TAX POLICY | AIDS, CREDITS, & REFUNDS

NOVEMBER 2018 FORECAST

$$$ in thousands | BOLD indicates rows that total

LINE	ITEM	B EOS ENACTED FY 2018-19	C EOS ENACTED FY 2020-21	D ACTUAL FY 2018	E NOV FORECAST FY 2019	F NOV FORECAST FY 2018-19	G NOV 18-19 vs. EOS 18-19	H NOV FORECAST FY 2020	I NOV FORECAST FY 2021	J NOV FORECAST FY 2020-21	K NOV 18-19 vs. EOS 18-19	L NOV 20-21 vs. NOV 18-19	M NOV FORECAST FY 2022	N NOV FORECAST FY 2023	O NOV FORECAST FY 2022-23	P NOV 22-23 vs. NOV 20-21
	GENERAL FUND TAX REVENUES:															
	INDIVIDUAL INCOME TAX															
1	Individual Income Tax	26,905,300	29,808,100	13,376,923	14,010,300	27,387,223	481,923	14,721,000	15,500,200	30,221,200	413,100	2,833,977	16,074,400	16,513,800	32,588,200	2,367,000
2	Individual Income Tax Refunds	(3,190,600)	(3,613,100)	(1,593,423)	(1,660,400)	(3,253,823)	(63,223)	(1,887,000)	(2,058,600)	(3,945,600)	(332,500)	(691,777)	(2,366,500)	(2,464,100)	(4,830,600)	(885,000)
3	**SUBTOTAL: INDIVIDUAL INCOME TAX**	**23,714,700**	**26,195,000**	**11,783,500**	**12,349,900**	**24,133,400**	**418,700**	**12,834,000**	**13,441,600**	**26,275,600**	**80,600**	**2,142,200**	**13,707,900**	**14,049,700**	**27,757,600**	**1,482,000**
	CORPORATE FRANCHISE TAX															
6	Corporate Franchise Tax	2,993,628	3,067,298	1,452,885	1,570,216	3,023,101	29,473	1,544,250	1,581,293	3,125,543	58,245	102,442	1,592,137	1,606,106	3,198,243	72,700
7	Corporate Franchise Tax Refunds	(397,153)	(458,369)	(138,360)	(181,582)	(319,942)	77,211	(214,061)	(261,215)	(475,276)	(16,907)	(155,334)	(245,088)	(223,216)	(468,304)	6,972
8	**SUBTOTAL: CORPORATE FRANCHISE TAX**	**2,596,475**	**2,608,929**	**1,314,525**	**1,388,634**	**2,703,159**	**106,684**	**1,330,189**	**1,320,078**	**2,650,267**	**41,338**	**(52,892)**	**1,347,049**	**1,382,890**	**2,729,939**	**79,672**
	SALES TAX															
11	Sales Tax	11,664,342	12,383,352	5,684,120	5,961,691	11,645,811	(18,531)	6,126,361	6,365,709	12,492,070	108,718	846,259	6,590,622	6,763,857	13,354,479	862,409
12	Sales Tax Refunds	(381,901)	(355,301)	(218,357)	(264,101)	(482,458)	(100,557)	(246,150)	(222,149)	(468,299)	(112,998)	14,159	(197,098)	(189,101)	(386,199)	82,100
13	Sales Tax Refunds, Indian Sales Tax	(23,300)	(24,000)	(14,553)	(9,800)	(24,353)	(1,053)	(12,400)	(12,600)	(25,000)	(1,000)	(647)	(12,800)	(13,000)	(25,800)	(800)
14	12, CH 299 - MPLS Sales Tax to MSFA	4,275	5,869	1,855	2,104	3,959	(316)	2,645	3,151	5,796	(73)	1,837	3,616	3,963	7,579	1,783
15	MPLS Sales Tax W/Hold for Stadium	-	17,501	-	-	-	-	-	17,537	17,537	36	17,537	18,713	19,032	37,745	20,208
16	**SUBTOTAL: SALES TAX**	**11,263,416**	**12,027,421**	**5,453,065**	**5,689,894**	**11,142,959**	**(120,457)**	**5,870,456**	**6,151,648**	**12,022,104**	**(5,317)**	**879,145**	**6,403,053**	**6,584,751**	**12,987,804**	**965,700**
