

Minnesota House Fiscal Analysis

Updated 5/24/2019 at 1:21 PM

2019 Legislature - E-12 Education Committees

Property Tax Tracking

Special Session Agreement, HF 1

All Numbers in Thousands

	FY 2020 Pay 2019 Certified	FY 2021 Pay 2020 Cert. Est.	SS FY 2021 Pay 2020	SS - Cur. Law Pay 2020	FY 2022 Pay 2021 Cert. Est.	SS FY 2022 Pay 2021	SS - Cur. Law Pay 2021	FY 2023 Pay 2022 Cert. Est.	SS FY 2023 Pay 2022	SS - Cur. Law Pay 2022
<b>GENERAL FUND</b>										
16 Local Optional	326,410.5	335,546.3	504,572.0	169,025.7	344,765.9	521,225.7	176,459.8	350,255.8	350,255.8	0.0
17 Facilities & Equipment Bond Adj.	(17,479.9)	(17,479.9)	(17,479.9)	0.0	(17,479.9)	(17,479.9)	0.0	(17,479.9)	(17,479.9)	0.0
19 Transition	25,048.6	25,766.9	25,808.5	41.6	26,667.4	26,667.4	0.0	27,317.2	27,317.2	0.0
20 Equity	91,918.7	94,763.5	94,858.7	95.2	97,610.7	97,610.7	0.0	99,379.6	99,379.6	0.0
21 Operating Capital	75,254.5	80,077.4	76,856.6	(3,220.8)	84,469.2	84,469.2	0.0	88,575.4	88,575.4	0.0
26 Subtotal - General Fund	501,152.4	518,674.2	684,615.9	165,941.7	536,033.3	712,493.1	176,459.8	548,048.1	548,048.1	0.0
28 Referendum	809,687.8	886,255.6	719,392.3	(166,863.3)	969,719.0	793,259.2	(176,459.8)	1,054,788.1	1,054,788.1	0.0
31 Alternative Compensation (Q.Comp)	38,951.9	39,864.1	40,392.1	528.0	40,134.0	40,134.0	0.0	40,976.5	40,976.5	0.0
32 Additional Retirement	25,761.2	26,460.3	26,460.3	0.0	27,406.4	27,406.4	0.0	28,268.2	28,268.2	0.0
33 St. Paul Severance	1,110.1	1,203.6	1,203.6	0.0	1,266.2	1,266.2	0.0	1,324.4	1,324.4	0.0
36 Early Retirement Health Benefits	1,515.0	1,364.0	1,364.0	0.0	1,228.0	1,228.0	0.0	1,105.0	1,105.0	0.0
37 Reorganization Severance	447.2	447.2	447.2	0.0	447.2	447.2	0.0	447.2	447.2	0.0
38 Achievement & Integration	33,088.9	35,656.2	35,764.8	108.6	36,430.8	36,430.8	0.0	37,093.4	37,093.4	0.0
39 Unemployment Insurance	4,866.9	4,964.0	4,964.0	0.0	5,063.0	5,063.0	0.0	5,164.0	5,164.0	0.0
41 Reorganization Operating Debt	0.0	30.6	30.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 Safe Schools	35,499.6	34,604.2	34,619.2	15.0	34,631.0	34,631.0	0.0	33,984.1	33,984.1	0.0
43 Judgments	1,068.0	1,068.0	1,068.0	0.0	1,068.0	1,068.0	0.0	1,068.0	1,068.0	0.0
45 Swimming Pool	633.5	645.0	645.0	0.0	655.0	655.0	0.0	665.0	665.0	0.0
46 Ice Arena	2,116.7	2,300.0	2,300.0	0.0	2,300.0	2,300.0	0.0	2,300.0	2,300.0	0.0
