

Minnesota House of Representatives - House Fiscal Analysis Department

2024 Legislature: General Fund Non Dedicated Tax Revenue, Forecast Comparison

3/7/24

February 2024 Forecast - Estimated General Fund Fiscal Impact

All Numbers in Thousands

Note : On the revenue side of the spreadsheet, positive numbers represent revenue gains, negative numbers or numbers in parenthesis represent revenue losses

Row #		A	B	C	D	E	F	G	H	I	J	K	L	M
		Actual	Nov*	Nov*	Feb**	Feb**	Feb**	Change Feb 24 - Nov 23	Change Feb24	Feb**	Feb**	Feb**	Change Feb 24 - Nov 23	Change Feb24
		FY 2022-23	FY 2024-25	FY2026-27	FY 2024	FY 2025	FY 2024-25	FY 24-25 Biennium	FY 24-25 v. FY 22-23	FY2026	FY2027	FY2026-27	FY 26-27 Biennium	FY 26-27 v. FY 24-25
1	Summary													
2														
3	Total - Non Dedicated Tax Revenue	58,529,189	57,058,035	61,778,628	28,322,380	30,001,873	58,324,253	2.2%	-0.4%	30,764,630	31,974,382	62,739,012	1.6%	7.6%
4														
4	Individual Income Tax *													
5	Current Law													
6	Receipts	37,580,955	37,985,300	40,262,200	18,854,600	19,558,200	38,412,800	1.1%	2.2%	20,343,800	20,117,700	40,461,500	0.5%	5.3%
7	Refunds	(4,930,685)	(7,638,600)	(6,496,800)	(4,044,600)	(3,572,200)	(7,616,800)	-0.3%	54.5%	(3,916,300)	(2,883,200)	(6,799,500)	4.7%	-10.7%
8	Subtotal	32,650,270	30,346,700	33,765,400	14,810,000	15,986,000	30,796,000	1.5%	-5.7%	16,427,500	17,234,500	33,662,000	-0.3%	9.3%
9														
10	TOTAL: Individual Income Tax	32,650,270	30,346,700	33,765,400	14,810,000	15,986,000	30,796,000	1.5%	-5.7%	16,427,500	17,234,500	33,662,000	-0.3%	9.3%
11	Corporate Franchise Tax													
12														
13	Current Law													