	STATEWIDE PROPERTY TAXES															
19	Statewide Property Taxes	1,621,475	1,634,030	811,376	807,671	1,619,047	(2,428)	820,843	817,214	1,638,057	4,027	19,010	817,157	817,172	1,634,329	(3,728)
20	**SUBTOTAL: STATEWIDE PROPERTY TAXES**	**1,621,475**	**1,634,030**	**811,376**	**807,671**	**1,619,047**	**(2,428)**	**820,843**	**817,214**	**1,638,057**	**4,027**	**19,010**	**817,157**	**817,172**	**1,634,329**	**(3,728)**
	ESTATE TAX															
23	Estate Tax	346,700	265,200	220,595	178,500	399,095	52,395	149,100	144,800	293,900	28,700	(105,195)	149,300	156,900	306,200	12,300
24	Estate Tax Refunds	(17,700)	(17,100)	(7,179)	(10,200)	(17,379)	321	(10,000)	(9,000)	(19,000)	(1,900)	(1,621)	(9,000)	(9,300)	(18,300)	700
25	**SUBTOTAL: ESTATE TAX**	**329,000**	**248,100**	**213,416**	**168,300**	**381,716**	**52,716**	**139,100**	**135,800**	**274,900**	**26,800**	**(106,816)**	**140,300**	**147,600**	**287,900**	**13,000**
	ALCOHOLIC BEVERAGE TAX															
28	Alcoholic Beverage Tax	185,430	195,460	92,476	92,850	185,326	(104)	94,710	96,610	191,320	(4,140)	5,994	98,560	100,540	199,100	7,780
29	Alcoholic Beverage Tax Refunds	(1,500)	(1,500)	(728)	(900)	(1,628)	(128)	(750)	(750)	(1,500)	-	128	(750)	(750)	(1,500)	-
30	**SUBTOTAL: ALCOHOLIC BEVERAGE TAX**	**183,930**	**193,960**	**91,748**	**91,950**	**183,698**	**(232)**	**93,960**	**95,860**	**189,820**	**(4,140)**	**6,122**	**97,810**	**99,790**	**197,600**	**7,780**
	CIGARETTE & TOBACCO PRODUCTS TAX															
33	Cigarette & Tobacco Products Tax	1,231,690	1,262,390	577,145	639,760	1,216,905	(14,785)	637,750	635,660	1,273,410	11,020	56,505	633,620	631,670	1,265,290	(8,120)
34	Cigarette & Tobacco Products Tax Refunds	(23,550)	(21,100)	(13,834)	(14,750)	(28,584)	(5,034)	(10,650)	(10,650)	(21,300)	(200)	7,284	(10,750)	(10,750)	(21,500)	(200)
35	**SUBTOTAL: CIGARETTE & TOBACCO TAX**	**1,208,140**	**1,241,290**	**563,311**	**625,010**	**1,188,321**	**(19,819)**	**627,100**	**625,010**	**1,252,110**	**10,820**	**63,789**	**622,870**	**620,920**	**1,243,790**	**(8,320)**
37	**TACONITE OCCUPATION TAX**	**21,600**	**22,800**	**13,054**	**13,400**	**26,454**	**4,854**	**13,500**	**13,700**	**27,200**	**4,400**	**746**	**14,000**	**14,000**	**28,000**	**800**
38	**MORTGAGE REGISTRY TAX**	**234,332**	**234,297**	**122,050**	**109,060**	**231,110**	**(3,222)**	**116,132**	**121,048**	**237,180**	**2,883**	**6,070**	**124,541**	**128,120**	**252,661**	**15,481**
39	**DEED TRANSFER TAX**	**272,609**	**324,898**	**128,108**	**126,784**	**254,892**	**(17,717)**	**143,117**	**154,550**	**297,667**	**(27,231)**	**42,775**	**161,837**	**169,426**	**331,263**	**33,596**
	INSURANCE GROSS EARN / FIRE MARSHALL															
42	Insurance Gross Earn / Fire Marshall	802,235	856,088	400,532	407,013	807,545	5,310	416,414	421,894	838,308	(17,780)	30,763	423,996	424,206	848,202	9,894
