

House Taxes FYs 2011-13 - Aids to Local Governments
HF 129 Impact on Estimated Tax Aids & Credits - November 2010 Forecast
(Dollars in Thousands)

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HF 129 Assumptions: Freeze LGA and CPA @ FY 2011 pay levels, Apply certain FY 2011 MVC reductions permanently to cities & counties

| | Dec 2010 update | | | Estimated | | | HF 129 FY 2012 | | | Estimated | | | HF 129 FY 2013 | | | | | |
|---|--------------------------------------|----------|----------|-------------------------------------|---------|----------|--|----------|----------|-----------------------------------|----------|----------|---------------------------------------|----------|----------|-----------------------------------|----------|----------|
| | FY2011 | | | FY2012 | | | | | | FY2013 | | | | | | | | |
| | LGA | CPA | MVC | LGA | CPA | MVC | LGA | CPA | MVC | LGA | CPA | MVC | LGA | CPA | MVC | | | |
| Certified | | | | | | | | | | | | | | | | | | |
| Cities | 536,671 | | 82,095 | 558,138 | | 86,673 | | | | 558,138 | | 87,779 | | | | | | |
| Counties* | | 231,941 | 129,483 | | 241,223 | 133,075 | | | | | 241,223 | 134,607 | | | | | | |
| Towns | | | 14,685 | | | 15,001 | | | | | | 15,145 | | | | | | |
| Subtotal - Certified Amts | 536,671 | 231,941 | 226,264 | 558,138 | 241,223 | 234,749 | | | | 558,138 | 241,223 | 237,531 | | | | | | |
| Total Certified LGA+CPA+MVC | 994,876 | | | 1,034,110 | | | | | | 1,036,892 | | | | | | | | |
| Changes | Phase 1 - 2010 SS1 Reductions | | | Phase 2 - Chp 215 Reductions | | | Phase 2 - Chp 215 Reductions | | | Phase 3 - HF129 Reductions | | | Phase 2 - Chp 215 Reductions | | | Phase 3 - HF129 Reductions | | |
| | LGA | CPA | MVC | LGA | CPA | MVC | LGA | CPA | MVC | LGA | CPA | MVC | LGA | CPA | MVC | LGA | CPA | MVC |
| Cities | (102,384) | | (26,554) | (7,849) | | (43,393) | (31,038) | | (26,417) | (100,663) | | (43,248) | (31,038) | | (26,425) | (100,663) | | (43,268) |
| Counties | | (67,000) | 0 | | 0 | (52,500) | | (43,768) | 0 | | (32,519) | (52,500) | | (43,768) | 0 | | (32,000) | (52,500) |
| Towns | | | (4,978) | | | 0 | | | (4,932) | | | 0 | | | (4,936) | | | 0 |
| Subtotal - Changes | (102,384) | (67,000) | (31,532) | (7,849) | 0 | (95,893) | (31,038) | (43,768) | (31,348) | (100,663) | (32,519) | (95,748) | (31,038) | (43,768) | (31,361) | (100,663) | (32,000) | (95,768) |
| Total Changes LGA+CPA+MVC | (200,916) | | | (103,742) | | | (106,154) | | | (228,930) | | | (106,167) | | | (228,431) | | |
| Payments | Payment - FY2011 | | | Estimated Payment - FY2012 | | | Adj Payment w/ Phase 3 - FY2012 | | | Estimated Payment - FY2013 | | | Adj Payment w/Phase 3 - FY2013 | | | | | |
| | LGA | CPA | MVC | LGA | CPA | MVC | LGA | CPA | MVC | LGA | CPA | MVC | LGA | CPA | MVC | LGA | CPA | MVC |
| Cities | 426,438 | 0 | 12,149 | 527,101 | 0 | 60,256 | 426,438 | 0 | 17,008 | 527,101 | 0 | 61,354 | 426,438 | 0 | 18,086 | 426,438 | 0 | 18,086 |
| Counties* | 0 | 164,941 | 76,983 | 0 | 197,454 | 133,075 | 0 | 164,935 | 80,575 | 0 | 164,935 | 134,607 | 0 | 165,454 | 82,107 | 0 | 165,454 | 82,107 |
| Towns | 0 | 0 | 9,708 | 0 | 0 | 10,069 | 0 | 0 | 10,069 | 0 | 0 | 10,209 | 0 | 0 | 10,209 | 0 | 0 | 10,209 |
| Subtotal - Payments | 426,438 | 164,941 | 98,839 | 527,101 | 197,454 | 203,400 | 426,438 | 164,935 | 107,652 | 527,101 | 197,454 | 206,170 | 426,438 | 165,454 | 110,402 | 426,438 | 165,454 | 110,402 |
| Total Adjusted Payment LGA+CPA+MVC | 690,218 | | | 927,956 | | | 699,026 | | | 930,725 | | | 702,295 | | | | | |

* Base-level FY 2011 CPA payment of \$231,940,878 includes an add-back of \$5,428 in unused FY 2010 public defender funds.

** Note: These proposed HF 129 reductions in LGA, CPA and MVC payments will interact with Property Tax Refunds and Income taxes, which will reduce projected savings as follows:

| | Summary - Estimated Interactions - Dollars 000s | | | | | |
|---------------------------|---|----------|----------|----------|---------------|---------------|
| | FY 2010 | FY 2011 | FY 10-11 | FY 2012 | FY 2013 | FY 12-13 |
| Property Tax Refunds | 0 | 0 | 0 | 0 | 12,670 | 12,670 |
| Income Tax collections | 0 | 0 | 0 | 0 | 12,810 | 12,810 |
| Total Interactions | 0 | 0 | 0 | 0 | 25,480 | 25,480 |