



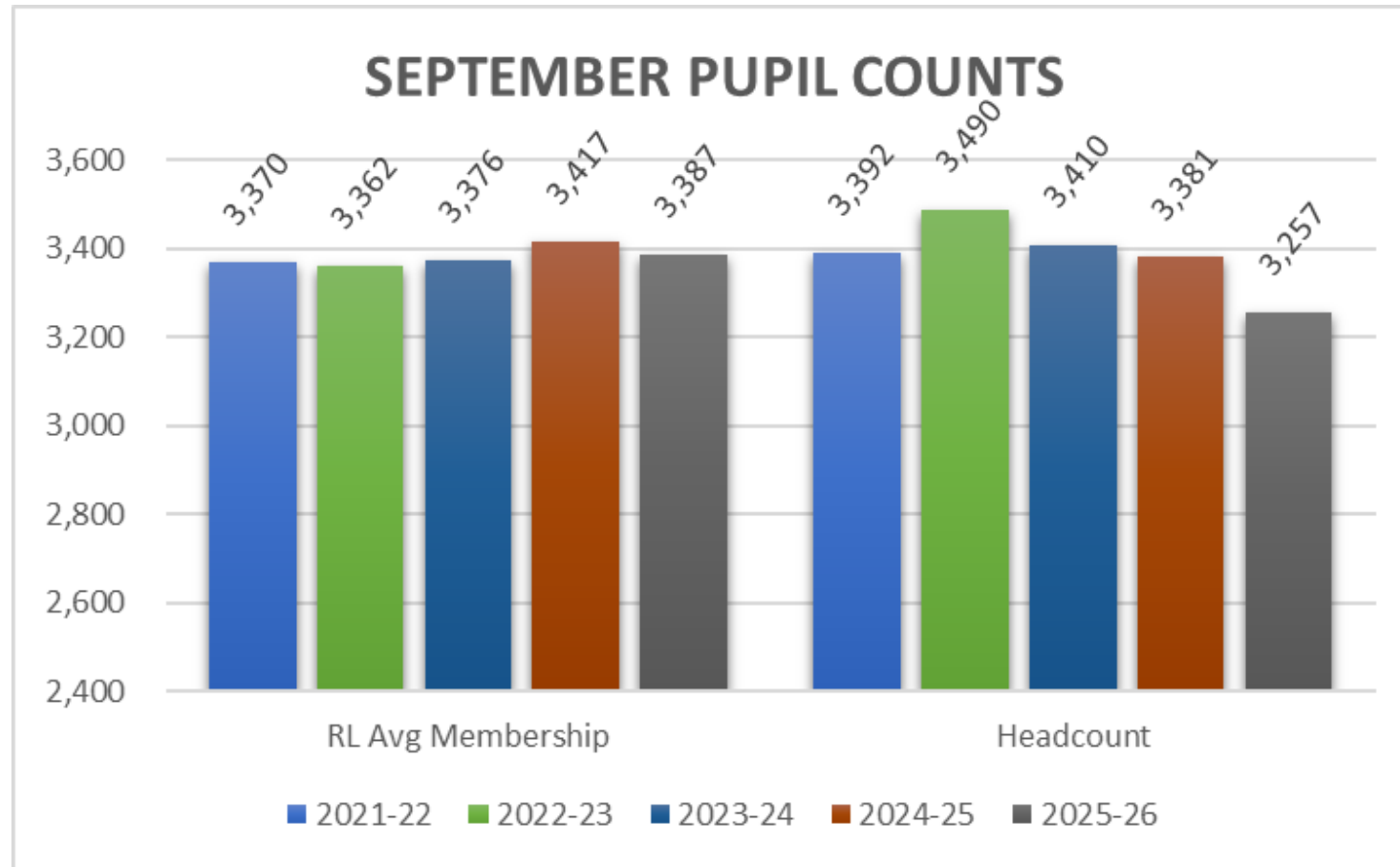
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# Final Budget and Tax Certification 2025-26



## Budget Variables Finalized in October

Variables	Annual Meeting (Estimate)	Final Certification (Actual)
RL Avg Membership Inc(Dec)	-20	-30
Net Open Enrollment Inc(Dec)	-120	-130
Property Value Inc(Dec)	2.70%	2.60%
Levy School Choice Vouchers Inc(Dec)	\$ 350,000.00	\$ 743,000.00



For budgeting, preschool students are counts as a .5FTE while 4K students are counted as .6FTE, per state statute.