43	Insurance Gross Earn / Fire Marshall Refunds	(5,000)	(5,000)	(4,060)	(5,000)	(9,060)	(4,060)	(5,000)	(5,000)	(10,000)	(5,000)	(940)	(5,000)	(5,000)	(10,000)	-
44	**SUBTOTAL: INSURANCE GROSS EARNINGS / FIRE MARSHALL**	**797,235**	**851,088**	**396,472**	**402,013**	**798,485**	**1,250**	**411,414**	**416,894**	**828,308**	**(22,780)**	**29,823**	**418,996**	**419,206**	**838,202**	**9,894**
46	**CONTROLLED SUBSTANCE TAX**	**10**	**10**	**-**	**5**	**5**	**(5)**	**5**	**5**	**10**	**-**	**5**	**5**	**5**	**10**	**-**
47	**OTHER GROSS EARNINGS**	**100**	**100**	**54**	**50**	**104**	**4**	**50**	**50**	**100**	**-**	**(4)**	**50**	**50**	**100**	**-**
	LAWFUL GAMBLING TAX															
50	Lawful Gambling Tax	148,400	164,000	75,044	84,400	159,444	11,044	92,000	98,400	190,400	26,400	30,956	105,300	112,700	218,000	27,600
51	Lawful Gambling Tax Refunds	(400)	(400)	(223)	(200)	(423)	(23)	(200)	(200)	(400)	-	23	(200)	(200)	(400)	-

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TAX POLICY | AIDS, CREDITS, & REFUNDS

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		B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
LINE	ITEM	EOS ENACTED FY 2018-19	EOS ENACTED FY 2020-21	ACTUAL FY 2018	NOV FORECAST FY 2019	NOV FORECAST FY 2018-19	NOV 18-19 vs. EOS 18-19	NOV FORECAST FY 2020	NOV FORECAST FY 2021	NOV FORECAST FY 2020-21	NOV 18-19 vs. EOS 18-19	NOV 20-21 vs. NOV 18-19	NOV FORECAST FY 2022	NOV FORECAST FY 2023	NOV FORECAST FY 2022-23	NOV 22-23 vs. NOV 20-21
52	**SUBTOTAL: LAWFUL GAMBLING TAX**	**148,000**	**163,600**	**74,821**	**84,200**	**159,021**	**11,021**	**91,800**	**98,200**	**190,000**	**26,400**	**30,979**	**105,100**	**112,500**	**217,600**	**27,600**
54	*REFERENCE LINE: Lawful Gambling Taxes - Feb 2012 Base*	(73,800)	(73,800)	*36,900*	*36,900*	*73,800*	*147,600*	*36,900*	*36,900*	*73,800*	*147,600*	-	*36,900*	*36,900*	*73,800*	-
55	*REFERENCE LINE: Lawful Gambling Taxes - Stadium*	(89,800)	(89,800)	*38,675*	*47,300*	*85,975*	*175,775*	*54,900*	*61,300*	*116,200*	*206,000*	*30,225*	*68,200*	*75,600*	*143,800*	*27,600*
57	**MEDICAL ASSISTANCE SURCHARGES**	**583,541**	**625,664**	**287,376**	**290,991**	**578,367**	**(5,174)**	**301,303**	**313,212**	**614,515**	**(11,149)**	**36,148**	**326,188**	**339,968**	**666,156**	**51,641**
58	**MOTOR VEHICLE REGISTRATION TAX**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
59	**OTHER TAX REFUNDS**	**(10,710)**	**(10,810)**	**(5,197)**	**(5,303)**	**(10,500)**	**210**	**(5,303)**	**(5,303)**	**(10,606)**	**204**	**(106)**	**(5,303)**	**(5,303)**	**(10,606)**	**-**
63	**TOTAL TAX REVENUES**	**42,963,853**	**46,360,377**	**21,247,679**	**22,142,559**	**43,390,238**	**426,385**	**22,787,666**	**23,699,566**	**46,487,232**	**126,855**	**3,096,994**	**24,281,553**	**24,880,795**	**49,162,348**	**2,675,116**

