

Minnesota House Fiscal Analysis Department
2022 Legislature - February 2022 Forecast vs. November 2021
Tax Refunds, Aids & Credits -
All Numbers in Thousands

As of 3/9/2022

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.

	Nov 2021 fcst FY2020-21	Nov 2021 fcst FY2022-23	Nov 2021 fcst FY2024-25	Feb 2022 fcst FY2020-21	Feb 2022 fcst			Feb 22 v Nov 21 FY2022-23	Feb 2022 fcst			Feb 22 v Nov 21 FY2024-25
					FY2022	FY2023	FY2022-23		FY2024	FY2025	FY2024-25	
General Fund Expenditures												
<u>REFUNDS</u>	\$1,657,309	\$1,732,230	\$1,852,680	\$1,657,309	\$845,270	\$873,380	\$1,718,650	(\$13,580)	\$907,340	\$936,820	\$1,844,160	(\$8,520)
Homestead Credit property tax refund	1,107,857	\$1,206,700	\$1,312,200	1,107,857	\$588,100	\$610,900	\$1,199,000	(7,700)	\$640,200	\$665,300	\$1,305,500	(6,700)
Renters property tax refund	455,624	452,800	466,500	455,624	223,500	225,900	449,400	(3,400)	231,600	234,700	466,300	(200)
Targeting	21,599	11,330	13,000	21,599	3,010	6,500	9,510	(1,820)	5,300	5,400	10,700	(2,300)
Forest Land Credits (SFIA)	24,384	26,500	28,680	24,384	13,110	13,830	26,940	440	14,390	14,970	29,360	680
Subtotal - Property Tax Refunds	1,609,464	1,697,330	1,820,380	1,609,464	827,720	857,130	1,684,850	(12,480)	891,490	920,370	1,811,860	(8,520)
Political Contribution Refund	5,927	6,500	6,500	5,927	2,700	3,500	6,200	(300)	3,000	3,500	6,500	0
Tax Refund Interest	41,918	28,400	25,800	41,918	14,850	12,750	27,600	(800)	12,850	12,950	25,800	-
<u>LOCAL AIDS</u>	1,692,272	1,842,702	1,885,755	1,692,272	918,751	923,951	1,842,702	-	944,008	943,817	1,887,825	2,070
Local Government Aid (LGA)	1,018,490	1,128,796	1,128,796	1,018,490	564,398	569,914	1,134,312	5,516	564,398	564,398	1,128,796	-
21, SS1,CH 14, Local Government Aid one-time supplement		5,516	-		0	0	-	(5,516)	0	0	-	-
Subtotal- Local Government Aid (LGA)	1,018,490	1,134,312	1,128,796	1,018,490	564,398	569,914	1,134,312	-	564,398	564,398	1,128,796	-
County Program Aid	494,174	527,983	528,328	494,174	263,971	264,012	527,983	-	264,374	263,954	528,328	-
Public Defense Bd, Public Defender Aid	0	1,000	1,000	0	500	500	1,000	0	500	500	1,000	0
Local Impact Notes (LBO/MDE)	0	428	428	0	214	214	428	0	214	214	428	0
Subtotal- County Program Aid (CPA)	494,174	529,411	529,756	494,174	264,685	264,726	529,411	-	265,088	264,668	529,756	-
Township Aid	19,997	20,000	20,000	19,997	10,000	10,000	20,000	-	10,000	10,000	20,000	-
Payment in Lieu of Taxes (PILT) for DNR Owned Lands	72,030	73,387	79,289	72,030	36,581	36,806	73,387	-	40,567	40,792	81,359	2,070
Aquatic Invasive Species Prevention Aid	20,000	20,000	20,000	20,000	10,000	10,000	20,000	-	10,000	10,000	20,000	-
Riparian Protection Aid to BWSR	1,490	\$1,490	\$1,490	1,490	745	745	\$1,490	-	745	745	\$1,490	-
Riparian Protection Aid to Counties	14,510	14,510	14,510	14,510	<u>7,255</u>	<u>7,255</u>	14,510	-	<u>7,255</u>	<u>7,255</u>	14,510	-
Subtotal- Riparian Protection Aid	16,000	\$16,000	\$16,000	16,000	8,000	8,000	\$16,000	-	8,000	8,000	\$16,000	-
Indian Family Out-of-Home Placement Aid	10,000	\$7,886	\$10,000	10,000	4,337	3,549	\$7,886	-	5,000	5,000	\$10,000	-
Casino Aid to Counties	2,749	3,014	3,228	2,749	1,400	1,614	3,014	-	1,614	1,614	3,228	-
Local Homeless Prevention Aid			40,000						20,000	20,000	40,000	-
Production Property Transition Aid	80	0	0	80	0	0	0	-	0	0	0	-
Utility Transition Aid (cities and towns)	8	20	20	8	11	9	20	-	8	12	20	-

Minnesota House Fiscal Analysis Department
2022 Legislature - February 2022 Forecast vs. November 2021
Tax Refunds, Aids & Credits -
All Numbers in Thousands

As of 3/9/2022

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.

