

2019 Legislature - Senate E-12 Education Committee

Property Tax Tracking
February 2019 Forecast
All Numbers in Thousands

Minnesota Senate Counsel, Research and Fiscal Analysis

Updated 3/19/2019 at 1:12 PM

		A	B	C	D	E	F	G	H	I	J
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GENERAL FUND											
13	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
16	Local Optional	0.0	208,516.8	287,656.3	302,261.8	312,000.1	321,579.5	326,410.5	335,546.3	344,765.9	350,255.8
17	Facilities & Equipment Bond Adj.	(8,889.0)	(10,994.5)	(13,614.1)	(16,763.4)	(17,280.0)	(16,791.0)	(17,479.9)	(17,479.9)	(17,479.9)	(17,479.9)
19	Transition	19,330.4	22,622.9	22,869.0	23,218.3	23,754.6	24,101.4	25,048.6	25,766.9	26,667.4	27,317.2
20	Equity	71,895.0	68,444.1	77,801.0	83,420.9	86,278.5	86,707.7	91,918.7	94,763.5	97,610.7	99,379.6
21	Operating Capital	111,778.6	86,593.3	92,334.5	93,924.7	77,594.5	67,302.4	75,254.5	80,077.4	84,469.2	88,575.4
24	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
26	Subtotal - General Fund	216,917.2	395,005.2	487,143.4	508,612.7	492,021.9	482,900.0	501,152.4	518,674.2	536,033.3	548,048.1
28	Referendum	762,136.3	545,272.0	516,254.5	585,191.9	625,139.8	698,930.3	809,687.8	886,255.6	969,719.0	1,054,788.1
31	Alternative Compensation (Q.Comp)	0.0	29,537.3	31,184.1	33,246.4	35,189.9	36,937.3	38,951.9	39,864.1	40,134.0	40,976.5
32	Additional Retirement	19,676.7	20,281.5	22,330.6	24,869.7	24,424.9	24,666.6	25,761.2	26,460.3	27,406.4	28,268.2
33	St. Paul Severance	830.9	788.0	829.0	877.3	941.0	1,047.0	1,110.1	1,203.6	1,266.2	1,324.4
34	Minneapolis Health Insurance	373.5	373.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36	Early Retirement Health Benefits	2,990.7	2,655.5	1,707.0	1,835.8	1,705.7	1,713.0	1,515.0	1,364.0	1,228.0	1,105.0
37	Reorganization Severance	984.5	1,166.6	1,278.5	889.1	611.6	241.1	447.2	447.2	447.2	447.2
38	Achievement & Integration	28,455.5	26,395.1	27,515.9	28,450.0	29,386.6	29,756.0	33,088.9	35,656.2	36,430.8	37,093.4
39	Unemployment Insurance	11,029.1	8,090.5	7,407.8	6,519.1	6,358.1	5,584.4	4,866.9	4,964.0	5,063.0	5,164.0
41	Reorganization Operating Debt	118.5	168.5	30.7	30.7	30.7	30.6	0.0	30.6	0.0	0.0
42	Safe Schools	29,135.2	32,851.8	33,962.8	34,592.1	34,680.1	35,410.3	35,499.6	34,604.2	34,631.0	33,984.1
43	Judgments	564.2	483.9	330.3	1,300.5	278.7	1,034.9	1,068.0	1,068.0	1,068.0	1,068.0
45	Swimming Pool	541.3	527.1	551.4	599.3	596.5	622.8	633.5	645.0	655.0	665.0
46	Ice Arena	1,954.9	1,891.3	2,209.0	2,156.1	2,228.7	2,273.8	2,116.7	2,300.0	2,300.0	2,300.0
48	Tree Growth	683.0	694.9	693.7	694.9	683.0	667.3	667.3	667.3	667.3	667.3
50	Career and Technical	15,338.8	16,370.0	18,605.8	20,796.7	23,525.8	25,876.3	28,272.1	29,965.7	32,340.5	34,965.1
53	Economic Development Abatement	941.1	960.5	1,276.4	1,314.7	1,247.8	1,608.9	1,510.1	1,456.0	1,456.0	1,456.0
54	Other General	114.3	108.3	200.0	150.0	0.0	(46.7)	0.0	0.0	0.0	0.0
55	Long-Term Facilities Equalized	0.0	0.0	0.0	64,548.3	102,579.1	135,019.9	129,133.1	136,309.5	140,786.1	145,409.8
56	Long-Term Facilities Unequalized	0.0	0.0	0.0	98,282.3	110,427.6	99,393.1	110,673.2	116,135.0	119,949.0	123,888.3
59	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
60	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
61	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
62	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

