ISD #0485 ROYALTON - LEVY LIMITATION & CERTIFICATION

Board Summary: Resident Pupil Units and the Pay 2027 Levy Jump

1. What happened

- Each levy uses resident pupil units based on updates made to ADMWE; actual counts come later from numbers entered into MARSS.

- For Pay 2024-2026 the ADMWE-based figure was 23% to 34% too high. Pay 2023 was slightly too low (-3.9%).

- A high pupil count makes the district look less property-wealthy per student, so the state pays more aid up front and the local levy is set lower (and the reverse when the count is low).

Levy year	Res PU used (ADMWE)	Actual (MARSS)	% too high (- = too low)	
Pay 2023	844.20	878.02	**-3.9%**	actual
Pay 2024	984.60	734.29	**+34%**	actual
Pay 2025	951.40	746.15	**+28%**	preliminary
Pay 2026	940.60	762.40	**+23%**	still an estimate

2. Why it matters

- When the MARSS-based counts are final, the state corrects the numbers and the district levies the difference in a later year as a 'catch-up' adjustment (or refunds it if the earlier levy was too high).

- Result: smaller levy increases in earlier years, then a big jump when the catch-ups arrive - as in Pay 2027.

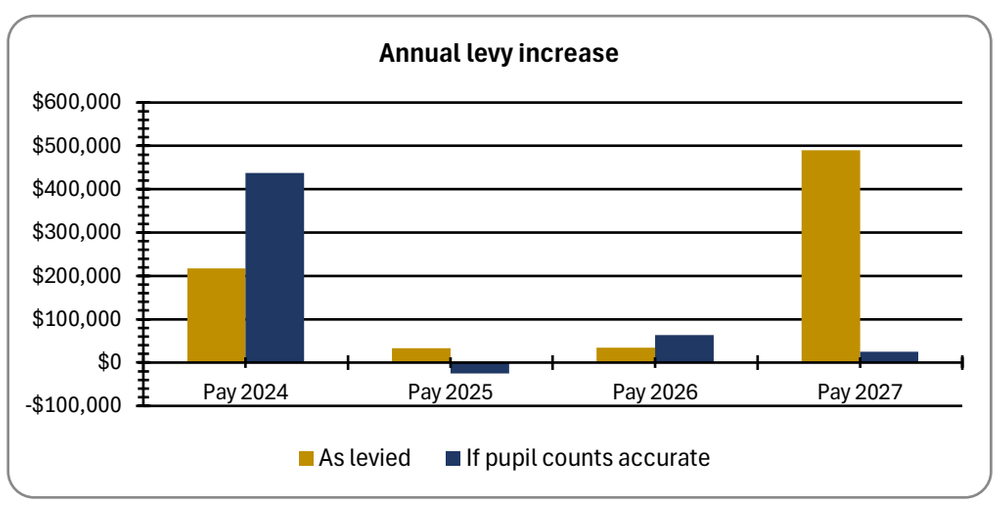
3. Taxpayer impact: As Levied vs. If Pupil Counts Had Been Accurate

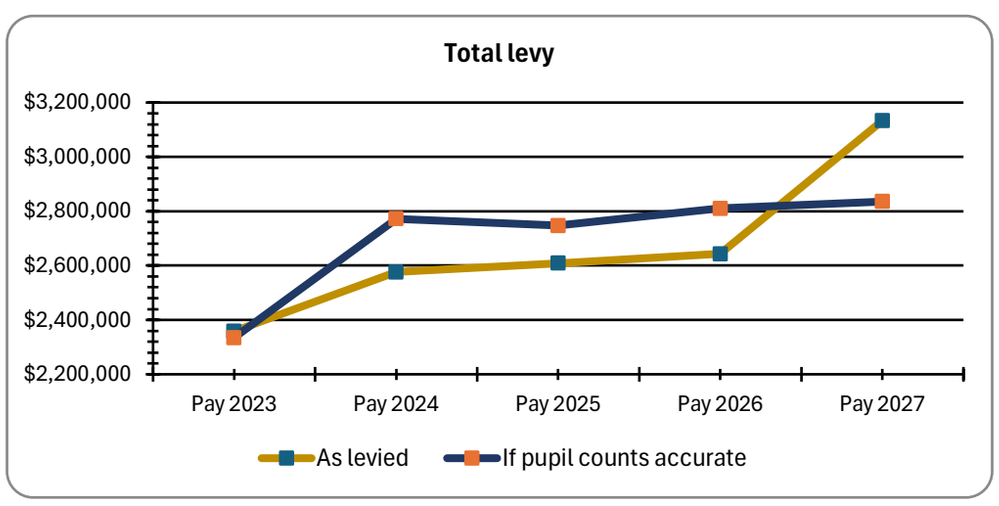
	Pay 2023	Pay 2024	Pay 2025	Pay 2026	Pay 2027
Total levy as certified (Pay 2027 proposed)	$2,358,171	$2,575,818	$2,608,997	$2,643,338	$3,133,408
+ Pupil-count effect (would have been levied that year)	($23,345)	$196,269	$138,390	$112,953	-
- Catch-up for prior years included in this levy	-	-	-	$54,278	($297,987)
= Levy if pupil counts had been accurate	**$2,334,826**	**$2,772,087**	**$2,747,387**	**$2,810,570**	**$2,835,421**

