

Minnesota House Fiscal Analysis Department

2019 Legislature - November 2019 Forecast vs End of Session 2019

updated 12.7.2019

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.

General Fund Expenditures	EOS 2019	EOS 2019	EOS 2019	Nov 2019 Forecast			Nov 2019 Forecast			Nov 19 v	Nov 19	Nov 2019 Forecast			Nov 19 v	Nov 19
	FY2018-19	FY2020-21	FY2022-23	FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21	FY2020-21	FY2020-21	FY2022	FY2023	FY2022-23	FY2022-23	FY2020-21
<b>REFUNDS</b>	<b>\$1,444,215</b>	<b>\$1,579,340</b>	<b>\$1,689,680</b>	\$699,103	\$738,374	<b>\$1,437,477</b>	\$812,680	\$829,170	<b>\$1,641,850</b>	<b>62,510</b>	<b>204,373</b>	\$853,870	\$877,390	<b>\$1,731,260</b>	<b>41,580</b>	<b>89,410</b>
Homestead Credit property tax refund - base	\$938,554	\$1,054,810	\$1,142,930	\$447,754	\$478,550	<b>\$926,304</b>	\$537,800	\$556,000	<b>\$1,093,800</b>	<b>38,990</b>	<b>167,496</b>	\$581,100	\$601,800	<b>\$1,182,900</b>	<b>39,970</b>	<b>89,100</b>
Renters property tax refund	445,688	462,200	480,000	222,588	223,726	<b>446,314</b>	231,500	234,600	<b>466,100</b>	<b>3,900</b>	<b>19,786</b>	238,700	242,000	<b>480,700</b>	<b>700</b>	<b>14,600</b>
Targeting	10,981	10,100	10,000	3,629	7,940	<b>11,569</b>	10,830	4,100	<b>14,930</b>	<b>4,830</b>	<b>3,361</b>	5,000	5,000	<b>10,000</b>	<b>0</b>	<b>(4,930)</b>
Forest Land Credits (SFIA)	21,660	23,530	25,450	10,800	10,867	<b>21,667</b>	11,900	12,370	<b>24,270</b>	<b>740</b>	<b>2,603</b>	12,870	13,390	<b>26,260</b>	<b>810</b>	<b>1,990</b>
<b>Subtotal - Property Tax Refunds</b>	<b>1,416,883</b>	<b>1,550,640</b>	<b>1,658,380</b>	684,771	721,083	<b>1,405,854</b>	792,030	807,070	<b>1,599,100</b>	<b>48,460</b>	<b>193,246</b>	837,670	862,190	<b>1,699,860</b>	<b>41,480</b>	<b>100,760</b>
Political Contribution Refund	6,695	7,500	8,500	3,695	2,808	<b>6,503</b>	2,500	4,000	<b>6,500</b>	<b>(1,000)</b>	<b>(3)</b>	3,500	4,000	<b>7,500</b>	<b>(1,000)</b>	<b>1,000</b>
Tax Refund Interest	20,637	21,200	22,800	10,637	14,483	<b>25,120</b>	18,150	18,100	<b>36,250</b>	<b>15,050</b>	<b>11,130</b>	12,700	11,200	<b>23,900</b>	<b>1,100</b>	<b>(12,350)</b>
<b>LOCAL AIDS</b>	<b>1,747,273</b>	<b>1,696,184</b>	<b>1,843,024</b>	808,938	937,644	<b>1,746,582</b>	780,924	911,136	<b>1,692,060</b>	<b>(4,124)</b>	<b>(54,522)</b>	919,358	919,568	<b>1,838,926</b>	<b>(4,098)</b>	<b>146,866</b>
Local Government Aid (LGA)	1,131,888	1,016,774	1,128,796	519,468	611,583	<b>1,131,051</b>	456,376	560,398	<b>1,016,774</b>	<b>0</b>	<b>(114,277)</b>	564,398	564,398	<b>1,128,796</b>	<b>0</b>	<b>112,022</b>
<b>Subtotal- Local Government Aid (LGA)</b>	<b>1,131,888</b>	<b>1,016,774</b>	<b>1,128,796</b>	519,468	611,583	<b>1,131,051</b>	456,376	560,398	<b>1,016,774</b>	<b>0</b>	<b>(114,277)</b>	564,398	564,398	<b>1,128,796</b>	<b>0</b>	<b>112,022</b>