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63 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
65 Disabled Access	85.0	120.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
66 Building Lease	51,413.0	57,723.6	65,149.2	71,883.9	75,257.7	80,849.4	84,989.3	88,000.0	91,000.0	94,000.0
67 Capital Projects Ref./Facilities Down Payment	47,247.8	60,852.2	65,829.6	85,123.3	91,190.3	98,846.6	113,308.4	119,072.6	123,604.1	128,002.8
68 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
69 Annual OPEB	23,535.2	29,705.2	34,641.1	34,170.0	39,205.4	39,059.6	40,146.7	45,000.0	48,000.0	51,000.0
72 Other Capital	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
75 Last Year Transition, Equity, Op Cap Adjustment	3,371.8	1,983.8	12,921.2	1,955.8	(8,183.8)	472.7	1,281.0	(3,091.9)	0.0	0.0
76 Last Year Alternative Compensation Adjustment	(385.6)	3,568.9	375.8	193.0	866.7	184.1	856.3	279.5	286.0	0.0
77 Last Year Supplemental & Referendum Adjust	361.2	5,859.4	3,873.2	(122.1)	1,837.4	(2,307.2)	5,552.9	(1,329.9)	91.6	274.9
79 Last Year Integration Adjustment	(189.1)	(6.9)	245.5	(1,252.7)	326.1	(548.2)	(410.5)	1,725.0	0.0	0.0
80 Career & Technical Adjustment	(610.6)	(2,959.1)	0.0	(762.4)	(1,938.1)	(1,269.9)	(1,021.7)	(1,527.3)	(423.3)	0.0
82 Debt Surplus Transfer Adjustment	0.0	(272.8)	0.0	(96.4)	(78.8)	(294.3)	(94.8)	(100.0)	(100.0)	(100.0)
83 OPEB Adjustment	(1,173.7)	(761.1)	(394.0)	(2,389.4)	(1,749.4)	(674.4)	(725.1)	(1,049.6)	(1,049.6)	(1,049.6)
84 PY LTFM Equal Adj	0.0	0.0	0.0	0.0	589.2	1,582.0	(679.0)	(700.0)	(700.0)	(700.0)
85 PY LTFM Unequal Adj	0.0	0.0	0.0	0.0	6,261.8	508.6	6.6	0.0	0.0	0.0
86 Final Health & Safety Adjustment	(3,410.8)	(3,206.4)	(2,859.2)	(2,381.5)	(1,922.4)	(680.8)	(2,113.7)	0.0	0.0	0.0
87 2nd Prior Year Health & Safety Adjustment Equalized	(2,282.6)	(1,702.7)	(289.2)	(1,347.9)	4,758.7	267.7	(1,957.2)	0.0	0.0	0.0
88 2nd Prior Year Health & Safety Adjustment Unequalized	0.0	0.0	0.0	0.0	0.0	565.7	(5,321.6)	0.0	0.0	0.0
89 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
91 Other Capital Limit Adjustment	324.7	389.6	162.9	122.8	(136.6)	(700.0)	2,309.9	(2,065.9)	76.3	0.0
92 Other General Limit Adjustment	10,093.0	10,981.5	13,076.8	2,208.0	(10,188.9)	(9,345.9)	(11,766.2)	(4,211.1)	(8,849.1)	(5,482.8)
93 Abatement Adjustment-Initial	7,952.9	7,952.0	5,798.5	8,337.3	7,141.0	6,442.7	7,948.2	8,612.0	7,653.2	8,000.0
94 Abatement Interest	307.5	302.0	270.5	270.5	270.5	321.3	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	(179.7)	(1,366.4)	0.0
96 Abatement Carryover	110.1	0.1	49.4	655.4	38.1	0.0	0.0	410.7	0.0	0.0
97 Abatement Advance	1,548.5	(462.7)	1,056.4	(2,186.3)	(449.3)	1,938.6	(722.9)	0.0	0.0	0.0
98 Net Offset Adjustment	(7.2)	0.0	5.0	0.0	(5.1)	0.0	0.0	0.0	0.0	0.0
99 Max Effort Adjustment	0.0	0.0	0.0	0.0	0.0	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)
101 Total -- General Fund	1,359,997.2	1,416,004.2	1,520,804.8	1,630,180.5	1,695,173.0	1,798,909.6	1,958,036.5	2,087,209.7	2,210,098.5	2,335,858.7

