

MN House Fiscal Analysis

| | | FY 2020 Pay 2019 Certified | FY 2021 Pay 2020 Certified | FY 2022 Pay 2021 Certified | FY 2023 Pay 2022 Certified | FY 2024 Pay 2023 Certified | FY 2025 Pay 2024 Certified | FY 2026 Pay 2025 Cert. Est. | FY 2027 Pay 2026 Cert. Est. | FY 2028 Pay 2027 Cert. Est. | FY 2029 Pay 2028 Cert. Est. |
|----|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| 1 | GENERAL FUND | | | | | | | | | | |
| 2 | Local Optional Levy | 326,410.5 | 511,451.7 | 521,683.7 | 520,435.8 | 532,598.2 | 556,666.2 | 565,307.6 | 564,989.2 | 565,031.9 | 566,688.7 |
| 3 | Facilities & Equipment Bond Adjustment | (17,479.9) | (17,229.4) | (18,505.2) | (18,831.9) | (17,978.1) | (18,563.1) | (17,213.7) | (17,213.7) | (17,213.7) | (17,213.7) |
| 4 | Transition | 25,048.6 | 25,409.1 | 25,399.4 | 24,826.9 | 24,031.7 | 24,448.3 | 24,346.3 | 24,143.3 | 23,927.6 | 23,763.7 |
| 5 | Equity | 91,918.7 | 91,732.0 | 92,880.6 | 89,010.1 | 91,851.8 | 94,748.4 | 95,094.2 | 93,263.0 | 92,556.3 | 92,032.5 |
| 6 | Operating Capital | 75,254.5 | 76,484.6 | 81,181.5 | 89,108.9 | 92,780.3 | 106,859.7 | 117,477.7 | 121,179.6 | 125,099.9 | 129,282.9 |
| 7 | Subtotal-General Education | 501,152.4 | 687,848.0 | 702,640.0 | 704,549.8 | 723,283.9 | 764,159.5 | 785,012.1 | 786,361.4 | 789,402.0 | 794,554.1 |
| 8 | Referendum | 809,687.8 | 716,505.9 | 725,069.1 | 776,607.2 | 852,659.4 | 915,672.4 | 934,064.3 | 1,000,682.8 | 1,036,787.5 | 1,078,544.4 |
| 9 | Alternative Compensation (Q-Comp) | 38,951.9 | 40,825.8 | 41,439.9 | 40,080.9 | 40,156.3 | 39,505.6 | 39,791.1 | 38,290.3 | 37,696.8 | 37,137.4 |
| 10 | Additional Retirement | 25,761.2 | 24,222.40 | 26,046.1 | 26,812.8 | 28,644.1 | 28,094.7 | 31,598.3 | 33,265.5 | 36,217.4 | 38,779.7 |
| 11 | St. Paul Severance | 1,110.1 | 1,110.1 | 1,110.1 | 1,110.1 | 1,445.1 | 1,602.7 | 1,498.6 | 1,671.2 | 1,733.0 | 1,797.1 |
| 12 | Early Retirement Health Insurance | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 13 | Early Retirement Health Benefits | 1,515.0 | 1,411.2 | 1,234.9 | 1,251.3 | 1,388.2 | 1,230.7 | 1,309.0 | 1,178.0 | 1,060.0 | 954.0 |
| 14 | Reorganization Severance | 447.2 | 250.2 | 268.0 | 413.9 | (11.5) | 0.0 | 160.8 | 166.2 | 166.2 | 166.2 |
| 15 | Achievement & Integration | 33,088.9 | 34,111.2 | 34,575.8 | 34,544.0 | 34,617.8 | 35,565.7 | 36,226.1 | 36,414.6 | 36,101.3 | 35,924.8 |
| 16 | Unemployment Insurance | 4,866.9 | 5,217.0 | 14,822.6 | 6,775.1 | 6,833.6 | 8,801.4 | 8,831.7 | 9,008.0 | 9,188.0 | 9,372.0 |
