

ISD 719
Prior Lake-Savage Area Schools

Truth in Taxation Presentation

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Prior Lake-Savage Area Schools

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PRIOR LAKE-SAVAGE
AREA SCHOOLS



PMA Securities part of:

PTMA
FINANCIAL SOLUTIONS

A close-up photograph of a spiral-bound notebook. The notebook is open to a page with horizontal blue lines. A large, bold, black number '1' is written in the top left corner. Below the '1', there is a vertical line of numbers: 7, 8, 9, 10, 11, 12, 13, 14, 15, and 16. The spiral binding is visible on the left side of the page.

Agenda

- Review of Meeting Requirements per MN Statutes 275.065
- Presentation of current school year budget
- Presentation of proposed tax levy
- Public comment

Truth in Taxation Requirements

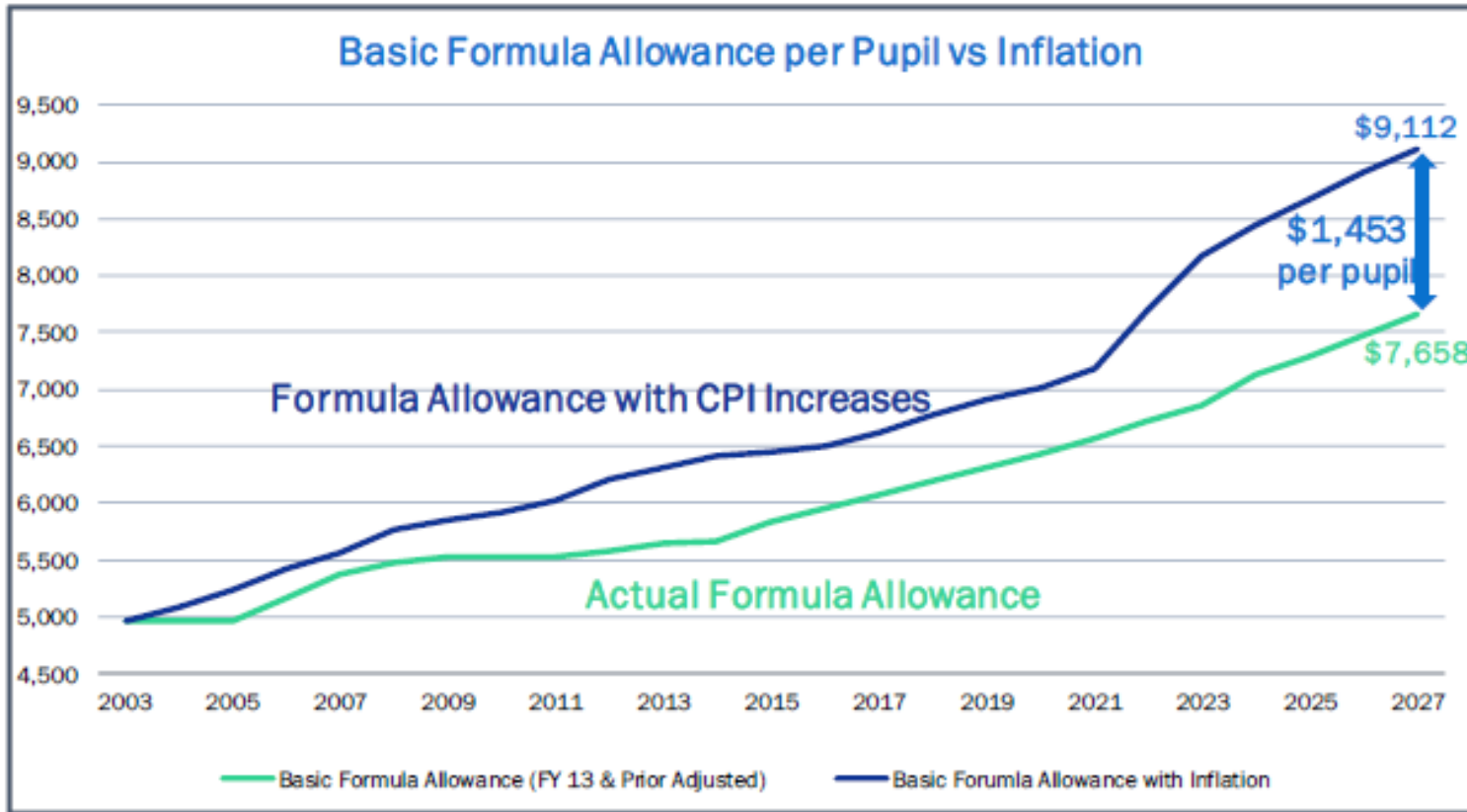
- Meeting must be held between November 25 and December 30 at 6pm or later
- May be a part of a regularly scheduled meeting
- Presentation must include discussion on:
 - Fiscal Year 2026 budget
 - Pay 2026 (fiscal year 2026-27) Proposed Tax Levy
- Must allow for public comments



Minnesota School Funding

Public schools districts are funded by the federal government, state government, local fees and local taxpayers through property taxes with the state of Minnesota being the largest source of funding.

State Funding



¹ Inflation is based on consumer price index

² Basic formula allowance includes changes made by legislature in 2023 and is adjusted for FY 2014 and earlier due to pupil weight changes

³ FY 25-26 & FY 26-27 are based on estimated inflation forecasts updated in July 2025 by the State of Minnesota

Basic general formula
has not kept up with
state funding over the
last 20+ years

FY 2026 Adopted Budget



125,058	154,568	95,054	124,500
125,487	56,845	97,511	125,000
124,000	110,000	99,011	154,000
105,450	150,000	99,216	95,000
83,000	35,000	101,090	154,200
		101,684	110,000
		101,962	89,000
			50,000
			68,700

FY 2026 Adopted Budget

Our school district is required to use a fund Accounting system; thus, we account for our revenues and expenditures using six separate funds.

