

Minnesota House Fiscal Analysis

Education Finance Levies

2021 Education Finance Committee

Property Tax Levy Tracking\_HF 1065 1E as referred to Ways & Means

All numbers in thousands

Program <i>(italics indicate policy change)</i>	FY 2020 Pay 2019 Certified	FY 2021 Pay 2020 Certified	FY 2022 Pay 2021 Certified	FY 2023 Pay 2022 Cert. Est.	Gov. - Curr. Law Pay 2022	House - Curr. Law Pay 2022	FY 2024 Pay 2023 Cert. Est.	Gov. - Curr. Law Pay 2023	House - Curr. Law Pay 2023	FY 2025 Pay 2024 Cert. Est.	Gov. - Curr. Law Pay 2021	House - Curr. Law Pay 2024
10												
11												
13	326,410.5	511,451.7	521,683.7	534,033.3	(73,391.1)	5,076.4	543,137.9	(81,531.0)	2,543.7	549,898.5	(84,627.7)	2,526.4
14	0.0	0.0	0.0	0.0	0.0	(8,474.9)	0.0	0.0	(5,244.5)	0.0	0.0	(5,431.2)
15	(17,479.9)	(17,229.4)	(18,505.2)	(18,505.2)	0.0	0.0	(18,505.2)	0.0	0.0	(18,505.2)	0.0	0.0
16	25,048.6	25,409.1	25,399.4	25,594.7	150.2	150.2	25,497.3	75.7	75.7	25,252.6	75.9	75.9
17	91,918.7	91,732.0	92,880.6	94,346.2	340.8	340.8	95,597.4	174.7	174.7	96,232.5	177.7	177.7
18	75,254.5	76,484.6	81,181.5	88,595.0	5.7	5.7	92,155.3	29.0	29.0	94,917.9	43.1	43.1
21												
22	<b>501,152.4</b>	<b>687,848.0</b>	<b>702,640.0</b>	<b>724,064.0</b>	<b>(72,894.4)</b>	<b>(2,901.8)</b>	<b>737,882.7</b>	<b>(81,251.6)</b>	<b>(2,421.4)</b>	<b>747,796.3</b>	<b>(84,331.0)</b>	<b>(2,608.1)</b>
23												
24	809,687.8	716,505.9	725,069.1	812,581.4	(7,248.8)	0.0	896,727.3	(13,552.7)	0.0	974,119.0	(12,030.9)	0.0
26	25,761.2	24,222.40	26,046.1	26,248.7	0.0	0.0	27,338.90	0.0	0.0	28,013.00	0.00	0.0
27	38,951.9	40,825.8	41,439.9	42,086.7	371.2	371.2	42,967.2	185.6	185.6	40,502.0	186.3	186.3
28	1,110.1	1,110.1	1,110.1	1,388.0	0.0	0.0	1,451.9	0.0	0.0	1,507.1	0.0	0.0
30	1,515.0	1,411.2	1,234.9	1,111.0	0.0	0.0	1,000.0	0.0	0.0	900.0	0.0	0.0
31	447.2	250.2	268.0	268.0	0.0	0.0	268.0	0.0	0.0	268.0	0.0	0.0
32	33,088.9	34,111.2	34,575.8	35,666.5	168.5	168.5	36,218.0	84.1	84.1	36,545.7	84.1	84.1
33	4,866.9	5,217.0	14,822.6	15,119.0	0.0	0.0	15,421.0	0.0	0.0	15,729.0	0.0	0.0
35	35,499.6	35,767.8	35,324.2	35,174.2	62.3	62.3	34,780.5	62.3	62.3	34,693.1	62.3	62.3
36	1,068.0	75.1	490.0	490.0	0.0	0.0	490.0	0.0	0.0	490.0	0.0	0.0
37	633.5	682.3	642.1	670.0	0.0	0.0	675.0	0.0	0.0	680.0	0.0	0.0
38	2,116.7	2,184.1	2,967.9	3,000.0	0.0	0.0	3,100.0	0.0	0.0	3,200.0	0.0	0.0
39	667.3	693.8	694.2	694.2	0.0	0.0	694.2	0.0	0.0	694.2	0.0	0.0
40	28,272.1	30,347.7	32,657.0	36,989.7	953.3	473.0	39,530.0	666.6	481.0	42,221.4	762.0	667.0
41	1,510.1	1,248.5	892.7	892.7	0.0	0.0	892.7	0.0	0.0	892.7	0.0	0.0
43	129,133.1	120,678.7	115,003.3	120,588.0	0.0	0.0	125,034.8	0.0	0.0	129,452.0	0.0	0.0
44	110,673.2	119,782.4	163,992.4	171,864.7	436.8	1,826.8	178,202.3	218.4	1,608.4	184,497.7	218.4	1,608.4
51	84,989.3	85,868.3	95,638.0	98,000.0	0.0	0.0	99,000.0	0.0	0.0	100,000.0	0.0	0.0
52	113,308.4	121,353.80	129,583.0	134,993.0	0.0	0.0	135,072.20	0.0	0.0	135,130.8	0.0	0.0

