

Education Finance Levies

February 2016 Forecast and House Recommendations HF3858, 1st Engrossment

Property Tax Levy Tracking

(\$ in thousands)

A B C D E F G H I J K

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019
Program	Pay 2014	Pay 2015	Pay 2016	Pay 2016	House -	Pay 2017	Pay 2017	House -	Pay 2018	Pay 2018	House -
<i>(italics indicate policy change)</i>	Certified	Certified	Cert. Est	Cert. Est	Base	Cert. Est	Cert. Est	Base	Cert. Est	Cert. Est	Base
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Subtotal-General Education	395,005.2	487,143.4	512,053.9	512,053.9	0.0	491,585.5	497,355.7	5,770.2	481,250.5	487,020.7	5,770.2
Referendum	545,272.0	516,254.5	585,191.9	585,191.9	0.0	642,375.3	642,375.3	0.0	691,872.3	691,872.3	0.0
<i>Glenville-Emmons fix</i>	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0	100.0
Additional Retirement	20,281.5	22,330.6	24,869.7	24,869.7	0.0	27,539.9	27,539.9	0.0	30,584.1	30,584.1	0.0
Alternative Compensation (Q-Comp)	29,537.3	31,184.1	33,146.4	33,146.4	0.0	37,573.2	37,573.2	0.0	38,055.9	38,055.9	0.0
St. Paul Severance	788.0	829.0	877.3	877.3	0.0	877.3	877.3	0.0	910.8	910.8	0.0
Minneapolis Health Insurance	373.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Early Retirement Health Benefits	2,655.5	1,707.0	1,835.8	1,835.8	0.0	1,652.0	1,652.0	0.0	1,511.0	1,511.0	0.0
Reorganization Severance	1,166.6	1,278.5	889.1	889.1	0.0	889.1	889.1	0.0	930.7	930.7	0.0
Integration (AIM)	26,395.1	27,515.9	28,395.1	28,395.1	0.0	30,524.0	30,524.0	0.0	31,033.0	31,033.0	0.0
Unemployment Insurance	8,090.5	7,407.8	6,519.1	6,519.1	0.0	6,649.0	6,649.0	0.0	7,055.0	7,055.0	0.0
Reorganization Operating Debt	168.5	30.7	30.7	30.7	0.0	30.7	30.7	0.0	30.7	30.7	0.0
Safe Schools	32,851.8	33,962.8	34,519.0	34,519.0	0.0	34,604.2	34,604.2	0.0	34,033.6	34,033.6	0.0
Judgments	483.9	330.3	1,300.5	1,300.5	0.0	1,300.5	1,300.5	0.0	1,328.0	1,328.0	0.0
Swimming Pool	527.1	551.4	599.3	599.3	0.0	565.0	565.0	0.0	582.0	582.0	0.0
Ice Arena	1,891.3	2,209.0	2,156.1	2,156.1	0.0	2,256.1	2,256.1	0.0	2,356.1	2,356.1	0.0
Tree Growth	694.9	693.7	694.9	694.9	0.0	694.9	694.9	0.0	688.0	688.0	0.0
Career & Technical Levy	16,370.0	18,605.8	20,796.7	20,796.7	0.0	22,387.0	22,387.0	0.0	23,308.0	23,308.0	0.0
Economic Development Abatement	960.5	1,276.4	1,314.7	1,314.7	0.0	950.0	950.0	0.0	950.0	950.0	0.0
Other General	108.3	200.0	150.0	150.0	0.0	150.0	150.0	0.0	150.0	150.0	0.0
Long-Term Fac. Maint. (Fund 1)	0.0	0.0	62,444.4	62,444.4	0.0	72,887.1	72,887.1	0.0	83,909.0	83,909.0	0.0
Long-Term Fac. Maint. - Unequalized (Fund 1)	0.0	0.0	98,282.3	98,282.3	0.0	115,378.2	115,378.2	0.0	135,955.0	135,955.0	0.0
Health & Safety / Hazardous	57,719.9	61,213.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Health & Safety / Alt. Fac. Health & Safety	1,989.2	5,697.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Alternative Facilities H & S Debt Aid	0.0	(482.9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Alternative Facilities	83,645.5	81,600.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Alternative Facilities Aid	(2,829.8)	(2,829.8)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Disabled Access	120.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Building Lease	57,723.6	65,149.2	70,794.9	70,794.9	0.0	72,500.0	72,500.0	0.0	76,000.0	76,000.0	0.0
Facilities Down Payment	60,852.2	65,829.6	85,123.3	85,123.3	0.0	85,123.3	85,123.3	0.0	85,123.3	85,123.3	0.0
Deferred Maintenance	22,685.5	23,833.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Annual OPEB Levy	29,705.2	34,641.1	34,170.0	34,170.0	0.0	39,000.0	39,000.0	0.0	40,000.0	40,000.0	0.0
Other Capital	25.0	25.0	25.0	25.0	0.0	25.0	25.0	0.0	25.0	25.0	0.0
Last Year Transition, Equity Op Cap Adjustmen	1,983.8	12,921.2	1,955.8	1,955.8	0.0	(7,185.2)	(7,185.2)	0.0	0.0	0.0	0.0

