

2018 Legislature - Senate E-12 Education Finance Committee

Property Tax Tracking
 November 2017 Forecast
 All Numbers in Thousands

Minnesota Senate Council, Research and Fiscal Analysis

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GENERAL FUND										
13 Student Achievement	0.0	0.0	0.0	19,822.6	20,096.7	22,550.4	9,674.2	0.0	0.0	0.0
16 Local Optional	0.0	0.0	0.0	208,516.8	287,656.3	302,261.8	312,000.1	321,991.5	327,304.0	337,026.0
17 Facilities & Equipment Bond Adj.	(8,943.1)	(9,145.0)	(8,889.0)	(10,994.5)	(13,614.1)	(16,763.4)	(17,280.0)	(16,806.3)	(16,806.2)	(16,806.2)
19 Transition	24,769.3	23,583.2	19,330.4	22,622.9	22,869.0	23,218.3	23,754.6	24,126.1	24,781.9	25,305.4
20 Equity	75,740.4	71,047.7	71,895.0	68,444.1	77,801.0	83,420.9	86,278.5	86,716.4	92,162.1	95,298.3
21 <i>Operating Capital</i>	119,788.2	113,348.3	111,778.6	86,593.3	92,334.5	93,924.7	77,594.5	67,302.4	75,273.1	78,799.4
24 Alternative Compensation (Q.Comp)	21,550.5	19,716.6	22,802.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 Supplemental	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 Subtotal - General Fund	232,905.3	218,550.8	216,917.2	395,005.2	487,143.4	508,612.7	492,021.9	483,330.1	502,714.9	519,622.9
28 <i>Referendum</i>	729,348.2	747,596.6	762,136.3	545,272.0	516,254.5	585,191.9	625,139.8	699,980.1	743,342.1	856,290.2
31 Alternative Compensation (Q.Comp)	0.0	0.0	0.0	29,537.3	31,184.1	33,246.4	35,189.9	38,498.6	38,410.2	39,428.9
32 Additional Retirement	12,044.7	12,716.7	19,676.7	20,281.5	22,330.6	24,869.7	24,424.9	24,666.6	24,568.1	24,640.5
33 St. Paul Severance	919.2	869.6	830.9	788.0	829.0	877.3	941.0	1,047.0	1,087.4	1,130.9
34 Minneapolis Health Insurance	468.4	388.3	373.5	373.7	0.0	0.0	0.0	0.0	0.0	0.0
36 Early Retirement Health Benefits	3,262.3	2,661.1	2,990.7	2,655.5	1,707.0	1,835.8	1,705.7	1,713.0	1,542.0	1,388.0
37 Reorganization Severance (Expires FY18)	1,196.5	951.6	984.5	1,166.6	1,278.5	889.1	611.6	310.3	310.3	310.3
38 Achievement & Integration	27,810.2	28,727.7	28,455.5	26,395.1	27,515.9	28,450.0	29,386.6	30,034.8	36,125.1	37,134.6
39 Unemployment Insurance	13,066.6	12,942.2	11,029.1	8,090.5	7,407.8	6,519.1	6,358.1	5,487.4	5,597.0	5,709.0
41 Reorganization Operating Debt	118.5	118.5	118.5	168.5	30.7	30.7	30.7	30.6	30.6	30.6
42 Safe Schools	28,560.3	28,729.9	29,135.2	32,851.8	33,962.8	34,592.1	34,680.1	35,027.6	34,604.2	34,631.0
43 Judgments	377.2	514.5	564.2	483.9	330.3	1,300.5	278.7	1,034.9	1,034.9	1,034.9
45 Swimming Pool	529.5	536.0	541.3	527.1	551.4	599.3	596.5	622.8	600.0	600.0
46 Ice Arena	1,624.1	1,809.3	1,954.9	1,891.3	2,209.0	2,156.1	2,228.7	2,273.8	2,328.7	2,400.0
48 Tree Growth	631.5	683.0	683.0	694.9	693.7	694.9	683.0	688.0	688.0	688.0
50 Career and Technical	15,062.2	17,615.4	15,338.8	16,370.0	18,605.8	20,796.7	23,525.8	25,885.6	28,198.8	29,720.1
53 Economic Development Abatement	881.1	869.9	941.1	960.5	1,276.4	1,314.7	1,247.8	1,608.9	1,390.0	1,390.0
54 Other General	147.4	118.5	114.3	108.3	200.0	150.0	0.0	0.0	0.0	0.0
55 Long-Term Facilities Equalized	0.0	0.0	0.0	0.0	0.0	64,548.3	102,579.1	138,815.6	145,255.8	150,449.9
56 Long-Term Facilities Unequalized	0.0	0.0	0.0	0.0	0.0	98,282.3	110,427.6	104,424.5	103,399.2	107,096.6
59 Hazardous/ Health & Safety	50,777.7	51,193.3	51,445.4	57,719.9	61,213.9	0.0	0.0	0.0	0.0	0.0
60 Alternative Facilities H&S	2,555.1	2,978.5	3,978.1	1,989.2	5,697.2	0.0	0.0	0.0	0.0	0.0
61 Alternative Facilities H&S Debt Aid	0.0	0.0	0.0	0.0	(482.9)	0.0	0.0	0.0	0.0	0.0
62 Alternative Facilities	63,149.2	53,731.3	55,056.9	83,645.5	81,600.6	0.0	0.0	0.0	0.0	0.0

