## Draft

## **Tax Revenue Proposals**

## Sames - Governor / House / Senate

83.9 m

Liquor Sales Tax

18.6 m

Car Rental Tax

38.6 m

Car Lease Tax

41.03 m

Streamline Sales Tax

### Near Sames - Governor / House / Senate

40.2 - 62.5 m

Abusive Tax Shelters

## **Other**

Governor	House	Senate	· · · · · · · · · · · · · · · · · · ·
3 m		230 m	Corporate Avoidance
9 m	8.4 m		Gambling Tax
97 m	217.6 m		Budget Shifts
139 m	112.3 m		Property Tax
380 m	?		Cigarette Tax
·		196.7 m	State Property Tax
<b></b> .	. <del></del>	886.5 m	Temp. 4 <sup>th</sup> Bracket/AMT/MJST

11:35 AM

## Projected P. erty Taxes Payable in 2006

### Compared to Estimated Property Taxes Payable in 2005

#### Statewide

					,	Statewide							
		Market	Value			Tax C	apacity				Ne	et Tax	
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay	2005	Pay 2006	Difference	Pct Chg
Res Homestead	248,373,430	276,106,790	27,733,360	11.2%	2,497,571	2,779,291	281,720	11.3%	2,64	5,584	2,862,021	216,437	8.2%
Res Nonhomestd	20,838,199	24,048,609	3,210,410	15.4%	224,772	259,679	34,907	15.5%	26	7,372	296,426	29,054	10.9%
Apartments	17,894,273	18,757,973	863,700	4.8%	223,678	234,475	10,796	4.8%	27	4,453	276,225	1,771	0.6%
Seasonal Rec	14,563,312	16,927,842	2,364,530	16.2%	147,436	171,470	24,034	16.3%	17	3,133	190,189	17,056	9.9%
New Construction	0	10,644,600	10,644,600	0.0%	0	121,493	121,493	0.0%	1	0	147,148	147,148	0.0%
C/I First tier	8,656,262	9,012,097	355,835	4.1%	129,844	135,181	5,338	4.1%	22	8,996	228,553	-442	-0.2%
C/I Second tier	45,087,357	48,307,410	3,220,053	7.1%	901,747	966,148	64,401	7.1%	1,55	0,967	1,584,229	33,262	2.1%
Public Utility	7,008,401	7,218,819	210,418	3.0%	139,777	143,961	4,184	3.0%	21	7,780	214,466	-3,314	-1.5%
Ag hstd: House	9,870,573	11,006,165	1,135,592	11.5%	98,768	110,168	11,401	11.5%	8	1,937	89,032	7,095	8.7%
Ag hstd: Land	27,080,358	29,964,763	2,884,405	10.7%	167,684	188,756	21,072	12.6%	13	0,312	139,861	9,549	7.3%
Ag Nonhomestd	12,500,529	14,170,591	1,670,062	13.4%	125,005	141,706	16,701	13.4%	11	5,779	124,311	8,532	7.4%
	411,872,693	466,165,659	54,292,966	13.2%	4,656,282	5,252,328	596,046	12.8%	5,68	6,313	6,152,461	466,148	8.2%
	Tax C	Capacity Sprea	d Levies		Mar	ket Value Spre	ead Levies				Тах	Rates	
-	Pay 2005	Pay 2006	Difference	Pct Cha	Pay 2005	Pay 2006	Difference	Pet Cha	Pa	y 2005	Pay 20	' <del>-</del> '	-
County	1,870,210	1,980,289	110,079	5.9%	2,467	2,477	11	0.4%	ŀ	NTC	NT		
School	918,964	994,645	75,681	8.2%	409,284	506,866	97,582	23.8%		44.99	41.		
City/Town	1,370,866	1,481,378	110,511	8.1%	21,736	25,564	3,828	17.6%	İ	22.11	21.		
Special Dist	192,180	210,614	18,434	9.6%	0	0	0	0.0%		32.98 4.62	31. 4.		
Total	4,352,221	4,666,925	314,704	7.2%	433,487	534,908	101,421	23.4%	_	104.70	98.		
_		Tax Base						Homes	tead Pro <sub>l</sub>	perty <sup>-</sup>	Tax Example	es	
	Pay 2005	Pay 2006	Difference	Pct Chg		-				Pay 2	005 Pay 20	06 Differenc	e Pct Chg
Tax Capacity:	4,656,282	5,252,328	596,046	12.8%		1 37-1	44	0.000	400 000	-	•		_
TIF Value	235,631	257,266	21,635	9.2%		Low Value:		9,900	133,300		136 1,2		
FD Contribution:	263,660	279,248	15,588	5.9%		Average Valu High Value:		9,700 9,600	199,800 266,300		388 2,0 541 2,8		
Taxable Value:	4,156,991	4,715,815	5 558,823	13.4%		-				·	,		
FD Distribution:	263,664	279,330	15,667	5.9%									

## Projected Property Taxes Payable in 2006

## Compared to Estimated Property Taxes Payable in 2005

#### Metro Area

	e e	Market	Value			Tax Ca	pacity				Net T	ax	
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 200	Pay 20	006 Di	fference	Pct Chg
Res Homestead	169,148,772	188,871,138	19,722,366	11.7%	1,705,189	1,906,499	201,310	11.8%	1,858,91	2,016,7	'30	157,820	8.5%
Res Nonhomestd	13,568,355	16,003,694	2,435,339	17.9%	147,531	174,219	26,688	18.1%				22,963	13.1%
Apartments	14,491,911	15,133,869	641,957	4.4%	181,149	189,173	8,024	4.4%	220,54	1 220,5	65	24	0.0%
Seasonal Rec	384,402	428,081	43,678	11.4%	4,346	4,840	494	11.4%	5,07	7 5,3	78	301	5.9%
<b>New Construction</b>	0	5,821,770	5,821,770	0.0%	0	68,323	68,323	0.0%		82,5	89	82,589	0.0%
C/I First tier	3,738,307	3,902,870	164,563	4.4%	56,075	58,543	2,468	4.4%	98,02	97,6	40	-386	-0.4%
C/I Second tier	35,264,819	37,674,181	2,409,361	6.8%	705,296	753,484	48,187	6.8%	1,215,30	3 1,235,2	66	19,963	1.6%
Public Utility	2,403,937	2,476,055	72,118	3.0%	47,975	49,408	1,433	3.0%	79,99	78,4	41	-1,555	-1.9%
Ag hstd: House	1,177,821	1,310,122	132,301	11.2%	11,848	13,193	1,346	11.4%	10,08	3 10,9	60	877	8.7%
Ag hstd: Land	1,253,025	1,400,308	147,282	11.8%	7,462	8,432	970	13.0%	4,49	5 4,8	58	363	8.1%
Ag Nonhomestd	836,527	948,461	111,934	13.4%	8,365	9,485	1,119	13.4%	7,46	2 7,9	81	519	7.0%
	242,267,877	273,970,548	31,702,670	13.1%	2,875,235	3,235,598	360,363	12.5%	3,674,75	3,958,2	:35	283,479	7.7%
	Tax C	Capacity Sprea	d Levies		Mari	cet Value Spre	ad Levies				Tax Ra	ates	
-		5 0000	514		D 0005	D 0000	D.14	5 4 64	Pay 200		Pay 2006	Pay 2005	Pay 2006
0	Pay 2005	Pay 2006	Difference I	٠.	Pay 2005	=	Difference	_	, NTC		NTC	MV	M✓
County	949,246	1,000,962	51,716	5.4% 8.6%	1,982	1,993	11	0.5%	39.1		36.36	0.008	
School	562,351	610,582	48,231 70,121	8.3%	307,290 20,008	368,536	61,246 3,597	19.9% 18.0%	23.2		22.18	1.281	
City/Town	845,751 162,879	915,871 178,860	70,121 15,980	9.8%	20,008	23,605 0	3,597 0	0.0%	34.8		33.27	0.083	
Special Dist	102,079		15,960	9.676					6.7	2	6.50	0.000	0.000
Total	2,520,227	2,706,275	186,048	7.4%	329,280	394,134	64,854	19.7%	103.9	5	98.32	1.373	1.453
		Tax Base				_		Homes	tead Propert	/ Tax Ex	amples		
	Pay 2005	Pay 2006	Difference I	oct Chg					Pav	2005	Pay 2006	Difference	Pct Cha
Tax Capacity:	2,875,235	3,235,598	360,363	12.5%		Low Value:	4 44	9,200	•	I,518	1,658		-
TIF Value	189,422	206,420	17,004	9.0%					·	·	,	140	9.2%
FD Contribution:	261,412	276,530	15,118	5.8%		Average Value High Value:		3,600 8,100		2,460 3,404	2,670 3,684	210 280	8.5% 8.2%
Taxable Value:	2,424,401	2,752,642	328,241	13.5%		-							
FD Distribution:	261,414	276,61	I 15,196	5.8%									

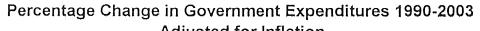
## Projected P. erty Taxes Payable in 2006

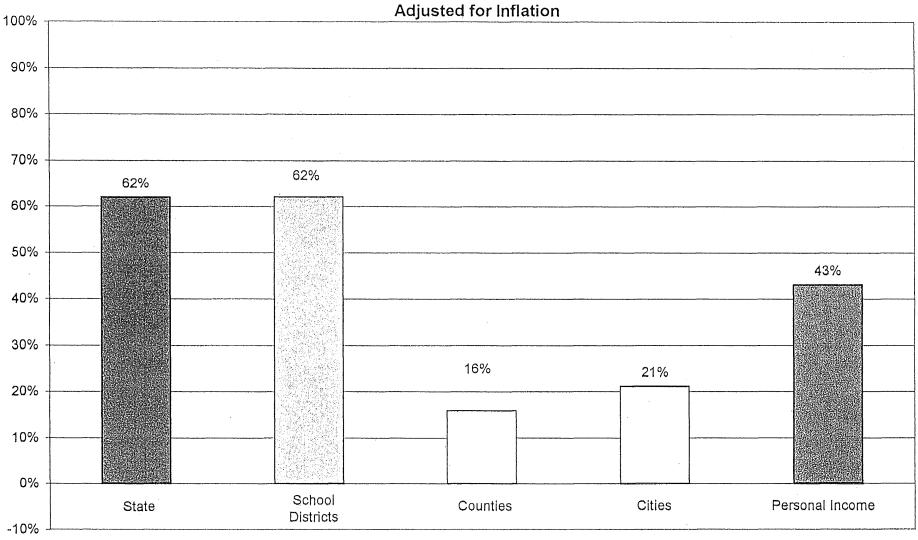
## Compared to Estimated Property Taxes Payable in 2005

#### **Greater Minnesota**

-		Market	Value	•		Tax C	apacity				Net Tax	
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 200	5 Pay 2006	Difference	Pct Chg
Res Homestead	79,224,658	87,235,653	8,010,995	10.1%	792,382	872,792	80,410	10.1%	786,67	5 845,291	58,616	7.5%
Res Nonhomestd	7,269,844	8,044,915	775,071	10.7%	77,241	85,460	8,219	10.6%	92,50	98,600	6,091	6.6%
Apartments	3,402,362	3,624,105	221,743	6.5%	42,530	45,301	2,772	6.5%	53,91	2 55,660	1,747	3.2%
Seasonal Rec	14,178,910	16,499,761	2,320,852	16.4%	143,090	166,630	23,540	16.5%	168,05	6 184,811	16,755	10.0%
<b>New Construction</b>	0	4,822,831	4,822,831	0.0%	0	53,170	53,170	0.0%	1	0 64,559	64,559	0.0%
C/I First tier	4,917,955	5,109,227	191,272	3.9%	73,769	76,638	2,869	3.9%	130,96	9 130,913	-56	0.0%
C/I Second tier	9,822,538	10,633,230	810,692	8.3%	196,451	212,665	16,214	8.3%	335,66	3 348,963	13,299	4.0%
Public Utility	4,604,463	4,742,764	138,300	3.0%	91,802	94,553	2,751	3.0%	137,78	4 136,025	-1,759	-1.3%
Ag hstd: House	8,692,752	9,696,042	1,003,290	11.5%	86,920	96,975	10,055	11.6%	71,85	4 78,072	6,218	8.7%
Ag hstd: Land	25,827,333	28,564,455	2,737,122	10.6%	160,222	180,325	20,102	12.5%	125,81	7 135,002	9,186	7.3%
Ag Nonhomestd	11,664,002	13,222,130	1,558,128	13.4%	116,640	132,221	15,581	13.4%	108,31	7 116,330	8,013	7.4%
	169,604,816	192,195,111	22,590,295	13.3%	1,781,047	2,016,730	235,683	13.2%	2,011,55	7 2,194,226	182,669	9.1%
	Tax C	Capacity Spread	d Levies		Mark	cet Value Spre	ead Levies			Т	ax Rates	
	Pay 2005	Pay 2006	Difference	Pot Cha	Pay 2005	Pay 2006	Difference	Pot Cha	Pay 200	•	2006 Pay 20	-
County	920,964	979,327	58,362	6.3%	484	484	0	0.0%	NTO		NTC IV	
School	356,613	384,063	27,449	7.7%	101,994	138,330	36,336	35.6%	53.1		9.89 0.0	
City/Town	525,116	565,507	40,391	7.7%	1,729	1,959	231	13.3%	20.5		9.57 0.8	
Special Dist	29,301	31,754	2,453	8.4%	0	0	0	0.0%	30.3		8.81 0.0 1.62 0.0	
Total	1,831,994	1,960,650	128,656	7.0%	104,207	140,774	36,567	35.1%	105.7		9.88 0.8	
		Tax Base	•					Homest	ead Property	/ Tax Exam	ples	
	Pay 2005	Pay 2006	Difference	Pct Chg					Pav	2005 Pay	2006 Differen	ce Pct Chg
Tax Capacity:	1,781,047	2,016,730	235,683	13.2%				4.500		-		
TIF Value	46,209	50,840	4,631	10.0%		Low Value:		4,500	93,000	671	and the second second	9.9%
FD Contribution:	2,248	2,718	470	20.9%		Average Valu High Value:		6,600 8,800			•	01 8.5% 34 7.8%
Taxable Value:	1,732,590	1,963,173	230,582	13.3%		_						
FD Distribution:	2,249	2,719	470	20.9%							•	