*Funds have a tax levy component.

Fund Number	Fund Name	Common Purposes
*01	General Fund	General operating costs, such as teacher salaries, administrative costs, and textbooks and equipment.
02	Food Service Fund	Funds for nutrition programs – primarily school breakfast and lunch.
*04	Community Service Fund	Funds for community education programs, such as school readiness and adult basic education.
06	Building Construction Fund	Funds for the building construction program.
*07	Debt Service Fund	Funds to pay principal and interest on outstanding bonds.
Varies	Internal Service	Commonly include health and dental plans.

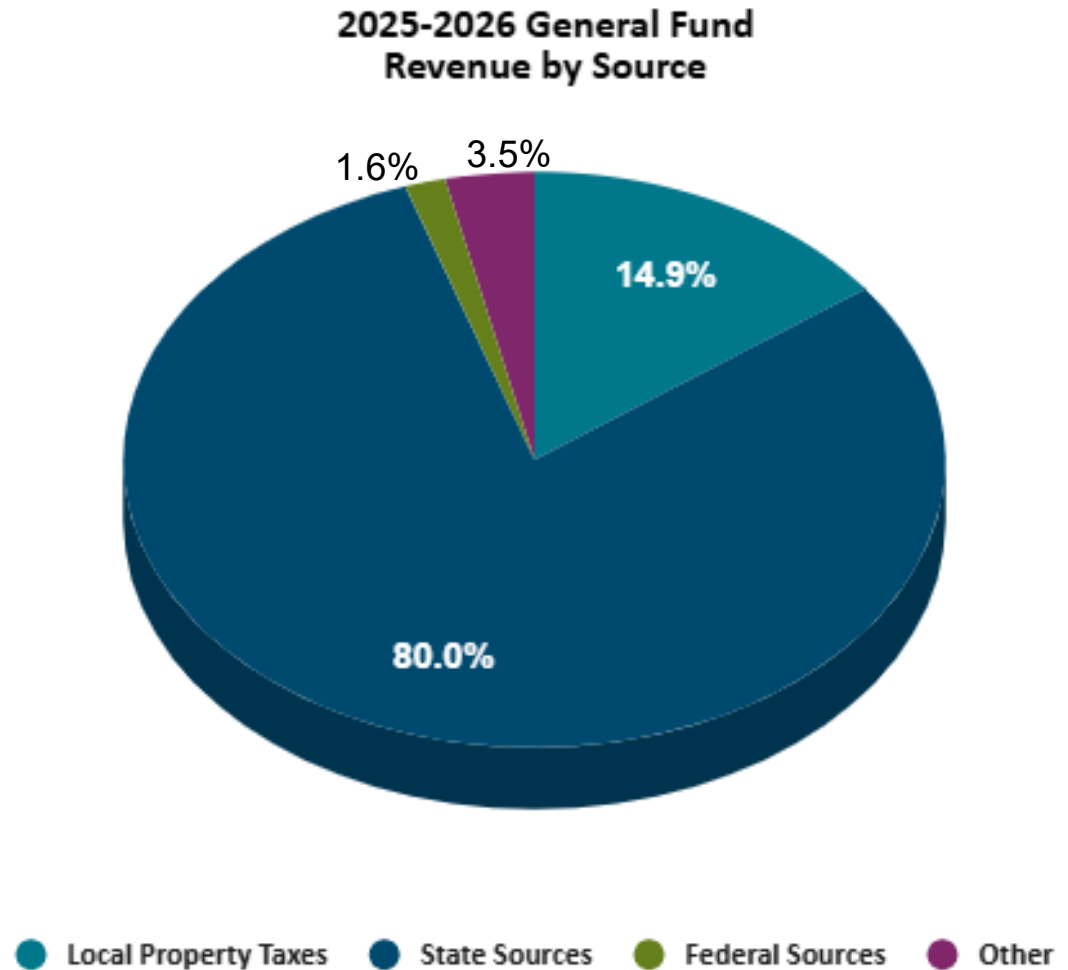


Budget Overview

FY2026 Adopted Budget Summary

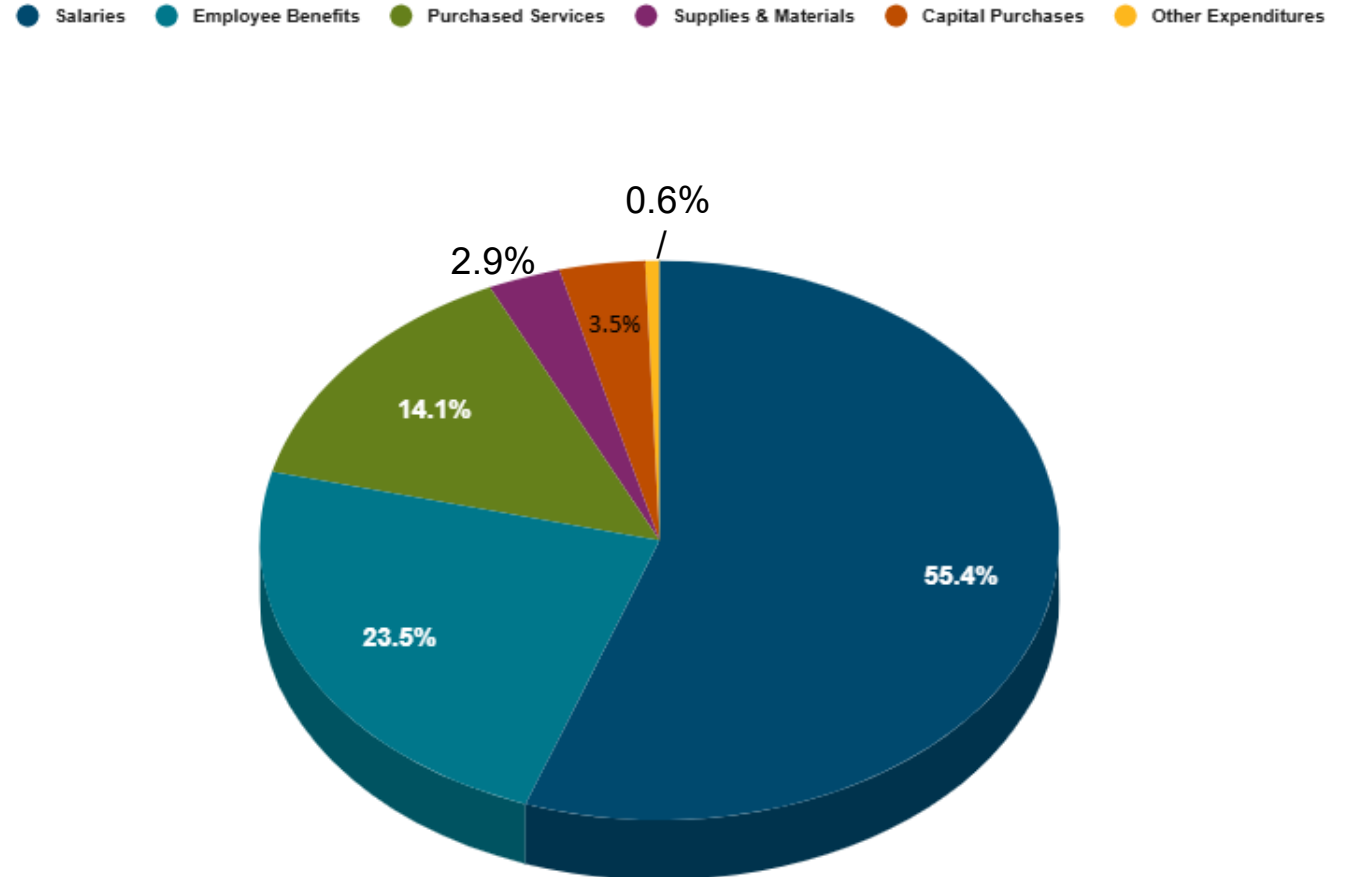
Fund	Revenue	Expense	Surplus (Deficit)
General	\$ 122,193,283	\$ 123,175,721	\$ (982,438)
Nutritional Services	\$ 7,706,600	\$ 7,985,248	\$ (278,648)
Community Service	\$ 8,616,406	\$ 7,796,970	\$ 819,436
Construction	\$ -	\$ -	\$ -
Debt Service	\$ 16,493,072	\$ 16,904,851	\$ (411,779)
OPEB Revocable Trust	\$ 135,000	\$ 1,355,000	\$ (1,220,000)
Internal Service	\$ 17,630,000	\$ 17,912,000	\$ (282,000)
Fiduciary	\$ 656,000	\$ 41,000	\$ 615,000
Total	\$ 173,430,361	\$ 175,170,790	\$ (1,740,429)

FY 2026 Adopted Budget Revenues by Source



FY 2026 Adopted Budget Expenditures by Object

2025-2026 General Fund Expenditures by Object Series



School District Financial Highlights



BOND RATING

Moody's Investors Service, Inc.
Credit Enhanced Rating: "Aa1"
