

Proposed Preliminary Levy 2026 Payable 2027 for FY 28

Comparison of Actual Tax Levy Payable in 2026 to Proposed Levy Payable in 2027 for FY28

Fund Levy Category	Actual Levy Payable in 2026	Proposed Levy Payable in 2027	\$ Change	% Change
	FY27	FY28	FY27 to Proposed FY28	FY27 to Proposed FY28
Adjusted Pupil Unit Original Assumption	4,107			
Adjusted Pupil Unit (EST) - Updated Estimate	4,121	4,025		
Adjusted Pupil Unit (PRE) - Preliminary Actual				
Adjusted Pupil Unit (ACT) - Final Actual				
General Fund (Fund 01)				
Operating Referendum	\$ 7,756,577	\$ 7,810,928	\$ 54,351	0.7%
Local Optional	\$ 2,973,583	\$ 2,897,269	\$ (76,314)	-2.6%
Equity	\$ 361,687	\$ 316,970	\$ (44,717)	-12.4%
Operating Capital	\$ 480,270	\$ 516,747	\$ 36,477	7.6%
Reemployment Insurance	\$ 20,000	\$ 33,000	\$ 13,000	65.0%
Safe Schools	\$ 147,848	\$ 144,923	\$ (2,924)	-2.0%
Safe Schools Intermediary	\$ 12,896	\$ 12,641	\$ (256)	-2.0%
Career and Technical	\$ 162,309	\$ 170,924	\$ 8,614	5.3%
Annual Other Post-Employment Benefits (OPEB)	\$ 20,253	\$ 20,000	\$ (253)	-1.2%
Long-Term Facilities Maintenance (LTFM)	\$ 675,820	\$ 708,468	\$ 32,648	4.8%
Building/Land Lease	\$ 644,363	\$ 514,546	\$ (129,817)	-20.1%
Adjustments and Abatements	\$ (655,249)	\$ (235,844)	\$ 419,404	
General Fund Total Levy	\$ 12,600,368	\$ 12,910,571	\$ 310,204	2.5%
Community Service (Fund 04)				
Basic Community Education	\$ 159,401	\$ 170,934	\$ 11,533	7.2%
Early Childhood Education	\$ 90,248	\$ 98,010	\$ 7,762	8.6%
Home Visting	\$ 4,434	\$ 4,615	\$ 181	4.1%
Adults with Disabilities	\$ 2,548	\$ 2,732	\$ 184	7.2%
School-age Care	\$ 60,000	\$ 60,000	\$ -	
Adjustments and Abatements	\$ 22,511	\$ (3,029)	\$ (25,540)	
Community Service Fund Total Levy	\$ 339,142	\$ 333,263	\$ (5,879)	-1.7%
Debt Service Fund (Fund 07)				
Voter-Approved Debt Service	\$ 7,416,577	\$ 7,412,325	\$ (4,252)	-0.1%
Non-Voter Approved Debt Service	\$ 1,921,479	\$ 1,982,609	\$ 61,130	3.2%
Adjustments and Abatements	\$ (464,748)	\$ (681,133)	\$ (216,385)	
Debt Service Fund Total Levy	\$ 8,873,308	\$ 8,713,801	\$ (159,507)	-1.8%
Total Property Tax Levy All Funds	\$ 21,812,818	\$ 21,957,635	\$ 144,818	0.7%