

MN House Fiscal Analysis

	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	<b>GENERAL FUND</b>										
2	Local Optional Levy	326,410.5	511,451.7	521,683.7	520,435.8	532,598.2	556,666.2	559,888.0	563,533.3	565,849.6	567,618.9
3	Facilities & Equipment Bond Adjustment	(17,479.9)	(17,229.4)	(18,505.2)	(18,831.9)	(17,978.1)	(18,563.1)	(17,662.0)	(17,662.0)	(17,662.0)	(17,662.0)
4	Transition	25,048.6	25,409.1	25,399.4	24,826.9	24,031.7	24,448.3	24,359.0	24,257.2	24,090.1	23,938.4
5	Equity	91,918.7	91,732.0	92,880.6	89,010.1	91,851.8	94,748.4	94,525.0	93,708.0	93,236.7	92,821.4
6	Operating Capital	75,254.5	76,484.6	81,181.5	89,108.9	92,780.3	106,859.7	107,704.0	118,628.9	122,937.4	127,200.7
7	<b>Subtotal-General Education</b>	<b>501,152.4</b>	<b>687,848.0</b>	<b>702,640.0</b>	<b>704,549.8</b>	<b>723,283.9</b>	<b>764,159.5</b>	<b>768,814.0</b>	<b>782,465.4</b>	<b>788,451.8</b>	<b>793,917.4</b>
8	Referendum	809,687.8	716,505.9	725,069.1	776,607.2	852,659.4	915,672.4	912,763.0	1,021,012.7	1,057,500.6	1,098,677.9
9	Alternative Compensation (Q-Comp)	38,951.9	40,825.8	41,439.9	40,080.9	40,156.3	39,505.6	39,518.4	40,296.8	39,662.3	39,065.0
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	36,217.3	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	1,659.4	1,784.5	1,850.5	1,918.9
12	Early Retirement Health Benefits	1,515.0	1,411.2	1,234.9	1,251.3	1,388.2	1,230.7	1,208.4	1,088.0	979.0	881.0
13	Reorganization Severance	447.2	250.2	268.0	413.9	(11.5)	0.0	0.0	134.1	134.1	134.1
14	Achievement & Integration	33,088.9	34,111.2	34,575.8	34,544.0	34,617.8	35,565.7	36,220.5	36,498.2	36,228.0	36,028.3
15	Unemployment Insurance	4,866.9	5,217.0	14,822.6	6,775.1	6,833.6	8,801.4	8,819.7	8,996.0	9,176.0	9,360.0
16	Safe Schools	35,499.6	35,767.8	35,324.2	34,771.9	34,276.5	34,396.1	34,482.5	34,527.7	34,527.7	34,527.7
17	Judgments	1,068.0	75.1	490.0	363.1	446.9	674.3	46.5	404.2	404.2	404.2
18	Consolidation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19	Swimming Pool	633.5	682.3	642.1	651.9	889.7	626.0	622.4	624.2	624.2	624.2
20	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
21	Tree Growth	667.3	693.8	694.2	680.3	679.2	694.9	693.8	693.8	693.8	693.8
22	Career & Technical Levy	28,272.1	30,347.7	32,657.0	35,911.8	39,097.2	42,080.1	46,461.0	51,757.7	54,991.8	58,539.0
23	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
24	Other General	0.0	0.0	0.0	0.0	0.0	185.5	42.2	42.2	42.2	42.2
25	Long-Term Facilities Equalized	129,133.1	120,678.7	115,003.3	105,983.0	87,473.3	78,407.5	70,649.1	73,980.3	76,881.2	79,944.8
26	Long-Term Facilities Unequalized	110,673.2	119,782.4	163,992.4	177,001.9	214,714.7	232,345.8	222,830.8	233,337.3	242,486.9	252,149.7
27	Disabled Access	0.0	0.0	0.0	310.0	290.0	300.0	0.0	0.0	0.0	0.0