Increase over prior year

As levied - $	+$217,647	+$33,179	+$34,342	**+$490,069**
As levied - %	+9.2%	+1.3%	+1.3%	**+18.5%**
If accurate - $	+$437,261	-$24,700	+$63,183	**+$24,851**
If accurate - %	+18.7%	-0.9%	+2.3%	**+0.9%**

Pay 2028 (as-levied path) will still carry about $138,390 of catch-up for Pay 2025; the accurate path would not. Pay 2024 increase is measured from the adjusted Pay 2023.





BOTTOM LINE

Over Pay 2023-2027 (plus the Pay 2028 catch-up) taxpayers pay about the same total either way; the pupil-count differences mainly shifted WHEN they pay. As levied, Pay 2027 jumps $490,069 (18.5%); with accurate pupil counts the increase would have been about $24,851 (0.9%). We recommend confirming ADMWE updates against MARSS before certifying the levy and planning now for the roughly $138,390 Pay 2028 catch-up.

Why the catch-up lands in Pay 2028:

- Each levy pays for the school year that starts the next fall. The 2024 Pay 2025 levy pays for 2025-26 (FY 2026) and was set in December 2024 using 951.40 resident pupil units from ADMWE updates.

- The correction waits until MARSS counts for 2025-26 are final after the year closes; the latest report still shows 746.15 as preliminary.

- MDE then recalculates and adjusts a later levy, about three years after the original: Pay 2026 carried the Pay 2023 correction (-$54,278), Pay 2027 carries the Pay 2024 correction ($186,430), so the Pay 2025 correction (about $138,390) is expected in the 2027 Pay 2028 levy.

- It can't be pulled into Pay 2027: the district can't levy above its Pay 2027 limitation, and under-levying to smooth would reduce state aid.

- Plan ahead: the extra ~$138,390 of state aid received for FY 2026 is effectively one-time and will be offset by the Pay 2028 catch-up.

Option 1

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	70,445	3,897	5.9%
Adjustments and Abatements	*(43,565)*	*101,096*	*144,661*	-
General Fund Total Levy	**849,885**	**1,147,814**	**297,929**	**35.1%**
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%
Adjustments and Abatements	*(1,423)*	*295*	*1,717*	-
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	61,722	(1,296)	-2.1%
Adjustments and Abatements	*(106,709)*	*(101,906)*	*4,804*	-
Debt Service Fund Total Levy	**1,760,018**	**1,762,237**	**2,219**	**0.1%**
Total Property Tax Levy All Funds	**2,643,338**	**2,946,978**	**303,640**	**11.5%**

** Pay 2027 amounts are the maximum levy authority (limitation) on the MDE Levy Limitation & Certification report dated 10/08/26. The levy the board certifies in December may be lower.*

Large Pay 2027 adjustments: FY 2027 Local Optional Revenue Tier 1 Adjustment ($92,757); FY 2025 Local Optional Revenue Tier 1 Adjustment ($48,006); FY 2025 Local Optional Revenue Tier 2 Adjustment ($95,309); FY 2025 Equity Adjustment ($38,584).