County Program Aid	442,548	493,916	527,908	208,457	234,091	<b>442,548</b>	233,958	259,958	<b>493,916</b>	<b>0</b>	<b>51,368</b>	263,971	263,954	<b>527,925</b>	<b>17</b>	<b>34,009</b>
Public Defender Cost	-	1,000	1,000	0	0	-	500	500	<b>1,000</b>	<b>0</b>	<b>1,000</b>	500	500	<b>1,000</b>	<b>0</b>	<b>0</b>
Local Impact Notes (MMB/MDE)	-	428	428	0	0	-	214	214	<b>428</b>	<b>0</b>	<b>428</b>	214	214	<b>428</b>	<b>0</b>	<b>0</b>
<b>Subtotal- County Program Aid (CPA)</b>	<b>442,548</b>	<b>495,344</b>	<b>529,336</b>	208,457	234,091	<b>442,548</b>	234,672	260,672	<b>495,344</b>	<b>0</b>	<b>52,796</b>	264,685	264,668	<b>529,353</b>	<b>17</b>	<b>34,009</b>
Township Aid	20,191	20,000	20,000	10,000	10,191	<b>20,191</b>	10,000	10,000	<b>20,000</b>	<b>0</b>	<b>(191)</b>	10,000	10,000	<b>20,000</b>	<b>0</b>	<b>0</b>
Payment in Lieu of Taxes (PILT) for DNR Owned Lands	67,894	72,203	73,103	32,130	35,783	<b>67,913</b>	35,927	36,152	<b>72,079</b>	<b>(124)</b>	<b>4,166</b>	36,377	36,602	<b>72,979</b>	<b>(124)</b>	<b>900</b>
Aquatic Invasive Species Prevention Aid	20,000	20,000	20,000	10,000	10,000	<b>20,000</b>	10,000	10,000	<b>20,000</b>	<b>0</b>	<b>0</b>	10,000	10,000	<b>20,000</b>	<b>0</b>	<b>0</b>
Riparian Protection Aid to Counties	1,942	\$2,000	\$2,000	942	1,000	<b>1,942</b>	-	-	<b>\$0</b>	<b>(2,000)</b>	<b>(\$1,942)</b>	-	-	<b>\$0</b>	<b>(2,000)</b>	<b>\$0</b>
Riparian Protection Aid to BWSR	16,058	18,000	18,000	7,058	9,000	<b>16,058</b>	8,000	8,000	<b>16,000</b>	<b>(2,000)</b>	<b>(58)</b>	8,000	8,000	<b>16,000</b>	<b>(2,000)</b>	<b>0</b>
<b>Subtotal- Riparian Protection Aid</b>	<b>18,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	8,000	10,000	<b>18,000</b>	8,000	8,000	<b>\$16,000</b>	<b>(4,000)</b>	<b>(\$2,000)</b>	8,000	8,000	<b>\$16,000</b>	<b>(4,000)</b>	<b>\$0</b>
Indian Family Out-of-Home Placement Aid	5,000	\$10,000	\$10,000	-	5,000	<b>5,000</b>	5,000	5,000	<b>\$10,000</b>	<b>0</b>	<b>\$5,000</b>	5,000	5,000	<b>\$10,000</b>	<b>0</b>	<b>\$0</b>
Casino Aid to Counties	3,086	3,086	3,086	1,543	1,597	<b>3,140</b>	1,597	1,597	<b>3,194</b>	<b>108</b>	<b>54</b>	1,597	1,597	<b>3,194</b>	<b>108</b>	<b>0</b>
Production Property Transition Aid	190	80	-	105	85	<b>190</b>	53	24	<b>77</b>	<b>(3)</b>	<b>(113)</b>	-	-	<b>-</b>	<b>0</b>	<b>(77)</b>
Utility Transition Aid (cities and towns)	5	8	7	0	5	<b>5</b>	5	3	<b>8</b>	<b>0</b>	<b>3</b>	11	13	<b>24</b>	<b>17</b>	<b>16</b>
DRA School	15,889	16,011	16,018	7,947	7,988	<b>15,935</b>	7,971	7,967	<b>15,938</b>	<b>(73)</b>	<b>3</b>	7,967	7,967	<b>15,934</b>	<b>(84)</b>	<b>(4)</b>
DRA Non-School	20,182	20,278	20,278	10,088	10,121	<b>20,209</b>	10,123	10,123	<b>20,246</b>	<b>(32)</b>	<b>37</b>	10,123	10,123	<b>20,246</b>	<b>(32)</b>	<b>0</b>
