
Historical Program Data

APPENDIX B:

In Chapter 1, we discussed a variety of program data for the government assistance and tax credit programs in Minnesota. Table 1.1 presented caseload, expenditure, and average benefit data for programs for the year 2000. Figure 1.1 showed the trend in program expenditures between 1989 and 1999. In this appendix, we provide detailed program data for the years 1988 through 2000. Table B.1 shows the number of cases (in thousands), Table B.2 shows the number of cases per thousand Minnesota households, Table B.3 shows annual expenditures, and Table B.4 presents the average annual benefit provided by each program.

Table B.1: Monthly Average Cases/Recipients for Government Assistance and Tax Credit Programs in Minnesota, 1988-2000 (in Thousands)

	Year	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	Percentage Change 1988-1999
MFIP/AFDC cash assistance cases ^a	SFY	56	56	58	61	66	67	67	64	61	57	N/A	42	39	-25%
General Assistance cases ^a	SFY	18	17	17	15	14	13	12	13	12	11	10	10	9	-44
Emergency and Diversionary Assistance cases	SFY	2	2	2	2	2	2	2	2	2	2	1	1	1	-17 ^b
Supplemental Security Income recipients	CY	37	38	40	44	49	55	60	62	64	63	64	64	64	73
Minnesota Supplemental Aid recipients ^c	SFY	12	13	15	17	20	22	25	27	30	32	33	35	36	192
Food Stamp households ^a	SFY	94	97	104	117	126	131	133	132	128	115	N/A	98	94	5
Child Care Assistance families	SFY	8	12	11	11	13	15	16	18	18	19	24	27	26	231
Medical Assistance recipients (MFIP and other families only) ^d	SFY	207	213	228	256	284	311	319	319	310	295	270	251	244	21
MinnesotaCare/Children's Health Plan enrollees	SFY	e	6	10	12	23	35	62	77	88	93	98	107	109	N/A
General Assistance Medical Care recipients	SFY	37	38	43	49	55	55	54	53	44	38	31	27	23	-27
National School Lunch students approved for free lunch ^{f,g}	SFY	116	120	122	132	143	155	161	162	166	172	174	161	156	39
National School Lunch students approved for reduced-price lunch ^{f,g}	SFY	38	40	42	45	47	50	51	54	55	56	60	63	64	64
Women, Infants, and Children recipients ^h	FFY	57	70	73	77	81	87	93	92	94	95	95	90	90	58
Energy Assistance households ^g	FFY	114	108	107	110	105	109	111	104	87	89	81	90	84	-21
Earned Income Tax Credit recipients ^g	CY	122	126	131	144	149	159	231	230	220	222	218	211	N/A	72
State Working Family Tax Credit recipients ^g	CY	e			124	135	150	192	213	215	213	205	203	N/A	N/A
State Dependent Care Tax Credit recipients ^g	CY	38	38	36	34	35	37	39	38	37	37	36	36	N/A	-6
State K-12 Education Credit recipients ^g	CY	e										39	58	N/A	N/A
Property Tax Refund recipients (homeowners) ^g	CY	152	172	192	200	225	239	233	243	239	226	215	198	N/A	30
Property Tax Refund recipients (renters) ^g	CY	268	266	257	263	263	260	248	246	236	260	258	268	N/A	-0

NOTE: Caseload and recipient data are for calendar year, state fiscal year, or federal fiscal year depending on the program. SFY = State Fiscal Year. FFY= Federal Fiscal Year. CY = Calendar Year. N/A = Not available.

^aData for MFIP excludes cases receiving food assistance only and includes Family General Assistance cases. Food Stamps includes MFIP food assistance cases, regular Food Stamp cases, and Minnesota Food Assistance cases. General Assistance data excludes Family General Assistance cases and includes the GA segment of Group Residential Housing.

^bThe number of cases decreases from 1,661 to 1,379, a decline of 17 percent.

^cMinnesota Supplemental Aid includes the MSA segment of Group Residential Housing.

^dMedical Assistance data excludes the aged, blind, and disabled.

^eShading indicates years during which a program was not yet in existence.

^fData are for public schools only.

^gCaseload data are the number served on an annual basis.

^hWIC caseload data excludes participants funded by the state.

SOURCE: Office of the Legislative Auditor analysis of data from (1) Department of Human Services, (2) Department of Children, Families, and Learning, (3) Department of Economic Security, (4) Department of Health, (5) Department of Revenue, (6) U.S. Department of Agriculture, (7) U.S. Social Security Administration, and (8) U.S. Internal Revenue Service.