1. Underlevy total amount: $186,430
2. New Levy Increase: $303,640 or 11.5%
3. Est. Tax Impact on $300,000 home: $169 (assumes 7.5% home value increase)
4. Est. Tax Impact on $279k home: $71 (assumes no home value increase)

Option 1

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	7.6%
RMV Tax Rate	0.12015%	0.17273%	43.8%
Net Tax Capacity	$ 6,873,516	$ 7,569,545	10.1%
NTC Tax Rate	30.04%	27.11%	-9.7%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	$ Change	% Change
Residential Homestead (Value Increase 7.5%)	$139,500	$150,000	$485	$576	$92	18.9%
	186,000	200,000	693	810	118	17.0%
	232,600	250,000	901	1,045	143	15.9%
	279,100	300,000	1,110	1,279	169	15.2%
	325,600	350,000	1,318	1,513	195	14.8%
	372,100	400,000	1,526	1,747	221	14.5%
	465,100	500,000	1,942	2,215	273	14.1%
Commercial / Industrial (Value Increase 7.5%)	$93,000	$100,000	$531	$579	$49	9.2%
	232,600	250,000	1,452	1,584	132	9.1%
	465,100	500,000	3,128	3,372	244	7.8%
	930,200	1,000,000	6,481	6,947	465	7.2%
Agricultural Homestead (Value Increase 10%)	$4,100	$4,500	$2.48	$2.43	($0.05)	-2.0%
	5,000	5,500	3.03	2.97	(0.05)	-1.8%
	5,900	6,500	3.58	3.52	(0.06)	-1.7%
	6,800	7,500	4.12	4.06	(0.06)	-1.6%
Agricultural Non-Homestead (Value Increase 10%)	$4,100	$4,500	$4.97	$4.87	($0.10)	-2.0%
	5,000	5,500	6.06	5.95	(0.11)	-1.8%
	5,900	6,500	7.15	7.03	(0.12)	-1.7%
	6,800	7,500	8.24	8.11	(0.13)	-1.6%

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

Option 1

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	7.6%
RMV Tax Rate	0.12015%	0.17273%	43.8%
Net Tax Capacity	$ 6,873,516	$ 7,569,545	10.1%
NTC Tax Rate	30.04%	27.11%	-9.7%

Property Value Increase: 0.0%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	$ Change	% Change
Residential Homestead	$139,500	$139,500	$485	$527	$42	8.8%
	186,000	186,000	693	745	52	7.5%
	232,600	232,600	901	963	62	6.8%
	279,100	279,100	1,110	1,181	71	6.4%
	325,600	325,600	1,318	1,399	81	6.1%
	372,100	372,100	1,526	1,616	91	5.9%
	465,100	465,100	1,942	2,052	110	5.6%

Property Value Increase: 7.5%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	$ Change	% Change
Residential Homestead	$139,500	$150,000	$485	$576	$92	18.9%
	186,000	200,000	693	810	118	17.0%
	232,600	250,000	901	1,045	143	15.9%
	279,100	300,000	1,110	1,279	169	15.2%
	325,600	350,000	1,318	1,513	195	14.8%
	372,100	400,000	1,526	1,747	221	14.5%
	465,100	500,000	1,942	2,215	273	14.1%

Property Value Increase: 15.0%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	$ Change	% Change
Residential Homestead	$139,500	$160,400	$485	$625	$140	29.0%
	186,000	213,900	693	875	183	26.4%
	232,600	267,500	901	1,126	225	25.0%
	279,100	321,000	1,110	1,377	267	24.1%
	325,600	374,400	1,318	1,627	309	23.5%
	372,100	427,900	1,526	1,878	352	23.1%
	465,100	534,900	1,942	2,398	456	23.5%

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Option 2

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	-	(154,570)	-
Transition	18,138	-	(18,138)	-
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	70,445	3,897	5.9%
Adjustments and Abatements	*(43,565)*	*94,224*	*137,788*	-
General Fund Total Levy	**849,885**	**965,161**	**115,276**	**13.6%**
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%
Adjustments and Abatements	*(1,423)*	*295*	*1,717*	-
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	61,722	(1,296)	-2.1%
Adjustments and Abatements	*(106,709)*	*(101,906)*	*4,804*	-
Debt Service Fund Total Levy	**1,760,018**	**1,762,237**	**2,219**	**0.1%**
Total Property Tax Levy All Funds	**2,643,338**	**2,764,325**	**120,987**	**4.6%**

