

Minnesota House Fiscal Analysis Department

2021 Legislature - Special Session 7 (December 2020) vs November 2020 Forecast  
 Tax Refunds, Aids & Credits -  
 All Numbers in Thousands

As of 1/3/2021

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 2020	Nov 2020	Nov 2020	SS7 December 2020			SS7 v	SS7 December 2020			SS7 v	SS7 December 2020			Dec 24-25 v
	FY2020-21	FY2022-23	FY2024-25	FY2020	FY2021	FY2020-21	Dec 2020	FY2022	FY2023	FY2022-23	Dec 2020	FY2024	FY2025	FY2024-25	Dec 23-24
<b>General Fund Expenditures</b>															
<b>REFUNDS</b>	<b>\$1,670,031</b>	<b>\$1,793,380</b>	<b>\$1,886,240</b>	\$812,398	\$857,633	<b>\$1,670,031</b>	<b>\$0</b>	\$887,380	\$906,000	<b>\$1,793,380</b>	<b>\$0</b>	\$930,240	\$956,000	<b>\$1,886,240</b>	<b>\$92,860</b>
Homestead Credit property tax refund - base	1,115,967	\$1,238,200	\$1,315,800	\$531,467	\$584,500	1,115,967	0	\$612,600	\$625,600	\$1,238,200	0	\$647,600	\$668,200	\$1,315,800	77,600
Renters property tax refund	457,188	488,700	499,400	229,888	227,300	457,188	0	243,100	245,600	488,700	0	247,700	251,700	499,400	10,700
Targeting	21,795	6,800	10,000	10,722	11,073	21,795	0	1,800	5,000	6,800	0	5,000	5,000	10,000	3,200
Forest Land Credits (SFIA)	24,236	26,280	28,440	11,876	12,360	24,236	0	12,880	13,400	26,280	0	13,940	14,500	28,440	2,160
<b>Subtotal - Property Tax Refunds</b>	<b>1,619,186</b>	<b>1,759,980</b>	<b>1,853,640</b>	783,953	835,233	<b>1,619,186</b>	0	870,380	889,600	<b>1,759,980</b>	0	914,240	939,400	<b>1,853,640</b>	93,660
Political Contribution Refund	6,207	6,500	6,500	2,707	3,500	6,207	0	3,000	3,500	6,500	0	3,000	3,500	6,500	0
Tax Refund Interest	44,638	26,900	26,100	25,738	18,900	44,638	0	14,000	12,900	26,900	0	13,000	13,100	26,100	(800)
<b>LOCAL AIDS</b>	<b>1,692,771</b>	<b>1,838,647</b>	<b>1,845,198</b>	780,983	911,788	<b>1,692,771</b>	<b>0</b>	918,860	919,787	<b>1,838,647</b>	<b>0</b>	922,486	922,712	<b>1,845,198</b>	6,551
Local Government Aid (LGA)	1,018,490	1,128,796	1,128,796	457,137	561,353	1,018,490	0	564,398	564,398	1,128,796	0	564,398	564,398	1,128,796	0
<b>Subtotal- Local Government Aid (LGA)</b>	<b>1,018,490</b>	<b>1,128,796</b>	<b>1,128,796</b>	457,137	561,353	<b>1,018,490</b>	0	564,398	564,398	<b>1,128,796</b>	0	564,398	564,398	<b>1,128,796</b>	0
County Program Aid	494,174	527,983	527,908	233,958	260,216	494,174	0	263,971	264,012	527,983	0	263,954	263,954	527,908	(75)
Public Defender Cost	-	1,000	1,000	0	0	0	0	500	500	1,000	0	500	500	1,000	0
Local Impact Notes (MMB/MDE)	-	428	428	0	0	0	0	214	214	428	0	214	214	428	0
<b>Subtotal- County Program Aid (CPA)</b>	<b>494,174</b>	<b>529,411</b>	<b>529,336</b>	233,958	260,216	<b>494,174</b>	0	264,685	264,726	<b>529,411</b>	0	264,668	264,668	<b>529,336</b>	(75)
Township Aid	19,997	20,000	20,000	9,997	10,000	19,997	0	10,000	10,000	20,000	0	10,000	10,000	20,000	0
Payment in Lieu of Taxes (PILT) for DNR Owned Lands	72,030	72,855	78,815	35,940	36,090	72,030	0	36,315	36,540	72,855	0	39,295	39,520	78,815	5,960
