

# TAX POLICY | AIDS, CREDITS, & REFUNDS

## FEBRUARY 2018 FORECAST

\$\$\$ in thousands | BOLD indicates rows that total

LINE	ITEM	A	B	C	D	E	F	G	H	I	J	K	L	M	N
		EOS ENACTED FY 2016-17	EOS ENACTED FY 2018-19	EOS ENACTED FY 2020-21	ACTUAL FY 2016-17	NOV FORECAST FY 2018-19	NOV FORECAST FY 2020-21	FEB FORECAST FY 2018	FEB FORECAST FY 2019	FEB FORECAST FY 2018-19	COMPARISON FEB 18-19 vs. NOV 18-19	FEB FORECAST FY 2020	FEB FORECAST FY 2021	FEB FORECAST FY 2020-21	COMPARISON FEB 20-21 vs. NOV 20-21
<b>GENERAL FUND TAX REVENUES:</b>															
<b>INDIVIDUAL INCOME TAX</b>															
1	Individual Income Tax	24,717,387	27,100,532	30,012,592	24,576,119	26,955,600	29,719,400	13,100,500	13,804,800	26,905,300	(50,300)	14,576,200	15,231,900	29,808,100	88,700
2	Individual Income Tax Refunds	(2,790,781)	(2,950,100)	(3,438,200)	(2,906,048)	(3,265,800)	(3,720,400)	(1,649,100)	(1,541,500)	(3,190,600)	75,200	(1,780,000)	(1,833,100)	(3,613,100)	107,300
3	<b>SUBTOTAL: INDIVIDUAL INCOME TAX</b>	<b>21,926,606</b>	<b>24,150,432</b>	<b>26,574,392</b>	<b>21,670,071</b>	<b>23,689,800</b>	<b>25,999,000</b>	<b>11,451,400</b>	<b>12,263,300</b>	<b>23,714,700</b>	<b>24,900</b>	<b>12,796,200</b>	<b>13,398,800</b>	<b>26,195,000</b>	<b>196,000</b>
<b>CORPORATE FRANCHISE TAX</b>															
6	Corporate Franchise Tax	3,020,664	3,075,653	3,116,942	2,993,258	2,885,382	3,049,712	1,478,034	1,515,594	2,993,628	108,246	1,524,979	1,542,319	3,067,298	17,586
7	Corporate Franchise Tax Refunds	(405,343)	(454,696)	(453,339)	(314,782)	(419,783)	(439,676)	(176,934)	(220,219)	(397,153)	22,630	(231,871)	(226,498)	(458,369)	(18,693)
8	<b>SUBTOTAL: CORPORATE FRANCHISE TAX</b>	<b>2,615,321</b>	<b>2,620,957</b>	<b>2,663,603</b>	<b>2,678,476</b>	<b>2,465,599</b>	<b>2,610,036</b>	<b>1,301,100</b>	<b>1,295,375</b>	<b>2,596,475</b>	<b>130,876</b>	<b>1,293,108</b>	<b>1,315,821</b>	<b>2,608,929</b>	<b>(1,107)</b>
<b>SALES TAX</b>															
11	Sales Tax	11,174,893	11,610,504	12,283,758	11,176,669	11,536,004	12,093,746	5,694,663	5,969,679	11,664,342	128,338	6,078,744	6,304,608	12,383,352	289,606
12	Sales Tax Refunds	(577,407)	(384,973)	(310,000)	(521,121)	(373,471)	(356,525)	(196,300)	(185,601)	(381,901)	(8,430)	(179,149)	(176,152)	(355,301)	1,224
13	Sales Tax Refunds, Indian Sales Tax	(20,856)	(20,200)	(21,000)	(21,000)	(21,245)	(23,200)	(11,600)	(11,700)	(23,300)	(100)	(11,900)	(12,100)	(24,000)	-
14	12, CH 299 - MPLS Sales Tax to MSFA	3,350	4,113	6,035	3,546	4,617	5,724	1,855	2,420	4,275	(342)	2,745	3,124	5,869	145
15	MPLS Sales Tax W/Hold for Stadium	-	-	17,537	-	-	17,369	-	-	-	-	-	17,501	17,501	132
16	<b>SUBTOTAL: SALES TAX</b>	<b>10,579,980</b>	<b>11,209,444</b>	<b>11,976,330</b>	<b>10,637,849</b>	<b>11,143,950</b>	<b>11,736,314</b>	<b>5,488,618</b>	<b>5,774,798</b>	<b>11,263,416</b>	<b>119,466</b>	<b>5,890,440</b>	<b>6,136,981</b>	<b>12,027,421</b>	<b>291,107</b>
