

2021 Legislature - Education Finance & Policy Committee

Minnesota Senate Counsel, Research and Fiscal Analysis

Updated 3/30/2021 at 3:21 PM

Property Tax Tracking

Governor's Revised Budget Recommendations

All Numbers in Thousands

	A	B	C	D	E	F	G	H	I	J	K	L
	FY 2020 Pay 2019 Certified	FY 2021 Pay 2020 Certified	FY 2022 Pay 2021 Certified	FY 2023 Pay 2022 Cert. Est.	Gov's Rec FY 2023 Pay 2022	Gov's Rec - Cur. Law Pay 2022	FY 2024 Pay 2023 Cert. Est.	Gov's Rec FY 2024 Pay 2023	Gov's Rec - Cur. Law Pay 2023	FY 2025 Pay 2024 Cert. Est.	Gov's Rec FY 2025 Pay 2024	Gov's Rec - Cur. Law Pay 2024
11												
12	<b>GENERAL FUND</b>											
13	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17	326,410.5	511,451.7	521,683.7	534,033.3	460,642.2	(73,391.1)	543,137.9	461,606.9	(81,531.0)	549,898.5	465,270.8	(84,627.7)
18	(17,479.9)	(17,229.4)	(18,505.2)	(18,505.2)	(18,505.2)	0.0	(18,505.2)	(18,505.2)	0.0	(18,505.2)	(18,505.2)	0.0
20	25,048.6	25,409.1	25,399.4	25,594.7	25,744.9	150.2	25,497.3	25,573.0	75.7	25,252.6	25,328.5	75.9
21	91,918.7	91,732.0	92,880.6	94,346.2	94,687.0	340.8	95,597.4	95,772.1	174.7	96,232.5	96,410.2	177.7
22	75,254.5	76,484.6	81,181.5	88,595.0	88,600.7	5.7	92,155.3	92,184.3	29.0	94,917.9	94,961.0	43.1
27	<b>501,152.4</b>	<b>687,848.0</b>	<b>702,640.0</b>	<b>724,064.0</b>	<b>651,169.6</b>	<b>(72,894.4)</b>	<b>737,882.7</b>	<b>656,631.1</b>	<b>(81,251.6)</b>	<b>747,796.3</b>	<b>663,465.3</b>	<b>(84,331.0)</b>
29	809,687.8	716,505.9	725,069.1	812,581.4	805,332.6	(7,248.8)	896,727.3	883,174.6	(13,552.7)	974,119.0	962,088.1	(12,030.9)
32	38,951.9	40,825.8	41,439.9	42,086.7	42,457.9	371.2	42,967.2	43,152.8	185.6	40,502.0	40,688.3	186.3
33	25,761.2	24,222.4	26,046.1	26,248.7	26,248.7	0.0	27,338.9	27,338.9	0.0	28,013.0	28,013.0	0.0
34	1,110.1	1,110.1	1,110.1	1,388.0	1,388.0	0.0	1,451.9	1,451.9	0.0	1,507.1	1,507.1	0.0
37	1,515.0	1,411.2	1,234.9	1,111.0	1,111.0	0.0	1,000.0	1,000.0	0.0	900.0	900.0	0.0
38	447.2	250.2	268.0	268.0	268.0	0.0	268.0	268.0	0.0	268.0	268.0	0.0
39	33,088.9	34,111.2	34,575.8	35,666.5	35,835.0	168.5	36,218.0	36,302.1	84.1	36,545.7	36,629.8	84.1
40	4,866.9	5,217.0	14,822.6	15,119.0	15,119.0	0.0	15,421.0	15,421.0	0.0	15,729.0	15,729.0	0.0
42	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43	35,499.6	35,767.8	35,324.2	35,174.2	35,236.5	62.3	34,780.5	34,842.8	62.3	34,693.1	34,755.4	62.3
44	1,068.0	75.1	490.0	490.0	490.0	0.0	490.0	490.0	0.0	490.0	490.0	0.0
46	633.5	682.3	642.1	670.0	670.0	0.0	675.0	675.0	0.0	680.0	680.0	0.0
47	2,116.7	2,184.1	2,967.9	3,000.0	3,000.0	0.0	3,100.0	3,100.0	0.0	3,200.0	3,200.0	0.0
49	667.3	693.8	694.2	694.2	694.2	0.0	694.2	694.2	0.0	694.2	694.2	0.0
