

Education Finance Levies

2015 Session Tracking - HF844-DE As Passed Out of the Tax Committee - 4/20/2015

Property Tax Levy Tracking
(\$ in thousands)

	A	B	C	D	E	F	G	H	I	J	K
Program	FY 2015 Pay 2014 Certified	FY 2016 Pay 2015 Certified	FY 2017 Pay 2016 Cert. Est	FY 2017 Pay 2016 House	House - Curr Law Difference	FY 2018 Pay 2017 Cert. Est	FY 2018 Pay '17 House	House - Curr Law Difference	FY 2019 Pay 2018 Cert. Est	FY 2019 Pay '18 House	House - Curr Law Difference
<i>(italics indicate policy change)</i>											
General Fund											
General Education											
<i>Student Achievement (Gen Ed Levy)</i>	19,822.6	20,096.7	20,280.0	0.0	(20,280.0)	19,779.0	0.0	(19,779.0)	19,893.0	0.0	(19,893.0)
<i>Local Optional Levy</i>	208,516.8	287,769.4	298,280.0	297,820.0	(460.0)	304,261.0	303,801.0	(460.0)	310,943.0	310,483.0	(460.0)
Facilities & Equipment Bond Adjustment	(10,994.5)	(13,614.1)	(16,500.0)	(16,500.0)	0.0	(18,500.0)	(18,500.0)	0.0	(20,500.0)	(20,500.0)	0.0
Transition	22,622.9	22,869.0	24,714.0	24,714.0	0.0	24,830.0	24,830.0	0.0	25,907.0	25,907.0	0.0
Equity	68,444.1	77,801.0	82,244.0	88,318.3	6,074.3	82,867.0	88,967.0	6,100.0	82,624.0	88,724.0	6,100.0
Operating Capital	86,593.3	92,334.5	101,163.0	101,163.0	0.0	105,099.0	105,099.0	0.0	106,565.0	106,565.0	0.0
Subtotal-General Education	395,005.2	487,256.5	510,181.0	495,515.3	(14,665.7)	518,336.0	504,197.0	(14,139.0)	525,432.0	511,179.0	(14,253.0)
Referendum	545,272.0	516,254.5	554,371.8	554,371.8	0.0	579,119.8	579,119.8	0.0	603,878.8	603,878.8	0.0
Additional Retirement	20,281.5	22,330.6	23,801.8	23,801.8	0.0	25,788.3	25,788.3	0.0	27,714.0	27,714.0	0.0
Alternative Compensation (Q-Comp)	29,537.3	31,184.1	31,184.1	31,184.1	0.0	32,099.9	32,099.9	0.0	32,482.5	32,482.5	0.0
St. Paul Severance	788.0	829.0	859.3	859.3	0.0	910.8	910.8	0.0	957.3	957.3	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	1,536.0	1,536.0	0.0	1,382.0	1,382.0	0.0	1,244.0	1,244.0	0.0
Reorganization Severance	1,166.6	1,278.5	1,278.5	1,278.5	0.0	1,278.5	1,278.5	0.0	1,086.7	1,086.7	0.0
<i>Integration</i>	26,395.1	27,515.9	29,952.9	29,952.9	0.0	30,261.7	34,861.7	4,600.0	30,964.6	35,564.6	4,600.0
Unemployment Insurance	8,090.5	7,407.8	7,556.0	7,556.0	0.0	7,707.0	7,707.0	0.0	7,863.0	7,863.0	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	34,054.4	34,054.4	0.0	34,033.6	34,033.6	0.0	33,984.1	33,984.1	0.0
Judgments	483.9	330.3	330.3	330.3	0.0	330.3	330.3	0.0	330.3	330.3	0.0
Swimming Pool	527.1	551.4	565.0	565.0	0.0	582.0	582.0	0.0	600.0	600.0	0.0
Ice Arena	1,891.3	2,209.0	2,309.0	2,309.0	0.0	2,409.0	2,409.0	0.0	2,509.0	2,509.0	0.0
Tree Growth	694.9	693.7	693.7	693.7	0.0	693.7	693.7	0.0	688.0	688.0	0.0
Career & Technical Levy	16,370.0	18,605.8	21,224.3	21,224.3	0.0	23,061.3	23,061.3	0.0	24,098.0	24,098.0	0.0
Economic Development Abatement	960.5	1,276.4	950.0	950.0	0.0	950.0	950.0	0.0	950.0	950.0	0.0