<b>Disparity Reduction Aid (DRA)</b>	<b>36,071</b>	<b>36,289</b>	<b>36,296</b>	18,035	18,109	<b>36,144</b>	18,094	18,090	<b>36,184</b>	<b>(105)</b>	<b>40</b>	18,090	18,090	<b>36,180</b>	<b>(116)</b>	<b>(4)</b>
Mahnomen City Reimbursement Aid	320	320	320	160	160	<b>320</b>	160	160	<b>320</b>	<b>0</b>	<b>0</b>	160	160	<b>320</b>	<b>0</b>	<b>0</b>
Mahnomen County Aid	1,800	1,800	1,800	900	900	<b>1,800</b>	900	900	<b>1,800</b>	<b>0</b>	<b>0</b>	900	900	<b>1,800</b>	<b>0</b>	<b>0</b>
Mahnomen ISD #432 Aid	280	280	280	140	140	<b>280</b>	140	140	<b>280</b>	<b>0</b>	<b>0</b>	140	140	<b>280</b>	<b>0</b>	<b>0</b>
<b>Mahnomen Reimbursement Aid</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	1,200	1,200	<b>2,400</b>	1,200	1,200	<b>2,400</b>	<b>0</b>	<b>0</b>	1,200	1,200	<b>2,400</b>	<b>0</b>	<b>0</b>
<b>PROPERTY TAX CREDITS</b>	<b>132,834</b>	<b>195,005</b>	<b>236,052</b>	50,334	82,509	<b>132,843</b>	88,232	106,304	<b>194,536</b>	<b>(469)</b>	<b>61,693</b>	118,269	127,487	<b>245,756</b>	<b>9,704</b>	<b>51,220</b>
Agr MVC School	17,265	17,532	17,626	8,709	8,556	<b>17,265</b>	8,669	8,441	<b>17,110</b>	<b>(422)</b>	<b>(155)</b>	8,414	8,414	<b>16,828</b>	<b>(798)</b>	<b>(282)</b>

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	EOS 2019 FY2018-19	EOS 2019 FY2020-21	EOS 2019 FY2022-23	Nov 2019 Forecast			Nov 2019 Forecast			Nov 19 v EOS 19	Nov 19 FY 2020-21	Nov 2019 Forecast			Nov 19 v EOS 19	Nov 19 FY 2022-23
				FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21	FY2020-21	vs FY2018-19	FY2022	FY2023	FY2022-23	FY2022-23	vs FY2020-21
41 Agr MVC Non-School	58,593	60,005	60,202	29,395	29,147	58,542	28,892	28,000	56,892	(3,113)	(1,650)	28,000	28,000	56,000	(4,202)	(892)
42 <b>Agricultural Market Value Credit</b>	<b>75,858</b>	<b>77,537</b>	<b>77,828</b>	38,104	37,703	<b>75,807</b>	37,561	36,441	<b>74,002</b>	<b>(3,535)</b>	<b>(1,805)</b>	36,414	36,414	<b>72,828</b>	<b>(5,000)</b>	<b>(1,174)</b>
43																
44 School Building Bond Agricultural Credit	32,430	\$89,829	\$129,477	-	32,429	32,429	37,853	56,019	\$93,872	4,043	\$61,443	67,731	76,670	\$144,401	14,924	\$50,529
45																
46 Agriculture Preservation Credit -School (w/o State Con Fnd)	326	221	220	197	117	314	62	60	122	(99)	(192)	60	60	120	(100)	(2)
47 Agriculture Preservtn Credit -NonSchool (w/o State Con Fnd)	640	440	440	410	234	644	133	130	263	(177)	(381)	130	130	260	(180)	(3)
48																
49 Border City Disparity -School	5,045	5,635	5,906	2,546	2,540	5,086	2,534	2,718	5,252	(383)	166	2,791	2,857	5,648	(258)	396
50 Border City Disparity -Non-School	18,500	21,342	22,181	9,091	9,409	18,500	9,959	10,932	20,891	(451)	2,391	11,143	11,356	22,499	318	1,608
51 <b>Border City Disparity Credit</b>	<b>23,545</b>	<b>26,977</b>	<b>28,087</b>	11,637	11,949	<b>23,586</b>	12,493	13,650	<b>26,143</b>	<b>(834)</b>	<b>2,557</b>	13,934	14,213	<b>28,147</b>	<b>60</b>	<b>2,004</b>
