



Catalog of Budget Activities

Tax Aids & Credits

January 25, 2019

**Fiscal Analysis Department
Minnesota House of Representatives**

The House Fiscal Analysis Department is a team of eleven analysts who provide professional, non-partisan, and confidential services for all members of the House of Representatives, as well as providing legislative support services to the House finance and tax committees on fiscal issues. The Department researches, prepares and distributes publications providing information on state budget issues and government finance.

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Purpose This catalog seeks to provide a quick reference for specific budget activity—past expenditures, current appropriations and projected spending—in the area of Tax Aids & Credits, under the purview of the Tax Committee. Bills that seek to make changes in spending or changes to related tax program parameters would be referred to the Tax Committee.

Format and Definitions

Each budget activity entry includes the following information

- Title and Legal citation
- An eight-year fiscal summary (dollars in thousands) for FYs 2016-2023, updated from the November 2018 Forecast General Fund Analysis and in some cases, Consolidated Fund Statement
- Annual percentage change in spending
- Appropriation type, Fund type
- Brief description of how the budget activity functions

Example:

Title of Budget Activity [*Minnesota Statutes or Session Law citation*]

Dollars in Thousands

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$194,500	\$164,417	\$160,642	\$160,642	\$165,820	\$165,747	\$165,704	\$165,704
3.9%	-15.4%	-2.3%	0.0%	3.2%	0.0%	0.0%	0.0%

Appropriation Type: Statutory, Direct, Open or Standing **Fund:** General or Special

Description: The description includes one or more of the following bits of information: what the activity does, which agency administers it, who receives it, how the program or activity is managed, or program statistics (when available).

Types of Appropriations

The following definitions are commonly used in the Governor's Biennial Budget documents and in current accounting practices.

A. "**Statutory Appropriation**" refers to the spending authority that is codified in state statute, rather than session laws. This authority to spend state resources is ongoing and independent from the passage of an appropriations bill each biennium. Typically, statutory appropriations are made in dedicated receipt activities, but they are also applicable to situations where state resources are perpetually made available for spending.

The Governor's biennial budget document specifically highlights a section for "Statutory Appropriations" and the figures contained within are generally based upon anticipated receipts within an agency's budget. These codified appropriations are processed in the accounting system annually based on agency estimates -- without further legislative action.

B. "**Direct Appropriation**" is an appropriation made in biennial or annual budget bills and is valid for a limited period of time, usually within the biennium.

C. "**Open Appropriation**" refers to the authority to spend an unspecified amount of resources to meet a program's objective or a constitutional requirement. These resources are typically made available when an agency provides a forecast of the estimated need. (An example would be the Property Tax Refund for Homeowners, page 10.)

The Governor's biennial budget document specifically identifies "Open Appropriations". Approved funding uses agency estimates and documentation that establishes the funds in the accounting system. Rather than canceling at year-end, any excess dollars are processed as a reduction in the appropriation.

D. "**Standing Appropriation**" is the authority to spend a pre-determined dollar annual amount for an activity for a specific period of time or indefinitely. (Example: [MS 477A.03](#), Subd. 2b (b). " For aids payable in 2018 and thereafter, the total aid payable under section 477A.0124, subdivision 4, is \$130,873,444.")

TAX EXPENDITURE TYPES

Tax refunds are direct payments from the state to taxpayers to lessen their personal tax burden. **Property tax refunds** are direct payments from the state to certain homeowners and renters to offset their property tax liabilities.

Local aids are state payments to local jurisdictions, including school districts, intended to replace tax levy income. **Property tax aids** are state payments to local taxing jurisdictions intended to replace property tax levy income.

Tax credits directly reduce a taxpayer's tax liability. **Property tax credits** reduce property tax liabilities for individual taxpayers; local taxing jurisdictions receive state payment for these credits.

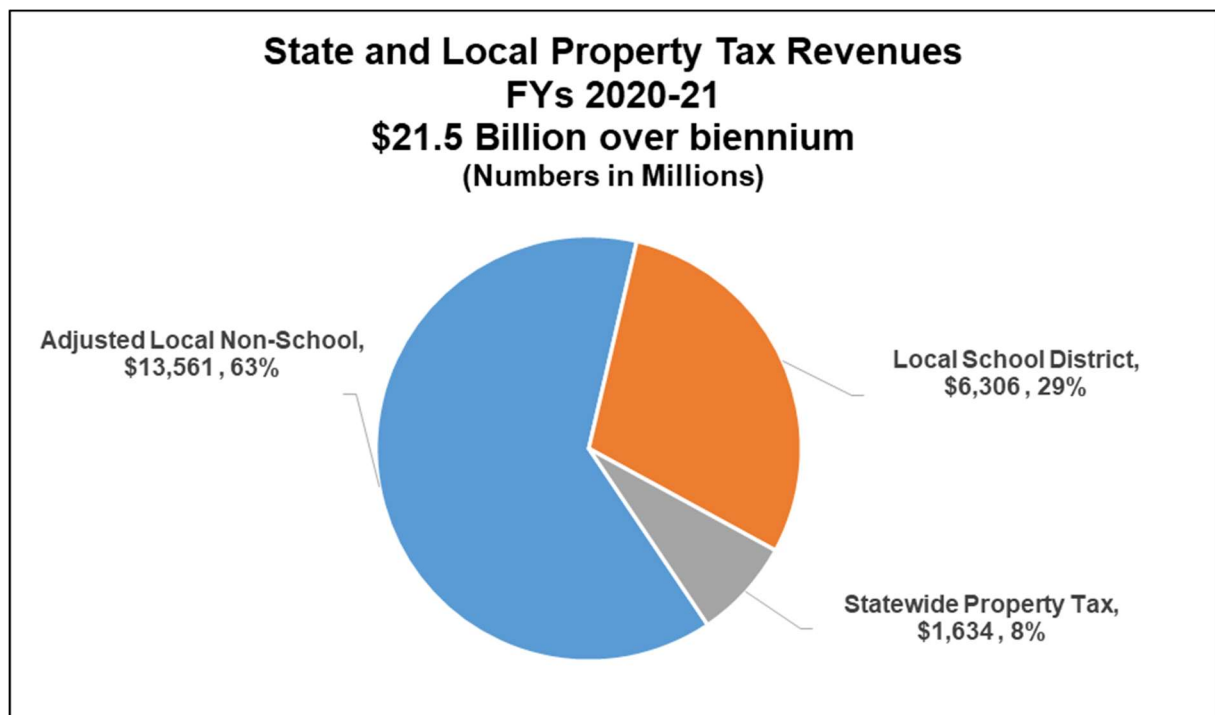
In all cases, whether using a tax refund, a tax aid or a tax credit, the effect is that property taxpayers pay less than what the taxes would be otherwise, and the state makes up the difference.

Other expenditures are direct appropriations with a tax-related purpose, usually to a state agency or local government, and usually administrative in nature.

Overview: House Committee on Taxes

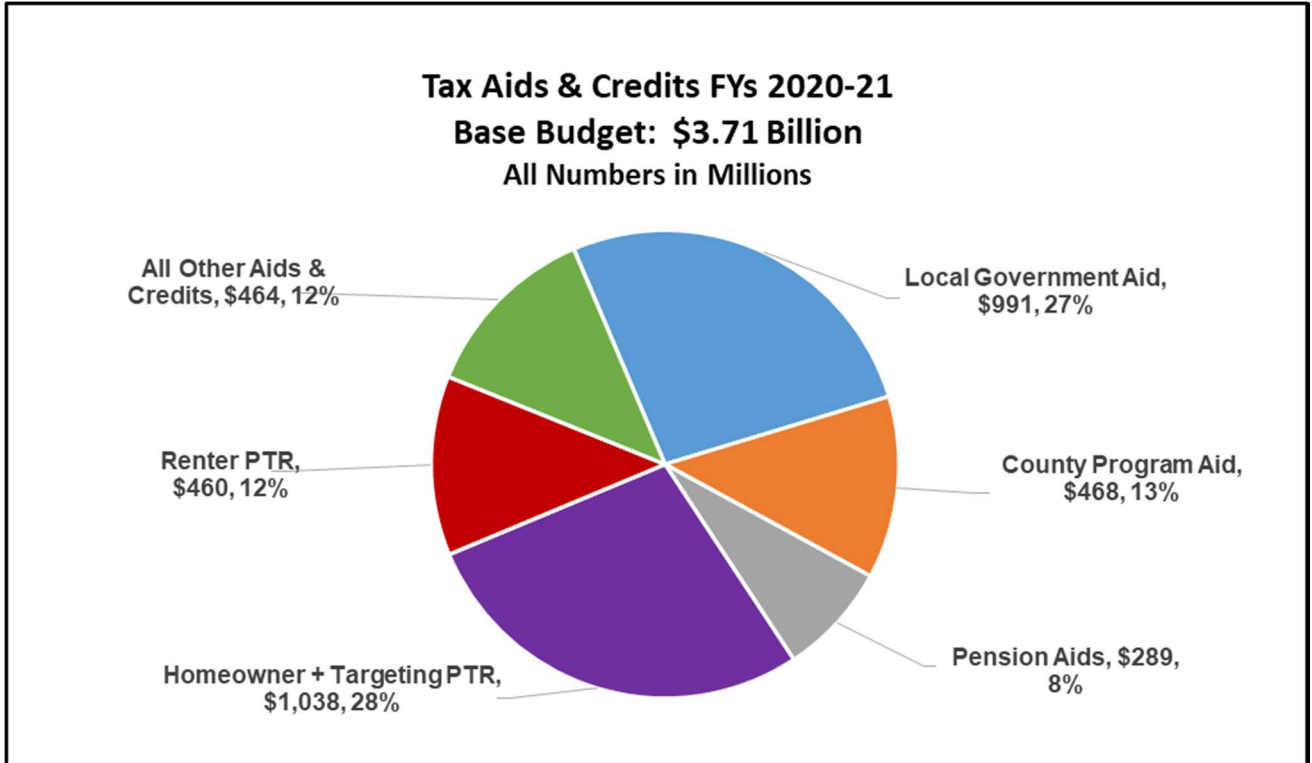
The House Committee on Taxes has the dual responsibility of overseeing state tax revenues and certain state appropriations from the general fund that support state aids and credits. Because most of these expenditures seek to mitigate the impact of local property taxes, a review of all property tax revenue is helpful.