Table B.2: Monthly Average Cases/Recipients for Government Assistance and Tax Credit Programs in Minnesota, per Thousand Households, 1988-2000

	Year	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	Percentage Change 1988-1999
MFIP/AFDC cash assistance cases ^a	SFY	35	35	35	36	39	39	39	37	34	31	N/A	23	20	-35%
General Assistance cases ^a	SFY	11	11	11	9	8	8	7	7	7	6	6	5	5	-52
Emergency and Diversionary Assistance cases	SFY	1	1	1	1	1	1	1	1	1	1	1	1	1	-28 ^b
Supplemental Security Income recipients	CY	23	23	25	26	29	32	34	35	36	35	35	34	34	50
Minnesota Supplemental Aid recipients ^c	SFY	7	8	9	10	12	13	15	15	17	18	18	19	19	154
Food Stamp households ^a	SFY	58	59	63	70	75	76	77	75	72	64	N/A	53	50	-9
Child Care Assistance families	SFY	5	7	7	7	8	9	9	10	10	11	13	15	14	188
Medical Assistance recipients (MFIP and other families only) ^d	SFY	128	131	138	153	168	182	184	181	173	163	147	135	129	5
MinnesotaCare/Children's Health Plan enrollees	SFY	e	4	6	7	14	21	36	44	49	51	53	57	58	N/A
General Assistance Medical Care recipients	SFY	23	23	26	29	33	32	31	30	24	21	17	14	12	-37
National School Lunch students approved for free lunch ^{f,g}	SFY	72	74	74	79	85	91	93	92	93	95	95	86	83	21
National School Lunch students approved for reduced-price lunch ^{f,g}	SFY	24	25	26	27	28	29	30	30	31	31	33	34	34	42
Women, Infants, and Children recipients ^h	FFY	35	43	45	46	48	51	54	52	53	52	52	49	48	37
Energy Assistance households ^g	FFY	70	66	65	66	62	64	64	59	49	49	44	48	44	-31
Earned Income Tax Credit recipients ^g	CY	76	77	80	86	88	93	133	130	123	123	119	113	N/A	50
State Working Family Tax Credit recipients ^g	CY	e			74	80	87	111	121	120	118	112	109	N/A	N/A
State Dependent Care Tax Credit recipients ^g	CY	24	23	22	21	21	22	22	22	21	20	20	19	N/A	-18
State K-12 Education Credit recipients ^g	CY	e										21	31	N/A	N/A
Property Tax Refund recipients (homeowners) ^g	CY	94	105	117	120	133	140	134	138	134	125	117	106	N/A	13
Property Tax Refund recipients (renters) ^g	CY	166	163	156	157	156	152	143	139	132	143	141	144	N/A	-13

NOTE: State household data are for calendar years. Caseload and recipient data are for calendar year, state fiscal year, or federal fiscal year depending on the program. SFY = State Fiscal Year. FFY= Federal Fiscal Year. CY = Calendar Year. N/A = Not available.

^aData for MFIP excludes cases receiving food assistance only and includes Family General Assistance cases. Food Stamps includes MFIP food assistance cases, regular Food Stamps, and Minnesota Food Assistance cases. General Assistance data excludes Family General Assistance cases and includes the GA segment of Group Residential Housing.

^bCases per thousand households decrease from 1.03 to 0.74, a decline of 28 percent.

^cMinnesota Supplemental Aid includes the MSA segment of Group Residential Housing.

^dMedical Assistance data excludes the aged, blind, and disabled.

^eShading indicates years during which a program was not yet in existence.

^fData are for public schools only.

^gCaseload data are the number served on an annual basis.

^hWIC caseload data excludes participants funded by the state.

SOURCE: Office of the Legislative Auditor analysis of data from (1) Department of Human Services, (2) Department of Children, Families, and Learning, (3) Department of Economic Security, (4) Department of Health, (5) Department of Revenue, (6) U.S. Department of Agriculture, (7) U.S. Social Security Administration, and (8) U.S. Internal Revenue Service.

