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PTMA FINANCIAL SOLUTIONS

# Proposed Levy Information Packet

October 15, 2026

## Royalton Public School District

**Based on Levy, Limitation and Certification Report dated 10/8/2026**


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***Helping Communities Thrive.***

# Royalton Public School District

## Pay 2027 Proposed Levy at a Glance

*Based on the MDE Levy Limitation & Certification report dated 10/08/26*

### Property Tax Levy by Fund

| | Final Pay 2026 | Proposed* Pay 2027 | $ Change | % Change |
|---|---|---|---|---|
| General Fund | 849,885 | 1,334,244 | 484,359 | 57.0% |
| Community Service Fund | 33,436 | 36,927 | 3,491 | 10.4% |
| Debt Service Fund | 1,760,018 | 1,762,237 | 2,219 | 0.1% |
| **Total Property Tax Levy** | **2,643,338** | **3,133,408** | **490,069** | **18.5%** |

### Enrollment and Tax Base

| | | | | |
|---|---|---|---|---|
| Adjusted Pupil Units | 956.60 | 985.40 | 28.80 | 3.0% |
| Referendum Market Value | 481,344,700 | 517,897,200 | 36,552,500 | 7.6% |
| Net Tax Capacity | 6,873,516 | 7,569,545 | 696,029 | 10.1% |

### Estimated School Taxes on Sample Properties

| | | | | | | |
|---|---|---|---|---|---|---|
| Residential homestead ($300,000) | $ | 1,110 | $ | 1,387 | $ | 277 | 25.0% |
| Commercial/Industrial ($250,000) | $ | 1,452 | $ | 1,674 | $ | 222 | 15.3% |
| Ag homestead, per acre ($5,500/acre) | $ | 3.03 | $ | 2.97 | $ | (0.05) | -1.8% |
| Ag non-homestead, per acre | $ | 6.06 | $ | 5.95 | $ | (0.11) | -1.8% |

### Largest Changes by Levy Component

| | | | | |
|---|---|---|---|---|
| Local Optional | 459,909 | 607,244 | 147,335 | 32.0% |
| Career & Technical | 92,465 | 87,037 | (5,428) | -5.9% |
| Long Term Facilities Maintenance | 66,548 | 70,445 | 3,897 | 5.9% |

** 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).*

*Tax impacts assume a 7.5% change in residential and commercial values and a 10.0% change in agricultural values, based on Pay 2027 county valuations reported to PRISM. Actual taxes may differ.*

# 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).*

# 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

## 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 | 70,445 | 3,897 | 5.9% |
| Safe Schools | 34,438 | 35,474 | 1,037 | 3.0% |
| Transition | 18,138 | 19,274 | 1,136 | 6.3% |
| *Adjustments* | (53,798) | 296,615 | 350,413 | - |
| **Total** | **747,187** | **1,256,296** | **509,109** | **68.1%** |
| **Levies Using Expenditures as the Basis** | | | | |
| LTFM Debt Service | 63,017 | 61,722 | (1,296) | -2.1% |
| General Debt Service | 1,803,710 | 1,802,421 | (1,288) | -0.1% |
| Career & Technical | 92,465 | 87,037 | (5,428) | -5.9% |
| *Adjustments* | (96,158) | (110,889) | (14,731) | - |
| **Total** | **1,863,034** | **1,840,291** | **(22,743)** | **-1.2%** |
| **Levies Using Population as the Basis** | | | | |
| Basic Community Education | 21,976 | 22,994 | 1,018 | 4.6% |
| Home Visiting | 441 | 454 | 13 | 3.0% |
| *Adjustments* | 4 | 140 | 136 | - |
| **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% |
| *Adjustments* | (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** | **3,133,408** | **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.

# 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% |

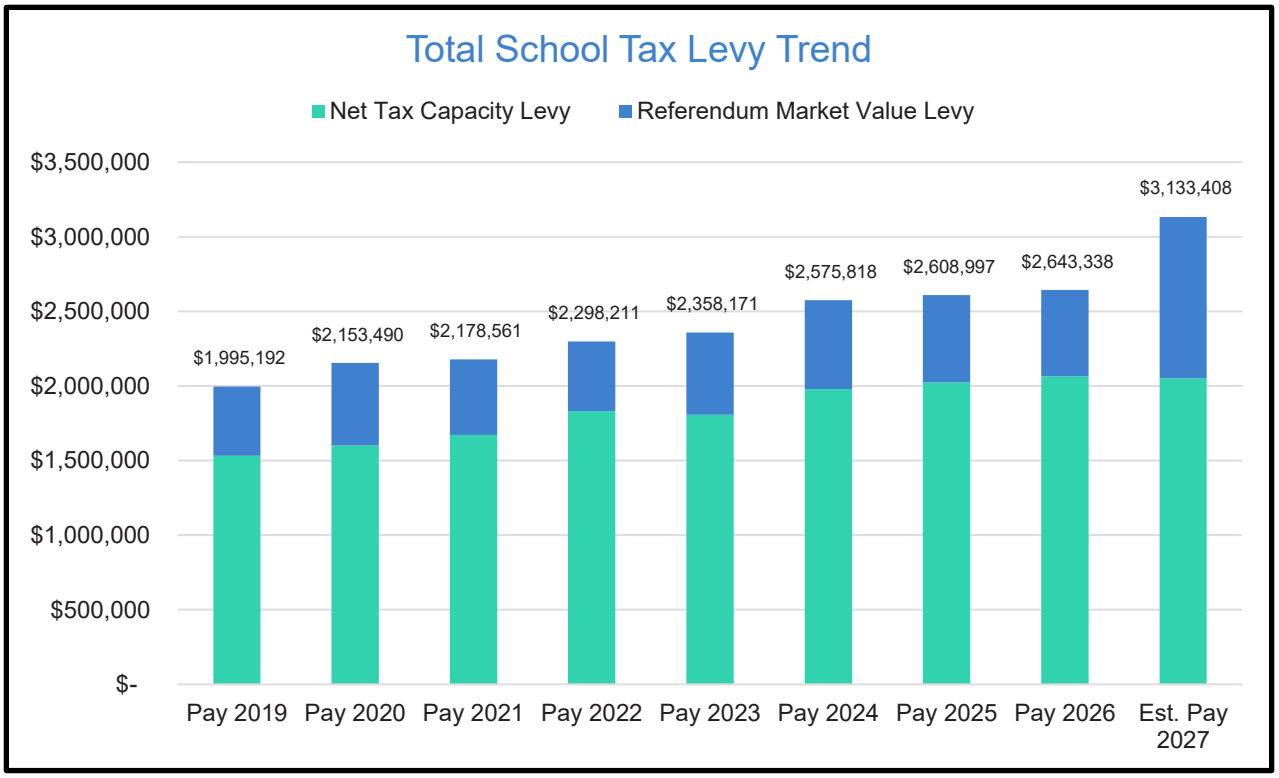
| Property Value Increase |
|---|
| 15.0% |

