

Minnesota House Fiscal Analysis Department

2021 Legislature - February 2021 Forecast vs Special Session 7 (December 2020)

As of 2/26/2021

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.

	SS7 Dec 20 FY2020-21	SS7 Dec 20 FY2022-23	SS7 Dec 20 FY2024-25	Feb 2021 fcst			Feb 21 vs SS7 Dec 20 FY 20-21	Feb 2021 fcst			Feb 21 vs SS7 Dec 20 FY 22-23	Feb 2021 fcst			Feb 21 vs SS7 Dec 20 FY 24-25
				FY2020	FY2021	FY2020-21		FY2022	FY2023	FY2022-23		FY2024	FY2025	FY2024-25	
<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	\$855,413	<b>\$1,667,811</b>	<b>(\$2,220)</b>	\$870,890	\$887,300	<b>\$1,758,190</b>	<b>(\$35,190)</b>	\$912,240	\$931,100	<b>\$1,843,340</b>	<b>(\$42,900)</b>
Homestead Credit property tax refund - base	1,115,967	1,238,200	1,315,800	\$531,467	\$583,200	1,114,667	(1,300)	\$600,100	\$611,800	1,211,900	(\$26,300)	\$635,000	\$651,200	1,286,200	(29,600)
Renters property tax refund	457,188	488,700	499,400	229,888	225,900	455,788	(1,400)	239,200	240,600	479,800	(8,900)	242,200	243,700	485,900	(13,500)
Targeting	21,795	6,800	10,000	10,722	11,120	21,842	47	1,600	5,000	6,600	(200)	5,000	5,000	10,000	0
Forest Land Credits (SFIA)	24,236	26,280	28,440	11,876	12,293	24,169	(67)	12,790	13,300	26,090	(190)	13,840	14,400	28,240	(200)
<b>Subtotal - Property Tax Refunds</b>	<b>1,619,186</b>	<b>1,759,980</b>	<b>1,853,640</b>	783,953	832,513	<b>1,616,466</b>	<b>(2,720)</b>	853,690	870,700	<b>1,724,390</b>	<b>(35,590)</b>	896,040	914,300	<b>1,810,340</b>	<b>(43,300)</b>
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	19,400	45,138	500	14,200	13,100	27,300	400	13,200	13,300	26,500	400
<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>	-	918,860	919,787	<b>1,838,647</b>	<b>0</b>	922,458	922,684	<b>1,845,142</b>	<b>(56)</b>
Local Government Aid (LGA)	1,018,490	1,128,796	1,128,796	457,137	561,353	1,018,490	-	564,398	564,398	1,128,796	-	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>	-	564,398	564,398	<b>1,128,796</b>	<b>0</b>	564,398	564,398	<b>1,128,796</b>	<b>0</b>
County Program Aid	494,174	527,983	527,908	233,958	260,216	494,174	-	263,971	264,012	527,983	0	263,954	263,954	527,908	0
Public Defender Cost	0	1,000	1,000	0	0	0	0	500	500	1,000	-	500	500	1,000	0
Local Impact Notes (MMB/MDE)	0	428	428	0	0	0	0	214	214	428	-	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>	-	264,685	264,726	<b>529,411</b>	<b>0</b>	264,668	264,668	<b>529,336</b>	<b>0</b>
Township Aid	19,997	20,000	20,000	9,997	10,000	19,997	-	10,000	10,000	20,000	-	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	-	36,315	36,540	72,855	-	39,267	39,492	78,759	(56)
Aquatic Invasive Species Prevention Aid	20,000	20,000	20,000	10,000	10,000	20,000	-	10,000	10,000	20,000	-	10,000	10,000	20,000	0
Riparian Protection Aid to BWSR	1,490	1,490	1,490	745	745	1,490	-	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	-	7,255	7,255	14,510	-	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>	-	8,000	8,000	<b>\$16,000</b>	<b>\$0</b>	8,000	8,000	<b>\$16,000</b>	<b>0</b>
Indian Family Out-of-Home Placement Aid	10,000	\$9,337	\$10,000	5,000	5,000	10,000	-	4,337	5,000	\$9,337	\$0	5,000	5,000	\$10,000	0
Casino Aid to Counties	3,228	3,228	3,228	1,614	1,614	3,228	-	1,614	1,614	3,228	-	1,614	1,614	3,228	0
Production Property Transition Aid	80	0	0	56	24	80	-	0	0	0	0	0	0	0	0
Utility Transition Aid (cities and towns)	8	20	23	5	3	8	-	11	9	20	-	11	12	23	0
DRA School	16,045	16,172	16,172	7,971	8,074	16,045	-	8,086	8,086	16,172	-	8,086	8,086	16,172	0
DRA Non-School	20,319	20,428	20,428	10,105	10,214	20,319	-	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>	-	18,300	18,300	<b>36,600</b>	<b>0</b>	18,300	18,300	<b>36,600</b>	<b>0</b>
Mahnomen City Reimbursement Aid	320	320	320	160	160	320	-	160	160	320	-	160	160	320	0
Mahnomen County Aid	1,800	1,800	1,800	900	900	1,800	-	900	900	1,800	0	900	900	1,800	0
Mahnomen ISD #432 Aid	280	280	280	140	140	280	-	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>	-	1,200	1,200	<b>2,400</b>	<b>0</b>	1,200	1,200	<b>2,400</b>	<b>0</b>

