

**E-12 Education FY 2018-2019 Budget**

**Governor's Budget Recommendations**

Property Tax Tracking  
2017 Regular Session

	A		B		C		D		E		F		G		H		I		J		K		L		M		N		
(\$ in thousands)	FY 2014 Pay 2013 Certified	FY 2015 Pay 2014 Certified	FY 2016 Pay 2015 Certified	FY 2017 Pay 2016 Certified	FY 2018 Pay 2017 Cert. Est.	FY 2019 Pay 2018 Cert. Est.	Gov's Rec FY 2019 Pay 2018	Difference Gov's Rec - Cur. Law Pay 2018	FY 2020 Pay 2019 Cert. Est.	Gov's Rec FY 2020 Pay 2019	Difference Gov's Rec - Cur. Law Pay 2019	FY 2021 Pay 2020 Cert. Est.	Gov's Rec FY 2021 Pay 2020	Difference Gov's Rec - Cur. Law Pay 2020															
<b>GENERAL FUND</b>																													
16 Student Achievement	0.0	19,822.6	20,096.7	22,550.4	9,674.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
19 Local Optional	0.0	208,516.8	287,656.3	302,261.8	312,153.4	316,528.0	317,994.2	1,466.2	323,848.0	325,471.8	1,623.8	330,171.0	331,952.5	1,781.5															
20 Facilities & Equipment Bond Adj.	(8,889.0)	(10,994.5)	(13,614.1)	(16,763.4)	(17,251.7)	(17,473.7)	(17,473.7)	0.0	(17,473.7)	(17,473.7)	0.0	(17,473.7)	(17,473.7)	0.0															
22 Transition	19,330.4	22,622.9	22,869.0	23,218.3	23,767.1	24,222.0	24,360.3	138.3	24,215.0	24,368.1	153.1	25,448.0	25,616.0	168.0															
23 Equity	71,895.0	68,444.1	77,801.0	83,420.9	87,097.3	89,781.0	90,184.3	403.3	91,942.0	92,388.7	446.7	94,014.0	94,504.1	490.1															
25 Operating Capital (Increased Equalization, Levy Offset)	111,778.6	86,593.3	92,334.5	93,924.7	77,608.0	69,127.0	59,773.4	(9,353.6)	71,769.0	61,435.3	(10,333.7)	74,577.0	63,271.8	(11,305.2)															
27 Alternative Compensation (Q.Comp)*	22,802.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0															
29 <b>Subtotal - General Fund</b>	<b>216,917.2</b>	<b>395,005.2</b>	<b>487,143.4</b>	<b>508,612.7</b>	<b>493,048.3</b>	<b>482,184.3</b>	<b>474,838.5</b>	<b>(7,345.8)</b>	<b>494,300.3</b>	<b>486,190.2</b>	<b>(8,110.1)</b>	<b>506,736.3</b>	<b>497,870.7</b>	<b>(8,865.6)</b>															
31 Referendum	762,136.3	545,272.0	516,254.5	585,191.9	625,899.6	673,602.1	676,617.4	3,015.3	741,936.2	745,275.8	3,339.6	812,658.9	816,322.7	3,663.8															
34 Alternative Compensation (Q.Comp)	0.0	29,537.3	31,184.1	33,246.4	35,562.2	33,110.4	33,533.6	423.2	33,433.1	33,901.8	468.7	32,654.5	33,168.7	514.2															
35 Additional Retirement	19,676.7	20,281.5	22,330.6	24,869.7	24,424.9	25,595.1	25,595.1	0.0	25,979.3	25,979.3	(0.0)	26,796.7	26,796.7	0.0															
36 St. Paul Severance	830.9	788.0	829.0	877.3	941.0	998.4	998.4	0.0	1,037.4	1,037.4	0.0	1,078.9	1,078.9	0.0															
37 Minneapolis Health Insurance	373.5	373.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0															
39 Early Retirement Health Benefits	2,990.7	2,655.5	1,707.0	1,835.8	1,705.7	1,535.0	1,535.0	0.0	1,382.0	1,382.0	0.0	1,244.0	1,244.0	0.0															
40 Reorganization Severance (Expires FY18)	984.5	1,166.6	1,278.5	889.1	616.3	616.3	616.3	0.0	616.3	616.3	0.0	616.3	616.3	0.0															
41 Achievement & Integration	28,455.5	26,395.1	27,515.9	28,450.0	29,386.6	31,452.8	31,541.3	88.5	32,228.6	32,326.6	98.0	33,041.7	33,149.3	107.6															
42 Unemployment Insurance	11,029.1	8,090.5	7,407.8	6,519.1	6,363.2	6,490.0	6,490.0	0.0	6,620.0	6,620.0	0.0	6,752.0	6,752.0	0.0															
44 Reorganization Operating Debt	118.5	168.5	30.7	30.7	30.7	30.6	30.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0															