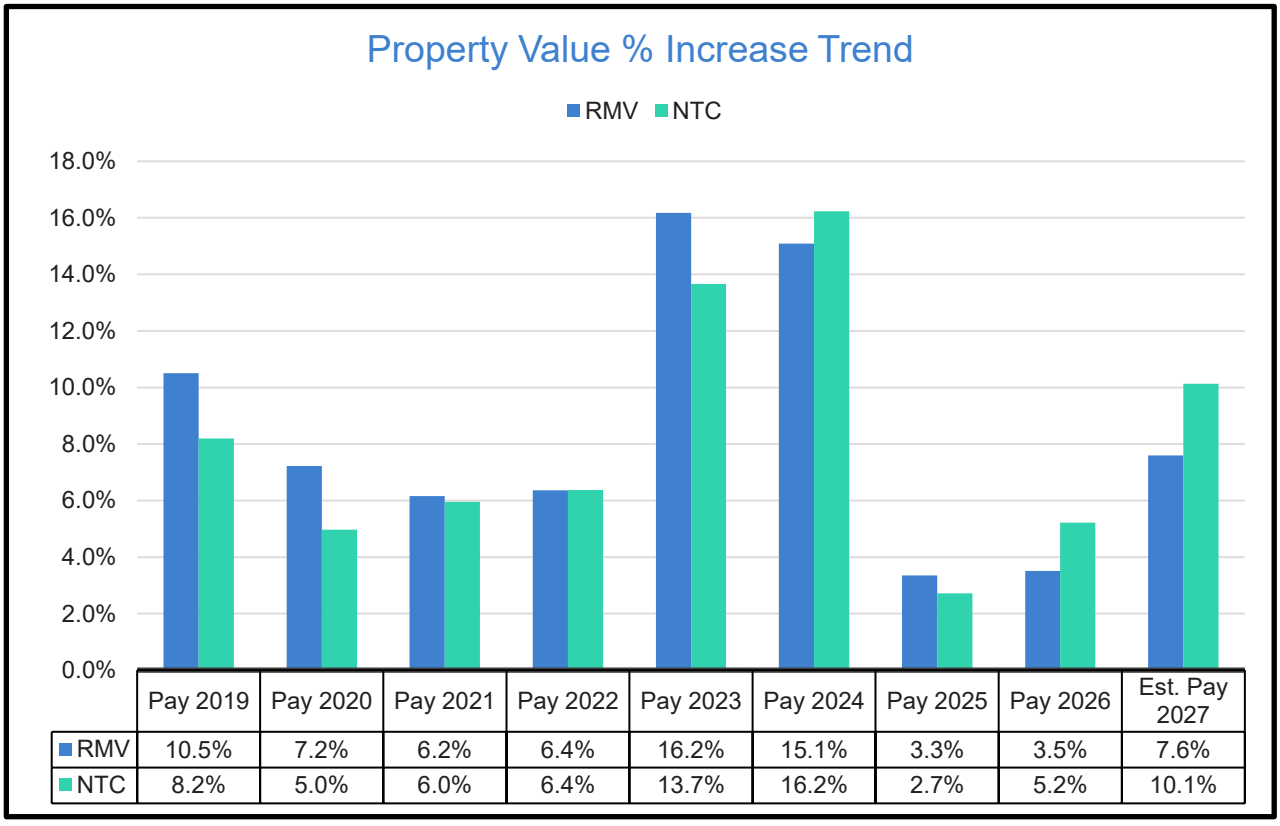
| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead | $139,500 | $160,400 | $485 | $683 | $198 | 40.9% |
| | 186,000 | 213,900 | 693 | 952 | 260 | 37.5% |
| | 232,600 | 267,500 | 901 | 1,223 | 321 | 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

