

## MN House Fiscal Analysis

		FY 2022 Pay 2021 Certified	FY 2023 Pay 2022 Certified	FY 2024 Pay 2023 Certified	FY 2025 Pay 2024 Certified	FY 2026 Pay 2025 Certified	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	521,683.7	520,435.8	532,598.2	556,666.2	559,888.0	565,423.7	569,001.1	570,658.5
3	Facilities & Equipment Bond Adjustment	(18,505.2)	(18,831.9)	(17,978.1)	(18,563.1)	(17,662.0)	(18,625.8)	(18,625.8)	(18,625.8)
4	Transition	25,399.4	24,826.9	24,031.7	24,448.3	24,359.0	24,230.0	24,594.5	24,450.7
5	Equity	92,880.6	89,010.1	91,851.8	94,748.4	94,525.0	91,714.5	91,195.7	90,649.1
6	Operating Capital	81,181.5	89,108.9	92,780.3	106,859.7	107,704.0	117,738.7	122,986.8	126,705.5
7	<b>Subtotal-General Education</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>780,481.1</b>	<b>789,152.3</b>	<b>793,838.0</b>
8	Referendum	725,069.1	776,607.2	852,659.4	915,672.4	912,763.0	1,078,895.9	1,138,459.8	1,185,393.2
9	Alternative Compensation (Q-Comp)	41,439.9	40,080.9	40,156.3	39,505.6	39,518.4	39,630.7	40,578.0	40,181.3
10	Additional Retirement	26,046.1	26,812.8	28,644.1	28,094.7	31,598.3	31,727.8	33,771.2	34,927.9
11	St. Paul Severance	1,110.1	1,110.1	1,445.1	1,602.7	1,659.4	1,620.3	1,680.2	1,742.4
12	Early Retirement Health Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13	Early Retirement Health Benefits	1,234.9	1,251.3	1,388.2	1,230.7	1,208.4	1,210.7	1,089.7	980.7
14	Reorganization Severance	268.0	413.9	(11.5)	0.0	0.0	0.0	(2.9)	(2.9)
15	Achievement & Integration	34,575.8	34,544.0	34,617.8	35,565.7	36,220.5	36,627.0	38,463.3	38,133.3
16	Unemployment Insurance	14,822.6	6,775.1	6,833.6	8,801.4	8,819.7	9,003.1	9,183.1	9,366.8
17	Reorganization Operating Debt	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18	Safe Schools	35,324.2	34,771.9	34,276.5	34,396.1	34,482.5	34,372.0	30,201.6	30,831.1
19	Judgments	490.0	363.1	446.9	674.3	46.5	771.0	771.0	771.0
20	Consolidation	0.0	0.0	0.0	0.0	0.0	0.0	701.8	349.3
21	Swimming Pool	642.1	651.9	889.7	626.0	622.4	483.6	577.3	577.3
22	Ice Arena	2,967.9	3,264.0	3,397.4	3,464.3	4,176.0	4,481.0	4,581.0	4,681.0
23	Tree Growth	694.2	680.3	679.2	694.9	693.8	693.8	693.8	693.8
24	Career & Technical Levy	32,657.0	35,911.8	39,097.2	42,080.1	46,461.0	50,248.7	54,536.6	57,844.2
25	Economic Development Abatement	892.7	347.3	742.9	662.6	509.2	908.8	908.8	908.8
26	Other General	0.0	0.0	0.0	185.5	42.2	962.0	962.0	962.0
27	Long-Term Facilities Equalized	115,003.3	105,983.0	87,473.3	78,407.5	70,649.1	66,788.2	74,828.0	77,820.6
28	Long-Term Facilities Unequalized	163,992.4	177,001.9	214,714.7	232,345.8	222,830.8	235,848.9	252,016.4	262,095.1
29	Disabled Access	0.0	310.0	290.0	300.0	0.0	0.0	0.0	0.0
30	Building Lease	95,638.0	98,424.9	99,317.6	100,034.7	109,710.8	109,206.8	109,752.8	110,301.6

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31	Capital Projects/Facilities Down Payment	129,583.0	147,490.2	158,203.2	189,729.4	225,321.5	254,688.4	246,928.6	249,537.7