For the FY 2020-2021 biennium, Minnesota's state and local property tax revenues are projected to be \$21.5 billion. Of this amount, local government revenues (counties, cities, towns, special districts) are estimated at \$13.6 billion or 63.1 percent, school district revenues at \$6.3 billion or 29.3 percent, and statewide property tax revenues at \$1.6 billion or 7.6 percent.



End of Session 2018, Price of Government projection

Likewise, projected FY 2020-2021 expenditures for Tax Aids and Credits total just over \$3.7 billion, with \$1.75 billion in major property tax aids, \$1.5 billion in property tax refunds, \$464 million in other property tax aids/credits and other appropriations.



Tax Aids & Credits FYs 2020-21 (November 2018 Forecast)

<i>Property tax aids represent</i>	39.3%
<i>Property tax refunds (PTR) represent</i>	40.4%
<i>Pension aids represent</i>	7.8%
<i>All Other (including PILT) represent</i>	<u>12.5%</u>
<i>Total</i>	100.0%

For twenty years of Tax Aids & Credits spending, see page 30.

For additional FY 2020-21 budget activity detail, see pages 31-32.

List of House Tax Committee Budget Items

Currently, forty-four budget activities are reflected as general fund items on the expenditures portion of the House Taxes Aids and Credits spreadsheet. These programs are administered in whole or in part by the Department of Revenue. Other programs are funded with special revenues or administered locally as noted. Additional detail for each program can be found beginning on page 10 of this catalog.

Refunds

Homestead Credit Property Tax Refund
Renters Property Tax Refund
Targeting Refund
Sustainable Forest Land Credits
Political Contribution Refund
Tax Refund Interest

Taconite Tax Relief

Aids & Credits

Taconite Reimbursement

Supplemental Homestead Aid
Taconite Replacement Aids

Property Tax Credits

Agricultural Market Value Credit
School Bldg Bond Agricultural Credit
Agricultural Preservation Credit
Border City Disparity Credit

Disaster Credit
Senior Deferral Reimbursement

*Agriculture Preservation Credit (SR)

Local Aids

Local Government Aid (LGA)
County Program Aid
Riparian Protection & AIS Aids
Casino/Indian Family Placement Aids
Township Aid
Transition Aids (utility, production)
Disparity Reduction Aid

Mahnomen & Wadena County Aids
Flood or Disaster reimbursements
Administrative & Performance Aids

Local Pension Aids

Aid to Police & Fire
Police/Fire Retirement Aid Supplement
Police/Fire Amortization Aid
Redistributed Amortization Aid (TRFA)
Police/Fire Suppl'tl Amortization
Firefighters Relief Reimbursements
Public Employees Retirement Assoc.

Other Expenditures

Payment-in-Lieu of Taxes (PILT)
Dept. of Natural Resources lands
Various debt service or stipend aids

Local Revenue Sharing - *Fiscal Disparities

* Agriculture Preservation Credit is currently funded by special revenues; general funds added in FY 2018. Fiscal Disparities revenue sharing is enabled by state statute (MS 473F), but revenue distributions are administered locally.

TAX REFUNDS *******Property Tax – Homestead Credit Refund** [*Minnesota Statutes*, section 290A.04, subd. 2 and 290A.23]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$401,851	\$419,426	\$447,754	\$489,200	\$507,100	\$521,900	\$537,700	\$554,300
% Chg	4.8%	2.8%	9.3%	3.7%	2.9%	3.0%	3.1%

Appropriation Type: Statutory, Open**Fund:** General

Description: The Homestead Credit Refund provides property tax relief (in the form of direct payment) to homeowners based on their net property taxes relative to income. Claimants' household income may not exceed \$107,150 for filers with no dependents, up to \$126,900 for households with five or more dependents, or \$130,850 for senior or disabled homeowners with five or more dependents. The maximum refund amount is \$2,620. Known as the "circuit breaker" program, for property taxes paid in 2017 (claims filed in 2018 and then paid in FY 2019), approximately 519,800 homeowners are to receive an estimated average refund of \$882. Of this group, about 35 percent are believed to be senior or disabled filers.

Property Tax - Renters Refund [*Minnesota Statutes*, section 290A.04, subd. 2(a), and 290A.23]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$219,850	\$218,692	\$222,588	\$224,700	\$228,900	\$231,200	\$234,200	\$239,000
% Chg	(0.5%)	(1.2%)	0.9%	1.9%	1.0%	1.3%	2.0%

Appropriation Type: Statutory, Open**Fund:** General

Description: The Renters Property Tax Refund provides property tax relief (in the form of direct payment) to renters whose rent and "implicit property taxes" are high relative to their incomes. Claimants' household income may not exceed \$58,060 for filers with no dependents, or up to \$77,810 for households with five or more dependents. The maximum refund amount is \$2,030. Known as the "renter's credit" program, in fiscal year 2017 (which reflects property tax as a percentage of rent at a 17% threshold), approximately 334,000 renters are to receive an average refund of \$761. Of this group, about 28 percent are senior or disabled filers.

Property Tax - Special Refund [*Minnesota Statutes*, section 290A.04, subd. 2(h) and 290A.23]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$5,844	\$7,641	\$3,629	\$11,252	\$4,300	\$5,000	\$5,000	\$5,000
% Chg	30.7%	(48.2%)	210.1%	(61.8%)	16.3%	0.0%	0.0%

Appropriation Type: Statutory, Open**Fund:** General

Description: The Special or Targeting Property Tax Refund provides property tax relief to owners of residential homestead property when there is a relatively large, one-year increase (greater than 12 percent and over \$100) in property taxes. Unlike the regular property tax refund program, eligibility for this additional refund is independent of income. The refund equals 60% of the property tax increase in excess of 12 percent, up to a maximum of \$1,000. In calendar year 2017, over 36,000 homeowners received an average refund of \$85.

Sustainable Forest Incentive Act Payments [Minnesota Statutes, section 290C.07 & 290C.08]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$5,312	\$5,533	\$10,800	\$10,720	\$11,300	\$11,740	\$12,220	\$12,710
% Chg	4.2%	94.9%	(0.7%)	5.4%	3.9%	4.1%	4.0%

Appropriation Type: Statutory, Open

Fund: General

Description: Sustainable Forest Incentive Act (SFIA) payments provide reimbursements to private landowners who practice long-term forest management investment in accordance with the Sustainable Forest Incentive Act (2001). Since 2011, the program has undergone several changes. Most recently, the 2017 Legislature tied SFIA payment rates to the length of conservation covenants required by the Act. The flat rate of \$7 per acre in pay year 2018 becomes a payment range in pay year 2019, starting with \$3.38 per acre for certain 8-year covenants, then scaling up to \$15.54 per acre for 50-year covenants. In addition, lands over 60,000 acres with a single conservation easement that were deemed ineligible in 2014 and excluded from the program were reinstated, effective retroactively to payment year 2014. In 2017, 989,000 acres of forest land were enrolled, and the average payment was \$4,222.

Tax Refund Interest [Minnesota Statutes, 289A.56, subd. 2]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$8,660	\$10,610	\$10,637	\$10,000	\$10,400	\$10,800	\$11,200	\$11,600
% Chg	22.5%	17.5%	(6.0%)	4.0%	3.8%	3.7%	3.6%

Appropriation Type: Statutory, Open

Fund: General

Description: This account contains interest expenses that must be paid on an overpayment refunded or credited to taxpayers. When the amount of withholding or sales/use tax exceeds the tax shown on the original return by \$10, the amount refunded bears five percent interest (2019) from the date of payment of the tax until the date the refund is paid or credited. For overpayment of income or corporate tax, the five percent interest starts accruing 90 days after (1) the due date of the return of the taxpayer, or (2) the date on which the original return is filed, whichever is later, until the date the refund is paid to the taxpayer. When the amount to be refunded is less than \$10, no interest is paid. In FY 2011, budget constraints caused in a 6-month delay of payments, shifting a total of \$236 million in refunds plus interest from FY 2011 to FY 2012.

