

Minnesota House Fiscal Analysis Department

2019 Legislature - November 2018 Forecast (Adjusted)

Updated 1/11/2019

Tax Refunds, Aids & Credits -

All Numbers in Thousands

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 2018 Forecast			Nov 2018 Forecast			Nov 2018 Forecast		
	FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21	FY2022	FY2023	FY2022-23
General Fund Expenditures									
REFUNDS	\$699,103	\$751,372	\$1,450,475	\$766,500	\$786,140	\$1,552,640	\$804,820	\$828,110	\$1,632,930
1 Homestead Credit property tax refund - base	\$447,754	\$489,200	\$936,954	\$507,100	\$521,900	\$1,029,000	\$537,700	\$554,300	\$1,092,000
2 Renters property tax refund	222,588	224,700	447,288	228,900	231,200	460,100	234,200	239,000	473,200
3 Targeting	3,629	11,252	14,881	4,300	5,000	9,300	5,000	5,000	10,000
4 Forest Land Credits (SFIA)	10,800	10,720	21,520	11,300	11,740	23,040	12,220	12,710	24,930
6 Subtotal - Property Tax Refunds	684,771	735,872	1,420,643	751,600	769,840	1,521,440	789,120	811,010	1,600,130
8 Political Contribution Refund	3,695	5,500	9,195	4,500	5,500	10,000	4,500	5,500	10,000
9 Tax Refund Interest	10,637	10,000	20,637	10,400	10,800	21,200	11,200	11,600	22,800
11 LOCAL AIDS	808,938	938,335	1,747,273	782,979	861,208	1,644,187	861,402	861,628	1,723,030
12 Local Government Aid (LGA)	519,468	612,420	1,131,888	456,376	534,398	990,774	534,398	534,398	1,068,796
17 Subtotal- Local Government Aid (LGA)	519,468	612,420	1,131,888	456,376	534,398	990,774	534,398	534,398	1,068,796
19 County Program Aid	208,457	234,091	442,548	233,958	233,958	467,916	233,954	233,954	467,908
21 Public Defender Cost	0	0	-	500	500	1,000	500	500	1,000
22 Local Impact Notes (MMB/MDE)	0	0	-	214	214	428	214	214	428
23 Subtotal- County Program Aid (CPA)	208,457	234,091	442,548	234,672	234,672	469,344	234,668	234,668	469,336
25 Township Aid	10,000	10,000	20,000	10,000	10,000	20,000	10,000	10,000	20,000
26 Township Aid adjustment ²		191	191						
27 Payment in Lieu of Taxes (PILT) for DNR Owned Lands	32,130	35,764	67,894	35,989	36,214	72,203	36,439	36,664	73,103
28 Aquatic Invasive Species Prevention Aid	10,000	10,000	20,000	10,000	10,000	20,000	10,000	10,000	20,000
29 Riparian Protection Aid to Counties	942	1,000	1,942	1,000	1,000	\$2,000	1,000	1,000	\$2,000
30 Riparian Protection Aid to BWSR	7,058	9,000	16,058	9,000	9,000	18,000	9,000	9,000	18,000
31 Subtotal- Riparian Protection Aid	8,000	10,000	18,000	10,000	10,000	\$20,000	10,000	10,000	\$20,000
32 Indian Family Out-of-Home Placement Aid	-	5,000	5,000	5,000	5,000	\$10,000	5,000	5,000	\$10,000
33 Casino Aid to Counties	1,543	1,543	3,086	1,543	1,543	3,086	1,543	1,543	3,086