32	Annual OPEB Levy	44,041.1	45,553.2	39,354.1	41,253.6	43,444.3	41,038.9	44,038.9	47,038.9
33	Other Capital	25.0	25.0	153.0	25.0	25.0	25.0	25.0	25.0
34	Last Year General Education Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35	Last Year Local Op, Transition, Equity Op Cap Adj	(1,420.0)	(4,418.9)	2,201.2	3,636.6	790.8	(21.8)	(133.0)	(112.3)
36	Last Year Alternative Compensation (Q-Comp)	956.0	(3,056.2)	(3,056.2)	(842.3)	147.9	202.5	(529.1)	(541.7)
37	Last Year Supplemental and Referendum Adj	(14,277.7)	(4,585.9)	51,378.1	15,175.2	2,867.2	5,420.2	14,395.1	8,678.0
38	Last Year Building Lease Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	Last Year Integration Adjustment	(294.1)	(435.2)	(435.2)	839.4	540.3	457.2	(1,263.9)	(1,212.6)
40	Career & Technical Adjustment	(1,913.9)	(372.3)	(372.3)	(1,672.6)	(2,186.9)	(2,075.0)	(1,981.6)	(1,892.5)
41	Special Education Adjustment - Final Data	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42	Debt Surplus Transfer Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43	OPEB Adjustment	(664.6)	(2,501.1)	(2,501.1)	(82.0)	(655.3)	(3,559.7)	(3,559.7)	(3,559.7)
44	PY LTFM Equal Adj	(1,302.7)	(1,934.9)	(1,934.9)	522.7	85.5	(855.8)	(900.0)	(900.0)
45	PY LTFM Unequal Adj	1,760.7	2,755.3	2,755.3	5,505.3	1,432.6	568.7	600.0	600.0
46	Final Health & Safety Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47	2nd PY LTFM Adjustment	(5,076.3)	1,560.8	(421.8)	(420.8)	(243.5)	497.2	500.0	500.0
48	3rd PY LTFM Adjustment	(7,256.7)	(11,558.8)	(6,725.2)	(26,969.8)	(18,591.7)	(13,132.6)	(13,200.0)	(13,200.0)
49	Other Capital Limit Adjustment	63.2	701.8	983.6	9,693.7	(71.4)	1,810.2	181.2	182.7
50	Other General Limit Adjustment	(13,295.9)	(11,127.1)	(27,828.0)	10,587.3	(36.7)	(4,387.6)	(5,416.3)	(5,416.3)
51	Abatement Levy - Initial	8,120.7	3,577.6	6,842.2	5,969.0	14,688.5	16,045.5	16,045.5	14,035.3
52	Abatement Interest	270.5	270.5	269.3	160.2	496.5	(115.1)	(117.4)	(119.8)
53	Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
54	Abatement Carry-over	0.0	0.0	0.0	0.0	414.5	0.0	103.6	103.6
55	Abatement Advance	(2,604.0)	1,037.0	(661.9)	2,034.8	2,897.2	8,203.1	3,118.3	3,118.3
56	Net Offset Adjustment	0.0	0.0	0.0	(134.4)	0.0	0.0	(33.6)	(33.6)
57	Max Effort Adjustment	(0.6)	(0.7)	0.0	0.0	0.0	0.0	0.0	0.0
58	<b>Total -- General Fund</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>2,788,770.8</b>	<b>2,881,707.4</b>	<b>2,949,227.6</b>

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59	<b>COMMUNITY SERVICE FUND</b>								
60	Basic Community Education	40,633.9	41,543.6	41,580.3	38,697.4	38,071.2	36,152.5	37,620.1	38,788.9
61	Early Childhood Family Education	21,957.6	22,171.5	23,168.4	22,165.2	22,135.0	21,909.5	22,135.0	22,135.0
62	Early Childhood Home Visiting	608.1	638.4	673.9	763.6	804.6	806.4	856.1	881.6
63	School Age Care	20,403.0	21,879.5	22,594.8	24,339.4	29,216.6	29,630.0	37,608.4	40,915.4
64	Adults with Disabilities	666.5	668.5	668.5	507.1	478.4	447.4	481.3	502.8
65	Adult Basic	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
