

	Program	FY 2020 Pay 2019 Certified	FY 2021 Pay 2020 Certified	FY 2022 Pay 2021 Certified	FY 2023 Pay 2022 Certified	FY 2024 Pay 2023 Certified	FY 2025 Pay 2024 Certified	FY 2026 Pay 2025 Cert. Est.	FY 2027 Pay 2026 Cert. Est.	FY 2028 Pay 2027 Cert. Est.	FY 2029 Pay 2028 Cert. Est.
1	GENERAL FUND										
2	Local Optional Levy	326,410.5	511,451.7	521,683.7	520,435.8	532,598.2	556,666.2	565,307.6	564,989.2	565,031.9	566,688.7
3	Facilities & Equipment Bond Adjustment	(17,479.9)	(17,229.4)	(18,505.2)	(18,831.9)	(17,978.1)	(18,563.1)	(17,213.7)	(17,213.7)	(17,213.7)	(17,213.7)
4	Transition	25,048.6	25,409.1	25,399.4	24,826.9	24,031.7	24,448.3	24,346.3	24,143.3	23,927.6	23,763.7
5	Equity	91,918.7	91,732.0	92,880.6	89,010.1	91,851.8	94,748.4	95,094.2	93,263.0	92,556.3	92,032.5
6	Operating Capital	75,254.5	76,484.6	81,181.5	89,108.9	92,780.3	106,859.7	117,477.7	121,179.6	125,099.9	129,282.9
7	Subtotal-General Education	501,152.4	687,848.0	702,640.0	704,549.8	723,283.9	764,159.5	785,012.1	786,361.4	789,402.0	794,554.1
8	Referendum	809,687.8	716,505.9	725,069.1	776,607.2	852,659.4	915,672.4	934,064.3	1,000,682.8	1,036,787.5	1,078,544.4
9	Alternative Compensation (Q-Comp)	38,951.9	40,825.8	41,439.9	40,080.9	40,156.3	39,505.6	39,791.1	38,290.3	37,696.8	37,137.4
10	Additional Retirement	25,761.2	24,222.40	26,046.1	26,812.8	28,644.1	28,094.7	31,598.3	33,265.5	36,217.4	38,779.7
11	St. Paul Severance	1,110.1	1,110.1	1,110.1	1,110.1	1,445.1	1,602.7	1,498.6	1,671.2	1,733.0	1,797.1
12	Early Retirement Health Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13	Early Retirement Health Benefits	1,515.0	1,411.2	1,234.9	1,251.3	1,388.2	1,230.7	1,309.0	1,178.0	1,060.0	954.0
14	Reorganization Severance	447.2	250.2	268.0	413.9	(11.5)	0.0	160.8	166.2	166.2	166.2
15	Achievement & Integration	33,088.9	34,111.2	34,575.8	34,544.0	34,617.8	35,565.7	36,226.1	36,414.6	36,101.3	35,924.8
16	Unemployment Insurance	4,866.9	5,217.0	14,822.6	6,775.1	6,833.6	8,801.4	8,831.7	9,008.0	9,188.0	9,372.0
17	Operating Debt	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18	Reorganization Operating Debt	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19	Safe Schools	35,499.6	35,767.8	35,324.2	34,771.9	34,276.5	34,396.1	34,544.7	34,527.7	34,527.7	34,527.7
20	Judgments	1,068.0	75.1	490.0	363.1	446.9	674.3	46.5	404.2	404.2	404.2
21	Consolidation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22	Swimming Pool	633.5	682.3	642.1	651.9	889.7	626.0	622.4	630.0	640.0	655.0
23	Ice Arena	2,116.7	2,184.1	2,967.9	3,264.0	3,397.4	3,464.3	4,176.0	4,200.0	4,300.0	4,400.0
24	Tree Growth	667.3	693.8	694.2	680.3	679.2	694.9	694.9	694.9	694.9	694.9
25	Career & Technical Levy	28,272.1	30,347.7	32,657.0	35,911.8	39,097.2	42,080.1	46,461.0	51,722.0	54,958.9	58,520.6
