

Minnesota Department of Education
Levy Limitation and Certification Report
2024 Payable 2025

District Number-Type: 0023-01
District Name: Frazee-Vergas Public School District
Home County: Becker County

Date Printed: 9/12/24
Limits Updated: 9/11/24
Proposed Submitted: 9/12/24

LIMIT

PROPOSED

SUBTOTALS BY LEVY CATEGORY

- GENERAL - RMV VOTER
- GENERAL - RMV OTHER
- GENERAL - NTC VOTER
- GENERAL - NTC OTHER
- COMMUNITY SERVICE - NTC OTHER
- GENERAL DEBT - NTC VOTER
- GENERAL DEBT - NTC OTHER
- OPEB DEBT - NTC VOTER
- OPEB DEBT - NTC OTHER

The School Board has voted to certify the MAXIMUM levy authority.

After October 1st, the county auditor should consult the Minnesota Department of Education (MDE) website for the district's current levy limitation and use this amount for the Truth in Taxation notices.

SUBTOTALS BY FUND

- GENERAL FUND
- COMMUNITY SERVICES FUND
- GENERAL DEBT SERVICE FUND
- OPEB/PENSION DEBT SERVICE FUND

If there is a change to the district's levy limitation after October 1st, the county will be notified by MDE via email. Before finalizing tax computations for the Truth in Taxation notices, counties should double check the MDE website to be sure no changes have been made to the district's levy limitation that the county is not already aware of through this email process.

SUBTOTALS BY TAX BASE

- REFERENDUM MARKET VALUE
- NET TAX CAPACITY

SUBTOTALS BY TRUTH IN TAXATION CATEGORY

- VOTER APPROVED
- OTHER

TOTAL LEVY

- TOTAL LEVY

The school district must submit the completed original of this form to the home county auditor by September 30, 2024. A duplicate form must be submitted to Minnesota Department of Education, School Finance Division, 400 NE Stinson Blvd., Minneapolis, MN 55413, by October 7, 2024.

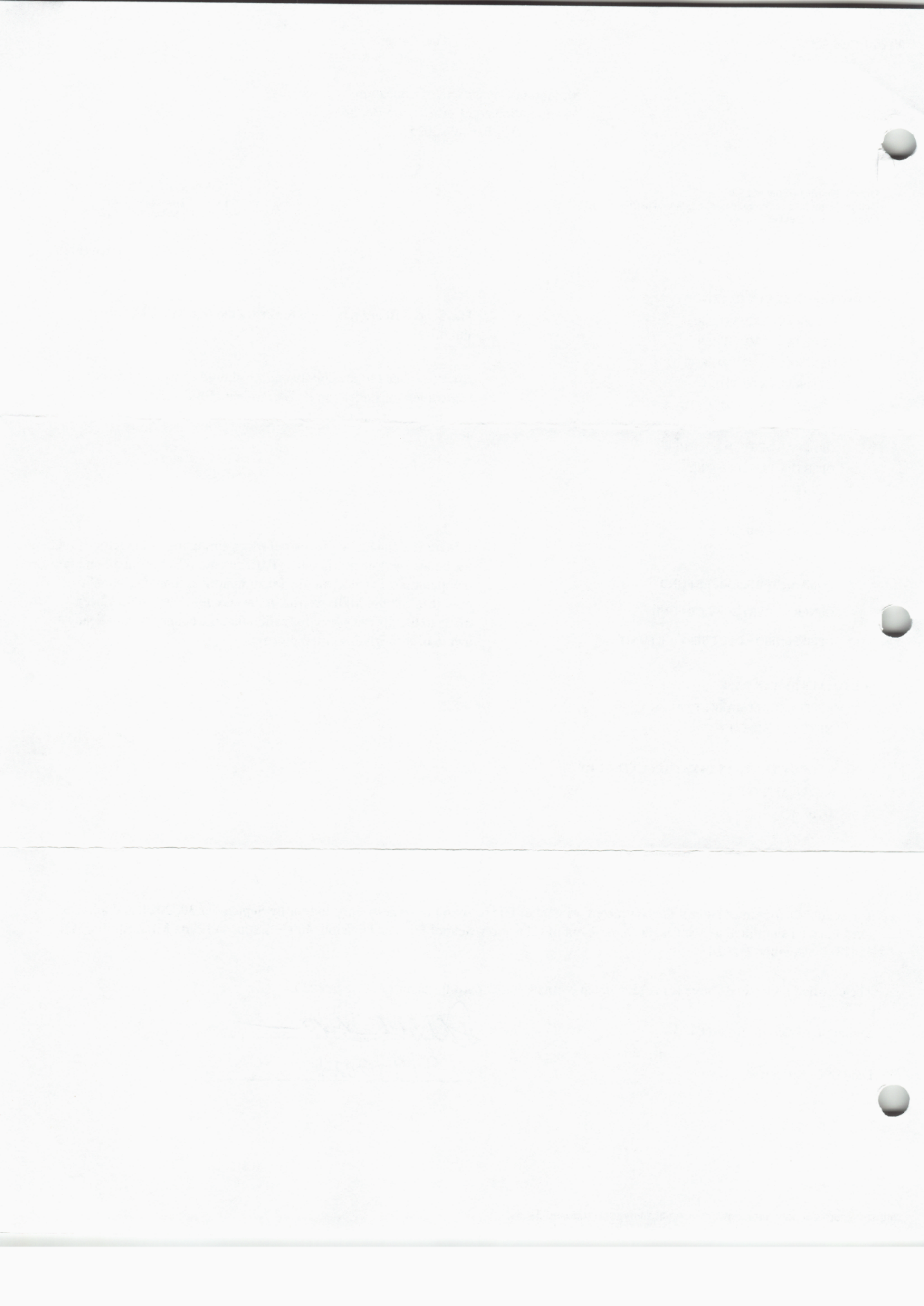
The certified levy listed above is the levy voted by the school board for taxes payable in 2025.