66	Other Community Ed	36.9	83.8	105.0	73.7	57.2	33.4	52.8	52.8
67	Limit Adjustments	3,671.6	3,933.7	2,197.0	1,066.2	2,375.6	2,494.3	3,158.9	3,836.1
68	Abatement Levy	313.1	147.0	234.7	197.4	433.1	414.2	414.2	317.2
69	Abatement Interest	12.9	12.9	10.4	5.7	18.3	(3.4)	(3.5)	(3.5)
70	Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
71	Carry-Over Abatement Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
72	Advance Abatement Adjustment	(117.0)	40.3	(26.4)	71.4	106.0	234.0	66.9	60.4
73	Net Offset Adjustment	0.0	0.0	0.0	134.4	0.0	0.0	33.6	33.6
74	Max Effort Adjustment	(0.2)	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0
75	<b>Total -- Community Service Fund</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>92,118.3</b>	<b>102,423.8</b>	<b>107,520.3</b>
76	<b>DEBT SERVICE FUND</b>								
77	Basic Debt Levy (No Equalization)	871,380.6	803,675.3	960,424.6	1,087,764.9	883,933.7	996,525.6	966,163.5	976,372.3
78	Basic Debt Levy - Aid Ineligible	4,690.0	4,690.0	4,690.0	4,690.0	36,776.5	38,061.2	10,000.0	20,000.0
79	Debt Service Equalization	(21,938.5)	(21,938.5)	(21,938.5)	(21,938.5)	(13,356.5)	(13,742.5)	(12,147.7)	(11,938.9)
80	Reduction for Debt Excess	(35,426.0)	(35,426.0)	(35,426.0)	(35,426.0)	(60,426.2)	(67,087.9)	(63,299.4)	(64,609.8)
81	Debt Levy - Disaster	5,238.4	5,238.4	5,238.4	5,238.4	5,237.1	5,172.9	5,178.5	5,176.3
82	Debt Equalization - Disaster	(2,964.0)	(2,964.0)	(2,964.0)	(2,964.0)	(2,463.5)	(2,463.5)	(3,041.5)	(3,105.8)

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83	Lease Purchase	65,530.4	65,530.4	65,530.4	65,530.4	77,097.5	80,798.2	80,798.2	80,798.2
84	Long-Term Facilities Maintenance (Fund 7)	239,576.0	239,576.0	239,576.0	239,576.0	428,677.0	456,849.1	471,992.3	488,622.7
85	Long-Term Facilities Maintenance Aid (Fund 7)	(47,585.0)	(47,585.0)	(47,585.0)	(47,585.0)	(60,086.0)	(60,963.7)	(61,497.6)	(61,711.3)
86	Taconite Bonds	2,896.2	2,896.2	2,896.2	2,896.2	0.0	0.0	0.0	0.0
87	Adjustment for Taconite on Bonds	(354.8)	(354.8)	(354.8)	(354.8)	0.0	0.0	0.0	0.0
88	Facilities	17,560.8	17,560.8	17,560.8	17,560.8	15,855.6	16,273.7	16,273.7	16,273.7
89	Equipment	944.4	944.4	944.4	944.4	1,806.4	2,352.2	2,352.2	2,352.2
90	Reorg Operating Debt	254.8	254.8	254.8	254.8	0.0	0.0	0.0	0.0
91	Economic Development Abatement	8,435.3	8,435.3	8,435.3	8,435.3	18,658.9	20,682.1	20,682.1	20,682.1
92	Judgement Debt	208.0	208.0	208.0	208.0	32.7	32.0	32.0	32.0
93	Other Non-Voter Debt	461.9	461.9	461.9	461.9	0.0	(108.4)	0.0	0.0
94	Limit Adjustment	35.1	(233.8)	215.3	(94.6)	228.8	(225.9)	0.0	0.0
95	Abatement Levy	4,112.3	1,991.6	4,137.6	2,887.1	2,469.8	7,350.4	7,350.4	17,516.6
96	Abatement Interest	0.0	0.0	138.0	65.3	211.7	(36.4)	(37.1)	(37.9)
97	Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	36.4	1,543.7	(5,550.9)
98	Abatement Carry-over	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
99	Abatement Advance	(1,229.2)	589.6	(264.7)	948.0	1,489.2	2,578.6	1,671.9	1,913.2