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63 Alternative Facilities Aid	(2,828.8)	(2,829.8)	(2,829.8)	(2,829.8)	(2,829.8)	0.0	0.0	0.0	0.0	0.0
64 Alternative Facilities Debt Aid	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
65 Disabled Access	331.9	39.1	85.0	120.0	0.0	0.0	0.0	0.0	0.0	0.0
66 Building Lease	46,252.5	48,223.1	51,413.0	57,723.6	65,149.2	71,883.9	75,257.7	84,047.2	89,000.0	95,000.0
67 Capital Projects Ref./Facilities Down Payment	40,504.2	47,099.9	47,247.8	60,852.2	65,829.6	85,123.3	91,190.3	99,084.2	107,661.4	116,981.2
68 Deferred Maintenance	23,442.9	22,156.8	22,612.4	22,685.5	23,833.0	0.0	0.0	0.0	0.0	0.0
69 Annual OPEB	19,517.2	22,258.1	23,535.2	29,705.2	34,641.1	34,170.0	39,205.4	39,501.2	44,000.0	47,000.0
72 Other Capital	39.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
74 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
75 Last Year Transition, Equity, Op Cap Adjustment	1,978.1	43.8	3,371.8	1,983.8	12,921.2	1,955.8	(8,183.8)	619.3	(5,421.7)	0.0
76 Last Year Alternative Compensation Adjustment	836.0	(3,833.4)	(385.6)	3,568.9	375.8	193.0	866.7	184.1	1,138.3	1,135.7
77 Last Year Supplemental & Referendum Adjust	2,833.9	6,170.2	361.2	5,859.4	3,873.2	(122.1)	1,837.4	(2,297.9)	(1,836.7)	1.5
79 Last Year Integration Adjustment	1,416.0	757.6	(189.1)	(6.9)	245.5	(1,252.7)	326.1	(542.4)	1,673.4	0.0
80 Career & Technical Adjustment	(377.6)	(467.8)	(610.6)	(2,959.1)	0.0	(762.4)	(1,938.1)	(1,269.9)	94.7	(28.3)
82 Debt Surplus Transfer Adjustment	0.0	(5.8)	0.0	(272.8)	0.0	(96.4)	(78.8)	(257.7)	(300.0)	(300.0)
83 OPEB Adjustment	0.0	0.0	(1,173.7)	(761.1)	(394.0)	(2,389.4)	(1,749.4)	(674.4)	(1,604.4)	(1,342.7)
84 PY LTFM Equal Adj	0.0	0.0	0.0	0.0	0.0	0.0	589.2	1,582.0	1,612.4	1,600.0
85 PY LTFM Unequal Adj	0.0	0.0	0.0	0.0	0.0	0.0	6,261.8	508.6	500.0	500.0
86 Final Health & Safety Adjustment	(2,142.4)	(4,199.5)	(3,410.8)	(3,206.4)	(2,859.2)	(2,381.5)	(1,922.4)	(680.8)	0.0	0.0
87 2nd Prior Year Health & Safety Adjustment Equalized	(2,286.2)	(1,390.2)	(2,282.6)	(1,702.7)	(289.2)	(1,347.9)	4,758.7	267.7	0.0	0.0
88 2nd Prior Year Health & Safety Adjustment Unequalized	0.0	0.0	0.0	0.0	0.0	0.0	0.0	431.7	0.0	0.0
89 Last Year Health & Safety Adjustment	(3,417.1)	(1,606.3)	(1,367.6)	(919.4)	(1,675.8)	20,816.6	0.0	0.0	0.0	0.0
91 Other Capital Limit Adjustment	0.0	735.7	324.7	389.6	162.9	122.8	(136.6)	(208.8)	157.8	(46.6)
92 Other General Limit Adjustment	(7,135.6)	12,016.0	10,093.0	10,981.5	13,076.8	2,208.0	(10,188.9)	(9,224.6)	(8,379.6)	(9,212.4)
93 Abatement Adjustment-Initial	3,239.0	5,333.4	7,952.9	7,952.0	5,798.5	8,337.3	7,141.0	6,868.6	7,553.4	7,473.2
94 Abatement Interest	96.9	169.8	307.5	302.0	270.5	270.5	270.5	270.5	270.5	270.5
95 Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	144.8	0.0
96 Abatement Carryover	105.7	0.0	110.1	0.1	49.4	655.4	38.1	0.0	0.0	0.0
97 Abatement Advance	761.2	(85.1)	1,548.5	(462.7)	1,056.4	(2,186.3)	(449.3)	1,938.5	0.0	0.0
98 Net Offset Adjustment	0.0	0.0	(7.2)	0.0	5.0	0.0	(5.1)	0.0	0.0	0.0
99 Max Effort Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.6)	(0.6)	(0.6)
101 Total -- General Fund	1,308,719.0	1,335,068.6	1,359,997.2	1,416,004.2	1,520,804.8	1,630,180.5	1,695,173.0	1,815,651.7	1,907,516.0	2,072,752.9