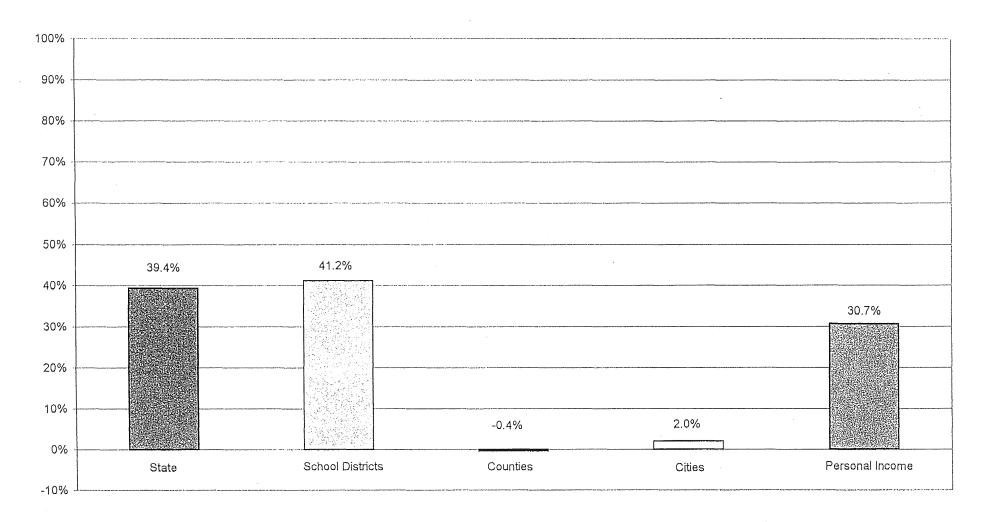
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Prepared by A. Neumann April 15, 2005 Senate Counsel, Research and Fiscal Analysis

## Percentage Change in Government Expenditures Per Capita in Inflation Adjusted Dollars 1990-2003



Data Sources: Mn. Depts. of Finance and Education; State Auditor and State Demographer State, county and school district numbers not adjusted for takeovers.

Prepared by A. Neumann 4-15-05 Senate Counsel, Research and Fiscal Analysis

E-12 FY 2006-2007 Budget
Property Tax Levy Tracking -- February Forecast Base 2005 Session, Conference Committee (\$\sin\$ in thousands)

	in thousands)			<u> </u>					
		FY 2002 Pay 2001 Certified	FY 2003 Pay 2002 Certified	FY 2004 Pay 2003 Certified	FY 2005 Pay 2004 Certified	FY 2006 Pay 2005 Cert. Est.	FY 2007 Pay 2006 Cert. Est.	FY 2008 Pay 2007 Cert. Est.	FY 2009 Pay 2008 Cert. Est.
101	Abatement Adjustment-Initial	1,378.4	1,417.1	3,187.9	1,854.0	2,645.3	2,805.5	2,862.9	2,710.7
103	Abatement Change Abatement Interest	0.0 78.1	0.0 205.7	0.0 289.7	0.0 1,424.4	0.0 32.1	0.0 32.7	0.0 33.4	0.0 34.1
105	Abatement Final Adjustment	0.0	(512.4) 0.0	0.0	0.0	(112.6) 0.0	0.0	0.0	0.0
107	I i	(154.9)	(936.2)	(1,553.1)	(32.0)	279.8	279.8	279.8	279.8
108 109	Net Offset Adjustment	0.0	311.9	21.4	354.1	356.1	0.0	0.0	0.0
110	Total — General Fund	1,880,798.9	496,051.4	634,554.2	714,613.3	754,336.8	894,567.2	958,577.4	1,050,719.1
112 113	1 <del></del>								ŀ
114	Basic Community Education	19,218.2	31,245.4	33,640.5	33,715.0	35,000.5	36,216.2	36,627.1	37,043.1
	Early Childhood Family Education ECFE Home Visiting	20,984.0 513.1	22,084.2 528.9	22,179.9 534.1	22,130.5 537.5	22,130.1 539.1	22,135.0 547.0	22,135.0 552.0	22,135.0 558.0
117	Community Education Grandfather School Age Care/Extended Day	595.1 5,753.4	528.3 6,645.9	525.4 7,749.9	0.0 8,099.0	0.0 8,893.3	0.0 11,312.3	0.0 12,455.7	0.0 13,708.9
119	Adults with Disabilities	669.0	669.0	643.4	670.0	670.0	670.0	670.0	670.0
120 121	Other Community Ed	0.0	24.4	19.3	34.6	51.7	54.3	57.0	59.8
	Limit Adjustment Community Education Excess Fund Balance	436.1 0.0	422.2 0.0	632.3 0.0	1,058.8 (5,226.2)	1,023.6 (879.3)	682.2 (675.1)	1,173.9 (553.0)	1,357.5 (497.1)
124	ECFE Excess Fund Balance	0.0	0.0	0.0	(896.3)	(360,6)	(272.0)	(23.1)	(95.1)
	Abatement Adjustment Abatement Change	99.6 0.0	33.5	184.5 0.0	192.3	93.6	166.4	171.2	169.6
126	Carry-Over Abatement Adjustment	0.0	27.4	0.0	0.3	0.0	0.0	0.0 (0.9)	0.0
	Advance Abatement Adjustment Net Offset Adjustment	0.4)	(16,1) (271,8)	106.1 (57.0)	(24.9) (78.9)	(0.9) (95.3)	(0.9) 0.0	0.0	0.0
129 130	Total — Community Service Fund	48,268.1	61,921.3	66,158.4	60,211.7	67,065.8	70,835.4	73,264.9	75,108.8
131 132	DEBT SERVICE FUND								
133 134	Basic Debt Levy or Max Effort	470,750.6	501,047.8	529,201.3	557,095.6	581,797.6	598,339.6	620,723.3	646,112.8
135	Debt Equalization (Fund 7)	(25,878.9)	(32,141.2)	(37,426.9)	(29,293.6)	(25,050.8)	(24,553.9)	(22,641.8)	(21.811.0)
	Additional Maximum Effort  Maximum Effort Rate Reduction	0.0	2,591.2	2,156.7 0.0	2,200.5	2,217.7 0.0	2,200.0 0.0	2,200.0	2,200.0
138	Fund Transfer, ISD 883, Rockford	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
140	Acoustics Consideration, Review and Comment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
141 142	,	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Energy Loan Lease Purchase (Fund 7)	2,579.2 36,693.1	2,035.5 38,254.6	1,642.9 41,698.9	1,702.5 39,592.8	1,725.6 38,401.8	1,800.0 39,000.0	2,000.0 40,000.0	2,200.0 42,000.0
145	Alternative Facilities Health and Safety Offset	0.0	0.0	0.0	4,356.8	8,222.8	10,142.8	11,742.8	13,342.8
	Alternative Facilities Debt Alternative Facilities Debt Aid (Fund 7)	35,327.1 (16,456.2)	43,709.6 (16,456.2)	59,429.5 (17,279.0)	54,359.1 (17,279.0)	57,922.3 (17,279.0)	63,714.5 (17,279.0)	68,811.7 (17,279.0)	72,940.4 (17,279.0)
	Adjustment for Alternative Aid Adjust for Taconite on Bonds	0.0	(838.7) (4,501.7)	0.0 (5,061.3)	0.0 (5,189.8)	0.0 (5,086.1)	0.0 (5,080.0)	0.0 (5,070.0)	0.0 (5,060.0)
150									
	Facilities Equipment	5,933.1 3,466.1	6,376.3 2,148.7	5,622.8 1,904.3	6,950.7 27.8	6,683.2 42.1	6,700.0 40.0	6,900.0 38.0	7,000.0 36.0
153 154		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Limit Adjustment Abatement Adjustment (Final and Intermediate)	(895.2)	(175.0) 1,718.9	16.4 5,950.3	(61.2) 4,754.2	(481.0) 2,522.5	0.0 2,904.6	0.0 2,938.0	0.0 2,849.8
157	Abatement Changes	1,153.0 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Reconcile for Abatements Abatement Carry-over	0.0 482.5	0.0 622.9	0.0	. 0.0 121.7	0.0	0.0	0.0	0.0
	Abatement Advance	(53.4)	268.2	909.5	(265.8)	(23.6)	(23.6)	(23.6)	(23.6)
162	Reduction for Debt Excess	(23,726.8)	(34,387.8)	(14,508.7)	(28,195.5)	(24,562.6)	(25,000.0)	(25,000.0)	(25,000.0)
	Total — Debt Service Fund	489,374.2	510,273.1	574,256.7	590,876.8	627,052.5	652,905.0	685,339.4	719,508.2
166		2 418 441 2	10000150	1.074.060.3	1 2 ( 7 5 0 1 0	1 440 475 4	1 (10 20 7 (		10150061
168		2,418,441.2	1,068,245.8	1,274,969.3	1,365,701.8	1,448,455.1	1,618,307.6	1,717,181.7	1,845,336.1
170	Subtotal Operating Levies Subtotal Non-Operating Levies	1,929,067.0 489,374.2	557,972.7 510,273.1	700,712.6 574,256.7	774,825.0 590,876.8	821,402.6 627,052.5	965,402.6 652,905.0	1,031,842.3 685,339.4	1,125,827.9 719,508.2
	Statutory Operating Debt	50.4	49.7	18.8	0.0	0.0	0.0	0.0	0.0
173 <b>174</b>	GRAND TOTAL LEVIES	2,418,491.6	1,068,295.5	1,274,988.1	1,365,701.8	1,448,455.3	1,618,307.6	1,717,181.7	1,845,336.1
	Change from Prior Year Percent Change from Prior Year	136,367.1 6.0%	(1.350,196.1) -55.8%	206,692.6 19.3%	90,713.7 7.1%	82,753.5 6.1%	169,852.3 11.7%	98,874.1 6.1%	128,154.4 7.5%
177 178									
179 180	HACA Education Homestead Credit	13,468.8 404,102.4	0.0 806.0	0.0 111.0	0.0 6.0	0.0 0.0	0.0 0.0	0.0	0.0
181	Education Agricultural Credit	55,116.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
183		0.0	68,860.0 3,854.0	68,531.0 5,879.0	67,982.0 5,209.0	59,557.0 5,316.0	58,032.0 5,316.0	56,226.0 5,316.0	54,381.0 5,316.0
184 <b>185</b>	Other Credits CREDITS SUBTOTAL	12,290.9 <b>484,978.2</b>	8,351.0 <b>81,871.0</b>	9,003.0 <b>83,524.0</b>	9,195.0 <b>82,392.0</b>	9,420.0 <b>74,293.0</b>	9,454.0 <b>72,802.0</b>	9,490.0 <b>71,032.0</b>	9,528.0 <b>69,225.0</b>
186 187	1				1				
188	Change from Prior Year	1,933,513.4 128,898.5	<b>986,424.5</b> (947,088.9)	<b>1,191,464.1</b> 205,039.6	<b>1,283,309.8</b> 91,845.7	<b>1,374,162.3</b> 90,852.5	<b>1,545,505.6</b> 171,343.3	1,646,149.7 100,644.1	<b>1,776,111.1</b> 129,961.4
189 190	Percent Change from Prior Year	7.1%	-49.0%	20.8%	7.7%	7.1%	12.5%	6.5%	7.9%
191 192	Change from Base								.
193									Ì
194 195	l .	1,885,245.3	924,503.2	1,125,305.7	1,223,098.1	1,307,096.3	1,474,670.2	1,572,884.8	1 701 002 2
196	Change from Prior Year	124,555.5	(960,742.1)	200,802.5	97,792.4	83,998.2	167,573.9	98,214.6	1,701,002.3 128,117.5
197 198	Percent Change from Prior Year	7.1%	-51.0%	21.7%	8.7%	6.9%	12.8%	6.7%	8.1%
			•		'	,	•	. '	•

E-12 FY 2006-2007 Budget
Property Tax Levy Tracking — February Forecast Base 2005 Session, Conference Committee (\$ in thousands)

