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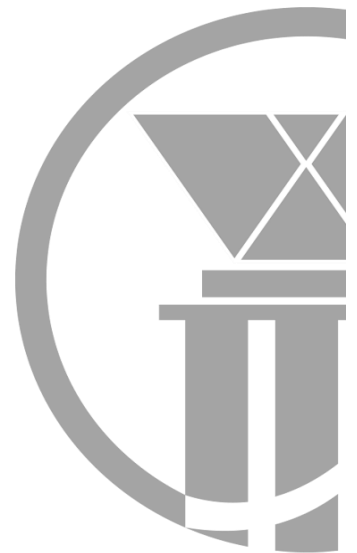
PTMA
FINANCIAL SOLUTIONS

Proposed Levy Information Packet

September 14, 2026

Royalton Public School District

Based on Levy, Limitation and Certification Report dated
9/11/2026



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Registered with SEC and MSRB

Helping Communities Thrive.

Royalton Public School District

Proposed Property Tax Levy Summary by Fund

	Final Pay 2026	Proposed Pay 2027	\$ Change	% Change
General Fund (Fund 1)				
Local Optional	459,909	607,244	147,335	32.0%
Equity	154,570	156,506	1,936	1.3%
Transition	18,138	19,274	1,136	6.3%
Operating Capital	67,382	70,738	3,356	5.0%
Safe Schools	34,438	35,474	1,037	3.0%
Career & Technical	92,465	87,037	(5,428)	-5.9%
Long Term Facilities Maintenance	66,548	74,279	7,731	11.6%
<i>Adjustments and Abatements</i>	<i>(43,565)</i>	<i>292,065</i>	<i>335,630</i>	<i>-</i>
General Fund Total Levy	849,885	1,342,618	492,733	58.0%
Community Service (Fund 4)				
Basic Community Education	21,976	22,994	1,018	4.6%
Early Childhood Education	12,442	13,184	742	6.0%
Home Visiting	441	454	13	3.0%
<i>Adjustments and Abatements</i>	<i>(1,423)</i>	<i>295</i>	<i>1,717</i>	<i>-</i>
Community Service Fund Total Levy	33,436	36,927	3,491	10.4%
Debt Service Fund (Fund 7)				
Voter Approved Debt Service	1,803,710	1,802,421	(1,288)	-0.1%
Non-Voter Approved Debt Service	63,017	64,624	1,607	2.6%
<i>Adjustments and Abatements</i>	<i>(106,709)</i>	<i>(101,906)</i>	<i>4,804</i>	<i>-</i>
Debt Service Fund Total Levy	1,760,018	1,765,140	5,122	0.3%
Total Property Tax Levy All Funds	2,643,338	3,144,684	501,346	18.97%

Royalton Public School District

Proposed Property Tax Levy Summary by Tax Type

	Final Pay 2026	Proposed Pay 2027	\$ Change	% Change
Referendum Market Value Voter Approved				
Operating Referendum	-	-	-	0.0%
RMV Voter Total Levy	-	-	-	
Referendum Market Value Non-Voter Approved				
Local Optional	459,909	607,244	147,335	32.0%
Equity	154,570	156,506	1,936	1.3%
Transition	18,138	19,274	1,136	6.3%
<i>Adjustments and Abatements</i>	<i>(54,289)</i>	<i>297,987</i>	<i>352,276</i>	<i>-</i>
RMV Non-Voter Total Levy	578,328	1,081,011	502,683	86.9%
Net Tax Capacity Voter Approved				
Voter Approved Debt Service	1,803,710	1,802,421	(1,288)	-0.1%
<i>Adjustments and Abatements</i>	<i>(98,047)</i>	<i>(93,512)</i>	<i>4,535</i>	<i>-</i>
NTC Voter Total Levy	1,705,663	1,708,909	3,246	0.2%
Net Tax Capacity Non-Voter Approved				
Non-Voter Approved Debt Service	63,017	64,624	1,607	2.6%
Operating Capital	67,382	70,738	3,356	5.0%
Safe Schools	34,438	35,474	1,037	3.0%
Career & Technical	92,465	87,037	(5,428)	-5.9%
Long Term Facilities Maintenance	66,548	74,279	7,731	11.6%
Basic Community Education	21,976	22,994	1,018	4.6%
Early Childhood Education	12,442	13,184	742	6.0%
Home Visiting	441	454	13	3.0%
<i>Adjustments and Abatements</i>	<i>639</i>	<i>(14,021)</i>	<i>(14,660)</i>	<i>-</i>
NTC Non-Voter Total Levy	359,347	354,764	(4,584)	-1.3%
Total Voter Approved	1,705,663	1,708,909	3,246	0.2%
Total Non-Voter Approved	937,676	1,435,775	498,099	53.1%
Total Referendum Market Value	578,328	1,081,011	502,683	86.9%
Total Net Tax Capacity	2,065,010	2,063,673	(1,337)	-0.1%
Total Property Tax Levy All Funds	2,643,338	3,144,684	501,346	18.97%