Minnesota House Fiscal Analysis Department

2021 Legislature - February 2021 Forecast vs Special Session 7 (December 2020)

As of 2/26/2021

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.

	SS7 Dec 20 FY2020-21	SS7 Dec 20 FY2022-23	SS7 Dec 20 FY2024-25	Feb 2021 fcst			Feb 21 vs SS7 Dec 20 FY 20-21	Feb 2021 fcst			Feb 21 vs SS7 Dec 20 FY 22-23	Feb 2021 fcst			Feb 21 vs SS7 Dec 20 FY 24-25	
				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	111,889	119,388	231,277	(1,487)	132,299	135,228	267,527	(6,264)
40	Agr MVC School	17,072	16,223	16,192	8,635	8,437	17,072	-	8,127	8,096	16,223	-	8,096	8,096	16,192	0
41	Agr MVC Non-School	57,369	54,786	54,786	28,912	28,457	57,369	-	27,393	27,393	54,786	-	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	-	35,520	35,489	71,009	-	35,489	35,489	70,978	0
43	School Building Bond Agricultural Credit	92,994	\$131,793	\$170,509	37,852	55,142	92,994	-	61,932	68,836	\$130,768	(\$1,025)	81,143	83,600	\$164,743	(5,766)
44	Agriculture Preservation Credit -School (w/o State Con Fnd)	85	-	-	85	47	132	47	23	20	43	43	20	20	40	40
45	Agriculture Preservtn Credit -NonSchool (w/o State Con Fnd)	366	298	298	202	117	319	(47)	60	60	120	(178)	60	60	120	(178)
46											0					
47	Border City Disparity -School	5,452	6,462	7,019	2,534	2,918	5,452	-	3,112	3,281	6,393	(69)	3,416	3,524	6,940	(79)
48	Border City Disparity -Non-School	20,427	23,121	24,987	9,959	10,468	20,427	0	11,161	11,702	22,863	(258)	12,171	12,535	24,706	(281)
49	<b>Border City Disparity Credit</b>	25,879	29,583	32,006	12,493	13,386	25,879	-	14,273	14,983	29,256	(327)	15,587	16,059	31,646	(360)
50	Prior Year Credit -School	771	81	-	38	733	771	-	81	0	81	-	0	0	-	-
51	Prior Year Credit- Non-School	233	0	0	148	85	233	0	0	0	0	0	0	0	0	0
52	<b>Prior Year Credits</b>	1,004	81	-	186	818	1,004	-	81	-	81	-	-	-	-	-
53																
54																
55																
56																
57	<b>TACONITE TAX RELIEF AREA AIDS &amp; CREDITS</b>	27,963	27,010	28,225	13,974	14,028	28,002	39	13,688	13,643	27,331	321	14,004	14,424	28,428	203