Aquatic Invasive Species Prevention Aid	20,000	20,000	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0	10,000	10,000	20,000	0
Riparian Protection Aid to BWSR	1,490	\$1,490	\$1,490	745	745	1,490	0	745	745	\$1,490	0	745	745	\$1,490	0
Riparian Protection Aid to Counties	14,510	14,510	14,510	7,255	7,255	14,510	0	7,255	7,255	14,510	0	7,255	7,255	14,510	0
<b>Subtotal- Riparian Protection Aid</b>	<b>16,000</b>	<b>\$16,000</b>	<b>\$16,000</b>	8,000	8,000	<b>16,000</b>	0	8,000	8,000	<b>\$16,000</b>	0	8,000	8,000	<b>\$16,000</b>	0
Indian Family Out-of-Home Placement Aid	10,000	\$9,337	\$10,000	5,000	5,000	10,000	0	4,337	5,000	\$9,337	0	5,000	5,000	\$10,000	663
Casino Aid to Counties	3,228	3,228	3,228	1,614	1,614	3,228	0	1,614	1,614	3,228	0	1,614	1,614	3,228	0
Production Property Transition Aid	80	-	-	56	24	80	0	0	0	0	0	0	0	0	0
Utility Transition Aid (cities and towns)	8	20	23	5	3	8	0	11	9	20	0	11	12	23	3
DRA School	16,045	16,172	16,172	7,971	8,074	16,045	0	8,086	8,086	16,172	0	8,086	8,086	16,172	0
DRA Non-School	20,319	20,428	20,428	10,105	10,214	20,319	0	10,214	10,214	20,428	0	10,214	10,214	20,428	0
<b>Disparity Reduction Aid (DRA)</b>	<b>36,364</b>	<b>36,600</b>	<b>36,600</b>	18,076	18,288	<b>36,364</b>	0	18,300	18,300	<b>36,600</b>	0	18,300	18,300	<b>36,600</b>	0
Mahnomen City Reimbursement Aid	320	320	320	160	160	320	0	160	160	320	0	160	160	320	0
Mahnomen County Aid	1,800	1,800	1,800	900	900	1,800	0	900	900	1,800	0	900	900	1,800	0
Mahnomen ISD #432 Aid	280	280	280	140	140	280	0	140	140	280	0	140	140	280	0
<b>Mahnomen Reimbursement Aid</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	1,200	1,200	<b>2,400</b>	0	1,200	1,200	<b>2,400</b>	0	1,200	1,200	<b>2,400</b>	0

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				FY2020	FY2021	FY2020-21		FY2022	FY2023	FY2022-23		FY2024	FY2025	FY2024-25		
39	<b>PROPERTY TAX CREDITS</b>	194,769	232,764	273,791	88,365	106,404	194,769	0	112,321	120,443	232,764	0	134,758	139,033	273,791	41,027
40	Agr MVC School	17,072	16,223	16,192	8,635	8,437	17,072	0	8,127	8,096	16,223	0	8,096	8,096	16,192	(31)
41	Agr MVC Non-School	57,369	54,786	54,786	28,912	28,457	57,369	0	27,393	27,393	54,786	0	27,393	27,393	54,786	0
42	<b>Agricultural Market Value Credit</b>	74,441	71,009	70,978	37,547	36,894	74,441	0	35,520	35,489	71,009	0	35,489	35,489	70,978	(31)
43																
44	School Building Bond Agricultural Credit	92,994	\$131,793	\$170,509	37,852	55,142	92,994	0	62,141	69,652	\$131,793	0	83,353	87,156	\$170,509	38,716
45																
46	Agriculture Preservation Credit -School (w/o State Con Fnd)	85	-	-	85	0	85	0	0	0	-	0	0	-	-	0
47	Agriculture Preservtn Credit -NonSchool (w/o State Con Fnd)	366	298	298	202	164	366	0	149	149	298	0	149	149	298	0
48																
49	Border City Disparity -School	5,452	6,462	7,019	2,534	2,918	5,452	0	3,144	3,318	6,462	0	3,455	3,564	7,019	557
