

Minnesota House Fiscal Analysis Department

2020 Legislature - February 2020 vs November 2019 Forecast

2.27.2020

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.

General Fund Expenditures	Nov 2019	Nov 2019	Nov 2019	Feb-20			Feb 20 v	Feb-20			Feb 20 v
	Forecast	Forecast	Forecast	FY2020	FY2021	FY2020-21	Nov 19	FY2022	FY2023	FY2022-23	Nov 19
	FY2018-19	FY2020-21	FY2022-23				FY2020-21				FY2022-23
REFUNDS	\$1,437,477	\$1,641,850	\$1,731,260	\$818,578	\$831,130	\$1,649,708	7,858	\$861,330	\$881,950	\$1,743,280	12,020
1 Homestead Credit property tax refund - base	\$926,304	\$1,093,800	\$1,182,900	\$542,300	\$564,900	\$1,107,200	13,400	\$590,700	\$608,600	\$1,199,300	16,400
2 Renters property tax refund	446,314	466,100	480,700	228,300	232,800	461,100	(5,000)	237,400	240,000	477,400	(3,300)
3 Targeting	11,569	14,930	10,000	9,621	4,700	14,321	(609)	5,000	5,000	10,000	0
4 Forest Land Credits (SFIA)	21,667	24,270	26,260	11,857	12,330	24,187	(83)	12,830	13,350	26,180	(80)
5 Subtotal - Property Tax Refunds	1,405,854	1,599,100	1,699,860	792,078	814,730	1,606,808	7,708	845,930	866,950	1,712,880	13,020
6											
7 Political Contribution Refund	6,503	6,500	7,500	2,200	4,000	6,200	(300)	3,500	4,000	7,500	0
8 Tax Refund Interest	25,120	36,250	23,900	24,300	12,400	36,700	450	11,900	11,000	22,900	(1,000)
9											
10 LOCAL AIDS	1,746,582	1,692,060	1,838,926	780,924	912,349	1,693,273	1,213	919,358	919,567	1,838,925	(1)
11 Local Government Aid (LGA)	1,131,051	1,016,774	1,128,796	456,376	561,353	1,017,729	955	564,398	564,398	1,128,796	0
12 Subtotal- Local Government Aid (LGA)	1,131,051	1,016,774	1,128,796	456,376	561,353	1,017,729	955	564,398	564,398	1,128,796	0
13											
14 County Program Aid	442,548	493,916	527,925	233,958	260,216	494,174	258	263,971	263,954	527,925	0
15 Public Defender Cost	-	1,000	1,000	500	500	1,000	0	500	500	1,000	0
16 Local Impact Notes (MMB/MDE)	-	428	428	214	214	428	0	214	214	428	0
17 Subtotal- County Program Aid (CPA)	442,548	495,344	529,353	234,672	260,930	495,602	258	264,685	264,668	529,353	0
18											
19 Township Aid	20,191	20,000	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0
20											
21 Payment in Lieu of Taxes (PILT) for DNR Owned Lands	67,913	72,079	72,979	35,927	36,152	72,079	0	36,377	36,602	72,979	0
22 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
23 Riparian Protection Aid to Counties	1,942	\$2,000	2,000	1,000	1,000	\$2,000	0	1,000	1,000	\$2,000	0
24 Riparian Protection Aid to BWSR	16,058	14,000	14,000	7,000	7,000	14,000	0	7,000	7,000	14,000	0
25 Subtotal- Riparian Protection Aid	18,000	\$16,000	\$16,000	8,000	8,000	\$16,000	0	8,000	8,000	\$16,000	0
26 Indian Family Out-of-Home Placement Aid	5,000	\$10,000	\$10,000	5,000	5,000	\$10,000	0	5,000	5,000	\$10,000	0
27 Casino Aid to Counties	3,140	3,194	3,194	1,597	1,597	3,194	0	1,597	1,597	3,194	0

