East Lansing
Public Schools

MEMORANDUM

TO: **ELPS Board of Education, Dori Leyko, Superintendent**

FROM: **Richard Pugh, Assistant Superintendent of Finance and Operations**

SUBJECT: **Action Item – 2027 Annual Summer Tax Resolution**

DATE: **November 3, 2026**

Recommendation:

It is recommended that the Board of Education adopt the 2027 Annual Summer Tax Resolution to impose a 100% summer tax levy to collect all school property taxes, as presented.

Background:

From the Board packet on 10-26-26:

The Board of Education originally adopted a 100% summer tax levy resolution on April 14, 1997 (see Board Policy #3290). As required by the Revised School Code the Board of Education must annually adopt a resolution prior to January 1 to continue the summer tax levy. Attached is the resolution for consideration.

A 100% summer tax levy is preferable because it enables the District to collect a large portion of its property tax revenue early in the school year. This lessens the likelihood of having to borrow early in the school year because of cash flow shortages. It also enables the District to earn more interest (when rates are favorable) through its investments.

Board action anticipated on November 9, 2026.