14	Receipts	6,083,058	5,835,890	5,815,374	3,184,609	3,363,546	6,548,155	12.2%	7.6%	3,352,659	3,370,076	6,722,735	15.6%	2.7%
15	Refunds	(331,262)	(422,839)	(469,260)	(184,663)	(201,281)	(385,944)	-8.7%	16.5%	(215,277)	(220,921)	(436,198)	-7.0%	13.0%
16	Subtotal	5,751,796	5,413,051	5,346,114	2,999,946	3,162,265	6,162,211	13.8%	7.1%	3,137,382	3,149,155	6,286,537	17.6%	2.0%
17														
18	TOTAL: Corporate Franchise Tax	5,751,796	5,413,051	5,346,114	2,999,946	3,162,265	6,162,211	13.8%	7.1%	3,137,382	3,149,155	6,286,537	17.6%	2.0%
19	Sales and Use Tax													
20				-								-		
21	Current Law													
22	Receipts	14,421,927	15,620,826	16,685,319	7,760,740	7,991,743	15,752,483	0.8%	9.2%	8,228,871	8,527,198	16,756,069	0.4%	6.4%
23	Refunds	(350,688)	(395,000)	(380,000)	(194,998)	(205,002)	(400,000)	1.3%	14.1%	(190,000)	(190,000)	(380,000)	0.0%	-5.0%
24	Indian Sales Tax Refunds	(27,001)	(30,300)	(31,500)	(15,100)	(15,400)	(30,500)	0.7%	13.0%	(15,700)	(16,000)	(31,700)	0.6%	3.9%
25	MPLS Sales Tax to MSFA	1,089	4,257	4,646	2,037	2,232	4,269	0.3%	292.0%	2,308	2,367	4,675	0.6%	9.5%
26	MPLS Sales Tax Repayment for NFL Stadium	44,744	32,332	33,625	15,960	16,385	32,345	0.0%	-27.7%	16,652	16,950	33,602	-0.1%	3.9%
27	Subtotal	14,090,071	15,232,115	16,312,090	7,568,639	7,789,958	15,358,597	0.8%	9.0%	8,042,131	8,340,515	16,382,646	0.4%	6.7%
28		-	-	-			-					-		
29	TOTAL: Sales and Use Tax **	14,090,071	15,232,115	16,312,090	7,568,639	7,789,958	15,358,597	0.8%	9.0%	8,042,131	8,340,515	16,382,646	0.4%	6.7%
30	Estate Tax													
31		-	-	-			-					-		
32	Current Law													
33	Receipts	493,484	528,000	586,400	254,000	270,900	524,900	-0.6%	6.4%	285,800	300,600	586,400	0.0%	11.7%

