levy is an increase of about \$8,846,883, or 17.43% more than the current levy. Most of the increase, \$6,000,000 (11.8%), is a result of the passage of the capital projects levy for technology and safety, which was approved by voters on November 4, 2025. The remaining \$2.8 million increase is a result of prior year levy adjustments.

Recommendation:

It is recommended that the board approve the final levy in the amount of \$59,606,864.22 to fund the 2026-2027 school year.

 X Action Required

 Informational – No Board Action Requested