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COMMUNITY SERVICE FUND											
105	Basic Community Education	38,972.2	38,131.5	38,263.8	38,221.5	38,420.4	39,276.0	39,522.6	39,776.3	39,762.0	40,015.0
106	Early Childhood Family Education	22,139.2	22,121.0	22,177.5	22,127.4	22,114.9	22,107.5	22,114.3	22,119.2	22,135.0	22,135.0
107	ECFE Home Visiting	572.5	580.0	572.1	570.4	568.3	567.3	488.3	509.4	553.0	584.0
109	School Age Care/Extended Day	12,288.2	12,912.0	13,231.1	13,635.7	14,089.6	14,685.8	15,660.7	17,183.4	20,843.0	22,090.0
110	Adults with Disabilities	670.0	670.0	670.0	670.0	670.0	670.0	670.0	668.5	668.5	668.5
111	Other Community Ed	69.2	56.6	37.2	24.1	23.5	47.5	64.2	59.5	59.5	59.5
113	Limit Adjustment	964.3	1,532.2	1,652.5	2,076.1	1,625.4	2,518.6	1,612.3	2,622.5	2,404.8	1,624.3
114	Community Education Excess Fund Balance	(361.6)	(431.9)	(578.4)	(647.7)	0.0	0.0	0.0	0.0	0.0	0.0
115	ECFE Excess Fund Balance	(351.2)	(313.4)	(260.4)	(278.3)	0.0	0.0	0.0	0.0	0.0	0.0
116	Abatement Levy	168.6	244.8	350.9	362.1	316.5	389.4	303.9	277.8	305.5	302.3
117	Abatement Interest	4.7	8.3	14.7	13.8	12.9	12.9	12.9	12.9	13.2	13.5
118	Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.9
119	Carry-Over Abatement Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
120	Advance Abatement Adjustment	10.7	(10.7)	73.9	(18.6)	49.2	(82.5)	(17.0)	69.4	0.0	0.0
121	Net Offset Adjustment	0.0	0.0	7.2	0.0	(5.0)	0.0	5.1	0.0	0.0	0.0
122	Max Effort Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)	(0.2)	(0.2)
124	Total -- Community Service Fund	75,146.8	75,500.4	76,212.1	76,756.5	77,885.7	80,192.5	80,437.3	83,298.7	86,744.3	87,498.8
DEBT SERVICE FUND											
128	Basic Debt Levy or Max Effort	729,619.6	713,450.5	683,099.1	662,522.9	634,196.8	672,541.9	702,506.1	659,755.5	757,743.5	789,584.7
129	Basic Debt Levy - Aid Ineligible				15,627.2	16,799.3	41,213.0	7,846.0	51,668.0	30,000.0	30,000.0
130	Debt Equalization (Fund 7)	(14,028.6)	(17,876.4)	(19,311.4)	(22,955.0)	(20,058.8)	(20,444.4)	(22,262.8)	(19,908.0)	(20,871.0)	(21,449.0)
132	Additional Maximum Effort	225.0	397.4	273.0	297.4	263.9	395.7	77.1	0.0	0.0	0.0
133	Reduction for Debt Excess	(44,309.2)	(40,240.5)	(39,186.5)	(36,127.7)	(39,692.2)	(40,874.0)	(45,895.4)	(40,500.8)	(43,850.6)	(45,566.6)
134	Debt Levy (Natural Disasters)	0.0	0.0	0.0	0.0	0.0	5,020.0	5,040.0	5,230.0	5,230.0	5,230.0
135	Debt Levy Equalization (Natural Disasters)	0.0	0.0	0.0	0.0	0.0	(2,800.0)	(2,830.0)	(2,970.0)	(2,930.0)	(2,880.0)
136	Energy Loan	103.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
137	Lease Purchase (Fund 7)	50,040.0	46,730.6	47,140.7	47,534.4	53,910.8	54,482.9	50,829.9	58,350.5	58,350.5	58,350.5
138	Long-Term Facilities Maintenance (Fund 7)	0.0	0.0	0.0	0.0	0.0	135,482.5	156,083.8	174,507.6	183,582.0	193,128.3

