

**Minnesota House Fiscal Analysis Department**

**2020 Legislature - May 2020 Budget Projections vs February 2020**

5.5.2020

**Tax Refunds, Aids & Credits -**

**All Numbers in Thousands**

s; negative numbers are cost savings. Numbers in brackets [ ] are for information purposes only and are not reflected in spreadsheet totals.

General Fund Expenditures	Feb-20			May Budget 2020			May v Feb	Feb-20		
	FY2020	FY2021	FY2020-21	FY2020	FY2021	FY2020-21	FY2020-21	FY2022	FY2023	FY2022-23
<b>REFUNDS</b>	\$818,578	\$831,130	<b>\$1,649,708</b>	\$818,578	\$831,130	<b>\$1,649,708</b>	<b>0</b>	\$861,330	\$881,950	<b>\$1,743,280</b>
1 Homestead Credit property tax refund - base	\$542,300	\$564,900	<b>\$1,107,200</b>	\$542,300	\$564,900	<b>1,107,200</b>	-	\$590,700	\$608,600	<b>\$1,199,300</b>
2 Renters property tax refund	228,300	232,800	<b>461,100</b>	228,300	232,800	<b>461,100</b>	-	237,400	240,000	<b>477,400</b>
3 Targeting	9,621	4,700	<b>14,321</b>	9,621	4,700	<b>14,321</b>	-	5,000	5,000	<b>10,000</b>
4 Forest Land Credits (SFIA)	11,857	12,330	<b>24,187</b>	11,857	12,330	<b>24,187</b>	-	12,830	13,350	<b>26,180</b>
5 <b>Subtotal - Property Tax Refunds</b>	792,078	814,730	<b>1,606,808</b>	792,078	814,730	<b>1,606,808</b>	-	845,930	866,950	<b>1,712,880</b>
6										
7 Political Contribution Refund	2,200	4,000	<b>6,200</b>	2,200	4,000	<b>6,200</b>	-	3,500	4,000	<b>7,500</b>
8 Tax Refund Interest	24,300	12,400	<b>36,700</b>	24,300	12,400	<b>36,700</b>	-	11,900	11,000	<b>22,900</b>
9										
10 <b>LOCAL AIDS</b>	780,924	912,349	<b>1,693,273</b>	780,924	912,349	<b>1,693,273</b>	<b>0</b>	919,358	919,567	<b>1,838,925</b>
11 Local Government Aid (LGA)	456,376	561,353	<b>1,017,729</b>	456,376	561,353	<b>1,017,729</b>	-	564,398	564,398	<b>1,128,796</b>
12 <b>Subtotal- Local Government Aid (LGA)</b>	456,376	561,353	<b>1,017,729</b>	456,376	561,353	<b>1,017,729</b>	-	564,398	564,398	<b>1,128,796</b>
13										
14 County Program Aid	233,958	260,216	<b>494,174</b>	233,958	260,216	<b>494,174</b>	-	263,971	263,954	<b>527,925</b>
15 Public Defender Cost	500	500	<b>1,000</b>	500	500	<b>1,000</b>	-	500	500	<b>1,000</b>
16 Local Impact Notes (MMB/MDE)	214	214	<b>428</b>	214	214	<b>428</b>	-	214	214	<b>428</b>
17 <b>Subtotal- County Program Aid (CPA)</b>	234,672	260,930	<b>495,602</b>	234,672	260,930	<b>495,602</b>	-	264,685	264,668	<b>529,353</b>
18										
19 Township Aid	10,000	10,000	<b>20,000</b>	10,000	10,000	<b>20,000</b>	-	10,000	10,000	<b>20,000</b>
20										
21 Payment in Lieu of Taxes (PILT) for DNR Owned Lands	35,927	36,152	<b>72,079</b>	35,927	36,152	<b>72,079</b>	-	36,377	36,602	<b>72,979</b>
22 Aquatic Invasive Species Prevention Aid	10,000	10,000	<b>20,000</b>	10,000	10,000	<b>20,000</b>	-	10,000	10,000	<b>20,000</b>
23 Riparian Protection Aid to Counties	1,000	1,000	<b>\$2,000</b>	1,000	1,000	<b>2,000</b>	-	1,000	1,000	<b>\$2,000</b>
24 Riparian Protection Aid to BWSR	<u>7,000</u>	<u>7,000</u>	<b>14,000</b>	<u>7,000</u>	<u>7,000</u>	<b>14,000</b>	-	<u>7,000</u>	<u>7,000</u>	<b>14,000</b>
25 <b>Subtotal- Riparian Protection Aid</b>	8,000	8,000	<b>\$16,000</b>	8,000	8,000	<b>16,000</b>	-	8,000	8,000	<b>\$16,000</b>
26 Indian Family Out-of-Home Placement Aid	5,000	5,000	<b>\$10,000</b>	5,000	5,000	<b>10,000</b>	-	5,000	5,000	<b>\$10,000</b>
27 Casino Aid to Counties	1,597	1,597	<b>3,194</b>	1,597	1,597	<b>3,194</b>	-	1,597	1,597	<b>3,194</b>