## Projected Levy at Annual Meeting

Fund	2024-25	Projected 2025-26	Increase (Decrease)	% Change
General (10)	\$ 17,333,663	\$ 17,122,549	\$ (211,114)	-1.2%
Nonreferendum Debt (38)	1,133,250	944,562	(188,688)	-16.7%
Referendum Debt (39)	3,438,087	3,712,889	274,802	8.0%
Community Service (80)	270,000	395,000	125,000	46.3%
Total Levy	<u>\$ 22,175,000</u>	<u>\$ 22,175,000</u>	<u>\$ -</u>	0.0%

Mill Rate	2024-25	Projected 2025-26	Increase (Decrease)	% Change
Property Value	\$ 3,191,597,787	\$ 3,277,770,927	\$ 86,173,140	2.7%
Equalized Mill Rate	\$6.95	\$6.77	(\$0.18)	-2.6%

\*\*Average State property values are estimated to increase by 8.1%

*Please note, the budget publication proposed at the Annual Meeting was based on estimated student counts and property values. Final certifications are not available until October. The following slides show the final certification and differences from the preliminary proposal.*



## Final Levy Certification

Fund	2024-25	2025-26	Increase (Decrease)	% Change
General (10)	\$ 17,333,663	\$ 17,914,987	\$ 581,324	3.4%
Nonreferendum Debt (38)	1,133,250	944,563	(188,687)	-16.7%
Referendum Debt (39)	3,438,087	2,920,450	(517,637)	-15.1%
Community Service (80)	270,000	395,000	125,000	46.3%
<b>Total Levy</b>	<b>\$ 22,175,000</b>	<b>\$ 22,175,000</b>	<b>\$ -</b>	<b>0.0%</b>

Mill Rate	2024-25	2025-26	Increase (Decrease)	% Change
Property Value	\$ 3,191,597,787	\$ 3,275,452,224	\$ 83,854,437	2.6%
Equalized Mill Rate	\$6.95	\$6.77	(\$0.18)	-2.6%

\*\*Average State property values are estimated to increase by 8.1%

## 2025-26 Final Budget Adoption

	Annual Meeting	Budget Adoption	Change
<b>Fund 10 - General Fund</b>			
<b>Revenue</b>			
Local (Includes Tax Levy)	\$ 17,781,049	\$ 18,573,487	\$ 792,438
Interdistrict (Includes OE)	4,022,938	3,761,683	(261,255)
State Aid	32,953,336	32,822,857	(130,479)
Federal Aid	1,474,543	1,474,543	-
Other	50,900	50,900	-
<b>Total Revenue</b>	<b>56,282,766</b>	<b>56,683,470</b>	<b>400,704</b>
<b>Expenditures</b>			
Instruction	26,440,769	26,573,312	132,543
Support	16,899,315	16,876,352	(22,963)
Non Program(OE/Voucher/Transfer)	12,942,682	13,233,806	291,124
<b>Total Expenditures</b>	<b>56,282,766</b>	<b>56,683,470</b>	<b>400,704</b>
<b>Total Increase (Decrease)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 2025-26 Final Budget Adoption