Political Contribution Refund [Minnesota Statutes § 290.06, subd. 23(g)]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$1,251	\$13	\$3,695	\$5,500	\$4,500	\$5,500	\$4,500	\$5,500
% Chg	(99.0%)	36,850%	48.8%	(18.2%)	22.2%	(18.2%)	22.2%

Appropriation Type: Statutory, Open**Fund:** General

Description: This state program allows a taxpayer to claim a refund equal to the amount of the taxpayer's contributions made in the calendar year to candidates and to a political party. The maximum refund for an individual must not exceed \$50 and for a married couple, filing jointly, must not exceed \$100. In calendar year 2009, over 114,000 individuals received an average political contribution refund of \$50. Due to budget constraints, these refunds were temporarily suspended for fiscal years 2010 through 2013, then resumed in FY 2014. The program was again suspended for the FY 2016-2017 biennium.

LOCAL AIDS *******Local Government Aid, LGA** [Minnesota Statutes, 477A.03, subd. 2 & 2a, 477A.013, subd. 9]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$516,888	\$519,391	\$519,468	\$612,420	\$456,376	\$534,398	\$534,398	\$534,398
% Chg	0.5%	0.0%	17.9%	(25.5%)	17.1%	0.0%	0.0%

Appropriation Type: Statutory & Standing**Fund:** General

Description: Local Government Aid (LGA) provides general-purpose aid to cities that is distributed by a formula that 1) reflects a city's aid from the previous year, plus 2) its factor for unmet need times its aid gap percentage. Data used in calculating LGA payments must be current by January 1 in the year for which the aid is awarded. Local Government Aid (LGA) provides general-purpose funding annually to 760 of Minnesota's 853 cities; 608 of these LGA-receiving cities have a population less than 2,500. In CY 2018, the distribution of payments was 34 percent to metro cities and 66 percent to non-metro cities. Since its inception in 1971, the LGA program has undergone many changes, the most recent by the 2017 Legislature, which added \$15 million to the appropriation in pay 2018.

County Program Aid, CPA [Minnesota Statutes, 477A.03, subd. 2 & 2b, 477A.0124, subd. 3-4]

Dollars in Thousands							
FY 2016* Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$209,969	\$208,563	\$208,457	\$234,091	\$233,958	\$233,958	\$233,954	\$233,954
% Chg	(0.7%)	(0.1%)	12.3%	(0.1%)	0.0%	0.0%	0.0%

Appropriation Type: Statutory & Standing**Fund:** General

Description: County Program Aid (CPA) provides general-purpose aid to Minnesota's 87 counties based on the needs of the populations they serve relative to the size of their tax bases. Funding is distributed through two main formulas: the *need aid formula* is based on each county's relative share of needy populations; the *tax base equalization* is based on the size of each county's tax base relative to its population. Appropriations payable for CY 2018 and annually thereafter are \$103.795 million for need aid (which includes \$3 million per year for Beltrami County until pay 2024) and \$130.873 million for equalization aid for a total of \$234.7 million. Of the total annual appropriation, up to \$714,000 is retained by the Commissioner of Revenue to pay for 1) public defender costs pursuant to Minnesota Statutes 611.27 and 2) the cost of local impact notes as required by section 3.987. *Since FY 2016, county transition aid of \$464,000 was incorporated into the County Program Aid appropriation.

Public Defender Cost [*Minnesota Statutes*, section 477A.03, subd. 2b, and 611.27.]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$118	\$286	\$500*	\$500*	\$500	\$500	\$500	\$500
% Chg	142.4%	74.8%	0%	0%	0%	0%	0%

Appropriation Type: Statutory, Open**Fund:** General

Description: This budget activity represents set-aside moneys to pay for public defense services for correctional facility inmates. Under prior law, 1.5 percent of the criminal justice aid was designated for this purpose. However, since the CY 2005 consolidation of county aids, these funds (up to \$500,000 per year) are deducted from the need aid portion of the County Program Aid appropriation. Beginning with the November 2018 forecast, the actual reimbursement cost of Public Defender Aid in FYs 2018-2019 is reported by Minnesota Management and Budget in the State Government section of the general fund - fund balance analysis.

Local Impact Note Cost [*Minnesota Statutes*, 477A.03, subd. 2b, 477A.0124, subd. 4]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$214	\$214	\$214	\$214	\$214	\$214	\$214	\$214
% Chg	0%	0%	0%	0%	0%	0%	0%

Appropriation Type: Statutory, Standing**Fund:** General

Description: This budget activity provides annual funding of up to \$207,000 for the Commissioner of Minnesota Management and Budget (MMB) and up to \$7,000 for the Commissioner of Education to pay for administrative costs incurred from completing local fiscal impact notes on legislation considered by the Minnesota Legislature. These funds are subtracted from the equalization aid portion of the County Program Aid formula and transferred to each agency and appropriated for this purpose.

Township Aid [Minnesota Statutes, 477A.03 subd 2c, 477A.013, subd. 1]

Dollars in Thousands							
FY 2016* Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$9,997	\$10,000	\$10,000	\$10,191*	\$10,000	\$10,000	\$10,000	\$10,000
% Chg	0.0%	0.0%	1.9%	(1.9%)	0.0%	0.0%	0.0%

Appropriation Type: Statutory & Standing**Fund:** General

Description: Township Aid provides general purpose aid to Minnesota's 1,781 townships. Payments are distributed using a formula that includes agricultural property valuation, town acreage and population. In 2018, the average Township Aid payment was \$5,615. Spending in FY 2019 that exceeds the \$10 million appropriation threshold includes an adjustment for an error in the 2018 aid calculation (see MS 477A.014, subd 3).

Payments in Lieu of Taxes (PILT) for Lands Owned by the Department of Natural Resources

[Minnesota Statutes, section 477A.1 (DNR).]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$31,707	\$31,838	\$32,130	\$35,764	\$35,989	\$36,214	\$36,439	\$36,664
% Chg	3.2%	0.9%	11.3%	0.6%	0.6%	0.6%	0.6%

Appropriation Type: Statutory, Open**Fund:** General

Description: PILT payments reimburse counties and towns for lost revenues attributable to the removal of tax-generating properties from their property tax rolls to support preservation of natural resources lands. The commissioner of revenue provides payment in-lieu of tax (PILT) payments to local governments for this land. In 2017, 8.5 million acres of land in all 87 counties were enrolled in the PILT program. The 2013 Legislature modified the per acre payment rates for certain land types to simplify the overall PILT rate structure, and made other changes by recommendation of the PILT Advisory Group in its 2012 Report to the Legislature. The increase in PILT payments in FY 2018 is due to the reassessment of PILT property values, which is done every six years; the increase in FY 2019 reflects recent law changes that boosted the per acre payment by 50 cents for lands administered by counties or by the Department of Natural Resources.

County Aquatic Invasive Species Prevention Aid [Minnesota Statutes, 477A.19, 84D.02]

Dollars in Thousands							
FY 2016* Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
% Chg	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Appropriation Type: Statutory, Standing**Fund:** General

Description: Beginning in CY 2014/FY 2015, the 2014 Legislature established a county aid program to help prevent the spread of aquatic invasive species through Minnesota waterways. Funds are distributed using a formula, half of which is based on each county's share of public watercraft trailer launches and half based on the number of public parking spaces for watercraft trailers at these sites. Eighty-three of Minnesota's 87 counties receive this aid, the outliers being Dodge, Fillmore, Pipestone and Rock Counties.

Riparian Protection Aid [Minnesota Statutes, 103F.48, 477A.21]

Riparian Protection Aid – Counties

Dollars in Thousands							
FY 2016* Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
0	0	942	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
% Chg	--	--	6.2%	0.0%	0.0%	0.0%	0.0%

Riparian Protection Aid – Board of Water & Soil Resources (BWSR)

Dollars in Thousands							
FY 2016* Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
0	0	\$7,058	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
% Chg	--	--	27.5%	0.0%	0.0%	0.0%	0.0%

Appropriation Type: Statutory & Standing

Fund: General

Description: Riparian Protection Aid is state aid paid to 1) counties or local watershed districts that are certified as responsible for riparian protection and water quality practices required by state law, or 2) the Board of Water and Soil Resources (BWSR) for implementation in areas lacking an affirmed jurisdiction authority. Minnesota's Riparian Buffer Law (2015) requires landowners to set aside land along public waters and drainage systems with the goal of protecting water resources from erosion and runoff pollution. The law imposed a deadline for compliance by November 1, 2017 for buffers on public waters and by Nov 1, 2018 for buffers along public drainage systems.

A total of \$10 million is appropriated each year for this program. Aid amounts, determined by using a county's or a watershed district's proportion of class 2a (agricultural) acreage, miles of public waters and miles of public drainage ditches, can range from a minimum of \$50,000 to a maximum of \$200,000 annually. In 2019, ten counties (Clay, Kittson, Marshall, Norman, Otter Tail, Polk, Redwood, Renville, Roseau and Stearns) qualified for the \$200,000 per year maximum.