Underlying Rating: "Aa2"



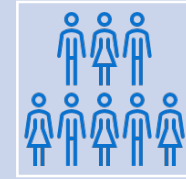
FINANCIAL REPORTING AWARDS

Submitted for Certificate of
Excellence (COE) and
Meritorious Budget Award Book
(MBA)



AUDIT OPINION

LB Carlson, CPA issued
unmodified opinion, "clean
report" on District's Financial
Statements for the year ended
June 30, 2025



BUSINESS OFFICE TEAM

Lisa Rider - Executive Director of
Business Services
Andrea Bradford - Controller
Richelle Lambert - MARSS
Coordinator
Beth Tlusty - Business Services
Assistant
Matt Timm - Senior Accountant
Jess Dalton - Staff Accountant
Kiley Gilboe - Accounts Payable

2026

Property Tax Levy

School District Tax Levy Timeline

Summer	September	November 4	November 25 – December 30	2026
Information provided to the State for preliminary levy calculations	Preliminary levy certification by school board. Typically certify to the “max.”	Hold elections; elections for bonds or levies can cause the final levy to be higher than the preliminary levy set in September	School District holds Truth in Taxation meeting and certify final property tax levy for taxes payable in 2026	Property taxes collected by counties and distributed to the school district for use in Fiscal Year 2026-2027

Local Property Tax Levy



- The State of MN limits the local property tax levy by statutorily defined formulas
 - Levy formulas are driven by:
 - Pupil Counts
 - Specific eligible expenditure types
 - Population
 - Voter authorization
 - Districtwide Property Valuations