* "Nov" is an acronym for MMB's November 2023 General Fund forecast .

** "Feb" is an acronym for MMB's February 2024 General Fund forecast.

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Row #		A	B	C	D	E	F	G	H	I	J	K	L	M
		Actual	Nov*	Nov*	Feb**	Feb**	Feb**	Change Feb 24 - Nov 23	Change Feb24	Feb**	Feb**	Feb**	Change Feb 24 - Nov 23	Change Feb24
		FY 2022-23	FY 2024-25	FY2026-27	FY 2024	FY 2025	FY 2024-25	FY 24-25 Biennium	FY 24-25 v. FY 22-23	FY2026	FY2027	FY2026-27	FY 26-27 Biennium	FY 26-27 v. FY 24-25
34	Refunds	(17,397)	(17,700)	(19,200)	(8,500)	(9,100)	(17,600)	-0.6%	1.2%	(9,600)	(9,600)	(19,200)	0.0%	9.1%
35	Subtotal	476,087	510,300	567,200	245,500	261,800	507,300	-0.6%	6.6%	276,200	291,000	567,200	0.0%	11.8%
36														
37	TOTAL: Estate Tax	476,087	510,300	567,200	245,500	261,800	507,300	-0.6%	6.6%	276,200	291,000	567,200	0.0%	11.8%
38	Statewide Property Tax													
39														
40	Current Law													
41	Receipts	1,539,367	1,481,293	1,490,799	732,459	743,297	1,475,756	-0.4%	-4.1%	745,381	745,418	1,490,799	0.0%	1.0%
42	Refunds	-	-	-			-					-		
43	Subtotal	1,539,367	1,481,293	1,490,799	732,459	743,297	1,475,756	-0.4%	-4.1%	745,381	745,418	1,490,799	0.0%	1.0%
44														
45	TOTAL: Statewide Property Tax	1,539,367	1,481,293	1,490,799	732,459	743,297	1,475,756	-0.4%	-4.1%	745,381	745,418	1,490,799	0.0%	1.0%
46	Cigarette & Tobacco Products Tax													
47														
48	Current Law													
49	Receipts	1,128,725	1,068,350	1,065,070	541,120	541,620	1,082,740	1.3%	-4.1%	540,100	539,170	1,079,270	1.3%	-0.3%
50	Refunds	(21,056)	(18,800)	(18,800)	(9,500)	(9,500)	(19,000)	1.1%	-9.8%	(9,500)	(9,500)	(19,000)	1.1%	0.0%
51	Subtotal	1,107,669	1,049,550	1,046,270	531,620	532,120	1,063,740	1.4%	-4.0%	530,600	529,670	1,060,270	1.3%	-0.3%
52														
53	TOTAL: Cigarette & Tobacco Products Tax	1,107,669	1,049,550	1,046,270	531,620	532,120	1,063,740	1.4%	-4.0%	530,600	529,670	1,060,270	1.3%	-0.3%
54	Liquor, Wine and Beer Tax													
55														
56	Current Law													
57	Receipts	216,947	229,170	239,430	113,830	116,710	230,540	0.6%	6.3%	119,670	122,720	242,390	1.2%	5.1%
58	Refunds	(2,901)	(2,260)	(2,340)	(1,130)	(1,150)	(2,280)	0.9%	-21.4%	(1,170)	(1,190)	(2,360)	0.9%	3.5%
59	Subtotal	214,046	226,910	237,090	112,700	115,560	228,260	0.6%	6.6%	118,500	121,530	240,030	1.2%	5.2%
60														
61	TOTAL: Liquor, Wine and Beer Tax	214,046	226,910	237,090	112,700	115,560	228,260	0.6%	6.6%	118,500	121,530	240,030	1.2%	5.2%
62	Cannabis Gross Receipts Tax													
63														
64	Current Law													
65	Receipts	-	26,400	109,800	8,900	15,100	24,000	-9.1%		44,000	65,800	109,800	0.0%	357.5%
66	Refunds	-	-	-			-					-		
67	Subtotal	-	26,400	109,800	8,900	15,100	24,000	-9.1%		44,000	65,800	109,800	0.0%	357.5%
68														