26	Economic Development Abatement	1,510.1	1,248.5	892.7	347.3	742.9	662.6	509.2	733.9	733.9	733.9
27	Other General	0.0	0.0	0.0	0.0	0.0	185.5	42.2	42.2	42.2	42.2
28	Long-Term Facilities Equalized	129,133.1	120,678.7	115,003.3	105,983.0	87,473.3	78,407.5	70,654.9	73,882.3	76,778.7	79,842.0

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29	Long-Term Facilities Unequalized	110,673.2	119,782.4	163,992.4	177,001.9	214,714.7	232,345.8	223,043.6	233,280.6	242,425.8	252,097.9
30	Disabled Access	0.0	0.0	0.0	310.0	290.0	300.0	0.0	0.0	0.0	0.0
31	Building Lease	84,989.3	85,868.3	95,638.0	98,424.9	99,317.6	100,034.7	109,870.0	110,419.4	110,971.4	111,526.3
32	Capital Projects/Facilities Down Payment	113,308.4	121,353.80	129,583.0	147,490.2	158,203.2	189,729.4	197,276.5	206,083.2	206,232.6	206,339.5
33	Annual OPEB Levy	40,146.7	43,206.5	44,041.1	45,553.2	39,354.1	41,253.6	44,035.0	47,035.0	50,035.0	53,035.0
34	Other Capital	25.0	25.0	25.0	25.0	153.0	25.0	25.0	25.0	25.0	25.0
35	Last Year General Education Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36	Last Year Local Op, Transition, Equity Op Cap Adj	1,281.0	(4,211.5)	(1,420.0)	(4,418.9)	2,201.2	3,636.6	812.6	(622.5)	(120.2)	(88.1)
37	Last Year Alternative Compensation (Q-Comp)	856.3	315.5	956.0	(3,056.2)	(3,056.2)	(842.3)	218.5	(226.1)	(89.7)	(88.4)
38	Last Year Supplemental and Referendum Adj	5,552.9	(2,779.1)	(14,277.7)	(4,585.9)	51,378.1	15,175.2	2,901.3	(267.5)	12,484.8	12,935.3
39	Last Year Building Lease Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40	Last Year Integration Adjustment	(410.5)	515.5	(294.1)	(435.2)	(435.2)	839.4	570.4	310.4	(690.6)	(1,684.6)
41	Career & Technical Adjustment	(1,021.7)	(1,519.2)	(1,913.9)	(372.3)	(372.3)	(1,672.6)	(2,186.9)	(3,993.0)	(159.1)	0.0
42	Special Education Adjustment - Final Data	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43	Debt Surplus Transfer Adjustment	(94.8)	(3.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44	OPEB Adjustment	(725.1)	(1,238.3)	(664.6)	(2,501.1)	(2,501.1)	(82.0)	(561.5)	(561.5)	(561.5)	(561.5)
45	PY LTFM Equal Adj	(679.0)	(415.8)	(1,302.7)	(1,934.9)	(1,934.9)	522.7	85.5	500.0	500.0	100.0
46	PY LTFM Unequal Adj	6.6	2,681.1	1,760.7	2,755.3	2,755.3	5,505.3	1,808.9	5,600.0	5,600.0	1,600.0
47	Final Health & Safety Adjustment	(2,113.7)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48	2nd PY LTFM Adjustment	(1,957.2)	2,664.6	(5,076.3)	1,560.8	(421.8)	(420.8)	(243.5)	(300.0)	(300.0)	(300.0)
49	3rd PY LTFM Adjustment	(5,321.6)	(5,255.1)	(7,256.7)	(11,558.8)	(6,725.2)	(26,969.8)	(18,418.8)	(18,400.0)	(18,400.0)	(18,400.0)
50	Other Capital Limit Adjustment	2,309.9	61.2	63.2	701.8	983.6	9,693.7	(71.4)	0.0	0.0	0.0