51	28,272.1	30,347.7	32,657.0	36,989.7	37,943.0	953.3	39,530.0	40,196.6	666.6	42,221.4	42,983.4	762.0
54	1,510.1	1,248.5	892.7	892.7	892.7	0.0	892.7	892.7	0.0	892.7	892.7	0.0
55	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
56	129,133.1	120,678.7	115,003.3	120,588.0	120,588.0	0.0	125,034.8	125,034.8	0.0	129,452.0	129,452.0	0.0
58	110,673.2	119,782.4	163,992.4	171,864.7	172,301.5	436.8	178,202.3	178,420.7	218.4	184,497.7	184,716.1	218.4
68	84,989.3	85,868.3	95,638.0	98,000.0	98,000.0	0.0	99,000.0	99,000.0	0.0	100,000.0	100,000.0	0.0
69	113,308.4	121,353.8	129,583.0	134,993.0	134,993.0	0.0	135,072.2	135,072.2	0.0	135,130.8	135,130.8	0.0
71	40,146.7	43,206.5	44,041.1	47,041.1	47,041.1	0.0	50,041.1	50,041.1	0.0	53,041.1	53,041.1	0.0
74	25.0	25.0	25.0	25.0	25.0	0.0	25.0	25.0	0.0	25.0	25.0	0.0
79	1,281.0	(4,211.5)	(1,420.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
80	856.3	315.5	956.0	(3,370.7)	(3,370.7)	0.0	(3,441.2)	(3,441.2)	0.0	(3,526.2)	(3,526.2)	0.0
81	5,552.9	(2,779.1)	(14,277.7)	1.5	1.5	0.0	0.5	0.5	0.0	(0.3)	(0.3)	0.0
83	(410.5)	515.5	(294.1)	(32.0)	(32.0)	0.0	(1,032.5)	(1,032.5)	0.0	0.0	0.0	0.0
84	(1,021.7)	(1,519.2)	(1,913.9)	46.2	46.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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86 Debt Surplus Transfer Adjustment	(94.8)	(3.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
87 OPEB Adjustment	(725.1)	(1,238.3)	(664.6)	(664.6)	(664.6)	0.0	(664.6)	(664.6)	0.0	(664.6)	(664.6)	0.0
88 Prior Year LTFM Equal Adjustment	(679.0)	(415.8)	(1,302.7)	(1,300.0)	(1,300.0)	0.0	(1,300.0)	(1,300.0)	0.0	(1,300.0)	(1,300.0)	0.0
89 Prior Year LTFM Unequal Adjustment	6.6	2,681.1	1,760.7	1,800.0	1,800.0	0.0	1,800.0	1,800.0	0.0	1,800.0	1,800.0	0.0
90 Final Health & Safety Adjustment	(2,113.7)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
91 2nd Year Prior LTFM Adjustment	(1,957.2)	2,664.6	(5,076.3)	(5,100.0)	(5,100.0)	0.0	(5,100.0)	(5,100.0)	0.0	(5,100.0)	(5,100.0)	0.0
92 3rd Year Prior LTFM Adjustment	(5,321.6)	(5,255.1)	(7,256.7)	(7,300.0)	(7,300.0)	0.0	(7,300.0)	(7,300.0)	0.0	(7,300.0)	(7,300.0)	0.0
93 Last Year Health & Safety 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
95 Other Capital Limit Adjustment	2,309.9	61.2	63.2	91.1	91.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
96 Other General Limit Adjustment	(11,766.2)	(9,876.1)	(13,295.9)	(29,898.1)	(29,898.1)	0.0	(4,031.9)	(4,031.9)	0.0	4.4	66.8	62.4
97 Abatement Adjustment-Initial	7,948.2	5,372.3	8,120.7	8,347.2	8,347.2	0.0	10,775.9	10,775.9	0.0	13,914.2	13,914.2	0.0
98 Abatement Interest	270.5	270.5	270.5	270.5	270.5	0.0	270.5	270.5	0.0	270.5	270.5	0.0
99 Abatement Final Adjustment	0.0	0.0	0.0	(1,482.2)	(1,482.2)	0.0	(1,803.4)	(1,803.4)	0.0	(1,863.8)	(1,863.8)	0.0