	Nov 2021 fest FY2020-21	Nov 2021 fest FY2022-23	Nov 2021 fest FY2024-25	Feb 2022 fest FY2020-21	Feb 2022 fest			Feb 22 v Nov 21 FY2022-23	Feb 2022 fest			Feb 22 v Nov 21
					FY2022	FY2023	FY2022-23		FY2024	FY2025	FY2024-25	FY2024-25
DRA School	16,045	16,052	16,046	16,045	8,029	8,023	16,052	-	8,023	8,023	16,046	-
DRA Non-School	20,299	20,220	20,220	20,299	10,110	10,110	20,220	-	10,110	10,110	20,220	-
Disparity Reduction Aid (DRA)	36,344	36,272	36,266	36,344	18,139	18,133	36,272	-	18,133	18,133	36,266	-
Mahnomen City Reimbursement Aid	320	320	320	320	160	160	320	-	160	160	320	-
Mahnomen County Aid	1,800	1,800	1,800	1,800	900	900	1,800	-	900	900	1,800	-
Mahnomen ISD #432 Aid	280	280	280	280	140	140	280	-	140	140	280	-
Mahnomen Reimbursement Aid	2,400	2,400	2,400	2,400	1,200	1,200	2,400	-	1,200	1,200	2,400	-
PROPERTY TAX CREDITS	195,317	234,255	289,199	195,317	113,010	118,987	231,997	(2,258)	132,704	136,991	269,695	(19,504)
Agr MVC School	17,064	15,205	14,752	17,064	7,794	7,411	15,205	-	7,376	7,376	14,752	-
Agr MVC Non-School	57,360	56,392	55,086	57,360	28,849	27,543	56,392	-	27,543	27,543	55,086	-
Agricultural Market Value Credit	74,424	71,597	69,838	74,424	36,643	34,954	71,597	-	34,919	34,919	69,838	-
School Building Bond Agricultural Credit	93,690	\$133,897	\$189,052	93,690	62,109	69,716	\$131,825	(2,072)	83,045	86,893	\$169,938	(19,114)
Agriculture Preservation Credit -School (w/o State Con Fnd)	132	5	-	132	5	0	5	-	0	0	-	-
Agriculture Preservtn Credit -NonSchool (w/o State Con Fnd)	319	-	-	319	0	0	-	-	0	0	-	-
Border City Disparity -School	5,452	6,562	6,955	5,452	3,236	3,287	6,523	(39)	3,380	3,485	6,865	(90)
Border City Disparity -Non-School	20,427	22,022	23,354	20,427	10,848	11,027	21,875	(147)	11,360	11,694	23,054	(300)
Border City Disparity Credit	25,879	28,584	30,309	25,879	14,084	14,314	28,398	(186)	14,740	15,179	29,919	(390)
Prior Year Credit -School	72	107	-	72	104	3	107	-	0	0	-	-
Prior Year Credit- Non-School	801	65	0	801	65	0	65	0	0	0	0	0
Prior Year Credits	873	172	-	873	169	3	172	-	-	-	-	-
TACONITE TAX RELIEF AREA AIDS & CREDITS	28,006	27,530	28,723	28,006	13,747	13,832	27,579	49	14,244	14,604	28,848	125
State Taconite Aid to IRRR (Non-School)	7,517	7,353	8,232	7,517	3,643	3,755	7,398	45	4,041	4,272	8,313	81
State Taconite Aid Local Distribution	8,579	8,186	8,282	8,579	4,135	4,055	8,190	4	4,126	4,200	8,326	44
Subtotal State Taconite Aid	16,096	15,538	16,514	16,096	7,778	7,809	15,587	49	8,167	8,472	16,639	125
Taconite Reimbursement (School)	1,122	1,122	1,122	1,122	561	561	1,122	-	561	561	1,122	-
Supplemetal Taconite Homestead Credit (Non-School)	10,788	10,870	11,087	10,788	5,408	5,462	10,870	-	5,516	5,571	11,087	-

Minnesota House Fiscal Analysis Department
2022 Legislature - February 2022 Forecast vs. November 2021
Tax Refunds, Aids & Credits -
All Numbers in Thousands

As of 3/9/2022

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.