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	PROPERTY TAX AIDS, CREDITS, & REFUNDS:															
	PROPERTY TAX REFUNDS															
100	Homestead Credit Refund	931,700	974,700	447,754	489,200	936,954	5,254	507,100	521,900	1,029,000	54,300	92,046	537,700	554,300	1,092,000	63,000
101	Renter Property Tax Refund	447,300	458,100	222,588	224,700	447,288	(12)	228,900	231,200	460,100	2,000	12,812	234,200	239,000	473,200	13,100
102	Targeting (Special Property Tax Refund)	8,130	10,000	3,629	11,252	14,881	6,751	4,300	5,000	9,300	(700)	(5,581)	5,000	5,000	10,000	700
103	Forest Land Credits (Sustainable Forest Incentive Payment)	22,150	23,880	10,800	10,720	21,520	(630)	11,300	11,740	23,040	(840)	1,520	12,220	12,710	24,930	1,890
104	**SUBTOTAL: PROPERTY TAX REFUNDS**	**1,409,280**	**1,466,680**	**684,771**	**735,872**	**1,420,643**	**11,363**	**751,600**	**769,840**	**1,521,440**	**54,760**	**100,797**	**789,120**	**811,010**	**1,600,130**	**78,690**
106	**POLITICAL CONTRIBUTION REFUNDS**	**9,000**	**10,000**	**3,695**	**5,500**	**9,195**	**195**	**4,500**	**5,500**	**10,000**	**-**	**805**	**4,500**	**5,500**	**10,000**	**-**
108	**TAX REFUND INTEREST (OPEN)**	**20,400**	**22,000**	**10,637**	**10,000**	**20,637**	**237**	**10,400**	**10,800**	**21,200**	**(800)**	**563**	**11,200**	**11,600**	**22,800**	**1,600**
	LOCAL GOVERNMENT AID															
111	Local Government Aid	1,131,818	990,774	519,468	612,420	1,131,888	70	456,376	534,398	990,774	-	(141,114)	534,398	534,398	1,068,796	78,022
112	**SUBTOTAL: LOCAL GOVERNMENT AID**	**1,131,818**	**990,774**	**519,468**	**612,420**	**1,131,888**	**70**	**456,376**	**534,398**	**990,774**	**-**	**(141,114)**	**534,398**	**534,398**	**1,068,796**	**78,022**
	COUNTY PROGRAM AID															
115	County Program Aid	442,548	467,912	208,457	234,091	442,548	-	233,958	233,958	467,916	4	25,368	233,954	233,954	467,908	(8)
116	MMB Public Defender Aid (TR OUT)	1,000	1,000	-	-	-	(1,000)	500	500	1,000	-	1,000	500	500	1,000	-
117	MMB Local Impact Notes (TR OUT)	414	414	-	-	-	(414)	207	207	414	-	414	207	207	414	-
118	MDE Local Impact Notes (TR OUT)	14	14	-	-	-	(14)	7	7	14	-	14	7	7	14	-
119	**SUBTOTAL: COUNTY PROGRAM AID**	**443,976**	**469,340**	**208,457**	**234,091**	**442,548**	**(1,428)**	**234,672**	**234,672**	**469,344**	**4**	**26,796**	**234,668**	**234,668**	**469,336**	**(8)**
121	**TOWNSHIP AID**	**20,000**	**20,000**	**10,000**	**10,000**	**20,000**	**-**	**10,000**	**10,000**	**20,000**	**-**	**-**	**10,000**	**10,000**	**20,000**	**-**
123	**PILT DNR AND DOT**	**68,677**	**73,241**	**32,130**	**35,764**	**67,894**	**(783)**	**35,989**	**36,214**	**72,203**	**(1,038)**	**4,309**	**36,439**	**36,664**	**73,103**	**900**
125	**AQUATIC INVASIVE SPECIES PREVENTION AID**	**20,000**	**20,000**	**10,000**	**10,000**	**20,000**	**-**	**10,000**	**10,000**	**20,000**	**-**	**-**	**10,000**	**10,000**	**20,000**	**-**