52																
53 Prior Year Credit -School	(72)	1	-	(74)	0	(74)	33	4	37	36	111	0	0	-	0	(37)
54 Prior Year Credit- Non-School	107	0	0	60	77	137	97	0	97	97	(40)	0	0	0	0	(97)
55 <b>Prior Year Credits</b>	<b>35</b>	<b>1</b>	<b>-</b>	<b>(14)</b>	<b>77</b>	<b>63</b>	<b>130</b>	<b>4</b>	<b>134</b>	<b>133</b>	<b>71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>(134)</b>
56																
57 Reimbursements to Counties for Senior Deferral loans	[3067]	[2418]	[2418]	[1236]	[1831]	[3067]	[1209]	[1209]	[2418]	-	[-241]	[1209]	[1209]	[2418]	-	0
58 Senior Deferral loan repayments (REV) See footnote <sup>2</sup> below.	[-3364]	[-2576]	[-2576]	[-1257]	[-2107]	[-3364]	[-1288]	[-1288]	[-2576]	-	[-70]	[-1288]	[-1288]	[-2576]	-	0
Senior Deferral application due date chg				[0]	[0]	[0]	[0]	[-60]	[-60]	-	[-60]	[0]	[0]	[0]	-	60
59 <b>Total Senior Deferral *</b>	<b>(297)</b>	<b>[-158]</b>	<b>[-158]</b>	<b>(21)</b>	<b>174</b>	<b>153</b>	<b>[-79]</b>	<b>[-139]</b>	<b>[-218]</b>	<b>-</b>	<b>[-371]</b>	<b>[-79]</b>	<b>[-79]</b>	<b>[-158]</b>	<b>-</b>	<b>60</b>
60																
61 <b>TACONITE TAX RELIEF AREA AIDS &amp; CREDITS</b>	<b>26,357</b>	<b>28,518</b>	<b>29,177</b>	13,085	13,289	<b>26,374</b>	13,966	14,378	<b>28,344</b>	<b>(174)</b>	<b>1,970</b>	14,447	14,546	<b>28,993</b>	<b>(184)</b>	<b>649</b>
62 State Taconite Aid to IRRR (Non-School)	6,171	7,920	8,570	2,957	3,214	6,171	3,718	4,014	7,732	(188)	1,561	4,094	4,195	8,289	(281)	557
63 State Taconite Aid Local Distribution	8,421	8,638	8,430	4,263	4,161	8,424	4,295	4,358	8,653	15	229	4,292	4,235	8,527	97	(126)
64 <b>Subtotal State Taconite Aid</b>	<b>14,592</b>	<b>16,558</b>	<b>17,000</b>	7,220	7,375	<b>14,595</b>	8,013	8,372	<b>16,385</b>	<b>(173)</b>	<b>1,790</b>	8,386	8,430	<b>16,816</b>	<b>(184)</b>	<b>431</b>
65 Taconite Reimbursement (School)	1,122	1,122	1,122	561	561	1,122	561	561	1,122	0	0	561	561	1,122	0	0
66 Supplemental Taconite Homestead Credit (Non-School)	10,643	10,838	11,055	5,304	5,353	10,657	5,392	5,445	10,837	(1)	180	5,500	5,555	11,055	0	218
67																
68																
69 <b>LOCAL PENSION AIDS</b>	<b>286,757</b>	<b>289,298</b>	<b>294,628</b>	141,825	145,005	<b>286,830</b>	150,978	141,709	<b>292,687</b>	<b>3,389</b>	<b>5,857</b>	146,569	151,649	<b>298,218</b>	<b>3,590</b>	<b>5,531</b>
70																
71 Police Aid (includes local, DNR, DPS)	148,832	163,010	178,010	72,559	76,273	148,832	81,240	84,900	166,140	3,130	17,308	88,720	92,710	181,430	3,420	15,290
72 Fire Aid	58,329	61,800	65,460	28,757	29,572	58,329	30,470	31,400	61,870	70	3,541	32,310	33,260	65,570	110	3,700
73 Fire Insurance Surcharge Aid	8,149	8,810	9,340	3,936	4,213	8,149	4,340	4,470	8,810	0	661	4,600	4,740	9,340	0	530
74 Police & Fire Retirement Aid Supplement	30,998	31,000	31,000	15,498	15,498	30,996	15,500	15,500	31,000	0	4	15,500	15,500	31,000	0	0