## Total School Taxes Trend

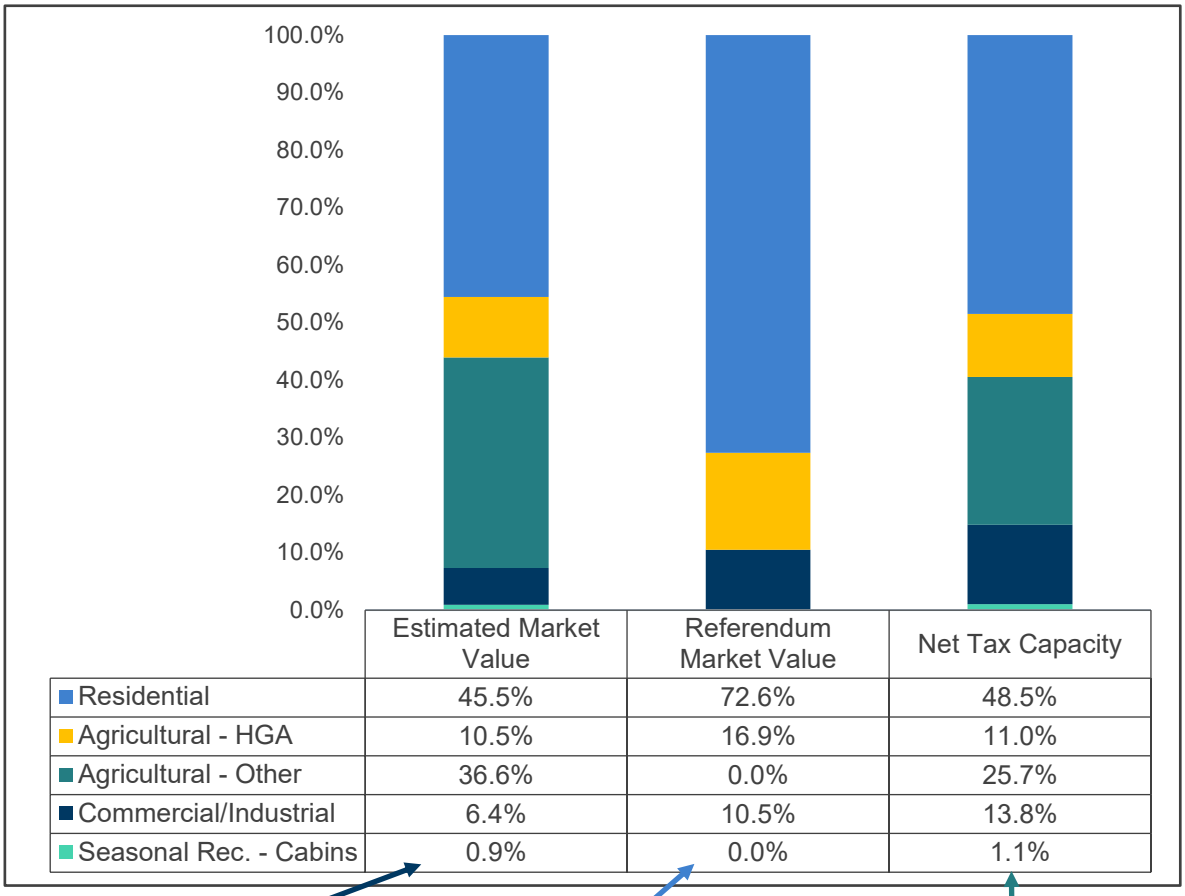



| | Pay 2019 | Pay 2020 | Pay 2021 | Pay 2022 | Pay 2023 | Pay 2024 | Pay 2025 | Pay 2026 | Est. Pay 2027 |
|---|---|---|---|---|---|---|---|---|---|
| RMV | 10.5% | 7.2% | 6.2% | 6.4% | 16.2% | 15.1% | 3.3% | 3.5% | 7.6% |
| NTC | 8.2% | 5.0% | 6.0% | 6.4% | 13.7% | 16.2% | 2.7% | 5.2% | 10.1% |

# Royalton Public School District

## Valuation Data by Classification for Pay 2026 Taxes




| | Estimated Market Value | Referendum Market Value | Net Tax Capacity |
|---|---|---|---|
| Residential | 45.5% | 72.6% | 48.5% |
| Agricultural - HGA | 10.5% | 16.9% | 11.0% |
| Agricultural - Other | 36.6% | 0.0% | 25.7% |
| Commercial/Industrial | 6.4% | 10.5% | 13.8% |
| Seasonal Rec. - Cabins | 0.9% | 0.0% | 1.1% |

Property valuation established by County through assessment process.

Tax base for operating referendum, local optional, equity and transition revenues.

Tax base for Debt, LTFM, OPEB, Operating Capital, Achievement and Integration, Community Ed and many others.

Note: The valuations represented in this chart are final valuations for property taxes payable in 2026 based upon property assessments as of January 1, 2025. The valuations for property taxes payable in 2027 become final in March 2027.

# Royalton Public School District

## Estimated Pay 2027 Total School Taxes for Residential Homestead

### Home Value = $300,000

Categorical levies that are eligible for board approval. *Operating capital, LTFM, community ed, CTE, lease, and many others.*