Levy Overview

Prior Lake-Savage Area Schools Proposed Property Tax Levy Summary by Fund

	Final Pay 2025	Proposed Pay 2026	\$ Change	% Change
General Fund (Fund 1)				
Operating Referendum	5,883,788	5,791,440	(92,348)	-1.6%
Local Optional	6,801,404	6,694,252	(107,152)	-1.6%
Equity	1,325,802	1,312,882	(12,919)	-1.0%
Transition	26,403	25,988	(414)	-1.6%
Capital Projects Referendum	-	-	-	0.0%
Operating Capital	995,661	1,050,125	54,464	5.5%
Q Comp	802,080	785,629	(16,451)	-2.1%
Achievement and Integration	288,309	288,898	589	0.2%
Reemployment Insurance	170,000	80,000	(90,000)	-52.9%
Safe Schools	339,466	334,138	(5,328)	-1.6%
Safe Schools Intermediary	21,311	20,976	(334)	-1.6%
Judgement	35,000	-	(35,000)	-
Career & Technical	188,772	188,772	-	0.0%
Annual OPEB	286,346	349,835	63,489	22.2%
Long Term Facilities Maintenance	1,827,115	1,244,653	(582,462)	-31.9%
Building/Land Lease	1,068,590	735,814	(332,775)	-31.1%
<i>Adjustments and Abatements</i>	<i>(2,170,573)</i>	<i>(849,504)</i>	<i>1,321,069</i>	-
General Fund Total Levy	17,889,474	18,053,900	164,427	0.9%
Community Service (Fund 4)				
Basic Community Education	348,651	347,310	(1,340)	-0.4%
Early Childhood Education	211,333	196,637	(14,697)	-7.0%
Home Visiting	11,689	12,327	638	5.5%
Adults with Disabilities	5,603	5,552	(51)	-0.9%
School-age Care	195,544	210,000	14,456	7.4%
<i>Adjustments and Abatements</i>	<i>72,792</i>	<i>2,970</i>	<i>(69,822)</i>	<i>-95.9%</i>
Community Service Fund Total Levy	845,612	774,796	(70,816)	-8.4%
Debt Service Fund (Fund 7)				
Voter Approved Debt Service	11,608,027	16,367,414	4,759,387	41.0%
Non-Voter Approved Debt Service	4,916,691	1,560,048	(3,356,643)	-68.3%
<i>Adjustments and Abatements</i>	<i>(1,200,909)</i>	<i>(1,094,960)</i>	<i>105,949</i>	-
Debt Service Fund Total Levy	15,323,809	16,832,502	1,508,693	9.8%
Total Property Tax Levy All Funds	34,058,895	35,661,198	1,602,303	4.70%

Total Property Tax Levy by Category

	Final Pay 2025	Proposed Pay 2026	Dollar Change	Percent Change
Total Voter Approved	16,503,604	21,101,352	4,597,748	27.9%
Total Non-Voter Approved	17,555,291	14,559,846	(2,995,445)	-17.1%
Total Referendum Market Value	13,765,840	13,822,169	56,330	0.4%
Total Net Tax Capacity	20,293,055	21,839,029	1,545,974	7.6%
Total Property Tax Levy All Funds	34,058,895	35,661,198	1,602,303	4.70%

Levy Highlights

Levy Changes

Long-Term
Facilities
Maintenance
(LTFM)

- \$582,462

Decrease in the LTFM levy in the general fund.

Lease Levy

- \$332,775

Decrease in the general fund lease levy amount for Pay 2026.

Debt Service

+ \$1,508,693

Net change of an increase to the debt service levy and a decrease to the LTFM debt service levy.

Debt Service

	Final Pay 2025	Proposed Pay 2026	Dollar Change	Percent Change
Debt Service Fund (Fund 7)				
Voter Approved Debt Service	11,608,027	16,367,414	4,759,387	41.0%
Non-Voter Approved Debt Service	4,916,691	1,560,048	(3,356,643)	-68.3%
<i>Adjustments and Abatements</i>	<i>(1,200,909)</i>	<i>(1,094,960)</i>	<i>105,949</i>	-
Debt Service Fund Total Levy	15,323,809	16,832,502	1,508,693	9.8%

Issue Type	Series
Facilities Maintenance-DM	2016B
School Building	2018A
School Building	2018B
Capital Facilities	2021A
Capital Facilities	2023A

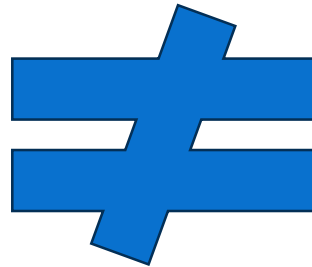
When debt is approved, the goal is to keep the principal and interest payments level over the years. From Pay 2025 to Pay 2026 there is a slight increase in the payments resulting in an increase overall for Debt Service.

Principal and Interest on debt service is currently scheduled out through fiscal year 2038.

Tax Levy and Budget

Some levy increases are offset by a reduction in state aid meaning no additional revenue for school district budget

% Change to Tax
Levy



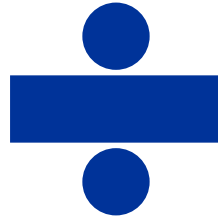
% Change to
Budget Revenue

State Equalization Formulas

Property Valuation



per



Student



The formulas provide more state aid to Districts with less property wealth per student.

