

	Program	FY 2024 Pay 2023 Certified	FY 2025 Pay 2024 Certified	FY 2026 Pay 2025 Cert Est	FY 2027 Pay 2026 Cert Est	FY 2027 Pay 2026 Gov Rec	Gov Rec - Current Law Pay 2026	FY 2028 Pay 2027 Cert Est	FY 2028 Pay 2027 Gov Rec	Gov Rec - Current Law Pay 2027	FY 2029 Pay 2028 Cert Est	FY 2029 Pay 2028 Gov Rec	Gov Rec - Current Law Pay 2028
1	GENERAL FUND												
2	Local Optional Levy	532,598.2	556,666.2	559,888.0	563,533.3	563,533.3	0.0	565,849.6	565,849.6	0.0	567,618.9	567,618.9	0.0
3	Facilities & Equipment Bond Adjustment	(17,978.1)	(18,563.1)	(17,662.0)	(17,662.0)	(17,662.0)	0.0	(17,662.0)	(17,662.0)	0.0	(17,662.0)	(17,662.0)	0.0
4	Transition	24,031.7	24,448.3	24,359.0	24,257.2	24,257.2	0.0	24,090.1	24,090.1	0.0	23,938.4	23,938.4	0.0
5	Equity	91,851.8	94,748.4	94,525.0	93,708.0	93,708.0	0.0	93,236.7	93,236.7	0.0	92,821.4	92,821.4	0.0
6	Operating Capital	92,780.3	106,859.7	107,704.0	118,628.9	118,628.9	0.0	122,937.4	122,937.4	0.0	127,200.7	127,200.7	0.0
7	Subtotal-General Education	723,283.9	764,159.5	768,814.0	782,465.4	782,465.4	0.0	788,451.8	788,451.8	0.0	793,917.4	793,917.4	0.0
8	Referendum	852,659.4	915,672.4	912,763.0	1,021,012.7	1,021,012.7	0.0	1,057,500.6	1,057,500.6	0.0	1,098,677.9	1,098,677.9	0.0
9	Alternative Compensation (Q-Comp)	40,156.3	39,505.6	39,518.4	40,296.8	0.0	(40,296.8)	39,662.3	0.0	(39,662.3)	39,065.0	0.0	(39,065.0)
10	Additional Retirement	28,644.1	28,094.7	31,598.3	33,265.5	33,265.5	0.0	36,217.3	36,217.3	0.0	38,779.7	38,779.7	0.0
11	St. Paul Severance	1,445.1	1,602.7	1,659.4	1,784.5	1,784.5	0.0	1,850.5	1,850.5	0.0	1,918.9	1,918.9	0.0
12	Early Retirement Health Benefits	1,388.2	1,230.7	1,208.4	1,088.0	1,088.0	0.0	979.0	979.0	0.0	881.0	881.0	0.0
13	Reorganization Severance	(11.5)	0.0	0.0	134.1	134.1	0.0	134.1	134.1	0.0	134.1	134.1	0.0
14	Achievement & Integration	34,617.8	35,565.7	36,220.5	36,498.2	36,498.2	0.0	36,228.0	36,228.0	0.0	36,028.3	36,028.3	0.0
15	Unemployment Insurance	6,833.6	8,801.4	8,819.7	8,996.0	8,996.0	0.0	9,176.0	9,176.0	0.0	9,360.0	9,360.0	0.0
16	Safe Schools	34,276.5	34,396.1	34,482.5	34,527.7	34,527.7	0.0	34,527.7	34,527.7	0.0	34,527.7	34,527.7	0.0
17	Judgments	446.9	674.3	46.5	404.2	404.2	0.0	404.2	404.2	0.0	404.2	404.2	0.0
18	Consolidation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19	Swimming Pool	889.7	626.0	622.4	624.2	624.2	0.0	624.2	624.2	0.0	624.2	624.2	0.0
20	Ice Arena	3,397.4	3,464.3	4,176.0	4,200.0	4,200.0	0.0	4,300.0	4,300.0	0.0	4,400.0	4,400.0	0.0
21	Tree Growth	679.2	694.9	693.8	693.8	693.8	0.0	693.8	693.8	0.0	693.8	693.8	0.0
22	Career & Technical Levy	39,097.2	42,080.1	46,461.0	51,757.7	51,757.7	0.0	54,991.8	54,991.8	0.0	58,539.0	58,539.0	0.0
23	Economic Development Abatement	742.9	662.6	509.2	733.9	733.9	0.0	733.9	733.9	0.0	733.9	733.9	0.0
24	Other General	0.0	185.5	42.2	42.2	42.2	0.0	42.2	42.2	0.0	42.2	42.2	0.0