	Nov 2021 fest FY2020-21	Nov 2021 fest FY2022-23	Nov 2021 fest FY2024-25	Feb 2022 fest FY2020-21	Feb 2022 fest			Feb 22 v Nov 21 FY2022-23	Feb 2022 fest			Feb 22 v Nov 21 FY2024-25
					FY2022	FY2023	FY2022-23		FY2024	FY2025	FY2024-25	
LOCAL PENSION AIDS	292,540	289,108	309,362	292,540	142,736	147,682	290,418	1,310	152,749	158,021	310,770	1,408
Police Aid (includes only local; DNR & DPS aid in State Gov)	165,425	168,101	183,620	165,425	82,181	85,920	168,101	-	89,790	93,830	183,620	-
Fire Aid	62,945	69,451	73,600	62,945	34,191	35,240	69,431	(20)	36,270	37,330	73,600	-
Fire Insurance Surcharge Aid	8,386	9,640	10,230	8,386	5,404	5,566	10,970	1,330	5,733	5,905	11,638	1,408
Police & Fire Retirement Aid Supplement	30,995	31,000	31,000	30,995	15,500	15,500	31,000	-	15,500	15,500	31,000	-
Police/Fire Amorization Aid (Open)	5,458	5,458	5,458	5,458	2,729	2,729	5,458	-	2,729	2,729	5,458	-
Redirected Amortization Aid - St Paul + TRFA	4,188	4,188	4,188	4,188	2,094	2,094	4,188	-	2,094	2,094	4,188	-
Firefighters Supplemental Benefits Reimbursements	1,243	1,270	1,266	1,243	637	633	1,270	-	633	633	1,266	-
Public Employees Retirement Assoc. (PERA) Aid	13,900	0	0	13,900	0	0	0	0	0	0	0	0
OTHER AIDS & ONE-TIME APPROPRIATIONS	16,237	42,760	1,505	16,237	41,611	681	42,292	(468)	751	754	1,505	-
Disaster Credit -School	32	604	59	32	437	49	486	(118)	28	31	59	-
Disaster Credit- Non-School	74	1,809	188	74	1,453	5	1,458	(351)	94	94	188	-
Disaster Credit	106	2,413	247	106	1,890	54	1,944	(469)	122	125	247	-
Local Option Disaster Credits	-	-	-	-			-				-	
Local Option Disaster Abatement reimb (school)	337	71	50	337	45	23	68	(3)	25	25	50	-
Local Option Disaster Abatement reimb (non school)	1,396	75	150	1,396	4	75	79	4	75	75	150	0
Local Option Disaster Abatement Reimbursement	1,733	146	200	1,733	49	98	147	1	100	100	200	-
Border City Reimbursement	97	64	64	97	32	32	64	-	32	32	64	-
Performance Measuremt Reimbursement	924	994	994	924	497	497	994	-	497	497	994	-
City of Minneapolis Library debt service	7,730	3,374	-	7,730	3,374	0	3,374	-	0	0	-	-
Wadena County Aid (2 years only)	1,200	0	\$0	1,200	-	-	0	-	-	-	\$0	-
Local Government grants (19 SS1 CH 6, and 21 SS1 CH 14)	4,447	6,414	-	4,447	6,414	0	6,414	-	0	0	-	-
21 SS1, CH 14 Local gov't assistance to counties- one time					29,355			-				-
20 CH 71 - Tribal Nations Grants	11,000	-	-	11,000	0	0	-	-	0	0	-	-
20, SS7, CH 2 - Small Business Assistance to Bars, Restaurants, Breweries, Fitness Centers, etc.	-	-	-	-	0	0	-	-	0	0	-	-
Property Tax Aids and Credits, GF TOTAL	\$3,892,681	\$4,168,585	\$4,367,224	\$3,892,681	\$2,075,125	\$2,078,513	\$4,153,638	(\$14,947)	\$2,151,796	\$2,191,007	\$4,342,803	(\$24,421)

Minnesota House Fiscal Analysis Department
2022 Legislature - February 2022 Forecast vs. November 2021
Tax Refunds, Aids & Credits -
All Numbers in Thousands

As of 3/9/2022

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.

	Nov 2021 fcst FY2020-21	Nov 2021 fcst FY2022-23	Nov 2021 fcst FY2024-25	Feb 2022 fcst FY2020-21	Feb 2022 fcst			Feb 22 v Nov 21 FY2022-23	Feb 2022 fcst			Feb 22 v Nov 21 FY2024-25
					FY2022	FY2023	FY2022-23		FY2024	FY2025	FY2024-25	
100	Other Fund Expenditures											
101												
102	State Conservation Fund (SR) Agriculture Preservation Credit	259	678	680	259	338	340	678	340	340	680	
	State Conservation Fund (GF) Agriculture Preservation Credit											
103	(lines 46 & 47)	451	5	0	451	5	0	5	0	0	0	
104	Total State Conservation Fund	710	683	680	710	343	340	683	340	340	680	
105												
106	Net Loan activity											
107	Senior Deferral loan receipts (REV)	[-1037]	[-2576]	[-2576]	[-1037]	[-1236]	[-1375]	[-2576]	[-1375]	[-1375]	[-2576]	
108	Senior Deferral loans issuances (Reimbursements to Counties)	[1311]	[2418]	[2418]	[1311]	[1775]	[1814]	[2418]	[1853]	[1893]	[2418]	
109	Senior Deferral applplication due date chg	[0]	[0]	[0]	[0]	[0]	[0]	[0]	[0]	[0]	[0]	
110	Total Senior Deferral (net)	299	978	996	299	539	439	978	478	518	996	
111												
117	Coronavirus Relief (Federal)											
118	COVID-19 Aid to Local Governments - Counties	467,254	-	-	467,254	-	-	-	-	-	-	
119	COVID-19 Aid to Local Governments - Cities and Towns	370,475	0	0	370,475	0	0	0	0	0	0	
120	Total COVID-19 to Local Governments	837,729	-	-	837,729	0	0	-	0	0	-	