45 Safe Schools	29,135.2	32,851.8	33,962.8	34,592.1	34,494.9	34,604.2	34,911.4	307.2	34,631.0	34,810.8	179.8	33,984.1	34,181.3	197.2															
46 Judgments	564.2	483.9	330.3	1,300.5	278.7	278.7	278.7	0.0	278.7	278.7	0.0	278.7	278.7	0.0															
48 Swimming Pool	541.3	527.1	551.4	599.3	596.5	600.0	600.0	0.0	600.0	600.0	0.0	600.0	600.0	0.0															
49 Ice Arena	1,954.9	1,891.3	2,209.0	2,156.1	2,228.7	2,328.7	2,328.7	0.0	2,428.7	2,428.7	0.0	2,528.7	2,528.7	0.0															
51 Tree Growth	683.0	694.9	693.7	694.9	688.0	688.0	688.0	0.0	688.0	688.0	0.0	688.0	688.0	0.0															
53 Career and Technical	15,338.8	16,370.0	18,605.8	20,796.7	23,580.6	24,798.7	24,798.7	0.0	26,120.2	26,120.2	0.0	27,261.2	27,261.2	0.0															
56 Economic Development Abatement	941.1	960.5	1,276.4	1,314.7	1,247.8	1,280.0	1,280.0	0.0	1,280.0	1,280.0	0.0	1,280.0	1,280.0	0.0															
57 Other General	114.3	108.3	200.0	150.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0															
58 Long-Term Facilities Equalized	0.0	0.0	0.0	64,548.3	103,895.0	146,663.0	146,663.0	0.0	148,359.0	148,359.0	0.0	149,708.0	149,708.0	0.0															
59 Long-Term Facilities Unequalized	0.0	0.0	0.0	98,282.3	119,405.4	102,102.0	104,426.1	2,324.1	108,848.0	111,405.7	2,557.7	116,571.0	119,356.8	2,785.8															
61 Hazardous/ Health & Safety	51,445.4	57,719.9	61,213.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0															
62 Alternative Facilities H&S	3,978.1	1,989.2	5,697.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0															
63 Alternative Facilities H&S Debt Aid	0.0	0.0	(482.9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0															
64 Alternative Facilities	55,056.9	83,645.5	81,600.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0															
65 Alternative Facilities Aid	(2,829.8)	(2,829.8)	(2,829.8)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0															
66 Alternative Facilities Debt Aid	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0															
67 Disabled Access	85.0	120.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0															
68 Building Lease	51,413.0	57,723.6	65,149.2	71,883.9	74,899.8	81,000.0	83,529.4	2,529.4	84,000.0	85,466.4	1,466.4	86,000.0	87,597.1	1,597.1															
69 Capital Projects Ref./Facilities Down Payment	47,247.8	60,852.2	65,829.6	85,123.3	90,391.3	95,985.3	95,985.3	0.0	101,925.5	101,925.5	0.0	108,233.4	108,233.4	0.0															
70 Deferred Maintenance	22,612.4	22,685.5	23,833.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0															
71 Annual OPEB	23,535.2	29,705.2	34,641.1	34,170.0	37,471.1	42,000.0	42,000.0	0.0	45,000.0	45,000.0	0.0	48,000.0	48,000.0	0.0															
74 Other Capital	25.0	25.0	25.0	25.0	25.0	25.0	25.0	0.0	25.0	25.0	0.0	25.0	25.0	0.0															
76 Last Year General Education Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0															
77 Last Year Transition, Equity, Op Cap Adjustment	3,371.8	1,983.8	12,921.2	1,955.8	(8,156.3)	5,160.4	(1,177.1)	(6,337.5)	0.0	0.0	0.0	0.0	0.0	0.0															
78 Last Year Alternative Compensation Adjustment	(385.6)	3,568.9	375.8	193.0	1,203.4	1,299.5	1,677.2	377.7	4,182.0	4,182.0	0.0	0.0	0.0	0.0															
79 Last Year Supplemental & Referendum Adjust	361.2	5,859.4	3,873.2	(122.1)	1,726.9	1,066.9	3,758.0	2,691.1	(436.8)	(436.8)	0.0	(1,310.5)	(1,310.5)	0.0															
81 Last Year Integration Adjustment	(189.1)	(6.9)	245.5	(1,252.7)	326.1	1,327.8	1,406.8	79.0	0.0	0.0	0.0	0.0	0.0	0.0															