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	Feb-20			May Budget 2020			May v Feb FY2020-21	Feb-20		
	General Fund Expenditures	FY2020	FY2021	FY2020-21	FY2020	FY2021		FY2020-21	FY2022	FY2023
28										
29	Production Property Transition Aid	53	24	77	53	24	77	-	-	-
30	Utility Transition Aid (cities and towns)	5	3	8	5	3	8	-	11	12
31	DRA School	7,971	7,967	15,938	7,971	7,967	15,938	-	7,967	7,967
32	DRA Non-School	10,123	10,123	20,246	10,123	10,123	20,246	-	10,123	10,123
33	<b>Disparity Reduction Aid (DRA)</b>	18,094	18,090	36,184	18,094	18,090	36,184	-	18,090	18,090
34	Mahnomen City Reimbursement Aid	160	160	320	160	160	320	-	160	160
35	Mahnomen County Aid	900	900	1,800	900	900	1,800	-	900	900
36	Mahnomen ISD #432 Aid	140	140	280	140	140	280	-	140	140
37	<b>Mahnomen Reimbursement Aid</b>	1,200	1,200	2,400	1,200	1,200	2,400	-	1,200	1,200
38										
39	<b>PROPERTY TAX CREDITS</b>	88,314	105,840	194,154	88,314	105,840	194,154	0	118,591	127,938
40	Agr MVC School	8,669	8,210	16,879	8,669	8,210	16,879	-	8,157	8,157
41	Agr MVC Non-School	28,892	27,144	56,036	28,892	27,144	56,036	-	27,144	27,144
42	<b>Agricultural Market Value Credit</b>	37,561	35,354	72,915	37,561	35,354	72,915	-	35,301	35,301
43										
44	School Building Bond Agricultural Credit	37,856	55,839	93,695	37,856	55,839	93,695	-	68,417	77,475
45										
46	Agriculture Preservation Credit -School (w/o State Con Fnd)	62	60	122	62	60	122	-	60	60
47	Agriculture Preservtn Credit -NonSchool (w/o State Con Fnd)	133	150	283	133	150	283	-	130	130
48										
49	Border City Disparity -School	2,534	2,837	5,371	2,534	2,837	5,371	-	2,926	2,994
50	Border City Disparity -Non-School	9,959	11,457	21,416	9,959	11,457	21,416	-	11,678	11,899
51	<b>Border City Disparity Credit</b>	12,493	14,294	26,787	12,493	14,294	26,787	-	14,604	14,893
52										
53	Prior Year Credit -School	33	4	37	33	4	37	-	0	0
54	Prior Year Credit- Non-School	97	0	97	97	0	97	-	0	0
55	<b>Prior Year Credits</b>	130	4	134	130	4	134	-	-	-
56										

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

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	General Fund Expenditures	FY2020	FY2021	FY2020-21	FY2020	FY2021		FY2020-21	FY2022	FY2023	FY2022-23
83	<b>OTHER AIDS &amp; ONE-TIME APPROPRIATIONS</b>	9,798	5,350	15,148	9,798	5,350	15,148	0	10,274	4,880	15,154
84	Disaster Credit -School	23	3	26	23	3	26	-	28	31	59
85	Disaster Credit- Non-School	77	0	77	77	0	77	-	94	94	188
86	<b>Disaster Credit</b>	100	3	103	100	3	103	-	122	125	247
87	Local Option Disaster Abatement reimb (school)	0	23	23	0	23	23	-	25	25	50
88	Local Option Disaster Abatement reimb (non school)	0	75	75	0	75	75	-	75	75	150
89	<b>Local Option Disaster Abatement Reimbursement</b>	0	98	98	0	98	98	-	100	100	200
90				-			-	-			-
91	Border City Reimbursement	65	60	125	65	60	125	-	60	60	120
92	Performance Measuremt Reimbursement	466	469	935	466	469	935	-	472	475	947
93	City of Minneapolis Library debt service	4,120	4,120	8,240	4,120	4,120	8,240	-	4,120	4,120	8,240
94	Bloomington Infrastructure Projects	0	0	-	0	0	-	-	0	0	-
95	Wadena County Aid (2 years only)	600	600	\$1,200	600	600	1,200	-	-	-	\$0
96	Local Government grants	4,447	0	4,447	4,447	0	4,447	-	5,400	0	5,400
97	2020 Legislature Ch 71 - Tribal Nations Grants				11,000	0	11,000	11,000			
98	<b>Property Tax Aids and Credits, GF TOTAL*</b>	<b>\$1,861,980</b>	<b>2,010,416</b>	<b>\$3,872,396</b>	<b>\$1,872,980</b>	<b>2,010,416</b>	<b>\$3,883,396</b>	<b>11,000</b>	<b>\$2,070,221</b>	<b>2,100,170</b>	<b>\$4,170,391</b>
99	<b>Less Senior Deferral</b>	79	139	218	79	139	218		79	79	158
100	<b>Property Tax Aids and Credits w/o Senior Deferral</b>	<b>\$1,861,901</b>	<b>\$2,010,277</b>	<b>3,872,178</b>	<b>\$1,872,901</b>	<b>\$2,010,277</b>	<b>3,883,178</b>		<b>\$2,070,142</b>	<b>\$2,100,091</b>	<b>4,170,233</b>