Indian Family Out-of-Home Placement Aid [Minnesota Statutes, 477A.0126, subd 7]

Dollars in Thousands							
FY 2016* Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
0	0	0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
% Chg	--	--	--	0.0%	0.0%	0.0%	0.0%

Appropriation Type: Statutory & Standing

Fund: General

Description: In an effort to assist with the increasing, non-federal share of costs (\$24.1 million in 2015) to provide out-of-home placement services for children as required by the Indian Child Welfare Act (ICWA), the 2017 tax act created a new aid program for counties and tribes. Beginning in FY 2019, \$5.0 million is appropriated, with \$4.6 million proportionally distributed to counties based on the previous year's out-of-home placement costs and the number of days foster care maintenance payments were made in the preceding year, and 2) \$400,000 distributed to tribes (White Earth and Leech Lake) reflecting the greater of 5 percent of the federal reimbursement for out-of-home placement costs in the previous year, or \$200,000.

The commissioner of revenue calculates the amount of reimbursement aid for each county and tribe, and distributes the payments in accordance with M.S. 477A.015 to all counties in compliance with ICWA and the Minnesota Indian Family Preservation Act (MIFPA). According to the FY 2019 distribution, 75 percent of Minnesota Counties benefit from this aid, with Beltrami and Hennepin Counties each receiving more than \$1 million, St. Louis County about \$550,000 and Mille Lacs County just under \$400,000.

Casino Aid to Counties [Minnesota Statutes, 270C.19, subd. 4]

Dollars in Thousands							
FY 2016* Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$1,572	\$1,576	\$1,543	\$1,543	\$1,543	\$1,543	\$1,543	\$1,543
% Chg	0.3%	(4.2%)	0.0%	0.0%	0.0%	0.0%	0.0%

Appropriation Type: Statutory, Open

Fund: General

Description: Casino Aid is state aid paid to counties with a tribal casino. Using provisions of a tribal tax agreement, the state collects excise taxes (tobacco, alcoholic beverage, and motor fuels) on casino-related activities and then pays the county ten percent of those revenues. Because the tribal government receives one-half of the casino aid payment, the county, in effect, receives 5 percent of these shared taxes. In 2018, 18 casinos representing eleven tribes are operating in sixteen counties.

Production Property Transition Aid [Minnesota Statutes, 477A.18]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$0	\$127	\$105	\$85	\$53	\$27	\$0	-
% Chg	-	(17.3%)	(19.0%)	(37.6%)	(49.1%)	(100.0%)	-

Appropriation Type: Standing, Open

Fund: General

Description: Production Property Transition Aid was created in 2014 as temporary assistance for cities estimated to lose five percent or more of their tax base resulting from a change in the way that certain structures in the production of bio-fuels, alcoholic beverages and dairy products are valued for property tax purposes. The aid, which began in FY 2017, will gradually phase-out over the ensuing four years. Currently, with three cities participating, the average aid payment is \$28,000.

Utility Transition Aid [Minnesota Statutes, 477A.16]

Dollars in Thousands							
FY 2016* Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$350	\$0	\$0	\$5	\$5	\$6	\$6	\$7
% Chg	(100.0%)	-	-	0.0%	20.0%	0.0%	16.7%

Appropriation Type: Statutory, Open**Fund:** General

Description: Created in 2008, Utility Transition Aid provided partial relief to 14 cities and 29 towns where changes in Minnesota Rules Ch. 8100 (governing utility property valuation) resulted in a reduction in tax capacity that was greater than 4 percent. Today, the aid continues for three remaining cities and towns until the valuation of public utility property exceeds its assessment year 2007 valuation under the old system. The average payment is \$1,696. The Department of Revenue advises that, due to decreases in utility property values, some cities and towns may regain their eligibility in future years.

Disparity Reduction Aid [Minnesota Statutes, 273.1398, subd. 3, 6 & 8]**Disparity Reduction Aid – School**

Dollars in Thousands							
FY 2016* Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$7,929	\$7,929	\$7,947	\$7,929	\$8,002	\$8,009	\$8,009	\$8,009
% Chg	0.0%	0.2%	(0.1%)	0.8%	0.1%	0.0%	0.0%

Disparity Reduction Aid – Non-School

Dollars in Thousands							
FY 2016* Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$10,143	\$10,133	\$10,088	\$10,094	\$10,139	\$10,139	\$10,139	\$10,139
% Chg	(0.1%)	(0.4%)	0.1%	0.4%	0.0%	0.0%	0.0%

Appropriation Type: Statutory, Open**Fund:** General

Description: Disparity Reduction Aid (DRA) is state aid paid to 932 unique taxing districts, including counties, townships, school districts and special districts, which have a local tax rate greater than 90 percent of their net tax capacity. The program was created in 1988 and unlike other aids that provide non-property tax revenues to local governments, disparity reduction aid is applied only to local net tax capacity rates. The base year (1989) used to calculate DRA distributions needs to be updated; in 2017, one in three of taxing areas with a tax rate above 90 percent (a total of 2,872) received this aid, with an average aid payment of \$19,345.

Mahnomen Aid [2008 Minnesota Laws, Chapter 154, Article 1, sec 4, amended by 2013 Laws, Chapter 143, Article 2, sec 33]

Dollars in Thousands							
FY 2016* Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
% Chg	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Appropriation Type: Standing

Fund: General

Description: Created in 2006 and made permanent in 2008, Mahnomen Aid provides partial replacement aid to local governments in Mahnomen County. In 2006, the United States Department of the Interior, Bureau of Indian Affairs, placed revenue producing land (a tribal casino) in Mahnomen into trust, thus removing it from the property tax rolls and causing a void of over \$932,000 in tax revenues. The original \$600,000 payment—\$450,000 for Mahnomen County, \$80,000 for the City of Mahnomen, and \$70,000 for Mahnomen Independent School District No. 432—was doubled to \$1.2 million per year by the 2013 Legislature .

Performance Measurement Reimbursement [Minnesota Statutes, 6.91]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$397	\$387	\$457	\$423	\$426	\$428	\$430	\$433
% Chg	(2.5%)	18.1%	(7.4%)	0.7%	0.5%	0.5%	0.7%

Appropriation Type: Standing, Open

Fund: General

Description: Performance Measurement was created in 2010 as an incentive for counties and cities to establish and monitor performance standards of their public services. Program participants are eligible for reimbursement of 14 cents per capita, up to a maximum of \$25,000 and are exempt from limits on property taxes. In 2011, the number of participating jurisdictions was robust (38 counties and 113 cities); the most recent 2016-2018 period includes twenty-four counties and 26 cities.

Minneapolis Library Debt Service Aid [Minnesota Statutes, 477A.085]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
-	\$3,720	\$4,120	\$4,120	\$4,120	\$4,120	\$4,120	\$4,120
% Chg	-	10.8%	0.0%	0.0%	0.0%	0.0%	0.0%

Appropriation Type: Standing, Open

Fund: General

Description: Created by the 2013 Legislature and effective tax years 2016 and beyond, Minneapolis Debt Service Aid provides annual payments equal to 40 percent of the annual levy designated for Minneapolis' library referendum bonds.

Bloomington Infrastructure Projects [Minnesota Statutes, 473.08, subd 3a]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$4,820	\$4,522	\$4,858	\$4,704	-	-	-	-
% Chg	(6.2%)	7.4%	(3.2%)	(100.0%)	-	-	-

Appropriation Type: Standing, Open**Fund:** General

Description: Effective for taxes payable in 2015 through 2018, the Bloomington Infrastructure Projects account will assume payments on behalf of the City of Bloomington to retire a loan that was made for infrastructure improvements as part of the original Mall of America project.

PROPERTY TAX CREDITS *******Agricultural Market Value Credit** [Minnesota Statutes, 273.1384, subd. 2, 4 & 5]**Agricultural Market Value Credit – School**

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$8,424	\$9,071	\$8,709	\$8,550	\$8,727	\$8,748	\$8,748	\$8,748
67.4%	7.7%	(3.8%)	(1.8%)	2.1%	0.0%	0.0%	0.0%

Agricultural Market Value Credit – Non School

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$30,307	\$29,441	\$29,395	\$29,177	\$29,902	\$29,902	\$29,902	\$29,902
71.6%	(1.2%)	(0.7%)	2.5%	0.0%	0.0%	0.0%	0.0%

Appropriation Type: Statutory, Open**Fund:** General

Description: This budget activity reflects reimbursements to taxing jurisdictions for property tax credits issued to owners of agricultural property minus the value of the house, garage and 1 acre of land. Filers receive tax credits equal to 0.3 percent of market value on the first \$115,000, with an additional credit of 0.1 percent of market value above \$115,000. The maximum credit of \$490 (an increase of \$145) is for farms valued at \$260,000 or above.

For School Districts, reimbursement is provided for the amount of the Agricultural Market Value Credit deducted from each school district's tax revenues in proportion to each district's share of the gross tax, excluding school referendums.