	FY 2002 Pay 2001 Certified	FY 2003 Pay 2002 Certified	FY 2004 Pay 2003 Certified	FY 2005 Pay 2004 Certified	FY 2006 Pay 2005 Cert. Est.	FY 2007 Pay 2006 Cert. Est.	FY 2008 Pay 2007 Cert. Est.	FY 2009 Pay 2008 Cert. Est.
	Altonomic s		1, 1					
GENERAL FUND General Ed	1,330,684.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Attached Machinery Adj	(808.7)	(810.1)	(810.1)	0.0	810.1	0.0	0.0	0.0
Facilities & Equipment Bond Adj.  Training & Experience Levy	(8,706.2) 0.0	(7.927.6) 0.0	(7,257,9) 0.0	(6,534.7) 0,0	(6,420.3)	(6.740.0) 0.0	(6,938.0)	(7,036.0 0.0
Transition Old Formula	4,655.3	0.0	0.0	0.0 19,221.6	0.0 17,925.4	0.0 21,698.3	0.0 22,902.5	0.0
Transition New Formula Transition 4 YO Pre Kindergarten FY06	0.0 0.0	0.0	0.0 0.0	0.0	0.0	0.0	0.0	0.0
Transition Change plus PreKindergart, FY07 & Later Driver's License Revocation	0.0 0.0	0.0	0.0 0.0	0.0	0.0	0.0	0.0	0.0 0.0
Equity	0.0	0.0	0.0	21,705.4	24,697.5	28,052.8	30,287.7	33,684.8
Operating Capital	0.0 0.0	0.0	0.0	39,859.1	44,092.9 0.0	50,650.9 0.0	56,485.5	62,920.5
Discretionary Levy Discretionary Levy Reverse Referendum	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Alternative Compensation (Q.Comp)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Consolidated Levy Change Item	0.0 0.0	0.0	0.0 0.0	0.0	0.0	0.0	0.0	0.0
Supplemental	4,617.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal-General Educ	1,330,442.5	(8,737.7)	(8,068.0)	74,251.4	81,105.6	93,662.0	102,737.7	89,569.3
Referendum	364,493.0	226,359.4	347,654.5	377,373.2	403,914.4	493,454.6	546,819.0	647,695.
Referendum Cap Increase	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ref Equaliz Incr (\$600, PY06, \$700 PY07, \$800 PY08)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ref Debt Payment, ISD 815, Prinsburg, SF 485	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Special Education Current Year	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Special Education Reverse Referendum	0.0	0.0	0.0	0.0 9 <b>.</b> 885.0	0.0 10,354.4	0.0	0.0 11.415.7	0.0 11,986.5
Additional Retirement St. Paul Severance	8,391.3 525.9	9,168.1 433.3	9,649.4 662.2	9,885.0 777.9	834.3	945.7	1,049.7	1,165.2
Minneapolis Health Insurance	0.0	261.9	291.5	323.3	355.1	400.0	444.0	492.8
Early Retirement Health Insurance Early Retirement Health Benefits	2,613.7 3,625.4	1,592.5 4,071.4	. 751.7 4,278.7	164.2 3,319.9	0.0 2,674.8	0.0 2,407.3	0.0 2,166.6	1,949.9
Reorganization Severance	1,330.7	866.0	621.3	630.1	668.3	418.3	418.3	418.3
Integration	15,322.4	27,374.4	19,513.4	24,324.8	24,661.9 0.0	25,632.0 0.0	25,119.2 0.0	24,604.: 0.0
Integration Driv. License Truancy Impact Unemployment Insurance	0.0 1,989.4	0.0 3,775.1	0.0 8,251.1	3,333.5	3,201.6	3,361.7	3,529.8	3,706.3
Operating Debt	593.1	502.9	525.4	174.1	175.7	189.6	101.8	0.0
Reorganization Operating Debt Safe Schools (Crime)	705.4 9,984.5	378.1 10,065.9	378.1 27,615.2	212.4 24,395.1	196.1 24,196.1	0.0 23,714.2	0.0 23,463.0	0.0 23,168.
Judgments	451.7	494.9	185.7	87.0	85.5	85.5	85.5	85.:
Swimming Pool Ice Arena	0.0 608.4	411.7 751.4	383.4 840.1	424.2 747.2	457.0 742.5	523.2 829.3	559.8 912.2	599. 1,003.
Lost Interest Earnings	0.0	0.0	5,990.4	2,992.8	2,987.7	2,987.7	0.0	0.
Tree Growth	0.0	0.0	631.1	630.2	618.0	630.2	630.2	630.
Staff Development  MDE Reconciliation Misc. Levies	34.9 0.0	33.7	36.3 0.0	0.0	0.0	0.0	0.0	0.0 0.0
Career and Technical	0.0	12,497.9	12,620.3	12,505.7	12,678.2	12,678.2	12,678.2	12,678.
Carpenter Bus Carpenter Bus Loan Repayment	0.0 0.0	0.0	0.0 0.0	0.0 0.0	0.0	0.0	0.0	0.0
Administrative District Levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.
Economic Development Abatement Other General	0.0 173.7	353.0 135.2	299.6 342.1	359.5 232.0	413.7 116.4	455.1 116.4	500.6 116.4	550. 116.
Hazardous/ Health & Safety H&S, Mech. Air Handling Appurt., ISD 88, New Ulm	76,623.2 0.0	122,775.9 0.0	127,277.2 0.0	89,326.5 0.0	83,020.3 0.0	80,637.1 0.0	82,242.8 0.0	83,880 <i>.</i> 0.
H&S, Mech. Air Handling Appurt., 13D 318, Grand Rapids	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.
Alternative Facilities H&S	0.0	0.0	0.0	9,827.6	4,953.8	5,979.4	4,982.8	4,982.
Alternative Facilities H&S Debt Aid	0.0	0.0	0.0	(346.6)	0.0	0.0	0.0	0.
Alternative Facilities Alternative Facilities Aid	27,268.6 (2,829.8)	39,683.1	39,934.7 (2,829.8)	47,697.8 (2,829.8)	59,227.3 (2,828.8)	68,993.2 (2,829.8)	76,932.8 (2,829.8)	84,343. (2,829.
Alternative Facilities Debt Aid	(120.5)	(838.7)	(98.5)	0.0	0.0	0.0	0.0	0.
Disabled Access	1,789.2	1,126.2	1,062.5	414.0	326.0	203.0	143.0	125.
Disab. Levy Authority, ISD 595, East Grand Forks Fund Transfer, Disab Access, ISD 2180, M.A.C.C.R.A.Y	0.0 0.0	0.0	0.0 0.0	0.0 0.0	0.0 0.0	0.0	0.0	0. 0.
Fund Transfer, Disab Access, ISD 771, Chokio-Alberta	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Fund Transfer, Disab Access, ISD 2609, Win-E-Mac Fund Transfer, Disab Access, ISD 2888, Clin-Grcvle-Brdsly	0.0 0.0	0.0	0.0 0.0	0.0 0.0	0.0 0.0	0.0	0.0	0.
Fund Transfer, Disab Access, 1SD 2000, Clin-Grevie-Brasiy Fund Transfer, Disab Access, ISD 2071, Lake Crystal - Welcm	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
•	22 550 0	20.226	40.050.5	27.055.5		25,000	20000	26.10-
Building Lease Building Lease, Wright Tech Center	33,569.0 0.0	39,326.1 0.0	40,959.5 0.0	37,057.5 0.0	35,652.0 0.0	36,000.0	36,200.0 0.0	36,400. 0.
	J.U		0.0	5.0	"	3.0	"	0.
Deferred Maintenance	0.0	0.0		0.0				0
Deferred Maintenance Deferred Maintenance Reverse Referendum	0.0 0.0	0.0	0.0 0.0	0.0	0.0	0.0	0.0	0. 0.
•								
Garage Lease Levy, ISD 748, Sartell Storm Damage Levy, ISD 2859, Glencoe-Silver Lake	0.0 0.0	0.0	0.0 0.0	0.0	0.0	0.0	0.0	0. 0.
							r	
Historic Building	0.0	7 102 7	0.0	0.0	0.0	0.0	0.0	0. 36.000
Facilities Down Payment Interactive TV / Technology	2,659.1 1,032.8	7,192.7 0.0	10,926.1 0.0	13,603.5 0.0	21,076.8	23,000.0	25,000.0 0.0	26,000 0
Technology	699.0	0.0	0.0	0.0	0.0	0.0	0.0	0.
Other Capital	27.2	439.0	39.0	39.0	39.0	39.0	39.0	39
Last Year General Education Adjustment	(505.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.
Last Year Transition, Equity, Op Cap Adjustment	(880.3)	(774.8)	0.0	0.0	(2,011.3)	2,510.9	0.0	0.
Last Year Supplemental & Referendum Adjust Alternative Compensation Catch Up	1,209.0	14.7	(1.656.7)	2,307.5 0.0	(286.3)	7,519.4	0.0	0
Last Year Integration Adjustment	0.0 0.0	0.0 2,552.9	0.0 1,490.3	(247.1)	(60.9)	0.0 1,471.7	0.0	0
Career & Technical Adjustment	0.0	0.0	(21.5)	0.0	0.0	0.0	0.0	0
Special Education Adjustment Final Data Debt Surplus Transfer Adjustment	223.1 0.0	(189.2)	0.0 0.0	0.0 (67.4)	0.0	0.0	0.0	0
POOL DIEDING TIGHTSTEL ACHUSHINGH	(1,204.4)	(189.2) (215.4)	(1,785.4)	(298.2)	(787.6)	(300.0)	(300.0)	(300
			(-,,, /)		1 1		1 '1	
Final Health & Safety Adjustment 2nd Prior Year Health & Safety Adjustment	(508.6)	(3,525.0)	(4,177.8)	(1,292.9)	(1,215.4)	(750.0)	(750.0)	(750
Final Health & Safety Adjustment			(4,177.8) (12.803.3) 4.4	(1,292.9) (22,957.9) 4.7	(1,215.4) (16,354.4) 0.0	(750.0) (5,000.0) 0.0	(750.0) (5,000.0) 0.0	(750 (5,000 0

E-12 FY 2006-2007 Budget

Property Tax Levy Tracking -- HF 872 & SF 2267 2005 Session, Conference Committee (\$ in thousands)

