LONG PRAIRIE-GREY EAGLE PUBLIC SCHOOLS

2026 Payable 2027
LEVY CERTIFICATION
September 2026

Daniel Ludvigson, Superintendent

September 2026

EXECUTIVE SUMMARY

2026 PAYABLE 2027 LEVY LIMITATIONS & CERTIFICATION

September 2026

1. **The 2026 Payable 2027 Preliminary Levy Limitation totals $3,597,562.22**

2. **The 2025 Payable 2026 Levy was $3,587,084**

3. **This is functionally flat revenue at an increase of $10,477.8 or 0.3%**

4. **Market property values in the district have increased by 3.2% and Net Tax Capacity by 5.1%**

5. **Explanation:** Increase in pupil counts are the primary driver for the estimated increase in revenue levied for the general fund. Currently the Adjusted ADM in the state runs is 1,115.60. An adjustment from a few years back when the county accidently levied for 200,000 for School Age Childcare is still throwing off the Community Education fund amounts. The fund has a slight decrease in funding with current estimates. Overall funding is flat and we are just seeing a redistribution of where those dollars are being allocated.

6. **Recent Levy Totals**
   - **2025-2026 - $3,587,084**
   - **2024-2025 - $3,345,589.28**
   - **2023-2024 - $2,531,572.29**
   - **2022-2023 - $2,323,541.55**
   - **2021-2022 - $2,184,572.85**
   - **2020-2021 - $2,157,018.08**
   - **2019-2020 - $2,158,869.92**
   - **2018-2019 - $2,185,962.50**
   - **2017-2018 - $2,004,652.29**

7. **Recommendation –** Certify the Preliminary Levy at maximum amounts and make adjustments at the December meeting

Long Prairie - Grey Eagle Public School

Levy Limitation & Certification

2026 Payable 2027

Subtotals By Levy Category Title	Limit	Proposed	25/26 Proposed	Percent Change
GENERAL - RMV VOTER - JOBZ EXEMPT				
Operating Referendum	513,577.27	Maximum	Maximum	
Total	513,577.27	0.00	462,118.57	11.1%
GENERAL - RMV OTHER - JOBZ EXEMPT				
Local Option Revenue	643,251.55	Maximum	650,453.20	-1.1%
Equity	155,761.64	Maximum	138,739.57	12.3%
Total	799,013.19	0.00	789,192.77	1.2%
NTC OTHER - JOBZ EXEMPT				
Operating Capital	144,528.69	Maximum	148,090.36	-2.4%
Long-Term Fac. Maint	263,551.30	Maximum	184,996.83	42.5%
Achievement & Integration	81,869.91	Maximum	65,750.94	24.5%
Reemployment Levy	0.00	Maximum	10,000.00	-100.0%
Safe Schools	42,214.68	Maximum	40,024.80	5.5%
Career & Tech Levy	96,513.92	Maximum	79,430.75	21.5%
Lease Levy	161,664.48	Maximum	194,024.99	-16.7%
Severance	0.00	Maximum	0.00	
Total	790,342.98	0.00	712,318.67	11.0%
COMMUNITY SER. - OTHER JOBZ EXEMPT				
Basic Community Education	45,130.80	Maximum	46,445.31	-2.8%
Early Childhood Family Education	26,211.94	Maximum	23,659.44	10.8%
Home Visit	1,358.10	Maximum	1,344.47	1.0%
Adults with Disabilities	0.00	Maximum	742.41	-100.0%
School Age Childcare	60,000.00	Maximum	20,000.00	200.0%
Total	47,417.61	0.00	92,191.63	-48.6%
GENERAL DEBT - NTC VOTER - JOBZ				

NONEXEMPT				
Debt Service	689,354.81	Maximum	710,063.00	-2.9%
GENERAL DEBT - NTC OTHER - JOBZ NONEXEMPT			Maximum	
Debt Equalization Aid	175,670.00	Maximum	170,293.00	
LTFM Debt Levy	582,186.36	Maximum	650,201.49	
Total	757,856.36	0.00	820,494.49	-7.6%
General Debt Service	1,447,211.17	Maximum	1,530,557.49	-5.4%
Total Levy				
Title	**Limit**	**Proposed**	**Proposed**	
TOTAL LEVY	3,597,562.22	Maximum	3,586,379.13	0.3%

Subtotals By Fund				
Title	**Limit**	**Proposed**	**Certify**	
GENERAL FUND	2,102,933.44	Maximum	1,963,630.01	7%
COMMUNITY SERVICES FUND	47,417.61	Maximum	92,191.63	-49%
GENERAL DEBT SERVICE FUND	1,447,211.17	Maximum	1,530,557.49	-5%

Subtotals By Tax Base				
Title	**Limit**		**Property Valuations**	
REFERENDUM MARKET VALUE	1,251,311.34	RMV -/+	5.1%	
NET TAX CAPACITY	2,335,067.79	NTC -/+	4.9%	
		Market Value -/+	3.2%	

Subtotals By Truth In Taxation Category				
Title	**Limit**	**Prior Year**		
VOTER APPROVED	1,202,932.08			
OTHER	2,394,630.14		Change	
Total Levy	3,597,562.22	3,587,084.42	0.3%	$ 10,477.80

I. COMPUTATION OF 2025 PAYABLE 2026 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	497,542.50	35,423.93-	N/A			462,118.57
GEN-RMV OTHER-EXEMP	766,444.43	22,748.34	N/A			789,192.77
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	781,837.52	69,518.85-				712,318.67
TOTAL GENERAL	2,045,824.45	82,194.44-				1,963,630.01
COM SERV-EXEMP	94,880.47	1,983.55-				92,896.92
DEBT-VOTER-NONEXEMP	710,063.00					710,063.00
DEBT-OTHER-NONEXEMP	812,103.46	8,391.03				820,494.49
TOTAL DEBT SERV	1,522,166.46	8,391.03				1,530,557.49
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	3,662,871.38	75,786.96-				3,587,084.42

II. COMPARISON OF 2024 PAYABLE 2025 LEVY LIMITATION WITH 2025 PAYABLE 2026 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2024 PAY 2025 LIMITATION	2025 PAY 2026 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,801,453.46	1,963,630.01	162,176.55	9.00
COMMUNITY SERVICE	78,398.68	92,896.92	14,498.24	18.49
GENERAL DEBT SERVICE	1,465,737.14	1,530,557.49	64,820.35	4.42
OPEB DEBT SERVICE				
TOTAL	3,345,589.28	3,587,084.42	241,495.14	7.22

III. COMPARISON OF 2024 PAYABLE 2025 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH
2025 PAYABLE 2026 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,801,453.46	1,963,630.01	162,176.55	9.00
COMMUNITY SERVICE	78,398.68	92,896.92	14,498.24	18.49
GENERAL DEBT SERVICE	1,465,737.14	1,530,557.49	64,820.35	4.42
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	3,345,589.28	3,587,084.42	241,495.14	7.22