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		Actual	Nov*	Nov*	Feb**	Feb**	Feb**	Change Feb 24 - Nov 23	Change Feb24	Feb**	Feb**	Feb**	Change Feb 24 - Nov 23	Change Feb24
		FY 2022-23	FY 2024-25	FY2026-27	FY 2024	FY 2025	FY 2024-25	FY 24-25 Biennium	FY 24-25 v. FY 22-23	FY2026	FY2027	FY2026-27	FY 26-27 Biennium	FY 26-27 v. FY 24-25
69	TOTAL: Cannabis Gross Receipts Tax	-	26,400	109,800	8,900	15,100	24,000	-9.1%		44,000	65,800	109,800	0.0%	357.5%
70	Lawful Gambling Taxes													
71														
72	Current Law													
73	Receipts	378,385	371,900	320,700	194,300	177,600	371,900	0.0%	-1.7%	161,100	159,600	320,700	0.0%	-13.8%
74	Refunds	(907)	(500)	(500)	(250)	(250)	(500)	0.0%	-44.9%	(250)	(250)	(500)	0.0%	0.0%
75	Subtotal	377,478	371,400	320,200	194,050	177,350	371,400	0.0%	-1.6%	160,850	159,350	320,200	0.0%	-13.8%
76														
77	TOTAL: Lawful Gambling Taxes	377,478	371,400	320,200	194,050	177,350	371,400	0.0%	-1.6%	160,850	159,350	320,200	0.0%	-13.8%
78	Insurance Gross Earning & Fire Marshall Tax													
79														
80	Current Law													
81	Receipts	1,003,015	1,106,910	1,161,184	530,928	548,387	1,079,315	-2.5%	7.6%	566,199	582,368	1,148,567	-1.1%	6.4%
82	Refunds	(6,078)	(5,800)	(5,800)	(4,000)	(2,900)	(6,900)	19.0%	13.5%	(2,900)	(2,900)	(5,800)	0.0%	-15.9%
83	Subtotal	996,937	1,101,110	1,155,384	526,928	545,487	1,072,415	-2.6%	7.6%	563,299	579,468	1,142,767	-1.1%	6.6%
84														
85	TOTAL: Insurance Gross Earning & Fire Marshall Tax	996,937	1,101,110	1,155,384	526,928	545,487	1,072,415	-2.6%	7.6%	563,299	579,468	1,142,767	-1.1%	6.6%
86	Other Net Tax Revenue													
87														
88	Current Law Receipts:													
89	Taconite Occupation Tax	99,674	66,800	54,700	20,600	14,000	34,600	-48.2%	-65.3%	14,000	14,000	28,000	-48.8%	-19.1%
90	Mortgage Registry Tax	314,732	246,471	308,820	101,174	145,187	246,361	0.0%	-21.7%	155,067	160,837	315,904	2.3%	28.2%
91	Deed Transfer Tax	350,573	299,894	381,137	134,193	158,732	292,925	-2.3%	-16.4%	178,074	195,086	373,160	-2.1%	27.4%
92	Controlled Substance Tax	-	10	10	5	5	10	0.0%		5	5	10	0.0%	0.0%
93	Other Gross Earnings	110	100	100	55	55	110	10.0%	0.0%	55	55	110	10.0%	0.0%
94	Medical Assistance Surcharges	571,951	697,535	696,018	344,813	361,159	705,972	1.2%	23.4%	377,888	394,395	772,283	11.0%	9.4%
95	Other Tax Refunds	(11,572)	(11,604)	(12,504)	(9,202)	(6,202)	(15,404)	32.7%	33.1%	(6,302)	(6,402)	(12,704)	1.6%	-17.5%
96	Subtotal	1,325,468	1,299,206	1,428,281	591,638	672,936	1,264,574	-2.7%	-4.6%	718,787	757,976	1,476,763	3.4%	16.8%
97														
98	TOTAL: Other Net Tax Revenue	1,325,468	1,299,206	1,428,281	591,638	672,936	1,264,574	-2.7%	-4.6%	718,787	757,976	1,476,763	3.4%	16.8%
99														
100	TOTAL: Net, Non Dedicated Tax Revenue	58,529,189	57,058,035	61,778,628	28,322,380	30,001,873	58,324,253	2.2%	-0.4%	30,764,630	31,974,382	62,739,012	1.6%	7.2%