<b>STATEWIDE PROPERTY TAXES</b>															
19	Statewide Property Taxes	1,692,111	1,646,006	1,627,188	1,712,169	1,630,216	1,633,475	804,976	816,499	1,621,475	(8,741)	817,144	816,886	1,634,030	555
20	<b>SUBTOTAL: STATEWIDE PROPERTY TAXES</b>	<b>1,692,111</b>	<b>1,646,006</b>	<b>1,627,188</b>	<b>1,712,169</b>	<b>1,630,216</b>	<b>1,633,475</b>	<b>804,976</b>	<b>816,499</b>	<b>1,621,475</b>	<b>(8,741)</b>	<b>817,144</b>	<b>816,886</b>	<b>1,634,030</b>	<b>555</b>
<b>ESTATE TAX</b>															
23	Estate Tax	343,348	301,100	285,400	335,986	300,800	326,600	206,500	140,200	346,700	45,900	135,200	130,000	265,200	(61,400)
24	Estate Tax Refunds	(21,032)	(21,200)	(22,200)	(23,936)	(17,400)	(20,500)	(6,800)	(10,900)	(17,700)	(300)	(8,700)	(8,400)	(17,100)	3,400
25	<b>SUBTOTAL: ESTATE TAX</b>	<b>322,316</b>	<b>279,900</b>	<b>263,200</b>	<b>312,050</b>	<b>283,400</b>	<b>306,100</b>	<b>199,700</b>	<b>129,300</b>	<b>329,000</b>	<b>45,600</b>	<b>126,500</b>	<b>121,600</b>	<b>248,100</b>	<b>(58,000)</b>
<b>ALCOHOLIC BEVERAGE TAX</b>															
28	Alcoholic Beverage Tax	178,362	183,610	190,980	178,162	184,680	194,060	91,500	93,930	185,430	750	96,440	99,020	195,460	1,400
29	Alcoholic Beverage Tax Refunds	(1,484)	(1,500)	(1,500)	(1,456)	(1,500)	(1,500)	(750)	(750)	(1,500)	-	(750)	(750)	(1,500)	-
30	<b>SUBTOTAL: ALCOHOLIC BEVERAGE TAX</b>	<b>176,878</b>	<b>182,110</b>	<b>189,480</b>	<b>176,706</b>	<b>183,180</b>	<b>192,560</b>	<b>90,750</b>	<b>93,180</b>	<b>183,930</b>	<b>750</b>	<b>95,690</b>	<b>98,270</b>	<b>193,960</b>	<b>1,400</b>
<b>CIGARETTE &amp; TOBACCO PRODUCTS TAX</b>															
33	Cigarette & Tobacco Products Tax	1,261,515	1,259,540	1,242,840	1,286,386	1,272,940	1,274,390	596,990	634,700	1,231,690	(41,250)	632,290	630,100	1,262,390	(12,000)
34	Cigarette & Tobacco Products Tax Refunds	(19,978)	(20,300)	(20,700)	(20,510)	(21,100)	(21,100)	(13,000)	(10,550)	(23,550)	(2,450)	(10,550)	(10,550)	(21,100)	-
35	<b>SUBTOTAL: CIGARETTE &amp; TOBACCO TAX</b>	<b>1,241,537</b>	<b>1,239,240</b>	<b>1,222,140</b>	<b>1,265,876</b>	<b>1,251,840</b>	<b>1,253,290</b>	<b>583,990</b>	<b>624,150</b>	<b>1,208,140</b>	<b>(43,700)</b>	<b>621,740</b>	<b>619,550</b>	<b>1,241,290</b>	<b>(12,000)</b>
37	<b>TACONITE OCCUPATION TAX</b>	<b>9,150</b>	<b>5,900</b>	<b>6,000</b>	<b>14,233</b>	<b>6,000</b>	<b>6,400</b>	<b>10,500</b>	<b>11,100</b>	<b>21,600</b>	<b>15,600</b>	<b>11,400</b>	<b>11,400</b>	<b>22,800</b>	<b>16,400</b>
38	<b>MORTGAGE REGISTRY TAX</b>	<b>240,102</b>	<b>213,288</b>	<b>223,179</b>	<b>242,008</b>	<b>216,677</b>	<b>226,944</b>	<b>119,340</b>	<b>114,992</b>	<b>234,332</b>	<b>17,655</b>	<b>116,418</b>	<b>117,879</b>	<b>234,297</b>	<b>7,353</b>