50	Border City Disparity -Non-School	20,427	23,121	24,987	9,959	10,468	20,427	0	11,286	11,835	23,121	0	12,312	12,675	24,987	1,866
51	<b>Border City Disparity Credit</b>	25,879	29,583	32,006	12,493	13,386	25,879	0	14,430	15,153	29,583	0	15,767	16,239	32,006	2,423
52																
53	Prior Year Credit -School	771	81	-	38	733	771	0	81	0	81	0	0	0	-	(81)
54	Prior Year Credit- Non-School	233	0	0	148	85	233	0	0	0	0	0	0	0	0	0
55	<b>Prior Year Credits</b>	1,004	81	-	186	818	1,004	0	81	-	81	0	-	-	-	(81)
56																
57	<b>TACONITE TAX RELIEF AREA AIDS &amp; CREDITS</b>	27,963	27,010	28,225	13,974	13,989	27,963	0	13,555	13,455	27,010	0	13,856	14,369	28,225	1,215
58	State Taconite Aid to IRRR (Non-School)	7,489	6,877	7,803	3,721	3,768	7,489	0	3,469	3,408	6,877	0	3,710	4,093	7,803	926
59	State Taconite Aid Local Distribution	8,564	8,061	8,130	4,298	4,266	8,564	0	4,077	3,984	8,061	0	4,028	4,102	8,130	69
60	<b>Subtotal State Taconite Aid</b>	16,053	14,938	15,933	8,019	8,034	16,053	0	7,546	7,392	14,938	0	7,738	8,195	15,933	995
61	Taconite Reimbursement (School)	1,122	1,122	1,122	561	561	1,122	0	561	561	1,122	0	561	561	1,122	0
62	Supplemental Taconite Homestead Credit (Non-School)	10,788	10,950	11,170	5,394	5,394	10,788	0	5,448	5,502	10,950	0	5,557	5,613	11,170	220
63																
64																
65	<b>LOCAL PENSION AIDS</b>	292,019	298,620	319,740	150,285	141,734	292,019	0	146,775	151,845	298,620	0	157,115	162,625	319,740	21,120
66																
67	Police Aid (includes only local; DNR & DPS aid in State Gov)	165,423	180,170	196,750	81,241	84,182	165,423	0	88,100	92,070	180,170	0	96,210	100,540	196,750	16,580
68	Fire Aid	62,938	67,940	71,960	30,445	32,493	62,938	0	33,480	34,460	67,940	0	35,460	36,500	71,960	4,020
69	Fire Insurance Surcharge Aid	7,905	8,640	9,160	3,775	4,130	7,905	0	4,260	4,380	8,640	0	4,510	4,650	9,160	520
70	Police & Fire Retirement Aid Supplement	30,995	31,000	31,000	15,495	15,500	30,995	0	15,500	15,500	31,000	0	15,500	15,500	31,000	0
71																
72	Police/Fire Amorization Aid (Open)	5,458	5,458	5,458	2,729	2,729	5,458	0	2,729	2,729	5,458	0	2,729	2,729	5,458	0
73	Redirected Amortization Aid - St Paul + TRFA	4,188	4,188	4,188	2,094	2,094	4,188	0	2,094	2,094	4,188	0	2,094	2,094	4,188	0
74	Firefighters Supplemental Benefits Reimbursements	1,212	1,224	1,224	606	606	1,212	0	612	612	1,224	0	612	612	1,224	0
75																
76	Public Employees Retirement Assoc. (PERA) Aid	13,900	0	0	13,900	0	13,900	0	0	0	0	0	0	0	0	0
77																
78																

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	FY2020-21	FY2022-23	FY2024-25	FY2020	FY2021	FY2020-21	Dec 2020 FY 20-21	FY2022	FY2023	FY2022-23	Dec 2020 FY 22-23	FY2024	FY2025	FY2024-25	Dec 23-24
79 <b>OTHER AIDS &amp; ONE-TIME APPROPRIATIONS</b>	16,778	9,116	1,463	9,798	6,980	16,778	0	8,333	783	9,116	0	730	733	1,463	(7,653)
80 Disaster Credit -School	32	611	62	28	4	32	0	525	86	611	0	31	31	62	(549)
