

Minnesota House Fiscal Analysis

Education Finance Levies

2021 Education Finance Committee
Property Tax Levy Tracking_HF 1065 3E as passed by the House
All numbers in thousands

	Program	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
	<i>(italics indicate policy change)</i>												
10													
11	General Fund												
13	Local Optional Levy	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	Aid Offset for Levy Increases	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	Facilities & Equipment Bond Adjustment	(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	Transition	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	Equity	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	Operating Capital	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	Subtotal-General Education	501,152.4	687,848.0	702,640.0	724,064.0	(72,894.4)	(2,901.8)	737,882.7	(81,251.6)	(2,421.4)	747,796.3	(84,331.0)	(2,608.1)
23													
24	Referendum	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	Additional Retirement	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	Alternative Compensation (Q-Comp)	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	St. Paul Severance	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	Early Retirement Health Benefits	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	Reorganization Severance	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	Integration (AIM)	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	Unemployment Insurance	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	Safe Schools	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	Judgments	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	Swimming Pool	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	Ice Arena	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	Tree Growth	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	Career & Technical Levy	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	Economic Development Abatement	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	Long-Term Fac. Maint. - Equalized Levy	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	Long-Term Fac. Maint. - Unequalized Levy	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	Building Lease	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	Facilities Down Payment	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
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	Total -- General Fund	1,958,036.5	2,061,236.1	2,132,222.0	2,270,364.2	(78,151.1)	0.0	2,414,985.5	(93,587.3)	(0.0)	2,526,631.7	(94,986.4)	0.0
83													
84	Community Service Fund												
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	Total -- Community Service Fund	86,025.0	87,939.7	88,186.4	92,631.4	0.0	0.0	94,721.0	0.0	0.0	96,824.6	0.0	0.0
108													
109	Debt Service Fund												
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	Total -- Debt Service Fund	998,302.5	1,107,543.9	1,110,197.6	1,119,942.6	(21,500.9)	0.0	1,138,917.2	(20,559.2)	0.0	1,155,626.3	(19,819.3)	0.0

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146													
147													
148	Other Post Employment Benefits Debt												
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	Total -- OPEB Debt Fund	68,960.4	57,702.7	46,448.4	43,672.2	0.0	0.0	43,724.4	0.0	0.0	43,783.3	0.0	0.0
161													
169	Total School District Revenue Levies	3,111,324.4	3,314,422.4	3,377,054.4	3,526,610.4	(99,652.0)	0.0	3,692,348.1	(114,146.5)	(0.0)	3,822,865.9	(114,805.7)	0.0
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													
176													
177	Grand Total -- Levies	3,111,324.4	3,314,422.4	3,377,054.4	3,526,610.4	(99,652.0)	0.0	3,692,348.1	(114,146.5)	(0.0)	3,822,865.9	(114,805.7)	0.0
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
	Total - Credits	58,083.0	60,547.0	91,140.0	104,400.0	(1,190.0)	0.0	105,829.0	(1,460.0)	0.0	105,829.0	(1,420.0)	0.0
189													
190	Total Certified Levy (After Credits) *	3,053,241.4	3,253,875.4	3,285,914.4	3,422,210.4	(98,462.0)	0.0	3,586,519.1	(112,686.5)	(0.0)	3,717,036.9	(113,385.7)	0.0

* Certified Levy does not include taconite adjustments