| 17 | Operating Debt | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 18 | Reorganization Operating Debt | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 19 | Safe Schools | 35,499.6 | 35,767.8 | 35,324.2 | 34,771.9 | 34,276.5 | 34,396.1 | 34,544.7 | 34,527.7 | 34,527.7 | 34,527.7 |
| 20 | Judgments | 1,068.0 | 75.1 | 490.0 | 363.1 | 446.9 | 674.3 | 46.5 | 404.2 | 404.2 | 404.2 |
| 21 | Consolidation | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 22 | Swimming Pool | 633.5 | 682.3 | 642.1 | 651.9 | 889.7 | 626.0 | 622.4 | 630.0 | 640.0 | 655.0 |
| 23 | Ice Arena | 2,116.7 | 2,184.1 | 2,967.9 | 3,264.0 | 3,397.4 | 3,464.3 | 4,176.0 | 4,200.0 | 4,300.0 | 4,400.0 |
| 24 | Tree Growth | 667.3 | 693.8 | 694.2 | 680.3 | 679.2 | 694.9 | 694.9 | 694.9 | 694.9 | 694.9 |
| 25 | Career & Technical Levy | 28,272.1 | 30,347.7 | 32,657.0 | 35,911.8 | 39,097.2 | 42,080.1 | 46,461.0 | 51,722.0 | 54,958.9 | 58,520.6 |
| 26 | Economic Development Abatement | 1,510.1 | 1,248.5 | 892.7 | 347.3 | 742.9 | 662.6 | 509.2 | 733.9 | 733.9 | 733.9 |
| 27 | Other General | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 185.5 | 42.2 | 42.2 | 42.2 | 42.2 |
| 28 | Long-Term Facilities Equalized | 129,133.1 | 120,678.7 | 115,003.3 | 105,983.0 | 87,473.3 | 78,407.5 | 70,654.9 | 73,882.3 | 76,778.7 | 79,842.0 |

MN House Fiscal Analysis

| | | FY 2020 Pay 2019 Certified | FY 2021 Pay 2020 Certified | FY 2022 Pay 2021 Certified | FY 2023 Pay 2022 Certified | FY 2024 Pay 2023 Certified | FY 2025 Pay 2024 Certified | FY 2026 Pay 2025 Cert. Est. | FY 2027 Pay 2026 Cert. Est. | FY 2028 Pay 2027 Cert. Est. | FY 2029 Pay 2028 Cert. Est. |
|----|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| 29 | Long-Term Facilities Unequalized | 110,673.2 | 119,782.4 | 163,992.4 | 177,001.9 | 214,714.7 | 232,345.8 | 223,043.6 | 233,280.6 | 242,425.8 | 252,097.9 |
| 30 | Disabled Access | 0.0 | 0.0 | 0.0 | 310.0 | 290.0 | 300.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 31 | Building Lease | 84,989.3 | 85,868.3 | 95,638.0 | 98,424.9 | 99,317.6 | 100,034.7 | 109,870.0 | 110,419.4 | 110,971.4 | 111,526.3 |
| 32 | Capital Projects/Facilities Down Payment | 113,308.4 | 121,353.80 | 129,583.0 | 147,490.2 | 158,203.2 | 189,729.4 | 197,276.5 | 206,083.2 | 206,232.6 | 206,339.5 |
| 33 | Annual OPEB Levy | 40,146.7 | 43,206.5 | 44,041.1 | 45,553.2 | 39,354.1 | 41,253.6 | 44,035.0 | 47,035.0 | 50,035.0 | 53,035.0 |
| 34 | Other Capital | 25.0 | 25.0 | 25.0 | 25.0 | 153.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 |
| 35 | 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 |
| 36 | Last Year Local Op, Transition, Equity Op Cap Adj | 1,281.0 | (4,211.5) | (1,420.0) | (4,418.9) | 2,201.2 | 3,636.6 | 812.6 | (622.5) | (120.2) | (88.1) |