48 Tree Growth	667.3	667.3	667.3	0.0	667.3	667.3	0.0	667.3	667.3	0.0
50 Career and Technical	28,272.1	29,965.7	29,965.7	0.0	32,340.5	32,340.5	0.0	34,965.1	34,965.1	0.0
53 Economic Development Abatement	1,510.1	1,456.0	1,456.0	0.0	1,456.0	1,456.0	0.0	1,456.0	1,456.0	0.0
55 Long-Term Facilities Equalized	129,133.1	136,309.5	136,455.3	145.8	140,786.1	140,786.1	0.0	145,409.8	145,409.8	0.0
56 Aid Offset for Levy Increases	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
57 Long-Term Facilities Unequalized	110,673.2	116,135.0	116,259.2	124.2	119,949.0	119,949.0	0.0	123,888.3	123,888.3	0.0
67 Building Lease	84,989.3	88,000.0	88,000.0	0.0	91,000.0	91,000.0	0.0	94,000.0	94,000.0	0.0
68 Capital Projects Ref./Facilities Down Payment	113,308.4	119,072.6	119,072.6	0.0	123,604.1	123,604.1	0.0	128,002.8	128,002.8	0.0
70 Annual OPEB	40,146.7	45,000.0	45,000.0	0.0	48,000.0	48,000.0	0.0	51,000.0	51,000.0	0.0
73 Other Capital	25.0	25.0	25.0	0.0	25.0	25.0	0.0	25.0	25.0	0.0
78 Last Year Transition, Equity, Op Cap Adjustment	1,281.0	(3,091.9)	(5,626.3)	(2,534.4)	0.0	0.0	0.0	0.0	0.0	0.0
79 Last Year Alternative Compensation Adjustment	856.3	279.5	802.3	522.8	286.0	286.0	0.0	0.0	0.0	0.0
80 Last Year Supplemental & Referendum Adjust	5,552.9	(1,329.9)	304.2	1,634.1	91.6	91.6	0.0	274.9	274.9	0.0
81 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
82 Last Year Integration Adjustment	(410.5)	1,725.0	1,831.0	106.0	0.0	0.0	0.0	0.0	0.0	0.0
83 Career & Technical Adjustment	(1,021.7)	(1,527.3)	(1,527.3)	0.0	(423.3)	(423.3)	0.0	0.0	0.0	0.0
85 Debt Surplus Transfer Adjustment	(94.8)	(100.0)	(100.0)	0.0	(100.0)	(100.0)	0.0	(100.0)	(100.0)	0.0
86 OPEB Adjustment	(725.1)	(1,049.6)	(1,049.6)	0.0	(1,049.6)	(1,049.6)	0.0	(1,049.6)	(1,049.6)	0.0
87 PY LTFM Equal Adj	(679.0)	(700.0)	(428.5)	271.5	(700.0)	(700.0)	0.0	(700.0)	(700.0)	0.0
88 PY LTFM Unequal Adj	6.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
89 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
90 2nd Prior Year Health & Safety Adjustment Equalized	(1,957.2)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
91 2nd Prior Year Health & Safety Adjustment Unequalized	(5,321.6)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
94 Other Capital Limit Adjustment	2,309.9	(2,065.9)	(2,065.9)	0.0	76.3	76.3	0.0	0.0	0.0	0.0