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54 Annual OPEB Levy	40,146.7	43,206.5	44,041.1	47,041.1	0.0	0.0	50,041.1	0.0	0.0	53,041.1	0.0	0.0
55 Other Capital	25.0	25.0	25.0	25.0	0.0	0.0	25.0	0.0	0.0	25.0	0.0	0.0
59 Last Year Transition, Equity Op Cap Adjustment	1,281.0	(4,211.5)	(1,420.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
60 Last Year Alternative Compensation (Qcomp)	856.3	315.5	956.0	(3,370.7)	0.0	0.0	(3,441.2)	0.0	0.0	(3,526.2)	0.0	0.0
61 Last Year Supplemental and Referendum Adj.	5,552.9	(2,779.1)	(14,277.7)	1.5	0.0	0.0	0.5	0.0	0.0	(0.3)	0.0	0.0
62 Last Year Integration Adjustment	(410.5)	515.5	(294.1)	(32.0)	0.0	0.0	(1,032.5)	0.0	0.0	0.0	0.0	0.0
63 Career & Technical Adjustment	(1,021.7)	(1,519.2)	(1,913.9)	46.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
64 OPEB Adjustment	(725.1)	(1,238.3)	(664.6)	(664.6)	0.0	0.0	(664.6)	0.0	0.0	(664.6)	0.0	0.0
65 PY LTFM Equal Adj	(679.0)	(415.8)	(1,302.7)	(1,300.0)	0.0	0.0	(1,300.0)	0.0	0.0	(1,300.0)	0.0	0.0
66 PY LTFM Unequal Adj	6.6	2,681.1	1,760.7	1,800.0	0.0	0.0	1,800.0	0.0	0.0	1,800.0	0.0	0.0
67 Debt Surplus Transfer Adjustment	(94.8)	(3.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
68 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	0.0	0.0
69 2nd PY LTFM Adjustment	(1,957.2)	2,664.6	(5,076.3)	(5,100.0)	0.0	0.0	(5,100.0)	0.0	0.0	(5,100.0)	0.0	0.0
70 3rd PY LTFM Adjustment	(5,321.6)	(5,255.1)	(7,256.7)	(7,300.0)	0.0	0.0	(7,300.0)	0.0	0.0	(7,300.0)	0.0	0.0
71 Last Year 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
72 Other Capital Limit Adjustment	2,309.9	61.2	63.2	91.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
73 Other General Limit Adjustment	(11,766.2)	(9,876.1)	(13,295.9)	(29,898.1)	0.0	0.0	(4,031.9)	0.0	0.0	4.4	62.4	0.0
74 Abatement Levy - Initial	7,948.2	5,372.3	8,120.7	8,347.2	0.0	0.0	10,775.9	0.0	0.0	13,914.2	0.0	0.0
75 Abatement Interest	270.5	270.5	270.5	270.5	0.0	0.0	270.5	0.0	0.0	270.5	0.0	0.0
76 Abatement Final Adjustment	0.0	0.0	0.0	(1,482.2)	0.0	0.0	(1,803.4)	0.0	0.0	(1,863.8)	0.0	0.0
77 Abatement Carry-over	0.0	410.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
78 Abatement Advance	(722.9)	967.4	(2,604.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
80 Max Effort Adjustment	(0.6)	(93.4)	(0.6)	(0.6)	0.0	0.0	(0.6)	0.0	0.0	(0.6)	0.0	0.0
81												
82 <b>Total -- General Fund</b>	<b>1,958,036.5</b>	<b>2,061,236.1</b>	<b>2,132,222.0</b>	<b>2,270,364.2</b>	<b>(78,151.1)</b>	<b>0.0</b>	<b>2,414,985.5</b>	<b>(93,587.3)</b>	<b>(0.0)</b>	<b>2,526,631.7</b>	<b>(94,986.4)</b>	<b>0.0</b>
83												
84 <b>Community Service Fund</b>												
85												
86 Basic Community Education	39,988.9	40,379.5	40,633.9	41,374.7	0.0	0.0	41,653.3	0.0	0.0	41,921.2	0.0	0.0
87 Early Childhood Family Education	21,923.6	22,114.6	21,957.6	22,134.9	0.0	0.0	22,134.9	0.0	0.0	22,134.9	0.0	0.0
88 Early Childhood Home Visiting	539.2	577.3	608.1	658.5	0.0	0.0	684.3	0.0	0.0	708.0	0.0	0.0
90 Extended Day	18,577.7	19,758.6	20,403.0	26,405.0	0.0	0.0	28,400.0	0.0	0.0	30,574.0	0.0	0.0
91 Adults with Disabilities	668.5	668.5	666.5	666.5	0.0	0.0	666.5	0.0	0.0	666.5	0.0	0.0
93 Other Community Ed	45.2	26.3	36.9	36.9	0.0	0.0	36.9	0.0	0.0	36.9	0.0	0.0
94					0.0	0.0						
95 Limit Adjustments	3,951.9	4,161.9	3,671.6	1,077.1	0.0	0.0	785.8	0.0	0.0	304.9	0.0	0.0
99 Abatement Levy	341.9	210.7	313.1	321.8	0.0	0.0	415.4	0.0	0.0	536.3	0.0	0.0
100 Abatement Interest	12.9	12.9	12.9	13.2	0.0	0.0	13.5	0.0	0.0	13.8	0.0	0.0

