

Minnesota House of Representatives - House Fiscal Analysis Department

2023 Legislature - November 2022 Forecast vs End of Session 2022

As of 12/6/2022

Tax Refunds, Aids & Credits -

All Numbers in Thousands

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.

	EOS 2022 FY2022-23	EOS 2022 FY2024-25	November 2022			Nov 22 v EOS 22 FY2022-23	November 2022			Nov 22 v EOS 22 FY2024-25	November 2022			FY 2026-27 v FY 2024-25
			FY2022	FY2023	FY2022-23		FY2024	FY2025	FY2024-25		FY2026	FY2027	FY2026-27	
General Fund Expenditures														
REFUNDS	\$1,718,650	\$1,844,160	\$ 824,879	\$ 886,380	\$1,711,259	(7,391)	\$ 960,970	\$ 998,250	\$1,959,220	115,060	\$1,015,750	\$1,027,880	\$2,043,630	84,410
Homestead Credit property tax refund	1,199,000	1,305,500	571,271	616,700	1,187,971	(11,029)	675,200	711,800	1,387,000	81,500	726,500	736,700	1,463,200	76,200
Renters property tax refund	449,400	466,300	220,814	232,200	453,014	3,614	238,000	247,500	485,500	19,200	250,500	250,600	501,100	15,600
Targeting property tax refund	9,510	10,700	3,148	7,360	10,508	998	17,400	7,500	24,900	14,200	7,000	7,700	14,700	(10,200)
Forest Land Credits (SFIA)	<u>26,940</u>	<u>29,360</u>	<u>13,120</u>	<u>13,770</u>	<u>26,890</u>	(50)	<u>14,320</u>	<u>14,900</u>	<u>29,220</u>	(140)	<u>15,500</u>	<u>16,130</u>	<u>31,630</u>	<u>2,410</u>
Subtotal - Property Tax Refunds	1,684,850	1,811,860	808,353	870,030	1,678,383	(6,467)	944,920	981,700	1,926,620	114,760	999,500	1,011,130	2,010,630	84,010
Political Contribution Refund	6,200	6,500	2,468	3,400	5,868	(332)	3,000	3,400	6,400	(100)	3,000	3,400	6,400	-
Tax Refund Interest	27,600	25,800	14,058	12,950	27,008	(592)	13,050	13,150	26,200	400	13,250	13,350	26,600	400
LOCAL AIDS	1,842,702	1,887,825	917,414	923,424	1,840,838	(1,864)	943,988	943,882	1,887,870	45	940,908	941,134	1,882,042	(5,828)
Local Government Aid (LGA)	1,134,312	1,128,796	564,247	564,398	1,128,645	(5,667)	564,398	564,398	1,128,796	-	564,398	564,398	1,128,796	-
21, SS1,CH 14, Local Government Aid one-time supplement	-	-	0	5,516	5,516	5,516	0	0	-	-	0	0	-	-
Subtotal- Local Government Aid (LGA)	1,134,312	1,128,796	564,247	569,914	1,134,161	(151)	564,398	564,398	1,128,796	-	564,398	564,398	1,128,796	-
County Program Aid	527,983	528,328	263,971	264,012	527,983	-	264,374	264,154	528,528	200	260,954	260,954	521,908	(6,620)
Public Defense Bd, Public Defender Aid	1,000	1,000	0	0	-	(1,000)	500	500	1,000	-	500	500	1,000	-
Local Impact Notes (LBO/MDE)	428	428	0	0	-	(428)	214	214	428	-	214	214	428	-
Subtotal- County Program Aid (CPA)	529,411	529,756	263,971	264,012	527,983	(1,428)	265,088	264,868	529,956	200	261,668	261,668	523,336	(6,620)
Township Aid	20,000	20,000	10,000	10,000	20,000	-	9,612	9,500	19,112	(888)	9,500	9,500	19,000	(112)
Payment in Lieu of Taxes (PILT) for DNR Owned Lands	73,387	81,359	36,358	36,488	72,846	(541)	40,927	41,152	82,079	720	41,377	41,602	82,979	900
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 to BWSR	\$1,490	\$1,490	745	745	\$1,490	-	745	745	\$1,490	-	745	745	\$1,490	-
Riparian Protection Aid to Counties	14,510	14,510	<u>7,255</u>	<u>7,255</u>	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	8,000	8,000	\$16,000	-	8,000	8,000	\$16,000	-	8,000	8,000	\$16,000	-
Indian Family Out-of-Home Placement Aid	\$7,886	\$10,000	4,337	4,054	\$8,391	505	5,000	5,000	\$10,000	-	5,000	5,000	\$10,000	-
Casino Aid to Counties	3,014	3,228	1,171	1,614	2,785	(229)	1,614	1,614	3,228	-	1,614	1,614	3,228	-
Local Homeless Prevention Aid		40,000					20,000	20,000	40,000	-	20,000	20,000	40,000	-
Utility Transition Aid (cities and towns)	20	20	11	9	20	-	16	17	33	13	18	19	37	4
DRA School	16,052	16,046	8,030	8,023	16,053	1	8,023	8,023	16,046	-	8,023	8,023	16,046	-