100 Abatement Carryover	0.0	410.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
101 Abatement Advance	(722.9)	967.4	(2,604.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
102 Net Offset 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
103 Max Effort Adjustment	(0.6)	(93.4)	(0.6)	(0.6)	(0.6)	0.0	(0.6)	(0.6)	0.0	(0.6)	(0.6)	0.0
<b>105 Total -- General Fund</b>	<b>1,958,036.5</b>	<b>2,061,282.8</b>	<b>2,132,222.0</b>	<b>2,270,364.2</b>	<b>2,192,213.1</b>	<b>(78,151.1)</b>	<b>2,414,985.5</b>	<b>2,321,398.2</b>	<b>(93,587.3)</b>	<b>2,526,631.7</b>	<b>2,431,645.3</b>	<b>(94,986.4)</b>
<b>COMMUNITY SERVICE FUND</b>												
109 Basic Community Education	39,988.9	40,379.5	40,633.9	41,374.7	41,374.7	0.0	41,653.3	41,653.3	0.0	41,921.2	41,921.2	0.0
110 Early Childhood Family Education	21,923.6	22,114.6	21,957.6	22,134.9	22,134.9	0.0	22,134.9	22,134.9	0.0	22,134.9	22,134.9	0.0
111 ECFE Home Visiting	539.2	577.3	608.1	658.5	658.5	0.0	684.3	684.3	0.0	708.0	708.0	0.0
113 School Age Care/Extended Day	18,577.7	19,758.6	20,403.0	26,405.0	26,405.0	0.0	28,400.0	28,400.0	0.0	30,574.0	30,574.0	0.0
114 Adults with Disabilities	668.5	668.5	666.5	666.5	666.5	0.0	666.5	666.5	0.0	666.5	666.5	0.0
115 Other Community Ed	45.2	26.3	36.9	36.9	36.9	0.0	36.9	36.9	0.0	36.9	36.9	0.0
117 Limit Adjustment	3,951.9	4,161.9	3,671.6	1,077.1	1,077.1	0.0	785.8	785.8	0.0	304.9	304.9	0.0
120 Abatement Levy	341.9	210.7	313.1	321.8	321.8	0.0	415.4	415.4	0.0	536.3	536.3	0.0
121 Abatement Interest	12.9	12.9	12.9	13.2	13.2	0.0	13.5	13.5	0.0	13.8	13.8	0.0
122 Abatement Final Adjustment	0.0	0.0	0.0	(57.1)	(57.1)	0.0	(69.5)	(69.5)	0.0	(71.8)	(71.8)	0.0
124 Advance Abatement Adjustment	(24.6)	29.4	(117.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
126 Max Effort Adjustment	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	0.0	(0.1)	(0.1)	0.0	(0.1)	(0.1)	0.0
<b>128 Total -- Community Service Fund</b>	<b>86,025.0</b>	<b>87,939.5</b>	<b>88,186.4</b>	<b>92,631.4</b>	<b>92,631.4</b>	<b>0.0</b>	<b>94,721.0</b>	<b>94,721.0</b>	<b>0.0</b>	<b>96,824.6</b>	<b>96,824.6</b>	<b>0.0</b>
<b>DEBT SERVICE FUND</b>												
132 Basic Debt Levy or Max Effort	806,633.0	842,327.4	871,380.6	864,127.7	842,626.8	(21,500.9)	864,388.3	843,829.1	(20,559.2)	864,642.9	844,823.6	(19,819.3)
133 Basic Debt Levy - Aid Ineligible	17,874.2	54,296.1	4,690.0	10,000.0	10,000.0	0.0	20,000.0	20,000.0	0.0	30,000.0	30,000.0	0.0
134 Debt Equalization (Fund 7)	(17,419.2)	(22,970.0)	(21,938.5)	(21,278.7)	(21,278.7)	0.0	(20,623.1)	(20,623.1)	0.0	(20,208.9)	(20,208.9)	0.0
137 Reduction for Debt Excess	(43,537.5)	(39,306.3)	(35,426.0)	(35,883.8)	(35,883.8)	0.0	(36,341.4)	(36,341.4)	0.0	(36,788.6)	(36,788.6)	0.0