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101 Abatement Final Adjustment	0.0	0.0	0.0	(57.1)	0.0	0.0	(69.5)	0.0	0.0	(71.8)	0.0	0.0
103 Advance Abatement Adjustment	(24.6)	29.4	(117.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
105 Max Effort Adjustment	(0.2)	0.0	(0.2)	(0.1)	0.0	0.0	(0.1)	0.0	0.0	(0.1)	0.0	0.0
106												
107 <b>Total -- Community Service Fund</b>	<b>86,025.0</b>	<b>87,939.7</b>	<b>88,186.4</b>	<b>92,631.4</b>	<b>0.0</b>	<b>0.0</b>	<b>94,721.0</b>	<b>0.0</b>	<b>0.0</b>	<b>96,824.6</b>	<b>0.0</b>	<b>0.0</b>
108												
109 <b>Debt Service Fund</b>												
110												
111 Basic Debt Levy (No Equalization)	806,633.0	842,327.4	871,380.6	864,127.7	(21,500.9)	0.0	864,388.3	(20,559.2)	0.0	864,642.9	(19,819.3)	0.0
112 Basic Debt Levy - Aid Ineligible	17,874.2	54,296.1	4,690.0	10,000.0	0.0	0.0	20,000.0	0.0	0.0	30,000.0	0.0	0.0
113 Debt Levy - Disaster	5,234.2	5,232.4	5,238.4	5,231.2	0.0	0.0	5,235.0	0.0	0.0	5,233.6	0.0	0.0
114 Debt Equalization - Disaster	(3,014.7)	(2,978.6)	(2,964.0)	(2,937.6)	0.0	0.0	(2,859.4)	0.0	0.0	(2,838.2)	0.0	0.0
115 Debt Service Equalization	(17,419.2)	(22,970.0)	(21,938.5)	(21,278.7)	0.0	0.0	(20,623.1)	0.0	0.0	(20,208.9)	0.0	0.0
117 Lease Purchase	60,308.8	61,086.6	65,530.4	65,530.4	0.0	0.0	65,530.4	0.0	0.0	65,530.4	0.0	0.0
118 Long-Term Facilities Maintenance (Fund 7)	184,502.0	224,797.0	239,576.0	249,770.5	0.0	0.0	257,510.6	0.0	0.0	265,046.0	0.0	0.0
119 Long-Term Facilities Maintenance Aid (Fund 7)	(41,430.0)	(45,127.0)	(47,585.0)	(48,563.2)	0.0	0.0	(48,883.7)	0.0	0.0	(49,048.7)	0.0	0.0
125 Taconite Bonds	3,634.4	3,633.7	2,896.2	2,896.2	0.0	0.0	2,896.2	0.0	0.0	2,896.2	0.0	0.0