Timeline for Taxpayers

March 2025	Spring/Early Summer	November 10 -24, 2025	November 25 – December 30, 2025	March 2026
Taxpayers received preliminary valuations notice from county for taxes payable the following year	Local and county board of appeal and equalization meetings held providing taxpayers opportunity to challenge property valuations.	Counties deliver mailed notice of proposed property taxes to each taxpayer.	School District holds Truth in Taxation meeting and certify final property tax levy for taxes payable in 2026	Taxpayers receive tax statement from counties for taxes payable in 2026

Proposed Tax Levy for Taxes Payable in 2026



Spruce County
Jane Smith, Auditor-Treasurer
345 12th Street East, Box 78
Spruceville, MN 55555-5555
(555) 345-6789
www.co.spruce.mn.us

TAXPAYER(S):
John and Mary Johnson
123 Pine Rd S
Spruceville, MN 55555-5555

Property Information
PIN Number: 01.234.56.789.R1 Property Address: 789 Pine Rd S
Spruceville, MN 55555
Property Description: Lot 1, Block 1, Spruce Acres Subdivision

Example shown for illustrative purposes

PROPOSED TAXES 2025			
THIS IS NOT A BILL. DO NOT PAY.			
Step 1	VALUES AND CLASSIFICATION		
	Taxes Payable Year	2024	2025
	Estimated Market Value	\$125,000	\$150,000
	Homestead Exclusion	\$	\$33,050
	Taxable Market Value	\$125,000	\$116,950
	Class	Res NHmstd	Res Hmstd
Step 2	PROPOSED TAX		
	Property taxes before credits	\$1,479.52	
	School building bond credit	\$ 12.00	
	Agricultural market value credit		
	Other credits		
	Property taxes after credits	\$1,467.52	
Step 3	PROPERTY TAX STATEMENT		
	Coming in 2025		
The time to provide feedback on PROPOSED LEVIES is NOW			
It is too late to appeal your value without going to Tax Court.			

Proposed Property Taxes and Meetings by Jurisdiction for Your Property				
Contact Information	Meeting Information	Actual 2024	Proposed 2025	
State General Property Tax	No public meeting	\$0	\$0	
County of Spruce Spruce County Courthouse 123 Spruce St Spruceville, MN 55555 www.co.spruce.mn.us (555) 123-4567	December 5, 7:00 PM	\$438.06	\$484.18	
City of Spruceville Mayor's Office 456 Spruce St Spruceville, MN 55555 www.ci.spruceville.mn.us (555) 123-7654	December 2, 6:30 PM Spruceville City Hall	\$273.79	\$312.06	
Spruceville School District 999 150 1st St N Spruceville, MN 55555 www.spruceville.k12.mn.us (555) 123-6789	December 9, 7:00 PM Spruceville High School Cafeteria			
Voter Approved Levies		\$289.35	\$296.68	
Other Levies		\$340.11	\$374.60	
<i>Your school district was scheduled to hold a referendum at the November general election. If the referendum was approved by the voters, the school district's voter approved property tax for 2025 may be higher than the proposed amount shown on this notice.</i>				
Total excluding any special assessments		\$1,341.31	\$1,467.52	9.4%

March Valuation Notice

Example shown for illustrative purposes



Spruce County
Jane Stevens, Assessor
345 12th Street East, Box 77
Spruceville, MN 55555-5555
(555) 345-6780
www.co.spruce.mn.us

Property ID Number: 01.234.56.7890.R1

Property Description:
Lot 5, Block 13 of the Spruceville Estates Addition to the City of Spruceville.

TAXPAYER(S):
John and Mary Johnson
123 Pine Road South
Spruceville, MN 55555-5555

VALUATION NOTICE		2024
2023 Values for Taxes Payable In		
Property tax notices are delivered on the following schedule:		
Step 1	Valuation and Classification Notice	See Details Below.
	Class: Residential Homestead	
	Estimated Market Value:	\$150,000
	Homestead Exclusion:	\$23,800
	Taxable Market Value:	\$126,200
Step 2	Proposed Taxes Notice	
	2024 Proposed Tax:	Coming November 2023
Step 3	Property Tax Statement	
	1st Half Taxes:	
	2nd Half Taxes:	Coming March 2024
	Total Taxes Due in 2024:	

The time to appeal or question your CLASSIFICATION or VALUATION is NOW!

It will be too late when proposed taxes are sent.

Your Property's Classification(s) and Values		
	Taxes Payable in 2023 (2022 Assessment)	Taxes Payable in 2024 (2023 Assessment)
<i>The assessor has determined your property's classification(s) to be:</i>		
	Residential Homestead 1a	Residential Homestead 1a
☐ If this box is checked, your classification has changed from last year's assessment.		
<i>The assessor has estimated your property's market value to be:</i>		
Estimated Market Value (EMV)	\$158,000	\$150,000
<i>Several factors can reduce the amount that is subject to tax:</i>		
Green Acres Value Deferral		
Rural Preserve Value Deferral		
Open Space Deferral		
Platted Vacant Land Deferral		
Exclusion for Veterans With Disabilities		
Mold Damage Exclusion		
Homestead Market Value Exclusion	\$23,000	\$23,800
Taxable Market Value (TMV)	\$135,000	\$126,200
<i>The following values (if any) are reflected in your estimated and taxable market values:</i>		
New Improvement Value		\$0
<i>The classification(s) of your property affect the rate at which your value is taxed</i>		

The following meetings are available to discuss or appeal your value and classification:

Local Board of Appeal and Equalization/Open Book	County Board of Appeal and Equalization Meeting
10 a.m. April 19, 2023 Spruceville Town Hall 123 Main Street, Spruceville	5 p.m. June 10, 2023 Spruce County Courthouse 345 12th Street East, Spruceville

Information on the Appeal process is located on the valuation notice sent in March

Appealing the Value or Classification of Your Property

Informal Appeal Options - Contact Your Assessor

If you have questions or concerns, the assessor can help explain the details of your property's valuation and classification. Contact information for your assessor's office is on the other side of this notice.

Some jurisdictions choose to hold open book meetings to allow property owners to discuss their concerns with the assessor. If this is an option available to you, the meeting time(s) and location(s) will be indicated on the other side of this notice.

Formal Appeal Options

If your questions or concerns are not resolved after meeting with your assessor, you have two formal appeal options:

Option 1 - The Boards of Appeal and Equalization

You may appear before the Boards of Appeal and Equalization in person, through a letter, or through a representative authorized by you. The meeting times and locations are on the other side of this notice. You must have presented your case to the Local Board of Appeal and Equalization BEFORE appealing to the County Board of Appeal and Equalization.