25	Long-Term Facilities Equalized	87,473.3	78,407.5	70,649.1	73,980.3	73,980.3	0.0	76,881.2	76,881.2	0.0	79,944.8	79,944.8	0.0
26	Long-Term Facilities Unequalized	214,714.7	232,345.8	222,830.8	233,337.3	233,337.3	0.0	242,486.9	242,486.9	0.0	252,149.7	252,149.7	0.0
27	Disabled Access	290.0	300.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	Building Lease	99,317.6	100,034.7	109,710.8	110,259.4	110,259.4	0.0	110,810.7	110,810.7	0.0	111,364.7	111,364.7	0.0
29	Capital Projects/Facilities Down Payment	158,203.2	189,729.4	225,321.5	235,466.7	235,466.7	0.0	235,689.8	235,689.8	0.0	235,795.5	235,795.5	0.0
30	Annual OPEB Levy	39,354.1	41,253.6	43,444.3	46,444.3	46,444.3	0.0	49,444.3	49,444.3	0.0	52,444.3	52,444.3	0.0

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31	Other Capital	153.0	25.0	25.0	25.0	25.0	0.0	25.0	25.0	0.0	25.0	25.0	0.0
32	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	0.0	0.0
33	Last Year Local Op, Transition, Equity Op Cap Adj	2,201.2	3,636.6	790.8	(1,121.5)	(1,121.5)	0.0	(140.2)	(140.2)	0.0	(108.1)	(108.1)	0.0
34	Last Year Alternative Compensation (Q-Comp)	(3,056.2)	(842.3)	147.9	(21.3)	(21.3)	0.0	(94.4)	(94.4)	0.0	(93.0)	(93.0)	0.0
35	Last Year Supplemental and Referendum Adj	51,378.1	15,175.2	2,867.2	(267.5)	(267.5)	0.0	12,738.4	12,738.4	0.0	13,193.7	13,193.7	0.0
36	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	0.0	0.0
37	Last Year Integration Adjustment	(435.2)	839.4	540.3	522.6	522.6	0.0	(480.9)	(480.9)	0.0	(1,477.3)	(1,477.3)	0.0
38	Career & Technical Adjustment	(372.3)	(1,672.6)	(2,186.9)	(3,993.0)	(3,993.0)	0.0	(159.1)	(159.1)	0.0	0.0	0.0	0.0
39	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	0.0	0.0
40	Debt Surplus Transfer Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41	OPEB Adjustment	(2,501.1)	(82.0)	(655.3)	(655.3)	(655.3)	0.0	(655.3)	(655.3)	0.0	(655.3)	(655.3)	0.0
42	PY LTFM Equal Adj	(1,934.9)	522.7	85.5	100.0	100.0	0.0	100.0	100.0	0.0	100.0	100.0	0.0
43	PY LTFM Unequal Adj	2,755.3	5,505.3	1,432.6	1,600.0	1,600.0	0.0	1,600.0	1,600.0	0.0	1,600.0	1,600.0	0.0
44	Final Health & Safety Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45	2nd PY LTFM Adjustment	(421.8)	(420.8)	(243.5)	(300.0)	(300.0)	0.0	(300.0)	(300.0)	0.0	(300.0)	(300.0)	0.0
46	3rd PY LTFM Adjustment	(6,725.2)	(26,969.8)	(18,591.7)	(18,600.0)	(18,600.0)	0.0	(18,600.0)	(18,600.0)	0.0	(18,600.0)	(18,600.0)	0.0
47	Other Capital Limit Adjustment	983.6	9,693.7	(71.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48	Other General Limit Adjustment	(27,828.0)	10,587.3	(36.7)	3,906.0	3,906.0	0.0	3,891.7	3,891.7	0.0	(1,084.1)	(1,084.1)	0.0
49	Abatement Levy - Initial	6,842.2	5,969.0	14,688.5	16,739.8	16,739.8	0.0	17,213.9	17,213.9	0.0	18,129.9	18,129.9	0.0
50	Abatement Interest	269.3	160.2	496.5	496.5	496.5	0.0	496.5	496.5	0.0	496.5	496.5	0.0
51	Abatement Final Adjustment	0.0	0.0	0.0	(8,848.4)	(8,848.4)	0.0	(10,084.1)	(10,084.1)	0.0	(10,369.7)	(10,369.7)	0.0
