ISD #15 St. Francis Area Schools - LEVY LIMITATION & CERTIFICATION

Category	Actual 2025 Pay 2026	Proposed 2026 Pay 2027	Variance Pay 27 vs. Pay 26	Pay 27 vs. Pay 26 % Change over Prior Year
RMV				
Equity	746,671.45	707,739.16	(38,932.29)	-5.21%
Local Optional Revenue	3,227,403.76	3,209,289.28	(18,114.48)	-0.56%
Transition	48,856.83	48,582.61	(274.22)	-0.56%
Adjustment for Prior Years	(384,622.88)	(126,609.68)	258,013.20	-67.08%
Subtotal	3,638,309.16	3,839,001.37	200,692.21	5.52%
Capital Project Referendum	-	-	-	0.00%
Operating Capital	624,382.17	659,710.09	35,327.92	5.66%
Alt Teacher Comp (QCOMP)	392,041.65	383,328.40	(8,713.25)	-2.22%
Achievement & Integration	-	-	-	0.00%
Re-employment	60,000.00	30,000.00	(30,000.00)	-50.00%
Safe Schools	160,478.64	159,577.92	(900.72)	-0.56%
Safe Schools Intermediate	66,866.10	66,490.80	(375.30)	-0.56%
Career & Technical Education	181,419.62	181,419.62	-	0.00%
Annual Other Post-Employment Benefits (OPEB)	340,148.00	283,032.80	(57,115.20)	-16.79%
LTFM	852,934.56	864,170.20	11,235.64	1.32%
Building / Land Lease	242,670.00	200,000.00	(42,670.00)	-17.58%
Tree Growth	-	-	-	0.00%
Adjustment for Prior Years	17,187.18	(260,704.99)	(277,892.17)	-1616.86%
Facilities & Equip Bond Adjust	-	-	-	0.00%
Abatement Adjustment	8,577.75	13,581.48	5,003.73	58.33%
Subtotal	2,946,705.67	2,580,606.32	(366,099.35)	-12.42%
GENERAL FUND TOTAL LEVY	***$ 6,585,014.83***	***$ 6,419,607.69***	***$ (165,407.14)***	***-2.51%***
COMMUNITY SERVICE FUND				
Basic Community Education	193,028.34	203,936.30	10,907.96	5.65%
Early Childhood Family Education	109,286.87	116,932.82	7,645.95	7.00%
Home Visiting	4,066.32	4,136.18	69.86	1.72%
Adults with Disabilities	3,085.49	3,259.85	174.36	5.65%
School-Aged Childcare	25,000.00	25,000.00	-	0.00%
Adjustments for Prior Years	(47,030.66)	(42,725.06)	4,305.60	-9.15%
Abatement Adjustment	333.21	445.76	112.55	33.78%
COMMUNITY SERVICES FUND TOTAL LEVY	***$ 287,769.57***	***$ 310,985.85***	***$ 23,216.28***	***8.07%***
DEBT SERVICE FUND				
Debt-Voter Approved	5,998,126.00	5,997,864.00	(262.00)	0.00%
Debt - Other	-	-	-	0.00%
LT Facilities Debt Service	3,718,185.05	3,720,513.53	2,328.48	0.06%
Adjustment for Prior Years	1,991.25	8,454.48	6,463.23	324.58%
Reduction for Debt Excess	(132,159.55)	(365,307.90)	(233,148.35)	176.41%
Abatement Adjustment	6,860.85	12,796.91	5,936.06	86.52%
DEBT SERVICE FUND TOTAL LEVY	***$ 9,593,003.60***	***$ 9,374,321.02***	***$ (218,682.58)***	***-2.28%***
TOTAL LEVY	**$ 16,465,788.00**	**$ 16,104,914.56**	**$ (360,873.44)**	**-2.19%**

LEVY COMPARISON	Pay 2026 Levy	Pay 2027 Levy	% Change
General Fund	$ 6,585,015	$ 6,419,608	-2.51%
Community Service Fund	$ 287,770	$ 310,986	8.07%
Debt Service Fund	$ 9,593,004	$ 9,374,321	-2.28%
LEVY CERTIFICATION	**$ 16,465,788**	**$ 16,104,915**	**-2.19%**

Preliminary Levy Certification	% Inc/Dec	$ Inc/Dec
Pay 2027 Levy	-2.19%	$ (360,873)