Royalton Public School District

Proposed Property Tax Levy Summary by Calculation Method

	Final Pay 2026	Proposed Pay 2027	\$ Change	% Change
Levies Using Pupil Units as the Basis				
Adjusted Pupil Units	956.60	985.40	28.80	3.0%
Local Optional	459,909	607,244	147,335	32.0%
Equity	154,570	156,506	1,936	1.3%
Operating Capital	67,382	70,738	3,356	5.0%
Long Term Facilities Maintenance	66,548	74,279	7,731	11.6%
Safe Schools	34,438	35,474	1,037	3.0%
Transition	18,138	19,274	1,136	6.3%
<i>Adjustments</i>	(53,798)	296,615	350,413	-
Total	747,187	1,260,131	512,944	68.6%

Levies Using Expenditures as the Basis				
LTFM Debt Service	63,017	64,624	1,607	2.6%
General Debt Service	1,803,710	1,802,421	(1,288)	-0.1%
Career & Technical	92,465	87,037	(5,428)	-5.9%
<i>Adjustments</i>	(96,158)	(106,350)	(10,191)	-
Total	1,863,034	1,847,733	(15,301)	-0.8%

Levies Using Population as the Basis				
Basic Community Education	21,976	22,994	1,018	4.6%
Home Visiting	441	454	13	3.0%
<i>Adjustments</i>	4	140	136	3281.6%
Total	22,421	23,588	1,167	5.2%

Levies Using Tax Base as the Basis				
Early Childhood Education	12,442	13,184	742	6.0%
<i>Adjustments</i>	(1,426)	158	1,585	-
Total	11,016	13,343	2,327	21.1%

Miscellaneous Adjustments				
Property Tax Abatements	(319)	(110)	209	-
Total	(319)	(110)	209	-

Total Property Tax Levy All Funds	2,643,338	3,144,684	501,346	18.97%
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Royalton Public School District

Estimated Tax Impacts - Pay 2027 Levy Total School Taxes

Summary				
		Pay 2026	Est. Pay 2027	% Change
Referendum Market Value	\$	481,344,700	\$ 517,897,200	7.59%
RMV Tax Rate		0.12015%	0.20873%	73.73%
Net Tax Capacity	\$	6,873,516	\$ 7,569,545	10.13%
NTC Tax Rate		30.04%	27.26%	-9.25%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	\$ Change	% Change
Residential Homestead (Value Increase 7.5%)	\$186,000	\$200,000	\$693	\$885	\$192	27.75%
	232,600	250,000	901	1,138	237	26.25%
	279,100	300,000	1,110	1,391	281	25.36%
	293,000	315,000	1,172	1,467	295	25.18%
	372,100	400,000	1,526	1,897	371	24.33%
	418,600	450,000	1,734	2,150	416	23.99%
	465,100	500,000	1,942	2,403	461	23.72%
Commercial / Industrial (Value Increase 7.5%)	\$93,000	\$100,000	\$531	\$618	\$87	16.36%
	232,600	250,000	1,452	1,680	229	15.76%
	465,100	500,000	3,128	3,565	437	13.98%
	930,200	1,000,000	6,481	7,335	854	13.17%
Agricultural Homestead (Value Increase 10%)	\$4,500	\$5,000	\$2.73	\$2.73	\$0.01	0.30%
	5,500	6,000	3.33	3.28	(0.05)	-1.53%
	6,400	7,000	3.88	3.83	(0.05)	-1.27%
	7,300	8,000	4.42	4.38	(0.05)	-1.08%
Agricultural Non-Homestead (Value Increase 10%)	\$4,500	\$5,000	\$5.45	\$5.47	\$0.02	0.30%
	5,500	6,000	6.67	6.56	(0.10)	-1.53%
	6,400	7,000	7.76	7.66	(0.10)	-1.27%
	7,300	8,000	8.85	8.75	(0.10)	-1.08%

*Actual taxes may be lower in certain taxing districts due to Disparity Reduction Aid.