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138 Debt Levy (Natural Disasters)	5,234.2	5,232.4	5,238.4	5,231.2	5,231.2	0.0	5,235.0	5,235.0	0.0	5,233.6	5,233.6	0.0
139 Debt Levy Equalization (Natural Disasters)	(3,014.7)	(2,978.6)	(2,964.0)	(2,937.6)	(2,937.6)	0.0	(2,859.4)	(2,859.4)	0.0	(2,838.2)	(2,838.2)	0.0
141 Lease Purchase (Fund 7)	60,308.8	61,086.6	65,530.4	65,530.4	65,530.4	0.0	65,530.4	65,530.4	0.0	65,530.4	65,530.4	0.0
142 Long-Term Facilities Maintenance (Fund 7)	184,502.0	224,797.0	239,576.0	249,770.5	249,770.5	0.0	257,510.6	257,510.6	0.0	265,046.0	265,046.0	0.0
143 Long-Term Facilities Maintenance Aid (Fund 7)	(41,430.0)	(45,127.0)	(47,585.0)	(48,563.2)	(48,563.2)	0.0	(48,883.7)	(48,883.7)	0.0	(49,048.7)	(49,048.7)	0.0
149 Taconite Bonds	3,634.4	3,633.7	2,896.2	2,896.2	2,896.2	0.0	2,896.2	2,896.2	0.0	2,896.2	2,896.2	0.0
150 Adjust for Taconite on Bonds	(800.0)	(799.9)	(354.8)	(354.8)	(354.8)	0.0	(354.8)	(354.8)	0.0	(354.8)	(354.8)	0.0
151 Facilities	17,166.5	16,908.2	17,560.8	17,560.8	17,560.8	0.0	17,560.8	17,560.8	0.0	17,560.8	17,560.8	0.0
152 Equipment	339.2	321.2	944.4	944.4	944.4	0.0	944.4	944.4	0.0	944.4	944.4	0.0
153 Reorg Operating Debt	259.3	254.6	254.8	254.8	254.8	0.0	254.8	254.8	0.0	254.8	254.8	0.0
154 Economic Development Abatement	5,399.4	7,918.6	8,435.3	8,435.3	8,435.3	0.0	8,435.3	8,435.3	0.0	8,435.3	8,435.3	0.0
155 Judgement Debt	211.3	207.2	208.0	208.0	208.0	0.0	208.0	208.0	0.0	208.0	208.0	0.0
156 Other Non-Voter Debt	355.9	156.0	461.9	461.9	461.9	0.0	461.9	461.9	0.0	461.9	461.9	0.0
158 Limit Adjustment	561.4	(42.9)	35.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
159 Abatement Levy	3,783.6	2,319.9	4,112.3	4,226.9	4,226.9	0.0	5,456.6	5,456.6	0.0	7,045.8	7,045.8	0.0
160 Abatement Interest	120.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
161 Abatement Final Adjustment	0.0	0.0	0.0	(750.6)	(750.6)	0.0	(913.2)	(913.2)	0.0	(943.7)	(943.7)	0.0
162 Abatement Carry-over	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
163 Abatement Advance	(624.7)	581.8	(1,229.2)	(1,229.2)	(1,229.2)	0.0	(1,229.2)	(1,229.2)	0.0	(1,229.2)	(1,229.2)	0.0
164 Net Offset Adjustment	231.8	59.1	81.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
165 Max Effort Adjustment	(1,487.0)	(1,331.2)	(1,710.8)	1,292.4	1,292.4	0.0	1,239.7	1,239.7	0.0	(1,221.7)	(1,221.7)	0.0
<b>168 Total -- Debt Service Fund</b>	<b>998,302.5</b>	<b>1,107,543.9</b>	<b>1,110,197.6</b>	<b>1,119,942.6</b>	<b>1,098,441.7</b>	<b>(21,500.9)</b>	<b>1,138,917.2</b>	<b>1,118,358.0</b>	<b>(20,559.2)</b>	<b>1,155,626.3</b>	<b>1,135,807.0</b>	<b>(19,819.3)</b>
<b>OPEB/PENSION DEBT SERVICE</b>												
172 Initial OPEB/Pension Debt Levy	71,165.3	60,442.7	48,743.6	48,743.6	48,743.6	0.0	48,743.6	48,743.6	0.0	48,743.6	48,743.6	0.0
173 Limit Adjustment	634.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
174 Reduction for Debt Excess	(5,771.9)	(5,419.3)	(5,221.9)	(5,221.5)	(5,221.5)	0.0	(5,221.5)	(5,221.5)	0.0	(5,221.5)	(5,221.5)	0.0
175 Abatement Levy	447.6	222.8	228.1	191.7	191.7	0.0	202.3	202.3	0.0	261.2	261.2	0.0
176 Abatement Interest	13.1	13.1	13.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
177 Abatement Final Adjustment	0.0	0.0	0.0	(41.6)	(41.6)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
179 Abatement Advance	4.6	31.1	(37.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
180 Net Offset Adjustment	2,467.3	2,412.3	2,722.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>182 Total -- OPEB Pension Debt Service</b>	<b>68,960.4</b>	<b>57,702.7</b>	<b>46,448.4</b>	<b>43,672.2</b>	<b>43,672.2</b>	<b>0.0</b>	<b>43,724.4</b>	<b>43,724.4</b>	<b>0.0</b>	<b>43,783.3</b>	<b>43,783.3</b>	<b>0.0</b>
<b>185 Total School District Levies</b>	<b>3,111,324.4</b>	<b>3,314,468.9</b>	<b>3,377,054.4</b>	<b>3,526,610.4</b>	<b>3,426,958.4</b>	<b>(99,652.0)</b>	<b>3,692,348.1</b>	<b>3,578,201.6</b>	<b>(114,146.5)</b>	<b>3,822,865.9</b>	<b>3,708,060.2</b>	<b>(114,805.7)</b>
187 Subtotal -- Operating Levies	2,044,061.5	2,149,222.3	2,220,408.4	2,362,995.6	2,284,844.5	(78,151.1)	2,509,706.5	2,416,119.2	(93,587.3)	2,623,456.3	2,528,469.9	(94,986.4)
188 Subtotal -- Non-Operating Levies	1,067,262.9	1,165,246.6	1,156,646.0	1,163,614.8	1,142,113.9	(21,500.9)	1,182,641.6	1,162,082.4	(20,559.2)	1,199,409.6	1,179,590.3	(19,819.3)

