

### Education Finance Levies

2011 Session  
 Property Tax Levy Tracking - HF 934 - As Passed Taxes  
 (\$ in thousands)

Program	FY 2010 Pay 2009	FY 2011 Pay 2010	FY 2012 Pay 2011	FY 2013 Pay 2012	FY 2013 Pay 2012	House - Current Law	FY 2014 Pay 2013	FY 2014 Pay 2013	House - Current Law	FY 2015 Pay 2014	FY 2015 Pay 2014	House - Current Law
<i>(italics indicate policy change)</i>	Certified	Certified	Cert. Est.	Cert. Est.	House	Difference	Cert. Est.	House	Difference	Cert. Est.	House	Difference
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	Pay 2009 Certified	Pay 2010 Certified	Pay 2011 Cert. Est.	Pay 2012 Cert. Est.	Pay 2012 House	Current Law Difference	Pay 2013 Cert. Est.	Pay 2013 House	Current Law Difference	Pay 2014 Cert. Est.	Pay 2014 House	Current Law Difference
78 Last Year Integration Adjustment	669.9	348.0	1,416.0	1,529.0	1,494.0	(35.0)	1,543.1	1,543.1	0.0	1,559.1	1,559.1	0.0
79 Debt Surplus Transfer Adjustment	(58.2)	(395.1)	(377.6)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
80 Career & Technical Adjustment	0.0	(271.4)	0.0	0.0	(19.0)	(19.0)	(4.7)	(4.7)	0.0	0.0	0.0	0.0
89 Final Health & Safety Adjustment	(4,193.4)	(5,296.2)	(2,142.4)	(2,035.3)	(2,035.3)	0.0	(1,933.5)	(1,933.5)	0.0	(1,836.8)	(1,836.8)	0.0
90 2nd Prior Year Health & Safety Adjustment	(762.3)	(1,886.9)	(2,286.2)	(2,171.9)	(2,171.9)	0.0	(2,063.3)	(2,063.3)	0.0	(1,960.1)	(1,960.1)	0.0
91 Last Year Health & Safety Adjustment	(4,844.7)	(3,983.3)	(3,417.1)	(3,246.2)	(3,246.2)	0.0	(3,083.9)	(3,083.9)	0.0	(2,929.7)	(2,929.7)	0.0
92 Other Capital Limit Adjustment	(1,506.8)	(479.2)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
93 Other General Limit Adjustment	1,735.7	1,306.8	(7,135.6)	5,501.0	5,501.0	0.0	10,506.4	10,506.4	0.0	10,322.2	10,322.2	0.0
94												
95 Abatement Adjustment - Initial	1,719.7	2,098.1	3,239.0	4,876.5	4,876.5	0.0	5,891.5	5,891.5	0.0	8,205.0	8,205.0	0.0
96 Abatement Interest	93.4	80.8	96.9	98.8	98.8	0.0	100.8	100.8	0.0	102.8	102.8	0.0
97 Abatement Final Adjustment	0.0	0.0	0.0	(23.3)	(23.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
98 Abatement Carry-over	2.2	0.0	105.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
99 Abatement Advance	51.8	757.3	761.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
101												
102 <b>Total -- General Fund</b>	<b>1,270,968.7</b>	<b>1,298,176.7</b>	<b>1,309,317.7</b>	<b>1,383,553.4</b>	<b>1,366,563.7</b>	<b>(16,989.7)</b>	<b>1,445,591.4</b>	<b>1,428,627.0</b>	<b>(16,964.4)</b>	<b>1,527,800.1</b>	<b>1,510,004.0</b>	<b>(17,796.1)</b>
103												
104 <b>Debt Service Fund</b>												
105												
106 <i>Basic Debt Levy (No Equalization)</i>	698,308.6	714,585.9	729,619.6	766,277.6	766,811.1	533.5	778,119.8	778,653.3	533.5	787,207.3	787,740.8	533.5
107 Debt Equalization	(7,884.4)	(8,679.9)	(14,028.7)	(22,228.9)	(22,228.9)	0.0	(22,980.9)	(22,980.9)	0.0	(23,093.5)	(23,093.5)	0.0