58	State Taconite Aid to IRRR (Non-School)	7,489	6,877	7,803	3,721	3,796	7,517	28	3,566	3,546	7,112	235	3,819	4,133	7,952	149
59	State Taconite Aid Local Distribution	8,564	8,061	8,130	4,298	4,277	8,575	11	4,113	4,034	8,147	86	4,067	4,117	8,184	54
60	<b>Subtotal State Taconite Aid</b>	16,053	14,938	15,933	8,019	8,073	16,092	39	7,679	7,580	15,259	321	7,886	8,250	16,136	203
61	Taconite Reimbursement (School)	1,122	1,122	1,122	561	561	1,122	-	561	561	1,122	-	561	561	1,122	-
62	Supplemental Taconite Homestead Credit (Non-School)	10,788	10,950	11,170	5,394	5,394	10,788	-	5,448	5,502	10,950	-	5,557	5,613	11,170	-
63																
64																
65	<b>LOCAL PENSION AIDS</b>	292,019	298,620	319,740	150,285	142,222	292,507	488	147,265	152,355	299,620	1,000	157,645	163,165	320,810	1,070
66	Police Aid (includes only local; DNR & DPS aid in State Gov)	165,423	180,170	196,750	81,241	84,182	165,423	-	88,100	92,070	180,170	-	96,210	100,540	196,750	-
67	Fire Aid	62,938	67,940	71,960	30,445	32,500	62,945	7	33,480	34,460	67,940	-	35,460	36,500	71,960	-
68	Fire Insurance Surcharge Aid	7,905	8,640	9,160	3,775	4,611	8,386	481	4,750	4,890	9,640	1,000	5,040	5,190	10,230	1,070
69	Police & Fire Retirement Aid Supplement	30,995	31,000	31,000	15,495	15,500	30,995	-	15,500	15,500	31,000	-	15,500	15,500	31,000	-
70	Police/Fire Amorization Aid (Open)	5,458	5,458	5,458	2,729	2,729	5,458	-	2,729	2,729	5,458	-	2,729	2,729	5,458	-
71	Redirected Amortization Aid - St Paul + TRFA	4,188	4,188	4,188	2,094	2,094	4,188	-	2,094	2,094	4,188	-	2,094	2,094	4,188	-
72	Firefighters Supplemental Benefits Reimbursements	1,212	1,224	1,224	606	606	1,212	-	612	612	1,224	-	612	612	1,224	-
73	Public Employees Retirement Assoc. (PERA) Aid	13,900	0	0	13,900	0	13,900	0	0	0	0	0	0	0	0	0
74																
75																
76																
77																
78																

Minnesota House Fiscal Analysis Department

2021 Legislature - February 2021 Forecast vs Special Session 7 (December 2020)

As of 2/26/2021

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.