Royalton Public School District

Estimated Tax Impacts - Pay 2027 Levy Total School Taxes

Summary				
	Pay 2026	Est. Pay 2027	% Change	
Referendum Market Value	\$ 481,344,700	\$ 517,897,200	7.59%	
RMV Tax Rate	0.12015%	0.20873%	73.73%	
Net Tax Capacity	\$ 6,873,516	\$ 7,569,545	10.13%	
NTC Tax Rate	30.04%	27.26%	-9.25%	

Property Value Increase

0%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	\$ Change	% Change
Residential Homestead	\$186,000	\$186,000	\$693	\$814	\$121	17.52%
	232,600	232,600	901	1,050	148	16.47%
	279,100	279,100	1,110	1,285	176	15.83%
	293,000	293,000	1,172	1,355	184	15.68%
	372,100	372,100	1,526	1,755	230	15.06%
	418,600	418,600	1,734	1,991	257	14.82%
	465,100	465,100	1,942	2,226	284	14.62%

Property Value Increase

7.5%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	\$ Change	% Change
Residential Homestead	\$186,000	\$199,950	\$693	\$885	\$192	27.70%
	232,600	250,045	901	1,138	237	26.26%
	279,100	300,033	1,110	1,391	281	25.37%
	293,000	314,975	1,172	1,467	295	25.18%
	372,100	400,008	1,526	1,897	371	24.33%
	418,600	449,995	1,734	2,149	416	23.97%
	465,100	499,983	1,942	2,402	460	23.71%

