

2021 Legislature - Education Finance & Policy

HF 2, First Special Session

Property Tax Levy Tracking

All numbers in thousands

	FY 2020 Pay 2019 Certified	FY 2021 Pay 2020 Certified	FY 2022 Pay 2021 Certified	FY 2023 Pay 2022 Cert. Est.	SS FY 2023 Pay 2022	SS - Curr. Law Pay 2022	FY 2024 Pay 2023 Cert. Est.	SS FY 2024 Pay 2023	SS - Curr. Law Pay 2023	FY 2025 Pay 2024 Cert. Est.	SS FY 2025 Pay 2024	SS - Curr. Law Pay 2024	
10													
11	General Fund												
13	Local Optional Levy (VPK)	326,410.5	511,451.7	521,683.7	534,033.3	529,427.3	(4,606.0)	543,137.9	543,137.9	0.0	549,898.5	549,898.5	0.0
15	Facilities & Equipment Bond Adjustment	(17,479.9)	(17,229.4)	(18,505.2)	(18,505.2)	(18,505.2)	0.0	(18,505.2)	(18,505.2)	0.0	(18,505.2)	(18,505.2)	0.0
16	Transition (VPK)	25,048.6	25,409.1	25,399.4	25,594.7	25,746.7	152.0	25,497.3	25,497.3	0.0	25,252.6	25,252.6	0.0
17	Equity (VPK)	91,918.7	91,732.0	92,880.6	94,346.2	94,690.2	344.0	95,597.4	95,597.4	0.0	96,232.5	96,232.5	0.0
18	Operating Capital (VPK)	75,254.5	76,484.6	81,181.5	88,595.0	88,601.0	6.0	92,155.3	92,155.3	0.0	94,917.9	94,917.9	0.0
21													
22	Subtotal-General Education	501,152.4	687,848.0	702,640.0	724,064.0	719,960.0	(4,104.0)	737,882.7	737,882.7	0.0	747,796.3	747,796.3	0.0
23													
24	Referendum (VPK)	809,687.8	716,505.9	725,069.1	812,581.4	815,638.4	3,057.0	896,727.3	896,727.3	0.0	974,119.0	974,119.0	0.0
26	Additional Retirement	25,761.2	24,222.40	26,046.1	26,248.7	26,248.7	0.0	27,338.90	27,338.90	0.0	28,013.00	28,013.00	0.0
27	Alternative Compensation (Q-Comp) (VPK)	38,951.9	40,825.8	41,439.9	42,086.7	42,460.7	374.0	42,967.2	42,967.2	0.0	40,502.0	40,502.0	0.0
28	St. Paul Severance	1,110.1	1,110.1	1,110.1	1,388.0	1,388.0	0.0	1,451.9	1,451.9	0.0	1,507.1	1,507.1	0.0
30	Early Retirement Health Benefits	1,515.0	1,411.2	1,234.9	1,111.0	1,111.0	0.0	1,000.0	1,000.0	0.0	900.0	900.0	0.0
31	Reorganization Severance	447.2	250.2	268.0	268.0	268.0	0.0	268.0	268.0	0.0	268.0	268.0	0.0
32	Integration (AIM) (VPK)	33,088.9	34,111.2	34,575.8	35,666.5	35,836.5	170.0	36,218.0	36,218.0	0.0	36,545.7	36,545.7	0.0
33	Unemployment Insurance	4,866.9	5,217.0	14,822.6	15,119.0	15,119.0	0.0	15,421.0	15,421.0	0.0	15,729.0	15,729.0	0.0
35	Safe Schools (VPK)	35,499.6	35,767.8	35,324.2	35,174.2	35,237.2	63.0	34,780.5	34,780.5	0.0	34,693.1	34,693.1	0.0
36	Judgments	1,068.0	75.1	490.0	490.0	490.0	0.0	490.0	490.0	0.0	490.0	490.0	0.0
37	Swimming Pool	633.5	682.3	642.1	670.0	670.0	0.0	675.0	675.0	0.0	680.0	680.0	0.0
38	Ice Arena	2,116.7	2,184.1	2,967.9	3,000.0	3,000.0	0.0	3,100.0	3,100.0	0.0	3,200.0	3,200.0	0.0
39	Tree Growth	667.3	693.8	694.2	694.2	694.2	0.0	694.2	694.2	0.0	694.2	694.2	0.0
40	Career & Technical Levy	28,272.1	30,347.7	32,657.0	36,989.7	36,989.7	0.0	39,530.0	39,530.0	0.0	42,221.4	42,221.4	0.0
41	Economic Development Abatement	1,510.1	1,248.5	892.7	892.7	892.7	0.0	892.7	892.7	0.0	892.7	892.7	0.0
43	Long-Term Fac. Maint. - Equalized Levy	129,133.1	120,678.7	115,003.3	120,588.0	120,588.0	0.0	125,034.8	125,034.8	0.0	129,452.0	129,452.0	0.0
44	Long-Term Fac. Maint. - Unequalized Levy (VPK)	110,673.2	119,782.4	163,992.4	171,864.7	172,304.7	440.0	178,202.3	178,202.3	0.0	184,497.7	184,497.7	0.0
51	Building Lease	84,989.3	85,868.3	95,638.0	98,000.0	98,000.0	0.0	99,000.0	99,000.0	0.0	100,000.0	100,000.0	0.0
52	Facilities Down Payment	113,308.4	121,353.80	129,583.0	134,993.0	134,993.0	0.0	135,072.20	135,072.20	0.0	135,130.8	135,130.8	0.0

