

ISD #0485 ROYALTON - LEVY LIMITATION & CERTIFICATION

Category	Certified 2025 Pay 2026	Proposed 2026 Pay 2027	Variance Pay 27 vs. Pay 26	% Change over Prior Year
GENERAL FUND				
Voter-Approved Referendum	-	-	-	0%
Adjustment for Prior Years	-	-	-	0%
<i>Subtotal</i>	-	-	-	0%
Equity	154,570.17	156,506.15	1,935.98	1%
Local Optional Revenue	459,909.31	607,243.90	147,334.59	32%
Transition	18,138.08	19,274.42	1,136.34	6%
Adjustment for Prior Years	(54,289.11)	297,986.93	352,276.04	649%
<i>RMV non-voter levy Subtotal</i>	578,328.45	1,081,011.40	502,682.95	87%
Operating Capital	67,381.88	70,737.65	3,355.77	5%
Safe Schools	34,437.60	35,474.40	1,036.80	3%
Career & Technical Education	92,465.09	87,036.76	(5,428.33)	-6%
Annual Other Post-Employment Benefits (OPEB)	-	-	-	0%
LTFM	66,547.64	74,279.11	7,731.47	12%
Building / Land Lease	-	-	-	0%
Tree Growth	-	-	-	0%
Adjustment for Prior Years	10,729.15	(5,926.13)	(16,655.28)	-155%
FY23 Fac & Equip Bond Adjust	-	-	-	0%
Abatement Adjustment	(4.83)	4.35	9.18	190%
<i>NTC non-voter levy Subtotal</i>	271,556.53	261,606.14	(9,950.39)	-4%
GENERAL FUND TOTAL LEVY	\$ 849,884.98	\$ 1,342,617.54	\$ 492,732.56	57.98%
COMMUNITY SERVICE FUND				
Basic Community Education	21,975.76	22,993.82	1,018.06	5%
Early Childhood Family Education	12,442.02	13,184.18	742.16	6%
Home Visiting	440.65	454.08	13.43	3%
Adults with Disabilities	-	-	-	0%
School-Aged Childcare	-	-	-	0%
Adjustments for Prior Years	(1,422.16)	298.11	1,720.27	121%
Abatement Adjustment	(0.50)	(3.38)	(2.88)	-576%
COMMUNITY SERVICES FUND TOTAL LEVY	\$ 33,435.77	\$ 36,926.81	\$ 3,491.04	10.44%
DEBT SERVICE FUND				
Debt-Voter Approved	1,803,709.60	1,802,421.15	(1,288.45)	0%
Debt - Other	-	-	-	0%
LT Facilities Debt Service	63,017.41	64,624.40	1,606.99	3%
Adjustment for Prior Years	(0.26)	-	0.26	100%
Reduction for Debt Excess	(106,395.75)	(101,795.14)	4,600.61	4%
Abatement Adjustment	(313.45)	(110.62)	202.83	65%
DEBT SERVICE FUND TOTAL LEVY	\$ 1,760,017.55	\$ 1,765,139.79	\$ 5,122.24	0.29%
TOTAL LEVY	\$ 2,643,338.30	\$ 3,144,684.14	\$ 501,345.84	18.97%