Property Value Increase

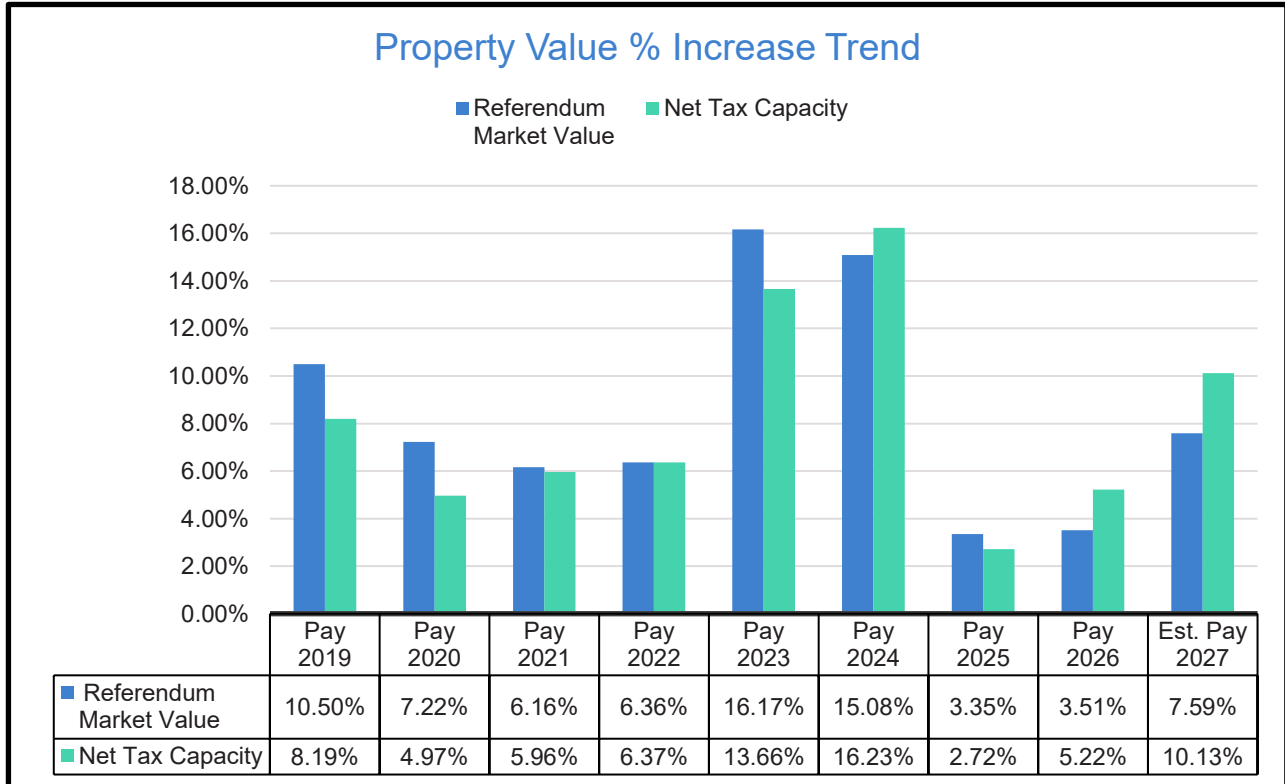
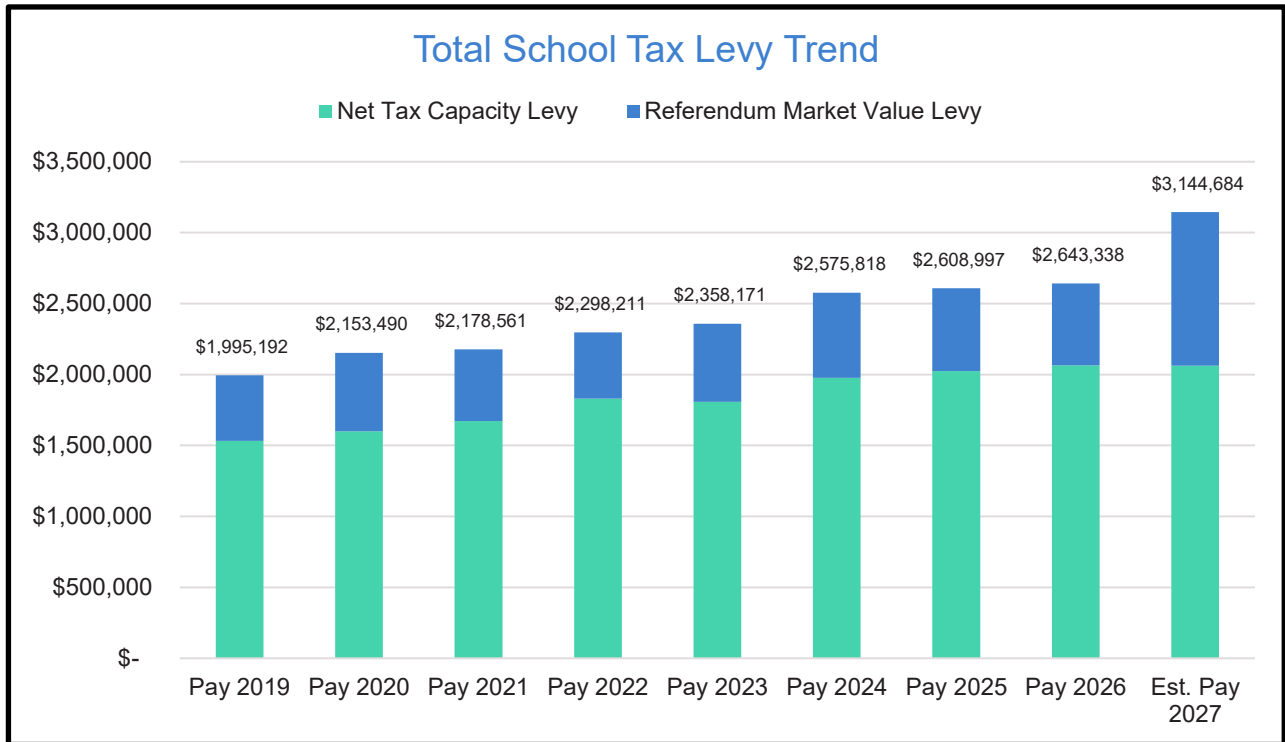
15.0%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	\$ Change	% Change
Residential Homestead	\$186,000	\$213,900	\$693	\$955	\$262	37.89%
	232,600	267,490	901	1,226	325	36.05%
	279,100	320,965	1,110	1,497	387	34.91%
	293,000	336,950	1,172	1,578	406	34.66%
	372,100	427,915	1,526	2,038	512	33.58%
	418,600	481,390	1,734	2,309	575	33.15%
	465,100	534,865	1,942	2,598	656	33.80%

*Actual taxes may be lower in certain taxing districts due to Disparity Reduction Aid.