100	Net Offset Adjustment	81.6	37.7	34.8	16.1	589.0	(3.5)	159.1	159.1
101	Max Effort Adjustment	(1,710.8)	(1,080.0)	(1,170.4)	(1,000.1)	(283.9)	(740.2)	(798.6)	(798.6)
102	Last Year Alternative Facilities Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
103	<b>Total -- Debt Service Fund</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>1,336,447.8</b>	<b>1,481,340.3</b>	<b>1,443,375.6</b>	<b>1,482,145.0</b>
104	<b>OPEB/PENSION DEBT SERVICE</b>								
105	OPEB Initial Levy	48,743.6	46,982.7	48,580.7	37,186.9	21,060.4	25,440.2	25,440.2	25,440.2
106	Limit Adjustment	0.0	0.0	(290.5)	(272.6)	(115.5)	0.0	0.0	0.0
107	Reduction for Debt Excess	(5,221.9)	(5,370.4)	(5,983.4)	(3,581.0)	(3,918.6)	(3,072.9)	(3,072.9)	(3,072.9)
108	Abatement Levy	228.1	82.3	133.2	52.1	119.9	148.2	148.2	146.7
109	Abatement Interest	13.1	13.1	3.5	0.9	3.6	(1.5)	1.6	1.6
110	Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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111	Abatement Carry-over	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
112	Abatement Advance	(37.4)	(1.9)	(39.4)	15.0	14.6	112.0	20.5	11.1
113	Net Offset Adjustment	2,722.9	3,349.8	4,117.6	2,046.1	2,817.0	1,776.0	2,689.2	2,689.2
114	<b>Total -- OPEB Pension Debt Service</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>24,402.0</b>	<b>25,226.8</b>	<b>25,215.9</b>
115	<b>Total School District Levies</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>4,012,317.5</b>	<b>4,386,631.3</b>	<b>4,452,733.6</b>	<b>4,564,108.8</b>
116	Subtotal -- Operating Levies	2,220,408.4	2,303,954.5	2,479,752.3	2,631,536.3	2,655,888.3	2,880,889.1	2,984,131.2	3,056,747.9
117	Subtotal -- Non-Operating Levies	1,156,646.0	1,087,563.9	1,247,564.8	1,363,562.0	1,356,429.2	1,505,742.2	1,468,602.3	1,507,360.9
118	Statutory Operating Debt	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
119	<b>GRAND TOTAL LEVIES</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>4,012,317.5</b>	<b>4,386,631.3</b>	<b>4,452,733.6</b>	<b>4,564,108.8</b>
120	Change from Prior Year	63,014.3	14,464.0	335,798.7	267,781.2	17,219.2	374,313.8	66,102.3	111,375.3
121	Percent Change from Prior Year	1.9%	0.4%	9.9%	7.2%	0.4%	9.3%	1.5%	2.5%
122	<b>CREDITS</b>								
123	School Building Bond Ag Credit	70,826.0	70,867.0	87,662.0	109,488.7	118,840.0	128,189.0	123,835.0	125,529.0
124	Market Value Homestead Credit	0.0	11.0	2.0	0.0	0.0	0.0	0.0	0.0
125	Market Value Agriculture Credit	8,410.0	7,631.0	7,310.0	7,565.1	7,862.0	7,487.0	7,487.0	7,487.0
126	Other Credits	13,088.0	11,266.0	10,678.0	10,636.8	10,654.0	10,344.0	10,359.0	11,203.0
127	<b>Total - Credits</b>	<b>92,324.0</b>	<b>89,775.0</b>	<b>105,652.0</b>	<b>127,690.6</b>	<b>137,356.0</b>	<b>146,020.0</b>	<b>141,681.0</b>	<b>144,219.0</b>
128	<b>TOTAL CERTIFIED LEVY (After Credits)*</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>3,874,961.5</b>	<b>4,240,611.3</b>	<b>4,311,052.6</b>	<b>4,419,889.8</b>

\* Certified Levy does not include taconite adjustments