126 Facilities	17,166.5	16,908.2	17,560.8	17,560.8	0.0	0.0	17,560.8	0.0	0.0	17,560.8	0.0	0.0
127 Equipment	339.2	321.2	944.4	944.4	0.0	0.0	944.4	0.0	0.0	944.4	0.0	0.0
128 Reorg Operating Debt	259.3	254.6	254.8	254.8	0.0	0.0	254.8	0.0	0.0	254.8	0.0	0.0
129 Economic Development Abatement	5,399.4	7,918.6	8,435.3	8,435.3	0.0	0.0	8,435.3	0.0	0.0	8,435.3	0.0	0.0
130 Judgement Debt	211.3	207.2	208.0	208.0	0.0	0.0	208.0	0.0	0.0	208.0	0.0	0.0
131 Other Non-Voter Debt	355.9	156.0	461.9	461.9	0.0	0.0	461.9	0.0	0.0	461.9	0.0	0.0
133 Limit Adjustment	561.4	(42.9)	35.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
134 Adjustment for Taconite on Bonds	(800.0)	(799.9)	(354.8)	(354.8)	0.0	0.0	(354.8)	0.0	0.0	(354.8)	0.0	0.0
135 Abatement Levy	3,783.6	2,319.9	4,112.3	4,226.9	0.0	0.0	5,456.6	0.0	0.0	7,045.8	0.0	0.0
136 Abatement Interest	120.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
137 Abatement Final Adjustment	0.0	0.0	0.0	(750.6)	0.0	0.0	(913.2)	0.0	0.0	(943.7)	0.0	0.0
138 Abatement Carry-over	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
139 Abatement Advance	(624.7)	581.8	(1,229.2)	(1,229.2)	0.0	0.0	(1,229.2)	0.0	0.0	(1,229.2)	0.0	0.0
141 Net Offset Adjustment	231.8	59.1	81.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
142 Reduction for Debt Excess	(43,537.5)	(39,306.3)	(35,426.0)	(35,883.8)	0.0	0.0	(36,341.4)	0.0	0.0	(36,788.6)	0.0	0.0
143 Max Effort Adjustment	(1,487.0)	(1,331.2)	(1,710.8)	1,292.4	0.0	0.0	1,239.7	0.0	0.0	(1,221.7)	0.0	0.0
144												
145 <b>Total -- Debt Service Fund</b>	<b>998,302.5</b>	<b>1,107,543.9</b>	<b>1,110,197.6</b>	<b>1,119,942.6</b>	<b>(21,500.9)</b>	<b>0.0</b>	<b>1,138,917.2</b>	<b>(20,559.2)</b>	<b>0.0</b>	<b>1,155,626.3</b>	<b>(19,819.3)</b>	<b>0.0</b>

