

**International Falls Public School District
Preliminary Levy Certification Payable 2027**

	Categories	2025 Pay 26 FY 27	2026 Pay 27 FY 28	Dollar Change	Comments	
1	GENERAL FUND					
2	Equity	\$ 132,631	\$ 116,612	\$ (16,019)	Similar to last year, conservative decreased enrollment projections	line 242,1019,1123
3	Alternative Teacher Compensation	81,605	79,047	(2,558)	Similar to last year	line 346,1072,1204
4	Local Optional Revenue	656,790	646,309	(10,481)	Equalization	line 238,310,1109,1116
5	Referendum	772,819	627,005	(145,813)	Similar to last year	line 5000
6	Transition	2,367	2,253	(114)	Similar to last year	line 205,1023,1130
7	Re-employment Ins.	13,734	7,413	(6,321)	Adjustment this year for prior year expenses	line 372,1187
8	Ice Arena	342,116	287,593	(54,523)	Still working with MDE for legal approval- submitted # included here	line 373
9	Swimming Pool	-	394,434	394,434	PY pool levy was missed - doubled in CY	line 500
10	Tree Growth	104,378	104,378	-	Same every year	line 501
11	Safe Schools	35,856	34,301	(1,554)	Similar to prior years	line 365,1192,1197
12	Career Technical	135,603	136,906	1,303	Increase in eligible expenses	line 382,1230
13	Building/Land Lease Levy	-	28,403	28,403	Host lease levy costs NLC Alternative learning & SpEd lease	line 490
14	Other Post-Employment Benefit (OPEB)	3,484	3,304	(181)	Similar to last year	line 389, 1240
15	Abatement/Other Adjustments	(341)	4,746	5,086	Abatement activity	line 2038,2051,2069,1343,1339
16	Operating Capital	140,816	152,391	11,574	Increased equalization	line 232,1003,1102
17	Long Term Facility Maintenance (LTFM)	292,335	93,340	(198,995)	LTFM work being completed with building projects reducing levy	line 446,1076,1215,1226,1248
18	GENERAL FUND LEVY TOTAL	\$ 2,714,193	\$ 2,718,433	\$ 4,240	0.16%	line 5004
19	COMMUNITY EDUCATION FUND					
20	Basic Levy	\$ 41,608	\$ 45,038	\$ 3,430	\$6.35 times 2020 population + youth service & after school revenue	line 609
21	Early Child & Family	21,118	26,124	5,006	Increased 5 year old population YOY	line 619,1403
22	Adults with Disabilities	(76)	720	796	Similar to last year	line 631
23	Abatement Adjustment	(3)	(41)	(38)	Abatement activity	line 2039,2070
24	COMMUNITY EDUCATION LEVY TOTAL	\$ 62,647	\$ 71,840	\$ 9,194	14.68%	line 5009
25	DEBT SERVICE FUND					
26	Debt Levy	\$ 1,407,735	\$ 1,409,100	\$ 1,365	Scheduled principal & interest payments	line 809
27	Alternative Facilities (LTFM) Bond	335,717	578,483	242,766	Scheduled principal & interest payments w/new debt issuance	line 769,1708
28	Debt Excess	-	-	-	Calculated using fund balance & projected costs	line 1703,1700,1903
29	Abatement Adjustment	337	791	454	Abatement activity	line 2040,2041,2062,2071
30	DEBT SERVICE LEVY TOTAL	\$ 1,743,789	\$ 1,988,374	\$ 244,585	14.03%	line 5015
31	LEVY GRAND TOTAL	\$ 4,520,629	\$ 4,778,647	\$ 258,018	5.71%	line 5025

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