108 Additional Maximum Effort	225.0	225.0	225.0	225.0	225.0	0.0	225.0	225.0	0.0	230.0	230.0	0.0
109 Reduction for Debt Excess	(41,501.8)	(57,864.5)	(44,309.2)	(45,000.0)	(45,000.0)	0.0	(46,000.0)	(46,000.0)	0.0	(45,000.0)	(45,000.0)	0.0
112												
113 Energy Loan	103.4	103.4	103.4	99.0	99.0	0.0	98.0	98.0	0.0	95.0	95.0	0.0
114 Lease Purchase	50,040.0	50,040.0	50,040.0	51,000.0	51,000.0	0.0	51,000.0	51,000.0	0.0	51,000.0	51,000.0	0.0
115 Alternative Facilities - H&S Offset	15,136.5	27,016.2	32,722.4	35,994.6	35,994.6	0.0	39,594.1	39,594.1	0.0	43,553.5	43,553.5	0.0
116 Alternate Facilities Debt	61,925.6	61,925.6	61,925.6	63,500.0	63,500.0	0.0	66,040.0	66,040.0	0.0	68,681.6	68,681.6	0.0
117 <i>Alternate Facilities Debt Aid</i>	(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	16,456.2
119 Adjustment for Taconite on Bonds	(3,902.8)	(3,902.8)	(3,902.8)	(3,800.0)	(3,800.0)	0.0	(3,750.0)	(3,750.0)	0.0	(3,750.0)	(3,750.0)	0.0
120												
121 Facilities	5,200.0	5,200.0	5,200.0	5,500.0	5,500.0	0.0	5,940.0	5,940.0	0.0	6,415.2	6,415.2	0.0
122 Equipment	820.1	820.1	820.1	825.0	825.0	0.0	825.0	825.0	0.0	825.0	825.0	0.0
124												
125 Limit Adjustment	346.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
126 Abatement Adjustment	1,691.4	1,652.0	1,944.2	2,935.5	2,935.5	0.0	3,345.3	3,345.3	0.0	4,335.4	4,335.4	0.0
127 Abatement Interest	54.0	39.3	43.4	44.3	44.3	0.0	45.2	45.2	0.0	46.1	46.1	0.0
128 Abatement Final Adjustment	0.0	0.0	0.0	(2.3)	(2.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
129 Abatement Carry-over	0.0	0.0	26.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
130 Abatement Advance	(296.2)	402.3	331.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
133												
134 <b>Total -- Debt Service Fund</b>	<b>763,809.6</b>	<b>775,106.4</b>	<b>804,305.1</b>	<b>838,913.6</b>	<b>855,903.3</b>	<b>16,989.7</b>	<b>856,045.3</b>	<b>873,035.0</b>	<b>16,989.7</b>	<b>874,089.4</b>	<b>891,079.1</b>	<b>16,989.7</b>
135												
136 <b>Other Post Employment Benefits Debt</b>												
137												
138 OPEB Initial Levy	26,969.4	57,218.5	59,919.9	60,075.0	60,075.0	0.0	60,075.0	60,075.0	0.0	60,075.0	60,075.0	0.0
139 Reduction for Debt Excess	0.0	0.0	(75.0)	(100.0)	(100.0)	0.0	(100.0)	(100.0)	0.0	(120.0)	(120.0)	0.0
140												
142 Abatement Adjustement	0.0	0.0	0.0	158.3	158.3	0.0	303.9	303.9	0.0	391.1	391.1	0.0
143												
144 <b>Total -- OPEB Debt Fund</b>	<b>26,969.4</b>	<b>57,218.5</b>	<b>59,844.9</b>	<b>60,133.3</b>	<b>60,133.3</b>	<b>0.0</b>	<b>60,278.9</b>	<b>60,278.9</b>	<b>0.0</b>	<b>60,346.1</b>	<b>60,346.1</b>	<b>0.0</b>
145												
154 <b>Community Service Fund</b>												
155												
156 Basic Community Education	38,620.9	38,895.1	38,972.2	38,837.8	38,837.8	0.0	39,001.1	39,001.1	0.0	39,214.4	39,214.4	0.0