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2024 Legislature: Property Tax, Aids Credits, Forecast Comparison

February 2024 Forecast--Estimated General Non-General Fund Fiscal Impact

Dollars in Thousands

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Row #	Item	Actual FY22-23	Nov 23 Forecast		Feb 24 Forecast			Feb 24- Nov 23	Feb 24- Actual	Feb 24 Forecast			Feb 24- Nov 23	Feb 24- Actual
			FY24-25	FY26-27	FY24	FY25	FY24-25	% Change FY24-25	% Change FY24-25 vs. FY 22-23	FY26	FY27	FY26-27	% Change FY26-27	% Change FY26-27 vs. FY 22-23
1	Property Tax, Aids & Credits													
2	Property Tax Refunds													
3	Homestead Credit Refund	1,164,949	1,610,500	1,545,200	852,200	757,700	1,609,900	-0.04%	38.2%	772,600	790,900	1,563,500	1.18%	34.2%
4	Renters Property Tax Refund	447,267	559,300	-	303,500	260,300	563,800	0.80%	26.1%	-	-	-		-100.0%
5	Targeting Property Tax Refund	10,220	57,880	9,100	45,290	14,000	59,290	2.44%	480.1%	9,200	8,400	17,600	93.41%	72.2%
6	Sustainable Forest Incentive Payments	26,763	29,790	33,120	14,450	15,400	29,850	0.20%	11.5%	16,180	17,000	33,180	0.18%	24.0%
7	Subtotal: Property Tax Refunds	1,649,199	2,257,470	1,587,420	1,215,440	1,047,400	2,262,840	0.24%	37.2%	797,980	816,300	1,614,280	1.69%	-2.1%
8	Political Contribution Refunds	5,066	7,900	8,600	3,600	4,300	7,900	0.00%	55.9%	4,300	4,300	8,600	0.00%	69.8%
9	Tax Refund Interest	30,077	27,650	26,400	14,750	12,700	27,450	-0.72%	-8.7%	12,900	13,100	26,000	-1.52%	-13.6%
10	Subtotal: All Refunds	1,684,342	2,293,020	1,622,420	1,233,790	1,064,400	2,298,190	0.23%	36.4%	815,180	833,700	1,648,880	1.63%	-2.1%
11	Local Aids													
12	Local Government Aid	1,128,636	1,269,382	1,228,210	564,398	704,984	1,269,382	0.00%	12.5%	583,812	644,398	1,228,210	0.00%	8.8%
13	County Program Aid													
14	County Program Aid	527,983	608,528	681,936	264,374	344,154	608,528	0.00%	15.3%	340,982	340,954	681,936	0.00%	29.2%
15	MMB Public Defender Aid	-	1,000	1,000	500	500	1,000	0.00%		500	500	1,000	0.00%	
16	MMB Local Impact Notes	-	414	414	207	207	414	0.00%		207	207	414	0.00%	
17	MDE Local Impact Notes	-	14	14	7	7	14	0.00%		7	7	14	0.00%	
18	Subtotal: County Program Aid	527,983	609,956	683,364	265,088	344,868	609,956	0.00%	15.5%	341,696	341,668	683,364	0.00%	29.4%
19	Township Aid	20,000	18,905	18,000	9,612	9,293	18,905	0.00%	-5.5%	9,000	9,000	18,000	0.00%	-10.0%
20	Tribal Nations Aid	-	35,000	70,000	-	35,000	35,000	0.00%		35,000	35,000	70,000	0.00%	
21	Local Homeless Prevention Aid	-	40,000	40,000	20,000	20,000	40,000	0.00%		20,000	20,000	40,000	0.00%	
22	Statewide Local Housing Aid	-	45,000	20,000	22,500	22,500	45,000	0.00%		10,000	10,000	20,000	0.00%	
23	Class 4d Transition Aid	-	-	1,160	-	-	-			580	580	1,160	0.00%	
24	Casino Aid to Counties	2,475	3,268	3,298	1,624	1,644	3,268	0.00%	32.0%	1,644	1,654	3,298	0.00%	33.3%
25	ICWA Out-of-Home Placement Aid	8,391	10,000	10,000	5,000	5,000	10,000	0.00%	19.2%	5,000	5,000	10,000	0.00%	19.2%
26	Soil and Water Conservation District Aid	-	30,000	24,000	15,000	15,000	30,000	0.00%		12,000	12,000	24,000	0.00%	
27	PILT for DNR and DOT	72,925	88,554	100,591	40,062	48,492	88,554	0.00%	21.4%	49,691	51,095	100,786	0.19%	38.2%
28	Aquatic Invasive Species Prevention Aid	20,000	20,000	20,000	10,000	10,000	20,000	0.00%	0.0%	10,000	10,000	20,000	0.00%	0.0%
29	Riparian Protection Aid													