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28	Building Lease	84,989.3	85,868.3	95,638.0	98,424.9	99,317.6	100,034.7	109,710.8	110,259.4	110,810.7	111,364.7
29	Capital Projects/Facilities Down Payment	113,308.4	121,353.80	129,583.0	147,490.2	158,203.2	189,729.4	225,321.5	235,466.7	235,689.8	235,795.5
30	Annual OPEB Levy	40,146.7	43,206.5	44,041.1	45,553.2	39,354.1	41,253.6	43,444.3	46,444.3	49,444.3	52,444.3
31	Other Capital	25.0	25.0	25.0	25.0	153.0	25.0	25.0	25.0	25.0	25.0
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
33	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	790.8	(1,121.5)	(140.2)	(108.1)
34	Last Year Alternative Compensation (Q-Comp)	856.3	315.5	956.0	(3,056.2)	(3,056.2)	(842.3)	147.9	(21.3)	(94.4)	(93.0)
35	Last Year Supplemental and Referendum Adj	5,552.9	(2,779.1)	(14,277.7)	(4,585.9)	51,378.1	15,175.2	2,867.2	(267.5)	12,738.4	13,193.7
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
37	Last Year Integration Adjustment	(410.5)	515.5	(294.1)	(435.2)	(435.2)	839.4	540.3	522.6	(480.9)	(1,477.3)
38	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
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
40	Debt Surplus Transfer Adjustment	(94.8)	(3.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41	OPEB Adjustment	(725.1)	(1,238.3)	(664.6)	(2,501.1)	(2,501.1)	(82.0)	(655.3)	(655.3)	(655.3)	(655.3)
42	PY LTFM Equal Adj	(679.0)	(415.8)	(1,302.7)	(1,934.9)	(1,934.9)	522.7	85.5	100.0	100.0	100.0
43	PY LTFM Unequal Adj	6.6	2,681.1	1,760.7	2,755.3	2,755.3	5,505.3	1,432.6	1,600.0	1,600.0	1,600.0
44	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
45	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)
46	3rd PY LTFM Adjustment	(5,321.6)	(5,255.1)	(7,256.7)	(11,558.8)	(6,725.2)	(26,969.8)	(18,591.7)	(18,600.0)	(18,600.0)	(18,600.0)
47	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
48	Other General Limit Adjustment	(11,766.2)	(9,876.1)	(13,295.9)	(11,127.1)	(27,828.0)	10,587.3	(36.7)	3,906.0	3,891.7	(1,084.1)
49	Abatement Levy - Initial	7,948.2	5,372.3	8,120.7	3,577.6	6,842.2	5,969.0	14,688.5	16,739.8	17,213.9	18,129.9
50	Abatement Interest	270.5	270.5	270.5	270.5	269.3	160.2	496.5	496.5	496.5	496.5
51	Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(8,848.4)	(10,084.1)	(10,369.7)
52	Abatement Carry-over	0.0	410.8	0.0	0.0	0.0	0.0	414.5	0.0	0.0	0.0
53	Abatement Advance	(722.9)	967.4	(2,604.0)	1,037.0	(661.9)	2,034.8	2,897.2	1,423.4	1,423.4	1,423.4
54	Net Offset Adjustment	0.0	0.0	0.0	0.0	0.0	(134.4)	0.0	0.0	0.0	0.0
55	Max Effort Adjustment	(0.6)	(93.4)	(0.6)	(0.7)	0.0	0.0	0.0	0.0	0.0	0.0
56	<b>Total -- General Fund</b>	<b>1,958,036.5</b>	<b>2,061,282.8</b>	<b>2,132,222.0</b>	<b>2,212,835.5</b>	<b>2,388,545.7</b>	<b>2,543,514.8</b>	<b>2,562,192.3</b>	<b>2,709,019.2</b>	<b>2,788,805.2</b>	<b>2,852,707.3</b>