	SS7 Dec 20	SS7 Dec 20	SS7 Dec 20	Feb 2021 fcst			Feb 21 vs	Feb 2021 fcst			Feb 21 vs	Feb 2021 fcst			Feb 21 vs	
	FY2020-21	FY2022-23	FY2024-25	FY2020	FY2021	FY2020-21	FY 20-21	FY2022	FY2023	FY2022-23	FY 22-23	FY2024	FY2025	FY2024-25	FY 24-25	
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	0
80	Disaster Credit -School	32	611	62	28	4	32	-	525	86	611	-	31	31	62	0
81	Disaster Credit- Non-School	74	1,842	184	72	2	74	0	1,750	92	1,842	0	92	92	184	0
82	Disaster Credit	106	2,453	246	100	6	106	-	2,275	178	2,453	-	123	123	246	0
83	Local Option Disaster Abatement reimb (school)	525	106	50	0	525	525	-	81	25	106	-	25	25	50	-
84	Local Option Disaster Abatement reimb (non school)	1,749	148	148	0	1,749	1,749	0	74	74	148	-	74	74	148	-
85	Local Option Disaster Abatement Reimbursement	2,274	254	198	0	2,274	2,274	-	155	99	254	-	99	99	198	-
86																
87	Border City Reimbursement	97	84	84	65	32	97	-	42	42	84	-	42	42	84	-
88	Performance Measuremnt Reimbursement	924	925	935	466	458	924	-	461	464	925	-	466	469	935	-
89	City of Minneapolis Library debt service	7,730	-	-	4,120	3,610	7,730	-	0	0	-	-	0	0	-	-
90	Bloomington Infrastructure Projects	-	-	-	0	0	-	-	0	0	-	-	0	0	-	-
91	Wadena County Aid (2 years only)	1,200	0	50	600	600	1,200	-	-	-	0	0	-	-	50	-
92	Local Government grants	4,447	5,400	-	4,447	0	4,447	-	5,400	0	5,400	-	0	0	-	-
93	2020 Legislature Ch 71 - Tribal Nations Grants	11,000	-	-	11,000	0	11,000	-	0	0	-	-	0	0	-	-
94	2020 Legislature, SS7, CH 2 - Small Business Assistance to Bars, Restaurants, Breweries, Fitness Centers, etc.	87,750	-	-	0	87,750	87,750	-	0	0	-	-	0	0	-	-
95	<b>Property Tax Aids and Credits, GF TOTAL</b>	<b>\$3,993,081</b>	<b>\$4,199,537</b>	<b>\$4,354,657</b>	<b>\$1,866,803</b>	<b>\$2,124,585</b>	<b>\$3,991,388</b>	<b>(\$1,693)</b>	<b>\$2,070,925</b>	<b>\$2,093,256</b>	<b>\$4,164,181</b>	<b>(\$35,356)</b>	<b>\$2,139,376</b>	<b>\$2,167,334</b>	<b>\$4,306,710</b>	<b>(\$47,947)</b>
96	<b>Plus Senior Deferral changes (net)</b>	<b>247</b>	<b>272</b>	<b>272</b>	<b>247</b>	<b>0</b>	<b>247</b>		<b>136</b>	<b>136</b>	<b>272</b>		<b>136</b>	<b>136</b>	<b>272</b>	<b>0</b>
97	<b>Property Tax Aids and Credits with Senior Deferral</b>	<b>\$3,993,328</b>	<b>\$4,199,809</b>	<b>\$4,354,929</b>	<b>\$1,867,050</b>	<b>\$2,124,585</b>	<b>\$3,991,635</b>		<b>\$2,071,061</b>	<b>\$2,093,392</b>	<b>\$4,164,453</b>		<b>\$2,139,512</b>	<b>\$2,167,470</b>	<b>\$4,306,982</b>	<b>(\$47,947)</b>
98	<b>Other Fund Expenditures</b>															
99																
100	State Conservation Fund (SR) Agriculture Preservation Credit	-	560	560	0	261	261		347	350	697		350	350	700	
101																
102	<b>Net Loan activity</b>															
103	Senior Deferral loan receipts (REV)	[-1037]	[2576]	[2576]	[-1037]	0	[-1037]		[-1209]	[-1209]	[-2576]		[-1209]	[-1209]	[-2576]	
104	Senior Deferral loans issuances (Reimbursements to Counties)	[1311]	[-2418]	[-2418]	[1311]	-	[1311]		[1345]	[1345]	[2418]		[1345]	[1345]	[2418]	
105	Senior Deferral application due date chg	[0]	[0]	[0]	[0]	0	[0]		[0]	[0]	[0]		[0]	[0]	[0]	
106	Total Senior Deferral (net)	247	272	272	247	0	247		136	136	272		136	136	272	
107																
113	<b>Coronavirus Relief (Federal)</b>															
114	COVID-19 Aid to Local Governments - Counties	467,254	-	-	-	467,254	467,254		-	-	-		-	-	-	
115	COVID-19 Aid to Local Governments - Cities and Towns	370,475	0	0	0	370,475	370,475		0	0	0		0	0	0	
116	Total COVID-19 to Local Governments	837,729	-	-	0	837,729	837,729		0	0	-		0	0	-	