81 Disaster Credit- Non-School	74	1,842	184	72	2	74	0	1,750	92	1,842	0	92	92	184	(1,658)
82 <b>Disaster Credit</b>	106	2,453	246	100	6	106	0	2,275	178	2,453	0	123	123	246	(2,207)
83 Local Option Disaster Abatement reimb (school)	525	106	50	0	525	525	0	81	25	106	0	25	25	50	(56)
84 Local Option Disaster Abatement reimb (non school)	1,749	148	148	0	1,749	1,749	0	74	74	148	0	74	74	148	0
85 <b>Local Option Disaster Abatement Reimbursement</b>	2,274	254	198	0	2,274	2,274	0	155	99	254	0	99	99	198	(56)
86			-											-	0
87 Border City Reimbursement	97	84	84	65	32	97	0	42	42	84	0	42	42	84	0
88 Performance Measurem Reimbursement	924	925	935	466	458	924	0	461	464	925	0	466	469	935	10
89 City of Minneapolis Library debt service	7,730	-	-	4,120	3,610	7,730	0	0	0	-	0	0	0	-	0
90 Bloomington Infrastructure Projects	-	-	-	0	0	-	0	0	0	-	0	0	0	-	0
91 Wadena County Aid (2 years only)	1,200	0	\$0	600	600	1,200	0	-	-	0	0	-	-	\$0	0
92 Local Government grants	4,447	5,400	-	4,447	0	4,447	0	5,400	0	5,400	0	0	0	-	(5,400)
93 2020 Legislature Ch 71 - Tribal Nations Grants	11,000			11,000	0	11,000	0	0	0	-	0	0	0	-	-
94 2020 Legislature, SS7, CH 2 - Small Business Assistance to Bars, Restaurants, Breweries, Fitness Centers, etc.				0	87,750	87,750	87,750	0	0	-	0	0	0	-	-
95 <b>Property Tax Aids and Credits, GF TOTAL</b>	\$3,905,331	\$4,199,537	\$4,354,657	\$1,866,803	\$2,126,278	\$3,993,081	\$87,750	\$2,087,224	\$2,112,313	\$4,199,537	\$0	\$2,159,185	\$2,195,472	\$4,354,657	\$155,120
96 <b>Plus Senior Deferral changes (net)</b>	247	272	272	247	0	247	0	136	136	272	0	136	136	272	0
97 <b>Property Tax Aids and Credits with Senior Deferral</b>	\$3,905,084	\$4,199,265	\$4,354,385	\$1,866,556	\$2,126,278	\$3,992,834	\$87,750	\$2,087,088	\$2,112,177	\$4,199,265	\$0	\$2,159,049	\$2,195,336	\$4,354,385	\$155,120
98															
99 <b>Other Fund Expenditures</b>															
101 <b>State Conservation Fund (SR) Agriculture Preservation Credit</b>	-	560	560	0	0	-		280	280	560		280	280	560	
102															
103 <b>Net Loan activity</b>															
104 Senior Deferral loan receipts (REV)	[-1037]	[2576]	[2576]	[-1037]	0	[-1037]		[1209]	[1209]	[2576]		[1209]	[1209]	[2576]	
105 Senior Deferral loans issuances (Reimbursements to Counties)	[1311]	[-2418]	[-2418]	[1311]	-	[1311]		[-1345]	[-1345]	[-2418]		[-1345]	[-1345]	[-2418]	
106 Senior Deferral application due date chg	[0]	[0]	[0]	[0]	0	[0]		[0]	[0]	[0]		[0]	[0]	[0]	
107 <b>Total Senior Deferral (net)</b>	247	272	272	247	0	247		136	136	272		136	136	272	
108															
109 <b>Coronavirus Relief (Federal)</b>															
110 COVID-19 Aid to Local Governments - Counties	467,254	-	-	-	467,254	467,254		-	-	-		-	-	-	
111 COVID-19 Aid to Local Governments - Cities and Towns	370,475	0	0	0	370,475	370,475		0	0	0		0	0	0	
112 <b>Total COVID-19 to Local Governments</b>	837,729	-	-	0	837,729	837,729		0	0	-		0	0	-	