2025 Payable 2026 Levy Comparison

	COMPARISION OF CERTIFICATIONS							
Category	Pay 25 Levy Limitation	Pay 26 Levy Limitation	Variance	% Increase/ (Decrease)				
General Fund - Voter Approved Refer	$ 192,141.65	$ 195,572.84	$ 3,431.19					
Local Optional Revenue ($424+300)	$ 687,029.27	$ 678,145.17	$ (8,884.10)					
Equity	$ 229,633.94	$ 222,879.55	$ (6,754.39)					
Transition	$ 10,750.89	$ 10,420.49	$ (330.40)					
Operating Capital	$ 140,114.42	$ 140,478.24	$ 363.82					
Achievement & Integration	$ 69,187.16	$ 70,767.82	$ 1,580.66					
Reemployment	$ 10,000.00	$ 10,000.00	$ -					
Safe Schools	$ 60,091.20	$ 58,939.20	$ (1,152.00)					
Career Technical (Sec Vocational)	$ 91,652.60	$ 100,632.02	$ 8,979.42					
Annual Other Postemployment Benefits (OPEB	$ 92,649.54	$ 90,769.54	$ (1,880.00)					
Long Term Facilities Maintenance Revenue	$ 634,296.00	$ 622,136.00	$ (12,160.00)					
Bldg/Land Lease	$ 222,639.00	$ 242,371.00	$ 19,732.00					
Other PY Adjustments (Net)	*$ (259,230.59)*	*$ 132,087.82*	$ 391,318.41					
Capital Facilities Bond Adjustment	$ (29,400.00)	$ (28,613.00)	$ 787.00					
Sub-total General Fund Other	**$ 2,151,555.08**	**$ 2,546,586.69**	**$ 395,031.61**	**18.36%**				
Community Service	$ 204,127.30	$ 95,965.96	**$ (108,161.34)**	**-52.99%**				
Debt Service - Other	$ 966,655.05	$ 831,705.90	$ (134,949.15)					
Debt Service - Abatement Adjustments	$ (31.16)	$ 45.82	$ 76.98					
Reduction for Debt Service Excess	$ -	$ -	$ -					
Sub-total Debt Service	**$ 966,623.89**	**$ 831,751.72**	**$ (134,872.17)**	**-13.95%**				
Total Levy	**$ 3,322,306.27**	**$ 3,474,304.37**	**$ 151,998.10**	**4.58%**				

Comparison of September 2025 Proposed Levy to December 2025 Final Certification

	COMPARISION OF CERTIFICATIONS						
Category	September 2025 Proposed		December 2025 Certified		Variance		% Increase/ (Decrease)
General Fund - Voter Approved Referendum	$	181,638.14	$	195,572.84	$	13,934.70	
General Fund - Board Conversion ($300+424)	$	629,130.66	$	678,145.17	$	49,014.51	
Equity	$	206,998.07	$	222,879.55	$	15,881.48	
Transition	$	9,678.30	$	10,420.49	$	742.19	
Operating Capital	$	140,478.27	$	140,478.24	$	(0.03)	
Achievement & Integration	$	4,254.60	$	70,767.82	$	66,513.22	
Reemployment	$	10,000.00	$	10,000.00	$	-	
Safe Schools	$	51,055.20	$	58,939.20	$	7,884.00	
Career Technical (Sec Vocational)	$	100,632.02	$	100,632.02	$	-	
Annual Other PostEmployment Benefits (OPEB	$	90,769.54	$	90,769.54	$	-	
Long Term Facilities Maintenance Revenue	$	538,916.00	$	622,136.00	$	83,220.00	
Bldg/Land Lease	$	61,371.00	$	242,371.00	$	181,000.00	
Other PY Adjustments (Net)	$	132,197.82	$	132,087.82	$	(110.00)	
Capital Facilities Bond Adjustment	$	(28,613.00)	$	(28,613.00)	$	-	
Sub-total General Fund Other	**$**	**2,128,506.62**	**$**	**2,546,586.69**	**$**	**418,080.07**	**19.64%**
Community Service	$	96,065.63	$	95,965.96	$	(99.67)	**-0.10%**
Debt Service - Other	$	883,277.97	$	831,705.90	$	(51,572.07)	
Debt Service - Abatement Adjustments	$	45.82	$	45.82	$	-	
Reduction for Debt Service Excess	$	-	$	-	$	-	
Sub-total Debt Service	**$**	**883,323.79**	**$**	**831,751.72**	**$**	**(51,572.07)**	**-5.84%**
Total Levy	**$**	**3,107,896.04**	**$**	**3,474,304.37**	**$**	**366,408.33**	**11.79%**

2024-2025 ACTUAL

Unappropriated Operating Funds	July 1, 2024 Beginning Balance	2024-2025 Revenues	2024-2025 Expenditures	June 30, 2025 Projected Fund Balance	Variance
General	$ 1,236,770	$ 21,907,312	$ 21,164,007	$ 1,980,075	$ 743,305
				9.36%	$ -
Food Service	$ 807,610	$ 1,510,486	$ 1,450,504	$ 867,592	$ 59,982
Community Service:					$ -
ECFE	$ 66,178	$ 75,695	$ 99,442	$ 42,431	$ (23,747)
School Readiness	$ (47,856)	$ 240,449	$ 264,511	$ (71,918)	$ (24,062)
Comm Ed	$ (301,905)	$ 1,227,426	$ 1,383,062	$ (457,541)	$ (155,636)
Total Operating Funds	**$ 1,760,797**	**$ 24,961,369**	**$ 24,361,527**	**$ 2,360,639**	**$ 599,842**
% of Operating Expenditures				**9.69%**	
Other Appropriated Funds					
Long Term Facilities Maint	$ 1,081,687	$ 521,645	$ 1,522,716	$ 80,616	$ (1,001,071)
Operating Capital	$ (96,566)	$ 367,123	$ 629,949	$ (359,392)	$ (262,826)
Building Construction	$ -	$ 3,843,287	$ 826,474	$ 3,016,813	$ 3,016,813
Debt Service	$ 233,553	$ 1,219,269	$ 1,116,663	$ 336,159	$ 102,606
Student Activities	$ 236,860	$ 352,859	$ 335,643	$ 254,076	$ 17,216
Total All Funds	**$ 3,216,331**	**$ 31,265,552**	**$ 28,792,970**	**$ 5,688,912**	**$ 2,472,581**