2021 Legislature - Education Finance & Policy

HF 2, First Special Session

Property Tax Levy Tracking

All numbers in thousands

	FY 2020 Pay 2019 Certified	FY 2021 Pay 2020 Certified	FY 2022 Pay 2021 Certified	FY 2023 Pay 2022 Cert. Est.	SS FY 2023 Pay 2022	SS - Curr. Law Pay 2022	FY 2024 Pay 2023 Cert. Est.	SS FY 2024 Pay 2023	SS - Curr. Law Pay 2023	FY 2025 Pay 2024 Cert. Est.	SS FY 2025 Pay 2024	SS - Curr. Law Pay 2024
54 Annual OPEB Levy	40,146.7	43,206.5	44,041.1	47,041.1	47,041.1	0.0	50,041.1	50,041.1	0.0	53,041.1	53,041.1	0.0
55 Other Capital	25.0	25.0	25.0	25.0	25.0	0.0	25.0	25.0	0.0	25.0	25.0	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)	(3,370.7)	0.0	(3,441.2)	(3,441.2)	0.0	(3,526.2)	(3,526.2)	0.0
61 Last Year Supplemental and Referendum Adj.	5,552.9	(2,779.1)	(14,277.7)	1.5	1.5	0.0	0.5	0.5	0.0	(0.3)	(0.3)	0.0
62 Last Year Integration Adjustment	(410.5)	515.5	(294.1)	(32.0)	(32.0)	0.0	(1,032.5)	(1,032.5)	0.0	0.0	0.0	0.0
63 Career & Technical Adjustment	(1,021.7)	(1,519.2)	(1,913.9)	46.2	46.2	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)	(664.6)	0.0	(664.6)	(664.6)	0.0	(664.6)	(664.6)	0.0
65 PY LTFM Equal Adj	(679.0)	(415.8)	(1,302.7)	(1,300.0)	(1,300.0)	0.0	(1,300.0)	(1,300.0)	0.0	(1,300.0)	(1,300.0)	0.0
66 PY LTFM Unequal Adj	6.6	2,681.1	1,760.7	1,800.0	1,800.0	0.0	1,800.0	1,800.0	0.0	1,800.0	1,800.0	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)	(5,100.0)	0.0	(5,100.0)	(5,100.0)	0.0	(5,100.0)	(5,100.0)	0.0
70 3rd PY LTFM Adjustment	(5,321.6)	(5,255.1)	(7,256.7)	(7,300.0)	(7,300.0)	0.0	(7,300.0)	(7,300.0)	0.0	(7,300.0)	(7,300.0)	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
72 Other Capital Limit Adjustment	2,309.9	61.2	63.2	91.1	91.1	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)	(29,898.1)	0.0	(4,031.9)	(4,031.9)	0.0	4.4	4.4	0.0
74 Abatement Levy - Initial	7,948.2	5,372.3	8,120.7	8,347.2	8,347.2	0.0	10,775.9	10,775.9	0.0	13,914.2	13,914.2	0.0
75 Abatement Interest	270.5	270.5	270.5	270.5	270.5	0.0	270.5	270.5	0.0	270.5	270.5	0.0
76 Abatement Final Adjustment	0.0	0.0	0.0	(1,482.2)	(1,482.2)	0.0	(1,803.4)	(1,803.4)	0.0	(1,863.8)	(1,863.8)	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)	(0.6)	0.0	(0.6)	(0.6)	0.0	(0.6)	(0.6)	0.0
81												
82 Total -- General Fund	1,958,036.5	2,061,236.1	2,132,222.0	2,270,364.2	2,270,364.2	0.0	2,414,985.5	2,414,985.5	0.0	2,526,631.7	2,526,631.7	0.0
83												
84 Community Service Fund												
85												
86 Basic Community Education	39,988.9	40,379.5	40,633.9	41,374.7	41,374.7	0.0	41,653.3	41,653.3	0.0	41,921.2	41,921.2	0.0
87 Early Childhood Family Education	21,923.6	22,114.6	21,957.6	22,134.9	22,134.9	0.0	22,134.9	22,134.9	0.0	22,134.9	22,134.9	0.0
88 Early Childhood Home Visiting	539.2	577.3	608.1	658.5	658.5	0.0	684.3	684.3	0.0	708.0	708.0	0.0
90 Extended Day	18,577.7	19,758.6	20,403.0	26,405.0	26,405.0	0.0	28,400.0	28,400.0	0.0	30,574.0	30,574.0	0.0
91 Adults with Disabilities	668.5	668.5	666.5	666.5	666.5	0.0	666.5	666.5	0.0	666.5	666.5	0.0
93 Other Community Ed	45.2	26.3	36.9	36.9	36.9	0.0	36.9	36.9	0.0	36.9	36.9	0.0
94												
95 Limit Adjustments	3,951.9	4,161.9	3,671.6	1,077.1	1,077.1	0.0	785.8	785.8	0.0	304.9	304.9	0.0
99 Abatement Levy	341.9	210.7	313.1	321.8	321.8	0.0	415.4	415.4	0.0	536.3	536.3	0.0
100 Abatement Interest	12.9	12.9	12.9	13.2	13.2	0.0	13.5	13.5	0.0	13.8	13.8	0.0