Signature of School Board Clerk



Date of Certification

9/9/2024



I. COMPUTATION OF 2024 PAYABLE 2025 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

| FUND | INITIAL LEVY LIMITATION | LIMITATION ADJUSTMENTS | ABATEMENT ADJUSTMENTS | OFFSET ADJUSTMENTS | TAC/MAX EFF ADJUSTMENT | MAXIMUM LEVY LIMITATION |
|---------------------|-------------------------|------------------------|-----------------------|--------------------|------------------------|-------------------------|
| GEN-RMV VOTER-EXEMP | 807,466.12 | 2,327.43 | N/A | | | 809,793.55 |
| GEN-RMV OTHER-EXEMP | | | N/A | | | |
| GEN-NTC VOTER-EXEMP | | | N/A | | | |
| GEN-NTC OTHER-GENED | N/A | N/A | N/A | | N/A | N/A |
| GEN-NTC OTHER-EXEMP | 754,167.47 | 19,110.02 | 1,171.30 | | | 774,448.79 |
| TOTAL GENERAL | 1,561,633.59 | 21,437.45 | 1,171.30 | | | 1,584,242.34 |
| COM SERV-EXEMP | 85,285.51 | 121.61- | 74.14 | | | 85,238.04 |
| DEBT-VOTER-NONEXEMP | 211,943.00 | 8,941.69- | 834.51 | | | 203,835.82 |
| DEBT-OTHER-NONEXEMP | 849,719.06 | 40,681.48- | | | | 809,037.58 |
| TOTAL DEBT SERV | 1,061,662.06 | 49,623.17- | 834.51 | | | 1,012,873.40 |
| OPEB-VOTER-NONEXEMP | | | | | | |
| OPEB-OTHER-NONEXEMP | | | | | | |
| TOTAL OPEB/PENSION | | | | | | |
| TOTAL | 2,708,581.16 | 28,307.33- | 2,079.95 | | | 2,682,353.78 |

II. COMPARISON OF 2023 PAYABLE 2024 LEVY LIMITATION WITH 2024 PAYABLE 2025 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

| FUND | 2023 PAY 2024 LIMITATION | 2024 PAY 2025 LIMITATION | INCREASE (DECREASE) | PERCENT CHANGE |
|----------------------|--------------------------|--------------------------|---------------------|----------------|
| GENERAL | 1,440,205.71 | 1,584,242.34 | 144,036.63 | 10.00 |
| COMMUNITY SERVICE | 76,405.71 | 85,238.04 | 8,832.33 | 11.56 |
| GENERAL DEBT SERVICE | 998,332.64 | 1,012,873.40 | 14,540.76 | 1.46 |
| OPEB DEBT SERVICE | | | | |
| TOTAL | 2,514,944.06 | 2,682,353.78 | 167,409.72 | 6.66 |