\*Does not include taconite adjustments.

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95 Other General Limit Adjustment	(11,766.2)	(4,211.1)	(4,211.1)	0.0	(8,849.1)	(8,849.1)	0.0	(5,482.8)	(5,482.8)	0.0
96 Abatement Adjustment-Initial	7,948.2	8,612.0	8,612.0	0.0	7,653.2	7,653.2	0.0	8,000.0	8,000.0	0.0
97 Abatement Interest	270.5	270.5	270.5	0.0	270.5	270.5	0.0	270.5	270.5	0.0
98 Abatement Final Adjustment	0.0	(179.7)	(179.7)	0.0	(1,366.4)	(1,366.4)	0.0	0.0	0.0	0.0
99 Abatement Carryover	0.0	410.7	410.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
100 Abatement Advance	(722.9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
102 Max Effort Adjustment	(0.6)	(0.6)	(0.6)	0.0	(0.6)	(0.6)	0.0	(0.6)	(0.6)	0.0
<b>104 Total -- General Fund</b>	<b>1,958,036.5</b>	<b>2,087,209.7</b>	<b>2,087,209.7</b>	<b>0.0</b>	<b>2,210,098.5</b>	<b>2,210,098.5</b>	<b>0.0</b>	<b>2,335,858.7</b>	<b>2,335,858.7</b>	<b>0.0</b>
<b>COMMUNITY SERVICE FUND</b>										
108 Basic Community Education	39,988.9	40,341.7	40,341.7	0.0	40,596.1	40,596.1	0.0	40,838.5	40,838.5	0.0
109 Early Childhood Family Education	21,923.6	22,135.0	22,135.0	0.0	22,135.0	22,135.0	0.0	22,135.0	22,135.0	0.0
110 ECFE Home Visiting	539.2	593.4	593.4	0.0	621.5	621.5	0.0	650.7	650.7	0.0
112 School Age Care/Extended Day	18,577.7	22,587.8	22,587.8	0.0	22,328.8	22,328.8	0.0	23,431.9	23,431.9	0.0
113 Adults with Disabilities	668.5	668.5	668.5	0.0	668.5	668.5	0.0	668.5	668.5	0.0
114 Other Community Ed	45.2	45.2	45.2	0.0	45.2	45.2	0.0	45.2	45.2	0.0
116 Limit Adjustment	3,951.9	1,929.9	1,929.9	0.0	2,596.2	2,596.2	0.0	4,002.6	4,002.6	0.0
119 Abatement Levy	341.9	352.3	352.3	0.0	313.0	313.0	0.0	327.2	327.2	0.0
120 Abatement Interest	12.9	13.2	13.2	0.0	13.5	13.5	0.0	13.8	13.8	0.0
121 Abatement Final Adjustment	0.0	(7.2)	(7.2)	0.0	(55.9)	(55.9)	0.0	0.0	0.0	0.0
123 Advance Abatement Adjustment	(24.6)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
125 Max Effort Adjustment	0.0	(0.1)	(0.1)	0.0	(0.1)	(0.1)	0.0	(0.1)	(0.1)	0.0
<b>127 Total -- Community Service Fund</b>	<b>86,025.2</b>	<b>88,659.7</b>	<b>88,659.7</b>	<b>0.0</b>	<b>89,261.8</b>	<b>89,261.8</b>	<b>0.0</b>	<b>92,113.3</b>	<b>92,113.3</b>	<b>0.0</b>
<b>DEBT SERVICE FUND</b>										
131 Basic Debt Levy or Max Effort	806,633.0	822,203.9	822,203.9	0.0	853,373.8	853,373.8	0.0	884,508.8	884,508.8	0.0
132 Basic Debt Levy - Aid Ineligible	17,874.2	30,000.0	30,000.0	0.0	30,000.0	30,000.0	0.0	30,000.0	30,000.0	0.0
133 Debt Equalization (Fund 7)	(17,419.2)	(17,385.4)	(17,385.4)	0.0	(17,946.0)	(17,946.0)	0.0	(19,369.0)	(19,369.0)	0.0
136 Reduction for Debt Excess	(43,537.5)	(42,839.8)	(42,839.8)	0.0	(44,409.3)	(44,409.3)	0.0	(45,932.8)	(45,932.8)	0.0
137 Debt Levy (Natural Disasters)	5,234.2	5,232.4	5,232.4	0.0	5,238.5	5,238.5	0.0	5,231.0	5,231.0	0.0
138 Debt Levy Equalization (Natural Disasters)	(3,014.7)	(2,968.8)	(2,968.8)	0.0	(2,950.6)	(2,950.6)	0.0	(2,887.7)	(2,887.7)	0.0
140 Lease Purchase (Fund 7)	60,308.8	60,308.8	60,308.8	0.0	60,308.8	60,308.8	0.0	60,308.8	60,308.8	0.0
141 Long-Term Facilities Maintenance (Fund 7)	184,502.0	206,020.2	206,020.2	0.0	212,020.5	212,020.5	0.0	218,012.1	218,012.1	0.0
142 Long-Term Facilities Maintenance Aid (Fund 7)	(41,430.0)	(42,463.7)	(42,463.7)	0.0	(43,092.6)	(43,092.6)	0.0	(43,536.2)	(43,536.2)	0.0
148 Taconite Bonds	3,634.4	3,634.4	3,634.4	0.0	3,634.4	3,634.4	0.0	3,634.4	3,634.4	0.0
149 Adjust for Taconite on Bonds	(800.0)	(800.0)	(800.0)	0.0	(800.0)	(800.0)	0.0	(800.0)	(800.0)	0.0
150 Facilities	17,166.5	17,140.7	17,140.7	0.0	17,140.7	17,140.7	0.0	17,140.7	17,140.7	0.0
151 Equipment	339.2	339.2	339.2	0.0	339.2	339.2	0.0	339.2	339.2	0.0
152 Reorg Operating Debt	259.3	259.3	259.3	0.0	259.3	259.3	0.0	259.3	259.3	0.0
153 Economic Development Abatement	5,339.4	5,339.4	5,339.4	0.0	5,339.4	5,339.4	0.0	5,339.4	5,339.4	0.0
154 Judgement Debt	211.3	211.3	211.3	0.0	211.3	211.3	0.0	211.3	211.3	0.0
155 Other Non-Voter Debt	355.9	169.9	169.9	0.0	169.9	169.9	0.0	169.9	169.9	0.0

