

Minnesota House Fiscal Analysis Department

2019 Legislature - February 2019 Forecast vs November 2018 Forecast
 Tax Refunds, Aids & Credits -
 All Numbers in Thousands

Updated 2/28/2019

Note: Positive numbers are program expenditures; negative numbers are cost savings. Numbers in brackets [] are for information purposes only and are not reflected in spreadsheet totals.

	Nov-18	Nov-18	Nov-18	Feb 2019 Forecast			Feb 19 v	Feb 2019 Forecast			Feb 19 v	Feb 19	Feb 2019 Forecast			Feb 19 v	Feb 19
	FY2018-19	FY2020-21	FY2022-23	FY2018	FY2019	FY2018-19	FY2018-19	FY2020	FY2021	FY2020-21	FY2020-21	vs FY2018-19	FY2022	FY2023	FY2022-23	FY2022-23	vs FY2020-21
General Fund Expenditures																	
REFUNDS	\$1,450,475	\$1,552,640	\$1,632,930	\$699,103	\$745,112	\$1,444,215	(6,260)	\$774,140	\$808,190	\$1,582,330	29,690	138,115	\$834,970	\$860,780	\$1,695,750	62,820	113,420
Homestead Credit property tax refund - base	\$936,954	\$1,029,000	\$1,092,000	\$447,754	\$490,800	\$938,554	1,600	\$515,800	\$541,700	\$1,057,500	28,500	118,946	\$563,900	\$583,800	\$1,147,700	55,700	90,200
Renters property tax refund	447,288	460,100	473,200	222,588	223,100	445,688	(1,600)	228,300	234,200	462,500	2,400	16,812	238,400	242,900	481,300	8,100	18,800
Targeting	14,881	9,300	10,000	3,629	7,352	10,981	(3,900)	5,100	5,000	10,100	800	(881)	5,000	5,000	10,000	0	(100)
Forest Land Credits (SFIA)	21,520	23,040	24,930	10,800	10,860	21,660	140	11,540	11,990	23,530	490	1,870	12,470	12,980	25,450	520	1,920
Subtotal - Property Tax Refunds	1,420,643	1,521,440	1,600,130	684,771	732,112	1,416,883	(3,760)	760,740	792,890	1,553,630	32,190	136,747	819,770	844,680	1,664,450	64,320	110,820
Political Contribution Refund	9,195	10,000	10,000	3,695	3,000	6,695	(2,500)	3,000	4,500	7,500	(2,500)	805	4,000	4,500	8,500	(1,500)	1,000
Tax Refund Interest	20,637	21,200	22,800	10,637	10,000	20,637	0	10,400	10,800	21,200	0	563	11,200	11,600	22,800	0	1,600
LOCAL AIDS	1,747,082	1,644,187	1,723,030	808,938	938,335	1,747,273	191	782,979	861,205	1,644,184	(3)	(103,089)	861,399	861,625	1,723,024	(6)	78,840
Local Government Aid (LGA)	1,131,888	990,774	1,068,796	519,468	612,420	1,131,888	0	456,376	534,398	990,774	0	(141,114)	534,398	534,398	1,068,796	0	78,022
Subtotal- Local Government Aid (LGA)	1,131,888	990,774	1,068,796	519,468	612,420	1,131,888	0	456,376	534,398	990,774	0	(141,114)	534,398	534,398	1,068,796	0	78,022
County Program Aid	442,548	467,916	467,908	208,457	234,091	442,548	0	233,958	233,958	467,916	0	25,368	233,954	233,954	467,908	0	(8)