Table B.3: Annual Government Payments for Government Assistance and Tax Credit Programs in Minnesota, 1988-2000 (in Millions of Year 2000 Dollars)

	Year	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	Percentage Change 1988-1999
MFIP/AFDC cash assistance ^a	SFY	\$432	\$412	\$408	\$406	\$418	\$405	\$386	\$360	\$329	\$287	N/A	\$219	\$193	-49%
General Assistance ^a	SFY	64	60	59	49	45	47	47	50	46	46	45	48	51	-25
Emergency and Diversionary Assistance	SFY	13	13	14	11	12	13	14	14	13	14	12	13	14	1
Supplemental Security Income	CY	127	136	146	164	200	227	250	265	275	271	277	275	272	117
Minnesota Supplemental Aid ^b	SFY	37	47	57	61	65	57	59	58	63	70	68	73	75	96
Food Stamps ^a	SFY	172	179	208	242	279	277	273	265	249	218	N/A	182	171	6
Medical Assistance (MFIP and other families only) ^c	SFY	343	372	408	438	526	573	593	683	649	633	604	615	656	79
MinnesotaCare/Children's Health Plan	SFY	d	1	3	4	9	12	26	47	68	83	91	142	158	N/A
General Assistance Medical Care	SFY	117	126	143	157	198	195	187	170	167	154	126	136	128	17
Child Care Assistance ^e	SFY	22	35	37	43	57	66	69	79	84	89	117	157	159	603
National School Lunch (free and reduced federal funds) ^f	SFY	36	36	37	39	42	44	45	46	45	47	49	50	52	39
Women, Infants, and Children ^g	FFY	31	29	31	30	33	34	36	34	36	35	36	34	33	9
Energy Assistance	FFY	88	77	75	78	72	63	109	64	46	67	41	47	64	-46
Earned Income Tax Credit	CY	88	90	94	140	158	179	253	300	310	317	323	316	N/A	260
Working Family Tax Credit	CY	d			12	14	25	35	43	47	47	84	92	N/A	N/A
State Dependent Care Tax Credit	CY	15	14	13	12	12	13	14	14	13	13	12	12	N/A	-19
State K-12 Education Tax Credit	CY	d										15	22	N/A	N/A
Property Tax Refund	CY	176	169	162	171	178	179	181	184	177	184	184	182	N/A	3

NOTE: Expenditures were adjusted for inflation to year 2000 dollars using the All-Urban Consumer Price Index. Data are for calendar year, state fiscal year, or federal fiscal year depending on the program. SFY = State Fiscal Year. FFY= Federal Fiscal Year. CY = Calendar Year. N/A = Not available.

^aData for MFIP includes expenditures for MFIP cash assistance and Family General Assistance, and excludes MFIP food assistance. Food Stamps includes expenditures for regular Food Stamps, MFIP food assistance, and Minnesota Food Assistance. General Assistance data excludes Family General Assistance and includes expenditures for the GA segment of Group Residential Housing.

^bMinnesota Supplemental Aid includes expenditures for the MSA segment of Group Residential Housing.

^cMedical Assistance excludes expenditures for the aged, blind, and disabled.

^dShading indicates years during which a program was not yet in existence.

^eCosts include state-funded administrative expenses at the county level and part of county-funded administrative expenses in addition to direct program costs.

^fPayments only include the aggregate payments allocated by the federal government for both free and reduced-price lunches. State funding for all lunches and additional federal funding for paid lunches are excluded. Data are for public schools only.

^gWIC expenditures are net costs after the infant-formula rebate received by states. Additional funds provided by the state between 1990 and 1997 are excluded. Annual state expenditures between 1993 and 1997 averaged \$1.4 million.

SOURCE: Office of the Legislative Auditor analysis of data from (1) Department of Human Services, (2) Department of Children, Families, and Learning, (3) Department of Economic Security, (4) Department of Health, (5) Department of Revenue, (6) U.S. Department of Agriculture, (7) U.S. Social Security Administration, and (8) U.S. Internal Revenue Service.

Table B.4: Annual Average Benefit Per Case/Recipient for Government Assistance and Tax Credit Programs in Minnesota, 1988-2000 (in Year 2000 dollars)