39	<b>DEED TRANSFER TAX</b>	<b>227,217</b>	<b>251,099</b>	<b>267,470</b>	<b>229,009</b>	<b>261,777</b>	<b>296,588</b>	<b>129,682</b>	<b>142,927</b>	<b>272,609</b>	<b>10,832</b>	<b>155,618</b>	<b>169,280</b>	<b>324,898</b>	<b>28,310</b>
<b>INSURANCE GROSS EARN / FIRE MARSHALL</b>															
42	Insurance Gross Earn / Fire Marshall	740,368	780,818	828,967	743,851	787,878	836,556	396,763	405,472	802,235	14,357	420,071	436,017	856,088	19,532
43	Insurance Gross Earn / Fire Marshall Refunds	(4,679)	(5,000)	(5,000)	(3,781)	(5,000)	(5,000)	(2,500)	(2,500)	(5,000)	-	(2,500)	(2,500)	(5,000)	-
44	<b>SUBTOTAL: INSURANCE GROSS EARNINGS / FIRE MARSHALL</b>	<b>735,689</b>	<b>775,818</b>	<b>823,967</b>	<b>740,070</b>	<b>782,878</b>	<b>831,556</b>	<b>394,263</b>	<b>402,972</b>	<b>797,235</b>	<b>14,357</b>	<b>417,571</b>	<b>433,517</b>	<b>851,088</b>	<b>19,532</b>
46	<b>CONTROLLED SUBSTANCE TAX</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>-</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>-</b>
47	<b>OTHER GROSS EARNINGS</b>	<b>105</b>	<b>100</b>	<b>100</b>	<b>109</b>	<b>100</b>	<b>100</b>	<b>50</b>	<b>50</b>	<b>100</b>	<b>-</b>	<b>50</b>	<b>50</b>	<b>100</b>	<b>-</b>
<b>LAWFUL GAMBLING TAX</b>															
50	Lawful Gambling Tax	118,878	132,800	140,900	120,660	145,900	161,400	71,400	77,000	148,400	2,500	80,800	83,200	164,000	2,600
51	Lawful Gambling Tax Refunds	(620)	(600)	(600)	(513)	(400)	(400)	(200)	(200)	(400)	-	(200)	(200)	(400)	-
52	<b>SUBTOTAL: LAWFUL GAMBLING TAX</b>	<b>118,258</b>	<b>132,200</b>	<b>140,300</b>	<b>120,147</b>	<b>145,500</b>	<b>161,000</b>	<b>71,200</b>	<b>76,800</b>	<b>148,000</b>	<b>2,500</b>	<b>80,600</b>	<b>83,000</b>	<b>163,600</b>	<b>2,600</b>

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54	REFERENCE LINE: Lawful Gambling Taxes - Feb 2012 Base	(73,800)	(73,800)	(73,800)	73,800	73,800	73,800	36,900	36,900	73,800	-	36,900	36,900	73,800	-
55	REFERENCE LINE: Lawful Gambling Taxes - Stadium	(44,458)	(58,400)	(66,500)	46,347	71,700	87,200	34,300	39,900	74,200	2,500	43,700	46,100	89,800	2,600
57	MEDICAL ASSISTANCE SURCHARGES	551,361	551,254	551,254	554,448	574,348	594,811	287,233	296,308	583,541	9,193	306,976	318,688	625,664	30,853
58	MOTOR VEHICLE REGISTRATION TAX	671	-	-	671	-	-	-	-	-	-	-	-	-	-
59	OTHER TAX REFUNDS	(10,969)	(11,510)	(11,710)	(10,856)	(11,010)	(11,010)	(5,305)	(5,405)	(10,710)	300	(5,405)	(5,405)	(10,810)	200
63	<b>TOTAL TAX REVENUES</b>	<b>40,426,338</b>	<b>43,246,248</b>	<b>46,516,903</b>	<b>40,343,036</b>	<b>42,624,265</b>	<b>45,837,174</b>	<b>20,927,502</b>	<b>22,036,351</b>	<b>42,963,853</b>	<b>339,588</b>	<b>22,724,055</b>	<b>23,636,322</b>	<b>46,360,377</b>	<b>523,203</b>