For Non-School entities (local governments), reimbursement is provided for the amount of the Agricultural Market Value Credit deducted from each local government's tax revenues in proportion to the local government's share of the gross tax.

In CY 2017, over 96,000 agricultural homesteads in Minnesota received the credit; the average was \$396.

School Building Bond Agricultural Credit [Minnesota Statutes, 273.1387]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
0	0	0	\$32,180	\$39,699	\$41,263	\$42,700	\$44,169
% Chg	--	--	--	23.4%	3.9%	3.5%	3.4%

Appropriation Type: Statutory, Open**Fund:** General

Description: Created in 2017, the School Building Bond Agricultural Credit reduces property taxes imposed on agricultural land due to school district building projects. Eligible properties include class 2a, 2b and 2c property less the house, garage and surrounding one acre. The credit is equal to 40 percent of the property's eligible next tax capacity multiplied by the school debt tax rate (the amount of a school district's levy –both voter approved and board approved– dedicated to retiring capital debt). The credit begins with taxes payable 2018.

Agriculture Preservation Credit – [Minnesota Statutes, 40A.151, subd. 2, 40A.152, and 473H.10, subd 3(e)]**Agricultural Preservation Credit – General Fund – School**

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$0	\$142	\$197	\$129	\$120	\$120	\$120	\$120
% Chg	-	146.3%	(34.5%)	(7.0%)	0%	0%	0%

Agricultural Preservation Credit – General Fund – NonSchool

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$0	\$250	\$410	\$230	\$230	\$230	\$230	\$230
% Chg	-	162.5%	3.2%	0%	0%	0%	0%

Agricultural Preservation Credit – Special Revenue

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$940	\$525	\$105	\$274	\$280	\$280	\$280	\$280

Appropriation Type: Statutory, Open**Fund:** Special Revenue (if needed, General Fund)

Description: The Agriculture Preservation credit reflects state aid payments to counties, cities and other localities to reimburse tax revenues forgone due to taxpayer participation in the Agricultural Land Preservation and Conservation Assistance Program. Under this program, a property tax credit of \$1.50 per acre is awarded to certain landowners who enter their property into an agricultural preserve restrictive covenant under chapter 40A. The origin of these funds is a \$5 county conservation fee on mortgage registrations and deed transfers for the metropolitan counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott and Washington, and the greater Minnesota counties of Waseca, Winona and Wright. In FY 2017, the average credit was \$284.

Border City Disparity Reduction Credit – [Minnesota Statutes, section 273.1398, subd 3,4, 8.]**Border City Disparity Reduction Credit – School**

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$1,827	\$2,625	\$2,546	\$2,499	\$2,783	\$2,868	\$2,928	\$2,994
% Chg	43.7%	(3.0%)	(1.8%)	11.4%	3.1%	2.1%	2.3%

Border City Disparity Reduction Credit – Non School

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$8,078	\$9,147	\$9,091	\$9,409	\$10,598	\$10,806	\$11,016	\$11,229
% Chg	13.2%	(0.6%)	3.5%	12.6%	2.0%	1.9%	1.9%

Appropriation Type: Statutory, Open**Fund:** General

Description: To help diffuse property tax differences between Minnesota and neighboring states, Border City Disparity Reduction credits are issued to qualified commercial/industrial properties located in an enterprise zone of one of five designated border cities: Breckenridge, Dilworth, East Grand Forks, Moorhead, and Ortonville. This property tax credit reduces a qualifying property's effective tax rate to 1.6 percent. In 2017, the average tax decrease was \$5,789.

For School Districts, reimbursement is provided for the amount of the Border City Disparity Credit deducted from each school district's tax revenues in proportion to each district's share of the gross tax, excluding school referendums.

For Non-School entities (local governments), reimbursement is provided for the amount of the Border City Disparity Credit deducted from each local government's tax revenues in proportion to the local government's share of the gross tax.

Disaster Credits [Minnesota Statutes, section 273.1231- 273.1235]**Disaster Credit – School**

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$4	\$0	\$63	\$6	\$0	\$23	\$25	\$25
% Chg	(100.0%)	-	(90.5%)	(100.0%)	-	8.7%	0.0%

Disaster Credit & Disaster Assistance City Tax Base Replacement – Non School

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$12	\$0	\$212	\$4	\$0	\$100	\$100	\$100
% Chg	(100.0%)	-	(98.1%)	(100.0%)	-	0.0%	0.0%

Appropriation Type: Statutory, Open**Fund:** General

Description: Disaster Credits are reimbursements for property tax credits to counties within a declared disaster or emergency area. Specifically, counties must re-adjust property valuations to

reflect damages and subsequent losses in market value caused by the event, creating a void in anticipated property tax revenues for the year. The commissioner of revenue is required to reimburse affected taxing jurisdictions when ad valorem taxes or other aids are distributed.

Prior Year Credits [Minnesota Statutes, section 273 various parts]

Prior Year Credits – School

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$0	\$0	(\$74)	\$222	\$26	\$0	\$0	\$0
% Chg	-	-	400.0%	(88.3%)	--	--	--

Prior Year Credits – Non School

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$11	\$0	\$60	\$441	\$0	\$0	\$0	\$0
% Chg	(100%)	-	635.0%	-	-	-	-

Appropriation Type: Statutory, Open

Fund: General

Description: This budget activity accounts for reimbursements for a variety of property tax credits (mostly market value credits) that are attributable to previous year tax liabilities.

Senior Deferral Reimbursement [Minnesota Statutes, section 290B.09, subd 2]

Senior Deferral Reimbursement – Reimbursements to Counties for loans

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$1,191	\$1,429	\$1,236	\$1,831	\$1,209	\$1,209	\$1,209	\$1,209
% Chg	20.0%	(13.5%)	48.1%	(34.0%)	0%	0%	0%

Senior Deferral Reimbursement – Loan repayments

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
(\$1,125)	(\$881)	(\$1,257)	(\$2,107)	(\$1,288)	(\$1,288)	(\$1,288)	(\$1,288)
% Chg	21.7%	(42.7%)	(67.6%)	38.9%	0%	0%	0%

Appropriation Type: Statutory, Open

Fund: General

Description: Senior Property Tax Deferral Reimbursement allows certain seniors, age 65 years and over and who have a total household income of \$60,000 or less, to defer the amount of their homestead property taxes that exceeds three percent of their household income to a later time. The state pays the amount of the deferred tax, including special assessments and other charges that appear on the

property tax statement, to the county where the property is located. In 2017, 334 homes owned by seniors were enrolled in this program with an average deferred tax amount of about \$3,900. Deferred payments to the seven metropolitan counties accounted for 90 percent of the total in that year.

Local Option Disaster Abatement Reimbursement [*Minnesota Statutes, section 273.1233*]

(Flood) Local Option Disaster Abatement Reimbursement – School

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$7	\$24	\$3	\$0	\$18	\$20	\$20	\$20
% Chg	242.9%	(87.5%)	(100.0%)	-	11.1%	0%	0%

(Flood) Local Option Disaster Abatement Reimbursement – Non School

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$0	\$82	\$0	\$0	\$80	\$80	\$80	\$80
% Chg	-	(100.0%)	-	-	0.0%	0.0%	0.0%

Appropriation Type: Statutory, Open

Fund: General

Description: Local Option Disaster Abatement Reimbursements are payments for property tax abatements to counties within a disaster or an emergency area. Specifically, counties must re-adjust property valuations to reflect damages and subsequent losses of 50 percent or more in market value caused by the event, creating a void in anticipated property tax revenues for the year. The commissioner of revenue is required to reimburse affected taxing jurisdictions when ad valorem taxes or other aids are distributed. Recent abatements have been associated with flooding in various parts of the state.

TACONITE TAX RELIEF AREA AIDS & CREDITS *****

Taconite Reimbursement Aid - School [*Minnesota Statutes 477A.15*]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$561	\$561	\$561	\$561	\$561	\$561	\$561	\$561
% Chg	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Appropriation Type: Statutory, Open

Fund: General

Description: Taconite Reimbursement Aid provides a reimbursement to Deer River School District #317 in Itasca County as compensation for the mining occupation tax distribution received prior to a change in law in 1978. In FY 2017, this payment was 3.8 percent of total school district revenues.

Supplemental Taconite Homestead Credit – Non-School [Minnesota Statutes, sec. 273.1391]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$5,302	\$5,293	\$5,304	\$5,339	\$5,392	\$5,446	\$5,500	\$5,555
% Chg	(0.2%)	0.2%	0.7%	1.0%	1.0%	1.0%	1.0%

Appropriation Type: Statutory, Open**Fund:** General

Description: Supplemental Taconite Homestead Aid provides reimbursements to local governments in the Iron Range for tax credits issued under the homestead property tax relief program. In tax year 2017, with 79 percent of homesteads receiving the maximum amount, the average credit was \$260.