Other General	108.3	200.0	200.0	200.0	0.0	200.0	200.0	0.0	200.0	200.0	0.0
Health & Safety / Hazardous	57,719.9	61,213.9	61,081.9	61,081.9	0.0	62,304.0	62,304.0	0.0	63,470.0	63,470.0	0.0
Health & Safety / Alt. Fac. Health & Safety	1,989.2	5,697.2	5,700.0	5,700.0	0.0	5,700.0	5,700.0	0.0	5,700.0	5,700.0	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
<i>Alternative Facilities</i>	83,645.5	84,468.0	88,700.0	97,700.0	9,000.0	93,100.0	102,100.0	9,000.0	104,400.0	113,400.0	9,000.0
Alternative Facilities Aid	(2,829.8)	(2,829.8)	(2,829.8)	(2,829.8)	0.0	(2,829.8)	(2,829.8)	0.0	(2,829.8)	(2,829.8)	0.0
Disabled Access	120.0	0.0	100.0	100.0	0.0	80.0	80.0	0.0	80.0	80.0	0.0
Building Lease	57,723.6	65,149.2	72,000.0	72,000.0	0.0	76,000.0	76,000.0	0.0	79,000.0	79,000.0	0.0
Facilities Down Payment	60,852.2	65,829.6	67,000.0	67,000.0	0.0	69,000.0	69,000.0	0.0	71,000.0	71,000.0	0.0
Deferred Maintenance	22,685.5	23,833.0	25,058.5	25,058.5	0.0	25,643.8	25,643.8	0.0	25,666.1	25,666.1	0.0
Annual OPEB Levy	29,705.2	34,641.1	39,000.0	39,000.0	0.0	42,000.0	42,000.0	0.0	48,000.0	48,000.0	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 Adjustment	1,983.8	12,921.2	(1,910.2)	(1,910.2)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Last Year Alternative Compensation (Qcomp)	3,568.9	375.8	766.1	766.1	0.0	766.1	766.1	0.0	0.0	0.0	0.0
Last Year Supplemental and Referendum Adj.	5,859.4	3,873.2	2,310.3	2,310.3	0.0	942.8	942.8	0.0	1,256.3	1,256.3	0.0
Last Year Integration Adjustment	(6.9)	245.5	659.8	659.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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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	House -	FY 2018	FY 2018	House -	FY 2019	FY 2019	House -	
Program	Pay 2014	Pay 2015	Pay 2016	Pay 2016	Curr Law	Pay 2017	Pay '17	Curr Law	Pay 2018	Pay '18	Curr Law	
<i>(italics indicate policy change)</i>	Certified	Certified	Cert. Est	House	Difference	Cert. Est	House	Difference	Cert. Est	House	Difference	
62	Career & Technical Adjustment	(2,959.1)	0.0	(71.6)	(71.6)	0.0	(3.5)	(3.5)	0.0	0.0	0.0	
63	OPEB Adjustment	(761.1)	(394.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
64	Debt Surplus Transfer Adjustment	(272.8)	0.0	(100.0)	(100.0)	0.0	(100.0)	(100.0)	0.0	(100.0)	(100.0)	
73	Final Health & Safety Adjustment	(3,206.4)	(2,859.2)	(5,750.9)	(5,750.9)	0.0	(2,097.1)	(2,097.1)	0.0	(5,200.2)	(5,200.2)	
74	2nd Prior Year Health & Safety Adjustment	(1,702.7)	(289.2)	(699.1)	(699.1)	0.0	(2,721.1)	(2,721.1)	0.0	(1,387.7)	(1,387.7)	
75	Last Year Health & Safety Adjustment	(919.4)	(1,675.8)	(2,721.1)	(2,721.1)	0.0	(1,388.2)	(1,388.2)	0.0	(1,415.5)	(1,415.5)	
76	Other Capital Limit Adjustment	389.6	162.9	67.1	67.1	0.0	(191.8)	(191.8)	0.0	(118.6)	(118.6)	
77	Other General Limit Adjustment	10,981.5	13,076.8	8,102.7	8,102.7	0.0	11,277.1	11,277.1	0.0	7,098.2	7,098.2	
78												
79	Abatement Levy - Initial	7,952.0	5,798.5	7,089.8	7,089.8	0.0	6,331.0	6,331.0	0.0	0.0	0.0	