(3 in thousands)	FY 2007 Pay 2006 Cert. Est.	Gov's Rec FY 2007 Pay 2006 Cert, Est.	Difference Gov's Rec - Cur. Law Pay 2006	Senate FY 2007 Pay 2006 Cert. Est.	Difference Senate - Cur. Law Pay 2006	House FY 2007 Pay 2006 Cert. Est.	Difference House - Cur. Law Pay 2006	Difference Senate- Gov's Rec Pay 2006	FY 2008 Pay 2007 Cert. Est.	Gov's Rec FY 2008 Pay 2007 Cert. Est,	Difference Gov's Rec - Cur. Law Pay 2007	Senate FY 2008 Pay 2007 Cert. Est.	Difference Senate - Cur. Law Pay 2007	House FY 2008 Pay 2007 Cert. Est.	Difference House - Cur. Law Pay 2007	Difference Senate- Gov's Rec Pay 2007	FY 2009 Pay 2008 Cert. Est.	Gov's Rec FY 2009 Pay 2008 Cert. Est.	Difference Gov's Rec - Cur. Law Pay 2008	Senate FY 2009 Pay 2008 Cert. Est.	Difference Senate - Cur. Law Pay 2008	House FY 2009 Pay 2007 Cert. Est.	Difference House - Cur. Law Pay 2008
1 GENERAL FUND																				h exercit			
2 General Ed 3 Attached Machinery Adj	0.0	0,0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 Facilities & Equipment Bond Adj.	(6,740.0)	0.0 (6,740.0)	0.0 0.0	(6,740.0)	0.0 0.0	0,0 (6,740 0)	0.0	0.0	0.0 (6,938.0)	0.0 (6,938,0)	0.0	0,0 (6,938,0)	0.0 0.0	0.0 (6.938.0)	0.0	0.0	0.0 (7,036.0)	0.0 (7,036,0)	0.0	0.0 (7,036.0)	0.0	0.0	0.0
5 Training & Experience Levy 6 Transition — Old Formula	0.0	5,273.0 0.0	5,273.0	0.0	0.0	0.0	0.0	(5,273.0) 0.0	0.0	3,602.0	3,602.0	0.0		0.0	0.0	(3,602.0)	0.0	2,612.0	2,612.0	0.0	0.0	(7.036.0) 0.0	0.0
7 Transition — New Formula 8 Transition — 4 YO Pre Kindergarten FY06	21,698.3	21,698.3 3,358.0	0.0 3,358,0	0.0	(21,698.3)	21,698.3	0.0	(21,698.3)	22,902.5	22,902.5	0.0 0.0	0.0 0.0	0.0 (22,902.5)	0.0 22,902.5	0.0 0.0	(22,902.5)	0.0	0.0 0.0	0.0 0.0	0.0	0.0	0.0 24,173.5	0.0 24,173.5
9 Transition Change plus PreKindergart, FY07 & Later	0.0	13,884.0	13,884.0	47.0 0.0	47.0 0.0	4,527.0 0.0	4,527.0 0.0	(3,311.0)	0.0 0.0	0.0 14,284.0	0.0 14,284.0	0.0 0.0	0.0	4,527.0	4,527.0	(14.284.0)	0.0	0.0 38,691.0	0.0 38,691.0	0.0	0.0	4,527.0 0.0	4,527.0
10 Driver's License Revocation 11 Equity	0.0 28,052.8	116.0 27,725.8	(327.0)	0.0 0.0	0.0 (28,052.8)	116.0 34,728.6	116.0 6,675.8	(116.0)	0.0	129.0	129.0	0.0	0.0	129.0	129.0	(129.0)	0.0	144.0	144.0	0.0	0.0	144.0	144.0
12 Operating Capital	50,650.9	50,861.9	211.0	0.0	(50,650.9)	50,629.5	(21.4)	(27,725.8)	30,287.7 56,485.5	29,965.7 56,273.5	(322 0) (212.0)	0.0	(30,287.7)	37,495.3 56,461.6	7,207.6 (23.9)	(29,965.7) (56,273.5)	33,684.8 62,920.5	31,963.8 63,167.5	(1,721.0) 247.0	0.0 0.0	(33,684.8)	41,700.9 78,318,7	8,016.1 15,398.2
13 Discretionary Levy 14 Discretionary Levy Reverse Referendum	0.0	100,055.0	100,055.0	0.0	0.0	0.0	0.0	(100,055.0)	0.0	103,311.0	103,311.0	0.0	0.0	0.0	0.0	(103,311.0)	0.0	105,623.0	105,623.0	0.0	0.0	0.0	0.0
15 Alternative Compensation (Q.Comp)	0.0	(1,756.0) 9,294.0	(1,756.0) 9,294.0	0.0	0.0	0.0 9,294.0	0.0 9,294.0	1,756.0 (9,294.0)	0.0 0.0	(142.0) 24,028.0	(142.0) 24,028.0	0.0 0.0	0.0	0.0	0.0	142.0	0.0	(101.0)	(101.9)	0.0	0.0	0.0	0.0
16 Consolidated Levy	0.0	0.0	0.0	99,097.3	99,097.3	0.0	0.0	99,097.3	0.0	0.0	0.0	110,770.3	110,770.3	24,028.0 0.0	24,028.0	(24,028.0) 110,770.3	0.0	24,597.0 0.0	24,597.0 0.0	0.0 122,380.1	0.0	24,597.0 0.0	24,597.0
17 Change Item 18 Supplemental	0.0	0.0 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 Subtotal-General Educ	93,662.0	223,770.0	130,108.0	92,404.3	(1,257.7)	0.0 <b>114,253.4</b>	0.0 <b>20,591.4</b>	0.0 (131,365.7)	0.0 <b>102,737.7</b>	0.0 <b>247,415.7</b>	0.0 <b>144,678.0</b>	0.0 <b>103,832.3</b>	0.0 <b>1,094.6</b>	0.0 <b>138,605.4</b>	0.0 <b>35,867.7</b>	0.0 (143,583.4)	0,0 <b>89,569,3</b>	0.0 <b>259,661.3</b>	0.0 <b>170,092.0</b>	0.0 <b>115,344.1</b>	0.0 25,774.8	0.0 <b>166,425.1</b>	0.0 76,855,8
21 Referendum	493,454.6	493,454.6	0.0	518,538,2	25,083,6	493,454.6	0,0	25,083.6	546,819.0	546,819.0	0.0	572,384.3	25,565,3	546,819,0	0.0	25,565.3			0.0	·	· 1	•	Í
22 Referendum Cap Increase	0.0	34,267.0	34,267.0	0.0	0.0	43,285.0	43,285.0	(34,267.0)	0.0	50,855.0	50,855.0	0.0	0.0	60,748.0	60,748.0	(50,855.0)	647,695.5	647,695.5 37,590.0	37,590.0	649,414.3 0.0	1,718.8	647,695.5 47,483.0	0.0 47,483,0
23 Ref - Equaliz Incr (\$600, PY06, \$700 PY07, \$800 PY08) 24 Ref Debt Payment, ISD 815, Prinsburg, SF 485	0.0	0.0 0.0	0.0	0.0	0.0	(2,166.0)	(2,166.0)	0.0	0.0	0.0	0.0	0.0	0.0	6,427.0	6,427.0	0.0	0.0	0.0	0.0	0.0	0.0	22,552.3	22,552.3
25	0.0	0.0	0.0	131.5	131.5	0.0	0.0	131.5	0.0	0.0	0.0	131.0	131.0	0.0	0.0	131.0	0.0	0.0	0.0	38.0	38.0	0.0	0.0
26 Special Education – Current Year	0.0	18,467.0	18,467.0	0.0	0.0	18,467.0	18,467.0	(18,467.0)	0.0	39,003.0	39,003.0	0.0	0.0	39,003.0	39,003.0	(39,003.0)	0.0	39,999.0	39,999.0	0.0	0.0	39,999.0	39,999.0
27 Special Education — Reverse Referendum 28 Additional Retirement	10,872.1	(923.0) 10,872.1	(923.0) 0.0	0.0 10,872.1	0.0 0.0	0.0 10,872.1	0.0 0.0	923.0	0.0	(1,950.0)	(1,950.0)	0.0	0.0	0.0	0.0	1,950.0	0.0	(2,000.0)		0.0	0.0	0.0	0.0
29 St. Paul Severance	945.7	0.0	(945.7)	945.7	0.0	945.7	0.0	0.0 945.7	11,415.7 1,049.7	11,415.7 0,0	0.0 (1,049.7)	11,415.7 1,049.7	0.0 0.0	11,415.7 1,049.7	0.0	0.0 1.049.7	11,986.5 1,165.2	11,986.5 0.0	0.0 (1,165.2)	11,986.5 1,165.2	0.0	11,986.5 1,165.2	0.0
30 Minneapolis Health Insurance 31 Early Retirement Health Insurance	400.0	400.0	0.0	400.0	0.0	400.0	0.0	0.0	444.0	444.0	0.0	444.0	0.0	444.0	0.0	0.0	492.8	492.8	0.0	492.8	0.0	492.8	0.0
32 Early Retirement Health Benefits	0.0 2.407.3	0.0 2.407.3	0.0	0.0 2,407.3	0.0 0.0	0.0 2,407.3	0.0 0.0	0.0	0.0 2,166.6	0.0 2,166.6	0.0 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 Reorganization Severance	418.3	0.0	(418.3)	418.3	0.0	418.3	0.0	418.3	418.3	2,100.0	(418.3)	2,166.6 418.3	0.0	2,166.6 418.3	0.0	0.0 418,3	1,949.9 418.3	1,949.9 0.0	0.0 (418.3)	1,949.9 418.3	0.0	1,949.9 418.3	0.0
34 Integration 35 Integration Driv. License/Truancy Impact	25,632.0	25,578.0 14.0	(54.0) 14.0	25,632.0 0.0	0.0 0.0	25,632.0	0.0	54.0	25,119.2	25,104.2	(15.0)	25,119.2	0.0	25,119.2	0.0	15.0	24,604.5	24,631.5	27.0	24,604.5	0.0	24,604.5	0.0
36 Unemployment Insurance	3,361.7	0.0	(3,361.7)	3,361.7	0.0	14.0 10,661.7	14.0 7,300.0	(14.0) 3,361.7	0.0 3,529.8	0.0 0.0	0.0 (3,529.8)	0.0 3,529.8	0.0	9.0 11,129.8	9.0 7,600.0	0.0 3,529.8	3,706.3	0.0	0,0 (3,706,3)	0.0 3,706.3	0.0	9.0	9.0
37 Operating Debt 38 Reorganization Operating Debt	189.6	189.6	0.0	189.6	0.0	189.6	0.0	0.0	101.8	101.8	0.0	101.8	0.0	101.8	0.0	0.0	0.0	0.0	(3,706.3)	3,706.3	0.0	11,706.3 0.0	8,000,0 0,0
39 Safe Schools (Crime)	0,0 23,714.2	0.0 0.0	0.0 (23,714,2)	0.0 0.0	0.0 (23,714.2)	0.0 26,349.1	0.0 2.634.9	0.0	0.0 23,463.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 Judgments 41 Swimming Pool	85.5	0.0	(85.5)	85.5	0.0	410.5	325.0	85.5	85.5	0.0	(23,463.0) (85.5)	0.0 85.5	(23,463.0) 0.0	26,070.0 410.5	2,607.0 325.0	0.0 85.5	23,168.7 85.5	0.0 0.0	(23,168.7) (85.5)	0.0 85.5	(23,168.7)	25,716.7 410.5	2,548.0 325.0
42 Ice Arena	523.2 829.3	0.0 0.0	(523.2) (829.3)	523.2 829.3	0.0 0.0	523.2 829.3	0.0	523.2 829.3	559.8 912.2	0.0 0.0	(559.8) (912.2)	559.8 912.2	0.0	559.8	0.0	559.8	599.0	0.0		599.0	0.0	599.0	0.0
43 Lost Interest Earnings	2,987.7	0.0	(2,987.7)	2,987.7	0.0	2,987.7	0.0	2,987.7	0.0	0.0	0.0	0.0	0.0	912.2 0.0	0.0	912.2	1,003.4	0.0 0.0		1,003.4	0.0	1,003.4 0.0	0.0
44 Tree Growth 46 Staff Development	630.2	0.0 0.0	(630 2) 0.0	630.2 0.0	0.0	630,2	0.0	630.2	630.2	0.0	(630.2)	630.2	0.0	630.2	0.0	630,2	630.2	0.0		630.2	0.0	630.2	0.0
47 MDE Reconciliation - Misc. Levies	0.0	(430.0)	(430.0)	0.0	0.0	0.0	0.0 0.0	0.0 430.0	0,0 0.0	0.0 (407.5)	0.0 (407.5)	0.0 0.0	0.0	0.0 0.0	0.0 0.0	0.0 407.5	0.0	0.0 (403.9)	0.0 (403.9)	0.0	0.0	0.0	0.0
48 Career and Technical 49 Carpenter Bus	12,678.2	12,678.2	0.0	12,678.2	0.0	12,678.2	0.0	0.0	12,678.2	12,678.2	0.0	12,678.2	0.0	12,678.2	0.0	0.0	12,678.2	15,278.2	2,600.0	12,678.2	0.0	15,278.2	0.0 2,600.0
50 Carpenter Bus - Loan Repayment	0.0	2,200.0 0.0	2,200.0	0.0 907.5	0.0 907.5	2,200.0 0.0	2,200.0 0.0	(2,200.0) 907.5	0.0	600.0 0.0	600.0 0.0	0.0 907,5	0.0 907.5	600.0 0.0	600.0 0.0	(600.0) 907.5	0.0	600.0 0.0	600,0	0.0 907.5	0.0 907.5	600.0	600,0
51 Administrative District Levy 52 Economic Development Abatement	0.0	100.0	100.0	0.0	0.0	100.0	100.0	(100.0)	0.0	300.0	300.0	0.0	0.0	300.0	300.0	(300.0)	0.0	600,0		0.0	0.0	600.0	600.0
53 Other General	455.1 116.4	455.1 (100,0)	0.0 (216.4)	455.1 116.4	0.0 0.0	455.1 116.4	0.0 0.0	0.0 216.4	500,6 116.4	500,6 (100,0)	0.0 (216.4)	500.6	0.0	500.6	0.0	0.0	550.6	550.6		550.6	0.0	550.6	0.0
54 55 Hazardous/ Health & Safety		, ,			0.0		0.0	210.4	110.4	(100.0)	(210.4)	116.4	0.0	116.4	0.0	216.4	116.4	(100.0)	(216.4)	116.4	0.0	116,4	0.0
55 Hazaraous/ Health & Sajety 56 H&S, Mech. Air Handling Appurt., ISD 88, New Ulm	80,637.1	80,639.1 0.0	2.0 0.0	80,637.1 500.0	0.0 500.0	80,637.1 0.0	0.0	(2.0)	82,242.8	82,244.8	2.0	82,242.8	0.0	82,242.8	0.0	(2.0)	83,880.1	83,882.1	2.0	83,880.1	0.0	83,880.1	0.0
57 H&S, Mech. Air Handling Appurt., ISD 318, Grand Rapids	0.0	0.0	0.0	75.0	75.0	0.0	0.0 0.0	500.0 75.0	0.0 0.0	0.0 0.0	0.0 0.0	0.0 0.0	0.0	0.0 0.0	0.0 0.0	0.0	0.0	0.0 0.0	0.0 0.0	0.0 0.0	0.0	0.0 0.0	0.0
59 Alternative Facilities H&S	5,979.4	5,979.4	0.0	5,979,4	0.0	5,979.4	0,0	0.0	4,982,8	4,982.8	0.0	4,982.8	0.0	4,982.8				-					- 1
60 Alternative Facilities H&S Debt Aid 61 Alternative Facilities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4,982.8	0.0 0.0	0.0	4,982.8 0.0	4,982.8 0.0	0.0	4,982.8 0.0	0.0	4,982.8 0.0	0.0
62 Alternative Facilities Aid	68,993.2 (2,829.8)	68,993.2 (2,829.8)	0,0 0,0	68,993.2 (2,829.8)	0.0 0.0	68,993.2 (2,829.8)	0.0 0.0	0.0	76,932.8 (2,829.8)	76,932.8 (2,829.8)	0.0 0.0	76,932.8	0.0	76,932.8	0.0	0.0	84,343.2	84,343.2	0.0	84,343.2	0.0	84,343.2	0.0
63 Alternative Facilities Debt Aid	0.0	0.0	0.0	0.0	0.0	0,0	0.0	0.0	(2,829.8)	(2,829.8)	0.0	(2,829.8)	0.0	(2,829.8)	0.0 0.0	0.0	(2,829.8)	(2,829.8) 0.0		(2,829.8) 0.0	0.0	(2,829.8)	0.0
64 Disabled Access 65 Disab. Levy Authority, ISD 595, East Grand Forks	203.0	203,0	0.0	203.0	0.0	203.0	0.0	0.0	143.0	143.0	0.0	143.0	0.0	143.0	0.0	0.0	125.0	125.0	0.0	125.0	0.0	125.0	0.0
product Sery Aminorny, 10D 595, East Grana POPKS	0.0	0,0	0.0	45.9	45.9	45.9	45.9	45.9	0.0	0.0	0.0	45.9	45.9	45.9	45.9	45.9	0.0	0.0	0.0	45.9	45.9	45.9	45.9

#### E-12 FY 2006-2007 Budget

Property Tax Levy Tracking -- HF 872 & SF 2267 2005 Session, Conference Committee (\$ in thousands)