** Pay 2027 amounts are the maximum levy authority (limitation) on the MDE Levy Limitation & Certification report dated 10/08/26. The levy the board certifies in December may be lower.*

Large Pay 2027 adjustments: FY 2027 Local Optional Revenue Tier 1 Adjustment ($92,757); FY 2025 Local Optional Revenue Tier 1 Adjustment ($48,006); FY 2025 Local Optional Revenue Tier 2 Adjustment ($95,309); FY 2025 Equity Adjustment ($38,584).

1. Underlevy total amount: $369,083
2. New Levy Increase: $120,987 or 4.6%
3. Est. Tax Impact on $300,000 home: $63 assumes 7.5% home value increase)
4. Est. Tax Impact on $279k home: ($27) (assumes no home value increase)

Option 2

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	7.6%
RMV Tax Rate	0.12015%	0.13747%	14.4%
Net Tax Capacity	$ 6,873,516	$ 7,569,545	10.1%
NTC Tax Rate	30.04%	27.11%	-9.7%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	$ Change	% Change
Residential Homestead (Value Increase 7.5%)	$139,500	$150,000	$485	$523	$39	8.0%
	186,000	200,000	693	740	47	6.8%
	232,600	250,000	901	956	55	6.1%
	279,100	300,000	1,110	1,173	63	5.7%
	325,600	350,000	1,318	1,389	72	5.4%
	372,100	400,000	1,526	1,606	80	5.3%
	465,100	500,000	1,942	2,039	97	5.0%
Commercial / Industrial (Value Increase 7.5%)	$93,000	$100,000	$531	$544	$13	2.5%
	232,600	250,000	1,452	1,496	44	3.0%
	465,100	500,000	3,128	3,195	67	2.2%
	930,200	1,000,000	6,481	6,594	113	1.7%
Agricultural Homestead (Value Increase 10%)	$4,100	$4,500	$2.48	$2.43	($0.05)	-2.0%
	5,000	5,500	3.03	2.97	(0.05)	-1.8%
	5,900	6,500	3.58	3.52	(0.06)	-1.7%
	6,800	7,500	4.12	4.06	(0.06)	-1.6%
Agricultural Non-Homestead (Value Increase 10%)	$4,100	$4,500	$4.97	$4.87	($0.10)	-2.0%
	5,000	5,500	6.06	5.95	(0.11)	-1.8%
	5,900	6,500	7.15	7.03	(0.12)	-1.7%
	6,800	7,500	8.24	8.11	(0.13)	-1.6%

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Option 2

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	7.6%
RMV Tax Rate	0.12015%	0.13747%	14.4%
Net Tax Capacity	$ 6,873,516	$ 7,569,545	10.1%
NTC Tax Rate	30.04%	27.11%	-9.7%

Property Value Increase
0.0%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	$ Change	% Change
Residential Homestead	$139,500	$139,500	$485	$478	($7)	-1.4%
	186,000	186,000	693	679	(14)	-2.0%
	232,600	232,600	901	881	(20)	-2.3%
	279,100	279,100	1,110	1,082	(27)	-2.4%
	325,600	325,600	1,318	1,284	(34)	-2.6%
	372,100	372,100	1,526	1,485	(41)	-2.7%
	465,100	465,100	1,942	1,888	(54)	-2.8%

Property Value Increase
7.5%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	$ Change	% Change
Residential Homestead	$139,500	$150,000	$485	$523	$39	8.0%
	186,000	200,000	693	740	47	6.8%
	232,600	250,000	901	956	55	6.1%
	279,100	300,000	1,110	1,173	63	5.7%
	325,600	350,000	1,318	1,389	72	5.4%
	372,100	400,000	1,526	1,606	80	5.3%
	465,100	500,000	1,942	2,039	97	5.0%

Property Value Increase
15.0%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	$ Change	% Change
Residential Homestead	$139,500	$160,400	$485	$568	$84	17.3%
	186,000	213,900	693	800	107	15.5%
	232,600	267,500	901	1,032	131	14.5%
	279,100	321,000	1,110	1,264	154	13.9%
	325,600	374,400	1,318	1,495	177	13.4%
	372,100	427,900	1,526	1,727	201	13.2%
	465,100	534,900	1,942	2,209	267	13.8%