52	Abatement Carry-over	0.0	0.0	414.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
53	Abatement Advance	(661.9)	2,034.8	2,897.2	1,423.4	1,423.4	0.0	1,423.4	1,423.4	0.0	1,423.4	1,423.4	0.0
54	Net Offset Adjustment	0.0	(134.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
55	Max Effort Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
56	Total -- General Fund	2,388,545.7	2,543,514.8	2,562,192.3	2,709,019.2	2,668,722.4	(40,296.8)	2,788,805.2	2,749,142.9	(39,662.3)	2,852,707.3	2,813,642.3	(39,065.0)
57	COMMUNITY SERVICE FUND												
58	Basic Community Education	41,580.3	38,697.4	38,071.2	36,753.3	52,634.3	15,881.0	38,119.0	45,952.0	7,833.0	39,456.6	46,439.6	6,983.0
59	Early Childhood Family Education	23,168.4	22,165.2	22,135.0	22,135.0	22,135.0	0.0	22,135.0	22,135.0	0.0	22,135.0	22,135.0	0.0
60	Early Childhood Home Visiting	673.9	763.6	804.6	829.0	829.0	0.0	856.1	856.1	0.0	881.6	881.6	0.0
61	School Age Care	22,594.8	24,339.4	29,216.6	32,981.5	32,981.5	0.0	35,663.7	35,663.7	0.0	38,594.6	38,594.6	0.0
62	Adults with Disabilities	668.5	507.1	478.4	461.5	461.5	0.0	481.3	481.3	0.0	502.8	502.8	0.0

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63	Adult Basic	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
64	Other Community Ed	105.0	73.7	57.2	57.2	57.2	0.0	57.2	57.2	0.0	57.2	57.2	0.0
65	Limit Adjustments	2,197.0	1,066.2	2,375.6	3,764.9	3,764.9	0.0	2,682.2	2,682.2	0.0	2,930.8	2,930.8	0.0
66	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	0.0	0.0
67	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	0.0	0.0
68	Abatement Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
69	Abatement Levy	234.7	197.4	433.1	493.6	493.6	0.0	507.7	507.7	0.0	534.7	534.7	0.0
70	Abatement Interest	10.4	5.7	18.3	18.7	18.7	0.0	19.1	19.1	0.0	19.5	19.5	0.0
71	Abatement Final Adjustment	0.0	0.0	0.0	(232.8)	(232.8)	0.0	(265.3)	(265.3)	0.0	(272.9)	(272.9)	0.0
72	Carry-Over Abatement Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
73	Advance Abatement Adjustment	(26.4)	71.4	106.0	11.3	11.3	0.0	14.3	14.3	0.0	22.0	22.0	0.0
74	Net Offset Adjustment	0.0	134.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
75	Max Effort Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
76	Total -- Community Service Fund	91,206.6	88,021.5	93,696.0	97,273.2	113,154.2	15,881.0	100,270.3	108,103.3	7,833.0	104,861.9	111,844.9	6,983.0
77	<u>DEBT SERVICE FUND</u>												
78	Basic Debt Levy (No Equalization)	960,424.6	1,087,764.9	883,933.7	922,251.0	922,251.0	0.0	923,124.8	923,124.8	0.0	923,539.0	923,539.0	0.0
79	Basic Debt Levy - Aid Ineligible	4,690.0	4,690.0	36,776.5	10,000.0	10,000.0	0.0	20,000.0	20,000.0	0.0	30,000.0	30,000.0	0.0
80	Debt Service Equalization	(21,938.5)	(21,938.5)	(13,356.5)	(11,807.5)	(11,807.5)	0.0	(10,933.7)	(10,933.7)	0.0	(10,519.6)	(10,519.6)	0.0