	FY 2007 Pay 2006 Cert. Est.	Gov's Rec FY 2007 Pay 2006 Cert. Est.	Difference Gov's Rec - Cur. Law Pay 2006	Senate FY 2007 Pay 2006 Cert, Est,	Difference Senate - Cur. Law Pay 2006	House FY 2007 Pay 2006 Cert. Est.	Difference House - Cur. Law Pay 2006	Difference Senate- Gov's Rec Pay 2006	FY 2008 Pay 2007 Cert, Est,	Gov's Rec FY 2008 Pay 2007 Cert. Est.	Difference Gov's Rec - Cur. Law Pay 2007	Senate FY 2008 Pay 2007 Cert. Est.	Difference Senate - Cur. Law Pay 2007	House FY 2008 Pay 2007	Difference House - Cur. Law	Difference Senate- Gov's Rec	FY 2009 Pay 2008	Gov's Rec FY 2009 Pay 2008	Difference Gov's Rec - Cur. Law	Senate FY 2009 Pay 2008	Difference Senate - Cur. Law	FY 2009 Pay 2007	Difference House - Cur. Law
	02-10-20-2	motoriale de							- C. G. 200	Cert, Est.	Ray 2007	CEIL ESI,	Fay 2007	Cert, Est.	Pay 2007	Pay 2007	Cert. Est.	Cert. Est.	Pay 2008	Cert. Est.	Pay 2008	Cert. Est.	Pay 2008
66 Fund Transfer, Disab Access, ISD 2180, M.A.C.C.R.A.Y	0.0	0.0	0.0	230.0	230.0	0.0	0.0	230.0	0.0	0.0	0.0	0.0	0.0	0.0	0,0	0.0	0.0	0.0	0.0		0.0		100000000000000000000000000000000000000
67 Fund Transfer, Disab Access, ISD 771, Chokio-Alberta	0.0	0.0	0.0	50.0	50.0	0.0	0.0	50.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
68 Fund Transfer, Disab Access, ISD 2609, Win-E-Mac	0.0	0.0	0.0	87.0	87.0	0.0	0.0	87.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
69 Fund Transfer, Disab Access, ISD 2888, Clin-Grcvle-Brdsly	0.0	0.0	0.0	244.0	244.0	0.0	0.0	244.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0	0.0	0.0	0.0	0.0
70 Fund Transfer, Disab Access, ISD 2071, Lake Crystal - Welcm	0.0	0.0	0.0	133.0	133.0	132,8	132.8	133.0	0.0	0,0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
/1  70  P : 1 !:											0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
72 Building Lease	36,000.0	14,400.0	(21,600.0)	36,000.0	0.0	39,922.0	3,922.0	21,600.0	36,200,0	14,400.0	(21.800.0)	36,200.0	0.0	40,143.8	3,943.8	21.800.0	36,400.0	14,400.0	(22,000,00	26 100 0		10.755.5	
73 Building Lease, Wright Tech Center	0.0	0.0	0.0	215.7	215.7	0.0	0.0	215.7	0.0	0.0	0.0	215.7	215.7	0.0	0.0	215.7	0.0	0.0	(22,000.0) 0.0	36,400.0 215.7	0.0 215.7	40,365.5	3,965.5
74		1			ĺ		l	ľ	1				2.5	0.0	0,0	213.7	0.0	0.0	0.0	213,7	215.7	0.0	0.0
76 Deferred Maintenance	0.0				1		İ										1				]		
77 Deferred Maintenance Reverse Referendum	0.0	14,352.0	14,352.0	0.0	0.0	15,069.6	15,069.6	(14,352.0)	0.0	14,967.0	14,967.0	0.0	0.0	15,715.4	15,715.4	(14.967.0)	0.0	15,461.0	15,461.0	0.0	0.0	16,234.1	16,234,1
78	0.0	(718.0)	(718.0)	0.0	0.0	(753.9)	(753.9)	718.0	0.0	(748.0)	(748.0)	0.0	0.0	(785.4)	(785.4)	748.0	0,0	(773.0)		0.0	0.0	(811.7)	(811.7)
79 Garage Lease Levy, ISD 748, Sartell	0.0	0.0	0.0		_		}	ļ	]				ļ		,		"	(,	(	3.0	5.0	(0.13.7)	()
80 Storm Damage Levy, ISD 2859, Glencoe-Silver Lake	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	107.0	107.0	0.0	0.0	107.0	0.0	0.0	0.0	67.0	67.0	0.0	0,0
81	0.0	0.0	0.0	81.0	81.0	81.3	81.3	81.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0,0	0.0
82 Historic Building	0.0	0.0	0.0	0.0	0.0	0.0		_ [															
83 Facilities Down Payment	23,000.0	23,000.0	0.0	23,000.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
84 Interactive TV / Technology	0.0	0.0	0.0	23,000.0	0.0	23,000.0	0.0	0.0	25,000.0	25,000.0	0.0	25,000.0	0.0	25,000.0	0.0	0,0	26,000.0	26,000.0	0.0	26,000.0	0.0	26,000.0	0.0
85 Technology	0.0	0.0	0.0	0.0	0.0	0.0 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
86 Other Capital	39.0	0.0	(39.0)	39.0	0.0	0.0 39.0	0.0	39.0	0.0	0.0	0.0	0,0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
87			(0)	]	0.0	37.0	0.0	39.0	39.0	0.0	(39.0)	39.0	0.0	39.0	0.0	39.0	39.0	0.0	(39.0)	39.0	0.0	39.0	0.0
88 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	0.0	0.0	0.0			1							1
89 Last Year Transition, Equity, Op Cap Adjustment	2,510.9	2,510.9	0.0	2,526.3	15.4	2,510.9	0.0	15.4	0.0	0.0	0.0	0.0	0.0	0.0 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
90 Last Year Supplemental & Referendum Adjust	7,519.4	7,519.4	0.0	7,836.7	317.3	7,519.4	0.0	317.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
91 Alternative Compensation — Catch Up	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	13,941.0	13,941.0	0.0	0.0	13,941.0	13.941.0	(13,941.0)	0.0	0.0 0.0	0.0	0.0	0.0	0.0	0.0
92 Last Year Integration Adjustment	1,471.7	1,471.7	0.0	1,471.7	0.0	1,471.7	0.0	0,0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0 0.0	0.0	0.0	0.0	0.0
93 Career & Technical 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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0 0.0	0.0
94 Special Education Adjustment Final Data 95 Debt Surplus Transfer 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	0.0	0,0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
96 Final 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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
97 2nd Prior Year Health & Safety Adjustment	(300.0)	(300.0)	0.0	(300.0)	0.0	(300.0)	0.0	0.0	(300.0)	(300.0)	0.0	(300.0)	0.0	(300,0)	0.0	0.0	(300.0)	(300.0)		(300.0)	0.0	(306.0)	0.0
98 Last Year Health & Safety Adjustment	(750.0)	(750.0)	0.0	(750.0)	0.0	(750.0)	0.0	0.0	(750.0)	(750.0)	0.0	(750.0)	0.0	(750.0)	0.0	0.0	(750,0)	(750.0)		(750.0)	0.0	(750.0)	0.0
99 Other Capital Limit Adjustment	(5,000.0) 0.0	(5,000.0)	0.0	(5,000.0)	0.0	(5,000.0)	0.0	0.0	(5,000.0)	(5,000.0)	0.0	(5,000.0)	0.0	(5,000.0)	0.0		(5,000.0)	(5,000.0)		(5,000.0)	0.0	(5,000.0)	0.0
100 Other General Limit Adjustment	612.2	0.0 612,2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0,0	0.0	0.0	0,0	0.0
101	012.2	612.2	0.0	612.2	0.0	612.2	0.0	0.0	5,993.0	5,993.0	0.0	5,993.0	0.0	5,993.0	0.0	0.0	383.9	383.9	0.0	383.9	0.0	383.9	0.0
102 Abatement Adjustment-Initial	2,805.5	2,805.5	0.0	2,805.5	0.0	3,132,5	327.0	0.0	2 962 0	2.862.0		20420											1
103 Abatement Change	0.0	327.0	327.0	0.0	0.0	0.0	0.0	(327.0)	2,862.9	2,862.9 231.0	0.0 231.0	2,862.9 0.0	0.0	3,093.9 0.0	231.0	0.0	2,710.7	2,710.7	0.0	2,710.7	0.0	2,951.7	241.0
104 Abatement Interest 105 Abatement Final Adjustment	32.7	32.7	0.0	32.7	0.0	32.7	0.0	0.0	33.4	33.4	0.0	33.4	0.0	33.4	0.0	(231.0)	0.0 34.1	241.0 34.1	241.0 0.0	0.0 34.1	0.0	0.0	0.0
106 Abatement Carryover	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0	0.0	0.0	0.0	0.0 0.0	34.1 0.0	0.0
107 Abatement Advance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0
108 Net Offset Adjustment	279.8 0.0	279.8	0.0	279.8	0.0	279.8	0.0	0.0	279.8	279.8	0.0	279.8	0.0	279.8	0.0	1	279.8	279.8	0.0	279.8	0.0	279.8	0.0
109	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
110 Total - General Fund	894,567,2	1,036,928,0	142,360,8	897,712,2	3,145.0	1,006,143,2	111.576.0	(120.015.0)										i					
111	,	_,	112,200.0	051,712,2	5,145.0	1,000,143.2	111,576.0	(139,215.8)	958,577.4	1,167,330.0	208,752.6	963,181.4	4,604.0	1,145,155.8	186,578.4	(204,148.6)	1,050,719.1	1,261,722.2	211,003.1	1,056,318,1	5,599.0	1,271,966.0	221,246.9
112 COMMUNITY SERVICE FUND								1								]	1			1			
113							ĺ	I									1	1		1			
114 Basic Community Education	36,216.2	36,216.2	0.0	36,216.2	0.0	39,607.0	3,390.8	0,0	36,627.1	36,627.1	0.0	36,627,1	0.0	39,960,2	3,333.1	0.0	27.012.1	25.012.					
115 Early Childhood Family Education	22,135.0	22,135.0	0.0	22,135.0	0.0	22,135,0	0.0	0.0	22,135.0	22,135.0	0.0	22,135.0	0.0	22,135.0	0.0	0.0	37,043.1 22,135.0	37,043.1	0,0	37,043.1	0.0	40,409.3	3,366.2
116 ECFE Home Visiting	547.0	547.0	0.0	547.0	0.0	547.0	0.0	0.0	552,0	552.0	0.0	552.0	0.0	552.0	0.0		558,0	22,135.0 558.0	0.0 0.0	22,135.0 558.0	0.0	22,135.0 558.0	0.0
117 Community Education Grandfather 118 School Age Care/Extended Day	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0,0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0,0	0.0
119 Adults with Disabilities	11,312.3	11,312.3	0.0	11,312.3	0.0	11,312.3	0.0	0.0	12,455.7	12,455.7	0,0	12,455.7	0.0	12,455.7	0.0		13,708.9	13,708,9	0.0		0.0	13,708,9	0.0
120 Other Community Ed	670.0	670.0	0.0	670.0	0.0	670.0	0.0	0.0	670.0	670.0	0.0	670.0	0.0	670.0	0,0		670.0	670.0	0.0		0.0	670.0	0.0
121	54.3	54.3	0.0	54.3	0.0	54.3	0.0	0.0	57.0	57.0	0.0	57.0	0.0	57.0	0,0		59.8	59.8	0.0		0.0	59.8	0.0
122 Limit Adjustment	682,2	600.0			_			ļ								"		-5.0	9.0	1	5.0	55.0	5.5
123 Community Education Excess Fund Balance	(675.1)	682.2 (675.1)	0.0	682.2	0.0	682.2	0.0	0.0	1,173.9	1,173.9	0.0	1,173.9	0.0	1,173.9	0.0	0.0	1,357.5	1,357.5	0.0	1,357,5	0.0	1,357.5	0.0
124 ECFE Excess Fund Balance	(272.0)	(272.0)	0.0	(675.1)	0.0	(675.1)	0.0	0.0	(553.0)	(553.0)	0.0	(553.0)	0.0	(553.0)	0.0		(497.1)	(497.1)			0.0	(497.1)	0.0
125 Abatement Adjustment	(272.0) 166.4	(272.0)	0.0	(272.0)	0.0	(272.0)	0.0	0.0	(23.1)	(23 1)	0.0	(23.1)	0,0	(23.1)	0.0		(95.1)	(95.1)			0.0	(95.1)	0.0
126 Abatement Change	166.4		0.0	166.4	0,0	151.4	(15.0)	0.0	171.2	171.2	0.0	171.2	0.0	238.2	67.0	0.0	169.6	169.6	0.0		0.0	231.6	62.0
126 Carry-Over Abatement Adjustment	0.0	(15.0) 0.0	(15.0)	0.0	0.0	0.0	0.0	15.0	0.0	67.0	67.0	0.0	0.0	0.0	0.0	(67.0)	0.0	62.0	62.0		0.0	0.0	0.0
127 Advance Abatement Adjustment	(0.9)	(0.9)	0.0 0.0	0,0 (0,9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4	0.0	0.0	0.0
128 Net Offset Adjustment	0.0	0.0	0.0	(0.9)	0.0 0.0	(0.9)	0.0	0.0	(0.9)	(0.9)	0,0	(0.9)	0.0	(0.9)	0.0	1 1	(0.9)	(0.9)	0.0		0.0	(0.9)	0.0
• •	0.0	. 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