| 37 | Last Year Alternative Compensation (Q-Comp) | 856.3 | 315.5 | 956.0 | (3,056.2) | (3,056.2) | (842.3) | 218.5 | (226.1) | (89.7) | (88.4) |
| 38 | Last Year Supplemental and Referendum Adj | 5,552.9 | (2,779.1) | (14,277.7) | (4,585.9) | 51,378.1 | 15,175.2 | 2,901.3 | (267.5) | 12,484.8 | 12,935.3 |
| 39 | Last Year Building Lease Adjustment | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 40 | Last Year Integration Adjustment | (410.5) | 515.5 | (294.1) | (435.2) | (435.2) | 839.4 | 570.4 | 310.4 | (690.6) | (1,684.6) |
| 41 | Career & Technical Adjustment | (1,021.7) | (1,519.2) | (1,913.9) | (372.3) | (372.3) | (1,672.6) | (2,186.9) | (3,993.0) | (159.1) | 0.0 |
| 42 | Special Education Adjustment - Final Data | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 43 | Debt Surplus Transfer Adjustment | (94.8) | (3.4) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 44 | OPEB Adjustment | (725.1) | (1,238.3) | (664.6) | (2,501.1) | (2,501.1) | (82.0) | (561.5) | (561.5) | (561.5) | (561.5) |
| 45 | PY LTFM Equal Adj | (679.0) | (415.8) | (1,302.7) | (1,934.9) | (1,934.9) | 522.7 | 85.5 | 500.0 | 500.0 | 100.0 |
| 46 | PY LTFM Unequal Adj | 6.6 | 2,681.1 | 1,760.7 | 2,755.3 | 2,755.3 | 5,505.3 | 1,808.9 | 5,600.0 | 5,600.0 | 1,600.0 |
| 47 | 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 |
| 48 | 2nd PY LTFM Adjustment | (1,957.2) | 2,664.6 | (5,076.3) | 1,560.8 | (421.8) | (420.8) | (243.5) | (300.0) | (300.0) | (300.0) |
| 49 | 3rd PY LTFM Adjustment | (5,321.6) | (5,255.1) | (7,256.7) | (11,558.8) | (6,725.2) | (26,969.8) | (18,418.8) | (18,400.0) | (18,400.0) | (18,400.0) |
| 50 | Other Capital Limit Adjustment | 2,309.9 | 61.2 | 63.2 | 701.8 | 983.6 | 9,693.7 | (71.4) | 0.0 | 0.0 | 0.0 |
| 51 | Other General Limit Adjustment | (11,766.2) | (9,876.1) | (13,295.9) | (11,127.1) | (27,828.0) | 10,587.3 | 2.4 | 3,920.7 | 3,894.9 | (1,069.1) |
| 52 | Abatement Levy - Initial | 7,948.2 | 5,372.3 | 8,120.7 | 3,577.6 | 6,842.2 | 5,969.0 | 14,914.5 | 18,383.3 | 17,478.7 | 18,408.8 |
| 53 | Abatement Interest | 270.5 | 270.5 | 270.5 | 270.5 | 270.5 | 270.5 | 270.5 | 270.5 | 270.5 | 270.5 |
| 54 | Abatement Final Adjustment | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 5,840.1 | 966.8 | (9,074.4) |
| 55 | Abatement Carry-over | 0.0 | 410.8 | 0.0 | 0.0 | 0.0 | 0.0 | 414.5 | 0.0 | 0.0 | 0.0 |
| 56 | Abatement Advance | (722.9) | 967.4 | (2,604.0) | 1,037.0 | (661.9) | 2,034.8 | 2,895.9 | 420.9 | 611.8 | 110.4 |
| 57 | Net Offset Adjustment | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | (134.4) | 0.0 | 0.0 | 0.0 | 0.0 |