Taconite Replacement Aid – [Minnesota Statutes, section 298.285.]**Taconite Replacement Aid – IRRRB (Non-School)**

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$3,664	\$3,303	\$2,957	\$3,204	\$3,758	\$4,124	\$4,223	\$4,309
% Chg	(9.9%)	(10.%)	8.4%	17.3%	9.7%	2.4%	2.0%

Taconite Replacement Production Tax

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$4,804	\$4,514	\$4,263	\$4,153	\$4,280	\$4,336	\$4,269	\$4,183
% Chg	(6.0%)	(6.0%)	(2.6%)	3.1%	1.3%	(1.5%)	(2.0%)

Appropriation Type: Statutory, Open**Fund:** General

Description: Taconite Replacement Aid provides state aid (an amount equal to 22 cents per taxable ton of iron ore concentrates per production year) to local governments in the Iron Range to replenish their taconite municipal aid accounts. In 2017, this aid accounted for 7.6 percent of total production tax distributions.

LOCAL PENSION AIDS *******Aid to Police & Fire** [Minnesota Statutes, section 69.021]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$98,468	\$102,204	\$105,252	\$109,866	\$114,265	\$118,816	\$123,570	\$128,505
% Chg	3.8%	2.6%	4.4%	4.0%	4.0%	4.0%	4.0%

Appropriation Type: Statutory, Open**Fund:** General

Description: Police and Fire Aid is a combination of three pension aid provisions that provide payments to certain counties, municipalities, independent nonprofit firefighting corporations, and other entities to supplement their budgets. The commissioner of revenue determines which local governments are qualified to receive state aid based upon personnel and equipment certifications, financial compliance reports and other relevant information. Funding for Fire State Aid (762 fire relief associations) comes from the dedicated proceeds of the state insurance premium tax (generally 2 percent) on fire insurance. Police State Aid (401 local jurisdictions) is financed by the dedicated proceeds of a 2 percent automobile insurance premium tax. Funding for the Insurance Surcharge Aid (4 firefighter relief associations) comes from a 2 percent surcharge on fire insurance written on property located in a first class city and allocated to the applicable city.

Table 1 of this document (on page 30) provides additional detail regarding these aid distributions.

Police and Fire Retirement Aid Supplement [*Minnesota Statutes*, section 423A.022]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$15,498	\$15,498	\$15,498	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500
% Chg	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Appropriation Type: Statutory, Open

Fund: General

Description: Established in 2013, Police and Fire Retirement Aid Supplement provides payments to help amortize the unfunded liability of certain police officers and firefighters. Beginning in calendar year 2013 (FY 2014), a supplemental annual appropriation of \$15.5 million is allocated as follows: \$9.0 million to PERA Amortization Aid, \$5.5 million to municipalities with a public employee and fire plan, and \$1.0 million to the State Patrol Retirement Fund. The aid program will end when assets equal 90 percent of the accrued liabilities of each the State Patrol or the public employees police and fire retirement plans, whichever occurs last.

Local Police/Fire Amortization Aid [*Minnesota Statutes*, section 423A.02, subd 1-5.]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$2,729	\$2,729	\$2,729	\$2,729	\$2,729	\$2,729	\$2,729	\$2,729
% Chg	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Appropriation Type: Statutory, Open

Fund: General

Description: Established in 1980, Local Police and Fire Amortization Aid provides payments to local governments to help amortize the unfunded liability of local police and salaried firefighters' relief associations. Aid eligibility terminates when a local relief association or consolidated account becomes fully funded (assets equal to actuarial liability).

Redistributed Amortization Aid – TRFA [*Minnesota Statutes*, section 423A.02, subd 3.]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$2,094	\$2,094	\$2,094	\$2,094	\$2,094	\$2,094	\$2,094	\$2,094
% Chg	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Appropriation Type: Statutory, Open**Fund:** General

Description: This budget activity reflects a redistribution of residual amortization aid to the Minneapolis Teachers Retirement Fund Association and to the St. Paul Teachers Retirement Fund Association to help pay for the unfunded actuarial accrued liabilities of the respective funds.

Firefighters Relief Reimbursements [*Minnesota Statutes*, section 424A.10, subd 3.]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$531	\$584	\$629	\$632	\$586	\$586	\$586	\$586
% Chg	10.0%	17.8%	0.5%	(7.3%)	0.0%	0.0%	0.0%

Appropriation Type: Statutory, Open**Fund:** General

Description: Established in 1988, this budget activity reimburses volunteer firefighter relief associations for prior calendar year payments of state-mandated supplemental benefits (10 percent of service pension, up to \$1,000, and 20 percent of survivor benefits, up to \$2,000).

PERA Pension Aid [*Minnesota Statutes*, section 273.1385.]

Dollars in Thousands							
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Forecast	FY 2020 Projected	FY 2021 Projected	FY 2022 Planning	FY 2023 Planning
\$14,148	\$14,148	\$14,065	\$13,919	\$13,860	\$0	\$0	\$0
% Chg	0.0%	(0.6%)	(1.0%)	(0.4%)	0.0%	0.0%	0.0%

Appropriation Type: Statutory, Open**Fund:** General

Description: PERA (Public Employees Retirement Association) Pension Aid reflects payments to each city, county, town, and other non-school jurisdictions in an amount equal to 0.35 percent of the fiscal year 1997 payroll for employees who were members of the general plan of the Public Employees Retirement Association. In calendar year 2015, 1,113 local governments received an aid payment. The aid provided under this section terminates on June 30, 2020.

OTHER EXPENDITURES *******Wadena County Aid** [2017 Minnesota Laws SS1, Chapter 11, Article 4, sec 32.]

Dollars in Thousands							
FY 2016*	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Actual	Actual	Actual	Forecast	Projected	Projected	Planning	Planning
0	0	\$600	\$600	\$0	\$0	\$0	\$0
% Chg	--	--	0.0%	(100.0%)	0.0%	0.0%	0.0%

Appropriation Type: Standing**Fund:** General

Wadena County Aid of \$600,000 in each FY 2018 and FY 2019 will help to pay for an unusually large surge in health care costs.

LOCAL REVENUE - TAX RELIEF AREA REVENUE DISTRIBUTION**NOTE:** No state dollars contribute to this activity.**Fiscal Disparities Distribution Levy** [Minnesota Statutes, section 473F]

Dollars in Thousands							
CY 2012	CY 2013	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019
Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Projected
\$562,394	579,020	600,726	607,314	575,901	617,825	632,288	663,351
1.9%	3.0%	3.7%	1.1%	(5.2%)	7.3%	2.3%	4.9%

Source: House Research Simulations Final Pay 2011-2017, Projected Pay 2018-2019

The fiscal disparities program is a system that shares a portion of the revenues generated by the commercial-industrial property tax base among all local governments within a defined geographic area. Minnesota has two fiscal disparities programs currently operating in the state: one in the seven-county area of the Twin Cities and the other in the Iron Range of northern Minnesota.

Fiscal disparities distribution levies are disbursed on a formula primarily based on real property market value and population. The contribution to the “pool” is 40 percent of the growth since 1971 in commercial and industrial tax capacity.

2010 Minnesota Laws, Chapter 389, Article 1, sections 28 and 32, required the Commissioner of Revenue to conduct a study of the metropolitan fiscal disparities program. Topics analyzed included how the benefits of economic growth are shared within the region, program impacts on tax rates, program impacts on homestead property tax burdens, and impacts on properties with regional benefits. The report was issued February 15, 2012 and is available at <http://www.revenue.state.mn.us/propertytax/Pages/fiscal-disparities-study.aspx>.

BUDGET ACTIVITIES REPORTED IN PREVIOUS YEARS

Volunteer First Responder Retention Stipend Aid [2014 Minnesota Laws, Ch 308, Art 1, sec. 1]

The Volunteer First Responder Retention Stipend Aid program ended in 2017. It was created in 2014 as a three-year pilot program to provide a \$500 stipend to volunteer firefighters, volunteer ambulance attendants and volunteer emergency medical responders who serve qualified entities in the 14-county pilot area. 3,107 participants from 123 fire departments received a stipend in calendar 2016.

Greater Minnesota Internship Program [Minnesota Statutes, section 290.06, subd. 36(e).]

The Greater Minnesota Internship Program, which provided tax credits to employers who hired interns, was repealed on July 1, 2017. Previously, \$20,000 per year (one percent of total annual, authorized credits) was appropriated to the Commissioner of Revenue for transfer to the Office of Higher Education to pay for program administration.

Homestead Market Value Credit [Minnesota Statutes, 273.1384, subd. 1, 4 & 5]

The Homestead Market Value Credit program was eliminated in FY 2013, with the credit for homeowners converted into a homestead market value exclusion. The former program consisted of reimbursements to taxing districts for property tax credits issued to residential homeowners. Under this program, homeowners received tax credits equal to 0.4 percent of the market value of the parcel up to a maximum of \$304, subject to a phase-out of the credit beginning at \$76,000 in market value and ending with no credit for homes valued at \$414,000 and above.

County Transition Aid* [Minnesota Statutes, 477A.03, subd. 2, 477A.0124, subd. 5.]

In FY 2016, County Transition Aid was merged into the County Program Aid appropriation (see p. 12). Awarded to seven counties (Aitkin, Chippewa, Cook, Kanabec, Kittson, Traverse, and Wilkin), the aid continues to buffer negative impacts of the 2003 consolidation of five aid programs into County Program Aid. This provision was made permanent by the 2008 Legislature (Ch 366).

