

ISD #0485 ROYALTON - LEVY LIMITATION & CERTIFICATION

| | Actual | Proposed | Variance | % Change over |
|--|------------------------|------------------------|----------------------|----------------|
| Category | 2024 Pay 2025 | 2025 Pay 2026 | Pay 26 vs. Pay 25 | 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% |
| 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.

LEVY COMPARISON

General Fund
Community Service Fund
Debt Service Fund
LEVY CERTIFICATION

| Pay 2025 Levy | Pay 2026 Levy | % Change |
|---------------------|---------------------|--------------|
| \$ 826,110 | \$ 907,899 | 9.90% |
| \$ 38,493 | \$ 33,436 | -13.14% |
| \$ 1,744,394 | \$ 1,760,018 | 0.90% |
| \$ 2,608,997 | \$ 2,701,352 | 3.54% |

Preliminary Levy Certification

| Levy | % Inc/Dec | \$ Inc/Dec |
|------------------------|-----------|------------|
| Pay 2026 Levy | 3.54% | \$ 92,356 |
| Prior Year Comparison: | Levy | % Inc/Dec |
| Pay 2025 Levy | 2,608,997 | 1.17% |
| Pay 2024 Levy | 2,578,818 | 9.36% |
| Pay 2023 Levy | 2,358,171 | 2.61% |
| Pay 2022 Levy | 2,298,211 | 5.49% |
| Pay 2021 Levy | 2,178,561 | 1.16% |
| Pay 2020 Levy | 2,153,490 | N/A |