Step 1- Local Board of Appeal and Equalization

If you believe your value or classification is incorrect, you may bring your case to the Local Board of Appeal and Equalization. Please contact your assessor's office for more information. If your city or township does not have a Local Board of Appeal and Equalization (as indicated on the other side of this notice) you may appeal directly to the County Board of Appeal and Equalization.

Step 2- County Board of Appeal and Equalization

If the Local Board of Appeal and Equalization did not resolve your concerns, you may bring your case to the County Board of Appeal and Equalization. Please contact the county assessor's office to get on the agenda or for more information.

Option 2 - Minnesota Tax Court

Depending on the type of appeal, you may take your case to either the Small Claims Division or the Regular Division of Tax Court. You have until April 30 (October 1 for manufactured homes assessed as personal property) of the year in which taxes are payable to file an appeal with the Small Claims Division or the Regular Division of Tax Court for your valuation and classification.

For more information, contact the Minnesota Tax Court:
Phone: 651-539-3260 or for MN Relay call 1-800-627-3529
On the web: www.mn.gov/tax-court

Definitions

Exclusion for Veterans With Disabilities - Veterans with qualifying disabilities may be eligible for a valuation exclusion on their homestead property.

Estimated Market Value - This value is what the assessor estimates what your property would likely sell for on the open market.

Green Acres - Applies to class 2a agricultural property that is facing increasing values due to pressures not related to the agricultural value of the land. This value is determined by looking at what comparable agricultural land is selling for in areas where there is no development pressure. The taxes on the higher value are deferred until the property is sold, transferred, withdrawn, or no longer qualifies for the program.

Homestead Market Value Exclusion - Applies to residential homesteads and to the house, garage, and one acre of land for agricultural homesteads. The exclusion is a maximum of \$30,400 at \$76,000 of market value, and then decreases by nine percent for value over \$76,000. The exclusion phases out for properties valued at \$413,800 or more.

New Improvements - This is the assessor's estimate of the value of new or previously unassessed improvements that have been made to your property within the past five years.

Plat Deferment - For land that has been recently platted (divided into individual lots) but not yet improved with a structure, the increased market value due to platting is phased in over time. If construction begins, or if the lot is sold before expiration of the phase-in period, the lot will be assessed at full market value in the next assessment.

Rural Preserve - Applies to class 2b rural vacant land that is part of a farm homestead or that had previously been enrolled in Green Acres, if it is contiguous to agricultural land enrolled in Green Acres. This value may not exceed the Green Acres value for tilled lands. The taxes on the higher value are deferred so long as the property qualifies.

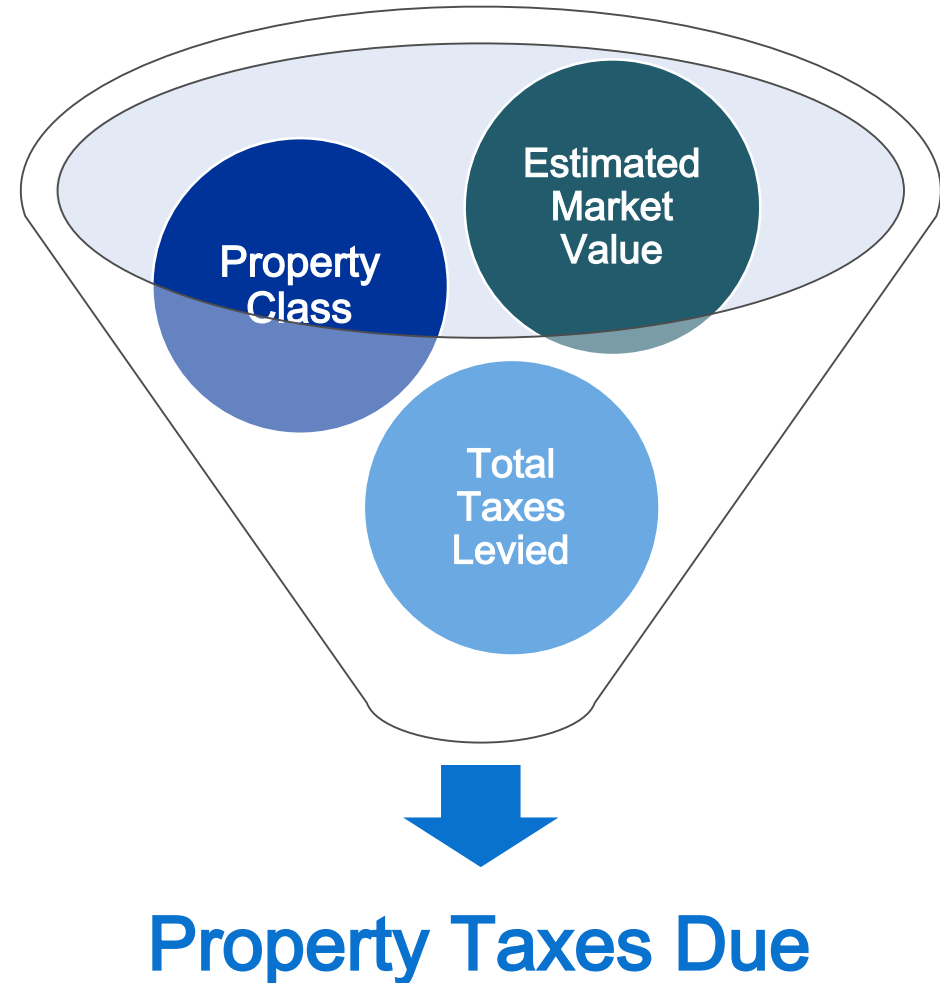
Taxable Market Value - This is the value that your property taxes are actually based on, after all reductions.