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COMMUNITY SERVICE FUND											
105	Basic Community Education	38,263.8	38,221.5	38,420.4	39,276.0	39,522.6	39,749.0	39,988.9	40,341.7	40,596.1	40,838.5
106	Early Childhood Family Education	22,177.5	22,127.4	22,114.9	22,107.5	22,114.3	22,169.9	21,923.6	22,135.0	22,135.0	22,135.0
107	ECFE Home Visiting	572.1	570.4	568.3	567.3	488.3	510.6	539.2	593.4	621.5	650.7
109	School Age Care/Extended Day	13,231.1	13,635.7	14,089.6	14,685.8	15,660.7	17,147.4	18,577.7	22,587.8	22,328.8	23,431.9
110	Adults with Disabilities	670.0	670.0	670.0	670.0	670.0	668.5	668.5	668.5	668.5	668.5
111	Other Community Ed	37.2	24.1	23.5	47.5	64.2	7.6	45.2	45.2	45.2	45.2
113	Limit Adjustment	1,652.5	2,076.1	1,625.4	2,518.6	1,612.3	2,622.5	3,951.9	1,929.9	2,596.2	4,002.6
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
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
116	Abatement Levy	350.9	362.1	316.5	389.4	303.9	272.1	341.9	352.3	313.0	327.2
117	Abatement Interest	14.7	13.8	12.9	12.9	12.9	18.6	12.9	13.2	13.5	13.8
118	Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(7.2)	(55.9)	0.0
120	Advance Abatement Adjustment	73.9	(18.6)	49.2	(82.5)	(17.0)	69.4	(24.6)	0.0	0.0	0.0
121	Net Offset Adjustment	7.2	0.0	(5.0)	0.0	5.1	0.0	0.0	0.0	0.0	0.0
122	Max Effort Adjustment	0.0	0.0	0.0	0.0	0.0	(0.2)	0.0	(0.1)	(0.1)	(0.1)
124	Total -- Community Service Fund	76,212.1	76,756.5	77,885.7	80,192.5	80,437.3	83,235.4	86,025.2	88,659.7	89,261.8	92,113.3
DEBT SERVICE FUND											
128	Basic Debt Levy or Max Effort	683,099.1	662,522.9	634,196.8	672,541.9	702,506.1	708,654.0	806,633.0	822,203.9	853,373.8	884,508.8
129	Basic Debt Levy - Aid Ineligible	0.0	15,627.2	16,799.3	41,213.0	7,846.0	50,886.6	17,874.2	30,000.0	30,000.0	30,000.0
130	Debt Equalization (Fund 7)	(19,311.4)	(22,955.0)	(20,058.8)	(20,444.4)	(22,262.8)	(19,948.1)	(17,419.2)	(17,385.4)	(17,946.0)	(19,369.0)
132	Additional Maximum Effort	273.0	297.4	263.9	395.7	77.1	0.0	0.0	0.0	0.0	0.0
133	Reduction for Debt Excess	(39,186.5)	(36,127.7)	(39,692.2)	(40,874.0)	(45,895.4)	(39,173.4)	(43,537.5)	(42,839.8)	(44,409.3)	(45,932.8)
134	Debt Levy (Natural Disasters)	0.0	0.0	0.0	5,020.0	5,040.0	5,230.0	5,234.2	5,232.4	5,238.5	5,231.0
135	Debt Levy Equalization (Natural Disasters)	0.0	0.0	0.0	(2,800.0)	(2,830.0)	(2,970.0)	(3,014.7)	(2,968.8)	(2,950.6)	(2,887.7)
137	Lease Purchase (Fund 7)	47,140.7	47,534.4	53,910.8	54,482.9	50,829.9	58,350.5	60,308.8	60,308.8	60,308.8	60,308.8
138	Long-Term Facilities Maintenance (Fund 7)	0.0	0.0	0.0	135,482.5	156,083.8	170,327.0	184,502.0	206,020.2	212,020.5	218,012.1