	Year	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	Percentage Change 1988-1999
MFIP/AFDC cash assistance per case ^a	SFY	\$7,684	\$7,311	\$7,067	\$6,702	\$6,347	\$6,045	\$5,749	\$5,587	\$5,363	\$5,058	N/A	\$5,221	\$4,981	-32%
General Assistance per case ^a	SFY	3,580	3,479	3,386	3,326	3,211	3,591	3,913	3,795	3,916	4,124	\$4,367	4,826	5,604	35
Emergency and Diversionary Assistance per case	SFY	*	*	*	*	*	*	*	*	*	*	*	*	*	*
SSI per recipient	CY	3,635	3,743	3,903	4,199	4,560	4,369	4,437	4,395	4,415	4,176	4,242	4,223	4,200	16
Minnesota Supplemental Aid per recipient ^b	SFY	3,139	3,730	3,804	3,491	3,214	2,550	2,336	2,154	2,091	2,158	2,077	2,108	2,102	-33
Food Stamps per household ^a	SFY	1,831	1,849	1,998	2,075	2,213	2,122	2,051	2,005	1,947	1,898	N/A	1,857	1,810	1
Child Care Assistance per family	SFY	2,709	2,878	3,379	3,830	4,334	4,331	4,346	4,428	4,611	4,640	4,967	5,758	6,056	113
Medical Assistance per recipient (MFIP and other families only) ^c	SFY	1,655	1,744	1,790	1,710	1,850	1,845	1,860	2,143	2,094	2,145	2,242	2,454	2,689	48
MinnesotaCare/Children's Health Plan per enrollee	SFY	d	211	330	332	374	348	425	605	772	890	929	1,330	1,447	N/A
General Assistance Medical Care per recipient	SFY	3,155	3,305	3,349	3,204	3,573	3,543	3,429	3,340	3,844	4,019	4,595	5,080	5,471	61
National School Lunch free lunch per approved student ^e	SFY	424	421	420	417	413	406	406	401	400	397	401	405	404	-4
National School Lunch reduced-price lunch per approved student ^e	SFY	310	312	316	318	316	313	315	313	314	313	319	324	326	5
National School Lunch free breakfast per approved student ^e	SFY	219	217	225	223	223	220	230	226	225	223	224	226	224	3
National School Lunch reduced-price breakfast per approved student ^e	SFY	133	135	146	148	151	150	161	160	161	161	163	165	165	25
WIC per recipient ^f	FFY	546	410	421	391	402	393	384	375	382	373	383	377	363	-31
Energy Assistance per household	FFY	527	458	484	493	452	428	543	474	353	494	332	295	414	-44
Earned Income Tax Credit per recipient	CY	717	719	717	973	1,058	1,123	1,095	1,309	1,412	1,431	1,484	1,499	N/A	109
State Working Family Tax Credit per recipient	CY	d			99	105	168	183	201	217	219	411	451	N/A	N/A
State Dependent Care Tax Credit per recipient	CY	392	371	360	352	354	352	366	361	358	350	339	338	N/A	-14
State K-12 Education Credit per recipient	CY	d										391	381	N/A	N/A
Property Tax Refund per recipient (homeowners)	CY	323	293	299	301	307	306	354	355	357	345	339	335	N/A	4
Property Tax Refund per recipient (renters)	CY	475	451	403	417	416	403	400	398	389	407	432	431	N/A	-9

NOTE: Expenditures were adjusted for inflation to year 2000 dollars using the All-Urban Consumer Price Index. Expenditure data are for calendar year, state fiscal year, or federal fiscal year depending on the program. SFY = State Fiscal Year. FFY= Federal Fiscal Year. CY = Calendar Year. N/A = Not available. For programs that provide a monthly benefit, the annual average benefit is the total annual payments divided by the monthly average cases or recipients.

*An annual average benefit is not shown because Emergency and Diversionary Assistance may not be received for longer than a few months.

^aThe average benefit for MFIP is the average for cash assistance only (including family General Assistance data). The average benefit for Food Stamps includes regular Food Stamps, MFIP food assistance, and Minnesota Food Assistance. The average benefit for General Assistance excludes Family General Assistance and includes the GA segment of Group Residential Housing.

^bMinnesota Supplemental Aid includes the MSA segment of Group Residential Housing.

^cThe average benefit is for families with children only and does not include expenditures for the aged, blind, and disabled.

^dShading indicates years during which a program was not yet in existence.

^eThe average benefit includes federal and state funds and is based on the assumption that students received the meal each school day for a nine-month school year. Data is for public schools only.

^fThe average benefit excludes state funding and is based on net costs after the infant-formula rebate received by states.

SOURCE: Office of the Legislative Auditor analysis of data from (1) Department of Human Services, (2) Department of Children, Families, and Learning, (3) Department of Economic Security, (4) Department of Health, (5) Department of Revenue, (6) U.S. Department of Agriculture, (7) U.S. Social Security Administration, and (8) U.S. Internal Revenue Service.