For more information on appeals, visit the Department of Revenue website: www.revenue.state.mn.us.

Calculating Property Taxes

3 Key Variables

1. **Estimated Market Value**
established for each parcel by Assessor
2. **Property Classification**
rates established by state legislature
3. **Tax levy** established by taxing jurisdictions (School, City, County and others)



Dividing the Property Tax Pie

Property values do not rise uniformly across all properties

The burden of the levy shifts from taxpayers with lower increases to those with higher increases.

Higher increase =
Larger piece of the property tax pie.



Communities with a higher percentage of commercial properties
have a lesser tax burden on residential properties.

Tax Valuation Types

Two Types of Tax Valuations

- Net Tax Capacity
 - Most all property types pay on this amount
- Referendum Market Value
 - ***EXCLUDES*** Ag Land and Seasonal Rec properties

	Final Pay 2025	Proposed Pay 2026	Dollar Change	Percent Change
Total Referendum Market Value	13,765,840	13,822,169	56,330	0.4%
Total Net Tax Capacity	20,293,055	21,839,029	1,545,974	7.6%
Total Property Tax Levy All Funds	34,058,895	35,661,198	1,602,303	4.70%

Dividing the Property Tax Pie

Our District for Taxes Payable in 2026

Net Tax Capacity Levy Amount: \$21,839,029

- Most all property types pay on this amount

Referendum Market Value Levy Amount: \$13,822,169

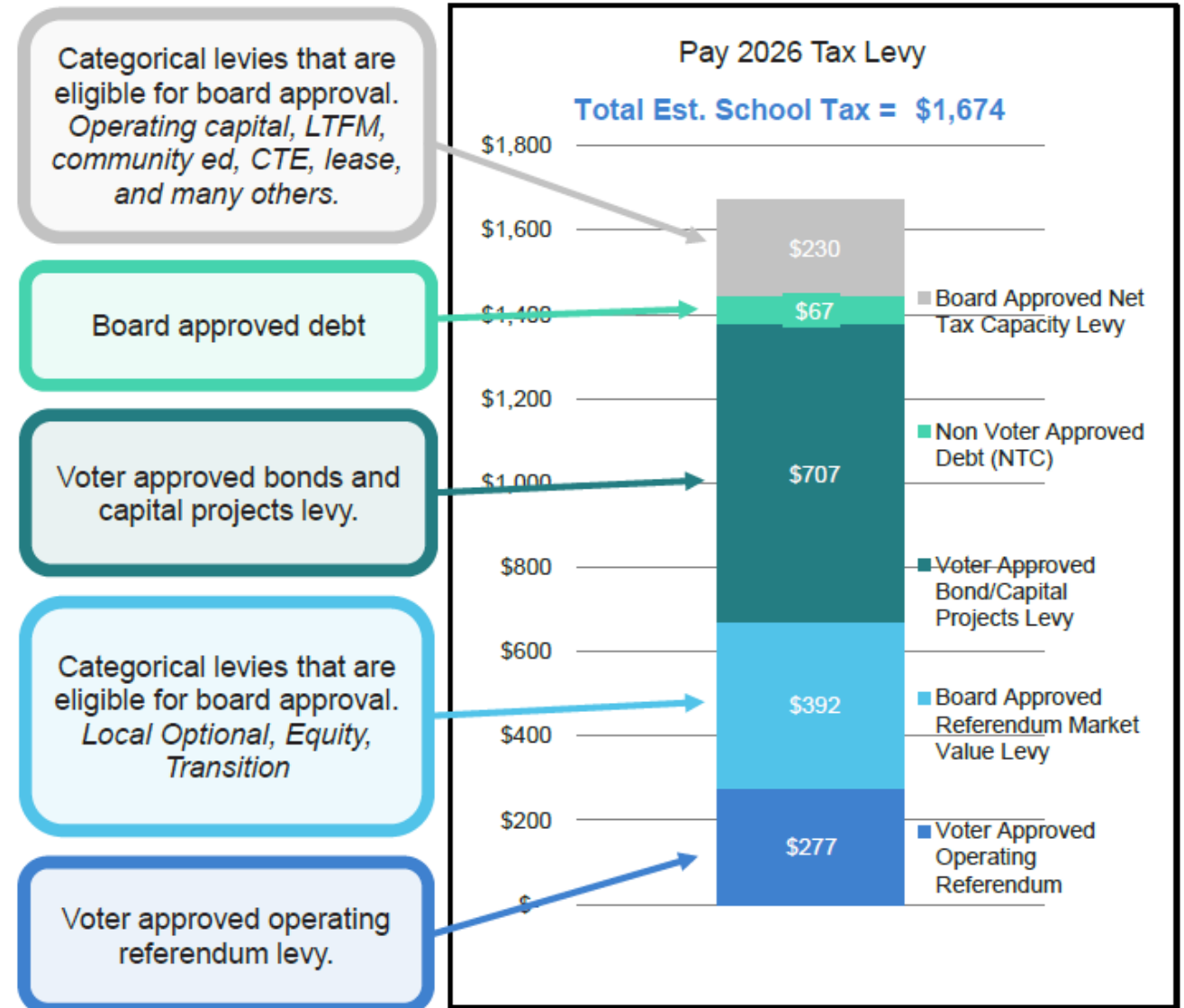
- ***EXCLUDES*** Ag Land and Seasonal Rec properties

