
Summary of County Program Aid (CPA) Certified for 2027

2027 County Program Aid has two components:

- I. County Need Aid
- II. County Tax-Base Equalization Aid (TBEA)

Law Changes effective in 2027

For aid payable in 2027 the amount of aid by component are:

- The amount for County Need Aid remained at \$151,197,053
- The amount for County Tax-Base Equalization Aid remained at \$190,471,391

I. County Need Aid

A total of \$150,701,616 is available for County Need Aid for calendar year 2027.

Appropriation	\$151,197,053
Transfer to Board of Public Defense	-\$500,000
Unused fiscal year 2025 public defender funds	+4,563
Amount Available	\$150,701,616

This amount will be distributed to counties based on the statutory determination of need as follows:

- \$60,280,646 distributed based on the percent share of population age 65 and over in your county;
- \$60,280,646 distributed based on the percent share of total state households in your county that receive SNAP benefits; and
- \$30,140,324 distributed based on the percent share of total state Group A offenses in your county.

II. County Tax-Base Equalization Aid

A total of \$190,257,391 is available for county tax-base equalization aid (TBEA) for calendar year 2027.

Appropriation	\$190,471,391
Transfer to Legislative Budget Office	-\$207,000
Transfer to Department of Education	-\$7,000
Amount Available	\$190,257,391

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 at which \$190 plus the ratio of the most recent statewide net tax capacity (NTC) per capita divided by the 2016 statewide NTC per capita, multiplied by the county's population, exceeds 9 percent of the county's NTC. 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 0.25

Once the tax-base equalization factor is adjusted for population, it is compared against 0.27% of the statewide total appropriation for TBEA (\$513,695 for aid payable in 2027) and the amount that equals 95% of the TBEA your county received in the previous year. The greatest of these three is your county's final TBEA.

CPA Payment Dates

CPA is paid to counties on July 20 and December 26 each year.