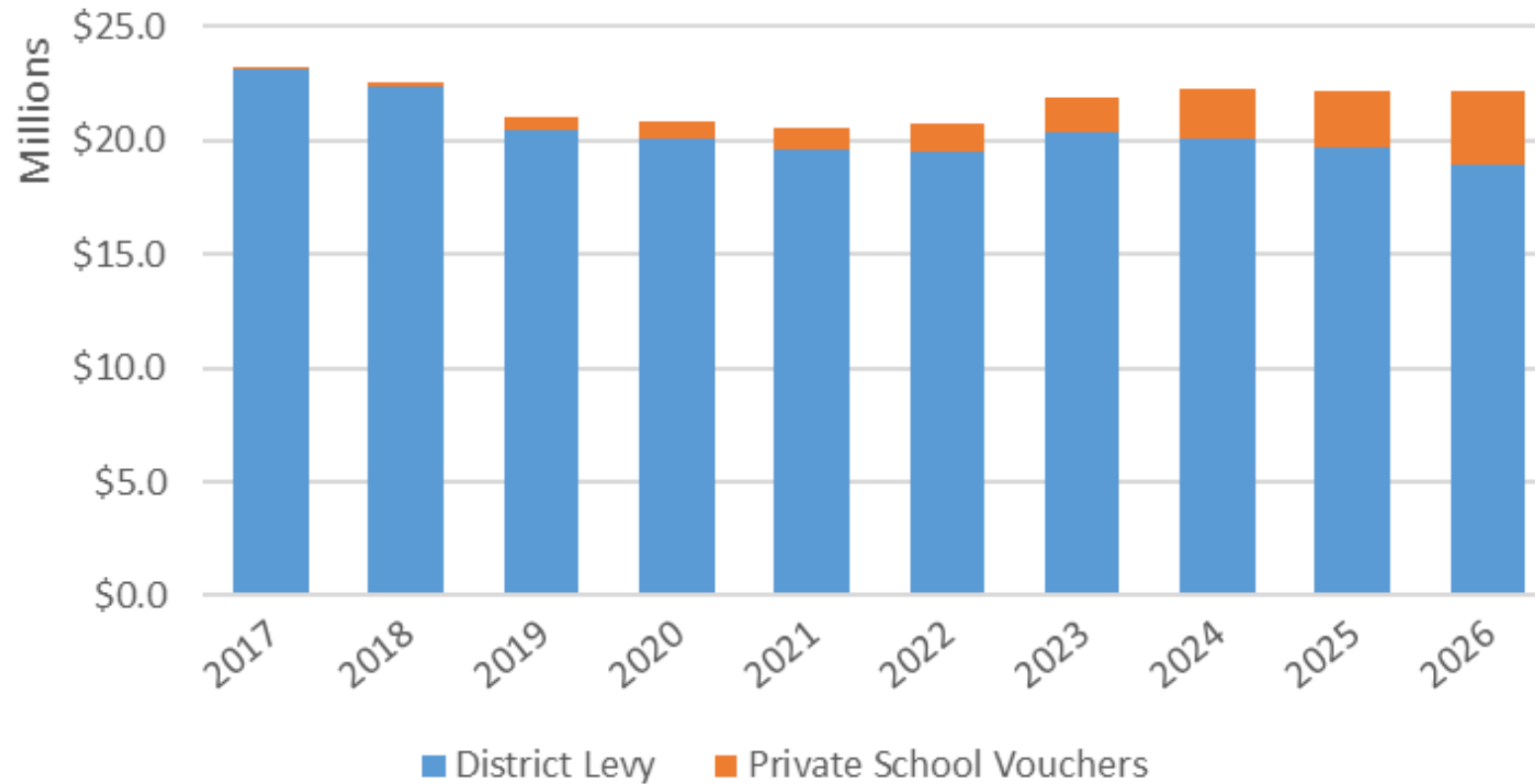
	Annual Meeting	Budget Adoption	Change
<b>Fund 27 - Special Education</b>			
Revenue	8,488,614	8,488,614	-
Expenditures	8,488,614	8,488,614	-
Total Increase (Decrease)	-	-	-
<b>Fund 38 - Operating Debt</b>			
Revenue	952,887	952,887	-
Expenditures	982,887	982,887	-
Total Increase (Decrease)	(30,000)	(30,000)	-
<b>Fund 39 - Referendum Debt</b>			
Revenue	3,767,889	3,030,450	(737,439)
Expenditures	3,954,889	3,954,889	-
Total Increase (Decrease)	(187,000)	(924,439)	(737,439)