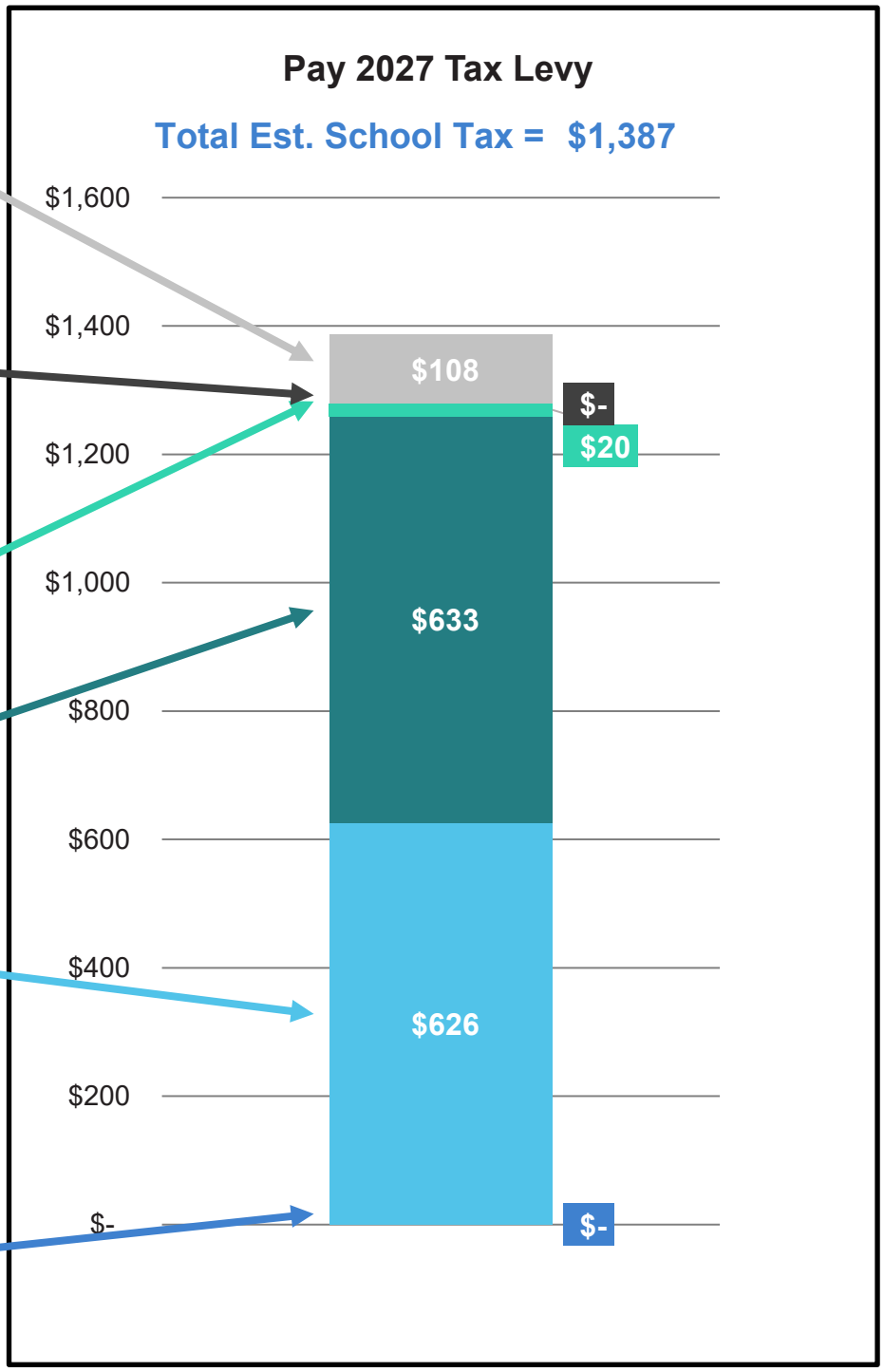
Voter approved capital projects levy

Board approved debt

Voter approved bonds

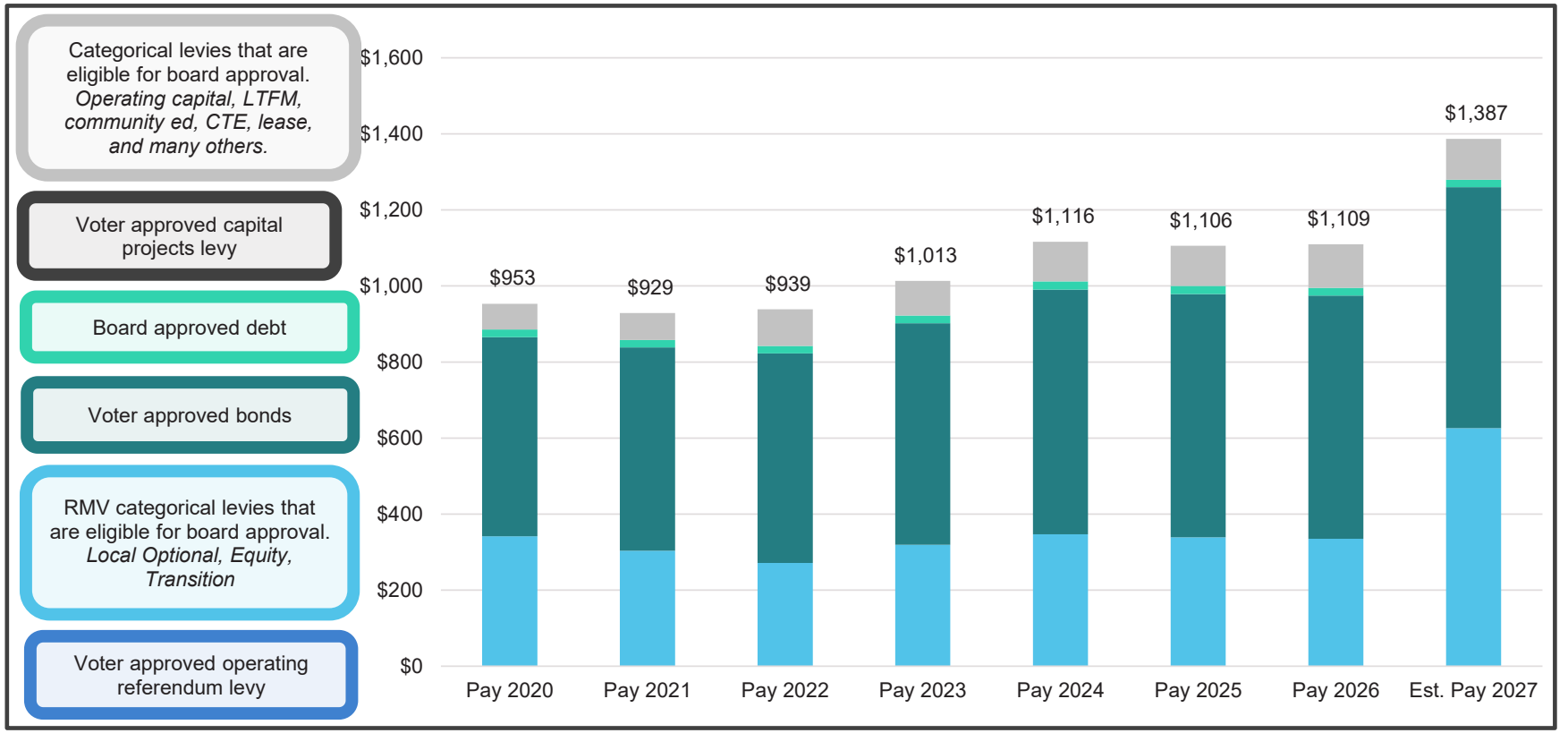
Categorical levies that are eligible for board approval. *Local Optional, Equity, Transition*

