

**ISD #0051 FOLEY - LEVY LIMITATION & CERTIFICATION**

| Category                                     | Actual<br>2024 Pay 2025 | Proposed<br>2025 Pay 2026 | Variance<br>Pay 26 vs. Pay 25 | % Change over<br>Prior Year |
|----------------------------------------------|-------------------------|---------------------------|-------------------------------|-----------------------------|
| <b>GENERAL FUND</b>                          |                         |                           |                               |                             |
| Voter-Approved Referendum                    | -                       | -                         | -                             | 0%                          |
| Adjustment for Prior Years                   | -                       | -                         | -                             | 0%                          |
| <i>Subtotal</i>                              | -                       | -                         | -                             | 0%                          |
| Equity                                       | 336,447.38              | 332,353.33                | (4,094.05)                    | -1%                         |
| Local Optional Revenue                       | 1,153,064.51            | 1,157,408.75              | 4,344.24                      | 0%                          |
| Transition                                   | 18,968.11               | 18,734.49                 | (233.62)                      | -1%                         |
| Adjustment for Prior Years                   | 3,370.70                | (50,984.46)               | (54,355.16)                   | -1613%                      |
| <i>Subtotal</i>                              | 1,511,850.70            | 1,457,512.11              | (54,338.59)                   | -4%                         |
| Capital Project Referendum                   | -                       | -                         | -                             | 0%                          |
| Operating Capital                            | 147,826.34              | 151,648.05                | 3,821.71                      | 3%                          |
| Alt Teacher Comp (QCOMP)                     | -                       | -                         | -                             | 0%                          |
| Achievement & Integration                    | 41,149.71               | 42,162.11                 | 1,012.40                      | 2%                          |
| Re-employment                                | 20,000.00               | 43,000.00                 | 23,000.00                     | 115%                        |
| Safe Schools                                 | 72,489.60               | 71,596.80                 | (892.80)                      | -1%                         |
| Safe Schools Intermediate                    | -                       | -                         | -                             | 0%                          |
| Career & Technical Education                 | 63,739.86               | 73,647.16                 | 9,907.30                      | 16%                         |
| Annual Other Post-Employment Benefits (OPEB) | -                       | -                         | -                             | 0%                          |
| LTFM                                         | 681,193.00              | 629,132.60                | (52,060.40)                   | -8%                         |
| Building / Land Lease                        | 431,974.70              | 290,845.90                | (141,128.80)                  | -33%                        |
| Tree Growth                                  | -                       | -                         | -                             | 0%                          |
| Adjustment for Prior Years                   | 14,663.18               | 1,456.59                  | (13,206.59)                   | -90%                        |
| FY23 Fac & Equip Bond Adjust                 | -                       | -                         | -                             | 0%                          |
| Abatement Adjustment                         | 722.59                  | 462.33                    | (260.26)                      | -36%                        |
| <i>Subtotal</i>                              | 1,473,758.98            | 1,303,951.54              | (169,807.44)                  | -12%                        |
| <b>GENERAL FUND TOTAL LEVY</b>               | <b>\$ 2,985,609.68</b>  | <b>\$ 2,761,463.65</b>    | <b>\$ (224,146.03)</b>        | <b>-7.51%</b>               |
| <b>COMMUNITY SERVICE FUND</b>                |                         |                           |                               |                             |
| Basic Community Education                    | 50,783.40               | 49,193.99                 | (1,589.41)                    | -3%                         |
| Early Childhood Family Education             | 30,782.16               | 27,852.16                 | (2,930.00)                    | -10%                        |
| Home Visiting                                | 908.34                  | 914.55                    | 6.21                          | 1%                          |
| Adults with Disabilities                     | 816.10                  | 786.34                    | (29.76)                       | -4%                         |
| School-Aged Childcare                        | 38,000.00               | -                         | (38,000.00)                   | -100%                       |
| Adjustments for Prior Years                  | 326.41                  | (3,095.87)                | (3,422.28)                    | -1048%                      |
| Abatement Adjustment                         | 63.91                   | 58.40                     | (5.51)                        | -9%                         |
| <b>COMMUNITY SERVICES FUND TOTAL LEVY</b>    | <b>\$ 121,680.32</b>    | <b>\$ 75,709.57</b>       | <b>\$ (45,970.75)</b>         | <b>-37.78%</b>              |
| <b>DEBT SERVICE FUND</b>                     |                         |                           |                               |                             |
| Debt-Voter Approved                          | 1,714,401.00            | 1,685,999.00              | (28,402.00)                   | -2%                         |
| Debt - Other                                 | -                       | -                         | -                             | 0%                          |
| LT Facilities Debt Service                   | 260,582.48              | 259,009.65                | (1,572.83)                    |                             |
| Adjustment for Prior Years                   | -                       | (1.25)                    | (1.25)                        | 0%                          |
| Reduction for Debt Excess                    | -                       | (139,547.12)              | (139,547.12)                  | 0%                          |
| Maximum Effort Loan Adjustment               | (187,000.00)            | (117,000.00)              | 70,000.00                     | -37%                        |
| Abatement Adjustment                         | 716.81                  | 948.68                    | 231.87                        | 32%                         |
| <b>DEBT SERVICE FUND TOTAL LEVY</b>          | <b>\$ 1,788,700.29</b>  | <b>\$ 1,689,408.96</b>    | <b>\$ (99,291.33)</b>         | <b>-5.55%</b>               |
| <b>OPEB DEBT SERVICE FUND</b>                |                         |                           |                               |                             |
| OPEB Bonds                                   | -                       | -                         | -                             | 0%                          |
| Reduction for Debt Excess                    | -                       | -                         | -                             | 0%                          |
| Abatement Adjustment                         | -                       | -                         | -                             | 0%                          |
| <b>OPEB DEBT SERVICE FUND TOTAL LEVY</b>     | <b>\$ -</b>             | <b>\$ -</b>               | <b>\$ -</b>                   | <b>0.00%</b>                |
| <b>TOTAL LEVY</b>                            | <b>\$ 4,895,990.29</b>  | <b>\$ 4,526,582.18</b>    | <b>\$ (369,408.11)</b>        | <b>-7.55%</b>               |