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57	<b>COMMUNITY SERVICE FUND</b>										
58	Basic Community Education	39,988.9	39,988.9	40,633.9	41,543.6	41,580.3	38,697.4	38,071.2	36,753.3	38,119.0	39,456.6
59	Early Childhood Family Education	21,923.6	22,114.6	21,957.6	22,171.5	23,168.4	22,165.2	22,135.0	22,135.0	22,135.0	22,135.0
60	Early Childhood Home Visiting	539.2	539.1	608.1	638.4	673.9	763.6	804.6	829.0	856.1	881.6
61	School Age Care	18,577.7	19,758.6	20,403.0	21,879.5	22,594.8	24,339.4	29,216.6	32,981.5	35,663.7	38,594.6
62	Adults with Disabilities	668.5	668.5	666.5	668.5	668.5	507.1	478.4	461.5	481.3	502.8
63	Adult Basic	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
64	Other Community Ed	45.2	26.3	36.9	83.8	105.0	73.7	57.2	57.2	57.2	57.2
65	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
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
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
68	Abatement Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
69	Abatement Levy	341.9	210.7	313.1	147.0	234.7	197.4	433.1	493.6	507.7	534.7
70	Abatement Interest	12.9	12.9	12.9	12.9	10.4	5.7	18.3	18.7	19.1	19.5
71	Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(232.8)	(265.3)	(272.9)
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
73	Advance Abatement Adjustment	(24.6)	29.4	(117.0)	40.3	(26.4)	71.4	106.0	11.3	14.3	22.0
74	Net Offset Adjustment	0.0	0.0	0.0	0.0	0.0	134.4	0.0	0.0	0.0	0.0
75	Max Effort Adjustment	(0.2)	(0.2)	(0.2)	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0
76	<b>Total -- Community Service Fund</b>	<b>86,025.0</b>	<b>87,510.7</b>	<b>88,186.4</b>	<b>91,119.0</b>	<b>91,206.6</b>	<b>88,021.5</b>	<b>93,696.0</b>	<b>97,273.2</b>	<b>100,270.3</b>	<b>104,861.9</b>
77	<b>DEBT SERVICE FUND</b>										
78	Basic Debt Levy (No Equalization)	806,633.0	842,327.4	871,380.6	803,675.3	960,424.6	1,087,764.9	883,933.7	922,251.0	923,124.8	923,539.0
79	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
80	Debt Service Equalization	(17,419.2)	(22,970.0)	(21,938.5)	(21,938.5)	(21,938.5)	(21,938.5)	(13,356.5)	(11,807.5)	(10,933.7)	(10,519.6)
81	Reduction for Debt Excess	(43,537.5)	(39,306.3)	(35,426.0)	(35,426.0)	(35,426.0)	(35,426.0)	(60,426.2)	(61,183.6)	(61,897.3)	(62,580.8)
82	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	5,233.3

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83	Debt Equalization - Disaster	(3,014.7)	(2,978.6)	(2,964.0)	(2,964.0)	(2,964.0)	(2,964.0)	(2,463.5)	(2,353.6)	(2,307.0)	(2,229.2)
84	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
85	Long-Term Facilities Maintenance (Fund 7)	184,502.0	224,797.0	239,576.0	239,576.0	239,576.0	239,576.0	428,677.0	445,331.5	460,156.7	476,011.4
86	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)	(59,361.1)	(59,051.8)	(58,922.9)
87	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
88	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
89	Facilities	17,166.5	16,908.2	17,560.8	17,560.8	17,560.8	17,560.8	15,855.6	15,855.6	15,855.6	15,855.6
90	Equipment	339.2	321.2	944.4	944.4	944.4	944.4	1,806.4	1,806.4	1,806.4	1,806.4
91	Reorg Operating Debt	259.3	254.6	254.8	254.8	254.8	254.8	0.0	0.0	0.0	0.0
92	Economic Development Abatement	5,399.4	7,918.6	8,435.3	8,435.3	8,435.3	8,435.3	18,658.9	18,658.9	18,658.9	18,658.9
93	Judgement Debt	211.3	207.2	208.0	208.0	208.0	208.0	32.7	32.7	32.7	32.7
94	Other Non-Voter Debt	355.9	156.0	461.9	461.9	461.9	461.9	0.0	0.0	0.0	0.0
95	Limit Adjustment	561.4	(42.9)	35.1	(233.8)	215.3	(94.6)	228.8	0.0	0.0	0.0
96	Abatement Levy	3,783.6	2,319.9	4,112.3	1,991.6	4,137.6	2,887.1	2,469.8	6,155.0	6,329.3	6,666.2
97	Abatement Interest	120.6	0.0	0.0	0.0	138.0	65.3	211.7	215.9	220.2	224.6
98	Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1,869.2)	(2,130.2)	(2,190.5)
99	Abatement Carry-over	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
100	Abatement Advance	(624.7)	581.8	(1,229.2)	589.6	(264.7)	948.0	1,489.2	724.2	1,053.8	1,089.1
101	Net Offset Adjustment	231.8	59.1	81.6	37.7	34.8	16.1	589.0	0.0	0.0	0.0
102	Max Effort Adjustment	(1,487.0)	(1,331.2)	(1,710.8)	(1,080.0)	(1,170.4)	(1,000.1)	(1,103.4)	1,118.1	985.4	1,011.2
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
104	<b>Total -- Debt Service Fund</b>	<b>998,302.5</b>	<b>1,107,543.9</b>	<b>1,110,197.6</b>	<b>1,042,508.3</b>	<b>1,201,043.1</b>	<b>1,328,114.6</b>	<b>1,335,628.3</b>	<b>1,367,901.3</b>	<b>1,394,238.6</b>	<b>1,420,782.9</b>
105	<b>OPEB/PENSION DEBT SERVICE</b>										
106	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
107	Limit Adjustment	634.4	0.0	0.0	0.0	(290.5)	(272.6)	(115.5)	0.0	0.0	0.0
108	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)
109	Abatement Levy	447.6	222.8	228.1	82.3	133.2	52.1	119.9	129.6	133.2	140.3
110	Abatement Interest	13.1	13.1	13.1	13.1	3.5	0.9	3.6	3.7	3.8	3.9