\*Relocated from Gen Ed beginning FY 2015

\*\*Does not include taconite adjustments

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(\$ in thousands)														
82 Career & Technical Adjustment	(610.6)	(2,959.1)	0.0	(762.4)	(1,938.1)	(878.9)	(878.9)	0.0	(32.3)	(32.3)	0.0	0.0	0.0	0.0
84 Debt Surplus Transfer Adjustment	0.0	(272.8)	0.0	(96.4)	(78.8)	(100.0)	(100.0)	0.0	(100.0)	(100.0)	0.0	(100.0)	(100.0)	0.0
85 OPEB Adjustment	(1,173.7)	(761.1)	(394.0)	(2,389.4)	(1,749.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
86 PY LTFM Equal Adj			0.0	0.0	669.0	700.0	700.0	0.0	700.0	700.0	0.0	700.0	700.0	0.0
87 PY LTFM Unequal Adj			0.0	0.0	6,363.8	7,000.0	8,847.9	1,847.9	7,000.0	7,000.0	0.0	7,000.0	7,000.0	0.0
88 Final Health & Safety Adjustment	(3,410.8)	(3,206.4)	(2,859.2)	(2,381.5)	(1,922.4)	(5,611.4)	(5,611.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
89 2nd Prior Year Health & Safety Adjustment	(2,282.6)	(1,702.7)	(289.2)	(1,347.9)	5,922.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
90 Last Year Health & Safety Adjustment	(1,367.6)	(919.4)	(1,675.8)	20,816.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
92 Other Capital Limit Adjustment	324.7	389.6	162.9	122.8	(135.6)	(607.6)	(607.6)	0.0	(22.8)	(22.8)	0.0	0.0	0.0	0.0
93 Other General Limit Adjustment	10,093.0	10,981.5	13,076.8	2,208.0	(10,099.5)	(3,527.8)	(3,527.8)	0.0	(34.4)	(34.4)	0.0	4,120.2	4,120.2	0.0
94 Abatement Adjustment-Initial	7,952.9	7,952.0	5,798.5	8,337.3	7,541.8	7,730.0	7,730.0	0.0	7,508.4	7,508.4	0.0	7,292.6	7,292.6	0.0
95 Abatement Interest	307.5	302.0	270.5	270.5	270.5	270.5	270.5	0.0	270.5	270.5	0.0	270.5	270.5	0.0
96 Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	272.8	272.8	0.0	0.0	0.0	0.0
97 Abatement Carryover	110.1	0.1	49.4	655.4	38.1	160.0	160.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
98 Abatement Advance	1,548.5	(462.7)	1,056.4	(2,186.3)	(449.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
99 Net Offset Adjustment	(7.2)	0.0	5.0	0.0	(5.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>101 Total -- General Fund</b>	<b>1,359,997.2</b>	<b>1,416,004.2</b>	<b>1,520,804.8</b>	<b>1,630,180.5</b>	<b>1,706,709.0</b>	<b>1,801,958.1</b>	<b>1,801,958.1</b>	<b>0.1</b>	<b>1,911,024.7</b>	<b>1,911,024.9</b>	<b>0.1</b>	<b>2,014,710.1</b>	<b>2,014,710.3</b>	<b>0.1</b>
<b>COMMUNITY SERVICE FUND</b>														
105 Basic Community Education	38,263.8	38,221.5	38,420.4	39,276.0	39,582.6	38,727.0	38,727.0	0.0	39,067.0	39,067.0	0.0	39,067.0	39,067.0	0.0
106 Early Childhood Family Education	22,177.5	22,127.4	22,114.9	22,107.5	22,114.3	22,135.0	22,135.0	0.0	22,135.0	22,135.0	0.0	22,135.0	22,135.0	0.0
107 ECFE Home Visiting	572.1	570.4	568.3	567.3	918.3	568.0	568.0	0.0	573.7	573.7	0.0	573.7	573.7	0.0
109 School Age Care/Extended Day	13,231.1	13,635.7	14,089.6	14,685.8	15,215.2	15,660.7	15,660.7	0.0	17,640.0	17,640.0	0.0	18,381.0	18,381.0	0.0
110 Adults with Disabilities	670.0	670.0	670.0	670.0	670.0	670.0	670.0	0.0	670.0	670.0	0.0	670.0	670.0	0.0
111 Other Community Ed	37.2	24.1	23.5	47.5	64.2	64.2	64.2	0.0	64.2	64.2	0.0	64.2	64.2	0.0
113 Limit Adjustment	1,652.5	2,076.1	1,625.4	2,518.6	1,624.8	5,124.6	5,124.6	0.0	5,027.8	5,027.8	0.0	4,448.9	4,448.9	0.0
114 Community Education Excess Fund Balance	(578.4)	(647.7)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
115 ECFE Excess Fund Balance	(260.4)	(278.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
116 Abatement Levy	350.9	362.1	316.5	389.4	288.7	305.0	305.0	0.0	296.3	296.3	0.0	287.8	287.8	0.0
117 Abatement Interest	14.7	13.8	12.9	12.9	12.9	13.2	13.2	0.0	13.5	13.5	0.0	13.8	13.8	0.0
118 Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.8	10.8	0.0	0.0	0.0	0.0
119 Carry-Over Abatement Adjustment	0.0	0.0	0.0	0.0	0.0	15.2	15.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
120 Advance Abatement Adjustment	73.9	(18.6)	49.2	(82.5)	(17.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
121 Net Offset Adjustment	7.2	0.0	(5.0)	0.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>123 Total -- Community Service Fund</b>	<b>76,212.1</b>	<b>76,756.5</b>	<b>77,885.7</b>	<b>80,192.5</b>	<b>80,479.0</b>	<b>83,282.9</b>	<b>83,282.9</b>	<b>0.0</b>	<b>85,498.3</b>	<b>85,498.3</b>	<b>0.0</b>	<b>85,641.4</b>	<b>85,641.4</b>	<b>0.0</b>
<b>DEBT SERVICE FUND</b>														
127 Basic Debt Levy or Max Effort	683,099.1	662,522.9	634,196.8	672,541.9	705,581.1	693,371.9	693,371.9	0.0	743,204.9	758,606.5	15,401.6	779,234.9	812,228.8	32,993.9
128 Basic Debt Levy - Aid Ineligible		15,627.2	16,799.3	41,213.0	20,000.0	35,000.0	35,000.0	0.0	35,000.0	35,000.0	0.0	35,000.0	35,000.0	0.0
129 Debt Levy (Natural Disasters)	0.0	0.0	0.0	5,020.0	5,040.0	5,230.0	5,230.0	0.0	5,230.0	5,230.0	0.0	5,230.0	5,230.0	0.0
130 Debt Levy Equalization (Natural Disasters)	0.0	0.0	0.0	(2,800.0)	(2,830.0)	(2,910.0)	(2,910.0)	0.0	(2,880.0)	(2,880.0)	0.0	(2,810.0)	(2,810.0)	0.0
131 Debt Equalization (Fund 7)	(19,311.4)	(22,955.0)	(20,058.8)	(20,444.4)	(21,781.5)	(20,907.0)	(35,156.0)	(14,249.0)	(23,845.0)	(43,614.0)	(19,769.0)	(25,743.0)	(49,097.0)	(23,354.0)
133 Additional Maximum Effort	273.0	297.4	263.9	395.7	261.6	79.1	79.1	0.0	79.1	79.1	0.0	79.1	79.1	0.0