	RIPARIAN PROTECTION AID															
128	Riparian Protection Aid to BSWR (TR OUT)	2,000	2,000	942	1,000	1,942	(58)	1,000	1,000	2,000	-	58	1,000	1,000	2,000	-
129	Riparian Protection Aid Local Distribution	16,000	18,000	7,058	9,000	16,058	58	9,000	9,000	18,000	-	1,942	9,000	9,000	18,000	-
130	**SUBTOTAL: RIPARIAN PROTECTION AID**	**18,000**	**20,000**	**8,000**	**10,000**	**18,000**	**-**	**10,000**	**10,000**	**20,000**	**-**	**2,000**	**10,000**	**10,000**	**20,000**	**-**
132	**INDIAN FAMILY OUT-OF-HOME PLACEMENT AID**	**5,000**	**10,000**	**-**	**5,000**	**5,000**	**-**	**5,000**	**5,000**	**10,000**	**-**	**5,000**	**5,000**	**5,000**	**10,000**	**-**
134	**CASINO AID TO COUNTIES**	**3,152**	**3,152**	**1,543**	**1,543**	**3,086**	**(66)**	**1,543**	**1,543**	**3,086**	**(66)**	**-**	**1,543**	**1,543**	**3,086**	**-**
	STATE TACONITE AID															
137	State Taconite Aid (TR OUT to IRRRB)	6,121	7,924	2,957	3,204	6,161	40	3,758	4,124	7,882	(42)	1,721	4,223	4,309	8,532	650
138	State Taconite Aid Local Distribution	8,365	8,767	4,263	4,153	8,416	51	4,280	4,336	8,616	(151)	200	4,269	4,183	8,452	(164)
139	**SUBTOTAL: STATE TACONITE AID**	**14,486**	**16,691**	**7,220**	**7,357**	**14,577**	**91**	**8,038**	**8,460**	**16,498**	**(193)**	**1,921**	**8,492**	**8,492**	**16,984**	**486**
141	**PRODUCTION PROPERTY TRANSITION AID**	**190**	**72**	**105**	**85**	**190**	**-**	**53**	**27**	**80**	**8**	**(110)**	**-**	**-**	**-**	**(80)**
143	**UTILITY VALUATION TRANSITION AID**	**6**	**8**	**-**	**5**	**5**	**(1)**	**5**	**6**	**11**	**3**	**6**	**6**	**7**	**13**	**2**
	DISPARITY REDUCTION AID															
146	To School Districts	15,883	15,884	7,947	7,942	15,889	6	8,002	8,009	16,011	127	122	8,009	8,009	16,018	7
147	To Cities, Counties, Towns	20,188	20,188	10,088	10,094	20,182	(6)	10,139	10,139	20,278	90	96	10,139	10,139	20,278	-
148	**SUBTOTAL: DISPARITY REDUCTION AID**	**36,071**	**36,072**	**18,035**	**18,036**	**36,071**	**-**	**18,141**	**18,148**	**36,289**	**217**	**218**	**18,148**	**18,148**	**36,296**	**7**
	BORDER CITY DISPARITY CREDIT															

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151	To School Districts	4,593	4,842	2,546	2,499	5,045	452	2,783	2,868	5,651	809	606	2,928	2,994	5,922	271
152	To Cities, Counties, Towns	19,962	21,208	9,091	9,409	18,500	(1,462)	10,598	10,806	21,404	196	2,904	11,016	11,229	22,245	841
153	**SUBTOTAL: BORDER CITY DISPARITY CREDIT**	**24,555**	**26,050**	**11,637**	**11,908**	**23,545**	**(1,010)**	**13,381**	**13,674**	**27,055**	**1,005**	**3,510**	**13,944**	**14,223**	**28,167**	**1,112**
	AGRIC. MARKET VALUE HOMESTEAD CREDIT															
156	To School Districts	16,985	16,464	8,709	8,550	17,259	274	8,727	8,748	17,475	1,011	216	8,748	8,748	17,496	21