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Option 3

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	-	(154,570)	-
Transition	18,138	-	(18,138)	-
Operating Capital	67,382	70,738	3,356	5.0%
Safe Schools	34,438	-	(34,438)	-
Career & Technical	92,465	87,037	(5,428)	-5.9%
Long Term Facilities Maintenance	66,548	70,445	3,897	5.9%
Adjustments and Abatements	*(43,565)*	*94,224*	*137,788*	-
General Fund Total Levy	**849,885**	**929,687**	**79,802**	**9.4%**
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%
Adjustments and Abatements	*(1,423)*	*295*	*1,717*	-
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	61,722	(1,296)	-2.1%
Adjustments and Abatements	*(106,709)*	*(101,906)*	*4,804*	-
Debt Service Fund Total Levy	**1,760,018**	**1,762,237**	**2,219**	**0.1%**
Total Property Tax Levy All Funds	**2,643,338**	**2,728,850**	**85,512**	**3.2%**

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1. Underlevy total amount: $404,558
2. New Levy Increase: $85,512 or 3.2%
3. Est. Tax Impact on $300,000 home: $50 (assumes 7.5% home value increase)
4. Est. Tax Impact on $279k home: ($39) (assumes no home value increase)

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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	7.6%
RMV Tax Rate	0.12015%	0.13747%	14.4%
Net Tax Capacity	$ 6,873,516	$ 7,569,545	10.1%
NTC Tax Rate	30.04%	26.65%	-11.3%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	$ Change	% Change
Residential Homestead (Value Increase 7.5%)	$139,500	$150,000	$485	$518	$33	6.9%
	186,000	200,000	693	732	39	5.7%
	232,600	250,000	901	946	44	4.9%
	279,100	300,000	1,110	1,160	50	4.5%
	325,600	350,000	1,318	1,374	56	4.3%
	372,100	400,000	1,526	1,588	62	4.1%
	465,100	500,000	1,942	2,016	74	3.8%
Commercial / Industrial (Value Increase 7.5%)	$93,000	$100,000	$531	$537	$6	1.2%
	232,600	250,000	1,452	1,476	24	1.7%
	465,100	500,000	3,128	3,152	24	0.8%
	930,200	1,000,000	6,481	6,504	22	0.3%
Agricultural Homestead (Value Increase 10%)	$4,100	$4,500	$2.48	$2.33	($0.16)	-6.3%
	5,000	5,500	3.03	2.85	(0.18)	-6.1%
	5,900	6,500	3.58	3.36	(0.21)	-5.9%
	6,800	7,500	4.12	3.88	(0.24)	-5.8%
Agricultural Non-Homestead (Value Increase 10%)	$4,100	$4,500	$4.97	$4.66	($0.31)	-6.3%
	5,000	5,500	6.06	5.69	(0.37)	-6.1%
	5,900	6,500	7.15	6.73	(0.42)	-5.9%
	6,800	7,500	8.24	7.76	(0.48)	-5.8%

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Option 3

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	7.6%
RMV Tax Rate	0.12015%	0.13747%	14.4%
Net Tax Capacity	$ 6,873,516	$ 7,569,545	10.1%
NTC Tax Rate	30.04%	26.65%	-11.3%

Property Value Increase: 0.0%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	$ Change	% Change
Residential Homestead	$139,500	$139,500	$485	$473	($12)	-2.4%
	186,000	186,000	693	672	(21)	-3.0%
	232,600	232,600	901	871	(30)	-3.3%
	279,100	279,100	1,110	1,070	(39)	-3.5%
	325,600	325,600	1,318	1,269	(48)	-3.7%
	372,100	372,100	1,526	1,468	(58)	-3.8%
	465,100	465,100	1,942	1,866	(76)	-3.9%

Property Value Increase: 7.5%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	$ Change	% Change
Residential Homestead	$139,500	$150,000	$485	$518	$33	6.9%
	186,000	200,000	693	732	39	5.7%
	232,600	250,000	901	946	44	4.9%
	279,100	300,000	1,110	1,160	50	4.5%
	325,600	350,000	1,318	1,374	56	4.3%
	372,100	400,000	1,526	1,588	62	4.1%
	465,100	500,000	1,942	2,016	74	3.8%