III. COMPARISON OF 2023 PAYABLE 2024 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2024 PAYABLE 2025 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

| FUND | 2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS | 2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS | INCREASE (DECREASE) | PERCENT CHANGE |
|-------------------------|--|--|---------------------|----------------|
| GENERAL | 1,440,205.71 | | | |
| COMMUNITY SERVICE | 76,405.71 | | | |
| GENERAL DEBT SERVICE | 998,332.64 | | | |
| OPEB DEBT SERVICE | | | | |
| TOTAL AFTER ADJUSTMENTS | 2,514,944.06 | | | |

167 409.71

| LINE # | LIMITATION COMPONENTS | 2023 PAY 2024 LIMITATION | 2023 PAY 2024 CERTIFIED LEVY | 2024 PAY 2025 LIMITATION | 2024 PAY 2025 PROPOSED LEVY | 2024 PAY 2025 CERTIFIED LEVY NOTES |
|---|--------------------------------|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| SUBTOTALS BY LEVY CATEGORY | | | | | | |
| (5001) | GENERAL-RMV VOTER | | | | | |
| (5002) | GENERAL-RMV OTHER | | | | | |
| (5003) | GENERAL-NTC VOTER | | | | | |
| (5004) | GENERAL-NTC OTHER | | | | | |
| (5009) | COMMUNITY SERV-NTC OTHER | | | | | |
| (5013) | GENL DEBT-NTC VOTER | | | | | |
| (5014) | GENL DEBT-NTC OTHER | | | | | |
| (5020) | OPEB DEBT-NTC VOTER | | | | | |
| (5021) | OPEB DEBT-NTC OTHER | | | | | |
| SUBTOTALS BY FUND | | | | | | |
| (5005) | GENERAL FUND | 1,440,205.71 | 1,440,205.71 | 1,584,242.34 | | |
| (5009) | COMMUNITY SERVICES FUND | 76,405.71 | 76,405.71 | 85,238.04 | | |
| (5015) | GENERAL DEBT SERVICE FUND | 998,332.64 | 998,332.64 | 1,012,873.40 | | |
| (5022) | OPEB/PENSION DEBT SERVICE FUND | | | | | |
| SUBTOTALS BY TAX BASE | | | | | | |
| REFERENDUM MARKET VALUE | | 713,211.70 | 713,211.70 | 809,793.55 | | |
| NET TAX CAPACITY | | 1,801,732.36 | 1,801,732.36 | 1,872,560.23 | | |
| SUBTOTALS BY TRUTH IN TAXATION CATEGORY | | | | | | |
| VOTER APPROVED | | 208,029.26 | 208,029.26 | 203,835.82 | | |
| OTHER | | 2,306,914.80 | 2,306,914.80 | 2,478,517.96 | | |
| TOTAL LEVY | | | | | | |
| TOTAL LEVY | | 2,514,944.06 | 2,514,944.06 | 2,682,353.78 | | |
| ALLOWABLE INCREASE | | | | | | |
| ALLOWABLE INCREASE AMOUNT | | | | | | |
| MAXIMUM ALLOWABLE CERTIFIED LEVY | | | | | | |

FOOTNOTES:
 *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES

NOTE TO SCHOOL DISTRICTS: MUST CERTIFY PROPOSED AND FINAL LEVIES VIA THE WEB-BASED LEVY CERTIFICATION SYSTEM AVAILABLE ON THE MDE WEBSITE, HTTP://EDUCATION.STATE.MN.US.

Minnesota Department of Education
 Levy Limitation and Certification Report
 2024 Payable 2025

District Number-Type: 2889-01
 District Name: Lake Park Audubon School District
 Home County: Becker County