81	Reduction for Debt Excess	(35,426.0)	(35,426.0)	(60,426.2)	(61,183.6)	(61,183.6)	0.0	(61,897.3)	(61,897.3)	0.0	(62,580.8)	(62,580.8)	0.0
82	Debt Levy - Disaster	5,238.4	5,238.4	5,237.1	5,229.5	5,229.5	0.0	5,237.3	5,237.3	0.0	5,233.3	5,233.3	0.0
83	Debt Equalization - Disaster	(2,964.0)	(2,964.0)	(2,463.5)	(2,353.6)	(2,353.6)	0.0	(2,307.0)	(2,307.0)	0.0	(2,229.2)	(2,229.2)	0.0
84	Lease Purchase	65,530.4	65,530.4	77,097.5	77,097.5	77,097.5	0.0	77,097.5	77,097.5	0.0	77,097.5	77,097.5	0.0
85	Long-Term Facilities Maintenance (Fund 7)	239,576.0	239,576.0	428,677.0	445,331.5	445,331.5	0.0	460,156.7	460,156.7	0.0	476,011.4	476,011.4	0.0
86	Long-Term Facilities Maintenance Aid (Fund 7)	(47,585.0)	(47,585.0)	(60,086.0)	(59,361.1)	(59,361.1)	0.0	(59,051.8)	(59,051.8)	0.0	(58,922.9)	(58,922.9)	0.0
87	Taconite Bonds	2,896.2	2,896.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
88	Adjustment for Taconite on Bonds	(354.8)	(354.8)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
89	Facilities	17,560.8	17,560.8	15,855.6	15,855.6	15,855.6	0.0	15,855.6	15,855.6	0.0	15,855.6	15,855.6	0.0
90	Equipment	944.4	944.4	1,806.4	1,806.4	1,806.4	0.0	1,806.4	1,806.4	0.0	1,806.4	1,806.4	0.0
91	Reorg Operating Debt	254.8	254.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
92	Economic Development Abatement	8,435.3	8,435.3	18,658.9	18,658.9	18,658.9	0.0	18,658.9	18,658.9	0.0	18,658.9	18,658.9	0.0

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93	Judgement Debt	208.0	208.0	32.7	32.7	32.7	0.0	32.7	32.7	0.0	32.7	32.7	0.0
94	Other Non-Voter Debt	461.9	461.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
95	Limit Adjustment	215.3	(94.6)	228.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
96	Abatement Levy	4,137.6	2,887.1	2,469.8	6,155.0	6,155.0	0.0	6,329.3	6,329.3	0.0	6,666.2	6,666.2	0.0
97	Abatement Interest	138.0	65.3	211.7	215.9	215.9	0.0	220.2	220.2	0.0	224.6	224.6	0.0
98	Abatement Final Adjustment	0.0	0.0	0.0	(1,869.2)	(1,869.2)	0.0	(2,130.2)	(2,130.2)	0.0	(2,190.5)	(2,190.5)	0.0
99	Abatement Carry-over	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
100	Abatement Advance	(264.7)	948.0	1,489.2	724.2	724.2	0.0	1,053.8	1,053.8	0.0	1,089.1	1,089.1	0.0
101	Net Offset Adjustment	34.8	16.1	589.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
102	Max Effort Adjustment	(1,170.4)	(1,000.1)	(1,103.4)	1,118.1	1,118.1	0.0	985.4	985.4	0.0	1,011.2	1,011.2	0.0
103	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	0.0	0.0
104	Total -- Debt Service Fund	1,201,043.1	1,328,114.6	1,335,628.3	1,367,901.3	1,367,901.3	0.0	1,394,238.6	1,394,238.6	0.0	1,420,782.9	1,420,782.9	0.0
105	OPEB/PENSION DEBT SERVICE												
106	OPEB Initial Levy	48,580.7	37,186.9	21,060.4	21,060.4	21,060.4	0.0	21,060.4	21,060.4	0.0	21,060.4	21,060.4	0.0
107	Limit Adjustment	(290.5)	(272.6)	(115.5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