80	Abatement Interest	302.0	270.5	270.5	270.5	0.0	270.5	270.5	0.0	302.0	302.0	
81	Abatement Final Adjustment	0.0	0.0	25.7	25.7	0.0	(87.5)	(87.5)	0.0	0.0	0.0	
82	Abatement Carry-over	0.1	49.4	1,055.6	1,055.6	0.0	0.0	0.0	0.0	0.0	0.0	
83	Abatement Advance	(462.7)	1,056.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
84	Net Offset Adjustment	0.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
85												
86	Total -- General Fund	1,416,004.2	1,523,785.3	1,586,009.1	1,580,343.4	(5,665.7)	1,643,195.9	1,642,656.9	(539.0)	1,689,958.8	1,689,305.8	(653.0)
87												
88	Community Service Fund											
89												
90	Basic Community Education	38,221.5	38,420.4	38,727.0	38,727.0	0.0	39,067.0	39,067.0	0.0	39,067.0	39,067.0	0.0
91	Early Childhood Family Education	22,127.4	22,114.9	22,135.0	22,135.0	0.0	22,135.0	22,135.0	0.0	22,135.0	22,135.0	0.0
92	Early Childhood Home Visiting	570.4	568.3	568.0	568.0	0.0	573.7	573.7	0.0	573.7	573.7	0.0
94	Extended Day	13,635.7	14,089.6	14,772.9	14,772.9	0.0	15,437.5	15,437.5	0.0	15,878.7	15,878.7	0.0
95	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
97	Other Community Ed	24.1	23.5	23.5	23.5	0.0	23.5	23.5	0.0	23.5	23.5	0.0
98												
99	Limit Adjustments	2,076.1	1,625.4	1,899.1	1,899.1	0.0	2,065.1	2,065.1	0.0	2,225.4	2,225.4	0.0
100	Community Education Excess Fund Bal.	(647.7)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
101	Early Childhood Excess Fund Balance	(278.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
103	Abatement Levy	362.1	316.5	369.4	369.4	0.0	329.8	329.8	0.0	0.0	0.0	0.0
104	Abatement Interest	13.8	12.9	13.2	13.2	0.0	13.5	13.5	0.0	14.7	14.7	0.0
105	Abatement Final Adjustment	0.0	0.0	1.3	1.3	0.0	18.3	18.3	0.0	0.0	0.0	0.0
106	Carry-Over Abatement Adjustment	0.0	0.0	17.7	17.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
107	Advance Abatement Adjustment	(18.6)	49.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
108	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
109												
110	Total -- Community Service Fund	76,756.5	77,885.7	79,197.1	79,197.1	0.0	80,333.4	80,333.4	0.0	80,588.0	80,588.0	0.0
111												
112	Debt Service Fund											
113												
114	Basic Debt Levy (No Equalization)	662,522.9	634,196.8	650,258.0	650,258.0	0.0	657,702.2	657,702.2	0.0	681,455.8	681,455.8	0.0
115	Basic Debt Levy - Aid Ineligible	15,627.2	16,799.3	13,000.0	13,000.0	0.0	13,000.0	13,000.0	0.0	13,000.0	13,000.0	0.0
116	Debt Service Equalization	(22,955.0)	(20,058.8)	(19,506.0)	(19,506.0)	0.0	(20,441.0)	(20,441.0)	0.0	(27,044.3)	(27,044.3)	0.0
119	Debt Levy - Disaster	0.0	0.0	5,750.0	5,750.0	0.0	5,750.0	5,750.0	0.0	5,758.0	5,758.0	0.0
120	Debt Equalization - Disaster	0.0	0.0	(2,900.0)	(2,900.0)	0.0	(3,200.0)	(3,200.0)	0.0	(3,388.0)	(3,388.0)	0.0
121	Additional Maximum Effort	297.4	263.9	280.0	280.0	0.0	300.0	300.0	0.0	300.0	300.0	0.0

