

**2021 Legislature, 1st Special Session**

Property Tax Tracking

SF23/HF2 - Education Finance & Policy Omnibus Bill

All Numbers in Thousands

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>	<b>J</b>	<b>K</b>	<b>L</b>	
	FY 2020 Pay 2019 Certified	FY 2021 Pay 2020 Certified	FY 2022 Pay 2021 Certified	FY 2023 Pay 2022 Cert. Est.	SS FY 2023 Pay 2022	SS - Cur. Law Pay 2022	FY 2024 Pay 2023 Cert. Est.	SS FY 2024 Pay 2023	SS - Cur. Law Pay 2023	FY 2025 Pay 2024 Cert. Est.	SS FY 2025 Pay 2024	SS - Cur. Law Pay 2024	
11													
12	<b>GENERAL FUND</b>												
17	Local Optional (VPK)	326,411	511,452	521,684	534,033.3	529,427.3	(4,606.0)	543,137.9	543,137.9	0.0	549,898.5	549,898.5	0.0
18	Facilities & Equipment Bond Adj.	(17,480)	(17,229)	(18,505)	(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	Transition (VPK)	25,049	25,409	25,399	25,594.7	25,746.7	152.0	25,497.3	25,497.3	0.0	25,252.6	25,252.6	0.0
21	Equity (VPK)	91,919	91,732	92,881	94,346.2	94,690.2	344.0	95,597.4	95,597.4	0.0	96,232.5	96,232.5	0.0
22	Operating Capital (VPK)	75,255	76,485	81,182	88,595.0	88,601.0	6.0	92,155.3	92,155.3	0.0	94,917.9	94,917.9	0.0
27	<b>Subtotal - General Fund</b>	<b>501,152</b>	<b>687,848</b>	<b>702,640</b>	<b>724,064.0</b>	<b>719,960.0</b>	<b>(4,104.0)</b>	<b>737,882.7</b>	<b>737,882.7</b>	<b>0.0</b>	<b>747,796.3</b>	<b>747,796.3</b>	<b>0.0</b>
29	Referendum (VPK)	809,688	716,506	725,069	812,581.4	815,638.4	3,057.0	896,727.3	896,727.3	0.0	974,119.0	974,119.0	0.0
32	Alternative Compensation (Q.Comp) (VPK)	38,952	40,826	41,440	42,086.7	42,460.7	374.0	42,967.2	42,967.2	0.0	40,502.0	40,502.0	0.0
33	Additional Retirement	25,761	24,222	26,046	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	St. Paul Severance	1,110	1,110	1,110	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	Early Retirement Health Benefits	1,515	1,411	1,235	1,111.0	1,111.0	0.0	1,000.0	1,000.0	0.0	900.0	900.0	0.0
38	Reorganization Severance	447	250	268	268.0	268.0	0.0	268.0	268.0	0.0	268.0	268.0	0.0
39	Achievement & Integration (VPK)	33,089	34,111	34,576	35,666.5	35,836.5	170.0	36,218.0	36,218.0	0.0	36,545.7	36,545.7	0.0
40	Unemployment Insurance	4,867	5,217	14,823	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	Reorganization Operating Debt	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43	Safe Schools (VPK)	35,500	35,768	35,324	35,174.2	35,237.2	63.0	34,780.5	34,780.5	0.0	34,693.1	34,693.1	0.0
44	Judgments	1,068	75	490	490.0	490.0	0.0	490.0	490.0	0.0	490.0	490.0	0.0
46	Swimming Pool	634	682	642	670.0	670.0	0.0	675.0	675.0	0.0	680.0	680.0	0.0
47	Ice Arena	2,117	2,184	2,968	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	Tree Growth	667	694	694	694.2	694.2	0.0	694.2	694.2	0.0	694.2	694.2	0.0
51	Career and Technical	28,272	30,348	32,657	36,989.7	36,989.7	0.0	39,530.0	39,530.0	0.0	42,221.4	42,221.4	0.0
54	Economic Development Abatement	1,510	1,249	893	892.7	892.7	0.0	892.7	892.7	0.0	892.7	892.7	0.0
55	Other General	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
56	Long-Term Facilities Equalized	129,133	120,679	115,003	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	Long-Term Facilities Unequalized (VPK)	110,673	119,782	163,992	171,864.7	172,304.7	440.0	178,202.3	178,202.3	0.0	184,497.7	184,497.7	0.0