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General Fund Expenditures									
34 Production Property Transition Aid	105	85	190	53	27	80	-	-	-
36 Ch 366 Utility Transition Aid (cities and towns)	0	5	5	5	6	11	6	7	13
37 DRA School	7,947	7,942	15,889	8,002	8,009	16,011	8,009	8,009	16,018
38 DRA Non-School	<u>10,088</u>	<u>10,094</u>	<u>20,182</u>	<u>10,139</u>	<u>10,139</u>	<u>20,278</u>	<u>10,139</u>	<u>10,139</u>	<u>20,278</u>
39 Disparity Reduction Aid (DRA)	18,035	18,036	36,071	18,141	18,148	36,289	18,148	18,148	36,296
40 Mahnomens City Reimbursement Aid	160	160	320	160	160	320	160	160	320
41 Mahnomens County Aid	900	900	1,800	900	900	1,800	900	900	1,800
42 Mahnomens ISD #432 Aid	<u>140</u>	<u>140</u>	<u>280</u>	<u>140</u>	<u>140</u>	<u>280</u>	<u>140</u>	<u>140</u>	<u>280</u>
43 Mahnomen Reimbursement Aid	1,200	1,200	2,400	1,200	1,200	2,400	1,200	1,200	2,400
44									
45 PROPERTY TAX CREDITS	50,313	82,561	132,874	92,006	93,858	185,864	95,565	97,313	192,878
46 Agr MVC School	8,709	8,550	17,259	8,727	8,748	17,475	8,748	8,748	17,496
47 Agr MVC Non-School	29,395	29,177	58,572	29,902	29,902	59,804	29,902	29,902	59,804
49 Agricultural Market Value Credit	38,104	37,727	75,831	38,629	38,650	77,279	38,650	38,650	77,300
50									
51 School Building Bond Agricultural Credit	-	32,180	32,180	39,699	41,263	\$80,962	42,700	44,169	\$86,869
52									
53 Agriculture Preservation Credit -School (w/o State Con Fnd)	197	129	326	120	120	240	120	120	240
54 Agriculture Preservtn Credit -NonSchool (w/o State Con Fnd)	410	230	640	230	230	460	230	230	460
55									
56 Border City Disparity -School	2,546	2,499	5,045	2,783	2,868	5,651	2,928	2,994	5,922
57 Border City Disparity -Non-School	<u>9,091</u>	<u>9,409</u>	<u>18,500</u>	<u>10,598</u>	<u>10,806</u>	<u>21,404</u>	<u>11,016</u>	<u>11,229</u>	<u>22,245</u>
58 Border City Disparity Credit	11,637	11,908	23,545	13,381	13,674	27,055	13,944	14,223	28,167
59									
60 Prior Year Credit -School	(74)	222	148	26		26			-
61 Prior Year Credit- Non-School	<u>60</u>	<u>441</u>	<u>501</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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General Fund Expenditures									
62 Prior Year Credits	(14)	663	649	26	-	26	-	-	-
63									
64 Reimbursements to Counties for Senior Deferral loans	[1236]	[1831]	[3067]	[1209]	[1209]	[2418]	[1209]	[1209]	[2418]
65 Senior Deferral loan repayments (REV) See footnote ² below.	[-1257]	[-2107]	[-3364]	[-1288]	[-1288]	[-2576]	[-1288]	[-1288]	[-2576]
66 Total Senior Deferral *	(21)	(276)	(297)	(79)	(79)	(158)	(79)	(79)	(158)
67									
68 TACONITE TAX RELIEF AREA AIDS & CREDITS	13,085	13,257	26,342	13,991	14,467	28,458	14,553	14,608	29,161
69 State Taconite Aid to IRRR (Non-School)	2,957	3,204	6,161	3,758	4,124	7,882	4,223	4,309	8,532
70 State Taconite Aid Local Distribution	<u>4,263</u>	<u>4,153</u>	<u>8,416</u>	<u>4,280</u>	<u>4,336</u>	<u>8,616</u>	<u>4,269</u>	<u>4,183</u>	<u>8,452</u>
71 Subtotal State Taconite Aid	7,220	7,357	14,577	8,038	8,460	16,498	8,492	8,492	16,984
72 Taconite Reimbursement (School)	561	561	1,122	561	561	1,122	561	561	1,122
73 Supplemental Taconite Homestead Credit (Non-School)	5,304	5,339	10,643	5,392	5,446	10,838	5,500	5,555	11,055
74									
75									
76 LOCAL PENSION AIDS	141,825	144,740	286,565	149,034	139,725	288,759	144,479	149,414	293,893
77									
78 Police Aid (includes local, DNR, DPS)	72,559	76,273	148,832	79,710	83,300	163,010	87,050	90,960	178,010
79 Fire Aid	28,757	29,579	58,336	30,460	31,340	61,800	32,260	33,200	65,460
80 Insurance Surcharge Aid	3,936	4,014	7,950	4,095	4,176	8,271	4,260	4,345	8,605
81 Police & Fire Retirement Aid Supplement	15,498	15,500	30,998	15,500	15,500	31,000	15,500	15,500	31,000
82									
83 Police/Fire Amorization Aid (Open)	2,729	2,729	5,458	2,729	2,729	5,458	2,729	2,729	5,458
84 Redirected Amortization Aid - St Paul + TRFA	2,094	2,094	4,188	2,094	2,094	4,188	2,094	2,094	4,188
85 Firefighters Supplemental Benefits Reimbursements	629	632	1,261	586	586	1,172	586	586	1,172
86									
87 Public Employees Retirement Assoc. (PERA) Aid	14,065	13,919	27,984	13,860	0	13,860	0	0	0
88 Fire/EMS Volunteer Retention Stipend Aid	1,558	0	1,558	0	0	-	0	0	-
89									