| 58 | Max Effort Adjustment | (0.6) | (93.4) | (0.6) | (0.7) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 59 | Total -- General Fund | 1,958,036.5 | 2,061,282.8 | 2,132,222.0 | 2,212,835.5 | 2,388,546.9 | 2,543,625.1 | 2,573,906.9 | 2,681,593.7 | 2,752,608.9 | 2,802,232.8 |

| | Program | FY 2020 Pay 2019 Certified | FY 2021 Pay 2020 Certified | FY 2022 Pay 2021 Certified | FY 2023 Pay 2022 Certified | FY 2024 Pay 2023 Certified | FY 2025 Pay 2024 Certified | FY 2026 Pay 2025 Cert. Est. | FY 2027 Pay 2026 Cert. Est. | FY 2028 Pay 2027 Cert. Est. | FY 2029 Pay 2028 Cert. Est. |
|----|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| 60 | COMMUNITY SERVICE FUND | | | | | | | | | | |
| 61 | Basic Community Education | 39,988.9 | 39,988.9 | 40,633.9 | 41,543.6 | 41,580.3 | 38,697.4 | 37,763.0 | 38,279.6 | 39,632.8 | 41,077.6 |
| 62 | Early Childhood Family Education | 21,923.6 | 22,114.6 | 21,957.6 | 22,171.5 | 23,168.4 | 22,165.2 | 24,476.0 | 22,135.0 | 22,135.0 | 22,135.0 |
| 63 | Early Childhood Home Visiting | 539.2 | 539.1 | 608.1 | 638.4 | 673.9 | 763.6 | 808.6 | 857.0 | 888.4 | 919.0 |
| 64 | School Age Care | 18,577.7 | 19,758.6 | 20,403.0 | 21,879.5 | 22,594.8 | 24,339.4 | 26,762.5 | 32,981.5 | 35,663.7 | 38,594.6 |
| 65 | Adults with Disabilities | 668.5 | 668.5 | 666.5 | 668.5 | 668.5 | 507.1 | 481.3 | 451.3 | 470.7 | 491.7 |
| 66 | Adult Basic | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 67 | Other Community Ed | 45.2 | 26.3 | 36.9 | 83.8 | 105.0 | 73.7 | 57.2 | 57.2 | 57.2 | 57.2 |
| 68 | Limit Adjustments | 3,951.9 | 4,161.9 | 3,671.6 | 3,933.7 | 2,197.0 | 1,066.2 | 2,375.6 | 3,764.9 | 2,682.2 | 2,930.8 |
| 69 | Community Education Excess Fund Bal. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 70 | Early Childhood Excess Fund Balance | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 71 | Abatement Adjustment | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 72 | Abatement Levy | 341.9 | 210.7 | 313.1 | 147.0 | 234.7 | 197.4 | 438.5 | 540.5 | 514.0 | 541.4 |
| 73 | Abatement Interest | 12.9 | 12.9 | 12.9 | 12.9 | 12.9 | 12.9 | 12.9 | 13.2 | 13.5 | 13.8 |
| 74 | Abatement Final Adjustment | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 200.3 | (828.3) | (238.2) |
| 75 | Carry-Over Abatement Adjustment | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 76 | Advance Abatement Adjustment | (24.6) | 29.4 | (117.0) | 40.3 | (26.4) | 71.4 | 106.0 | 11.3 | 14.3 | (0.3) |
| 77 | Net Offset Adjustment | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 134.4 | 0.0 | 0.0 | (134.4) | (1.0) |