Property Value Increase: 15.0%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	$ Change	% Change
Residential Homestead	$139,500	$160,400	$485	$562	$78	16.1%
	186,000	213,900	693	791	98	14.2%
	232,600	267,500	901	1,021	119	13.2%
	279,100	321,000	1,110	1,249	140	12.6%
	325,600	374,400	1,318	1,478	160	12.2%
	372,100	427,900	1,526	1,707	181	11.9%
	465,100	534,900	1,942	2,184	242	12.4%

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

Max Levy

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	70,445	3,897	5.9%
Adjustments and Abatements	*(43,565)*	*287,526*	*331,091*	-
General Fund Total Levy	**849,885**	**1,334,244**	**484,359**	**57.0%**
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%
Adjustments and Abatements	*(1,423)*	*295*	*1,717*	-
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	61,722	(1,296)	-2.1%
Adjustments and Abatements	*(106,709)*	*(101,906)*	*4,804*	-
Debt Service Fund Total Levy	**1,760,018**	**1,762,237**	**2,219**	**0.1%**
Total Property Tax Levy All Funds	**2,643,338**	**3,133,408**	**490,069**	**18.5%**

** Pay 2027 amounts are the maximum levy authority (limitation) on the MDE Levy Limitation & Certification report dated 10/08/26. The levy the board certifies in December may be lower.*

Large Pay 2027 adjustments: FY 2027 Local Optional Revenue Tier 1 Adjustment ($92,757); FY 2025 Local Optional Revenue Tier 1 Adjustment ($48,006); FY 2025 Local Optional Revenue Tier 2 Adjustment ($95,309); FY 2025 Equity Adjustment ($38,584).

1. Underlevy total amount: $0
2. New Levy Increase: $490,069 or 18.5%
3. Est. Tax Impact on $300,000 home: $277 (assumes 7.5% home value increase)
4. Est. Tax Impact on $279k home: $172 (assumes no home value increase)

Royalton Public School District

Proposed Property Tax Levy Summary by Tax Type

	Final Pay 2026	Proposed* Pay 2027	$ Change	% Change
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%
Adjustments and Abatements	*(54,289)*	*297,987*	*352,276*	-
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%
Adjustments and Abatements	*(98,047)*	*(93,512)*	*4,535*	-
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	61,722	(1,296)	-2.1%
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	70,445	3,897	5.9%
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%
Adjustments and Abatements	*639*	*(18,560)*	*(19,199)*	-
NTC Non-Voter Total Levy	**359,347**	**343,487**	**(15,860)**	**-4.4%**
Total Voter Approved	1,705,663	1,708,909	3,246	0.2%
Total Non-Voter Approved	937,676	1,424,499	486,823	51.9%
Total Referendum Market Value	578,328	1,081,011	502,683	86.9%
Total Net Tax Capacity	2,065,010	2,052,396	(12,614)	-0.6%
Total Property Tax Levy All Funds	**2,643,338**	**3,133,408**	**490,069**	**18.5%**

** Pay 2027 amounts are the maximum levy authority (limitation) on the MDE Levy Limitation & Certification report dated 10/08/26. The levy the board certifies in December may be lower.*

Large Pay 2027 adjustments: FY 2027 Local Optional Revenue Tier 1 Adjustment ($92,757); FY 2025 Local Optional Revenue Tier 1 Adjustment ($48,006); FY 2025 Local Optional Revenue Tier 2 Adjustment ($95,309); FY 2025 Equity Adjustment ($38,584).