DRA Non-School	20,220	20,220	<u>10,089</u>	<u>10,110</u>	20,199	(21)	<u>10,110</u>	<u>10,110</u>	20,220	-	<u>10,110</u>	<u>10,110</u>	20,220	-
Disparity Reduction Aid (DRA)	36,272	36,266	18,119	18,133	36,252	(20)	18,133	18,133	36,266	-	18,133	18,133	36,266	-
Mahnomen City Reimbursement Aid	320	320	160	160	320	-	160	160	320	-	160	160	320	-
Mahnomen County Aid	1,800	1,800	900	900	1,800	-	900	900	1,800	-	900	900	1,800	-
Mahnomen ISD #432 Aid	280	280	<u>140</u>	<u>140</u>	280	-	<u>140</u>	<u>140</u>	280	-	<u>140</u>	<u>140</u>	280	-
Mahnomen Reimbursement Aid	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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			FY2022	FY2023	FY2022-23		FY2024	FY2025	FY2024-25		FY2026	FY2027	FY2026-27	
PROPERTY TAX CREDITS	231,997	269,695	112,554	121,108	233,662	1,665	134,846	145,205	280,051	10,356	148,117	150,218	298,335	18,284
Agr MVC School	15,205	14,752	7,312	7,641	14,953	(252)	7,321	7,286	14,607	(145)	7,286	7,286	14,572	(35)
Agr MVC Non-School	56,392	55,086	28,828	28,826	57,654	1,262	27,524	27,524	55,048	(38)	27,524	27,524	55,048	-
Agricultural Market Value Credit	71,597	69,838	36,140	36,467	72,607	1,010	34,845	34,810	69,655	(183)	34,810	34,810	69,620	(35)
School Building Bond Agricultural Credit	\$131,825	\$169,938	62,182	70,050	\$132,232	407	86,302	96,275	\$182,577	12,639	98,766	100,428	\$199,194	16,617
Agriculture Preservation Credit -School (w/o State Con Fnd)	5	-	0	0	-	(5)	9	10	19	19	10	10	20	1
Agriculture Preservtn Credit -NonSchool (w/o State Con Fnd)	-	-	53	0	53	53	40	40	80	80	40	40	80	-
Border City Disparity -School	6,523	6,865	3,236	3,185	6,421	(102)	2,983	3,055	6,038	(827)	3,149	3,247	6,396	358
Border City Disparity -Non-School	21,875	23,054	10,848	11,331	22,179	304	10,665	11,015	21,680	(1,374)	11,342	11,683	23,025	1,345
Border City Disparity Credit	28,398	29,919	14,084	14,516	28,600	202	13,648	14,070	27,718	(2,201)	14,491	14,930	29,421	1,703
Prior Year Credit -School	107	-	26	17	43	(64)	2	0	2	2	0	0	-	(2)
Prior Year Credit- Non-School	65	-	69	58	127	62	0	0	-	-	0	0	-	-
Prior Year Credits	172	-	95	75	170	(2)	2	-	2	2	-	-	-	(2)
TACONITE TAX RELIEF AREA AIDS & CREDITS	27,579	28,848	13,753	13,580	27,333	(246)	13,551	13,531	27,082	(1,766)	13,461	13,584	27,045	(37)
State Taconite Aid to IRRR (Non-School)	7,398	8,313	3,688	3,599	7,287	(111)	3,654	3,666	7,320	(93)	3,643	3,766	7,409	89
State Taconite Aid Local Distribution	8,190	8,326	4,096	3,966	8,062	(128)	3,827	3,740	7,567	(759)	3,638	3,582	7,220	(347)
Subtotal State Taconite Aid	15,587	16,639	7,784	7,565	15,349	(238)	7,481	7,406	14,887	(1,752)	7,281	7,348	14,629	(258)
Taconite Reimbursement (School)	1,122	1,122	561	561	1,122	-	561	561	1,122	-	561	561	1,122	-
Supplemental Taconite Homestead Credit (Non-School)	10,870	11,087	5,408	5,454	10,862	(8)	5,509	5,564	11,073	(14)	5,619	5,675	11,294	221
LOCAL PENSION AIDS	290,422	310,772	142,702	150,226	292,928	2,506	155,533	160,905	316,438	5,666	166,502	172,324	338,826	22,388
Police Aid (includes only local; DNR & DPS aid in State Gov)	168,101	183,620	82,181	86,799	168,980	879	90,750	94,830	185,580	1,960	99,100	103,560	202,660	17,080
Fire Aid	69,431	73,600	34,191	36,931	71,122	1,691	38,090	39,210	77,300	3,700	40,360	41,540	81,900	4,600
Fire Insurance Surcharge Aid	10,970	11,638	5,404	5,566	10,970	-	5,733	5,905	11,638	-	6,082	6,264	12,346	708
Police & Fire Retirement Aid Supplement	31,000	31,000	15,496	15,500	30,996	(4)	15,500	15,500	31,000	-	15,500	15,500	31,000	-
Police/Fire Amorization Aid (Open)	5,458	5,458	2,729	2,729	5,458	-	2,729	2,729	5,458	-	2,729	2,729	5,458	-
Redirected Amortization Aid - St Paul + TRFA	4,188	4,188	2,094	2,094	4,188	-	2,094	2,094	4,188	-	2,094	2,094	4,188	-
Firefighters Supplemental Benefits Reimbursements	1,274	1,268	607	607	1,214	(60)	637	637	1,274	6	637	637	1,274	-