2024 Legislature: Property Tax, Aids Credits, Forecast Comparison

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Dollars in Thousands

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Row #	Item	Actual FY22-23	Nov 23 Forecast		Feb Forecast			Feb 24- Nov 23	Feb 24- Actual	Feb Forecast			Feb 24- Nov 23	Feb 24- Actual % Change
			FY24-25	FY26-27	FY24	FY25	FY24-25	% Change FY24-25	% Change FY24-25 vs. FY 22-23	FY26	FY27	FY26-27	% Change FY26-27	FY26-27 vs. FY 22-23
	Local Aids, continued													
32	Riparian Protection Aid to BWSR	1,489	1,490	1,490	745	745	1,490	0.00%	0.1%	745	745	1,490	0.00%	0.1%
33	Riparian Protection Aid to Counties	14,511	14,510	14,510	7,255	7,255	14,510	0.00%	0.0%	7,255	7,255	14,510	0.00%	0.0%
34	Subtotal: Riparian Protection Aid	16,000	16,000	16,000	8,000	8,000	16,000	0.00%	0.0%	8,000	8,000	16,000	0.00%	0.0%
35	Public Safety Aid	-	300,000	-	300,000	-	300,000	0.00%		-	-	-		
36	Utility Valuation Transition Aid	20	16	-	16	-	16	0.00%	-20.0%	-	-	-		-100.0%
37	Electric Generation Transition Aid	-	2,120	4,850	-	2,120	2,120	0.00%		3,430	1,420	4,850	0.00%	
38	Disparity Reduction Aid													
39	To School Districts	16,065	16,074	16,074	7,891	7,875	15,766	-1.92%	-1.9%	7,875	7,875	15,750	-2.02%	-2.0%
40	To Cities, Counties, Towns	20,213	20,290	20,290	9,907	9,907	19,814	-2.35%	-2.0%	9,907	9,907	19,814	-2.35%	-2.0%
41	Subtotal: Disparity Reduction Aid	36,278	36,364	36,364	17,798	17,782	35,580	-2.16%	-1.9%	17,782	17,782	35,564	-2.20%	-2.0%
42	Mahnomen Aid													
43	To School District	280	280	280	140	140	280	0.00%	0.0%	140	140	280	0.00%	0.0%
44	To City and County	2,120	2,280	2,440	1,060	1,220	2,280	0.00%	7.5%	1,220	1,220	2,440	0.00%	15.1%
45	Subtotal: Mahnomen Aid	2,400	2,560	2,720	1,200	1,360	2,560	0.00%	6.7%	1,360	1,360	2,720	0.00%	13.3%
46	One-time Supl. Local Government Aid	5,516	-	-	-	-	-		-100.0%	-	-	-		-100.0%
47	One-time LGA to Counties	29,355	-	-	-	-	-		-100.0%	-	-	-		-100.0%
48	Frontline Worker Aid	499,935	-	-	-	-	-		-100.0%	-	-	-		-100.0%
49	Subtotal: All Aids	2,369,914	2,527,125	2,278,557	1,280,298	1,246,043	2,526,341	-0.03%	6.6%	1,108,995	1,168,957	2,277,952	-0.03%	-3.9%
50	Taconite Tax Relief Area Aids & Credits													
51	State Taconite Aid													
52	State Taconite Aid to IRRR	7,301	7,620	7,940	3,765	3,898	7,663	0.56%	5.0%	3,952	4,105	8,057	1.47%	10.4%
53	State Taconite Aid Local Distribution	8,061	7,495	7,185	3,807	3,721	7,528	0.44%	-6.6%	3,645	3,601	7,246	0.85%	-10.1%
54	Subtotal: State Taconite Aid	15,362	15,115	15,125	7,572	7,619	15,191	0.50%	-1.1%	7,597	7,706	15,303	1.18%	-0.4%
55	Supplemental Taconite Homestead Credit	10,872	10,986	11,206	5,466	5,520	10,986	0.00%	1.0%	5,575	5,631	11,206	0.00%	3.1%
56	Taconite Aid Reimbursement	1,122	1,122	1,122	561	561	1,122	0.00%	0.0%	561	561	1,122	0.00%	0.0%
57	Subtotal: Taconite Aids & Credits	27,356	27,223	27,453	13,599	13,700	27,299	0.28%	-0.2%	13,733	13,898	27,631	0.65%	1.0%