Total Pay 2026 Levy Amount: \$35,661,198

Est. Pay 2026 Tax for Residential

Prior Lake-Savage Area Schools

Estimated Pay 2026 Total School Taxes for Residential Homestead
Home Value = \$500,000



Estimated Tax Impacts

All
Classifications
with 4%
Increase

Prior Lake-Savage Area Schools Estimated Tax Impacts - Pay 2026 Levy Total School Taxes

Summary				
	Pay 2025	Est. Pay 2026	% Change	
Referendum Market Value	\$ 9,186,596,685	\$ 9,573,516,621	4.21%	
RMV Tax Rate	0.13777%	0.13392%	-2.79%	
Net Tax Capacity	\$ 96,683,580	\$ 101,072,609	4.54%	
NTC Tax Rate	19.27%	20.15%	4.58%	

Types of Property	Pay 2025 Value	Pay 2026 Est. Value	Pay 2025	Pay 2026	\$ Change	% Change
Residential Homestead (Value Increase 4%)	\$192,300	\$200,000	\$579	\$613	\$34	5.91%
	288,500	300,000	914	967	53	5.84%
	384,600	400,000	1,248	1,321	73	5.82%
	480,800	500,000	1,582	1,674	92	5.80%
	576,900	600,000	1,943	2,063	120	6.16%
	721,200	750,000	2,490	2,642	152	6.10%
	961,500	1,000,000	3,399	3,606	207	6.08%
Commercial / Industrial** (Value Increase 4%)	\$96,200	\$100,000	\$308	\$325	\$17	5.42%
	240,400	250,000	825	875	51	6.14%
	480,800	500,000	1,741	1,846	105	6.06%
	961,500	1,000,000	3,572	3,788	216	6.03%

Prior Lake-Savage Area Schools

Estimated Tax Impacts - Pay 2026 Levy Total School Taxes

Summary			
	Pay 2025	Est. Pay 2026	% Change
Referendum Market Value	\$ 9,186,596,685	\$ 9,573,516,621	4.21%
RMV Tax Rate	0.13777%	0.13392%	-2.79%
Net Tax Capacity	\$ 96,683,580	\$ 101,072,609	4.54%
NTC Tax Rate	19.27%	20.15%	4.58%

Property Value Increase
0%

Types of Property	Pay 2025 Value	Pay 2026 Est. Value	Pay 2025	Pay 2026	\$ Change	% Change
Residential Homestead	\$192,300	\$192,300	\$579	\$586	\$7	1.21%
	288,500	288,500	914	926	13	1.38%
	384,600	384,600	1,248	1,266	18	1.45%
	480,800	480,800	1,582	1,606	24	1.50%
	576,900	576,900	1,943	1,974	30	1.57%
	721,200	721,200	2,490	2,530	41	1.64%
	961,500	961,500	3,399	3,458	58	1.71%

Property Value Increase
8%

Types of Property	Pay 2025 Value	Pay 2026 Est. Value	Pay 2025	Pay 2026	\$ Change	% Change
Residential Homestead	\$192,300	\$207,684	\$579	\$640	\$61	10.58%
	288,500	311,580	914	1,008	94	10.32%
	384,600	415,368	1,248	1,375	127	10.16%
	480,800	519,264	1,582	1,751	169	10.69%
	576,900	623,052	1,943	2,152	209	10.73%
	721,200	778,896	2,490	2,753	263	10.58%
	961,500	1,038,420	3,399	3,754	355	10.44%

Other Taxpayer Resources

- Minnesota Homestead Property Tax Refund
- Special Property Tax Refund Program
- Senior Citizen Property Tax Deferral
- Disable Veteran's Homestead Property Tax Exclusion
- Blind or Disabled Special Homestead Classification
- Green Acres and Rural Preserve

Recommended Levy Certification Amount

District Levy Summary

Subtotals By Levy Category			
Title	Limit	Proposed	Certified
GENERAL - RMV VOTER	5,721,673.86	5,721,673.86	5,721,673.86
GENERAL - RMV OTHER	8,100,495.17	8,100,495.17	8,100,495.17
GENERAL - NTC VOTER	0.00	0.00	0.00
GENERAL - NTC OTHER	4,231,731.36	4,231,731.36	4,231,731.36
COMMUNITY SERVICE - NTC OTHER	774,795.64	774,795.64	774,795.64
GENERAL DEBT - NTC VOTER	15,379,678.07	15,379,678.07	15,379,678.07
GENERAL DEBT - NTC OTHER	1,452,823.84	1,452,823.84	1,452,823.84
OPEB DEBT - NTC VOTER	0.00	0.00	0.00
OPEB DEBT - NTC OTHER	0.00	0.00	0.00
Subtotals By Fund			
Title	Limit	Proposed	Certified
GENERAL FUND	18,053,900.39	18,053,900.39	18,053,900.39
COMMUNITY SERVICES FUND	774,795.64	774,795.64	774,795.64
GENERAL DEBT SERVICE FUND	16,832,501.91	16,832,501.91	16,832,501.91
OPEB/PENSION DEBT SERVICE FUND	0.00	0.00	0.00
Subtotals By Tax Base			
Title	Limit	Proposed	Certified
REFERENDUM MARKET VALUE	13,822,169.03	13,822,169.03	13,822,169.03
NET TAX CAPACITY	21,839,028.91	21,839,028.91	21,839,028.91
Subtotals By Truth In Taxation Category			
Title	Limit	Proposed	Certified
VOTER APPROVED	21,101,351.93	21,101,351.93	21,101,351.93
OTHER	14,559,846.01	14,559,846.01	14,559,846.01
Total Levy			
Title	Limit	Proposed	Certified
TOTAL LEVY	35,661,197.94	35,661,197.94	35,661,197.94

\$35,661,197.94



THANK YOU