51	Other General Limit Adjustment	(11,766.2)	(9,876.1)	(13,295.9)	(11,127.1)	(27,828.0)	10,587.3	2.4	3,920.7	3,894.9	(1,069.1)
52	Abatement Levy - Initial	7,948.2	5,372.3	8,120.7	3,577.6	6,842.2	5,969.0	14,914.5	18,383.3	17,478.7	18,408.8
53	Abatement Interest	270.5	270.5	270.5	270.5	270.5	270.5	270.5	270.5	270.5	270.5
54	Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5,840.1	966.8	(9,074.4)
55	Abatement Carry-over	0.0	410.8	0.0	0.0	0.0	0.0	414.5	0.0	0.0	0.0
56	Abatement Advance	(722.9)	967.4	(2,604.0)	1,037.0	(661.9)	2,034.8	2,895.9	420.9	611.8	110.4
57	Net Offset Adjustment	0.0	0.0	0.0	0.0	0.0	(134.4)	0.0	0.0	0.0	0.0
58	Max Effort Adjustment	(0.6)	(93.4)	(0.6)	(0.7)	0.0	0.0	0.0	0.0	0.0	0.0
59	Total -- General Fund	1,958,036.5	2,061,282.8	2,132,222.0	2,212,835.5	2,388,546.9	2,543,625.1	2,573,906.9	2,681,593.7	2,752,608.9	2,802,232.8

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60	COMMUNITY SERVICE FUND										
61	Basic Community Education	39,988.9	39,988.9	40,633.9	41,543.6	41,580.3	38,697.4	37,763.0	38,279.6	39,632.8	41,077.6
62	Early Childhood Family Education	21,923.6	22,114.6	21,957.6	22,171.5	23,168.4	22,165.2	24,476.0	22,135.0	22,135.0	22,135.0
63	Early Childhood Home Visiting	539.2	539.1	608.1	638.4	673.9	763.6	808.6	857.0	888.4	919.0
64	School Age Care	18,577.7	19,758.6	20,403.0	21,879.5	22,594.8	24,339.4	26,762.5	32,981.5	35,663.7	38,594.6
65	Adults with Disabilities	668.5	668.5	666.5	668.5	668.5	507.1	481.3	451.3	470.7	491.7
66	Adult Basic	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
67	Other Community Ed	45.2	26.3	36.9	83.8	105.0	73.7	57.2	57.2	57.2	57.2
68	Limit Adjustments	3,951.9	4,161.9	3,671.6	3,933.7	2,197.0	1,066.2	2,375.6	3,764.9	2,682.2	2,930.8
69	Community Education Excess Fund Bal.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
70	Early Childhood Excess Fund Balance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
71	Abatement Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
72	Abatement Levy	341.9	210.7	313.1	147.0	234.7	197.4	438.5	540.5	514.0	541.4
73	Abatement Interest	12.9	12.9	12.9	12.9	12.9	12.9	12.9	13.2	13.5	13.8
74	Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	200.3	(828.3)	(238.2)
75	Carry-Over Abatement Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
76	Advance Abatement Adjustment	(24.6)	29.4	(117.0)	40.3	(26.4)	71.4	106.0	11.3	14.3	(0.3)
77	Net Offset Adjustment	0.0	0.0	0.0	0.0	0.0	134.4	0.0	0.0	(134.4)	(1.0)
78	Max Effort Adjustment	(0.2)	(0.2)	(0.2)	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0
79	Total -- Community Service Fund	86,025.0	87,510.7	88,186.4	91,119.0	91,209.1	88,028.7	93,281.6	99,291.8	101,109.1	106,521.6
80	DEBT SERVICE FUND										
81	Basic Debt Levy (No Equalization)	806,633.0	842,327.4	871,380.6	803,675.3	960,424.6	1,087,764.9	954,107.0	923,869.4	924,538.9	925,018.2