\*The District Under Levied the Pay 2023 Levy by \$58,013, this decision was made at the December TNT Meeting.

|                                                        |                                                                                              |
|--------------------------------------------------------|----------------------------------------------------------------------------------------------|
| <b>General Fund - Pay 26 vs Pay 25</b>                 | <b><u>\$(224,146.03)</u></b>                                                                 |
| Adjustments for 2024 & 2026                            | \$ (67,561.75) Prior Year Levy's were high, actual students less than was projected          |
| LTFM                                                   | \$ (52,060.40) Enrollment driven, projecting 25 less students in FY27 vs FY26                |
| Reemployment                                           | \$ 23,000.00 Anticipating an increase in Unemployment costs                                  |
| Building / Land Lease                                  | \$(141,128.80) Intermediate Lease - Instructional Storage, \$0 for Pay 26, will inquire BSED |
| Other Variance                                         | \$ 13,604.92 Other Misc Adjustments                                                          |
| <b>General Fund - Reconciliation Pay 26 vs. Pay 25</b> | <b><u>\$ -</u></b>                                                                           |

|                                                                  |                                                                           |
|------------------------------------------------------------------|---------------------------------------------------------------------------|
|                                                                  | <b><u>\$ Change</u></b>                                                   |
| <b>Community Service Fund - Pay 26 vs Pay 25</b>                 | <b><u>\$ (45,970.75)</u></b>                                              |
| School Age Care Levy                                             | \$ (38,000.00) No Pay 26 School Age Care Levied, \$40,000 has been added. |
| Other Variance                                                   | \$ (7,970.75)                                                             |
| <b>Community Service Fund - Reconciliation Pay 26 vs. Pay 25</b> | <b><u>\$ -</u></b>                                                        |

|                                                             |                                                                                                                           |
|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
|                                                             | <b><u>\$ Change</u></b>                                                                                                   |
| <b>Debt Service Fund - Pay 26 vs Pay 25</b>                 | <b><u>\$ (99,291.33)</u></b>                                                                                              |
| Reduction for Excess Debt Service Fund Balance              | \$(139,547.12) Excess Debt Service Fund Balance Adjustment, was \$0 on the Pay 25 Levy                                    |
| Voter Approved Debt Service Levy                            | \$ (28,402.00) Reduction in Principal & Interest on existing Voter Approved Debt Service                                  |
| Reduction for Maximum Loan Effort Adjustment                | \$ 70,000.00 Max Effort Loan adjustment was \$70,000 less than in Pay 25, this is a strategic effort with Ehler's Consult |
| Other Variance                                              | \$ (1,342.21) Other Misc Levy Adjustments                                                                                 |
| <b>Debt Service Fund - Reconciliation Pay 26 vs. Pay 25</b> | <b><u>\$ -</u></b>                                                                                                        |