| 78 | Max Effort Adjustment | (0.2) | (0.2) | (0.2) | (0.2) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 79 | Total -- Community Service Fund | 86,025.0 | 87,510.7 | 88,186.4 | 91,119.0 | 91,209.1 | 88,028.7 | 93,281.6 | 99,291.8 | 101,109.1 | 106,521.6 |
| 80 | DEBT SERVICE FUND | | | | | | | | | | |
| 81 | Basic Debt Levy (No Equalization) | 806,633.0 | 842,327.4 | 871,380.6 | 803,675.3 | 960,424.6 | 1,087,764.9 | 954,107.0 | 923,869.4 | 924,538.9 | 925,018.2 |
| 82 | Basic Debt Levy - Aid Ineligible | 17,874.2 | 54,296.1 | 4,690.0 | 4,690.0 | 4,690.0 | 4,690.0 | 36,776.5 | 10,000.0 | 20,000.0 | 30,000.0 |
| 83 | Debt Service Equalization | (17,419.2) | (22,970.0) | (21,938.5) | (21,938.5) | (21,938.5) | (21,938.5) | (13,356.5) | (11,125.4) | (10,455.9) | (9,976.7) |
| 84 | Reduction for Debt Excess | (43,537.5) | (39,306.3) | (35,426.0) | (35,426.0) | (35,426.0) | (35,426.0) | (60,312.3) | (61,112.7) | (61,810.9) | (62,496.7) |
| 85 | Debt Levy - Disaster | 5,234.2 | 5,232.4 | 5,238.4 | 5,238.4 | 5,238.4 | 5,238.4 | 5,237.1 | 5,229.5 | 5,237.3 | 5,233.4 |
| 86 | Debt Equalization - Disaster | (3,014.7) | (2,978.6) | (2,964.0) | (2,964.0) | (2,964.0) | (2,964.0) | (2,884.0) | (2,204.6) | (2,157.1) | (2,076.9) |

MN House Fiscal Analysis

| | | FY 2020 Pay 2019 Certified | FY 2021 Pay 2020 Certified | FY 2022 Pay 2021 Certified | FY 2023 Pay 2022 Certified | FY 2024 Pay 2023 Certified | FY 2025 Pay 2024 Certified | FY 2026 Pay 2025 Cert. Est. | FY 2027 Pay 2026 Cert. Est. | FY 2028 Pay 2027 Cert. Est. | FY 2029 Pay 2028 Cert. Est. |
|-----|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| 87 | Lease Purchase | 60,308.8 | 61,086.6 | 65,530.4 | 65,530.4 | 65,530.4 | 65,530.4 | 77,097.5 | 77,097.5 | 77,097.5 | 77,097.5 |
| 88 | Long-Term Facilities Maintenance (Fund 7) | 184,502.0 | 224,797.0 | 239,576.0 | 239,576.0 | 239,576.0 | 239,576.0 | 428,419.0 | 444,477.6 | 459,122.4 | 474,877.1 |
| 89 | Long-Term Facilities Maintenance Aid (Fund 7) | (41,430.0) | (45,127.0) | (47,585.0) | (47,585.0) | (47,585.0) | (47,585.0) | (60,086.0) | (59,239.5) | (58,781.9) | (58,564.0) |
| 90 | Taconite Bonds | 3,634.4 | 3,633.7 | 2,896.2 | 2,896.2 | 2,896.2 | 2,896.2 | 0.0 | 0.0 | 0.0 | 0.0 |
| 91 | Adjustment for Taconite on Bonds | (800.0) | (799.9) | (354.8) | (354.8) | (354.8) | (354.8) | 0.0 | 0.0 | 0.0 | 0.0 |
| 92 | Facilities | 17,166.5 | 16,908.2 | 17,560.8 | 17,560.8 | 17,560.8 | 17,560.8 | 15,406.0 | 15,406.0 | 15,406.0 | 15,406.0 |
| 93 | Equipment | 339.2 | 321.2 | 944.4 | 944.4 | 944.4 | 944.4 | 1,807.7 | 1,807.7 | 1,807.7 | 1,807.7 |
| 94 | Reorg Operating Debt | 259.3 | 254.6 | 254.8 | 254.8 | 254.8 | 254.8 | 0.0 | 0.0 | 0.0 | 0.0 |