Debt Service Aid – Lewis & Clark Joint Powers Board [Minnesota Statutes, 477A.20]

Debt Service Aid for the Lewis and Clark Regional Water System Project in southwestern Minnesota was repealed on July 1, 2017 because alternative funding of \$11.8 million in state bond proceeds was secured in October, 2016. The aid provisions, created in 2014 to assist with financing of up to \$45 million in local bonds for the project, were never used.

APPENDICES

Table 1: Pension Aids

State Aid Supporting Selected State & Local Government Pensions
 FYs 2014-2023
 November 2018 Forecast

Updated: 1/23/19

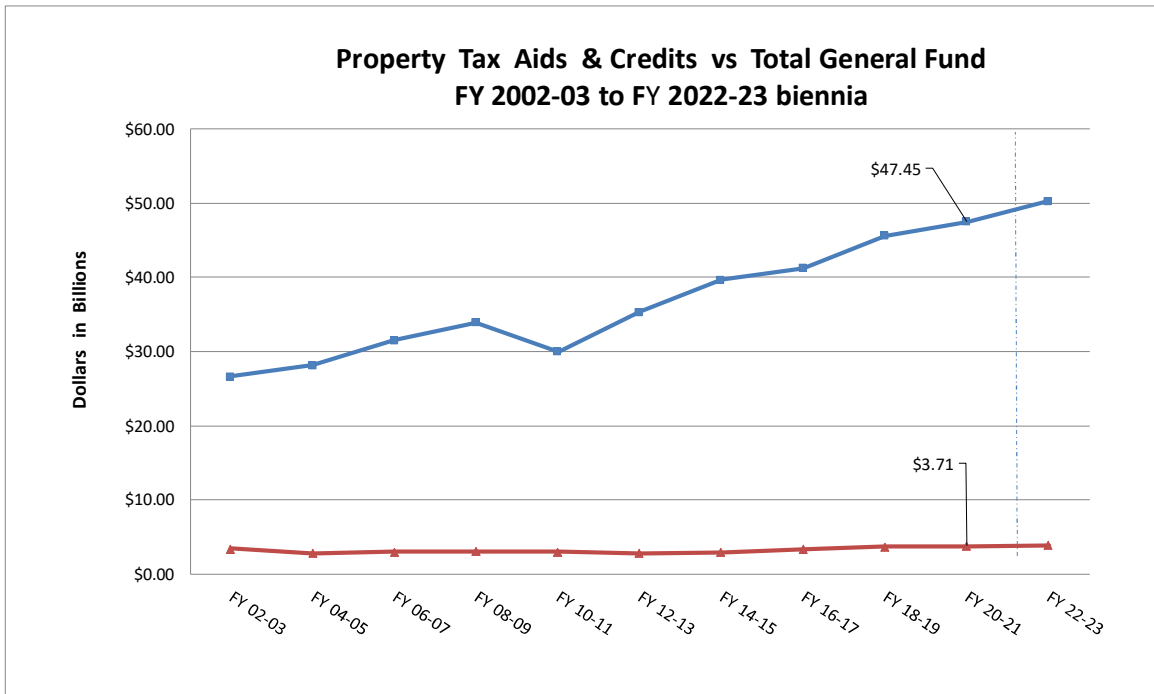
House Committee	Budget Activity	All Numbers in Thousands							
		Actual	Actual	Actual	Projected	Forecast	Forecast	Plan Estim	Plan Estim
		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Tax Aids/Cred	Local Aids to Police & Fire	\$ 98,468	\$ 98,202	\$ 105,252	\$ 109,866	\$ 114,265	\$ 118,816	\$ 123,570	\$ 128,505
	Police - 401 depts in FY 17	\$ 66,088	\$ 69,655	\$ 72,559	\$ 76,273	\$ 79,710	\$ 83,300	\$ 87,050	\$ 90,960
	Fire - 762 fire assoc's in CY 17	28,315	28,547	28,757	29,579	30,460	31,340	32,260	33,200
	Insurance Surcharge (FF Relief in 1st class cities)	\$ 4,065		\$ 3,936	\$ 4,014	\$ 4,095	\$ 4,176	\$ 4,260	\$ 4,345
Tax Aids/Cred	Police & Fire Retirement Aid Supplement	15,498	15,473	15,498	15,500	15,500	15,500	15,500	15,500
Tax Aids/Cred	Local Police and Fire Amort	\$ 5,354	\$ 5,407	\$ 5,452	\$ 5,455	\$ 5,409	\$ 5,409	\$ 5,409	\$ 5,409
	P/F Amortization	\$ 2,729	\$ 2,729	\$ 2,729	\$ 2,729	\$ 2,729	\$ 2,729	\$ 2,729	\$ 2,729
	Redirected Amort Aid/TRA + St Paul	\$ 2,094	\$ 2,094	\$ 2,094	\$ 2,094	\$ 2,094	\$ 2,094	\$ 2,094	\$ 2,094
	Firefighter Relief Reimbursements	\$ 531	\$ 584	\$ 629	\$ 632	\$ 586	\$ 586	\$ 586	\$ 586
Tax Aids/Cred	PERA Pension Aid (1,110 jurisdictions in CY 17)	\$ 14,090	\$ 14,068	\$ 14,065	\$ 13,919	\$ 13,860	\$ -	\$ -	\$ -
	Subtotal - Tax Aids & Credits	\$ 133,410	\$ 133,150	\$ 140,267	\$ 144,740	\$ 149,034	\$ 139,725	\$ 144,479	\$ 149,414
State Gov	Mpls TRA 1993 Aid	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
	Mpls TRA 1997 Aid	\$ 27,331	\$ 27,331	\$ 27,331	\$ 27,331	\$ 27,331	\$ 27,331	\$ 27,331	\$ 27,331
	St Paul TRA 1997 Aid	\$ 2,827	\$ 2,827	\$ 2,827	\$ 2,827	\$ 2,827	\$ 2,827	\$ 2,827	\$ 2,827
	St. Paul Teachers	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
	St. Paul Direct Aid			\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	PERA/Mpls Empl Retrmt Fnd (MERF)	\$ 6,000	\$ 6,000	\$ 16,000	\$ 16,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
	PERA/Police and Fire			\$ -	\$ 4,500	\$ 4,500	\$ 9,000	\$ 9,000	\$ 9,000
	Consolidated Leg & Constitutional Officers	\$ 5,177	\$ 8,936	\$ 8,961	\$ 9,071	\$ 9,253	\$ 9,391	\$ 9,579	\$ 9,771
	Judges Retirement Plan	\$ -	\$ 3,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
	Subtotal - State Government	\$ 50,835	\$ 57,594	\$ 70,619	\$ 80,229	\$ 70,411	\$ 75,049	\$ 75,237	\$ 75,429
	TOTAL	\$ 184,245	\$ 190,744	\$ 210,886	\$ 224,969	\$ 219,445	\$ 214,774	\$ 219,716	\$ 224,843

Sources: General Fund Fund Balance Analysis, February and November 2018 Forecasts, and FY 2020-21 Biennial Budget Agency Profile, Minnesota Management & Budget

Notes: ¹ Other forms of state aid (including education aids and Local Government Aid) that also supplement local pensions at the discretion of local authorities, are not reflected here.

² Pension aids issued by the Department of Revenue are distributed to local governments by October 1 of each year except for PERA (by Sept 1) and Insurance Surcharge (twice per year- July 31 and December 31).

House Fiscal document, January 23, 2019. All funds are general fund dollars.

Table 2: Twenty Years of Tax Aids & Credits Expenditures**Property Tax Aids & Credits Spending (Nov 2018 Forecast)**

	Dollars in Billions										
	Actual FY 02-03	Actual FY 04-05	Actual FY 06-07	Actual FY 08-09	Actual FY 10-11	Actual FY 12-13	Actual FY 14-15	Actual FY 16-17	Projected FY 18-19	Forecast FY 20-21	Planning FY 22-23
Total GF	\$26.65	\$28.13	\$31.49	\$33.87	\$29.96	\$35.32	\$39.64	\$41.25	\$45.55	\$47.45	\$50.28
Tax Aids & Credits*	\$3.38	\$2.80	\$3.02	\$3.07	\$3.02	\$2.78	\$2.93	\$3.32	\$3.66	\$3.71	\$3.88
% of Total GF	12.7%	10.0%	9.6%	9.1%	10.1%	7.9%	7.4%	8.1%	8.0%	7.8%	7.7%

* Payment-in-lieu of taxes (PILT) distributions are included for all years.

House Fiscal document, January 18, 2019. All funds are general fund dollars.