82	Basic Debt Levy - Aid Ineligible	17,874.2	54,296.1	4,690.0	4,690.0	4,690.0	4,690.0	36,776.5	10,000.0	20,000.0	30,000.0
83	Debt Service Equalization	(17,419.2)	(22,970.0)	(21,938.5)	(21,938.5)	(21,938.5)	(21,938.5)	(13,356.5)	(11,125.4)	(10,455.9)	(9,976.7)
84	Reduction for Debt Excess	(43,537.5)	(39,306.3)	(35,426.0)	(35,426.0)	(35,426.0)	(35,426.0)	(60,312.3)	(61,112.7)	(61,810.9)	(62,496.7)
85	Debt Levy - Disaster	5,234.2	5,232.4	5,238.4	5,238.4	5,238.4	5,238.4	5,237.1	5,229.5	5,237.3	5,233.4
86	Debt Equalization - Disaster	(3,014.7)	(2,978.6)	(2,964.0)	(2,964.0)	(2,964.0)	(2,964.0)	(2,884.0)	(2,204.6)	(2,157.1)	(2,076.9)

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	Program										
87	Lease Purchase	60,308.8	61,086.6	65,530.4	65,530.4	65,530.4	65,530.4	77,097.5	77,097.5	77,097.5	77,097.5
88	Long-Term Facilities Maintenance (Fund 7)	184,502.0	224,797.0	239,576.0	239,576.0	239,576.0	239,576.0	428,419.0	444,477.6	459,122.4	474,877.1
89	Long-Term Facilities Maintenance Aid (Fund 7)	(41,430.0)	(45,127.0)	(47,585.0)	(47,585.0)	(47,585.0)	(47,585.0)	(60,086.0)	(59,239.5)	(58,781.9)	(58,564.0)
90	Taconite Bonds	3,634.4	3,633.7	2,896.2	2,896.2	2,896.2	2,896.2	0.0	0.0	0.0	0.0
91	Adjustment for Taconite on Bonds	(800.0)	(799.9)	(354.8)	(354.8)	(354.8)	(354.8)	0.0	0.0	0.0	0.0
92	Facilities	17,166.5	16,908.2	17,560.8	17,560.8	17,560.8	17,560.8	15,406.0	15,406.0	15,406.0	15,406.0
93	Equipment	339.2	321.2	944.4	944.4	944.4	944.4	1,807.7	1,807.7	1,807.7	1,807.7
94	Reorg Operating Debt	259.3	254.6	254.8	254.8	254.8	254.8	0.0	0.0	0.0	0.0
95	Economic Development Abatement	5,399.4	7,918.6	8,435.3	8,435.3	8,435.3	8,435.3	18,715.2	18,715.2	18,715.2	18,715.2
96	Judgement Debt	211.3	207.2	208.0	208.0	208.0	208.0	32.7	32.7	32.7	32.7
97	Other Non-Voter Debt	355.9	156.0	461.9	461.9	461.9	461.9	0.0	0.0	0.0	0.0
98	Limit Adjustment	561.4	(42.9)	35.1	(233.8)	215.3	(94.6)	228.8	0.0	0.0	0.0
99	Abatement Levy	3,783.6	2,319.9	4,112.3	1,991.6	4,137.6	2,887.1	2,560.9	3,156.5	3,001.2	3,160.9
100	Abatement Interest	120.6	0.0	0.0	0.0	0.0	0.0	120.6	123.0	125.5	128.0
101	Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,531.6	1,307.1	970.7
102	Abatement Carry-over	0.0	0.0	0.1	0.0	0.0	0.0	4,238.1	0.0	0.0	0.0
103	Abatement Advance	(624.7)	581.8	(1,229.2)	589.6	(264.7)	948.0	1,489.2	1,489.2	1,489.2	1,489.2
104	Net Offset Adjustment	231.8	59.1	81.6	37.7	34.8	16.1	589.0	212.9	335.3	224.8
105	Max Effort Adjustment	(1,487.0)	(1,331.2)	(1,710.8)	(1,080.0)	(1,170.4)	(1,000.1)	(283.9)	(161.6)	(1,221.7)	(1,221.7)
106	Last Year Alternative Facilities Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
107	Total -- Debt Service Fund	998,302.5	1,107,543.9	1,110,197.6	1,042,508.3	1,200,905.1	1,328,049.3	1,409,902.6	1,371,305.0	1,393,788.5	1,419,825.4