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	FY2022-23	FY2024-25	FY2022	FY2023	FY2022-23	FY2022-23	FY2024	FY2025	FY2024-25	FY2024-25	FY2026	FY2027	FY2026-27	FY 2024-25
82 OTHER AIDS & ONE-TIME APPROPRIATIONS	542,292	1,505	41,610	500,970	542,580	288	1,100	834	1,934	429	830	832	1,662	(272)
83 Disaster Credit -School	486	59	369	47	416	(70)	91	38	129	70	31	31	62	(67)
84 Disaster Credit- Non-School	<u>1,458</u>	<u>188</u>	<u>1,527</u>	<u>10</u>	<u>1,537</u>	79	<u>304</u>	<u>94</u>	<u>398</u>	210	<u>94</u>	<u>94</u>	<u>188</u>	(210)
85 Disaster Credit	1,944	247	1,896	57	1,953	9	395	132	527	280	125	125	250	(277)
86														
87 Local Option Disaster Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Local Option Disaster Abatement reimb (school)	68	50	38	73	111	43	31	25	56	6	25	25	50	(6)
89 Local Option Disaster Abatement reimb (non school)	79	150	4	243	247	168	75	75	150	-	75	75	150	-
90 Local Option Disaster Abatement Reimbursement	147	200	42	316	358	211	106	100	206	6	100	100	200	(6)
91														
92 Border City Reimbursement	64	64	32	83	115	51	83	83	166	102	83	83	166	-
93 Performance Measuremt Reimbursement	994	994	497	514	1,011	17	516	519	1,035	41	522	524	1,046	11
94 City of Minneapolis Library debt service	3,374	-	3,374	0	3,374	-	0	0	-	-	0	0	-	-
#REF! Local Government grants (19 SS1 CH 6, and 21 SS1 CH 14)	6,414	-	6,414	0	6,414	-	0	0	-	-	0	0	-	-
#REF! 21 SS1, CH 14 Local gov't assist to counties- one time	29,355	-	29,355	-	29,355	-	-	-	-	-	-	-	-	-
#REF! 22 CH 50 - Frontline Worker Aid	500,000	-	0	500,000	500,000	-	0	0	-	-	0	0	-	-
#REF! Property Tax Aids and Credits, GF TOTAL	4,653,642	4,342,805	2,052,912	2,595,688	4,648,600	(5,042)	2,209,988	2,262,607	4,472,595	129,790	2,285,568	2,305,972	4,591,540	118,945

Biennial Spending Comparisons