Royalton Public School District

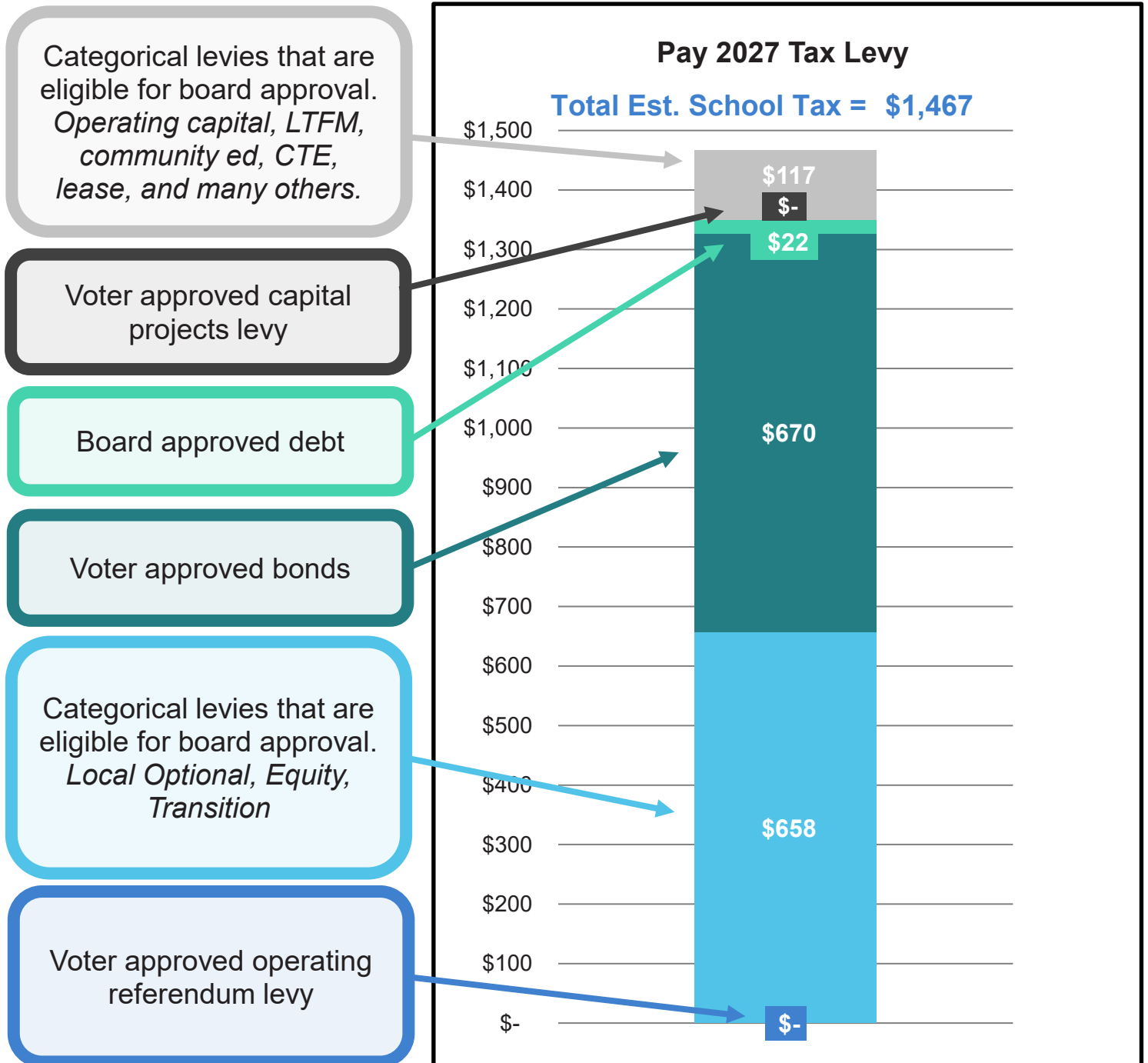
Total School Taxes Trend



Royalton Public School District

Estimated Pay 2027 Total School Taxes for Residential Homestead

Home Value = \$315,000



Important Disclaimer

This report is intended for illustrative and informational purposes only. This report has been generated based on the most recent available Levy Limitation and Certification report found in the Minnesota Funding Reports section of the Minnesota Department of Education (MDE) website. Historical tax data is sourced from the school tax reports generated by MDE each year. PMA will not verify the accuracy of the data provided by MDE. The report also includes certain assumptions about property valuations that if modified could impact the resulting tax impacts illustrated in the report. Valuations have been sourced from the Property Record Information System of Minnesota (PRISM) as provided by the counties and reported by the Department of Revenue or directly provided by the counties. Reasonable efforts and generally accepted methods of calculation have been incorporated into the report including current property tax laws. Changes in property tax laws or key assumptions may change the accuracy of this report.