| 95 | Economic Development Abatement | 5,399.4 | 7,918.6 | 8,435.3 | 8,435.3 | 8,435.3 | 8,435.3 | 18,715.2 | 18,715.2 | 18,715.2 | 18,715.2 |
| 96 | Judgement Debt | 211.3 | 207.2 | 208.0 | 208.0 | 208.0 | 208.0 | 32.7 | 32.7 | 32.7 | 32.7 |
| 97 | Other Non-Voter Debt | 355.9 | 156.0 | 461.9 | 461.9 | 461.9 | 461.9 | 0.0 | 0.0 | 0.0 | 0.0 |
| 98 | Limit Adjustment | 561.4 | (42.9) | 35.1 | (233.8) | 215.3 | (94.6) | 228.8 | 0.0 | 0.0 | 0.0 |
| 99 | Abatement Levy | 3,783.6 | 2,319.9 | 4,112.3 | 1,991.6 | 4,137.6 | 2,887.1 | 2,560.9 | 3,156.5 | 3,001.2 | 3,160.9 |
| 100 | Abatement Interest | 120.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 120.6 | 123.0 | 125.5 | 128.0 |
| 101 | Abatement Final Adjustment | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3,531.6 | 1,307.1 | 970.7 |
| 102 | Abatement Carry-over | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 4,238.1 | 0.0 | 0.0 | 0.0 |
| 103 | Abatement Advance | (624.7) | 581.8 | (1,229.2) | 589.6 | (264.7) | 948.0 | 1,489.2 | 1,489.2 | 1,489.2 | 1,489.2 |
| 104 | Net Offset Adjustment | 231.8 | 59.1 | 81.6 | 37.7 | 34.8 | 16.1 | 589.0 | 212.9 | 335.3 | 224.8 |
| 105 | Max Effort Adjustment | (1,487.0) | (1,331.2) | (1,710.8) | (1,080.0) | (1,170.4) | (1,000.1) | (283.9) | (161.6) | (1,221.7) | (1,221.7) |
| 106 | Last Year Alternative Facilities Adjustment | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 107 | Total -- Debt Service Fund | 998,302.5 | 1,107,543.9 | 1,110,197.6 | 1,042,508.3 | 1,200,905.1 | 1,328,049.3 | 1,409,902.6 | 1,371,305.0 | 1,393,788.5 | 1,419,825.4 |
| 108 | OPEB/PENSION DEBT SERVICE | | | | | | | | | | |
| 109 | OPEB Initial Levy | 71,165.3 | 60,442.7 | 48,743.6 | 46,982.7 | 48,580.7 | 37,186.9 | 21,060.4 | 21,060.4 | 21,060.4 | 21,060.4 |
| 110 | Limit Adjustment | 634.4 | 0.0 | 0.0 | 0.0 | (290.5) | (272.6) | 0.0 | 0.0 | 0.0 | 0.0 |
| 111 | Reduction for Debt Excess | (5,771.9) | (5,419.3) | (5,221.9) | (5,370.4) | (5,983.4) | (3,581.0) | (3,918.6) | (3,918.6) | (3,918.6) | (3,918.6) |
| 112 | Abatement Levy | 447.6 | 222.8 | 228.1 | 82.3 | 133.2 | 52.1 | 110.4 | 140.1 | 133.2 | 140.3 |
| 113 | Abatement Interest | 13.1 | 13.1 | 13.1 | 13.1 | 13.1 | 13.1 | 13.1 | 0.0 | 0.0 | 0.0 |
| 114 | Abatement Final Adjustment | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 113.7 | 82.9 | 3.3 |

MN House Fiscal Analysis

| | | FY 2020 Pay 2019 Certified | FY 2021 Pay 2020 Certified | FY 2022 Pay 2021 Certified | FY 2023 Pay 2022 Certified | FY 2024 Pay 2023 Certified | FY 2025 Pay 2024 Certified | FY 2026 Pay 2025 Cert. Est. | FY 2027 Pay 2026 Cert. Est. | FY 2028 Pay 2027 Cert. Est. | FY 2029 Pay 2028 Cert. Est. |