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65 Last Year Alternative Compensation (Qcomp)	3,568.9	375.8	193.0	193.0	0.0	4,914.6	4,914.6	0.0	83.7	83.7	0.0
67 Last Year Supplemental and Referendum Adj.	5,859.4	3,873.2	(122.1)	(122.1)	0.0	(1,256.4)	(1,256.4)	0.0	(436.8)	(436.8)	0.0
68 Last Year Integration Adjustment	(6.9)	245.5	(1,252.7)	(1,252.7)	0.0	1,458.9	1,458.9	0.0	0.0	0.0	0.0
70 Career & Technical Adjustment	(2,959.1)	0.0	(762.4)	(762.4)	0.0	(1,990.3)	(1,990.3)	0.0	(46.8)	(46.8)	0.0
71 OPEB Adjustment	(761.1)	(394.0)	(2,389.4)	(2,389.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
72 Debt Surplus Transfer Adjustment	(272.8)	0.0	(96.4)	(96.4)	0.0	(100.0)	(100.0)	0.0	(100.0)	(100.0)	0.0
81 Final Health & Safety Adjustment	(3,206.4)	(2,859.2)	(2,381.5)	(2,381.5)	0.0	(3,521.1)	(3,521.1)	0.0	373.2	373.2	0.0
82 2nd Prior Year Health & Safety Adjustment	(1,702.7)	(289.2)	(1,347.9)	(1,347.9)	0.0	2,777.6	2,777.6	0.0	0.0	0.0	0.0
83 Last Year Health & Safety Adjustment	(919.4)	(1,675.8)	20,816.6	20,816.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0
84 Other Capital Limit Adjustment	389.6	162.9	122.8	122.8	0.0	(149.4)	(149.4)	0.0	(746.3)	(746.3)	0.0
85 Other General Limit Adjustment	10,981.5	13,076.8	2,208.0	2,208.0	0.0	(870.9)	(870.9)	0.0	(2,692.6)	(2,692.6)	0.0
87 Abatement Levy - Initial	7,952.0	5,798.5	8,337.3	8,337.3	0.0	7,630.6	7,630.6	0.0	7,401.5	7,401.5	0.0
88 Abatement Interest	302.0	270.5	270.5	270.5	0.0	270.5	270.5	0.0	270.5	270.5	0.0
89 Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	38.1	38.1	0.0	0.0	0.0	0.0
90 Abatement Carry-over	0.1	49.4	655.4	655.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
91 Abatement Advance	(462.7)	1,056.4	(2,186.3)	(2,186.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
92 Net Offset Adjustment	0.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
93											
94 Total -- General Fund	1,416,004.2	1,520,804.8	1,630,200.8	1,630,200.8	0.0	1,689,534.3	1,695,404.5	5,870.2	1,771,748.5	1,777,618.7	5,870.2
95											
96 Community Service Fund											
97											
98 Basic Community Education	38,221.5	38,420.4	39,276.0	39,276.0	0.0	38,727.0	38,727.0	0.0	39,067.0	39,067.0	0.0
99 Early Childhood Family Education	22,127.4	22,114.9	22,107.5	22,107.5	0.0	22,135.0	22,135.0	0.0	22,135.0	22,135.0	0.0
100 Early Childhood Home Visiting	570.4	568.3	567.3	567.3	0.0	568.0	568.0	0.0	573.7	573.7	0.0
102 Extended Day	13,635.7	14,089.6	14,685.8	14,685.8	0.0	15,205.2	15,205.2	0.0	16,049.2	16,049.2	0.0
103 Adults with Disabilities	670.0	670.0	670.0	670.0	0.0	670.0	670.0	0.0	670.0	670.0	0.0
105 Other Community Ed	24.1	23.5	47.5	47.5	0.0	47.5	47.5	0.0	47.5	47.5	0.0
107 Limit Adjustments	2,076.1	1,625.4	2,518.6	2,518.6	0.0	1,932.9	1,932.9	0.0	1,625.9	1,625.9	0.0
111 Abatement Levy	362.1	316.5	389.4	389.4	0.0	354.8	354.8	0.0	344.1	344.1	0.0
112 Abatement Interest	13.8	12.9	12.9	12.9	0.0	13.2	13.2	0.0	13.5	13.5	0.0
113 Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
114 Carry-Over Abatement Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
115 Advance Abatement Adjustment	(18.6)	49.2	(82.5)	(82.5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
116 Net Offset Adjustment	0.0	(5.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
117											
118 Total -- Community Service Fund	76,756.5	77,885.7	80,192.5	80,192.5	0.0	79,653.6	79,653.6	0.0	80,525.9	80,525.9	0.0
119											
120 Debt Service Fund											
121											
122 Basic Debt Levy (No Equalization)	662,522.9	634,196.8	672,541.9	672,541.9	0.0	654,141.0	654,141.0	0.0	644,548.0	644,548.0	0.0
123 Basic Debt Levy - Aid Ineligible	15,627.2	16,799.3	41,213.0	41,213.0	0.0	35,000.0	35,000.0	0.0	70,000.0	70,000.0	0.0
124 Debt Levy - Disaster	0.0	0.0	5,020.0	5,020.0	0.0	5,040.0	5,040.0	0.0	5,230.0	5,230.0	0.0
125 Debt Equalization - Disaster	0.0	0.0	(2,800.0)	(2,800.0)	0.0	(2,810.0)	(2,810.0)	0.0	(2,260.0)	(2,260.0)	0.0