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<b>PROPERTY TAX AIDS, CREDITS, &amp; REFUNDS:</b>															
<b>PROPERTY TAX REFUNDS</b>															
100	Homeowners (Homestead Credit Refund)	838,051	897,450	959,330	821,277	911,600	971,300	457,900	473,800	931,700	20,100	485,700	489,000	974,700	3,400
101	Renter Property Tax Refund	441,250	456,500	471,900	438,542	459,300	469,500	221,600	225,700	447,300	(12,000)	228,800	229,300	458,100	(11,400)
102	Targeting (Special Property Tax Refund)	12,376	11,770	10,000	13,485	8,335	10,000	3,110	5,020	8,130	(205)	5,000	5,000	10,000	-
103	Forest Land Credits (Sustainable Forest Incentive Payment)	10,842	22,050	23,540	10,845	22,100	23,800	10,800	11,350	22,150	50	11,740	12,140	23,880	80
104	<b>SUBTOTAL: PROPERTY TAX REFUNDS</b>	<b>1,302,519</b>	<b>1,387,770</b>	<b>1,464,770</b>	<b>1,284,149</b>	<b>1,401,335</b>	<b>1,474,600</b>	<b>693,410</b>	<b>715,870</b>	<b>1,409,280</b>	<b>7,945</b>	<b>731,240</b>	<b>735,440</b>	<b>1,466,680</b>	<b>(7,920)</b>
<b>LOCAL AIDS:</b>															
<b>LOCAL GOVERNMENT AID</b>															
109	Local Government Aid	1,036,286	1,131,957	990,774	1,036,279	1,131,818	990,774	519,398	612,420	1,131,818	-	456,376	534,398	990,774	-
110	<b>SUBTOTAL: LOCAL GOVERNMENT AID</b>	<b>1,036,286</b>	<b>1,131,957</b>	<b>990,774</b>	<b>1,036,279</b>	<b>1,131,818</b>	<b>990,774</b>	<b>519,398</b>	<b>612,420</b>	<b>1,131,818</b>	<b>-</b>	<b>456,376</b>	<b>534,398</b>	<b>990,774</b>	<b>-</b>
<b>DISPARITY REDUCTION AID</b>															
113	To School Districts	15,859	15,858	15,858	15,858	15,884	15,884	7,941	7,942	15,883	(1)	7,942	7,942	15,884	-
114	To Cities, Counties, Towns	20,276	20,266	20,266	20,276	20,188	20,188	10,094	10,094	20,188	-	10,094	10,094	20,188	-
115	<b>SUBTOTAL: DISPARITY REDUCTION AID</b>	<b>36,135</b>	<b>36,124</b>	<b>36,124</b>	<b>36,134</b>	<b>36,072</b>	<b>36,072</b>	<b>18,035</b>	<b>18,036</b>	<b>36,071</b>	<b>(1)</b>	<b>18,036</b>	<b>18,036</b>	<b>36,072</b>	<b>-</b>
<b>COUNTY PROGRAM AID</b>															
118	County Program Aid	418,532	442,548	467,908	418,532	442,548	467,912	208,457	234,091	442,548	-	233,958	233,954	467,912	-
119	Local Impact Notes / Public Defender	832	1,428	1,428	832	1,428	1,428	714	714	1,428	-	714	714	1,428	-
120	<b>SUBTOTAL: COUNTY PROGRAM AID</b>	<b>419,364</b>	<b>443,976</b>	<b>469,336</b>	<b>419,364</b>	<b>443,976</b>	<b>469,340</b>	<b>209,171</b>	<b>234,805</b>	<b>443,976</b>	<b>-</b>	<b>234,672</b>	<b>234,668</b>	<b>469,340</b>	<b>-</b>
122	<b>PAYMENTS TO COUNTIES W/ INDIAN CASINOS</b>	<b>3,104</b>	<b>3,064</b>	<b>3,064</b>	<b>3,148</b>	<b>3,152</b>	<b>3,152</b>	<b>1,576</b>	<b>1,576</b>	<b>3,152</b>	<b>-</b>	<b>1,576</b>	<b>1,576</b>	<b>3,152</b>	<b>-</b>
123	14, CH 308 - COUNTY AIS PREVENTION AID	20,000	20,000	20,000	20,000	20,000	20,000	10,000	10,000	20,000	-	10,000	10,000	20,000	-