108	Reduction for Debt Excess	(5,983.4)	(3,581.0)	(3,918.6)	(3,918.6)	(3,918.6)	0.0	(3,918.6)	(3,918.6)	0.0	(3,918.6)	(3,918.6)	0.0
109	Abatement Levy	133.2	52.1	119.9	129.6	129.6	0.0	133.2	133.2	0.0	140.3	140.3	0.0
110	Abatement Interest	3.5	0.9	3.6	3.7	3.7	0.0	3.8	3.8	0.0	3.9	3.9	0.0
111	Abatement Final Adjustment	0.0	0.0	0.0	(6.2)	(6.2)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
112	Abatement Carry-over	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
113	Abatement Advance	(39.4)	15.0	14.6	14.8	14.8	0.0	(3.2)	(3.2)	0.0	(3.0)	(3.0)	0.0
114	Net Offset Adjustment	4,117.6	2,046.1	2,817.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
115	Total -- OPEB Pension Debt Service	46,521.7	35,447.4	19,981.4	17,283.7	17,283.7	0.0	17,275.6	17,275.6	0.0	17,283.0	17,283.0	0.0
116	Total School District Levies	3,727,317.1	3,995,098.3	4,011,498.0	4,191,477.4	4,167,061.6	(24,415.8)	4,300,589.7	4,268,760.4	(31,829.3)	4,395,635.1	4,363,553.1	(32,082.0)
117	Subtotal -- Operating Levies	2,479,752.3	2,631,536.3	2,655,888.3	2,806,292.4	2,781,876.6	(24,415.8)	2,889,075.5	2,857,246.2	(31,829.3)	2,957,569.2	2,925,487.2	(32,082.0)
118	Subtotal -- Non-Operating Levies	1,247,564.8	1,363,562.0	1,355,609.7	1,385,185.0	1,385,185.0	0.0	1,411,514.2	1,411,514.2	0.0	1,438,065.9	1,438,065.9	0.0
119	Statutory Operating Debt	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	Program	FY 2024 Pay 2023 Certified	FY 2025 Pay 2024 Certified	FY 2026 Pay 2025 Cert Est	FY 2027 Pay 2026 Cert Est	FY 2027 Pay 2026 Gov Rec	Gov Rec - Current Law Pay 2026	FY 2028 Pay 2027 Cert Est	FY 2028 Pay 2027 Gov Rec	Gov Rec - Current Law Pay 2027	FY 2029 Pay 2028 Cert Est	FY 2029 Pay 2028 Gov Rec	Gov Rec - Current Law Pay 2028
120	GRAND TOTAL LEVIES	3,727,317.1	3,995,098.3	4,011,498.0	4,191,477.4	4,167,061.6	(24,415.8)	4,300,589.7	4,268,760.4	(31,829.3)	4,395,635.1	4,363,553.1	(32,082.0)
121	Change from Prior Year	335,798.7	267,781.2	16,399.7	179,979.4	155,563.6		109,112.3	101,698.8		95,045.5	94,792.8	
122	Percent Change from Prior Year	9.9%	7.2%	0.4%	4.5%	3.9%		2.6%	2.4%		2.2%	2.2%	
123	CREDITS												
124	School Building Bond Ag Credit	87,662.0	109,488.7	119,713.0	120,120.0	120,120.0	0.0	119,942.0	119,942.0	0.0	120,080.0	120,080.0	0.0
125	Market Value Homestead Credit	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
126	Market Value Agriculture Credit	7,310.0	7,565.1	7,271.0	7,271.0	7,271.0	0.0	7,271.0	7,271.0	0.0	7,271.0	7,271.0	0.0
127	Other Credits	10,678.0	10,636.8	10,878.0	10,512.0	10,512.0	0.0	10,730.0	10,730.0	0.0	10,512.0	10,512.0	0.0
128	Total - Credits	105,652.0	127,690.6	137,862.0	137,903.0	137,903.0	0.0	137,943.0	137,943.0	0.0	137,863.0	137,863.0	0.0
129	TOTAL CERTIFIED LEVY (After Credits)*	3,621,665.1	3,867,407.7	3,873,636.0	4,053,574.4	4,029,158.6	(24,415.8)	4,162,646.7	4,130,817.4	(31,829.3)	4,257,772.1	4,225,690.1	(32,082.0)

* Certified Levy does not include taconite adjustments