Public Defender Cost	-	1,000	1,000	0	0	-	0	500	500	1,000	0	1,000	500	500	1,000	0	0
Local Impact Notes (MMB/MDE)	-	428	428	0	0	-	0	214	214	428	0	428	214	214	428	0	0
Subtotal- County Program Aid (CPA)	442,548	469,344	469,336	208,457	234,091	442,548	0	234,672	234,672	469,344	0	26,796	234,668	234,668	469,336	0	(8)
Township Aid	20,000	20,000	20,000	10,000	10,191	20,191	191	10,000	10,000	20,000	0	(191)	10,000	10,000	20,000	0	0
Payment in Lieu of Taxes (PILT) for DNR Owned Lands	67,894	72,203	73,103	32,130	35,764	67,894	0	35,989	36,214	72,203	0	4,309	36,439	36,664	73,103	0	900
Aquatic Invasive Species Prevention Aid	20,000	20,000	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0	0	10,000	10,000	20,000	0	0
Riparian Protection Aid to Counties	1,942	\$2,000	\$2,000	942	1,000	1,942	0	1,000	1,000	\$2,000	0	\$58	1,000	1,000	\$2,000	0	\$0
Riparian Protection Aid to BWSR	16,058	18,000	18,000	7,058	9,000	16,058	0	9,000	9,000	18,000	0	1,942	9,000	9,000	18,000	0	0
Subtotal- Riparian Protection Aid	18,000	\$20,000	\$20,000	8,000	10,000	18,000	0	10,000	10,000	\$20,000	0	\$2,000	10,000	10,000	\$20,000	0	\$0
Indian Family Out-of-Home Placement Aid	5,000	\$10,000	\$10,000	-	5,000	5,000	0	5,000	5,000	\$10,000	0	\$5,000	5,000	5,000	\$10,000	0	\$0
Casino Aid to Counties	3,086	3,086	3,086	1,543	1,543	3,086	0	1,543	1,543	3,086	0	0	1,543	1,543	3,086	0	0
Production Property Transition Aid	190	80	-	105	85	190	0	53	27	80	0	(110)	-	-	-	0	(80)
Utility Transition Aid (cities and towns)	5	11	13	0	5	5	0	5	3	8	(3)	3	3	4	7	(6)	(1)
DRA School	15,889	16,011	16,018	7,947	7,942	15,889	0	8,002	8,009	16,011	0	122	8,009	8,009	16,018	0	7
DRA Non-School	20,182	20,278	20,278	10,088	10,094	20,182	0	10,139	10,139	20,278	0	96	10,139	10,139	20,278	0	0
Disparity Reduction Aid (DRA)	36,071	36,289	36,296	18,035	18,036	36,071	0	18,141	18,148	36,289	0	218	18,148	18,148	36,296	0	7
Mahnomen City Reimbursement Aid	320	320	320	160	160	320	0	160	160	320	0	0	160	160	320	0	0
Mahnomen County Aid	1,800	1,800	1,800	900	900	1,800	0	900	900	1,800	0	0	900	900	1,800	0	0
Mahnomen ISD #432 Aid	280	280	280	140	140	280	0	140	140	280	0	0	140	140	280	0	0
Mahnomen Reimbursement Aid	2,400	2,400	2,400	1,200	1,200	2,400	0	1,200	1,200	2,400	0	0	1,200	1,200	2,400	0	0
PROPERTY TAX CREDITS	132,874	185,864	192,878	50,313	82,224	132,537	(337)	91,428	93,359	184,787	(1,077)	52,250	94,987	96,617	191,604	(1,274)	6,817
Agr MVC School	17,259	17,475	17,496	8,709	8,556	17,265	6	8,729	8,750	17,479	4	214	8,750	8,750	17,500	4	21