124	13, CH 143 - TOWNSHIP AID	19,997	20,000	20,000	19,997	20,000	20,000	10,000	10,000	20,000	-	10,000	10,000	20,000	-
<b>PROPERTY CREDITS:</b>															
<b>BORDER CITY DISPARITY CREDIT</b>															
129	To School Districts	3,980	4,484	4,754	4,452	4,634	4,928	2,251	2,342	4,593	(41)	2,395	2,447	4,842	(86)
130	To Cities, Counties, Towns	17,750	19,826	21,032	17,225	20,236	21,782	9,663	10,299	19,962	(274)	10,500	10,708	21,208	(574)
131	<b>SUBTOTAL: BORDER CITY DISPARITY CREDIT</b>	<b>21,730</b>	<b>24,310</b>	<b>25,786</b>	<b>21,677</b>	<b>24,870</b>	<b>26,710</b>	<b>11,914</b>	<b>12,641</b>	<b>24,555</b>	<b>(315)</b>	<b>12,895</b>	<b>13,155</b>	<b>26,050</b>	<b>(660)</b>
<b>AGRIC. MARKET VALUE HOMESTEAD CREDIT</b>															
134	To School Districts	17,481	17,554	17,522	17,495	16,908	16,294	8,709	8,276	16,985	77	8,232	8,232	16,464	170
135	To Cities, Counties, Towns	59,761	56,788	56,498	59,748	57,043	55,278	29,404	27,927	57,331	288	27,927	27,927	55,854	576
136	<b>SUBTOTAL: AGRIC. MARKET VALUE HOMESTEAD CREDIT</b>	<b>77,242</b>	<b>74,342</b>	<b>74,020</b>	<b>77,243</b>	<b>73,951</b>	<b>71,572</b>	<b>38,113</b>	<b>36,203</b>	<b>74,316</b>	<b>365</b>	<b>36,159</b>	<b>36,159</b>	<b>72,318</b>	<b>746</b>
<b>DISASTER CREDIT</b>															
139	To School Districts	4	61	50	5	57	48	59	7	66	9	23	25	48	-
140	To Cities, Counties, Towns	12	254	200	12	226	200	212	-	212	(14)	100	100	200	-
141	<b>SUBTOTAL: DISASTER CREDIT</b>	<b>16</b>	<b>315</b>	<b>250</b>	<b>17</b>	<b>283</b>	<b>248</b>	<b>271</b>	<b>7</b>	<b>278</b>	<b>(5)</b>	<b>123</b>	<b>125</b>	<b>248</b>	<b>-</b>
<b>TACONITE TAX RELIEF AREA AIDS &amp; CREDITS:</b>															
144	Taconite Aid Reimbursement to ISD #317 Deer River (School)	1,122	1,122	1,122	1,122	1,122	1,122	561	561	1,122	-	561	561	1,122	-
145	Suppl. Taconite Homestead Relief (Non-School)	10,596	10,747	10,962	10,595	10,679	10,894	5,313	5,366	10,679	-	5,420	5,474	10,894	-
146	<b>SUBTOTAL: TACONITE TAX RELIEF AREA AIDS &amp; CREDITS</b>	<b>11,718</b>	<b>11,869</b>	<b>12,084</b>	<b>11,717</b>	<b>11,801</b>	<b>12,016</b>	<b>5,874</b>	<b>5,927</b>	<b>11,801</b>	<b>-</b>	<b>5,981</b>	<b>6,035</b>	<b>12,016</b>	<b>-</b>
<b>TACONITE PRODUCTION TAX REPLACEMENT AID</b>															
149	Repl. Taconite Prod. Tax Red. (TR OUT IRRRB)	6,955	5,893	7,250	6,967	6,051	7,846	2,961	3,160	6,121	70	3,760	4,164	7,924	78
150	Repl. Taconite Prod. Tax Red.	9,343	8,297	8,415	9,318	8,327	8,709	4,226	4,139	8,365	38	4,326	4,441	8,767	58
151	<b>SUBTOTAL: TACONITE PRODUCTION TAX REPLACEMENT AID</b>	<b>16,298</b>	<b>14,190</b>	<b>15,665</b>	<b>16,285</b>	<b>14,378</b>	<b>16,555</b>	<b>7,187</b>	<b>7,299</b>	<b>14,486</b>	<b>108</b>	<b>8,086</b>	<b>8,605</b>	<b>16,691</b>	<b>136</b>