157	To Cities, Counties, Towns	57,331	55,854	29,395	29,177	58,572	1,241	29,902	29,902	59,804	3,950	1,232	29,902	29,902	59,804	-
158	**SUBTOTAL: AGRIC. MARKET VALUE HOMESTEAD CREDIT**	**74,316**	**72,318**	**38,104**	**37,727**	**75,831**	**1,515**	**38,629**	**38,650**	**77,279**	**4,961**	**1,448**	**38,650**	**38,650**	**77,300**	**21**
160	**SCHOOL BUILDING BOND AGRICULTURAL CREDIT**	**32,978**	**77,781**	**-**	**32,180**	**32,180**	**(798)**	**39,699**	**41,263**	**80,962**	**3,181**	**48,782**	**42,700**	**44,169**	**86,869**	**5,907**
	AGRICULTURAL PRESERVATION CREDIT															
163	To School Districts	-	-	197	129	326	326	120	120	240	240	(86)	120	120	240	-
164	To Cities, Counties, Towns	1,039	860	410	230	640	(399)	230	230	460	(400)	(180)	230	230	460	-
165	**SUBTOTAL: DISASTER CREDIT**	**1,039**	**860**	**607**	**359**	**966**	**(73)**	**350**	**350**	**700**	**(160)**	**(266)**	**350**	**350**	**700**	**-**
167	**SUPPLEMENTAL TACONITE HOMESTEAD CREDIT**	**10,679**	**10,894**	**5,304**	**5,339**	**10,643**	**(36)**	**5,392**	**5,446**	**10,838**	**(56)**	**195**	**5,500**	**5,555**	**11,055**	**217**
	PRIOR YEAR CREDIT ADJUSTMENTS															
170	To School Districts	-	-	(74)	222	148	148	26	-	26	26	(122)	-	-	-	(26)
171	To Cities, Counties, Towns	(294)	-	60	441	501	795	-	-	-	-	(501)	-	-	-	-
172	**SUBTOTAL: PRIOR YEAR CREDIT ADJUSTMENTS**	**(294)**	**-**	**(14)**	**663**	**649**	**943**	**26**	**-**	**26**	**26**	**(623)**	**-**	**-**	**-**	**(26)**
	POLICE/FIRE/INSURANCE SURCHARGE STATE AID															
175	Police State Aid	148,138	161,676	72,559	76,273	148,832	694	79,710	83,300	163,010	1,334	14,178	87,050	90,960	178,010	15,000
176	Fire State Aid	58,174	60,451	28,757	29,579	58,336	162	30,460	31,340	61,800	1,349	3,464	32,260	33,200	65,460	3,660
177	Insurance Surcharge Aid	7,950	8,271	3,936	4,014	7,950	-	4,095	4,176	8,271	-	321	4,260	4,345	8,605	334
178	**SUBTOTAL: POLICE/FIRE/INSURANCE SURCHARGE STATE AID**	**214,262**	**230,398**	**105,252**	**109,866**	**215,118**	**856**	**114,265**	**118,816**	**233,081**	**2,683**	**17,963**	**123,570**	**128,505**	**252,075**	**18,994**
180	**POLICE-FIRE RETIREMENT SUPP. AID**	**31,000**	**31,000**	**15,498**	**15,500**	**30,998**	**(2)**	**15,500**	**15,500**	**31,000**	**-**	**2**	**15,500**	**15,500**	**31,000**	**-**
182	**POLICE & FIRE AMORTIZATION AID**	**5,458**	**5,458**	**2,729**	**2,729**	**5,458**	**-**	**2,729**	**2,729**	**5,458**	**-**	**-**	**2,729**	**2,729**	**5,458**	**-**
184	**REDIRECTED AMORT. AID (TO TRA + STPRFA)**	**4,188**	**4,188**	**2,094**	**2,094**	**4,188**	**-**	**2,094**	**2,094**	**4,188**	**-**	**-**	**2,094**	**2,094**	**4,188**	**-**
186	**FIREFIGHTERS SUPPL. BENEFITS REIMBURSEMENT**	**1,166**	**1,164**	**629**	**632**	**1,261**	**95**	**586**	**586**	**1,172**	**8**	**(89)**	**586**	**586**	**1,172**	**-**