Emily Adriaens, House Fiscal

2021 Legislature - Education Finance & Policy

HF 2, First Special Session

Property Tax Levy Tracking

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.	SS FY 2023 Pay 2022	SS - Curr. Law Pay 2022	FY 2024 Pay 2023 Cert. Est.	SS FY 2024 Pay 2023	SS - Curr. Law Pay 2023	FY 2025 Pay 2024 Cert. Est.	SS FY 2025 Pay 2024	SS - Curr. Law Pay 2024
101 Abatement Final Adjustment	0.0	0.0	0.0	(57.1)	(57.1)	0.0	(69.5)	(69.5)	0.0	(71.8)	(71.8)	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)	(0.1)	0.0	(0.1)	(0.1)	0.0	(0.1)	(0.1)	0.0
106												
107 Total -- Community Service Fund	86,025.0	87,939.7	88,186.4	92,631.4	92,631.4	0.0	94,721.0	94,721.0	0.0	96,824.6	96,824.6	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	864,127.7	0.0	864,388.3	864,388.3	0.0	864,642.9	864,642.9	0.0
112 Basic Debt Levy - Aid Ineligible	17,874.2	54,296.1	4,690.0	10,000.0	10,000.0	0.0	20,000.0	20,000.0	0.0	30,000.0	30,000.0	0.0
113 Debt Levy - Disaster	5,234.2	5,232.4	5,238.4	5,231.2	5,231.2	0.0	5,235.0	5,235.0	0.0	5,233.6	5,233.6	0.0
114 Debt Equalization - Disaster	(3,014.7)	(2,978.6)	(2,964.0)	(2,937.6)	(2,937.6)	0.0	(2,859.4)	(2,859.4)	0.0	(2,838.2)	(2,838.2)	0.0
115 Debt Service Equalization	(17,419.2)	(22,970.0)	(21,938.5)	(21,278.7)	(21,278.7)	0.0	(20,623.1)	(20,623.1)	0.0	(20,208.9)	(20,208.9)	0.0
117 Lease Purchase	60,308.8	61,086.6	65,530.4	65,530.4	65,530.4	0.0	65,530.4	65,530.4	0.0	65,530.4	65,530.4	0.0
118 Long-Term Facilities Maintenance (Fund 7)	184,502.0	224,797.0	239,576.0	249,770.5	249,770.5	0.0	257,510.6	257,510.6	0.0	265,046.0	265,046.0	0.0
119 Long-Term Facilities Maintenance Aid (Fund 7)	(41,430.0)	(45,127.0)	(47,585.0)	(48,563.2)	(48,563.2)	0.0	(48,883.7)	(48,883.7)	0.0	(49,048.7)	(49,048.7)	0.0
125 Taconite Bonds	3,634.4	3,633.7	2,896.2	2,896.2	2,896.2	0.0	2,896.2	2,896.2	0.0	2,896.2	2,896.2	0.0
126 Facilities	17,166.5	16,908.2	17,560.8	17,560.8	17,560.8	0.0	17,560.8	17,560.8	0.0	17,560.8	17,560.8	0.0
127 Equipment	339.2	321.2	944.4	944.4	944.4	0.0	944.4	944.4	0.0	944.4	944.4	0.0
128 Reorg Operating Debt	259.3	254.6	254.8	254.8	254.8	0.0	254.8	254.8	0.0	254.8	254.8	0.0
129 Economic Development Abatement	5,399.4	7,918.6	8,435.3	8,435.3	8,435.3	0.0	8,435.3	8,435.3	0.0	8,435.3	8,435.3	0.0
130 Judgement Debt	211.3	207.2	208.0	208.0	208.0	0.0	208.0	208.0	0.0	208.0	208.0	0.0
131 Other Non-Voter Debt	355.9	156.0	461.9	461.9	461.9	0.0	461.9	461.9	0.0	461.9	461.9	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)	(354.8)	0.0	(354.8)	(354.8)	0.0	(354.8)	(354.8)	0.0
135 Abatement Levy	3,783.6	2,319.9	4,112.3	4,226.9	4,226.9	0.0	5,456.6	5,456.6	0.0	7,045.8	7,045.8	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)	(750.6)	0.0	(913.2)	(913.2)	0.0	(943.7)	(943.7)	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)	(1,229.2)	0.0	(1,229.2)	(1,229.2)	0.0	(1,229.2)	(1,229.2)	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)	(35,883.8)	0.0	(36,341.4)	(36,341.4)	0.0	(36,788.6)	(36,788.6)	0.0
143 Max Effort Adjustment	(1,487.0)	(1,331.2)	(1,710.8)	1,292.4	1,292.4	0.0	1,239.7	1,239.7	0.0	(1,221.7)	(1,221.7)	0.0
144												
145 Total -- Debt Service Fund	998,302.5	1,107,543.9	1,110,197.6	1,119,942.6	1,119,942.6	0.0	1,138,917.2	1,138,917.2	0.0	1,155,626.3	1,155,626.3	0.0