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111	Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(6.2)	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
113	Abatement Advance	4.6	31.1	(37.4)	(1.9)	(39.4)	15.0	14.6	14.8	(3.2)	(3.0)
114	Net Offset Adjustment	2,467.3	2,412.3	2,722.9	3,349.8	4,117.6	2,046.1	2,817.0	0.0	0.0	0.0
115	<b>Total -- OPEB Pension Debt Service</b>	<b>68,960.4</b>	<b>57,702.7</b>	<b>46,448.4</b>	<b>45,055.6</b>	<b>46,521.7</b>	<b>35,447.4</b>	<b>19,981.4</b>	<b>17,283.7</b>	<b>17,275.6</b>	<b>17,283.0</b>
116	<b>Total School District Levies</b>	<b>3,111,324.4</b>	<b>3,314,040.1</b>	<b>3,377,054.4</b>	<b>3,391,518.4</b>	<b>3,727,317.1</b>	<b>3,995,098.3</b>	<b>4,011,498.0</b>	<b>4,191,477.4</b>	<b>4,300,589.7</b>	<b>4,395,635.1</b>
117	Subtotal -- Operating Levies	2,044,061.5	2,148,793.5	2,220,408.4	2,303,954.5	2,479,752.3	2,631,536.3	2,655,888.3	2,806,292.4	2,889,075.5	2,957,569.2
118	Subtotal -- Non-Operating Levies	1,067,262.9	1,165,246.6	1,156,646.0	1,087,563.9	1,247,564.8	1,363,562.0	1,355,609.7	1,385,185.0	1,411,514.2	1,438,065.9
119	Statutory Operating Debt	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
120	<b>GRAND TOTAL LEVIES</b>	<b>3,111,324.4</b>	<b>3,314,040.1</b>	<b>3,377,054.4</b>	<b>3,391,518.4</b>	<b>3,727,317.1</b>	<b>3,995,098.3</b>	<b>4,011,498.0</b>	<b>4,191,477.4</b>	<b>4,300,589.7</b>	<b>4,395,635.1</b>
121	Change from Prior Year	219,257.8	202,715.7	63,014.3	14,464.0	335,798.7	267,781.2	16,399.7	179,979.4	109,112.3	95,045.5
122	Percent Change from Prior Year	7.6%	6.5%	1.9%	0.4%	9.9%	7.2%	0.4%	4.5%	2.6%	2.2%
123	<b>CREDITS</b>										
124	School Building Bond Ag Credit	40,137.0	40,137.0	70,826.0	70,867.0	87,662.0	109,488.7	119,713.0	120,120.0	119,942.0	120,080.0
125	Market Value Homestead Credit	0.0	0.0	0.0	11.0	2.0	0.0	0.0	0.0	0.0	0.0
126	Market Value Agriculture Credit	8,748.0	8,748.0	8,410.0	7,631.0	7,310.0	7,565.1	7,271.0	7,271.0	7,271.0	7,271.0
127	Other Credits	11,662.0	11,662.0	13,088.0	11,266.0	10,678.0	10,636.8	10,878.0	10,512.0	10,730.0	10,512.0
128	<b>Total - Credits</b>	<b>60,547.0</b>	<b>60,547.0</b>	<b>92,324.0</b>	<b>89,775.0</b>	<b>105,652.0</b>	<b>127,690.6</b>	<b>137,862.0</b>	<b>137,903.0</b>	<b>137,943.0</b>	<b>137,863.0</b>
129	<b>TOTAL CERTIFIED LEVY (After Credits)*</b>	<b>3,050,777.4</b>	<b>3,253,493.1</b>	<b>3,284,730.4</b>	<b>3,301,743.4</b>	<b>3,621,665.1</b>	<b>3,867,407.7</b>	<b>3,873,636.0</b>	<b>4,053,574.4</b>	<b>4,162,646.7</b>	<b>4,257,772.1</b>

\* Certified Levy does not include taconite adjustments