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139 Long-Term Facilities Maintenance Aid (Fund 7)	0.0	0.0	0.0	(29,167.7)	(33,533.6)	(38,308.0)	(41,430.0)	(42,463.7)	(43,092.6)	(43,536.2)
140 Alternative Facilities Health and Safety (Aid Eligible)	40,242.4	42,500.0	46,541.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
141 Alternative Facilities Health and Safety (Aid Ineligible)	0.0	713.4	1,577.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
142 Alternative Facilities Debt (Aid Eligible)	107,664.0	90,800.2	92,422.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
143 Alternative Facilities Debt (Aid Ineligible)	0.0	3,128.3	4,218.4	0.0	0.0	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)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
145 Taconite Bonds	0.0	0.0	7,052.0	6,577.8	5,657.4	4,006.4	3,634.4	3,634.4	3,634.4	3,634.4
146 Adjust for Taconite on Bonds	(2,704.1)	(2,662.5)	(2,662.5)	(2,590.6)	(1,881.3)	(1,085.2)	(800.0)	(800.0)	(800.0)	(800.0)
147 Facilities	8,977.0	11,113.9	14,161.0	16,510.0	17,133.4	16,450.6	17,166.5	17,140.7	17,140.7	17,140.7
148 Equipment	417.3	454.4	237.5	409.5	340.3	340.3	339.2	339.2	339.2	339.2
149 Reorg Operating Debt	0.0	84.7	83.9	82.9	81.7	335.8	259.3	259.3	259.3	259.3
150 Economic Development Abatement	0.0	182.3	394.9	843.1	996.4	3,041.4	5,399.4	5,339.4	5,339.4	5,339.4
151 Judgement Debt	0.0	17.3	206.8	216.3	212.9	209.6	211.3	211.3	211.3	211.3
152 Other Non-Voter Debt	0.0	0.0	0.0	4,931.6	362.8	20.9	355.9	169.9	169.9	169.9
154 Limit Adjustment	0.0	0.0	100.0	440.9	(620.6)	(515.8)	561.4	0.0	0.0	0.0
155 Abatement Levy	4,444.2	4,648.0	3,605.2	4,171.0	3,146.0	2,735.5	3,783.6	3,958.6	3,517.9	3,677.3
156 Abatement Interest	133.1	139.4	120.6	120.6	120.6	112.6	120.6	123.0	125.5	128.0
157 Abatement Final Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(73.9)	(628.1)	0.0
158 Abatement Carry-over	55.5	81.9	0.0	401.0	42.4	0.0	0.0	58.7	0.0	0.0
159 Abatement Advance	854.9	(33.8)	283.1	(849.0)	(245.0)	961.8	(624.7)	0.0	0.0	0.0
160 Net Offset Adjustment	0.0	0.0	0.0	426.7	316.5	517.0	231.8	0.0	0.0	0.0
161 Max Effort Adjustment	0.0	0.0	0.0	0.0	0.0	(1,875.2)	(1,487.0)	(1,851.4)	(1,851.4)	(1,851.4)
164 Total -- Debt Service Fund	815,643.0	801,610.5	797,305.8	847,541.7	843,524.6	918,304.3	998,302.5	1,046,616.8	1,080,001.2	1,114,583.1
OPEB/PENSION DEBT SERVICE										
168 Initial OPEB/Pension Debt Levy	70,364.0	71,805.1	83,919.0	94,064.7	94,749.9	95,103.3	71,165.3	71,165.3	71,165.3	71,165.3
169 Limit Adjustment	0.0	0.0	0.0	10.1	0.0	0.0	634.4	0.0	0.0	0.0
170 Reduction for Debt Excess	(981.6)	(1,652.8)	(2,188.1)	(2,503.6)	(2,979.0)	(4,228.9)	(5,771.9)	(5,771.9)	(5,771.9)	(5,771.9)
171 Abatement Levy	396.5	368.9	418.3	401.4	447.5	443.0	447.6	461.2	409.8	428.4
172 Abatement Interest	11.7	9.3	13.1	13.1	13.1	13.1	13.1	0.0	0.0	0.0
174 Abatement Carry-Over	0.0	9.6	0.0	23.2	0.0	0.0	0.0	0.0	0.0	0.0
175 Abatement Advance	149.1	100.0	14.1	(62.8)	19.7	0.9	4.6	0.0	0.0	0.0