Date Printed: 12/26/24
 Limits Updated: 12/9/24
 Certified Submitted: 12/26/24

| | LIMIT | PROPOSED | CERTIFIED |
|--|--------------|--------------|--------------|
| SUBTOTALS BY LEVY CATEGORY | | | |
| GENERAL - RMV VOTER | 183,952.05 | 183,952.05 | 183,952.05 |
| GENERAL - RMV OTHER | 845,521.41 | 845,521.41 | 845,521.41 |
| GENERAL - NTC VOTER | 0.00 | 0.00 | 0.00 |
| GENERAL - NTC OTHER | 709,361.30 | 709,361.30 | 709,361.30 |
| COMMUNITY SERVICE - NTC OTHER | 83,150.34 | 83,150.34 | 83,150.34 |
| GENERAL DEBT - NTC VOTER | 1,806,611.32 | 1,806,611.32 | 1,806,611.32 |
| GENERAL DEBT - NTC OTHER | 0.00 | 0.00 | 0.00 |
| OPEB DEBT - NTC VOTER | 0.00 | 0.00 | 0.00 |
| OPEB DEBT - NTC OTHER | 0.00 | 0.00 | 0.00 |
| SUBTOTALS BY FUND | | | |
| GENERAL FUND | 1,738,834.76 | 1,738,834.76 | 1,738,834.76 |
| COMMUNITY SERVICES FUND | 83,150.34 | 83,150.34 | 83,150.34 |
| GENERAL DEBT SERVICE FUND | 1,806,611.32 | 1,806,611.32 | 1,806,611.32 |
| OPEB/PENSION DEBT SERVICE FUND | 0.00 | 0.00 | 0.00 |
| SUBTOTALS BY TAX BASE | | | |
| REFERENDUM MARKET VALUE | 1,029,473.46 | 1,029,473.46 | 1,029,473.46 |
| NET TAX CAPACITY | 2,599,122.96 | 2,599,122.96 | 2,599,122.96 |
| SUBTOTALS BY TRUTH IN TAXATION CATEGORY | | | |
| VOTER APPROVED | 1,990,563.37 | 1,990,563.37 | 1,990,563.37 |
| OTHER | 1,638,033.05 | 1,638,033.05 | 1,638,033.05 |
| TOTAL LEVY | | | |
| TOTAL LEVY | 3,628,596.42 | 3,628,596.42 | 3,628,596.42 |

The school district must submit the completed original of this form to the home county auditor by December 28, 2024. A duplicate form must be submitted to Minnesota Department of Education, School Finance Division, 400 NE Stinson Blvd., Minneapolis, MN 55413, by January 7, 2025.



Minnesota Department of Education
Levy Limitation and Certification Report
2024 Payable 2025

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Home County: Becker County

Date Printed: 9/12/24
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LIMIT

PROPOSED

SUBTOTALS BY LEVY CATEGORY

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SUBTOTALS BY FUND

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SUBTOTALS BY TAX BASE

- REFERENDUM MARKET VALUE
- NET TAX CAPACITY

SUBTOTALS BY TRUTH IN TAXATION CATEGORY

- VOTER APPROVED
- OTHER

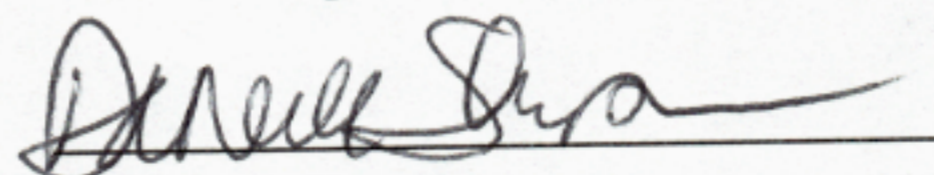
TOTAL LEVY

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The certified levy listed above is the levy voted by the school board for taxes payable in 2025.

Signature of School Board Clerk



Date of Certification

9/9/2024



I. COMPUTATION OF 2024 PAYABLE 2025 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

| FUND | INITIAL LEVY LIMITATION | LIMITATION ADJUSTMENTS | ABATEMENT ADJUSTMENTS | OFFSET ADJUSTMENTS | TAC/MAX EFF ADJUSTMENT | MAXIMUM LEVY LIMITATION |
|---------------------|-------------------------|------------------------|-----------------------|--------------------|------------------------|-------------------------|
| GEN-RMV VOTER-EXEMP | | | N/A | | | 809,793.55 |
| GEN-RMV OTHER-EXEMP | 807,466.12 | 2,327.43 | N/A | | | |
| GEN-NTC VOTER-EXEMP | | | N/A | | | N/A |
| GEN-NTC OTHER-GENED | N/A | N/A | N/A | | | 774,448.79 |
| GEN-NTC OTHER-EXEMP | 754,167.47 | 19,110.02 | 1,171.30 | | | |
| TOTAL GENERAL | 1,561,633.59 | 21,437.45 | 1,171.30 | | | 1,584,242.34 |
| COM SERV-EXEMP | 85,285.51 | 121.61- | 74.14 | | | 85,238.04 |
| DEBT-VOTER-NONEXEMP | 211,943.00 | 8,941.69- | 834.51 | | | 203,835.82 |
| DEBT-OTHER-NONEXEMP | 849,719.06 | 40,681.48- | | | | 809,037.58 |
| TOTAL DEBT SERV | 1,061,662.06 | 49,623.17- | 834.51 | | | 1,012,873.40 |
| OPEB-VOTER-NONEXEMP | | | | | | |
| OPEB-OTHER-NONEXEMP | | | | | | |
| TOTAL OPEB/PENSION | | | | | | |
| TOTAL | 2,708,581.16 | 28,307.33- | 2,079.95 | | | 2,682,353.78 |