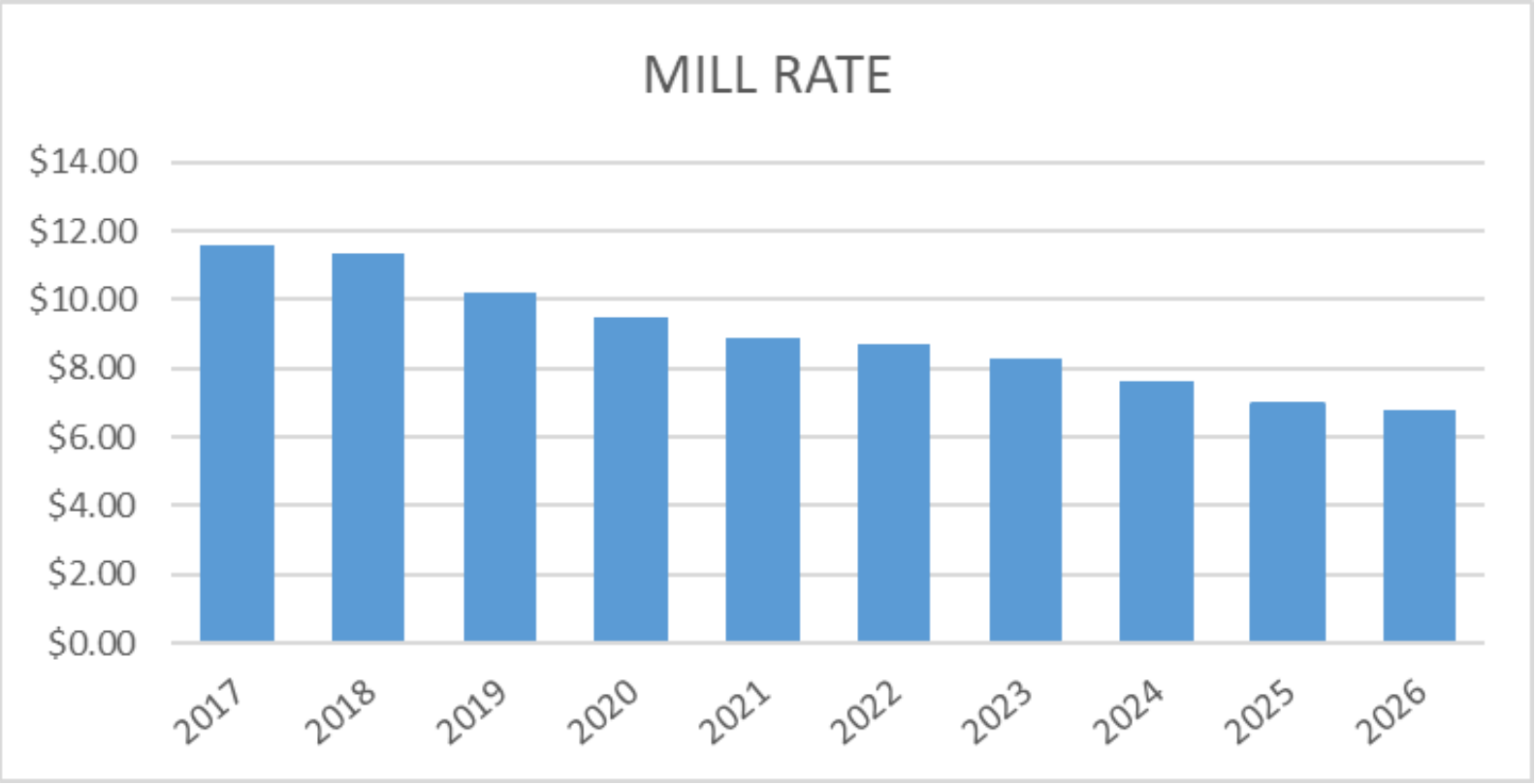
## 2025-26 Final Budget Adoption

	Annual Meeting	Budget Adoption	Change
<b>Fund 46 - Capital Projects</b>			
Revenue	-	-	-
Expenditures	313,670	313,670	-
Total Increase (Decrease)	(313,670)	(313,670)	-
<b>Fund 50 - Food Service</b>			
Revenue	2,193,570	2,193,570	-
Expenditures	2,301,438	2,301,438	-
Total Increase (Decrease)	(107,868)	(107,868)	-
<b>Fund 80 - Community Service</b>			
Revenue	400,000	400,000	-
Expenditures	450,877	450,877	-
Total Increase (Decrease)	(50,877)	(50,877)	-
<b>Total All Funds</b>			
Revenue	72,085,726	71,748,991	(336,735)
Expenditures	72,775,141	73,175,845	400,704
Total Increase (Decrease)	\$ (689,415)	\$ (1,426,854)	\$ (737,439)



### DISTRICT LEVY + PRIVATE SCHOOL VOUCHERS = TOTAL LEVY





*The mill rate is the amount of tax per \$1,000 of state equalized (market) property value.*



Any Questions?