Table 3: 2019 Session - Tax Aids and Credits Tracking FYs 2020-2023**Minnesota House Fiscal Analysis Department****2019 Legislature - November 2018 Forecast (Adjusted) vs February 2018 Forecast**

Updated 1/22/2019

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	Nov 2018 Forecast FY2018-19	Nov 2018 Forecast			Nov 2018 Forecast		
		FY2020	FY2021	FY2020-21	FY2022	FY2023	FY2022-23
REFUNDS	\$1,450,475	\$766,500	\$786,140	\$1,552,640	\$804,820	\$828,110	\$1,632,930
Homestead Credit property tax refund - base	\$936,954	\$507,100	\$521,900	\$1,029,000	\$537,700	\$554,300	\$1,092,000
Renters property tax refund	447,288	228,900	231,200	460,100	234,200	239,000	473,200
Targeting	14,881	4,300	5,000	9,300	5,000	5,000	10,000
Forest Land Credits (SFIA)	21,520	11,300	11,740	23,040	12,220	12,710	24,930
Subtotal - Property Tax Refunds	1,420,643	751,600	769,840	1,521,440	789,120	811,010	1,600,130
Political Contribution Refund	9,195	4,500	5,500	10,000	4,500	5,500	10,000
Tax Refund Interest	20,637	10,400	10,800	21,200	11,200	11,600	22,800
LOCAL AIDS	1,747,273	782,979	861,208	1,644,187	861,402	861,628	1,723,030
Local Government Aid (LGA)	1,131,888	456,376	534,398	990,774	534,398	534,398	1,068,796
Subtotal- Local Government Aid (LGA)	1,131,888	456,376	534,398	990,774	534,398	534,398	1,068,796
County Program Aid	442,548	233,958	233,958	467,916	233,954	233,954	467,908
Public Defender Cost	-	500	500	1,000	500	500	1,000
Local Impact Notes (MMB/MDE)	-	214	214	428	214	214	428
Subtotal- County Program Aid (CPA)	442,548	234,672	234,672	469,344	234,668	234,668	469,336
Township Aid	20,000	10,000	10,000	20,000	10,000	10,000	20,000
Township Aid adjustment ²	191						
Payment in Lieu of Taxes (PILT) for DNR Owned Lands	67,894	35,989	36,214	72,203	36,439	36,664	73,103
Aquatic Invasive Species Prevention Aid	20,000	10,000	10,000	20,000	10,000	10,000	20,000
Riparian Protection Aid to Counties	1,942	1,000	1,000	\$2,000	1,000	1,000	\$2,000
Riparian Protection Aid to BWSR	16,058	9,000	9,000	18,000	9,000	9,000	18,000
Subtotal- Riparian Protection Aid	18,000	10,000	10,000	\$20,000	10,000	10,000	\$20,000
Indian Family Out-of-Home Placement Aid	5,000	5,000	5,000	\$10,000	5,000	5,000	\$10,000
Casino Aid to Counties	3,086	1,543	1,543	3,086	1,543	1,543	3,086
Production Property Transition Aid	190	53	27	80	-	-	-
Ch 366 Utility Transition Aid (cities and towns)	5	5	6	11	6	7	13
DRA School	15,889	8,002	8,009	16,011	8,009	8,009	16,018
DRA Non-School	20,182	10,139	10,139	20,278	10,139	10,139	20,278
Disparity Reduction Aid (DRA)	36,071	18,141	18,148	36,289	18,148	18,148	36,296
Mahnomen City Reimbursement Aid	320	160	160	320	160	160	320
Mahnomen County Aid	1,800	900	900	1,800	900	900	1,800
Mahnomen ISD #432 Aid	280	140	140	280	140	140	280
Mahnomen Reimbursement Aid	2,400	1,200	1,200	2,400	1,200	1,200	2,400
PROPERTY TAX CREDITS	132,874	92,006	93,858	185,864	95,565	97,313	192,878
Agr MVC School	17,259	8,727	8,748	17,475	8,748	8,748	17,496
Agr MVC Non-School	58,572	29,902	29,902	59,804	29,902	29,902	59,804
Agricultural Market Value Credit	75,831	38,629	38,650	77,279	38,650	38,650	77,300
School Building Bond Agricultural Credit	32,180	39,699	41,263	\$80,962	42,700	44,169	\$86,869
Agriculture Preservation Credit -School (w/o State Con Fnd)	326	120	120	240	120	120	240
Agriculture Preservtn Credit -NonSchool (w/o State Con Fnd)	640	230	230	460	230	230	460
Border City Disparity -School	5,045	2,783	2,868	5,651	2,928	2,994	5,922
Border City Disparity -Non-School	18,500	10,598	10,806	21,404	11,016	11,229	22,245
Border City Disparity Credit	23,545	13,381	13,674	27,055	13,944	14,223	28,167

Table 3: 2017 Session - Tax Aids and Credits Spreadsheet (continued)

Minnesota House Fiscal Analysis Department							
2019 Legislature - November 2018 Forecast (Adjusted) vs February 2018 Forecast					Updated 1/22/2019		
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	Nov 2018 Forecast FY2018-19	Nov 2018 Forecast			Nov 2018 Forecast		
		FY2020	FY2021	FY2020-21	FY2022	FY2023	FY2022-23
Prior Year Credit -School	148	26		26			-
Prior Year Credit- Non-School	501	0	0	0	0	0	0
Prior Year Credits	649	26	-	26	-	-	-
Reimbursements to Counties for Senior Deferral loans	[3067]	[1209]	[1209]	[2418]	[1209]	[1209]	[2418]
Senior Deferral loan repayments (REV) See footnote ² below	[-3364]	[-1288]	[-1288]	[-2576]	[-1288]	[-1288]	[-2576]
Total Senior Deferral *	(297)	(79)	(79)	(158)	(79)	(79)	(158)
TACONITE TAX RELIEF AREA AIDS & CREDITS	26,342	13,991	14,467	28,458	14,553	14,608	29,161
State Taconite Aid to IRRR (Non-School)	6,161	3,758	4,124	7,882	4,223	4,309	8,532
State Taconite Aid Local Distribution	8,416	4,280	4,336	8,616	4,269	4,183	8,452
Subtotal State Taconite Aid	14,577	8,038	8,460	16,498	8,492	8,492	16,984
Taconite Reimbursement (School)	1,122	561	561	1,122	561	561	1,122
Supplemetal Taconite Homestead Credit (Non-School)	10,643	5,392	5,446	10,838	5,500	5,555	11,055
LOCAL PENSION AIDS	286,565	149,034	139,725	288,759	144,479	149,414	293,893
Police Aid (includes local, DNR, DPS)	148,832	79,710	83,300	163,010	87,050	90,960	178,010
Fire Aid	58,336	30,460	31,340	61,800	32,260	33,200	65,460
Insurance Surcharge Aid	7,950	4,095	4,176	8,271	4,260	4,345	8,605
Police & Fire Retirement Aid Supplement	30,998	15,500	15,500	31,000	15,500	15,500	31,000
Police/Fire Amorization Aid (Open)	5,458	2,729	2,729	5,458	2,729	2,729	5,458
Redirected Amortization Aid - St Paul + TRFA	4,188	2,094	2,094	4,188	2,094	2,094	4,188
Firefighters Supplemental Benefits Reimbursements	1,261	586	586	1,172	586	586	1,172
Public Employees Retirement Assoc. (PERA) Aid	27,984	13,860	0	13,860	0	0	0
Fire/EMS Volunteer Retention Stipend Aid	1,558	0	0	-	0	0	-
OTHER AIDS & ONE-TIME APPROPRIATIONS	20,384	4,750	4,871	9,621	4,875	4,878	9,753
Disaster Credit -School	69	0	23	23	25	25	50
Disaster Credit- Non-School	216	0	100	100	100	100	200
Disaster Credit	285	0	123	123	125	125	250
Local Option Disaster Abatement reimb (school)	3	18	20	38	20	20	40
Local Option Disaster Abatement reimb (non school)	-	80	80	160	80	80	160
Local Option Disaster Abatement Reimbursement	3	98	100	198	100	100	200
Border City Reimbursement	214	106	100	206	100	100	200
Performance Measuremt Reimbursement	880	426	428	854	430	433	863
City of Minneapolis Library debt service	8,240	4,120	4,120	8,240	4,120	4,120	8,240
Bloomington Infrastructure Projects	9,562	0	0	-	0	0	-
Wadena County Aid (2 years only)	1,200	-	-	\$0	-	-	\$0
Greater MN Intern, DOR transf to OHE	-	0	0	-	0	0	-
Property Tax Aids and Credits, GF TOTAL*	3,663,913	\$1,809,260	1,900,269	\$3,709,529	\$1,925,694	1,955,951	\$3,881,645
less Senior Deferral Net Loan activity	(297)	(\$79)	(79)	(158)	(\$79)	(79)	(158)
MMB adjustment - Town Aid	191						
Total Tax Aids Credits less Senior Deferral less Town Aid adjustment = MMB General Fund Balance totals	3,664,019	\$1,809,339	1,900,348	3,709,687	\$1,925,773	1,956,030	3,881,803
MMB General Fund total		\$1,809,339	\$1,900,348		\$1,925,773	\$1,956,030	
Dif		\$0	\$0		\$0	\$0	
State Conservation Fund (SR)	379	280	280	560	280	280	560

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 million² Beginning with the February 2016 Forecast, reporting for Senior Deferral is tracked as Net Loan Activity in Prior Year Adjustments