68	Building Lease	84,989	85,868	95,638	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	Capital Projects Ref./Facilities Down Payment	113,308	121,354	129,583	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	Annual OPEB	40,147	43,207	44,041	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	Other Capital	25	25	25	25.0	25.0	0.0	25.0	25.0	0.0	25.0	25.0	0.0
79	Last Year Transition, Equity, Op Cap Adjust	1,281	(4,212)	(1,420)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
80	Last Year Alternative Compensation Adjust	856	316	956	(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	Last Year Supplemental & Ref. Adjust	5,553	(2,779)	(14,278)	1.5	1.5	0.0	0.5	0.5	0.0	(0.3)	(0.3)	0.0
83	Last Year Integration Adjustment	(411)	516	(294)	(32.0)	(32.0)	0.0	(1,032.5)	(1,032.5)	0.0	0.0	0.0	0.0
84	Career & Technical Adjustment	(1,022)	(1,519)	(1,914)	46.2	46.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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86	(95)	(3)	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
87	(725)	(1,238)	(665)	(664.6)	(664.6)	0.0	(664.6)	(664.6)	0.0	(664.6)	(664.6)	0.0
88	(679)	(416)	(1,303)	(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	7	2,681	1,761	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	(2,114)	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
91	(1,957)	2,665	(5,076)	(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	(5,322)	(5,255)	(7,257)	(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	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
95	2,310	61	63	91.1	91.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
96	(11,766)	(9,876)	(13,296)	(29,898.1)	(29,898.1)	0.0	(4,031.9)	(4,031.9)	0.0	4.4	4.4	0.0
97	7,948	5,372	8,121	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	271	271	271	270.5	270.5	0.0	270.5	270.5	0.0	270.5	270.5	0.0
99	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	0	411	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
101	(723)	967	(2,604)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
102	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
103	(1)	(93)	(1)	(0.6)	(0.6)	0.0	(0.6)	(0.6)	0.0	(0.6)	(0.6)	0.0
<b>105</b>	<b>1,958,037</b>	<b>2,061,283</b>	<b>2,132,222</b>	<b>2,270,364.2</b>	<b>2,270,364.2</b>	<b>0.0</b>	<b>2,414,985.5</b>	<b>2,414,985.5</b>	<b>0.0</b>	<b>2,526,631.7</b>	<b>2,526,631.7</b>	<b>0.0</b>
<b>COMMUNITY SERVICE FUND</b>												
109	39,989	40,380	40,634	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	21,924	22,115	21,958	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	539	577	608	658.5	658.5	0.0	684.3	684.3	0.0	708.0	708.0	0.0
113	18,578	19,759	20,403	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	669	669	667	666.5	666.5	0.0	666.5	666.5	0.0	666.5	666.5	0.0
115	45	26	37	36.9	36.9	0.0	36.9	36.9	0.0	36.9	36.9	0.0
117	3,952	4,162	3,672	1,077.1	1,077.1	0.0	785.8	785.8	0.0	304.9	304.9	0.0
120	342	211	313	321.8	321.8	0.0	415.4	415.4	0.0	536.3	536.3	0.0
121	13	13	13	13.2	13.2	0.0	13.5	13.5	0.0	13.8	13.8	0.0
122	0	0	0	(57.1)	(57.1)	0.0	(69.5)	(69.5)	0.0	(71.8)	(71.8)	0.0
124	(25)	29	(117)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
126	(0)	(0)	(0)	(0.1)	(0.1)	0.0	(0.1)	(0.1)	0.0	(0.1)	(0.1)	0.0
<b>128</b>	<b>86,025</b>	<b>87,940</b>	<b>88,186</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>