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	Forecast	Forecast	Forecast	FY2020	FY2021	FY2020-21	Nov 19	FY2022	FY2023	FY2022-23	Nov 19	
General Fund Expenditures	FY2018-19	FY2020-21	FY2022-23				FY2020-21				FY2022-23	
28												
29	190	77	-	53	24	77	0	-	-	-	0	
30	5	8	24	5	3	8	0	11	12	23	(1)	
31	15,935	15,938	15,934	7,971	7,967	15,938	0	7,967	7,967	15,934	0	
32	20,209	20,246	20,246	10,123	10,123	20,246	0	10,123	10,123	20,246	0	
33	Disparity Reduction Aid (DRA)	36,144	36,184	36,180	18,094	18,090	36,184	0	18,090	18,090	36,180	0
34	Mahnomen City Reimbursement Aid	320	320	320	160	160	320	0	160	160	320	0
35	Mahnomen County Aid	1,800	1,800	1,800	900	900	1,800	0	900	900	1,800	0
36	Mahnomen ISD #432 Aid	280	280	280	140	140	280	0	140	140	280	0
37	Mahnomen Reimbursement Aid	2,400	2,400	2,400	1,200	1,200	2,400	0	1,200	1,200	2,400	0
38												
39	PROPERTY TAX CREDITS	132,843	194,536	245,756	88,314	105,840	194,154	(382)	118,591	127,938	246,529	773
40	Agr MVC School	17,265	17,110	16,828	8,669	8,210	16,879	(231)	8,157	8,157	16,314	(514)
41	Agr MVC Non-School	58,542	56,892	56,000	28,892	27,144	56,036	(856)	27,144	27,144	54,288	(1,712)
42	Agricultural Market Value Credit	75,807	74,002	72,828	37,561	35,354	72,915	(1,087)	35,301	35,301	70,602	(2,226)
43												
44	School Building Bond Agricultural Credit	32,429	\$93,872	\$144,401	37,856	55,839	\$93,695	(177)	68,417	77,475	\$145,892	1,491
45												
46	Agriculture Preservation Credit -School (w/o State Con Fnd)	314	122	120	62	60	122	0	60	60	120	0
47	Agriculture Preservtn Credit -NonSchool (w/o State Con Fnd)	644	263	260	133	150	283	20	130	130	260	0
48												
49	Border City Disparity -School	5,086	5,252	5,648	2,534	2,837	5,371	119	2,926	2,994	5,920	272
50	Border City Disparity -Non-School	18,500	20,891	22,499	9,959	11,457	21,416	525	11,678	11,899	23,577	1,078
51	Border City Disparity Credit	23,586	26,143	28,147	12,493	14,294	26,787	644	14,604	14,893	29,497	1,350
52												
53	Prior Year Credit -School	(74)	37	-	33	4	37	0	0	0	-	0
54	Prior Year Credit- Non-School	137	97	0	97	0	97	0	0	0	0	0
55	Prior Year Credits	63	134	-	130	4	134	0	-	-	-	0
56												