2024 Legislature: Property Tax, Aids Credits, Forecast Comparison

February 2024 Forecast--Estimated General Non-General Fund Fiscal Impact

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Row #	Item	Actual FY22-23	Nov 23 Forecast		Feb Forecast			Feb 24- Nov 23	Feb 24- Actual	Feb Forecast			Feb 24- Nov 23	Feb 24- Actual
			FY24-25	FY26-27	FY24	FY25	FY24-25	% Change FY24-25	% Change FY24-25 vs. FY 22-23	FY26	FY27	FY26-27	% Change FY26-27	% Change FY26-27 vs. FY 22-23
59	Property Tax Credits													
60	Border City Disparity Credit													
61	To School Districts	6,421	5,392	5,206	2,775	2,569	5,344	-0.89%	-16.8%	2,551	2,551	5,102	-2.00%	-20.5%
62	To Cities, Counties, Towns	22,179	20,618	20,194	10,520	9,894	20,414	-0.99%	-8.0%	9,894	9,894	19,788	-2.01%	-10.8%
63	Subtotal: Border City Disparity Credit	28,600	26,010	25,400	13,295	12,463	25,758	-0.97%	-9.9%	12,445	12,445	24,890	-2.01%	-13.0%
64	Agricultural Market Value Homestead Cr.													
65	To School Districts	14,898	14,791	14,938	7,337	7,459	14,796	0.03%	-0.7%	7,476	7,476	14,952	0.09%	0.4%
66	To Cities, Counties, Towns	57,628	60,052	60,720	29,655	30,353	60,008	-0.07%	4.1%	30,353	30,353	60,706	-0.02%	5.3%
67	Subtotal: AMV Homestead Credit	72,526	74,843	75,658	36,992	37,812	74,804	-0.05%	3.1%	37,829	37,829	75,658	0.00%	4.3%
68	School Building Bond Agricultural Credit	132,229	193,281	265,865	85,921	106,260	192,181	-0.57%	45.3%	116,134	121,881	238,015	-10.48%	80.0%
69	Agricultural Preservation Credit													
70	To School Districts	-	-	20	-	-	-			18	29	47	135.00%	
71	To Cities, Counties, Towns	53	-	117	-	-	-		-100.0%	30	60	90	-23.08%	69.8%
72	Subtotal: Agricultural Preservation Credit	53	-	137	-	-	-		-100.0%	48	89	137	0.00%	158.5%
73	Prior Year Credit Adjustment													
74	To School Districts	41	121	-	109	12	121	0.00%	195.1%	-	-	-		-100.0%
75	To Cities, Counties, Towns	110	202	-	202	-	202	0.00%	83.6%	-	-	-		-100.0%
76	Subtotal: Prior Year Credit Adjustment	151	323	-	311	12	323	0.00%	113.9%	-	-	-		-100.0%
77	Subtotal: Property Tax Credits	233,559	294,457	367,060	136,519	156,547	293,066	-0.47%	25.5%	166,456	172,244	338,700	-7.73%	45.0%
78	Other Aids & Credits													
79	Disaster Credit													
80	To School Districts	412	105	59	94	11	105	0.00%	-74.5%	28	31	59	0.00%	-85.7%
81	To Cities, Counties, Towns	1,537	313	188	313	-	313	0.00%	-79.6%	94	94	188	0.00%	-87.8%
82	Subtotal: Disaster Credit	1,949	418	247	407	11	418	0.00%	-78.6%	122	125	247	0.00%	-87.3%
83	Local Option Disaster Abatement Reimb.													
84	To School Districts	83	28	50	5	23	28	0.00%	-66.3%	25	25	50	0.00%	-39.8%
85	To Cities, Counties, Towns	280	75	150	-	75	75	0.00%	-73.2%	75	75	150	0.00%	-46.4%
86	Subtotal: Disaster Abatement Reimb.	363	103	200	5	98	103	0.00%	-71.6%	100	100	200	0.00%	-44.9%
87	Border City Reimbursement	115	170	170	85	85	170	0.00%	47.8%	85	85	170	0.00%	47.8%
88	Performance Measurement Reimbursement	1,011	1,057	1,068	527	530	1,057	0.00%	4.5%	533	535	1,068	0.00%	5.6%
89	Electric Assisted Bicycle Rebate Program	-	3,737	-	3,737	-	3,737	0.00%		-	-	-		
90	City of Spring Grove Fire Remediation Grant	-	250	-	250	-	250	0.00%		-	-	-		