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139 Long-Term Facilities Maintenance Aid (Fund 7)	0.0	0.0	0.0	0.0	0.0	(29,167.7)	(33,533.6)	(38,101.0)	(33,954.0)	(33,998.0)
140 Alternative Facilities Health and Safety (Aid Eligible)	32,722.4	36,778.6	40,242.4	42,500.0	46,541.7	0.0	0.0	0.0	0.0	0.0
141 Alternative Facilities Health and Safety (Aid Ineligible)	0.0	0.0	0.0	713.4	1,577.1	0.0	0.0	0.0	0.0	0.0
142 Alternative Facilities Debt (Aid Eligible)	61,925.6	78,573.4	107,664.0	90,800.2	92,422.5	0.0	0.0	0.0	0.0	0.0
143 Alternative Facilities Debt (Aid Ineligible)	0.0	0.0	0.0	3,128.3	4,218.4	0.0	0.0	0.0	0.0	0.0
144 Alternative Facilities Debt Aid (Fund 7)	(16,456.2)	(16,456.2)	(16,456.2)	(16,456.2)	(16,456.2)	0.0	0.0	0.0	0.0	0.0
145 Taconite Bonds	0.0	0.0	0.0	0.0	7,052.0	6,577.8	5,657.4	4,006.4	4,006.4	4,006.4
146 Adjust for Taconite on Bonds	(3,902.8)	(3,405.5)	(2,704.1)	(2,662.5)	(2,662.5)	(2,590.6)	(1,881.3)	(1,085.2)	(1,085.2)	(1,064.1)
147 Facilities	5,200.0	9,407.4	8,977.0	11,113.9	14,161.0	16,510.0	17,133.4	16,465.9	16,465.9	16,465.9
148 Equipment	820.1	592.2	417.3	454.4	237.5	409.5	340.3	340.3	340.3	340.3
149 Reorg Operating Debt	0.0	0.0	0.0	84.7	83.9	82.9	81.7	335.8	335.8	335.8
150 Economic Development Abatement	0.0	0.0	0.0	182.3	394.9	843.1	996.4	3,041.4	3,041.4	3,041.4
151 Judgement Debt	0.0	0.0	0.0	17.3	206.8	216.3	212.9	209.6	209.6	209.6
152 Other Non-Voter Debt	0.0	0.0	0.0	0.0	0.0	4,931.6	362.8	20.9	20.9	20.9
154 Limit Adjustment	0.0	0.0	0.0	0.0	100.0	440.9	(620.6)	(515.8)	0.0	0.0
155 Abatement Levy	1,944.2	3,081.9	4,444.2	4,648.0	3,605.2	4,171.0	3,146.0	2,796.5	3,075.3	3,042.7
156 Abatement Interest	43.4	79.4	133.1	139.4	120.6	120.6	120.6	120.6	123.0	125.5
157 Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	74.2
158 Abatement Carry-over	26.9	0.0	55.5	81.9	0.0	401.0	42.4	168.4	0.0	0.0
159 Abatement Advance	331.4	(290.8)	854.9	(33.8)	283.1	(849.0)	(245.0)	969.0	0.0	0.0
160 Net Offset Adjustment	0.0	0.0	0.0	0.0	0.0	426.7	316.5	573.5	0.0	0.0
161 Max Effort Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1,875.2)	(1,610.3)	(1,940.5)
164 Total -- Debt Service Fund	804,305.2	810,822.0	815,643.0	801,610.5	797,305.8	847,541.7	843,524.6	873,603.9	958,223.5	997,058.0
<u>OPEB/PENSION DEBT SERVICE</u>										
168 Initial OPEB/Pension Debt Levy	59,919.9	67,305.2	70,364.0	71,805.1	83,919.0	94,064.7	94,749.9	95,612.9	95,612.9	95,612.9
169 Limit Adjustment	0.0	0.0	0.0	0.0	0.0	10.1	0.0	0.0	0.0	0.0
170 Reduction for Debt Excess	(75.0)	(1,431.6)	(981.6)	(1,652.8)	(2,188.1)	(2,503.6)	(2,979.0)	(4,203.4)	(4,203.4)	(4,203.4)
171 Abatement Levy	0.0	0.0	396.5	368.9	418.3	401.4	447.5	507.2	557.8	551.8
172 Abatement Interest	0.0	0.0	11.7	9.3	13.1	13.1	13.1	13.1	0.0	0.0
173 Abatement final adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.8
174 Abatement Carry-Over	0.0	0.0	0.0	9.6	0.0	23.2	0.0	10.2	0.0	0.0
175 Abatement Advance	0.0	0.0	149.1	100.0	14.1	(62.8)	19.7	15.3	0.0	0.0

