OSSEO AREA SCHOOLS

9/29/2026

COMPARISON OF PRELIMINARY LEVY PAYABLE IN 2027 WITH LEVY PAYABLE IN 2026

FUND	Maximum Allowable Preliminary Payable 2027	Final Payable 2026	Dollar Change Payable 2027 to 2026	Percent Change Payable 2027 to 2026
General	$ 112,707,360	$ 109,437,185	$ 3,270,175	2.99%
Community Service	$ 3,178,637	$ 3,026,717	$ 151,920	5.02%
Debt Service	$ 39,875,213	$ 36,224,664	$ 3,650,549	10.08%
TOTAL	**$ 155,761,210**	**$ 148,688,566**	**$ 7,072,645**	**4.76%**

OSSEO AREA SCHOOLS
A DETAILED ANALYSIS OF THE PRELIMINARY LEVY BY FUND

GENERAL FUND

			Maximum Allowable Preliminary Payable 2027	Final Payable 2026	Dollar Change Payable 2027 to 2026	Percent Change Payable 2027 to 2026
Referendum levy authority	*	x	$ 56,630,983.73	$ 53,408,535.72	$ 3,222,448.01	6.0%
Local optional	*		$ 17,017,677.49	$ 16,839,755.98	$ 177,921.51	1.1%
Equity	*		$ 1,194,941.31	$ 1,560,878.99	$ (365,937.68)	-23.4%
Transition	*		$ 775,354.25	$ 758,383.33	$ 16,970.92	2.2%
Capital project referendum		x	$ 14,692,722.35	$ 14,362,122.12	$ 330,600.23	2.3%
Operating capital	*		$ 3,444,336.39	$ 3,250,324.58	$ 194,011.81	6.0%
Alternative teacher compensation (35% levy)	*		$ 1,991,048.15	$ 1,964,850.16	$ 26,197.99	1.3%
Achievement and integration (30% levy)	*		$ 1,626,985.42	$ 1,568,237.29	$ 58,748.13	3.7%
Reemployment insurance			$ 225,000.00	$ 150,000.00	$ 75,000.00	50.0%
			$ (40,460.94)	$ 65,809.41	$ (106,270.35)	-161.5%
Safe schools			$ 852,004.80	$ 835,257.60	$ 16,747.20	2.0%
Safe schools intermediate			$ 355,002.00	$ 348,024.00	$ 6,978.00	2.0%
Judgment			$ 4,250.00	$ 510,367.62	$ (506,117.62)	-99.2%
Ice arena			$ 220,165.95	$ 163,986.88	$ 56,179.07	34.3%
Career technical	*		$ 1,381,766.84	$ 883,302.09	$ 498,464.75	56.4%
Long-term facilities - equalized	*		$ 7,662,745.26	$ 8,168,302.78	$ (505,557.52)	-6.2%
FY 2027, 2026 & 2025 LTFM adjust	*		$ 1,464,168.71	$ -	$ 1,464,168.71	
Building leases & other capital			$ 3,171,586.00	$ 3,322,139.77	$ (150,553.77)	-4.5%
Pay 23 Lease adjust			$ (627,918.98)	$ 42,220.44	$ (670,139.42)	-1587.2%
Facility and equipment bond adjust			$ (506,730.00)	$ (504,840.00)	$ (1,890.00)	-0.4%
Other General Adjust - TIF			$ -	$ (129,254.38)	$ 129,254.38	100.0%
Prior Year Levy Adjustments			$ (32,600.48)	$ (57,055.59)	$ 24,455.11	43%
Abatements	*		$ 1,204,332.05	$ 1,925,836.54	$ (721,504.49)	-37.5%
GENERAL FUND TOTALS			**$ 112,707,360.30**	**$ 109,437,185.33**	**$ 3,270,174.97**	**3.0%**

Notes:
! Disrict must levy the maximum amount for this component
x Voter-approved
* Equalized formula; underlevy could result in the loss of state aid

OSSEO PUBLIC SCHOOLS
A DETAILED ANALYSIS OF THE PRELIMINARY LEVY BY FUND

COMMUNITY SERVICE FUND

		Maximum Allowable Preliminary Payable 2027	Final Payable 2026	Dollar Change Payable 2027 to 2026	Percent Change Payable 2027 to 2026
Community education levy	*	$ 1,068,342.87	$ 1,009,910.53	$ 58,432.34	5.8%
Early childhood levy	*	$ 612,565.53	$ 571,781.12	$ 40,784.41	7.1%
Home visitation levy		$ 24,031.19	$ 24,217.78	$ (186.59)	-0.8%
Adults with disabilties		$ 17,077.09	$ 16,143.07	$ 934.02	5.8%
School age care	*	$ 1,350,000.00	$ 1,300,000.00	$ 50,000.00	3.8%
Prior year levy adjustments		$ 117,624.15	$ 53,495.12	$ 64,129.03	119.9%
Abatements	*	$ (11,003.80)	$ 51,169.09	$ (62,172.89)	-121.5%
COMMUNITY SERVICE FUND TOTALS		**$ 3,178,637.03**	**$ 3,026,716.71**	**$ 151,920.32**	**5.0%**

DEBT SERVICE FUND

		Maximum Allowable Preliminary Payable 2027	Final Payable 2026	Dollar Change Payable 2027 to 2026	Percent Change Payable 2027 to 2026
Scheduled Principal and Interest (105%) (LTFM/Capital Facilities)	!	$ 40,993,141.88	$ 37,014,373.79	$ 3,978,768.09	10.7%
Reduction for Debt Excess (LTFM/Capital Facilities)		$ (1,396,911.23)	$ (993,136.75)	$ (403,774.48)	-40.7%
Prior Year Levy Adjustments/Abatements (LTFM/Capital Facilities)	*	$ 278,982.16	$ 203,426.52	$ 75,555.64	-37.1%
DEBT SERVICE FUND TOTALS		**$ 39,875,212.81**	**$ 36,224,663.56**	**$ 3,650,549.25**	**10.1%**
Levy Grand Total		**$ 155,761,210.14**	**$ 148,688,565.60**	**$ 7,072,644.54**	**4.76%**

Notes:
! Disrict must levy the maximum amount for this component
x Voter-approved
* Equalized formula; underlevy could result in the loss of state aid

OSSEO AREA SCHOOLS

COMPARISON OF PRELIMINARY LEVY PAYABLE IN 2027 WITH LEVY PAYABLE IN 2026 and 2025

Tax Payable Year School Year	2025 2025-26	2026 2026-27	2027 2027-28
Unlimited Adjusted Net Tax Capacity (UANTC)	$ 328,928,586	$ 322,861,422	$ 341,541,837
Adjusted pupil unit (Adjusted PU)	23,078	23,202	23,667
APU - at time of levy	*23,078*	*23,302*	*23,667*
Basic Revenue Formula Allowance	$ 7,481	$ 7,705	$ 7,892
Operating Referendum Authority	$ 2,230	$ 2,295	$ 2,366
General	$ 105,977,200	$ 109,437,185	$ 112,707,360
Community Services	3,007,269	3,026,717	3,178,637
Debt Service	33,301,240	36,224,664	39,875,213
Total Levy	$ 142,285,709	$ 148,688,566	$ 155,761,210
Dollar increase/(decrease) in levy over prior year	$ 715,976	$ 6,402,857	$ 7,072,644
Percentage increase/(decrease) in levy over prior year	0.51%	4.50%	4.76%