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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	0.0	0.0
186	<b>GRAND TOTAL LEVIES</b>	<b>2,321,792.0</b>	<b>2,365,033.8</b>	<b>2,478,405.5</b>	<b>2,650,096.9</b>	<b>2,734,087.7</b>	<b>2,852,669.9</b>	<b>2,832,025.8</b>	<b>(20,644.1)</b>	<b>3,011,725.7</b>	<b>3,007,358.5</b>	<b>(4,367.2)</b>	<b>3,151,654.0</b>	<b>3,161,294.1</b>	<b>9,640.1</b>
<b>CREDITS</b>															
193	HACA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
194	Education Homestead Credit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
195	Education Agricultural Credit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
196	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	0.0	0.0	0.0
197	Market Value Agriculture Credit	5,280.0	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	8,495.0	8,495.0	0.0
198	Other Credits	9,612.0	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	10,704.0	10,704.0	0.0
200	<b>Total -- Credits</b>	<b>14,892.0</b>	<b>19,199.0</b>	<b>19,199.0</b>	<b>19,199.0</b>	<b>19,199.0</b>	<b>19,199.0</b>	<b>19,199.0</b>	<b>0.0</b>	<b>19,199.0</b>	<b>19,199.0</b>	<b>0.0</b>	<b>19,199.0</b>	<b>19,199.0</b>	<b>0.0</b>
202	<b>TOTAL CERTIFIED LEVIES (Post Credits)**</b>	<b>2,306,900.0</b>	<b>2,345,834.8</b>	<b>2,459,206.5</b>	<b>2,630,897.9</b>	<b>2,714,888.7</b>	<b>2,833,470.9</b>	<b>2,812,826.8</b>	<b>(20,644.1)</b>	<b>2,992,526.7</b>	<b>2,988,159.5</b>	<b>(4,367.2)</b>	<b>3,132,455.0</b>	<b>3,142,095.1</b>	<b>9,640.1</b>
211	Percent Change from November Base								-0.7%			-0.1%			0.3%

\*Relocated from Gen Ed beginning FY 2015  
\*\*Does not include taconite adjustments