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126 Debt Service Equalization	(22,955.0)	(20,058.8)	(20,444.4)	(20,444.4)	0.0	(24,064.0)	(24,064.0)	0.0	(24,404.0)	(24,404.0)	0.0
127 Additional Maximum Effort	297.4	263.9	395.7	395.7	0.0	395.7	395.7	0.0	395.7	395.7	0.0
128 Lease Purchase	47,534.4	53,910.8	54,482.9	54,482.9	0.0	54,482.9	54,482.9	0.0	54,482.9	54,482.9	0.0
129 Long-Term Facilities Maintenance (Fund 7)	0.0	0.0	135,482.5	135,482.5	0.0	142,527.6	142,527.6	0.0	150,433.2	150,433.2	0.0
130 Long-Term Facilities Maintenance Aid (Fund 7)	0.0	0.0	(29,167.7)	(29,167.7)	0.0	(30,684.4)	(30,684.4)	0.0	(32,348.8)	(32,348.8)	0.0
131 Alternative Facilities - H&S - Aid Eligible	42,500.0	46,541.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
132 Alternative Facilities - H&S - Aid Ineligible	713.4	1,577.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
133 Alternative Facilities Debt - Aid Eligible	93,928.5	92,422.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
134 Alternative Facilities Debt - Aid Ineligible	0.0	4,218.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
135 Alternate Facilities Debt Aid	(16,456.2)	(16,456.2)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
136 Taconite Bonds	0.0	7,052.0	6,577.8	6,577.8	0.0	6,577.8	6,577.8	0.0	6,577.8	6,577.8	0.0
137 Facilities	11,113.9	14,161.0	16,510.0	16,510.0	0.0	16,510.0	16,510.0	0.0	16,510.0	16,510.0	0.0
138 Equipment	454.4	237.5	409.5	409.5	0.0	409.5	409.5	0.0	409.5	409.5	0.0
139 Reorg Operating Debt	84.7	83.9	82.9	82.9	0.0	82.9	82.9	0.0	82.9	82.9	0.0
140 Economic Development Abatement	182.3	394.9	843.1	843.1	0.0	843.1	843.1	0.0	843.1	843.1	0.0
141 Judgement Debt	17.3	206.8	216.3	216.3	0.0	216.3	216.3	0.0	216.3	216.3	0.0
142 Other Non-Voter Debt	0.0	0.0	4,931.6	4,931.6	0.0	4,931.6	4,931.6	0.0	7,374.8	7,374.8	0.0
144 Limit Adjustment	0.0	100.0	440.9	440.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0
145 Adjustment for Taconite on Bonds	(2,662.5)	(2,662.5)	(2,590.6)	(2,590.6)	0.0	(2,590.6)	(2,590.6)	0.0	(2,590.6)	(2,590.6)	0.0
146 Abatement Levy	4,648.0	3,605.2	4,171.0	4,171.0	0.0	3,986.8	3,986.8	0.0	3,867.1	3,867.1	0.0
147 Abatement Interest	139.4	120.6	120.6	120.6	0.0	123.0	123.0	0.0	125.5	125.5	0.0
148 Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
149 Abatement Carry-over	81.9	0.0	401.0	401.0	0.0	205.0	205.0	0.0	0.0	0.0	0.0
150 Abatement Advance	(33.8)	283.1	(849.0)	(849.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
152 Net Offset Adjustment	0.0	0.0	426.7	426.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
153 Reduction for Debt Excess	(36,127.7)	(39,692.2)	(40,874.0)	(40,874.0)	0.0	(40,169.8)	(40,169.8)	0.0	(41,650.8)	(41,650.8)	0.0
154											
155 Total -- Debt Service Fund	801,610.5	797,305.8	847,541.7	847,541.7	0.0	825,154.4	825,154.4	0.0	857,842.6	857,842.6	0.0
156											
157											
158 Other Post Employment Benefits Debt											
159											
160 OPEB Initial Levy	71,805.1	83,919.0	94,064.7	94,064.7	0.0	94,064.7	94,064.7	0.0	86,000.0	86,000.0	0.0
161 Limit Adjustment		0.0	10.1	10.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
162 Abatement Levy	368.9	418.3	401.4	401.4	0.0	385.8	385.8	0.0	374.3	374.3	0.0
163 Abatement Interest	9.3	13.1	13.1	13.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
164 Abatement Carry-over	9.6	0.0	23.2	23.2	0.0	22.1	22.1	0.0	0.0	0.0	0.0
165 Abatement Advance	100.0	14.1	(62.8)	(62.8)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
166 Net Offset Adjustment	22.5	232.8	236.1	236.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
167 Reduction for Debt Excess	(1,652.8)	(2,188.1)	(2,503.6)	(2,503.6)	0.0	2,503.6	2,503.6	0.0	(2,000.0)	(2,000.0)	0.0
168											
169 Total -- OPEB Debt Fund	70,662.6	82,409.2	92,182.2	92,182.2	0.0	96,976.2	96,976.2	0.0	84,374.3	84,374.3	0.0
170											