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|----------------------|--------------------------|--------------------------|---------------------|----------------|
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| COMMUNITY SERVICE | 76,405.71 | 85,238.04 | 8,832.33 | 11.56 |
| GENERAL DEBT SERVICE | 998,332.64 | 1,012,873.40 | 14,540.76 | 1.46 |
| OPEB DEBT SERVICE | | | | |
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III. COMPARISON OF 2023 PAYABLE 2024 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2024 PAYABLE 2025 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

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| GENERAL | 1,440,205.71 | | | |
| COMMUNITY SERVICE | 76,405.71 | | | |
| GENERAL DEBT SERVICE | 998,332.64 | | | |
| OPEB DEBT SERVICE | | | | |
| TOTAL AFTER ADJUSTMENTS | 2,514,944.06 | | | |

167,409.71

| LINE # | LIMITATION COMPONENTS | 2023 PAY 2024 LIMITATION | 2023 PAY 2024 CERTIFIED LEVY | 2024 PAY 2025 LIMITATION | 2024 PAY 2025 PROPOSED LEVY | 2024 PAY 2025 CERTIFIED LEVY NOTES |
|---|--------------------------------|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| SUBTOTALS BY LEVY CATEGORY | | | | | | |
| (5001) | GENERAL-RMV VOTER | | | | | |
| (5002) | GENERAL-RMV OTHER | | 713,211.70 | 809,793.55 | | |
| (5003) | GENERAL-NTC VOTER | | | | | |
| (5004) | GENERAL-NTC OTHER | | 726,994.01 | 774,448.79 | | |
| (5009) | COMMUNITY SERV-NTC OTHER | | 76,405.71 | 85,238.04 | | |
| (5013) | GENL DEBT-NTC VOTER | | 208,029.26 | 203,835.82 | | *1 |
| (5014) | GENL DEBT-NTC OTHER | | 790,303.38 | 809,037.58 | | *1 |
| (5020) | OPEB DEBT-NTC VOTER | | | | | |
| (5021) | OPEB DEBT-NTC OTHER | | | | | |
| SUBTOTALS BY FUND | | | | | | |
| (5005) | GENERAL FUND | 1,440,205.71 | 1,440,205.71 | 1,584,242.34 | | |
| (5009) | COMMUNITY SERVICES FUND | 76,405.71 | 76,405.71 | 85,238.04 | | |
| (5015) | GENERAL DEBT SERVICE FUND | 998,332.64 | 998,332.64 | 1,012,873.40 | | |
| (5022) | OPEB/PENSION DEBT SERVICE FUND | | | | | |
| SUBTOTALS BY TAX BASE | | | | | | |
| | REFERENDUM MARKET VALUE | 713,211.70 | 713,211.70 | 809,793.55 | | |
| | NET TAX CAPACITY | 1,801,732.36 | 1,801,732.36 | 1,872,560.23 | | |
| SUBTOTALS BY TRUTH IN TAXATION CATEGORY | | | | | | |
| | VOTER APPROVED | 208,029.26 | 208,029.26 | 203,835.82 | | |
| | OTHER | 2,306,914.80 | 2,306,914.80 | 2,478,517.96 | | |
| TOTAL LEVY | | | | | | |
| | TOTAL LEVY | 2,514,944.06 | 2,514,944.06 | 2,682,353.78 | | |
| ALLOWABLE INCREASE | | | | | | |
| ALLOWABLE INCREASE AMOUNT | | | | | | |
| MAXIMUM ALLOWABLE CERTIFIED LEVY | | | | | | |

FOOTNOTES:
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