Voter approved operating referendum levy



# Royalton Public School District

## Residential Homestead School Tax Trend

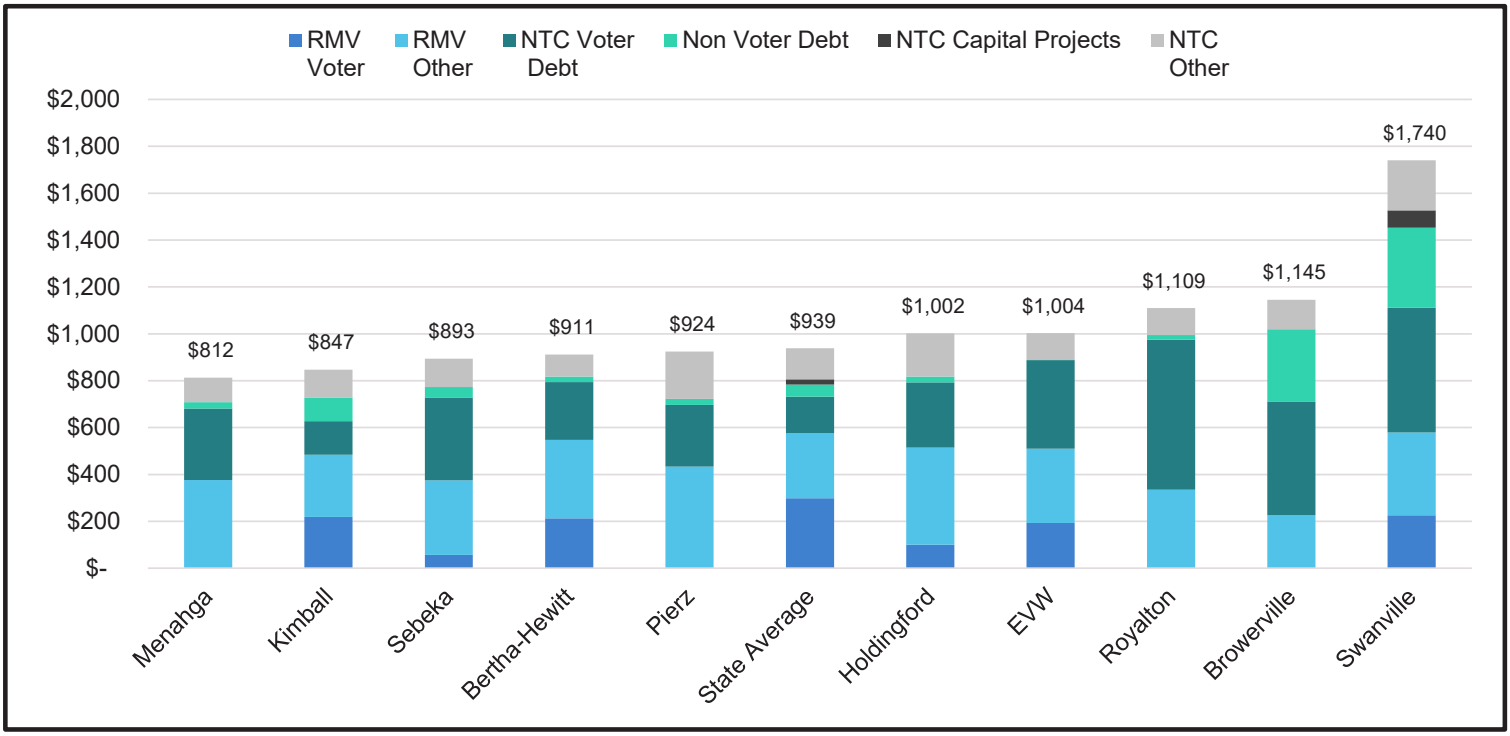



| | Pay 2020 | Pay 2021 | Pay 2022 | Pay 2023 | Pay 2024 | Pay 2025 | Pay 2026 | Est. Pay 2027 |
|---|---|---|---|---|---|---|---|---|
| Home Value* | 184,000 | 189,500 | 195,200 | 226,800 | 261,100 | 269,700 | 279,100 | 300,000 |
| Board Approved Categorical NTC Levy | 67 | 71 | 96 | 91 | 104 | 106 | 114 | 108 |
| Voter Approved Capital Projects Levy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Board Approved Debt | 20 | 20 | 20 | 21 | 22 | 21 | 20 | 20 |
| Voter Approved Bonds | 524 | 535 | 551 | 582 | 643 | 640 | 639 | 633 |
| Board Approved Categorical RMV Levy | 341 | 304 | 271 | 319 | 347 | 339 | 335 | 626 |
| Voter Approved Operating Referendum | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total School Taxes** | **$ 953** | **$ 929** | **$ 939** | **$ 1,013** | **$ 1,116** | **$ 1,106** | **$ 1,109** | **$ 1,387** |

*The chart assumes a 3% annual change in the home value for taxes payable from 2020 to 2022. A 16.2% change in value is assumed for taxes payable in 2023, a 15.1% change in 2024, a 3.3% change in 2025, a 3.5% change in 2026 and a 7.5% change in 2027.