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90	OTHER AIDS & ONE-TIME APPROPRIATIONS									
	10,416	9,968	20,384	4,750	4,871	9,621	4,875	4,878	9,753	
91	63	6	69	0	23	23	25	25	50	
92	212	4	216	0	100	100	100	100	200	
93	Disaster Credit	275	10	285	0	123	123	125	250	
94	Local Option Disaster Abatement reimb (non school)	0	0	-	80	80	160	80	160	
95	Local Option Disaster Abatement reimb (school)	3	0	3	18	20	38	20	40	
96	Local Option Disaster Abatement Reimbursement	3	0	3	98	100	198	100	200	
97										
98	Border City Reimbursement	103	111	214	106	100	206	100	200	
99	Performance Measuremt Reimbursement	457	423	880	426	428	854	430	863	
100	City of Minneapolis Library debt service	4,120	4,120	8,240	4,120	4,120	8,240	4,120	8,240	
101	Bloomington Infrastructure Projects	4,858	4,704	9,562	0	0	-	0	-	
102	Wadena County Aid (2 years only)	600	600	1,200	-	-	\$0	-	\$0	
104										
105	Property Tax Aids and Credits, GF TOTAL*	\$1,723,680	1,940,233	3,663,913	\$1,809,260	1,900,269	\$3,709,529	\$1,925,694	1,955,951	\$3,881,645
106	less Senior Deferral Net Loan activity	(\$21)	(276)		(\$79)	(79)		(\$79)	(79)	
107	MMB adjustment - Town Aid		191							
108	Total Tax Aids Credits less Senior Deferral less Town Aid adjustment = MMB General Fund Balance totals	\$1,723,701	1,940,318	3,664,019	\$1,809,339	1,900,348	3,709,687	\$1,925,773	1,956,030	3,881,803
111	State Conservation Fund (SR)	105	274	379	280	280	560	280	280	560
112										

¹ Due to an error in the calculation of Township Aid for FY 2019, a total of \$10,190,826 (or \$190,826 above the \$10 million appropriation) was distributed to towns pursuant to MS 477A.014, subd 2 & 3. This adjustment will be included in the February 2019 forecast.

² Beginning with the February 2016 Forecast, reporting for Senior Deferral is tracked as Net Loan Activity in Prior Year Adjustments found on page 5 in the Revenues/Resources section of the General Fund, Fund Balance Analysis. A new line (#56) tracks Senior Deferral loan repayments, which offsets the existing appropriation (line # 55) for reimbursements to counties and results in a program net revenue impact found on line #58. Given that program resources are both expended and later repaid, Senior Deferral is now classified as a net revenue activity and as such, is no longer a component of the Property Tax Aids and Credits total in the General Fund.