108	<u>OPEB/PENSION DEBT SERVICE</u>										
109	OPEB Initial Levy	71,165.3	60,442.7	48,743.6	46,982.7	48,580.7	37,186.9	21,060.4	21,060.4	21,060.4	21,060.4
110	Limit Adjustment	634.4	0.0	0.0	0.0	(290.5)	(272.6)	0.0	0.0	0.0	0.0
111	Reduction for Debt Excess	(5,771.9)	(5,419.3)	(5,221.9)	(5,370.4)	(5,983.4)	(3,581.0)	(3,918.6)	(3,918.6)	(3,918.6)	(3,918.6)
112	Abatement Levy	447.6	222.8	228.1	82.3	133.2	52.1	110.4	140.1	133.2	140.3
113	Abatement Interest	13.1	13.1	13.1	13.1	13.1	13.1	13.1	0.0	0.0	0.0
114	Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	113.7	82.9	3.3

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115	Abatement Carry-over	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
116	Abatement Advance	4.6	31.1	(37.4)	(1.9)	(39.4)	15.0	15.9	(1.7)	(2.9)	(4.7)
117	Net Offset Adjustment	2,467.3	2,412.3	2,722.9	3,349.8	4,117.6	2,046.1	2,815.7	0.0	0.0	0.0
118	Total -- OPEB Pension Debt Service	68,960.4	57,702.7	46,448.4	45,055.6	46,531.3	35,459.6	20,096.9	17,393.9	17,355.0	17,280.7
119	Total School District Levies	3,111,324.4	3,314,040.1	3,377,054.4	3,391,518.4	3,727,192.4	3,995,162.7	4,097,188.0	4,169,584.4	4,264,861.5	4,345,860.5
120	Subtotal -- Operating Levies	2,044,061.5	2,148,793.5	2,220,408.4	2,303,954.5	2,479,756.0	2,631,653.8	2,667,188.5	2,780,885.5	2,853,718.0	2,908,754.4
121	Subtotal -- Non-Operating Levies	1,067,262.9	1,165,246.6	1,156,646.0	1,087,563.9	1,247,436.4	1,363,508.9	1,429,999.5	1,388,698.9	1,411,143.5	1,437,106.1
122	Statutory Operating Debt	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
123	GRAND TOTAL LEVIES	3,111,324.4	3,314,040.1	3,377,054.4	3,391,518.4	3,727,192.4	3,995,162.7	4,097,188.0	4,169,584.4	4,264,861.5	4,345,860.5
124	Change from Prior Year	219,257.8	202,715.7	63,014.3	14,464.0	335,674.0	267,970.3	102,025.3	72,396.4	95,277.1	80,999.0
125	Percent Change from Prior Year	7.6%	6.5%	1.9%	0.4%	9.9%	7.2%	2.6%	1.8%	2.3%	1.9%
126	CREDITS										
127	School Building Bond Ag Credit	40,137.0	40,137.0	70,826.0	70,867.0	87,977.0	108,334.0	108,976.0	128,967.0	130,532.0	130,559.0
128	Market Value Homestead Credit	0.0	0.0	0.0	11.0	0.0	0.0	0.0	0.0	0.0	0.0
129	Market Value Agriculture Credit	8,748.0	8,748.0	8,410.0	7,631.0	7,283.0	7,476.0	7,554.0	7,554.0	7,554.0	7,554.0
130	Other Credits	11,662.0	11,662.0	13,088.0	11,266.0	11,786.0	10,917.0	11,462.0	11,020.0	11,238.0	11,020.0
131	Total - Credits	60,547.0	60,547.0	92,324.0	89,775.0	107,046.0	126,727.0	127,992.0	147,541.0	149,324.0	149,133.0
132	TOTAL CERTIFIED LEVY (After Credits)*	3,050,777.4	3,253,493.1	3,284,730.4	3,301,743.4	3,620,146.4	3,868,435.7	3,969,196.0	4,022,043.4	4,115,537.5	4,196,727.5

* Certified Levy does not include taconite adjustments