2021 Legislature - Education Finance & Policy

HF 2, First Special Session

Property Tax Levy Tracking

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.	SS FY 2023 Pay 2022	SS - Curr. Law Pay 2022	FY 2024 Pay 2023 Cert. Est.	SS FY 2024 Pay 2023	SS - Curr. Law Pay 2023	FY 2025 Pay 2024 Cert. Est.	SS FY 2025 Pay 2024	SS - Curr. Law Pay 2024
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	48,743.6	0.0	48,743.6	48,743.6	0.0	48,743.6	48,743.6	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	191.7	0.0	202.3	202.3	0.0	261.2	261.2	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)	(41.6)	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)	(5,221.5)	0.0	(5,221.5)	(5,221.5)	0.0	(5,221.5)	(5,221.5)	0.0
159												
160 Total -- OPEB Debt Fund	68,960.4	57,702.7	46,448.4	43,672.2	43,672.2	0.0	43,724.4	43,724.4	0.0	43,783.3	43,783.3	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	3,526,610.4	0.0	3,692,348.1	3,692,348.1	0.0	3,822,865.9	3,822,865.9	0.0
170												
171												
172 Subtotal -- Operating Levies	2,044,061.5	2,149,175.8	2,220,408.4	2,362,995.6	2,362,995.6	0.0	2,509,706.5	2,509,706.5	0.0	2,623,456.3	2,623,456.3	0.0
173 Subtotal -- Non-Operating Levies	1,067,262.9	1,165,246.6	1,156,646.0	1,163,614.8	1,163,614.8	0.0	1,182,641.6	1,182,641.6	0.0	1,199,409.6	1,199,409.6	0.0
174												
175												
176												
177 Grand Total -- Levies	3,111,324.4	3,314,422.4	3,377,054.4	3,526,610.4	3,526,610.4	0.0	3,692,348.1	3,692,348.1	0.0	3,822,865.9	3,822,865.9	0.0
180												
182 School Building Bond Ag Credit	38,055.0	40,137.0	70,826.0	83,953.0	83,953.0	0.0	85,275.0	85,275.0	0.0	85,275.0	85,275.0	0.0
186 Market Value Agriculture Credit	8,683.0	8,748.0	8,096.0	8,096.0	8,096.0	0.0	8,096.0	8,096.0	0.0	8,096.0	8,096.0	0.0
187 Other Credits	11,345.0	11,662.0	12,218.0	12,351.0	12,351.0	0.0	12,458.0	12,458.0	0.0	12,458.0	12,458.0	0.0
188 Total - Credits	58,083.0	60,547.0	91,140.0	104,400.0	104,400.0	0.0	105,829.0	105,829.0	0.0	105,829.0	105,829.0	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	3,422,210.4	0.0	3,586,519.1	3,586,519.1	0.0	3,717,036.9	3,717,036.9	0.0

* Certified Levy does not include taconite adjustments