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122 Lease Purchase	47,534.4	53,910.8	59,000.0	59,000.0	0.0	61,000.0	61,000.0	0.0	63,000.0	63,000.0	0.0
123 Alternative Facilities - H&S - Aid Eligible	42,500.0	46,541.7	48,307.6	48,307.6	0.0	49,031.4	49,031.4	0.0	54,915.0	54,915.0	0.0
124 Alternative Facilities - H&S - Aid Ineligible	713.4	1,577.1	1,636.8	1,636.8	0.0	1,661.4	1,661.4	0.0	1,860.7	1,860.7	0.0
125 Alternate Facilities Debt	93,928.5	96,640.9	102,506.9	102,506.9	0.0	104,846.9	104,846.9	0.0	105,739.8	105,739.8	0.0
126 Alternate Facilities Debt Aid	(16,456.2)	(16,456.2)	(16,456.2)	(16,456.2)	0.0	(16,456.2)	(16,456.2)	0.0	(16,456.2)	(16,456.2)	0.0
127 Taconite Bonds	0.0	7,052.0	7,100.0	7,100.0	0.0	7,100.0	7,100.0	0.0	7,100.0	7,100.0	0.0
128 Facilities	11,113.9	14,161.0	16,000.0	16,000.0	0.0	18,000.0	18,000.0	0.0	20,000.0	20,000.0	0.0
129 Equipment	454.4	237.5	500.0	500.0	0.0	500.0	500.0	0.0	500.0	500.0	0.0
130 Reorg Operating Debt	84.7	83.9	82.9	82.9	0.0	81.7	81.7	0.0	80.3	80.3	0.0
131 Economic Development Abatement	182.3	394.9	500.0	500.0	0.0	700.0	700.0	0.0	900.0	900.0	0.0
132 Judgement Debt	17.3	206.8	206.8	206.8	0.0	206.8	206.8	0.0	206.8	206.8	0.0
133											
135 Limit Adjustment	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
136 Adjustment for Taconite on Bonds	(2,662.5)	(2,662.5)	(2,500.0)	(2,500.0)	0.0	(2,400.0)	(2,400.0)	0.0	(2,300.0)	(2,300.0)	0.0
137 Abatement Levy	4,648.0	3,605.2	4,399.9	4,399.9	0.0	3,928.9	3,928.9	0.0	0.0	0.0	0.0
138 Abatement Interest	139.4	120.6	123.0	123.0	0.0	125.5	125.5	0.0	147.9	147.9	0.0
140 Abatement Final Adjustment	0.0	0.0	(23.5)	(23.5)	0.0	58.4	58.4	0.0	0.0	0.0	0.0
141 Abatement Carry-over	81.9	0.0	535.7	535.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
142 Abatement Advance	(33.8)	283.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
145 Reduction for Debt Excess	(36,127.7)	(39,692.2)	(42,015.8)	(42,015.8)	0.0	(44,110.6)	(44,110.6)	0.0	(47,396.4)	(47,396.4)	0.0
146											
147 Total -- Debt Service Fund	801,610.5	797,305.8	826,786.1	826,786.1	0.0	837,385.4	837,385.4	0.0	865,479.4	865,479.4	0.0
148											
149											
150 Other Post Employment Benefits Debt											
151											
152 OPEB Initial Levy	71,805.1	83,919.0	85,000.0	85,000.0	0.0	86,000.0	86,000.0	0.0	87,000.0	87,000.0	0.0
153 Abatement Levy	368.9	418.3	473.9	473.9	0.0	423.2	423.2	0.0	0.0	0.0	0.0
154 Abatement Interest	9.3	13.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
155 Abatement Carry-over	9.6	0.0	23.3	23.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
156 Abatement Advance	100.0	14.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
157 Net Offset Adjustment	22.5	232.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
158 Reduction for Debt Excess	(1,652.8)	(2,188.1)	(2,000.0)	(2,000.0)	0.0	(2,000.0)	(2,000.0)	0.0	(2,000.0)	(2,000.0)	0.0
159											
160 Total -- OPEB Debt Fund	70,662.6	82,409.2	83,497.2	83,497.2	0.0	84,423.2	84,423.2	0.0	85,000.0	85,000.0	0.0
161											
169											
170 Total School District Revenue Levies	2,365,033.8	2,481,386.0	2,575,489.5	2,569,823.8	(5,665.7)	2,645,337.9	2,644,798.9	(539.0)	2,721,026.2	2,720,373.2	(653.0)
171											
172 Subtotal -- Operating Levies	1,492,760.7	1,601,671.0	1,665,206.2	1,659,540.5	(5,665.7)	1,723,529.3	1,722,990.3	(539.0)	1,770,546.8	1,769,893.8	(653.0)
173 Subtotal -- Non-Operating Levies	872,273.1	879,715.0	910,283.3	910,283.3	0.0	921,808.6	921,808.6	0.0	950,479.4	950,479.4	0.0
174											
175 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
176											
177 Grand Total -- Levies	2,365,033.8	2,481,386.0	2,575,489.5	2,569,823.8	(5,665.7)	2,645,337.9	2,644,798.9	(539.0)	2,721,026.2	2,720,373.2	(653.0)
178 Change from Prior Year	43,241.8	116,352.2	94,103.5	88,437.8	(5,665.7)	69,848.4	69,309.4	(539.0)	75,688.3	75,035.3	(653.0)
179 Percent Change from Prior Year	1.9%	4.9%	3.8%	3.6%		2.7%	2.7%		2.9%	2.8%	

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180												
182	Homestead Education Credit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
183	Homestead Agriculture Credit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
184	Market Value Homestead Credit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
185	Market Value Agriculture Credit	8,495.0	8,495.0	8,495.0	8,495.0	8,495.0	8,495.0	0.0	8,495.0	8,495.0	0.0	
186	Other Credits	10,704.0	10,704.0	10,704.0	10,704.0	10,704.0	10,704.0	0.0	10,704.0	10,704.0	0.0	
187												
188	Total Certified Levy (After Credits) *	2,345,834.8	2,462,187.0	2,556,290.5	2,550,624.8	(5,665.7)	2,626,138.9	2,625,599.9	(539.0)	2,701,827.2	2,701,174.2	(653.0)
189	Change from Prior Year	43,241.8	116,352.2	94,103.5	88,437.8	(5,665.7)	69,848.4	69,309.4	(539.0)	75,688.3	75,035.3	(653.0)
190	Percent Change from Prior Year	1.9%	5.0%	3.8%	3.6%		2.7%	2.7%		2.9%	2.9%	

* Certified Levy does not include taconite adjustments