# Royalton Public School District

## Pay 2026* Tax Levies for Residential Homestead

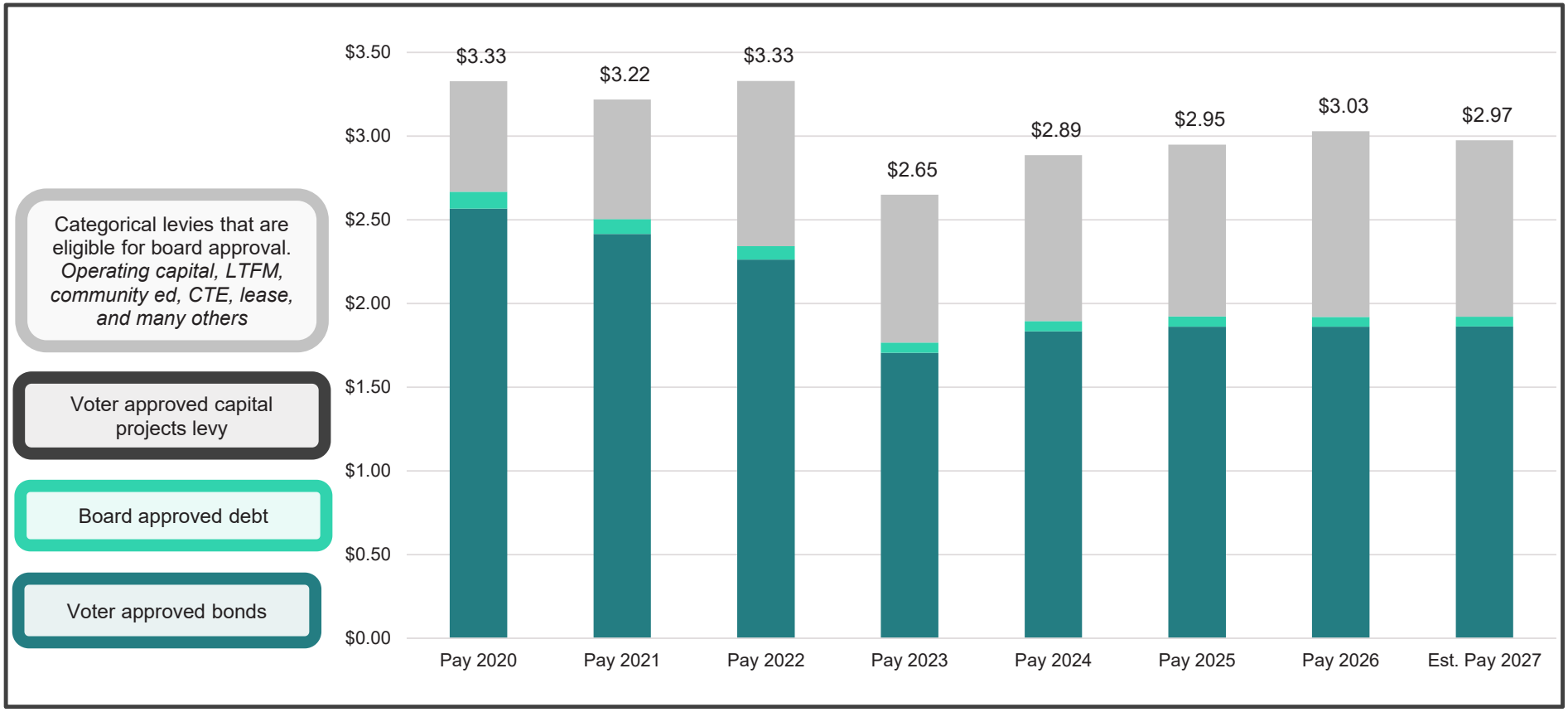



| # | District Name | Home Value | RMV Voter | RMV Other | NTC Voter Debt | Non Voter Debt | NTC Capital Projects | NTC Other | Total Levy |
|---|---|---|---|---|---|---|---|---|---|
| 821 | Menahga | 279,100 | $ - | $ 376 | $ 306 | $ 28 | $ - | $ 103 | **$ 812** |
| 739 | Kimball | 279,100 | 218 | 266 | 144 | 100 | - | 120 | **$ 847** |
| 820 | Sebeka | 279,100 | 57 | 318 | 353 | 44 | - | 121 | **$ 893** |
| 786 | Bertha-Hewitt | 279,100 | 212 | 335 | 246 | 24 | - | 94 | **$ 911** |
| 484 | Pierz | 279,100 | - | 434 | 262 | 27 | - | 202 | **$ 924** |
| **0** | **State Average** | **279,100** | **298** | **279** | **155** | **52** | **22** | **133** | **$ 939** |
| 738 | Holdingford | 279,100 | 100 | 414 | 279 | 24 | - | 185 | **$ 1,002** |
| 463 | EVW | 279,100 | 193 | 317 | 378 | 0 | - | 116 | **$ 1,004** |
| **485** | **Royalton** | **279,100** | **-** | **335** | **639** | **20** | **-** | **114** | **$ 1,109** |
| 787 | Browerville | 279,100 | - | 227 | 483 | 310 | - | 125 | **$ 1,145** |
| 486 | Swanville | 279,100 | 226 | 353 | 533 | 341 | 74 | 213 | **$ 1,740** |
| **Group Average** | | | **$ 119** | **$ 332** | **$ 343** | **$ 88** | | **$ 139** | **$ 1,030** |

**Data sourced from Minnesota Department of Education Pay 2026 School Tax Report. Final tax rates for Pay 2027 will be established by each county in March 2027.*

