

# Property Tax Levy Comparison

## TAXES PAYABLE IN 2025 VS 2024

Fund	Levy Component	Payable 2024 for FY2025	Payable 2025 for FY2026	Change (\$)	Change (%)
<b>GENERAL</b>	* 1st Tier RMV Referendum	\$ 4,346,724	\$ 4,364,199	\$ 17,475	0.40%
	* 2nd Tier RMV Referendum	10,018,726	10,495,425	476,699	4.76%
	* Unequalized RMV Referendum	6,399,512	6,587,854	188,342	2.94%
	1st Tier Local Optional	2,830,348	2,841,745	11,397	0.40%
	2nd Tier Local Optional	4,006,546	4,022,653	16,108	0.40%
	Equity Levy	472,470	656,765	184,295	39.01%
	* Capital Projects Referendum	8,476,346	9,184,594	708,248	8.36%
	OPEB PAYGO	1,400,891	1,707,072	306,181	21.86%
	Operating Capital	1,582,999	1,661,683	78,684	4.97%
	Alt. Teacher Comp (Q Comp)	781,664	791,617	9,954	1.27%
	Achievement & Integration	420,405	419,363	(1,042)	(0.25%)
	Reemployment	160,000	30,000	(130,000)	(81.25%)
	Career & Technical Education	244,652	297,642	52,991	21.66%
	Safe Schools	340,178	341,546	1,368	0.40%
	Safe Schools Intermediate 287	141,741	142,311	570	0.40%
	Building Lease Levy	2,264,143	2,337,743	73,600	3.25%
	Long-Term Facilities Maintenance	11,974,428	9,997,582	(1,976,846)	(16.51%)
	Adjustments - RMV	577,922	624,319	46,398	8.03%
	Adjustments - NTC	(371,670)	(367,450)	4,220	(1.14%)
Adjustments - Abatement	274,143	366,433	92,290	33.67%	
<b>Total General Fund Levy</b>		<b>56,342,167</b>	<b>56,503,096</b>	<b>160,929</b>	<b>0.29%</b>
<b>COMMUNITY SERVICE</b>	Basic Community Education	349,681	349,681	-	0.00%
	Early Childhood Family Education	315,447	330,050	14,603	4.63%
	Home Visiting	9,677	9,450	(227)	(2.34%)
	Adults with Disabilities	9,451	8,750	(700)	(7.41%)
	School-Age Care	660,000	660,000	-	0.00%
	Abatement Adjustments	4,888	6,023	1,135	23.22%
	Other Adjustments	48,883	171,948	123,065	251.75%
	<b>Total Community Service Fund Levy</b>		<b>1,398,027</b>	<b>1,535,903</b>	<b>137,876</b>
<b>DEBT SERVICE</b>	* Debt Service - Voter Approved	7,001,610	6,997,054	(4,556)	(0.07%)
	Debt Service - Other	8,308,139	11,457,939	3,149,800	37.91%
	Debt Excess	(726,921)	(664,479)	62,442	(8.59%)
	Abatement Adjustments	94,697	118,652	23,956	25.30%
<b>Total Debt Service Fund Levy</b>		<b>14,677,525</b>	<b>17,909,166</b>	<b>3,231,642</b>	<b>22.02%</b>
<b>Total Property Tax Levy</b>		<b>\$ 72,417,719</b>	<b>\$ 75,948,166</b>	<b>\$ 3,530,447</b>	<b>4.88%</b>

### Notes:

- 1) Levy components preceded by "\*" are voter-approved.
- 2) Values within the "Payable 2024 for FY2025" column are representative of the certified levy for taxes payable in 2024 plus county auditor adjustments.
- 3) The "Debt Service - Other" category is related to principal and interest payments for long-term facilities maintenance bonds and capital notes.