



## Intermediate School District 917

*Purposeful. Personalized. Partners.*

1300 145th Street East  
Rosemount, MN 55068

(651) 423-8229  
isd917.org

To: School Board Members  
Superintendent Michael Favor  
From: Mark Johns  
Date: May 5, 2026  
Subject: Levy Allocation for 2026 payable 2027

### **Pertinent Facts:**

1. Intermediate School District #917 will continue leasing space at four locations for Special Education: Cedar, Lebanon Education Center, Concord Education Center and DCTC. In addition, we will be requesting the annual building levy cost for Alliance Education Center in Rosemount. The total requested lease-levy amount for inclusion in fiscal year 2028 is **\$2,521,740**. This is a \$98,331 increase over fiscal year 2026 primarily due to a one-time \$50,000 credit taken last year to clear arbitrage on the Alliance Education center bond. The basis of the distribution for the lease-levy is a formula that weights four components equally between the member school districts as follows: Total Net Tax Capacity (TNTC), Adjusted Cost Pupil Units (ACPU's), 5-year average tuition, and student F.T.E.'s by building (see attached for further details).
2. The 2026 payable 2027 safe schools levy request will be **\$844,155**. This is a \$10,484 decrease over fiscal year 2026. Intermediate School District 917 is currently utilizing \$15 per APU's. Member district's APU's estimated for FY27 are 519 APU's lower than FY26 (see attached for further details).
3. The 2026 payable 2027 LTFM for fiscal year 2027-28 levy request will be **\$689,973**. A separate board resolution is required to approve the LTFM levy request, and a ten-year maintenance plan each year. This is a \$268,900 increase over fiscal year 2026 primarily due to starting a three-year project to replace roof and HVAC units at Alliance Education Center. The basis of the distribution for the LTFM levy is a formula that weights two components equally between the member school districts as follows; Total Net Tax Capacity (TNTC) and Adjusted Pupil Units (APU's) (see further details under board resolution for LTFM).

**Recommendation:** Requesting board approval for the 2026 payable 2027 levies in the amount of \$4,055,868 resulting in an overall increase of \$359,440 or 9.7% over payable 2026.

---

#### ISD 917 Vision

Intermediate School District 917 models an innovative culture with diverse pathways serving students and families through equitable practices with highly trained staff.

#### ISD 917 Core Values

Collaboration | Empathy | Innovation | Stewardship | Communication | Integrity | Personalization | Equity | Diversity