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178												
179	Total School District Revenue Levies	2,365,033.8	2,478,405.5	2,650,117.2	2,650,117.2	0.0	2,691,318.5	2,697,188.7	5,870.2	2,794,491.3	2,800,361.5	5,870.2
180												
181	Subtotal -- Operating Levies	1,492,760.7	1,598,690.5	1,710,393.3	1,710,393.3	0.0	1,769,187.9	1,775,058.1	5,870.2	1,852,274.4	1,858,144.6	5,870.2
182	Subtotal -- Non-Operating Levies	872,273.1	879,715.0	939,723.9	939,723.9	0.0	922,130.6	922,130.6	0.0	942,216.9	942,216.9	0.0
183												
184	Statutory Operating Debt	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
185												
186	Grand Total -- Levies	2,365,033.8	2,478,405.5	2,650,117.2	2,650,117.2	0.0	2,691,318.5	2,697,188.7	5,870.2	2,794,491.3	2,800,361.5	5,870.2
189												
191	Homestead Education Credit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
192	Homestead Agriculture Credit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
193	Market Value Homestead Credit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
194	Market Value Agriculture Credit	8,495.0	8,495.0	8,495.0	8,495.0	0.0	8,495.0	8,495.0	8,495.0	8,495.0	8,495.0	0.0
195	Other Credits	10,704.0	10,704.0	10,704.0	10,704.0	0.0	10,704.0	10,704.0	10,704.0	10,704.0	10,704.0	0.0
196												
197	Total Certified Levy (After Credits) *	2,345,834.8	2,459,206.5	2,630,918.2	2,630,918.2	0.0	2,672,119.5	2,677,989.7	5,870.2	2,775,292.3	2,781,162.5	5,870.2
198	Change from Prior Year		113,371.7	171,711.7	171,711.7		41,201.3	47,071.5		121,117.4	126,987.6	
199	Percent Change from Prior Year		4.8%	7.0%	7.0%		1.6%	1.8%		4.5%	4.8%	

* Certified Levy does not include taconite adjustments