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	Nov-18 FY2018-19	Nov-18 FY2020-21	Nov-18 FY2022-23	Feb 2019 Forecast			Feb 19 v Nov 18 FY2018-19	Feb 2019 Forecast			Feb 19 v Nov 18 FY2020-21	Feb 19 FY 2020-21 vs FY2018-19	Feb 2019 Forecast			Feb 19 v Nov 18 FY2022-23	Feb 19 FY 2022-23 vs FY2020-21
General Fund Expenditures				FY2018	FY2019	FY2018-19		FY2020	FY2021	FY2020-21			FY2022	FY2023	FY2022-23		
47 Agr MVC Non-School	58,572	59,804	59,804	29,395	29,198	58,593	21	29,904	29,904	59,808	4	1,215	29,904	29,904	59,808	4	0
49 Agricultural Market Value Credit	75,831	77,279	77,300	38,104	37,754	75,858	27	38,633	38,654	77,287	8	1,429	38,654	38,654	77,308	8	21
50 School Building Bond Agricultural Credit	32,180	80,962	86,869	-	32,430	32,430	250	39,199	40,820	80,019	(943)	547,589	42,178	43,529	85,707	(1,162)	55,688
51 Agriculture Preservation Credit -School (w/o State Con Fnd)	326	240	240	197	129	326	0	111	110	221	(19)	(105)	110	110	220	(20)	(1)
52 Agriculture Preservtn Credit -NonSchool (w/o State Con Fnd)	640	460	460	410	230	640	0	220	220	440	(20)	(200)	220	220	440	(20)	0
53 Border City Disparity -School	5,045	5,651	5,922	2,546	2,499	5,045	0	2,776	2,859	5,635	(16)	590	2,920	2,986	5,906	(16)	271
54 Border City Disparity -Non-School	18,500	21,404	22,245	9,091	9,409	18,500	0	10,567	10,775	21,342	(62)	2,842	10,984	11,197	22,181	(64)	839
55 Border City Disparity Credit	23,545	27,055	28,167	11,637	11,908	23,545	0	13,343	13,634	26,977	(78)	3,432	13,904	14,183	28,087	(80)	1,110
56 Prior Year Credit -School	148	26	-	(74)	2	(72)	(220)	1		1	(25)	73			-	0	(1)
57 Prior Year Credit- Non-School	501	0	0	60	47	107	(394)	0	0	0	0	(107)	0	0	0	0	0
58 Prior Year Credits	649	26	-	(14)	49	35	(614)	1	-	1	(25)	(34)	-	-	-	0	(1)
59 Reimbursements to Counties for Senior Deferral loans	[3067]	[2418]	[2418]	[1236]	[1831]	[3067]		[1209]	[1209]	[2418]			[1209]	[1209]	[2418]		
60 Senior Deferral loan repayments (REV) See footnote ² below.	[-3364]	[-2576]	[-2576]	[-1257]	[-2107]	[-3364]		[-1288]	[-1288]	[-2576]			[-1288]	[-1288]	[-2576]		
61 Total Senior Deferral *	(297)	(158)	(158)	(21)	(276)	(297)	-	(79)	(79)	(158)	-	139	(79)	(79)	(158)	-	0
62 TACONITE TAX RELIEF AREA AIDS & CREDITS	26,342	28,458	29,161	13,085	13,272	26,357	15	14,021	14,497	28,518	60	2,161	14,568	14,609	29,177	16	659
63 State Taconite Aid to IRRR (Non-School)	6,161	7,882	8,532	2,957	3,214	6,171	10	3,777	4,143	7,920	38	1,749	4,242	4,328	8,570	38	650
64 State Taconite Aid Local Distribution	8,416	8,616	8,452	4,263	4,158	8,421	5	4,291	4,347	8,638	22	217	4,265	4,165	8,430	(22)	(208)
65 Subtotal State Taconite Aid	14,577	16,498	16,984	7,220	7,372	14,592	15	8,068	8,490	16,558	60	1,966	8,507	8,493	17,000	16	442
66 Taconite Reimbursement (School)	1,122	1,122	1,122	561	561	1,122	0	561	561	1,122	0	0	561	561	1,122	0	0
67 Supplemental Taconite Homestead Credit (Non-School)	10,643	10,838	11,055	5,304	5,339	10,643	0	5,392	5,446	10,838	0	195	5,500	5,555	11,055	0	217
68 LOCAL PENSION AIDS	286,565	288,759	293,893	141,825	144,932	286,757	192	149,279	140,019	289,298	539	2,541	144,819	149,809	294,628	735	5,330
69 Police Aid (includes local, DNR, DPS)	148,832	163,010	178,010	72,559	76,273	148,832	0	79,710	83,300	163,010	0	14,178	87,050	90,960	178,010	0	15,000
70 Fire Aid	58,336	61,800	65,460	28,757	29,572	58,329	(7)	30,460	31,340	61,800	0	3,471	32,260	33,200	65,460	0	3,660
71 Fire Insurance Surcharge Aid	7,950	8,271	8,605	3,936	4,213	8,149	199	4,340	4,470	8,810	539	661	4,600	4,740	9,340	735	530
72 Police & Fire Retirement Aid Supplement	30,998	31,000	31,000	15,498	15,500	30,998	0	15,500	15,500	31,000	0	2	15,500	15,500	31,000	0	0
73 Police/Fire Amorization Aid (Open)	5,458	5,458	5,458	2,729	2,729	5,458	250	2,729	2,729	5,458	0	0	2,729	2,729	5,458	0	0
74 Redirected Amortization Aid - St Paul + TRFA	4,188	4,188	4,188	2,094	2,094	4,188	250	2,094	2,094	4,188	0	0	2,094	2,094	4,188	0	0
75 Firefighters Supplemental Benefits Reimbursements	1,261	1,172	1,172	629	632	1,261	250	586	586	1,172	0	(89)	586	586	1,172	0	0
76 Public Employees Retirement Assoc. (PERA) Aid	27,984	13,860	0	14,065	13,919	27,984	0	13,860	0	13,860	0	(14,124)	0	0	0	0	(13,860)
77 Fire/EMS Volunteer Retention Stipend Aid	1,558	-	-	1,558	0	1,558	0	0	0	-	0	(1,558)	0	0	-	0	0

