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## Summary of County Program Aid (CPA) Certified for 2018

County Program Aid for 2018 has two components:

- I. County Need Aid
- II. County Tax Base Equalization Aid

### 2017 Law Changes

The 2017 legislative session made the following changes to the calculation of County Program Aid during:

- Repealed County Transition Aid;
- Set a minimum amount of Tax Base Equalization Aid (TBEA) that a county can receive;
- Eliminated additional aid amounts to Anoka and Washington counties;
- Adjusted the data used in the calculation to data that is available as of January 1 of the certification year.

### I. County Need Aid

A total of \$103,795,000 is available for county need aid. There is a reduction of \$500,000 retained by the Department of Revenue to reimburse the office of Management and Budget, plus an addition of \$131,116 unused public defender funds, leaving a net amount of \$103,431,116 distributed to counties based on need, as follows:

- \$40,172,446 distributed based on the percent share of total state households in your county that receive food stamps
- \$40,172,446 distributed based on the population weighted by percent over 65 in your county
- \$20,086,224 distributed based on the percent share of total state part I crimes in your county
- For 2015 through 2024, \$3,000,000 distributed to Beltrami County to be used for out-of-home placement costs.

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## II. County Tax Base Equalization Aid

A total of \$130,873,444 is available for tax base equalization aid (TBEA) for calendar year 2018. A reduction of \$214,000 is made for state costs, bringing the net amount distributed to counties for tax base equalization aid to \$130,659,444.

Your county's TBEA is equal to the greater of:

- 1) the county's tax base equalization factor; or
- 2) the greater of either 0.27% of the statewide total appropriation for TBEA or 95% of your county's TBEA from the previous year.

The county's tax base equalization factor is the amount by which \$190 times the county's population exceeds 9 percent of the county's net tax capacity. The factor is adjusted for population as follows:

- If the county's population is less than 10,000, the factor is multiplied by 3.
- If the county's population is greater than 10,000, but less than 12,500, the factor is multiplied by 2.
- If the county's population is greater than 500,000, the factor is multiplied by .25.

Once the tax base equalization factor is adjusted for population, it is compared against 0.27% of the statewide total appropriation for TBEA (which is \$325,780 for aids payable in 2018) and the amount that equals 95% of the TBEA your county received in the previous year. The greatest of these is your county's final TBEA.

## CPA Payment Dates

CPA payable in 2018 will be paid to counties on July 20, 2018 and December 26, 2018.