#### E-12 FY 2006-2007 Budget

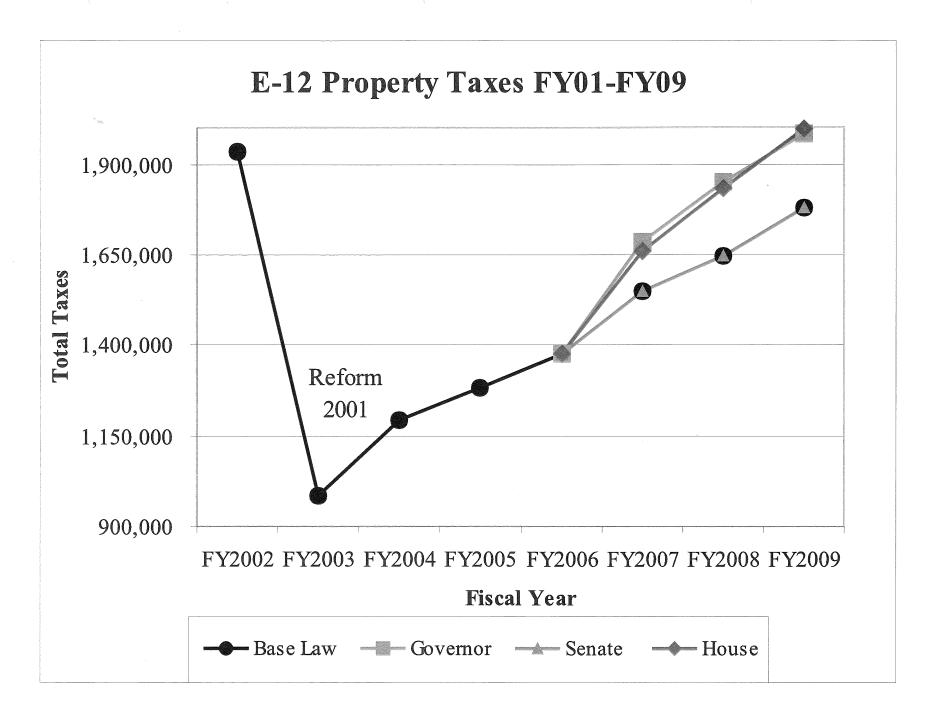
Property Tax Levy Tracking -- HF 872 & SF 2267 2005 Session, Conference Committee (\$ in thousands)

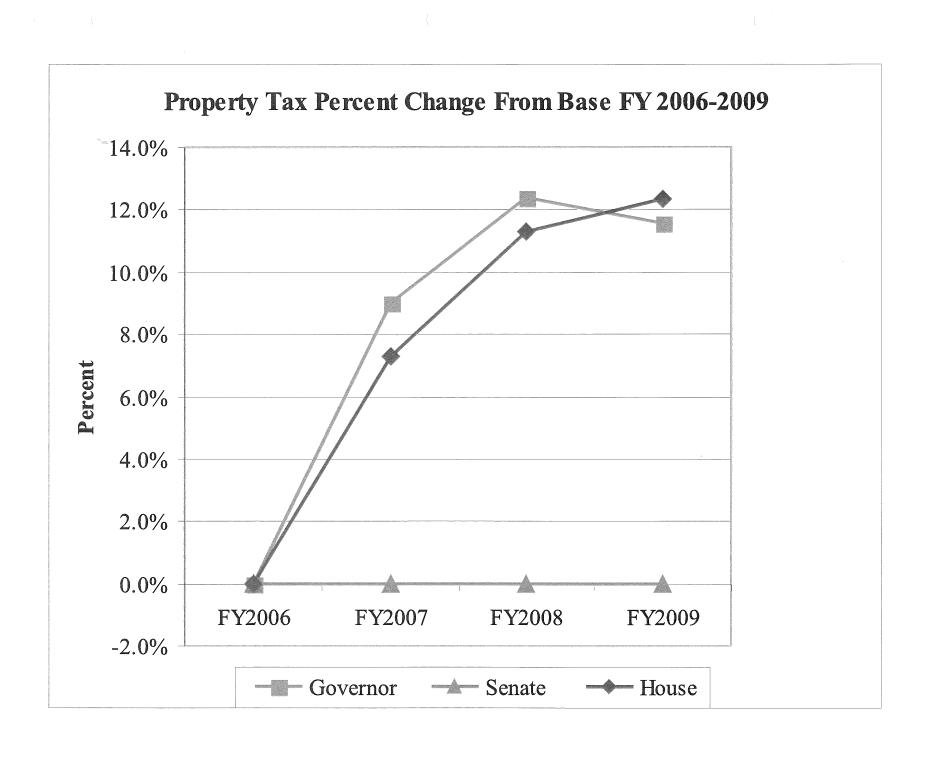
(\$ in inousands)	FY 2007 Pay 2006 Cert. Est.	Gov's Rec FY 2007 Pay 2006 Cert. Est.	Difference Gov's Rec - Cur. Law Pay 2006	Senate FY 2007 Pay 2006 Cert. Est.	Difference Senate - Cur. Law Pay 2006	House FY 2007 Pay 2006 Cert. Est.	Difference House - Cur. Law Pay 2006	Difference Senate- Gov's Rec Pay 2006	FY 2008 Pay 2007 Cert. Est.	Gov's Rec FY 2008 Pay 2007 Cert. Est.	Difference Gov's Rec - Cur, Law Pay 2007	Senate FY 2008 Pay 2007 Cert. Est.	Difference Senate - Cur. Law Pay 2007	House FY 2008 Pay 2007 Cert. Est.	Difference House - Cur. Law Pay 2007	Difference Senate- Gov's Rec Pay 2007	FY 2009 Pay 2008 Cert. Est.	Gov's Rec FY 2009 Pay 2008 Cert. Est.	Difference Gov's Rec - Cur. Law Pay 2008	Senate FY 2009 Pay 2008 Cert. Est.	Difference Senate - Cur. Law Pay 2008	House FY 2009 Pay 2007 Cert, Est,	Difference House - Cur. Law Pay 2008
129 130 Total – Community Service Fund	70,835.4	70,820.4	(15.0)	70,835.4	0.0	74,211,2	3,375.8	15.0	73,264.9	73,331.9	C# 0	<b>50.064.0</b>											
131 132 DEBT SERVICE FUND			<b>(</b> ,	,	<b>.,.</b>	74,222.2	0,075.0	15.0	73,204.9	73,331.9	67.0	73,264,9	0.0	76,665.0	3,400.1	(67,0)	75,108.8	75,170.8	62.0	75,108,8	0.0	78,537.0	3,428.2
133 Basic Debt Levy or Max Effort 135 Debt Equalization (Fund 7) 136 Additional Maximum Effort 137 Maximum Effort Rate Reduction 138	598,339.6 (24.553.9) 2,200.0 0.0	598,339.6 (24,553.9) 2,200.0 (3,145.0)	0.0 0.0 0.0 (3,145.0)	598,339.6 (24,553.9) 2,200.0 (3,145.0)	0.0 0.0 0.0 (3,145.0)	598,339.6 (24,553.9) 2,200.0 (3,145.0)	0.0 0.0 0.0 (3,145.0)	0.0 0.0 0.0 0.0	620,723.3 (22,641.8) 2,200.0 0.0	620,723.3 (22.641.8) 2,200.0 (4,604.0)	0.0 0.0 0.0 (4,604.0)	620,723.3 (22,641.8) 2,200.0 (4,604.0)	0.0 0.0 0.0 (4,604.0)	620,723.3 (22,641.8) 2,200.0 (4,604.0)	0.0 0.0 0.0 (4,604.0)	0.0 0.0 0.0 0.0	646,112.8 (21,811.0) 2,200.0 0.0	646,112.8 (21,811.0) 2,200.0 (5,599.0)	0.0 0.0 0.0 (5,599.0)	646,112.8 (21.811.0) 2,200.0 (5,599.0)	0.0 0.0 0.0 (5,599.0)	646,112.8 (21,811.0) 2,200.0 (5,599.0)	0.0
139 Fund Transfer, ISD 883, Rockford 140 Acoustics Consideration, Review and Comment 141 Ice Arena Construction Deficit, ISD 256, Red Wing 142	0.0 0.0 0.0	0.0 0.0 0.0	0.0 0.0 0.0	0.0 0.0 0.0	0.0 0.0 0.0	392.5 0.0 158.0	392.5 0.0 158.0	0.0 0.0 0.0	0.0 0.0 0.0	0.0 0.0 0.0	0.0 0.0 0.0	0.0 0.0 0.0	0.0 0.0 0.0	0.0 65,0 0.0	0.0 65.0 0.0	0.0 0.0 0.0	0.0 0.0 0.0	0.0 0.0 0.0	0.0 0.0 0.0	0.0 0.0 0.0	0.0 0.0 0.0	0.0 65.0 0.0	0.0 65.0 0.0
143 Energy Loan 144 Lease Purchase (Fund 7) 145 Alternative Facilities Health and Safety Offset 146 Alternative Facilities Debt 147 Alternative Facilities Debt Ald (Fund 7) 148 Adjustment for Alternative Aid 149 Adjust for Taconite on Bonds 150	1,800,0 39,000,0 10,142.8 63,714.5 (17,279.0) 0.0 (5,080.0)	1,800.0 39,000.0 10,142.8 63,714.5 (17,279.0) 0.0 (5,080.0)	0.0 0.0 0.0 0.0 0.0 0.0	1,800.0 39,000.0 10,142.8 63,714.5 (17,279.0) 0.0 (5,080.0)	0.0 0.0 0.0 0.0 0.0 0.0	1,800.0 39,000.0 10,142.8 63,714.5 (17.279.0) 0.0 (5,080.0)	0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0 0.0 0.0	2,000.0 40,000.0 11,742.8 68,811.7 (17,279.0) 0.0 (5,070.0)	2,000.0 40,000.0 11,742.8 68,811.7 (17,279.0) 0.0 (5,070.0)	0.0 0.0 0.0 0.0 0.0 0.0	2,000.0 40,000.0 11,742.8 68,811.7 (17,279.0) 0.0 (5,070.0)	0.0 0.0 0.0 0.0 0.0 0.0	2,000.0 40,000.0 11,742.8 68,811.7 (17,279.0) 0.0 (5,070.0)	0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0	2,200.0 42,000.0 13,342.8 72,940.4 (17,279.0) 0.0 (5,060.0)	2,200.0 42,000.0 13,342.8 72,940.4 (17,279.0) 0.0 (5,060.0)	0.0 0.0 0.0 0.0 0.0 0.0	2,200.0 42,000.0 13,342.8 72,940.4 (17,279.0) 0.0 (5,060.0)	0.0 0.0 0.0 0.0 0.0 0.0	2,200.0 42,000.0 13,342.8 72,940.4 (17,279.0) 0.0 (5,060.0)	0.0
151 Facilities 152 Equipment 153 Secondary Cooperative Facilities Debt 154	6,700.0 40.0 0.0	6,700.0 40.0 0.0	0.0 0.0 0.0	6,700.0 40.0 0.0	0.0 0.0 0.0	6,700.0 40.0 0.0	0.0 0.0 0.0	0.0 0.0 0.0	6,900.0 38.0 0.0	6,900.0 38.0 0.0	0.0 0.0 0.0	6,900.0 38.0 0.0	0.0 0.0 0.0	6,900.0 38.0 0.0	0.0 0.0 0.0	0.0 0.0 0.0	7,000.0 36.0 0.0	7,000.0 36.0 0.0	0.0 0.0 0.0	7,000.0 36.0 0.0	0.0 0.0 0.0	7,000.0 36.0 0.0	0.0 0.0 0.0
155 Limit Adjustment 156 Abatement Adjustment (Final and Intermediate) 157 Abatement Changes 158 Reconcile for Abatements 159 Abatement Carry-over 160 Abatement Advance 161	0.0 2,904.6 0.0 0.0 0.0 (23.6)	0.0 2,904.6 29.1 (29.1) 0.0 (23.6)	0.0 0.0 29.1 (29.1) 0.0 0.0	0.0 2,904.6 0.0 0.0 0.0 (23.6)	0.0 0.0 0.0 0.0 0.0	0,0 2,904.6 0.0 0.0 0.0 (23.6)	0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 (29.1) 29.1 0.0 0.0	0.0 2,938.0 0.0 0.0 0.0 (23.6)	0.0 2,938.0 (0.5) 0.5 0.0 (23.6)	0.0 0.0 (0.5) 0.5 0.0 0.0	0.0 2,938.0 0.0 0.0 0.0 (23.6)	0.0 0.0 0.0 0.0 0.0 0.0	0.0 2,938.0 0.0 0.0 0.0 (23.6)	0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.5 (0.5) 0.0 0.0	0.0 2,849.8 0.0 0.0 0.0 (23.6)	0.0 2,849.8 (0.4) 0.4 0.0 (23.6)	0.0 0.0 (0.4) 0.4 0.0 0.0	0.0 2,849.8 0.0 0.0 0.0 (23.6)	0.0 0.0 0.0 0.0 0.0 0.0	0.0 2,849.8 0.0 0.0 0.0 (23.6)	0.0 0.0 0.0 0.0 0.0
162 Reduction for Debt Excess 163 164 Total - Debt Service Fund	(25,000.0) <b>652,905.0</b>	(25,000.0) <b>649,760.0</b>	0.0 (3,145.0)	(25,000.0) <b>649,760,0</b>	0.0 (3,145.0)	(25,000.0) <b>650,310.</b> 5	0.0 (2.594.5)	0.0	(25,000.0) 685,339,4	(25,000.0) <b>680,735.4</b>	0.0	(25,000.0)	0.0	(25,000.0)	0.0	0.0	(25,000.0)	(25,000.0)	0.0	(25,000.0)	0.0	(25,000.0)	
165 166 167 Total School District Levies	1 (10 207 (	1 858 500 4					``		1		(4,604.0)	680,735.4	(4,604.0)	680,800.4	(4,539.0)	0.0	719,508.2	713,909.2	(5,599.0)	713,909.2	(5,599,0)	713,974.2	(5,534.0
168 169 Subtotal Operating Levies 170 Subtotal Non-Operating Levies	965,402.6 652,905.0	1,757,508.4 1,107,748.4 649,760.0	309,053.3 142,345.8 (3,145.0)	968,547.6 649,760.0	3,145.0 (3,145.0)	1,730,664.9 1,080,354.4 650,310.5	112,357.3 114,951.8 (2,594.5)	(139,200.8) (139,200.8) 0.0	1,717,181.7 1,031,842.3 685,339.4	1,921,397.3 1,240,661.9 680,735.4	204,215.6 208,819.6 (4,604.0)	1,717,181.7 1,036,446.3 680,735.4	4,604.0 (4.604.0)	1,902,621.2 1,221,820.8 680,800.4	185,439.5 189,978.5 (4.539.0)	(204,215.6) 0.0	1,845,336.1 1,125,827.9 719,508.2	2,050,802,2 1,336,893.0 713,909.2	205,466.1 211,065.1	1,845,336.1 1,131,426.9	<b>0.0</b> 5,599.0	2,064,477.2 1,350,503.0	<b>219,141.1</b> 224,675.1
171 172 Statutory Operating Debt 173	0.0	0.0	0.0	0,0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	713,909.2	(5,599.0) 0.0	713,909.2	(5,599.0)	713,974.2	(5,534.0
174 GRAND TOTAL LEVIES 175 Change from Prior Year 176 Percent Change from Prior Year 177	1,618,307.6 169,852.3 11.7%	<b>1,757,508.4</b> 309,053.1 21.3%	139,200.8	1,618,307.6 169,852.3 11.7%	(0,0)	1,730,664.9 282,209.6 19.5%	112,357.3	(139,200.8)	1,717,181.7 98,874.1 6.1%	1,921,397,3 163,888,9 9.3%	204,215.6	<b>1,717,181.7</b> 98,874.1 6.1%	0.0	<b>1,902,621.2</b> 171,956.3 9.9%	185,439.5	(204,215.6)	1,845,336.1 128,154.4 7.5%	2,050,802.2 129,404.9 6.7%	205,466.1	1,845,336.1 128,154.4 7.5%	0.0	<b>2,064,477.2</b> 161,856.0 8.5%	219,141.1
178 179 HACA 180 Education Homestead Credit 181 Education Agricultural Credit 182 Market Value Homestead Credit 183 Market Value Agriculture Credit 184 Other Credits 185 CREDITS SUBTOTAL	0.0 0.0 0.0 58,032.0 5,316.0 9,454.0 72,802.0	0.0 0.0 0.0 58,032.0 5,316.0 9,454.0 <b>72,802.0</b>	0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 58,032.0 5,316.0 9,454.0 <b>72,802.0</b>	0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 58,032.0 5,316.0 9,454.0 <b>72,802.0</b>	0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 56,226.0 5,316.0 9,490.0 <b>71,032.0</b>	0.0 0.0 0.0 56,226.0 5,316.0 9,490.0 <b>71,032.0</b>	0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 56,226.0 5,316.0 9,490.0 71,032.0	0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 56,226.0 5,316.0 9,490.0 <b>71,032.0</b>	0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 54,381.0 5,316.0 9,528.0	0.0 0.0 0.0 54,381.0 5,316.0 9,528.0	0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 54,381.0 5,316.0 9,528.0 <b>69,225.0</b>	0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 54,381.0 5,316.0 9,528.0 <b>69,225.0</b>	0.0 0.0 0.0 0.0 0.0 0.0
187 TOTAL CERTIFIED LEVIES (Post Credits)* 188 Change from Prior Year 189 Percent Change from Prior Year	<b>1,545,505.6</b> 171,343.3 12.5%	<b>1,684,706.4</b> 310,544.1 22.6%	139,200.8	<b>1,545,505.6</b> 171,343.3 12.5%	(0.0)	1,657,862.9 283,700.6 20.6%	112,357.3	(139,200.8)	<b>1,646,149.7</b> 100,644.1 6.5%	1,850,365.3 165,658.9 9.8%	204,215.6	<b>1,646,149.7</b> 100,644.1 6.5%	0.0	<b>1,831,589.2</b> 173,726.3 10.5%	185,439,5	(204,215.6)	1,776,111.1 129,961.4 7.9%	1,981,577.2 131,211.9 7.1%	205,466.1	1,776,111.1 129,961.4 7.9%	0.0	1,995,252.2 163,663.0 8.9%	219,141.1
191 Change from Base		139,201		(0)		112,357				204,216		0		185,440				205,466		0		219,141	