# Royalton Public School District

## Agricultural Homestead Land School Tax Trend

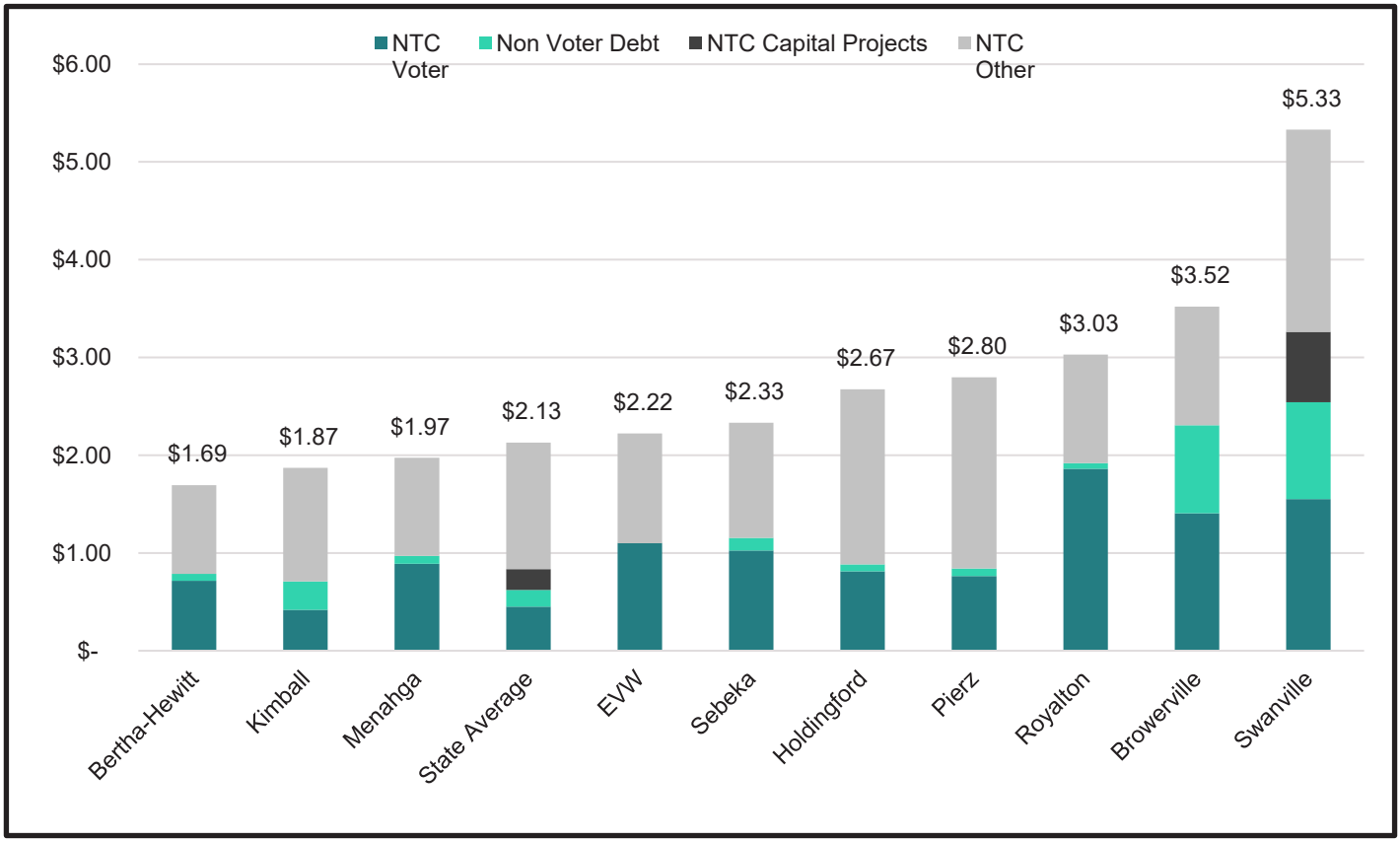



| | Pay 2020 | Pay 2021 | Pay 2022 | Pay 2023 | Pay 2024 | Pay 2025 | Pay 2026 | Est. Pay 2027 |
|---|---|---|---|---|---|---|---|---|
| Value per Acre | 3,200 | 3,400 | 3,600 | 4,100 | 4,700 | 4,800 | 5,000 | 5,500 |
| Board Approved Categorical NTC Levy | 0.66 | 0.71 | 0.99 | 0.88 | 0.99 | 1.03 | 1.11 | 1.05 |
| Voter Approved Capital Projects Levy | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board Approved Debt (After Credit) | 0.10 | 0.09 | 0.08 | 0.06 | 0.06 | 0.06 | 0.06 | 0.06 |
| Voter Approved Bonds (After Credit) | 2.57 | 2.42 | 2.26 | 1.71 | 1.83 | 1.86 | 1.86 | 1.86 |
| **Total School Taxes** | **$ 3.33** | **$ 3.22** | **$ 3.33** | **$ 2.65** | **$ 2.89** | **$ 2.95** | **$ 3.03** | **$ 2.97** |

*The chart assumes a 6% annual change in the per acre value for taxes payable from 2020 to 2022. A 14% change in value is assumed for taxes payable in 2023, a 16% change in 2024, a 3% change in 2025, a 5% change in 2026 and a 10% change in 2027.

# Royalton Public School District

## Pay 2026* Tax Levies for Agricultural Homestead



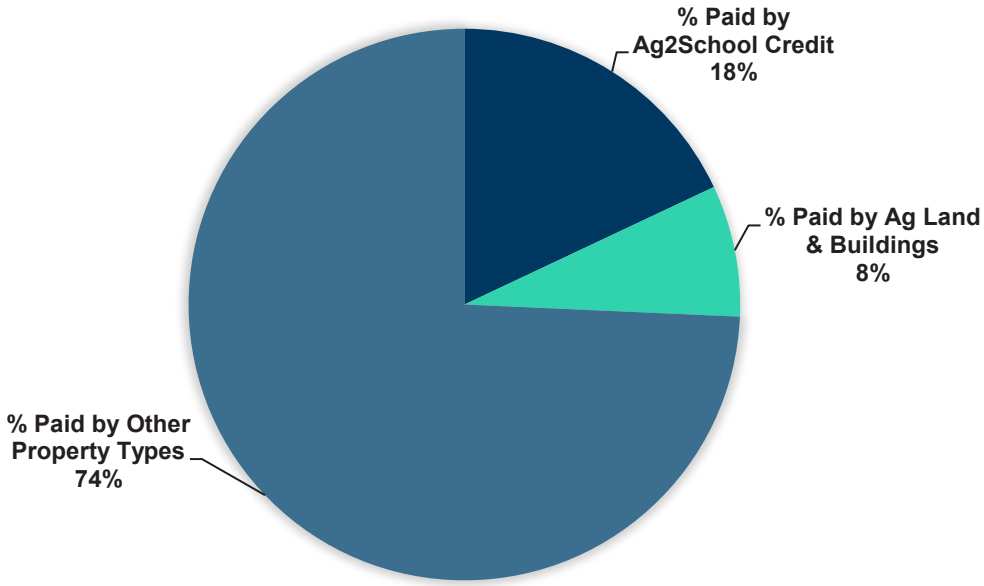

| # | District Name | Acre Value | NTC Voter | Non Voter Debt | NTC Capital Projects | NTC Other | Total Levy |
|---|---|---|---|---|---|---|---|
| 786 | Bertha-Hewitt | 5,000 | $ 0.72 | $ 0.07 | $ - | $ 0.91 | $ **1.69** |
| 739 | Kimball | 5,000 | 0.42 | 0.29 | - | 1.16 | $ **1.87** |
