

ISD #0485 ROYALTON - LEVY LIMITATION & CERTIFICATION

Category	Actual 2024 Pay 2025	Proposed 2025 Pay 2026	Variance Pay 26 vs. Pay 25	% Change over Prior Year
GENERAL FUND				
Voter-Approved Referendum	-	-	-	0%
Adjustment for Prior Years	-	-	-	0%
<i>Subtotal</i>	-	-	-	0%
Equity	148,715.58	154,570.17	5,854.59	4%
Local Optional Revenue	455,743.83	459,909.31	4,165.48	1%
Transition	17,456.31	18,138.08	681.77	4%
Adjustment for Prior Years	(36,886.65)	(54,289.11)	(17,402.46)	47%
<i>Subtotal</i>	585,029.07	578,328.45	(6,700.62)	-1%
Capital Project Referendum	-	-	-	0%
Operating Capital	68,813.62	67,381.88	(1,431.74)	-2%
Alt Teacher Comp (QCOMP)	-	-	-	0%
Achievement & Integration	-	-	-	0%
Re-employment	-	-	-	0%
Safe Schools	34,646.40	34,437.60	(208.80)	-1%
Safe Schools Intermediate	-	-	-	0%
Career & Technical Education	77,067.75	92,465.09	15,397.34	20%
Annual Other Post-Employment Benefits (OPEB)	-	8,823.00	8,823.00	0%
LTFM	63,504.83	66,547.64	3,042.81	5%
Building / Land Lease	-	49,191.00	49,191.00	0%
Tree Growth	-	-	-	0%
Adjustment for Prior Years	(3,512.81)	10,729.15	14,241.96	-405%
FY23 Fac & Equip Bond Adjust	-	-	-	0%
Abatement Adjustment	560.75	(4.83)	(565.58)	-101%
<i>Subtotal</i>	241,080.54	329,570.53	88,489.99	37%
GENERAL FUND TOTAL LEVY	\$ 826,109.61	\$ 907,898.98	\$ 81,789.37	9.90%
COMMUNITY SERVICE FUND				
Basic Community Education	23,742.36	21,975.76	(1,766.60)	-7%
Early Childhood Family Education	14,391.34	12,442.02	(1,949.32)	-14%
Home Visiting	435.81	440.65	4.84	1%
Adults with Disabilities	-	-	-	0%
School-Aged Childcare	-	-	-	0%
Adjustments for Prior Years	(116.73)	(1,422.16)	(1,305.43)	1118%
Abatement Adjustment	40.39	(0.50)	(40.89)	-101%
COMMUNITY SERVICES FUND TOTAL LEVY	\$ 38,493.17	\$ 33,435.77	\$ (5,057.40)	-13.14%
DEBT SERVICE FUND				
Debt-Voter Approved	1,805,416.57	1,803,709.60	(1,706.97)	0%
Debt - Other	-	-	-	0%
LT Facilities Debt Service	66,392.34	63,017.41	(3,374.93)	
Adjustment for Prior Years	0.59	(0.26)	(0.85)	-144%
Reduction for Debt Excess	(127,904.02)	(106,395.75)	21,508.27	-17%
Abatement Adjustment	488.47	(313.45)	(801.92)	-164%
DEBT SERVICE FUND TOTAL LEVY	\$ 1,744,393.95	\$ 1,760,017.55	\$ 15,623.60	0.90%
OPEB DEBT SERVICE FUND				
OPEB Bonds	-	-	-	0%
Reduction for Debt Excess	-	-	-	0%
Abatement Adjustment	-	-	-	0%
OPEB DEBT SERVICE FUND TOTAL LEVY	\$ -	\$ -	\$ -	0.00%
TOTAL LEVY	\$ 2,608,996.73	\$ 2,701,352.30	\$ 92,355.57	3.54%

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