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157 Early Childhood Family Education	22,085.0	22,085.0	22,139.2	22,135.0	22,135.0	0.0	22,135.0	22,135.0	0.0	22,135.0	22,135.0	0.0
158 Early Childhood Home Visiting	564.4	569.6	572.5	580.0	580.0	0.0	585.8	585.8	0.0	588.7	588.7	0.0
160 Extended Day	11,202.3	11,591.8	12,288.2	12,779.8	12,779.8	0.0	13,291.0	13,291.0	0.0	13,822.6	13,822.6	0.0
161 Adults with Disabilities	670.0	670.0	670.0	670.0	670.0	0.0	670.0	670.0	0.0	670.0	670.0	0.0
162 Adult Basic	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
163 Other Community Ed	25.7	53.1	69.2	69.2	69.2	0.0	69.2	69.2	0.0	69.2	69.2	0.0
164												
165 Limit Adjustments	1,039.8	1,051.4	964.3	1,583.9	1,583.9	0.0	1,745.3	1,745.3	0.0	1,832.4	1,832.4	0.0
166 Community Education Excess Fund Bal.	(333.9)	(351.8)	(361.6)	(431.9)	(431.9)	0.0	(226.6)	(226.6)	0.0	(85.3)	(85.3)	0.0
167 Early Childhood Excess Fund Balance	(141.6)	(88.1)	(351.2)	(313.4)	(313.4)	0.0	(41.8)	(41.8)	0.0	0.0	0.0	0.0
169 Abatement Levy	136.4	142.3	168.6	230.8	230.8	0.0	269.2	269.2	0.0	344.0	344.0	0.0
170 Abatement Interest	6.5	4.8	4.7	4.8	4.8	0.0	4.9	4.9	0.0	5.0	5.0	0.0
172 Advance Abatement Adjustment	(19.0)	37.1	10.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
173 Abatement Final Adjustment	0.0	0.0	0.0	(1.5)	(1.5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
175												
176 <b>Total -- Community Service Fund</b>	<b>73,856.5</b>	<b>74,660.3</b>	<b>75,146.8</b>	<b>76,144.5</b>	<b>76,144.5</b>	<b>0.0</b>	<b>77,503.1</b>	<b>77,503.1</b>	<b>0.0</b>	<b>78,596.0</b>	<b>78,596.0</b>	<b>0.0</b>
177												
178												
179 <b>Total School District Revenue Levies</b>	<b>2,135,604.2</b>	<b>2,205,161.9</b>	<b>2,248,614.5</b>	<b>2,358,744.8</b>	<b>2,358,744.8</b>	<b>0.0</b>	<b>2,439,418.7</b>	<b>2,439,444.0</b>	<b>25.3</b>	<b>2,540,831.6</b>	<b>2,540,025.2</b>	<b>(806.4)</b>
180												
181 Subtotal -- Operating Levies	1,371,794.6	1,430,055.5	1,444,309.4	1,519,831.2	1,502,841.5	(16,989.7)	1,583,373.4	1,566,409.0	(16,964.4)	1,666,742.2	1,648,946.1	(17,796.1)
182 Subtotal -- Non-Operating Levies	763,809.6	775,106.4	804,305.1	838,913.6	855,903.3	16,989.7	856,045.3	873,035.0	16,989.7	874,089.4	891,079.1	16,989.7
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	0.0
185												
186 <b>Grand Total -- Levies</b>	<b>2,135,604.2</b>	<b>2,205,161.9</b>	<b>2,248,614.5</b>	<b>2,358,744.8</b>	<b>2,358,744.8</b>	<b>0.0</b>	<b>2,439,418.7</b>	<b>2,439,444.0</b>	<b>25.3</b>	<b>2,540,831.6</b>	<b>2,540,025.2</b>	<b>(806.4)</b>
187 Change from Prior Year	148,874.8	69,557.7	43,452.6	110,130.3	110,130.3		80,673.9	80,699.3	25.3	101,412.9	100,581.1	
188 Percent Change from Prior Year	7.5%	3.3%	2.0%	4.9%	4.9%		3.4%	3.4%		4.2%	4.1%	
189												
193 Market Value Homestead Credit	52,803.0	51,505.0	50,610.0	49,868.0	49,868.0	0.0	50,610.0	50,610.0	0.0	49,868.0	49,868.0	0.0
194 Market Value Agriculture Credit	5,528.0	5,528.0	5,528.0	5,528.0	5,528.0	0.0	5,528.0	5,528.0	0.0	5,528.0	5,528.0	0.0
195 Other Credits	9,579.0	9,595.0	9,645.0	9,698.0	9,698.0	0.0	9,645.0	9,645.0	0.0	9,698.0	9,698.0	0.0
196												
197 <b>Total Certified Levy (After Credits) *</b>	<b>2,067,694.2</b>	<b>2,138,533.9</b>	<b>2,182,831.5</b>	<b>2,293,650.8</b>	<b>2,293,650.8</b>	<b>0.0</b>	<b>2,373,635.7</b>	<b>2,373,661.0</b>	<b>25.3</b>	<b>2,475,737.6</b>	<b>2,474,931.2</b>	<b>(806.4)</b>
198 Change from Prior Year	150,633.8	70,839.7	44,297.6	110,819.3	110,819.3		79,984.9	80,010.3		102,101.9	101,270.1	
199 Percent Change from Prior Year	7.9%	3.4%	2.1%	5.1%	5.1%		3.5%	3.5%		4.3%	4.3%	
200 Change from Base												
201 Percent Change from Base												
202												
203												

204 \* Certified Levy does not include taconite adjustments