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	Forecast	Forecast	Forecast	FY2020	FY2021	FY2020-21	Nov 19	FY2022	FY2023	FY2022-23	Nov 19
General Fund Expenditures	FY2018-19	FY2020-21	FY2022-23				FY2020-21				FY2022-23
57 Reimbursements to Counties for Senior Deferral loans	[-3067]	[-2418]	[-2418]	[-1209]	[-1209]	[-2418]	-	[-1209]	[-1209]	[-2418]	-
58 Senior Deferral loan repayments (REV) See footnote ² below.	[3364]	[2576]	[2576]	[1288]	[1288]	[2576]	-	[1288]	[1288]	[2576]	-
Senior Deferral application due date chg	[0]	[60]	[0]	[0]	[60]	[60]	-	[0]	[0]	[0]	-
59 Total Senior Deferral *	(153)	218	158	79	139	218	-	79	79	158	-
60											
61 <u>TACONITE TAX RELIEF AREA AIDS & CREDITS</u>	26,374	28,344	28,993	13,973	14,378	28,351	7	14,439	14,546	28,985	(8)
62 State Taconite Aid to IRRR (Non-School)	6,171	7,732	8,289	3,723	4,013	7,736	4	4,087	4,195	8,282	(7)
63 State Taconite Aid Local Distribution	8,424	8,653	8,527	4,297	4,359	8,656	3	4,291	4,235	8,526	(1)
64 Subtotal State Taconite Aid	14,595	16,385	16,816	8,020	8,372	16,392	7	8,378	8,430	16,808	(8)
65 Taconite Reimbursement (School)	1,122	1,122	1,122	561	561	1,122	0	561	561	1,122	0
66 Supplemental Taconite Homestead Credit (Non-School)	10,657	10,837	11,055	5,392	5,445	10,837	0	5,500	5,555	11,055	0
67											
68											
69 <u>LOCAL PENSION AIDS</u>	286,830	292,687	298,218	150,393	141,369	291,762	(925)	146,229	151,289	297,518	(700)
70											
71 Police Aid (includes only local; DNR & DPS aid in State Gov)	148,832	166,140	181,430	81,240	84,900	166,140	0	88,720	92,710	181,430	0
72 Fire Aid	58,329	61,870	65,570	30,445	31,400	61,845	(25)	32,310	33,260	65,570	0
73 Fire Insurance Surcharge Aid	8,149	8,810	9,340	3,780	4,130	7,910	(900)	4,260	4,380	8,640	(700)
74 Police & Fire Retirement Aid Supplement	30,996	31,000	31,000	15,500	15,500	31,000	0	15,500	15,500	31,000	0
75											
76 Police/Fire Amorization Aid (Open)	5,458	5,458	5,458	2,729	2,729	5,458	0	2,729	2,729	5,458	0
77 Redirected Amortization Aid - St Paul + TRFA	4,188	4,188	4,188	2,094	2,094	4,188	0	2,094	2,094	4,188	0
78 Firefighters Supplemental Benefits Reimbursements	1,334	1,321	1,232	705	616	1,321	0	616	616	1,232	0
79											
80 Public Employees Retirement Assoc. (PERA) Aid	27,986	13,900	0	13,900	0	13,900	0	0	0	0	0
81 Fire/EMS Volunteer Retention Stipend Aid	1,558	-	-	0	0	-	0	0	0	-	0
82											

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	FY2018-19	FY2020-21	FY2022-23				FY2020-21				FY2022-23
83 OTHER AIDS & ONE-TIME APPROPRIATIONS	20,382	15,228	15,234	9,798	5,350	15,148	(80)	10,274	4,880	15,154	(80)
84 Disaster Credit -School	70	26	59	23	3	26	0	28	31	59	0
85 Disaster Credit- Non-School	<u>212</u>	<u>77</u>	<u>188</u>	<u>77</u>	<u>0</u>	<u>77</u>	<u>0</u>	<u>94</u>	<u>94</u>	<u>188</u>	<u>0</u>
86 Disaster Credit	282	103	247	100	3	103	0	122	125	247	0
87 Local Option Disaster Abatement reimb (school)	4	23	50	0	23	23	0	25	25	50	0
88 Local Option Disaster Abatement reimb (non school)	-	<u>75</u>	<u>150</u>	<u>0</u>	<u>75</u>	<u>75</u>	<u>0</u>	<u>75</u>	<u>75</u>	<u>150</u>	<u>0</u>
89 Local Option Disaster Abatement Reimbursement	4	98	200	0	98	98	0	100	100	200	0
90		-	-			-				-	
91 Border City Reimbursement	214	205	200	65	60	125	(80)	60	60	120	(80)
92 Performance Measuremt Reimbursement	880	935	947	466	469	935	0	472	475	947	0
93 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
94 Bloomington Infrastructure Projects	9,562	-	-	0	0	-	0	0	0	-	0
95 Wadena County Aid (2 years only)	1,200	\$1,200	\$0	600	600	\$1,200	0	-	-	\$0	0
96 Local Government grants	-	4,447	5,400	4,447	0	4,447	0	5,400	0	5,400	0
97											
98 Property Tax Aids and Credits, GF TOTAL*	3,650,488	\$3,864,705	\$4,158,387	\$1,861,980	2,010,416	\$3,872,396	7,691	\$2,070,221	2,100,170	\$4,170,391	12,004
99 Less Senior Deferral	(153)	218	158	79	139	218	\$218	\$79	\$79	158	158
100 Property Tax Aids and Credits w/o Senior Deferral	3,650,641	\$3,864,487	\$4,158,229	\$1,861,901	\$2,010,277	3,872,178	\$7,473	\$2,070,142	\$2,100,091	4,170,233	\$11,846