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		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 Certified	FY 2020 Pay 2019 Certified	FY 2021 Pay 2020 Cert. Est.	FY 2022 Pay 2021 Cert. Est.	FY 2023 Pay 2022 Cert. Est.
176	Net Offset Adjustment	0.0	22.5	232.8	236.1	369.3	285.9	2,467.3	0.0	0.0	0.0
178	Total -- OPEB Pension Debt Service	69,939.7	70,662.6	82,409.2	92,182.2	92,620.5	91,617.3	68,960.4	65,854.6	65,803.2	65,821.8
181	Total School District Levies	2,321,792.0	2,365,033.8	2,478,405.5	2,650,096.9	2,711,755.4	2,892,066.6	3,111,324.6	3,288,340.8	3,445,164.7	3,608,376.9
183	Subtotal -- Operating Levies	1,436,209.3	1,492,760.7	1,598,690.5	1,710,373.0	1,775,610.3	1,882,145.0	2,044,061.7	2,175,869.4	2,299,360.3	2,427,972.0
184	Subtotal -- Non-Operating Levies	885,582.7	872,273.1	879,715.0	939,723.9	936,145.1	1,009,921.6	1,067,262.9	1,112,471.4	1,145,804.4	1,180,404.9
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	2,321,792.0	2,365,033.8	2,478,405.5	2,650,096.9	2,711,755.4	2,892,066.6	3,111,324.6	3,288,340.8	3,445,164.7	3,608,376.9
CREDITS											
195	School Building Bond Agricultural Credit	0.0	0.0	0.0	0.0	0.0	35,756.0	39,551.2	40,961.0	42,312.7	43,664.4
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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
200	Market Value Agriculture Credit	5,280.0	8,495.0	8,495.0	8,495.0	8,495.0	8,667.2	8,748.0	8,747.0	8,747.0	8,747.0
201	Other Credits	9,612.0	10,704.0	10,704.0	10,704.0	10,704.0	10,677.5	11,662.0	11,734.0	11,795.3	11,862.6
203	Total -- Credits	14,892.0	19,199.0	19,199.0	19,199.0	19,199.0	55,100.7	59,961.2	61,442.0	62,855.0	64,274.0
205	TOTAL CERTIFIED LEVIES (Post Credits)*	2,306,900.0	2,345,834.8	2,459,206.5	2,630,897.9	2,692,556.4	2,836,965.9	3,051,363.4	3,226,898.8	3,382,309.7	3,544,102.9

*Does not include taconite adjustments.
**Board may approve up to \$300/pupil.