Does not include taconite adjustments.

Italics indicates policy change.

2021 Legislature - Education Finance & Policy Committee

Minnesota Senate Counsel, Research and Fiscal Analysis

Updated 3/30/2021 at 3:21 PM

Property Tax Tracking  
 Governor's Revised Budget Recommendations  
 All Numbers in Thousands

	A	B	C	D	E	F	G	H	I	J	K	L	
	FY 2020 Pay 2019 Certified	FY 2021 Pay 2020 Certified	FY 2022 Pay 2021 Certified	FY 2023 Pay 2022 Cert. Est.	Gov's Rec FY 2023 Pay 2022	Gov's Rec - Cur. Law Pay 2022	FY 2024 Pay 2023 Cert. Est.	Gov's Rec FY 2024 Pay 2023	Gov's Rec - Cur. Law Pay 2023	FY 2025 Pay 2024 Cert. Est.	Gov's Rec FY 2025 Pay 2024	Gov's Rec - Cur. Law Pay 2024	
192	<b>GRAND TOTAL LEVIES</b>	<b>3,111,324.4</b>	<b>3,314,468.9</b>	<b>3,377,054.4</b>	<b>3,526,610.4</b>	<b>3,426,958.4</b>	<b>(99,652.0)</b>	<b>3,692,348.1</b>	<b>3,578,201.6</b>	<b>(114,146.5)</b>	<b>3,822,865.9</b>	<b>3,708,060.2</b>	<b>(114,805.7)</b>
193	Change from Prior Year	219,257.8	203,144.5	62,585.5	149,556.0	40,361.8		165,737.7	151,243.2		130,517.8	129,858.6	
194	Percent Change from Prior Year	7.6%	6.5%	1.9%	4.4%	1.2%		4.7%	4.4%		3.5%	3.6%	
	<b>CREDITS</b>												
199	School Building Bond Agricultural Credit	38,055.0	58,087.0	70,826.0	83,953.0	82,763.0	<b>(1,190.0)</b>	85,275.0	83,815.0	<b>(1,460.0)</b>	85,275.0	83,855.0	<b>(1,420.0)</b>
204	Market Value Agriculture Credit	8,683.0	8,157.0	8,096.0	8,096.0	8,096.0	0.0	8,096.0	8,096.0	0.0	8,096.0	8,096.0	0.0
205	Other Credits	11,345.0	11,634.0	12,218.0	12,351.0	12,351.0	0.0	12,458.0	12,458.0	0.0	12,458.0	12,458.0	0.0
207	<b>Total -- Credits</b>	<b>58,083.0</b>	<b>77,878.0</b>	<b>91,140.0</b>	<b>104,400.0</b>	<b>103,210.0</b>	<b>(1,190.0)</b>	<b>105,829.0</b>	<b>104,369.0</b>	<b>(1,460.0)</b>	<b>105,829.0</b>	<b>104,409.0</b>	<b>(1,420.0)</b>
209	<b>TOTAL CERTIFIED LEVIES (Post Credits)*</b>	<b>3,053,241.4</b>	<b>3,236,590.9</b>	<b>3,285,914.4</b>	<b>3,422,210.4</b>	<b>3,323,748.4</b>	<b>(98,462.0)</b>	<b>3,586,519.1</b>	<b>3,473,832.6</b>	<b>(112,686.5)</b>	<b>3,717,036.9</b>	<b>3,603,651.2</b>	<b>(113,385.7)</b>

\*Does not include taconite adjustments.  
 Italics indicates policy change.