|-----|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| 115 | Abatement Carry-over | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 116 | Abatement Advance | 4.6 | 31.1 | (37.4) | (1.9) | (39.4) | 15.0 | 15.9 | (1.7) | (2.9) | (4.7) |
| 117 | Net Offset Adjustment | 2,467.3 | 2,412.3 | 2,722.9 | 3,349.8 | 4,117.6 | 2,046.1 | 2,815.7 | 0.0 | 0.0 | 0.0 |
| 118 | Total -- OPEB Pension Debt Service | 68,960.4 | 57,702.7 | 46,448.4 | 45,055.6 | 46,531.3 | 35,459.6 | 20,096.9 | 17,393.9 | 17,355.0 | 17,280.7 |
| 119 | Total School District Levies | 3,111,324.4 | 3,314,040.1 | 3,377,054.4 | 3,391,518.4 | 3,727,192.4 | 3,995,162.7 | 4,097,188.0 | 4,169,584.4 | 4,264,861.5 | 4,345,860.5 |
| 120 | Subtotal -- Operating Levies | 2,044,061.5 | 2,148,793.5 | 2,220,408.4 | 2,303,954.5 | 2,479,756.0 | 2,631,653.8 | 2,667,188.5 | 2,780,885.5 | 2,853,718.0 | 2,908,754.4 |
| 121 | Subtotal -- Non-Operating Levies | 1,067,262.9 | 1,165,246.6 | 1,156,646.0 | 1,087,563.9 | 1,247,436.4 | 1,363,508.9 | 1,429,999.5 | 1,388,698.9 | 1,411,143.5 | 1,437,106.1 |
| 122 | Statutory Operating Debt | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 123 | GRAND TOTAL LEVIES | 3,111,324.4 | 3,314,040.1 | 3,377,054.4 | 3,391,518.4 | 3,727,192.4 | 3,995,162.7 | 4,097,188.0 | 4,169,584.4 | 4,264,861.5 | 4,345,860.5 |
| 124 | Change from Prior Year | 219,257.8 | 202,715.7 | 63,014.3 | 14,464.0 | 335,674.0 | 267,970.3 | 102,025.3 | 72,396.4 | 95,277.1 | 80,999.0 |
| 125 | Percent Change from Prior Year | 7.6% | 6.5% | 1.9% | 0.4% | 9.9% | 7.2% | 2.6% | 1.8% | 2.3% | 1.9% |
| 126 | CREDITS | | | | | | | | | | |
| 127 | School Building Bond Ag Credit | 40,137.0 | 40,137.0 | 70,826.0 | 70,867.0 | 87,977.0 | 108,334.0 | 108,976.0 | 128,967.0 | 130,532.0 | 130,559.0 |
| 128 | Market Value Homestead Credit | 0.0 | 0.0 | 0.0 | 11.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 129 | Market Value Agriculture Credit | 8,748.0 | 8,748.0 | 8,410.0 | 7,631.0 | 7,283.0 | 7,476.0 | 7,554.0 | 7,554.0 | 7,554.0 | 7,554.0 |
| 130 | Other Credits | 11,662.0 | 11,662.0 | 13,088.0 | 11,266.0 | 11,786.0 | 10,917.0 | 11,462.0 | 11,020.0 | 11,238.0 | 11,020.0 |
| 131 | Total - Credits | 60,547.0 | 60,547.0 | 92,324.0 | 89,775.0 | 107,046.0 | 126,727.0 | 127,992.0 | 147,541.0 | 149,324.0 | 149,133.0 |
| 132 | TOTAL CERTIFIED LEVY (After Credits)* | 3,050,777.4 | 3,253,493.1 | 3,284,730.4 | 3,301,743.4 | 3,620,146.4 | 3,868,435.7 | 3,969,196.0 | 4,022,043.4 | 4,115,537.5 | 4,196,727.5 |

* Certified Levy does not include taconite adjustments