75																
76 Police/Fire Amortization Aid (Open)	5,458	5,458	5,458	2,729	2,729	5,458	2,729	2,729	5,458	0	0	2,729	2,729	5,458	0	0
77 Redirected Amortization Aid - St Paul + TRFA	4,188	4,188	4,188	2,094	2,094	4,188	2,094	2,094	4,188	0	0	2,094	2,094	4,188	0	0
78 Firefighters Supplemental Benefits Reimbursements	1,261	1,172	1,172	629	705	1,334	705	616	1,321	149	(13)	616	616	1,232	60	(89)
79																
80 Public Employees Retirement Assoc. (PERA) Aid	27,984	13,860	0	14,065	13,921	27,986	13,900	0	13,900	40	(14,086)	0	0	0	0	(13,900)

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	FY2018-19	FY2020-21	FY2022-23	FY2018	FY2019	FY2018-19	FY2020	FY2021	FY2020-21	EOS 19	FY 2020-21	FY2022	FY2023	FY2022-23	EOS 19	FY 2022-23
Fire/EMS Volunteer Retention Stipend Aid	1,558	-	-	1,558	0	1,558	0	0	-	0	(1,558)	0	0	-	0	0
<b>OTHER AIDS &amp; ONE-TIME APPROPRIATIONS</b>	<b>20,386</b>	<b>15,268</b>	<b>15,153</b>	<b>10,416</b>	<b>9,966</b>	<b>20,382</b>	<b>9,838</b>	<b>5,390</b>	<b>15,228</b>	<b>(40)</b>	<b>(5,154)</b>	<b>10,314</b>	<b>4,920</b>	<b>15,234</b>	<b>81</b>	<b>6</b>
Disaster Credit -School	70	23	50	63	7	70	23	3	26	3	(44)	28	31	59	9	33
Disaster Credit- Non-School	217	100	200	212	0	212	77	0	77	(23)	(135)	94	94	188	(12)	111
<b>Disaster Credit</b>	<b>287</b>	<b>123</b>	<b>250</b>	<b>275</b>	<b>7</b>	<b>282</b>	<b>100</b>	<b>3</b>	<b>103</b>	<b>(20)</b>	<b>(179)</b>	<b>122</b>	<b>125</b>	<b>247</b>	<b>(3)</b>	<b>144</b>
Local Option Disaster Abatement reimb (school)	3	38	40	3	1	4	0	23	23	(15)	19	25	25	50	10	27
Local Option Disaster Abatement reimb (non school)	-	160	160	0	0	-	0	75	75	(85)	75	75	75	150	(10)	75
<b>Local Option Disaster Abatement Reimbursement</b>	<b>3</b>	<b>198</b>	<b>200</b>	<b>3</b>	<b>1</b>	<b>4</b>	<b>0</b>	<b>98</b>	<b>98</b>	<b>(100)</b>	<b>94</b>	<b>100</b>	<b>100</b>	<b>200</b>	<b>0</b>	<b>102</b>
Local Option Disaster Credits																
Border City Reimbursement	214	206	200	103	111	214	105	100	205	(1)	(9)	100	100	200	0	(5)
Performance Measuremt Reimbursement	880	854	863	457	423	880	466	469	935	81	55	472	475	947	84	12
City of Minneapolis Library debt service	8,240	8,240	8,240	4,120	4,120	8,240	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	(9,562)	0	0	-	0	0
Wadena County Aid (2 years only)	1,200	\$1,200	\$0	600	600	1,200	600	600	\$1,200	0	\$0	-	-	\$0	0	(\$1,200)
Local Government grants	-	4,447	5,400	0	0	-	4,447	0	4,447	0	4,447	5,400	0	5,400	0	953
<b>Property Tax Aids and Credits, GF TOTAL*</b>	<b>3,657,822</b>	<b>\$3,803,613</b>	<b>\$4,107,714</b>	<b>\$1,723,701</b>	<b>1,926,787</b>	<b>3,650,488</b>	<b>\$1,856,618</b>	<b>2,008,087</b>	<b>\$3,864,705</b>	<b>61,092</b>	<b>214,217</b>	<b>\$2,062,827</b>	<b>2,095,560</b>	<b>\$4,158,387</b>	<b>50,673</b>	<b>293,682</b>