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146												
147												
148 <b>Other Post Employment Benefits Debt</b>												
149												
150 OPEB Initial Levy	71,165.3	60,442.7	48,743.6	48,743.6	0.0	0.0	48,743.6	0.0	0.0	48,743.6	0.0	0.0
151 Limit Adjustment	634.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
152 Abatement Levy	447.6	222.8	228.1	191.7	0.0	0.0	202.3	0.0	0.0	261.2	0.0	0.0
153 Abatement Interest	13.1	13.1	13.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
154 Abatement Final Adjustment	0.0	0.0	0.0	(41.6)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
156 Abatement Advance	4.6	31.1	(37.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
157 Net Offset Adjustment	2,467.3	2,412.3	2,722.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
158 Reduction for Debt Excess	(5,771.9)	(5,419.3)	(5,221.9)	(5,221.5)	0.0	0.0	(5,221.5)	0.0	0.0	(5,221.5)	0.0	0.0
159												
160 <b>Total -- OPEB Debt Fund</b>	<b>68,960.4</b>	<b>57,702.7</b>	<b>46,448.4</b>	<b>43,672.2</b>	<b>0.0</b>	<b>0.0</b>	<b>43,724.4</b>	<b>0.0</b>	<b>0.0</b>	<b>43,783.3</b>	<b>0.0</b>	<b>0.0</b>
161												
169 <b>Total School District Revenue Levies</b>	<b>3,111,324.4</b>	<b>3,314,422.4</b>	<b>3,377,054.4</b>	<b>3,526,610.4</b>	<b>(99,652.0)</b>	<b>0.0</b>	<b>3,692,348.1</b>	<b>(114,146.5)</b>	<b>(0.0)</b>	<b>3,822,865.9</b>	<b>(114,805.7)</b>	<b>0.0</b>
170												
171												
172 Subtotal -- Operating Levies	2,044,061.5	2,149,175.8	2,220,408.4	2,362,995.6	(78,151.1)	0.0	2,509,706.5	(93,587.3)	0.0	2,623,456.3	(94,986.4)	0.0
173 Subtotal -- Non-Operating Levies	1,067,262.9	1,165,246.6	1,156,646.0	1,163,614.8	(21,500.9)	0.0	1,182,641.6	(20,559.2)	0.0	1,199,409.6	(19,819.3)	0.0
174												
175												
176												
177 <b>Grand Total -- Levies</b>	<b>3,111,324.4</b>	<b>3,314,422.4</b>	<b>3,377,054.4</b>	<b>3,526,610.4</b>	<b>(99,652.0)</b>	<b>0.0</b>	<b>3,692,348.1</b>	<b>(114,146.5)</b>	<b>(0.0)</b>	<b>3,822,865.9</b>	<b>(114,805.7)</b>	<b>0.0</b>
180												
182 School Building Bond Ag Credit	38,055.0	40,137.0	70,826.0	83,953.0	(1,190.0)	0.0	85,275.0	(1,460.0)	0.0	85,275.0	(1,420.0)	0.0
186 Market Value Agriculture Credit	8,683.0	8,748.0	8,096.0	8,096.0	0.0	0.0	8,096.0	0.0	0.0	8,096.0	0.0	0.0
187 Other Credits	11,345.0	11,662.0	12,218.0	12,351.0	0.0	0.0	12,458.0	0.0	0.0	12,458.0	0.0	0.0
188 <b>Total - Credits</b>	<b>58,083.0</b>	<b>60,547.0</b>	<b>91,140.0</b>	<b>104,400.0</b>	<b>(1,190.0)</b>	<b>0.0</b>	<b>105,829.0</b>	<b>(1,460.0)</b>	<b>0.0</b>	<b>105,829.0</b>	<b>(1,420.0)</b>	<b>0.0</b>
189												
190 <b>Total Certified Levy (After Credits) *</b>	<b>3,053,241.4</b>	<b>3,253,875.4</b>	<b>3,285,914.4</b>	<b>3,422,210.4</b>	<b>(98,462.0)</b>	<b>0.0</b>	<b>3,586,519.1</b>	<b>(112,686.5)</b>	<b>(0.0)</b>	<b>3,717,036.9</b>	<b>(113,385.7)</b>	<b>0.0</b>

\* Certified Levy does not include taconite adjustments