

I. COMPUTATION OF 2026 PAYABLE 2027 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	3,106,297.35	91,566.73	N/A			3,197,864.08
GEN-RMV OTHER-EXEMP	4,420,203.20	29,534.64	N/A			4,449,737.84
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	3,132,861.71	35,174.03-	8,409.60			3,106,097.28
TOTAL GENERAL	10,659,362.26	85,927.34	8,409.60			10,753,699.20
COM SERV-EXEMP	312,407.22	1,151.77	6.12-			313,552.87
DEBT-VOTER-NONEXEMP	10,138,329.00	633,783.55-	9,784.36			9,514,329.81
DEBT-OTHER-NONEXEMP	543,494.58	50,676.83-				492,817.75
TOTAL DEBT SERV	10,681,823.58	684,460.38-	9,784.36			10,007,147.56
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	21,653,593.06	597,381.27-	18,187.84			21,074,399.63

II. COMPARISON OF 2025 PAYABLE 2026 LEVY LIMITATION WITH 2026 PAYABLE 2027 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2025 PAY 2026 LIMITATION	2026 PAY 2027 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	10,521,627.51	10,753,699.20	232,071.69	2.21
COMMUNITY SERVICE	307,427.72	313,552.87	6,125.15	1.99
GENERAL DEBT SERVICE	9,923,350.76	10,007,147.56	83,796.80	.84
OPEB DEBT SERVICE				
TOTAL	20,752,405.99	21,074,399.63	321,993.64	1.55

III. COMPARISON OF 2025 PAYABLE 2026 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH
2026 PAYABLE 2027 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	2026 PAY 2027 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	10,521,627.51			
COMMUNITY SERVICE	307,427.72			
GENERAL DEBT SERVICE	9,923,350.76			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	20,752,405.99			

Levy Certification Summary
 2026 Payable 2027
 For the Fiscal Year 2027/2028

	2026 Payable 2027	2025 Payable 2026	Increase/ (Decrease)
<i>Summary of All Levies:</i>			
<i>General Levy</i>	\$10,753,699	\$10,521,628	\$232,071
<i>Community Service Levy</i>	313,553	307,428	6,125
<i>General Debt Service Levy</i>	10,007,148	9,923,351	83,797
<i>Total - All Levies</i>	\$21,074,400	\$20,752,407	\$321,993
<i>Percentage Increase</i>			1.55%

Levy Certification Summary
2026 Payable 2027
For the Fiscal Year 2027/2028

	2026 Payable 2027	2025 Payable 2026	Increase/ (Decrease)
<i>General Levies:</i>			
<i>Referendum Levy</i>	\$3,106,297	\$3,023,012	\$83,285
<i>Equity Revenue Levy</i>	702,088	751,988	(\$49,900)
<i>Local Option Levy</i>	3,530,681	3,456,421	\$74,260
<i>Transition Revenue Levy</i>	187,434	188,096	(\$662)
<i>Operating Capital Levy</i>	545,645	559,215	(\$13,570)
<i>Long-Term Facilities Maintenance Levy</i>	1,175,069	1,356,770	(\$181,701)
<i>Lease Levy</i>	440,700	433,778	\$6,922
<i>Safe Schools</i>	189,540	190,210	(\$670)
<i>Career & Technical Levy</i>	346,699	304,850	\$41,849
<i>OPEB Levy</i>	201,021	181,342	\$19,679
<i>Reemployment Insurance Levy</i>	44,500	20,000	\$24,500
<i>Achievement & Integration Levy</i>	189,688	183,753	\$5,935
<i>Total General Levies</i>	10,659,362	10,649,435	9,927
<i>Levy Adjustments</i>	94,337	(127,807)	222,144
<i>Net General Levies</i>	\$10,753,699	\$10,521,628	\$232,071

Levy Certification Summary
 2026 Payable 2027
 For the Fiscal Year 2027/2028

	2026 Payable 2027	2025 Payable 2026	Increase/ (Decrease)
<i>Community Service Fund:</i>			
General Community Education	\$179,714	\$183,996	(\$4,282)
Early Childhood Family Education	103,044	104,173	(1,129)
Disabled Adults	2,873	2,941	(68)
School Age Care	23,000	23,000	0
Home Visiting	3,776	3,979	(203)
Total Levies	312,407	318,089	(5,682)
Levy Adjustments	1,146	(10,661)	11,807
Community Service Levies	\$313,553	\$307,428	\$6,125

Levy Certification Summary
2026 Payable 2027
For the Fiscal Year 2027/2028

	2026 Payable 2027	2025 Payable 2026	Increase/ (Decrease)
<i>General Debt Service Fund:</i>			
<i>Voter Approved Levy</i>	\$10,138,329	\$10,229,311	(\$90,982)
<i>Non-Voter Approved Levy</i>	\$543,495	\$374,969	\$168,526
<i>Total Levies</i>	10,681,824	10,604,280	77,544
<i>Levy Adjustments</i>	(674,676)	(680,929)	6,253
<i>Debt Service Levy</i>	\$10,007,148	\$9,923,351	\$83,797