2024 Legislature: Property Tax, Aids Credits, Forecast Comparison

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			FY24-25	FY26-27	FY24	FY25	FY24-25	% Change FY24-25	% Change FY24-25 vs. FY 22-23	FY26	FY27	FY26-27	% Change FY26-27	FY26-27 vs. FY 22-23
	Other Aids & Credits, continued													
93	City of Northfield Infrastructure Grant	-	300	-	300	-	300	0.00%		-	-	-		
94	Minneapolis Debt Service Aid	3,374	-	-	-	-	-		-100.0%	-	-	-		-100.0%
95	Grant to the City of Virginia	5,400	-	-	-	-	-		-100.0%	-	-	-		-100.0%
96	Grants to Various Local Governments	1,014	-	-	-	-	-		-100.0%	-	-	-		-100.0%
97	City of Echo LGA Penalty Forgiveness	47	-	-	-	-	-		-100.0%	-	-	-		-100.0%
98	City of Morton LGA Penalty Forgiveness	79	-	-	-	-	-		-100.0%	-	-	-		-100.0%
99	Subtotal: Other Aids & Credits	13,352	6,035	1,685	5,311	724	6,035	0.00%	-54.8%	840	845	1,685	0.00%	-87.4%
100	Local Pension Aids													
101	Police/Fire State Aid													
102	Police State Aid	168,980	189,977	207,460	92,897	97,080	189,977	0.00%	12.4%	101,450	106,010	207,460	0.00%	22.8%
103	Fire State Aid	71,122	84,751	89,840	41,751	43,000	84,751	0.00%	19.2%	44,270	45,570	89,840	0.00%	26.3%
104	Fire Insurance Surcharge Aid	11,604	12,970	13,750	7,120	7,330	14,450	11.41%	24.5%	7,550	7,780	15,330	11.49%	32.1%
105	Subtotal: Police/Fire State Aid	251,706	287,698	311,050	141,768	147,410	289,178	0.51%	14.9%	153,270	159,360	312,630	0.51%	24.2%
106	Police-Fire Retirement Supplemental Aid	30,996	31,000	31,000	15,500	15,500	31,000	0.00%	0.0%	15,500	15,500	31,000	0.00%	0.0%
107	Police/Fire Amortization Aid	5,458	5,458	5,458	2,729	2,729	5,458	0.00%	0.0%	2,729	2,729	5,458	0.00%	0.0%
108	Redirected Amortization Aid to APTRFA/TRA	4,188	4,188	4,188	2,094	2,094	4,188	0.00%	0.0%	2,094	2,094	4,188	0.00%	0.0%
109	Firefighter Supl. Benefits Reimbursement	1,314	1,361	1,306	708	653	1,361	0.00%	3.6%	653	653	1,306	0.00%	-0.6%
110	Subtotal: Local Pension Aids	293,662	329,705	353,002	162,799	168,386	331,185	0.45%	12.8%	174,246	180,336	354,582	0.45%	20.7%
111	Total Property Tax, Aids & Credits (Base)	4,622,185	5,477,565	4,650,177	2,832,316	2,649,800	5,482,116	0.08%	18.6%	2,279,450	2,369,980	4,649,430	-0.02%	0.6%

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			FY24-25	FY26-27	FY24	FY25	FY24-25	% Change FY24-25	% Change FY24-25 vs. FY 22-23	FY26	FY27	FY26-27	% Change FY26-27	% Change FY26-27 vs. FY 22-23
113	Other Non-General Fund Expenditures													
114	Agriculture Preservation Credit													
115	State Conservation Fund	411	654	523	324	330	654	0.00%	59.1%	282	241	523	0.00%	27.3%
116	Other Misc Special Revenue	170	-	-	-	-	-		-100.0%	-	-	-		-100.0%
117	Subtotal: Agriculture Preservation Credit	581	654	523	324	330	654	0.00%	12.6%	282	241	523	0.00%	-10.0%
118	Senior Deferral Loan Reciepts	270	456	1,019	57	399	456	0.00%	68.9%	473	546	1,019	0.00%	277.4%
119	Housing Assistance Fund													
120	Metropolitan County Aid	-	73,778	191,235	-	50,000	50,000	-32.23%		90,000	93,533	183,533	-4.03%	
121	Metropolitan City Aid	-	36,889	95,617	-	25,000	25,000	-32.23%		45,000	46,767	91,767	-4.03%	
122	Subtotal: Housing Assistance Fund	-	110,667	286,852	-	75,000	75,000	-32.23%		135,000	140,300	275,300	-4.03%	
123	Local Cannabis Aid	-	2,400	15,200	-	2,200	2,200	-8.33%		3,800	11,000	14,800	-2.63%	
124	Total Other Fund Expenditures	851	114,177	303,594	381	77,929	78,310	-31.41%	9102%	139,555	152,087	291,642	-3.94%	34171%