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	7.6%
RMV Tax Rate	0.12015%	0.20873%	73.7%
Net Tax Capacity	$ 6,873,516	$ 7,569,545	10.1%
NTC Tax Rate	30.04%	27.11%	-9.7%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	$ Change	% Change
Residential Homestead (Value Increase 7.5%)	$139,500	$150,000	$485	$630	$146	30.1%
	186,000	200,000	693	882	190	27.4%
	232,600	250,000	901	1,135	233	25.9%
	279,100	300,000	1,110	1,387	277	25.0%
	325,600	350,000	1,318	1,639	321	24.4%
	372,100	400,000	1,526	1,891	365	24.0%
	465,100	500,000	1,942	2,395	453	23.3%
Commercial / Industrial (Value Increase 7.5%)	$93,000	$100,000	$531	$615	$85	15.9%
	232,600	250,000	1,452	1,674	222	15.3%
	465,100	500,000	3,128	3,552	424	13.5%
	930,200	1,000,000	6,481	7,307	825	12.7%
Agricultural Homestead (Value Increase 10%)	$4,100	$4,500	$2.48	$2.43	($0.05)	-2.0%
	5,000	5,500	3.03	2.97	(0.05)	-1.8%
	5,900	6,500	3.58	3.52	(0.06)	-1.7%
	6,800	7,500	4.12	4.06	(0.06)	-1.6%
Agricultural Non-Homestead (Value Increase 10%)	$4,100	$4,500	$4.97	$4.87	($0.10)	-2.0%
	5,000	5,500	6.06	5.95	(0.11)	-1.8%
	5,900	6,500	7.15	7.03	(0.12)	-1.7%
	6,800	7,500	8.24	8.11	(0.13)	-1.6%

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

Max Levy

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	7.6%
RMV Tax Rate	0.12015%	0.20873%	73.7%
Net Tax Capacity	$ 6,873,516	$ 7,569,545	10.1%
NTC Tax Rate	30.04%	27.11%	-9.7%

Property Value Increase
0.0%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	$ Change	% Change
Residential Homestead	$139,500	$139,500	$485	$577	$93	19.1%
	186,000	186,000	693	812	119	17.2%
	232,600	232,600	901	1,047	145	16.1%
	279,100	279,100	1,110	1,281	172	15.5%
	325,600	325,600	1,318	1,516	198	15.0%
	372,100	372,100	1,526	1,750	224	14.7%
	465,100	465,100	1,942	2,219	277	14.3%

Property Value Increase
7.5%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	$ Change	% Change
Residential Homestead	$139,500	$150,000	$485	$630	$146	30.1%
	186,000	200,000	693	882	190	27.4%
	232,600	250,000	901	1,135	233	25.9%
	279,100	300,000	1,110	1,387	277	25.0%
	325,600	350,000	1,318	1,639	321	24.4%
	372,100	400,000	1,526	1,891	365	24.0%
	465,100	500,000	1,942	2,395	453	23.3%

Property Value Increase
15.0%

Types of Property	Pay 2026 Value	Pay 2027 Est. Value	Pay 2026	Pay 2027	$ Change	% Change
Residential Homestead	$139,500	$160,400	$485	$683	$198	40.9%
	186,000	213,900	693	952	260	37.5%
	232,600	267,500	901	1,223	321	35.6%
	279,100	321,000	1,110	1,492	383	34.5%
	325,600	374,400	1,318	1,762	444	33.7%
	372,100	427,900	1,526	2,032	506	33.2%
	465,100	534,900	1,942	2,590	648	33.4%

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

Royalton Public School District: Pay 2027 Levy Options

Maximum levy authority, Pay 2027 (MDE report dated 10/08/26)	$3,133,408
Final levy, Pay 2026	$2,643,338

Scenario	Proposed levy (per year)	Underlevy	New levy increase ($)	New levy increase (%)	$300k home, per year (7.5% value increase)	$300k home, per month	$279k home, per year (no value increase)	$279k home, per month
Option 1	$2,946,978	$186,430	$303,640	11.5%	$169	$14.08	$71	$5.92
Option 2	$2,764,325	$369,083	$120,987	4.6%	$63	$5.25	($27)	($2.25)
Option 3	$2,728,850	$404,558	$85,512	3.2%	$50	$4.17	($39)	($3.25)
Option 4: Maximum levy	$3,133,408	-	$490,069	18.5%	$277	$23.08	$172	$14.33

Notes

Amounts in parentheses are tax decreases. Monthly figures are the annual figure divided by 12.

Pay 2027 levy amounts are the maximum levy authority. The board may certify a lower levy in December.

Underlevy = maximum levy authority minus the proposed levy. Option 4 uses the full limitation, so its underlevy is $0.