188	**PERA PENSION AID**	**28,084**	**13,973**	**14,065**	**13,919**	**27,984**	**(100)**	**13,860**	**-**	**13,860**	**(113)**	**(14,124)**	**-**	**-**	**-**	**(13,860)**
190	**FIRE/EMS VOL. RET. STIPEND AID PILOT**	**1,559**	**-**	**1,558**	**-**	**1,558**	**(1)**	**-**	**-**	**-**	**-**	**(1,558)**	**-**	**-**	**-**	**-**
	DISASTER CREDIT															
193	To School Districts	66	48	63	6	69	3	-	23	23	(25)	(46)	25	25	50	27
194	To Cities, Counties, Towns	212	200	212	4	216	4	-	100	100	(100)	(116)	100	100	200	100
195	**SUBTOTAL: DISASTER CREDIT**	**278**	**248**	**275**	**10**	**285**	**7**	**-**	**123**	**123**	**(125)**	**(162)**	**125**	**125**	**250**	**127**
	LOCAL OPTION DISASTER ABATEMENT															
198	To School Districts	26	40	3	-	3	(23)	18	20	38	(2)	35	20	20	40	2
199	To Cities, Counties, Towns	80	160	-	-	-	(80)	80	80	160	-	160	80	80	160	-
	SUBTOTAL: LOCAL OPTION DISASTER ABATEMENT	**106**	**200**	**3**	**-**	**3**	**(103)**	**98**	**100**	**198**	**(2)**	**195**	**100**	**100**	**200**	**2**
	MAHNOMEN ADJUSTMENTS															
203	Mahnomen (School)	280	280	140	140	280	-	140	140	280	-	-	140	140	280	-
204	Mahnomen (Non-School)	2,120	2,120	1,060	1,060	2,120	-	1,060	1,060	2,120	-	-	1,060	1,060	2,120	-
205	**SUBTOTAL: MAHNOMEN ADJUSTMENTS**	**2,400**	**2,400**	**1,200**	**1,200**	**2,400**	**-**	**1,200**	**1,200**	**2,400**	**-**	**-**	**1,200**	**1,200**	**2,400**	**-**

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TAX POLICY | AIDS, CREDITS, & REFUNDS

NOVEMBER 2018 FORECAST

$$$ in thousands | BOLD indicates rows that total

LINE	ITEM	B EOS ENACTED FY 2018-19	C EOS ENACTED FY 2020-21	D ACTUAL FY 2018	E NOV FORECAST FY 2019	F NOV FORECAST FY 2018-19	G NOV 18-19 vs. EOS 18-19	H NOV FORECAST FY 2020	I NOV FORECAST FY 2021	J NOV FORECAST FY 2020-21	K NOV 18-19 vs. EOS 18-19	L NOV 20-21 vs. NOV 18-19	M NOV FORECAST FY 2022	N NOV FORECAST FY 2023	O NOV FORECAST FY 2022-23	P NOV 22-23 vs. NOV 20-21
207	BORDER CITY REIMBURSEMENT	35	17	103	111	214	179	106	100	206	189	(8)	100	100	200	(6)
209	TACONITE AID REIMBURSEMENT TO ISD #317 DEER RIVER	1,122	1,122	561	561	1,122	-	561	561	1,122	-	-	561	561	1,122	-
211	PERFORMANCE MEASUREMENT REIMBURSEMENT	917	928	457	423	880	(37)	426	428	854	(74)	(26)	430	433	863	9
213	MINNEAPOLIS LIBRARY DEBT SERVICE AID	8,240	8,240	4,120	4,120	8,240	-	4,120	4,120	8,240	-	-	4,120	4,120	8,240	-
215	BLOOMINGTON INFRASTRUCTURE PROJECTS FD	9,562	-	4,858	4,704	9,562	-	-	-	-	-	(9,562)	-	-	-	-
217	WADENA COUNTY AID	1,200	-	600	600	1,200	-	-	-	-	-	(1,200)	-	-	-	-
219	GREATER MN INTERNSHIP (TR OUT TO OHE)	20	-	-	-	-	(20)	-	-	-	-	-	-	-	-	-
221	TOTAL TAX AIDS AND CREDITS	3,652,926	3,645,269	1,723,701	1,940,318	3,664,019	11,093	1,809,339	1,900,348	3,709,687	64,418	45,668	1,925,773	1,956,030	3,881,803	172,116

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