#### E-12 FY 2006-2007 Budget

Property Tax Levy Tracking -- HF 872 & SF 2267 2005 Session, Conference Committee (\$\sigma\$ in thousands)

	FY 2007 Pay 2006 Cert. Est.	Gov's Rec FY 2007 Pay 2006 Cert. Est.	Difference Gov's Rec - Cur. Law Pay 2006	Senate FY 2007 Pay 2006 Cert. Est.	Difference Senate - Cur. Law Pay 2006	House FY 2007 Pay 2006 Cert. Est.	Difference House - Cur. Law Pay 2006	Difference Senate- Gov's Rec Pay 2006	FY 2008 Pay 2007 Cert. Est.	Gov's Rec FY 2008 Pay 2007 Cert. Est.	Difference Gov's Rec - Cur. Law Pay 2007	Senate FY 2008 Pay 2007 Cert. Est.	Difference Senate - Cur. Law Pay 2007	FY 2008	Difference House - Cur. Law Pay 2007	Difference Senate- Gov's Rec Pay 2007	FY 2009 Pay 2008 Cert, Est,	Gov's Rec FY 2009 Pay 2008 Cert. Est.	Difference Gov's Rec - Cur. Law Pay 2008	Senate FY 2009 Pay 2008 Cert, Est.	Difference Senate - Cur. Law Pay 2008	House FY 2009 Pay 2007 Cert. Est.	Difference House - Cur. Law Pay 2008
192 Percent Change from Base 193	12 - November 200	9.0%		0.0%		7.3%				12.4%		0.0%		11.3%	,			11.6%		0.0%		12.3%	
194   195   TOTAL CERTIFIED K-12 LEVIES (Post Credits)*   196   Change from Prior Year   197   Percent Change from Prior Year	1,474,670,2 167,573.9	1,613,886,0 306,789.7	139,215.8	167,573.9	(0.0)	276,555.4	108,981.5	(139,215.8)	98,214.6	<b>1,777,033.4</b> 163,147.4	204,148.6	<b>1,572,884.8</b> 98,214.6		<b>1,754,924.2</b> 171,272.5	·	(204,148.6)	1,701,002.3 128,117.5	<b>1,906,406.4</b> 129,373.0	205,404.1	1,701,002.3 128,117.5		<b>1,916,715.2</b> 161,791.0	
198 199 Change from Base 200 Percent Change from Base	12.8%	23.5% 139,216		(0)		108,982			6.7%	10.1%		6.7%		10.8%			8.1%	7.3%		8.1%		9,2%	
201 *Door art include include adjustments		9.4%		0.0%		7.4%		<u> </u>		13.0%		0.0%		11.6%	, , , , , , , , , , , , , , , , , , ,			12.1%		0.0%	,	12.7%	





children and see to it that they receive the attention needed. Progress has been slow but fairly steady and there are now local and national organizations of parents and professionals working to recognize and work with children with special gifts as we do with children with disabilities.

A significant advance was made in Minnesota by the 1993 legislative session, in the omnibus K-12 education bill with a provision for staff development funding in school districts where gifted and talented students are identified and challenged with appropriate programs. Parents who have reason to feel one or more of their children have special gifts, whether academic, mechanical, or performing (art, music, drama, athletic) should associate with an interest group and encourage use of the new legislation in the local school district.

Minnesota Council for the Gifted and Talented is a non-profit organization of parents and professionals devoted to promoting better understanding and educational services for gifted and talented children.

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# Education Funding Has Come Full Circle 6-2-94

In the early years of this century education and other local government costs were all financed by the property tax. As needs developed and property taxes went up, protests grew. When the depression of the 30s hit property tax default was extensive. Local

120

From: Elmer Andersee, author Book: Views he attention needed. d there are now local ofessionals working to ial gifts as we do with

esota by the 1993 legtion bill with a provil districts where gifted lenged with appropriel one or more of their c, mechanical, or perl associate with an inlegislation in the local

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## 1e Full Circle

n and other local goverty tax. As needs dets grew. When the det was extensive. Local government was in crisis. It was then that many states introduced the sales tax on the theory that those with money to spend could pay a tax.

In Minnesota. Gov. Floyd B. Olson opted for the income tax with the promise that it would be reserved for education. It was enacted and for 20 years, into the fifties, it was dedicated to education support. During that period Minnesota's splendid system of elementary, secondary and higher education was built. As income tax revenue grew, as well as other costs, particularly welfare, attacks on the income tax dedication grew. A key welfare policy decision was that indigent older people should be provided medical care which was interpreted to include doctor prescribed nursing home care. That spawned the nursing home industry which now receives about 60% of the total welfare budget. Finally, income tax revenue went into the general revenue fund and a heavier school burden fell back on property.

We have now come full circle to another time of property tax crisis and education standards struggling for survival. A logical support for education is income tax because of the direct connection between the two. There is a real question if income tax revenues can be increased enough by economic growth. It would be interesting to have a survey made of the percentage of state and local government expense carried by corporate and other categories of taxpayers now as compared to twenty years ago. If it was disclosed that business or any other segment of the economy was paying less than its previous share, some adjustment would be suggested. The popular political promise of no increase in taxes and reduced spending will not be possible much longer.

Long term health care (nursing home provision) for the indigent, is not the only, but a big factor in Minnesota's increased government cost. People live longer, need nursing home care, which is

expensive, and more and more families look to the government to foot the bill. Divesting of assets to qualify for government paid nursing home care has become a legal and financial specialty. It is the enormous budget concern of a national health care system. Few, if any, states provide as does Minnesota.

Our property tax system is at crisis, education support is suffering, government costs are not going to decline nor even be contained unless people are willing to take less in direct payment. Maybe it's time to have a state commission on Tax Reform and Government Benefit Review.

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## Strategy Needed For Minnesota Agriculture

11-24-94

Recent events in Minnesota agriculture against a report of national trends suggests we need a strategy for this important Minnesota industry. Who can forget the foreclosure sales that put families off their land after a series of drought years led banks to deny further credit. Now we have a banner crop year and prices tumble making it tougher for the survivors to get the return needed to balance the lean years.

Nationally, the alarming news is that the number of farms has fallen to the smallest number since the Civil War. Furthermore, large corporate farms are taking over the industry. In 1992, 2% of the farms, with sales of \$500,000 or more produced 46% of the

0.	ov's 5/20/05 Press Confe FY 06	FY07	Biennium	Diff
Aid	6,004,628	6,008,214	12,012,842	
	225,495	502,196	727,691	
Subtotal Aid	6,230,123	6,510,410	12,740,533	730,158
Shifts	(70,038)	(28,968)	(99,006)	(96,539)
	(,)	(,,	(3.1,2.1.)	
Total Aid	6,160,085	6,481,442	12,641,527	633,619
<u>Total 7 IIa</u>	0,100,000	0,101,112	12,011,027	000,010
Levy	1,374,162	1,684,706	3,058,869	139,201
<u>Total Revenue</u>	7,534,247	8,166,148	15,700,396	772,820
- a,				
Difference Senate	Minus Gov Press Conf			
Aid		•		184,444
Levy				(139,201)
Reven	ue	,		45,244