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<b>DEBT SERVICE FUND</b>												
132	806,633	842,327	871,381	864,127.7	864,127.7	0.0	864,388.3	864,388.3	0.0	864,642.9	864,642.9	0.0
133	17,874	54,296	4,690	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	(17,419)	(22,970)	(21,939)	(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	(43,538)	(39,306)	(35,426)	(35,883.8)	(35,883.8)	0.0	(36,341.4)	(36,341.4)	0.0	(36,788.6)	(36,788.6)	0.0
138	5,234	5,232	5,238	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	(3,015)	(2,979)	(2,964)	(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	60,309	61,087	65,530	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	184,502	224,797	239,576	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	(41,430)	(45,127)	(47,585)	(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	3,634	3,634	2,896	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	(800)	(800)	(355)	(354.8)	(354.8)	0.0	(354.8)	(354.8)	0.0	(354.8)	(354.8)	0.0
151	17,167	16,908	17,561	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	339	321	944	944.4	944.4	0.0	944.4	944.4	0.0	944.4	944.4	0.0
153	259	255	255	254.8	254.8	0.0	254.8	254.8	0.0	254.8	254.8	0.0
154	5,399	7,919	8,435	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	211	207	208	208.0	208.0	0.0	208.0	208.0	0.0	208.0	208.0	0.0
156	356	156	462	461.9	461.9	0.0	461.9	461.9	0.0	461.9	461.9	0.0
158	561	(43)	35	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
159	3,784	2,320	4,112	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	121	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
161	0	0	0	(750.6)	(750.6)	0.0	(913.2)	(913.2)	0.0	(943.7)	(943.7)	0.0
162	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
163	(625)	582	(1,229)	(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	232	59	82	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
165	(1,487)	(1,331)	(1,711)	1,292.4	1,292.4	0.0	1,239.7	1,239.7	0.0	(1,221.7)	(1,221.7)	0.0
168	<b>998,303</b>	<b>1,107,544</b>	<b>1,110,198</b>	<b>1,119,942.6</b>	<b>1,119,942.6</b>	<b>0.0</b>	<b>1,138,917.2</b>	<b>1,138,917.2</b>	<b>0.0</b>	<b>1,155,626.3</b>	<b>1,155,626.3</b>	<b>0.0</b>
<b>OPEB/PENSION DEBT SERVICE</b>												
172	71,165	60,443	48,744	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	634	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
174	(5,772)	(5,419)	(5,222)	(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	448	223	228	191.7	191.7	0.0	202.3	202.3	0.0	261.2	261.2	0.0
176	13	13	13	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
177	0	0	0	(41.6)	(41.6)	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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179	Abatement Advance	5	31	(37)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
180	Net Offset Adjustment	2,467	2,412	2,723	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
182	<b>Total -- OPEB Pension Debt Service</b>	<b>68,960</b>	<b>57,703</b>	<b>46,448</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>
185	<b>Total School District Levies</b>	<b>3,111,324</b>	<b>3,314,469</b>	<b>3,377,054</b>	<b>3,526,610.4</b>	<b>3,526,610.4</b>	<b>0.0</b>	<b>3,692,348.1</b>	<b>3,692,348.1</b>	<b>0.0</b>	<b>3,822,865.9</b>	<b>3,822,865.9</b>	<b>0.0</b>
187	Subtotal -- Operating Levies	2,044,062	2,149,222	2,220,408	2,362,995.6	2,362,995.6	0.0	2,509,706.5	2,509,706.5	0.0	2,623,456.3	2,623,456.3	0.0
188	Subtotal -- Non-Operating Levies	1,067,263	1,165,247	1,156,646	1,163,614.8	1,163,614.8	0.0	1,182,641.6	1,182,641.6	0.0	1,199,409.6	1,199,409.6	0.0
192	<b>GRAND TOTAL LEVIES</b>	<b>3,111,324</b>	<b>3,314,469</b>	<b>3,377,054</b>	<b>3,526,610.4</b>	<b>3,526,610.4</b>	<b>0.0</b>	<b>3,692,348.1</b>	<b>3,692,348.1</b>	<b>0.0</b>	<b>3,822,865.9</b>	<b>3,822,865.9</b>	<b>0.0</b>
193	Change from Prior Year	219,258	203,145	62,585	149,556.0	35,239.7	165,737.7	165,737.7	130,517.8	130,517.8	130,517.8	130,517.8	
194	Percent Change from Prior Year or Forecast	7.6%	6.5%	1.9%	4.4%	1.0%	4.7%	4.7%	3.5%	3.5%	3.5%	3.5%	
	<b>CREDITS</b>												
199	School Building Bond Agricultural Credit	38,055	58,087	70,826	83,953.0	83,953.0	0.0	85,275.0	85,275.0	0.0	85,275.0	85,275.0	0.0
204	Market Value Agriculture Credit	8,683	8,157	8,096	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	11,634	12,218	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</b>	<b>77,878</b>	<b>91,140</b>	<b>104,400.0</b>	<b>104,400.0</b>	<b>0.0</b>	<b>105,829.0</b>	<b>105,829.0</b>	<b>0.0</b>	<b>105,829.0</b>	<b>105,829.0</b>	<b>0.0</b>
209	<b>TOTAL CERTIFIED LEVIES (Post Credits)*</b>	<b>3,053,241</b>	<b>3,236,591</b>	<b>3,285,914</b>	<b>3,422,210.4</b>	<b>3,422,210.4</b>	<b>0.0</b>	<b>3,586,519.1</b>	<b>3,586,519.1</b>	<b>0.0</b>	<b>3,717,036.9</b>	<b>3,717,036.9</b>	<b>0.0</b>

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