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General Fund Expenditures	Nov-18	Nov-18	Nov-18	Feb 2019 Forecast			Feb 19 v	Feb 2019 Forecast			Feb 19 v	Feb 19	Feb 2019 Forecast			Feb 19 v	Feb 19
	FY2018-19	FY2020-21	FY2022-23	FY2018	FY2019	FY2018-19	FY2018-19	FY2020	FY2021	FY2020-21	FY2020-21	vs FY2018-19	FY2022	FY2023	FY2022-23	FY2022-23	vs FY2020-21
OTHER AIDS & ONE-TIME APPROPRIATIONS	20,384	9,621	9,753	10,416	9,970	20,386	2	4,750	4,871	9,621	0	(10,765)	4,875	4,878	9,753	0	132
Disaster Credit -School	69	23	50	63	7	70	1	0	23	23	0	(47)	25	25	50	0	27
Disaster Credit- Non-School	216	100	200	212	5	217	1	0	100	100	0	(117)	100	100	200	0	100
Disaster Credit	285	123	250	275	12	287	2	0	123	123	0	(164)	125	125	250	0	127
Local Option Disaster Abatement reimb (school)	3	38	40	3	0	3	0	18	20	38	0	35	20	20	40	0	2
Local Option Disaster Abatement reimb (non school)	-	160	160	0	0	-	0	80	80	160	0	160	80	80	160	0	0
Local Option Disaster Abatement Reimbursement	3	198	200	3	0	3	0	98	100	198	0	195	100	100	200	0	2
Border City Reimbursement	214	206	200	103	111	214	0	106	100	206	0	(8)	100	100	200	0	(6)
Performance Measuremt Reimbursement	880	854	863	457	423	880	0	426	428	854	0	(26)	430	433	863	0	9
City of Minneapolis Library debt service	8,240	8,240	8,240	4,120	4,120	8,240	0	4,120	4,120	8,240	0	0	4,120	4,120	8,240	0	0
Bloomington Infrastructure Projects	9,562	-	-	4,858	4,704	9,562	0	0	0	-	0	(9,562)	0	0	-	0	0
Wadena County Aid (2 years only)	1,200	\$0	\$0	600	600	1,200	0	-	-	\$0	0	(\$1,200)	-	-	\$0	0	\$0
Greater MN Intern, DOR transf to OHE	-	-	-	0	0	-	0	0	0	-	0	0	0	0	-	0	0
Property Tax Aids and Credits, GF TOTAL*	3,663,722	\$3,709,529	\$3,881,645	\$1,723,680	1,933,845	3,657,525	(6,197)	\$1,816,597	1,922,141	\$3,738,738	29,209	81,213	\$1,955,618	1,988,318	\$3,943,936	62,291	205,198
less Senior Deferral Net Loan activity				(\$21)	(276)			(\$79)	(79)			139	(\$79)	(79)			
Total Tax Aids Credits less Senior Deferral = MMB General Fund Balance totals	3,664,019	3,709,687	3,881,803	\$1,723,701	1,934,121	3,657,822		\$1,816,676	1,922,220	3,738,896		81,074	\$1,955,697	1,988,397	3,944,094		