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 *Does not include taconite adjustments.

2018 Legislature - Senate E-12 Education Finance Committee

Property Tax Tracking
 November 2017 Forecast
 All Numbers in Thousands

Minnesota Senate Council, Research and Fiscal Analysis

Updated 1/30/2018 at 11:24 AM

		<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>	<i>I</i>	<i>J</i>
		FY 2012 Pay 2011 Certified	FY 2013 Pay 2012 Certified	FY 2014 Pay 2013 Certified	FY 2015 Pay 2014 Certified	FY 2016 Pay 2015 Certified	FY 2017 Pay 2016 Certified	FY 2018 Pay 2017 Certified	FY 2019 Pay 2018 Cert. Est.	FY 2020 Pay 2019 Cert. Est.	FY 2021 Pay 2020 Cert. Est.
176	Net Offset Adjustment	0.0	0.0	0.0	22.5	232.8	236.1	369.3	285.9	0.0	0.0
178	Total -- OPEB Pension Debt Service	59,844.9	65,873.6	69,939.7	70,662.6	82,409.2	92,182.2	92,620.5	92,241.2	91,967.3	91,969.1
181	Total School District Levies	2,248,015.9	2,287,264.6	2,321,792.0	2,365,033.8	2,478,405.5	2,650,096.9	2,711,755.4	2,864,795.5	3,044,451.1	3,249,278.8
183	Subtotal -- Operating Levies	1,383,865.8	1,410,569.0	1,436,209.3	1,492,760.7	1,598,690.5	1,710,373.0	1,775,610.3	1,898,950.4	1,994,260.3	2,160,251.7
184	Subtotal -- Non-Operating Levies	864,150.1	876,695.6	885,582.7	872,273.1	879,715.0	939,723.9	936,145.1	965,845.1	1,050,190.8	1,089,027.1
186	Statutory Operating Debt	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
188	GRAND TOTAL LEVIES	2,248,015.9	2,287,264.6	2,321,792.0	2,365,033.8	2,478,405.5	2,650,096.9	2,711,755.4	2,864,795.5	3,044,451.1	3,249,278.8
<u>CREDITS</u>											
195	School Building Bond Agricultural Credit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	35,500.0	35,500.0	45,900.0
196	HACA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
197	Education Homestead Credit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
198	Education Agricultural Credit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
199	Market Value Homestead Credit	58,227.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
200	Market Value Agriculture Credit	5,258.0	5,484.0	5,280.0	8,495.0	8,495.0	8,495.0	8,495.0	8,495.0	8,495.0	8,495.0
201	Other Credits	9,377.0	9,612.0	9,612.0	10,704.0	10,704.0	10,704.0	10,704.0	10,704.0	10,704.0	10,704.0
203	Total -- Credits	72,862.0	15,096.0	14,892.0	19,199.0	19,199.0	19,199.0	19,199.0	54,699.0	54,699.0	65,099.0
205	TOTAL CERTIFIED LEVIES (Post Credits)*	2,175,153.9	2,272,168.6	2,306,900.0	2,345,834.8	2,459,206.5	2,630,897.9	2,692,556.4	2,810,096.5	2,989,752.1	3,184,179.8

Italics indicate an adjustment.

*Does not include taconite adjustments.