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157	Limit Adjustment	561.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
158	Abatement Levy	3,783.6	3,958.6	3,958.6	3,517.9	3,517.9	0.0	3,677.3	3,677.3	0.0
159	Abatement Interest	120.6	123.0	123.0	125.5	125.5	0.0	128.0	128.0	0.0
160	Abatement Final Adjustment	0.0	(73.9)	(73.9)	(628.1)	(628.1)	0.0	0.0	0.0	0.0
161	Abatement Carry-over	0.0	58.7	58.7	0.0	0.0	0.0	0.0	0.0	0.0
162	Abatement Advance	(624.7)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
163	Net Offset Adjustment	231.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
164	Max Effort Adjustment	(1,487.0)	(1,851.4)	(1,851.4)	(1,851.4)	(1,851.4)	0.0	(1,851.4)	(1,851.4)	0.0
167	<b>Total -- Debt Service Fund</b>	<b>998,302.5</b>	<b>1,046,616.8</b>	<b>1,046,616.8</b>	<b>1,080,001.2</b>	<b>1,080,001.2</b>	<b>0.0</b>	<b>1,114,583.1</b>	<b>1,114,583.1</b>	<b>0.0</b>
	<b>OPEB/PENSION DEBT SERVICE</b>									
171	Initial OPEB/Pension Debt Levy	71,165.3	71,165.3	71,165.3	71,165.3	71,165.3	0.0	71,165.3	71,165.3	0.0
172	Limit Adjustment	634.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
173	Reduction for Debt Excess	(5,771.9)	(5,771.9)	(5,771.9)	(5,771.9)	(5,771.9)	0.0	(5,771.9)	(5,771.9)	0.0
174	Abatement Levy	447.6	461.2	461.2	409.8	409.8	0.0	428.4	428.4	0.0
175	Abatement Interest	13.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
178	Abatement Advance	4.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
179	Net Offset Adjustment	2,467.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
181	<b>Total -- OPEB Pension Debt Service</b>	<b>68,960.4</b>	<b>65,854.6</b>	<b>65,854.6</b>	<b>65,803.2</b>	<b>65,803.2</b>	<b>0.0</b>	<b>65,821.8</b>	<b>65,821.8</b>	<b>0.0</b>
184	<b>Total School District Levies</b>	<b>3,111,324.6</b>	<b>3,288,340.8</b>	<b>3,288,340.8</b>	<b>3,445,164.7</b>	<b>3,445,164.7</b>	<b>0.0</b>	<b>3,608,376.9</b>	<b>3,608,376.9</b>	<b>0.0</b>
186	Subtotal -- Operating Levies	2,044,061.7	2,175,869.4	2,175,869.4	2,299,360.3	2,299,360.3	0.0	2,427,972.0	2,427,972.0	0.0
187	Subtotal -- Non-Operating Levies	1,067,262.9	1,112,471.4	1,112,471.4	1,145,804.4	1,145,804.4	0.0	1,180,404.9	1,180,404.9	0.0
191	<b>GRAND TOTAL LEVIES</b>	<b>3,111,324.6</b>	<b>3,288,340.8</b>	<b>3,288,340.8</b>	<b>3,445,164.7</b>	<b>3,445,164.7</b>	<b>0.0</b>	<b>3,608,376.9</b>	<b>3,608,376.9</b>	<b>0.0</b>
192	Change from Prior Year	219,258.0	177,016.2	147,478.3	156,823.9	174,755.0		163,212.2	147,478.3	
193	Percent Change from February Forecast	7.6%	5.7%	4.8%	4.8%	6.1%		4.7%	4.8%	
	<b>CREDITS</b>									
198	School Building Bond Agricultural Credit	39,551.2	40,961.0	40,961.0	42,312.7	42,312.7	0.0	43,664.4	43,664.4	0.0
203	Market Value Agriculture Credit	8,748.0	8,747.0	8,747.0	8,747.0	8,747.0	0.0	8,747.0	8,747.0	0.0
204	Other Credits	11,662.0	11,734.0	11,734.0	11,795.3	11,795.3	0.0	11,862.6	11,862.6	0.0
206	<b>Total -- Credits</b>	<b>59,961.2</b>	<b>61,442.0</b>	<b>61,442.0</b>	<b>62,855.0</b>	<b>62,855.0</b>	<b>0.0</b>	<b>64,274.0</b>	<b>64,274.0</b>	<b>0.0</b>
208	<b>TOTAL CERTIFIED LEVIES (Post Credits)*</b>	<b>3,051,363.4</b>	<b>3,226,898.8</b>	<b>3,226,898.8</b>	<b>3,382,309.7</b>	<b>3,382,309.7</b>	<b>0.0</b>	<b>3,544,102.9</b>	<b>3,544,102.9</b>	<b>0.0</b>

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