February Base   FY 06	
FY 06         FY07         Biennium           Aid         6,004,628         6,008,214         12,012,842           Shiffs         (687)         (1,780)         (2,467)           Total Aid         6,003,941         6,006,434         12,010,375           Levy         1,374,162         1,545,506         2,919,668           Total Revenue         7,378,103         7,551,940         14,930,043           Gov's Rec FY 06         FY07         Biennium         Diff           Aid         6,080,313         6,324,583         12,404,896         392,054           Shifts         (70,038)         (28,968)         (99,006)         (96,539)           Total Aid         6,010,275         6,295,615         12,305,890         295,515           Levy         1,374,162         1,684,706         3,058,869         139,201           Total Revenue         7,384,437         7,980,321         15,364,759         434,716           Senate FY 06         FY07         Biennium         Diff	
Shifts         (687)         (1,780)         (2,467)           Total Aid         6,003,941         6,006,434         12,010,375           Levy         1,374,162         1,545,506         2,919,668           Total Revenue         7,378,103         7,551,940         14,930,043           Gov's Rec FY 06         FY07         Biennium         Diff           Aid         6,080,313         6,324,583         12,404,896         392,054           Shifts         (70,038)         (28,968)         (99,006)         (96,539)           Total Aid         6,010,275         6,295,615         12,305,890         295,515           Levy         1,374,162         1,684,706         3,058,869         139,201           Total Revenue         7,384,437         7,980,321         15,364,759         434,716           Senate FY 06         FY07         Biennium         Diff	
Total Aid         6,003,941         6,006,434         12,010,375           Levy         1,374,162         1,545,506         2,919,668           Total Revenue         7,378,103         7,551,940         14,930,043           Gov's Rec FY 06         FY07         Biennium         Diff           Aid         6,080,313         6,324,583         12,404,896         392,054           Shifts         (70,038)         (28,968)         (99,006)         (96,539)           Total Aid         6,010,275         6,295,615         12,305,890         295,515           Levy         1,374,162         1,684,706         3,058,869         139,201           Total Revenue         7,384,437         7,980,321         15,364,759         434,716           Senate FY 06         FY07         Biennium         Diff	
Levy         1,374,162         1,545,506         2,919,668           Total Revenue         7,378,103         7,551,940         14,930,043           Gov's Rec FY 06         FY07         Biennium         Diff           Aid         6,080,313         6,324,583         12,404,896         392,054           Shifts         (70,038)         (28,968)         (99,006)         (96,539)           Total Aid         6,010,275         6,295,615         12,305,890         295,515           Levy         1,374,162         1,684,706         3,058,869         139,201           Total Revenue         7,384,437         7,980,321         15,364,759         434,716           Senate FY 06         FY07         Biennium         Diff	
Gov's Rec FY 06         FY07         Biennium         Diff           Aid         6,080,313         6,324,583         12,404,896         392,054           Shifts         (70,038)         (28,968)         (99,006)         (96,539)           Total Aid         6,010,275         6,295,615         12,305,890         295,515           Levy         1,374,162         1,684,706         3,058,869         139,201           Total Revenue         7,384,437         7,980,321         15,364,759         434,716           Senate FY 06         FY07         Biennium         Diff	
Gov's Rec FY 06         FY07         Biennium         Diff           Aid         6,080,313         6,324,583         12,404,896         392,054           Shifts         (70,038)         (28,968)         (99,006)         (96,539)           Total Aid         6,010,275         6,295,615         12,305,890         295,515           Levy         1,374,162         1,684,706         3,058,869         139,201           Total Revenue         7,384,437         7,980,321         15,364,759         434,716           Senate FY 06         FY07         Biennium         Diff	
FY 06         FY07         Biennium         Diff           Aid         6,080,313         6,324,583         12,404,896         392,054           Shifts         (70,038)         (28,968)         (99,006)         (96,539)           Total Aid         6,010,275         6,295,615         12,305,890         295,515           Levy         1,374,162         1,684,706         3,058,869         139,201           Total Revenue         7,384,437         7,980,321         15,364,759         434,716           Senate FY 06         FY07         Biennium         Diff	
Shifts       (70,038)       (28,968)       (99,006)       (96,539)         Total Aid       6,010,275       6,295,615       12,305,890       295,515         Levy       1,374,162       1,684,706       3,058,869       139,201         Total Revenue       7,384,437       7,980,321       15,364,759       434,716         Senate FY 06       FY07       Biennium       Diff	
Total Aid         6,010,275         6,295,615         12,305,890         295,515           Levy         1,374,162         1,684,706         3,058,869         139,201           Total Revenue         7,384,437         7,980,321         15,364,759         434,716           Senate FY 06         FY07         Biennium         Diff	
Levy         1,374,162         1,684,706         3,058,869         139,201           Total Revenue         7,384,437         7,980,321         15,364,759         434,716           Senate FY 06         FY07         Biennium         Diff	
Total Revenue         7,384,437         7,980,321         15,364,759         434,716           Senate         FY 06         FY07         Biennium         Diff	
Senate FY 06 FY07 Biennium Diff	
FY 06 FY07 Biennium Diff	
Aid* 6,298,345 6,532,125   12,830,470   817,628	
Shifts 593 (2,625) (2,032) 435	
<u>Total Aid</u> 6,298,938 6,529,501 12,828,438 818,063	
Levy 1,374,162 1,545,506 2,919,668 (0)	
Total Revenue 7,673,100 8,075,006 15,748,106 818,063 *Senate aid includes \$20.9 million in deferred maintenance aid from Senate Tax Bill	
House FY 06 FY07 Biennium Diff	
Aid 6,157,737 6,402,846 12,560,583 547,741	
01.7	
Shifts (188,806) (31,322) (220,128) (217,661)	
Total Aid 5,968,931 6,371,524 12,340,455 330,080	

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#### 16A.152 Budget reserve and cash flow accounts.

- Subd. 2. Additional revenues; priority. (a) If on the basis of a forecast of general fund revenues and expenditures, the commissioner of finance determines that there will be a positive unrestricted budgetary general fund balance at the close of the biennium, the commissioner of finance must allocate money to the following accounts and purposes in priority order:
- (1) the cash flow account established in subdivision 1 until that account reaches \$350,000,000;
- (2) the budget reserve account established in subdivision 1a until that account reaches \$653,000,000;
- (3) the amount necessary to increase the aid payment schedule for school district aids and credits payments in section 127A.45 to not more than 90 percent; and
- (4) the amount necessary to restore all or a portion of the net aid reductions under section 127A.441 and to reduce the property tax revenue recognition shift under section 123B.75, subdivision 5, paragraph (c), and Laws 2003, First Special Session chapter 9, article 5, section 34, as amended by Laws 2003, First Special Session chapter 23, section 20, by the same amount.
- (b) The amounts necessary to meet the requirements of this section are appropriated from the general fund within two weeks after the forecast is released or, in the case of transfers under paragraph (a), clauses (3) and (4), as necessary to meet the appropriations schedules otherwise established in statute.
- (c) To the extent that a positive unrestricted budgetary general fund balance is projected, appropriations under this section must be made before any transfer is made under section 16A.1522.
- (d) The commissioner of finance shall certify the total dollar amount of the reductions under paragraph (a), clauses (3) and (4), to the commissioner of education. The commissioner of education shall increase the aid payment percentage and reduce the property tax shift percentage by these amounts and apply those reductions to the current fiscal year and thereafter.

# BUYING EACK THE SHIFTS BY FISCAL YEAR Dollars in $\theta\theta\theta s$ As of May 2005

FY 2005	FY 2006	FY 2007	FY 2008
393,243.0	419,302.1	453,997.8	470,516.1
342,380.0	341,880.0	339,794.0	337,720.7
735,623.0	761,182.1	793,791.8	808,236.8
	393,243.0 342,380.0	393,243.0 419,302.1 342,380.0 341,880.0	393,243.0 419,302.1 453,997.8 342,380.0 341,880.0 339,794.0

#### 2005 LEGISLATIVE SESSION, COMPARISION OF EDUCATION SHIFTS

Governor's Rec, House, Senate

\$ in 000s

School Payment Shift Property Tax Recognition Shift Total Shift Changes

	FY 2005	FY 2006	FY 2007	FY 2005	FY 2006	FY 2007	FY 2005	FY 2006	FY 2007	Grand Total
Forecast Buy-Backs										
November 04 Fcst	117,900	(553)	(902)	0	0	. 0	117,900	(553)	(902)	116,445
February 05 Fest	147,613	(134)	(878)	0	0	0	147,613	(134)	(878)	146,601
Total	265,513	(687)	(1,780)	0	0	0	265,513	(687)	(1,780)	263,046
Governor's Budget Recs										
Governor's Rec	0	0	0	0	(72,325)	(28,602)	0	(72,325)	(28,602)	(100,927)
Gov's Supplemental Rec	0	0	0		2,974	1,414	0	2,974	1,414	4,388
Subtotal, Governor	0	0	0	0	(69,351)	(27,188)	0	(69,351)	(27,188)	(96,539)
Governor + Forecasts	265,513	(687)	(1,780)	0	(69,351)	(27,188)	265,513	(70,038)	(28,968)	166,507
Senate Bills		·								
SF 1879 (Structural Bill)	0	0	0	0	0	0	0	0	0	0
SF 2267 (Senate K-12 Bill)	0	0	0	0	1,280	(845)	0	1,280	(845)	435
SF 2277 (ECFE Bill)	0	0	0	0	0	0	0	0	0	0
Subtotal, Senate	0	0	0	0	1,280	(845)	0	1,280	(845)	435
Senate + Forecasts	265,513	(687)	(1,780)	0	1,280	(845)	265,513	593	(2,625)	263,481

#### 2005 LEGISLATIVE SESSION, COMPARISION OF EDUCATION SHIFTS

Governor's Rec, House, Senate

\$ in 000s

School Payment Shift Property Tax Recognition Shift Total Shift Changes

The Control of the product and the control of the c	FY 2005	FY 2006	FY 2007	FY 2005	FY 2006	FY 2007	FY 2005	FY 2006	FY 2007	Grand Total
House Bill										
HF 872 (Educ Finance)	0	(138,000)	0	0	(50,119)	(29,542)	0	(188,119)	(29,542)	(217,661)
House + Forecasts	265,513	(138,687)	(1,780)	0	(50,119)	(29,542)	265;513	(188,806)	(31,322)	45,385
Governor's May 20, 2005 Press Conf	erence					· · · · · · · · · · · · · · · · · · ·				
Press Conference	0	. 0	0	0	(69,351)	(27,188)	0	(69,351)	(27,188)	(96,539)
Press Conference + Forecast	.0	0	0	0	(69,351)	(27,188)	0	(69,351)	(27,188)	(96,539)

## **Education funding**

## Senate plan is still strongest

As lawmakers begin a special session, it is encouraging that Gov. Tim Pawlenty agrees that Minnesota schools need more support. To that end, he substantially increased his K-12 spending plan — from a 2.5 percent hike each year of the biennium up to 4.5 each year. He also deserves credit for opening the door to a new revenue source — an additional tax on cigarettes which he prefers to call a "health care impact fee."

That's significant movement in the right direction, and it brings the governor and Senate much closer than they were earlier in the session. Overall, the state now spends more than \$11 billion on public schools. In addition to that total, the Senate recommends about \$800 million in new spending, while the House and governor range between \$600 and \$750 million. All also agree on developing some type of alternative teacher pay program.

However, the major hangup continues to be a basic philosophical and political difference about how to fund an increase. Although Pawlenty puts more money in the schools pot, he is still wedded to raising those funds with a combination of increased property taxes and delayed state payments to districts. Shifting the costs to the local level chips away at district-to district equity and at the state's commitment to funding a major share of school costs. Delaying payments to districts postpones fixing the state budget permanently.

The Senate plan is preferable. It calls for the state to fully pay for the increase by raising new revenue. Financially strapped school districts need an infusion of new funds from the state, not just the ability to raise

local property taxes.

As part of the negotiations to settle on budget targets, the governor set out four conditions and required the Senate to choose two. The two that involved public education should quickly be dismissed. First, after being mostly silent during the session about it, he resurrected the possibility of tax-supported vouchers for private schools under the "choice" label. That proposal, made earlier in the session, did not make it out of committee, so it is a mystery why he would attempt to fold it back into the mix at this point.

Second, Pawlenty suggested that the state ban teacher strikes during the school year. The objective, he says, is to make sure that children are not prevented from learning while adults are working through the collective bargaining process. Perhaps the lengthy, Crosby-Ironton strike makes him think there might be appetite for taking away teachers' right to strike.

But that too, is the wrong approach. Striking is not something that either side takes lightly, a fact that Minnesota's record demonstrates. In 20 years, this state has had only a few teacher strikes among more than 300 school districts. To borrow the governor's preferred style of framing issues, this state doesn't have a teacher strike problem, it has a state education funding problem.

Weakening unions will not drive more dollars into Minnesota classrooms. That will only happen when the Senate, House and governor agree to a transparent K-12 finance package that sends truly additional, newly generated state funds to schools.

## Growth in per-pupil spending on K-12 education, 1997 to 2002 Adjusted for inflation

#### United States average: 16.8%

Fa	ster than U.S. average		Slower than U.S. average				
1	Wyoming	29.6%	27 N	Nebraska	15.6%		
2	Vermont	28.9%	28 N	Montana	15.0%		
3	South Dakota	28.3%	29 V	Nest Virginia	14.8%		
4	California	27.5%	30 L	Jtah	14.5%		
5	New Mexico	27.1%		Texas	14.3%		
6	Louisiana	26.0%	32 ld	owa	14.2%		
7	North Dakota	25.0%		\rizona	13.7%		
8	South Carolina	24.1%	34 V	Visconsin	13.5%		
, 9	Ohio	22.5%	35 k	Kansas	13.2%		
10	Georgia	22.4%	36 N	Maryland	12.5%		
11	Massachusetts	22.3%		ndiana	12.3%		
12	Illinois	22.3%		Kentucky	12.2%		
13	New York	21.6%		Oregon	12.1%		
14	Missouri	19.7%		ławaii	12.1%		
15	Idaho	19.7%	41 (	Connecticut	11.5%		
16	Alabama	19.2%		Rhode Island	10.9%		
17	Mississippi	19.0%	43 N	/lichigan	10.8%		
18	Arkansas	18.7%	44 F	Pennsylvania	10.3%		
19	Tennessee	18.1%	45 N	<b>Vinnesota</b>	9.4%		
20	New Hampshire	18.0%	46 N	lew Jersey	7.8%		
21	North Carolina	17.8%		Vashington	6.8%		
22	Oklahoma	17.6%		levada	6.0%		
23	Maine	17.2%	49 A	Naska	4.1%		
24	Virginia -	17.1%	50 F	lorida	3.5%		
25	Colorado	16.9%					
26	Delaware	16.9%					

Sources: Rockefeller Institute analysis of data from the U.S. Bureau of the Census and the U.S. Bureau of Labor Statistics.

#### Property tax recognition shift

In 2003 the Governor recommended (Senate concurred) establishing a shift allowing districts to recognize levy revenue early. We simultaneously created a one-time aid reduction. Original savings was \$230m but every year new property taxes are authorized (through referendum process or new policies to create additional levy authority) revenue is forward shifted and aid savings is created.

Therefore when the Governor creates \$147m in Pay06 levies, he also creates approximately \$100 m in aid savings in FY06. Further, when the Turbo Charged proposal is eliminated, it creates approximately \$5m in levy and generates aid savings of \$2.3m.

(Statutory cites: 123B.75, subd 5 for the early recognition. 127A.441 for the aid reduction associated with the early levy recognition.)

- Two shifts –the other is a payment shift. This shift delayed aid payments to districts from a 90/10 schedule to an 80/20 schedule.
- In 2004, the legislature passed (Senate Initiative) an automatic buy back of both shifts we had done in the previous two sessions. This buys back the shifts as we create future surpluses. First call on the money is the payment shift, then the recognition shift. In the Nov 04 forecast (based on this language) we bought back \$118 m (nearly 2%) of the payment shift schedule (about \$62 m) for every percent. So, the payment schedule is improved. However, the Governor's budget creates the new levy and with it re-shifts over \$100 m on the recognition shift.

In the end, we bought back \$118 m on one shift and reshifted \$100 m on the other -- nearly a wash.