| 821 | Menahga | 5,000 | 0.89 | 0.08 | - | 1.00 | $ **1.97** |
| **0** | **State Average** | **5,000** | **0.45** | **0.17** | **0.21** | **1.29** | $ **2.13** |
| 463 | EVW | 5,000 | 1.10 | 0.00 | - | 1.12 | $ **2.22** |
| 820 | Sebeka | 5,000 | 1.03 | 0.13 | - | 1.18 | $ **2.33** |
| 738 | Holdingford | 5,000 | 0.81 | 0.07 | - | 1.79 | $ **2.67** |
| 484 | Pierz | 5,000 | 0.76 | 0.08 | - | 1.96 | $ **2.80** |
| **485** | **Royalton** | **5,000** | **1.86** | **0.06** | **-** | **1.11** | $ **3.03** |
| 787 | Browerville | 5,000 | 1.41 | 0.90 | - | 1.21 | $ **3.52** |
| 486 | Swanville | 5,000 | 1.55 | 0.99 | 0.72 | 2.07 | $ **5.33** |
| **Group Average** | | | $ **1.00** | $ **0.26** | $ **0.08** | $ **1.35** | $ **2.69** |

**Data sourced from Minnesota Department of Education Pay 2026 School Tax Report. Final tax rates for Pay 2027 will be established by each county in March 2027.*

# Royalton Public School District

## Source of Debt Service Payments

(Assuming 70% Ag2School Credit)
(Based on Valuations for taxes payable in 2026)




Notes:

1. The Ag2School credit applies to agricultural land and buildings. The house, garage and first acre of land do not benefit from the Ag2School credit.

2. The Ag2School credit does not increase or decrease the tax impact on all other property types.

The state will pay for approximately $317,000 of the $1,762,237 debt service levy for Pay 2027 via the Ag2School Credit.

# Royalton Public School District

## 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.