# TAX POLICY | AIDS, CREDITS, & REFUNDS

## FEBRUARY 2018 FORECAST

\$\$\$ in thousands | BOLD indicates rows that total

LINE	ITEM	A	B	C	D	E	F	G	H	I	J	K	L	M	N
		EOS ENACTED FY 2016-17	EOS ENACTED FY 2018-19	EOS ENACTED FY 2020-21	ACTUAL FY 2016-17	NOV FORECAST FY 2018-19	NOV FORECAST FY 2020-21	FEB FORECAST FY 2018	FEB FORECAST FY 2019	FEB FORECAST FY 2018-19	COMPARISON FEB 18-19 vs. NOV 18-19	FEB FORECAST FY 2020	FEB FORECAST FY 2021	FEB FORECAST FY 2020-21	COMPARISON FEB 20-21 vs. NOV 20-21
	<b>LOCAL PENSION AIDS:</b>														
	<b>POLICE/FIRE/INSURANCE SURCHARGE STATE AID</b>														
156	Police State Aid	135,743	148,679	161,913	135,743	148,138	161,676	72,364	75,774	148,138	-	79,104	82,572	161,676	-
157	Fire State Aid	56,973	60,298	64,464	56,862	58,174	60,451	28,808	29,366	58,174	-	29,935	30,516	60,451	-
158	Insurance Surcharge Aid	8,067	8,429	9,029	8,067	8,245	8,577	3,936	4,014	7,950	(295)	4,095	4,176	8,271	(306)
159	<b>SUBTOTAL: POLICE/FIRE/INSURANCE SURCHARGE STATE AID</b>	<b>200,783</b>	<b>217,406</b>	<b>235,406</b>	<b>200,672</b>	<b>214,557</b>	<b>230,704</b>	<b>105,108</b>	<b>109,154</b>	<b>214,262</b>	<b>(295)</b>	<b>113,134</b>	<b>117,264</b>	<b>230,398</b>	<b>(306)</b>
	<b>MAHNOMEN ADJUSTMENTS</b>														
162	Mahnomen (School)	280	280	280	280	280	280	140	140	280	-	140	140	280	-
163	Mahnomen (Non-School)	2,120	2,120	2,120	2,120	2,120	2,120	1,060	1,060	2,120	-	1,060	1,060	2,120	-
164	<b>SUBTOTAL: MAHNOMEN ADJUSTMENTS</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>1,200</b>	<b>1,200</b>	<b>2,400</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>	<b>2,400</b>	<b>-</b>
166	PILT DNR AND DOT	63,539	70,892	75,386	63,545	68,339	73,241	32,457	36,220	68,677	338	36,480	36,761	73,241	-
167	SCHOOL BUILDING BOND AGRICULTURAL CREDIT	-	35,500	98,500	-	33,260	79,254	-	32,978	32,978	(282)	38,196	39,585	77,781	(1,473)
168	POLICE-FIRE RETIREMENT SUPP. AID (2013, CH143)	30,998	31,000	31,000	30,971	31,000	31,000	15,500	15,500	31,000	-	15,500	15,500	31,000	-
169	PERA PENSION AID	28,158	27,992	13,924	28,158	28,084	13,973	14,065	14,019	28,084	-	13,973	-	13,973	-
170	TAX REFUND INTEREST (OPEN)	17,660	19,200	20,800	19,270	20,600	22,200	10,000	10,400	20,400	(200)	10,800	11,200	22,000	(200)
171	17, SS1, CH 1 - RIPARIAN PROTECTION AID	-	18,000	20,000	-	18,000	20,000	8,000	10,000	18,000	-	10,000	10,000	20,000	-
172	13, CH 143 - BLOOMINGTON INFRASTRUCTURE PROJECTS FD	9,342	9,722	-	9,342	9,562	-	4,858	4,704	9,562	-	-	-	-	-
173	POLITICAL CONTRIBUTION REFUNDS	1,261	9,000	10,000	1,264	9,000	10,000	3,500	5,500	9,000	-	4,500	5,500	10,000	-
174	13, CH 143 - AID FOR CITY OF MPLS DEBT SVC	3,720	8,240	8,240	3,720	8,240	8,240	4,120	4,120	8,240	-	4,120	4,120	8,240	-
175	LOCAL POLICE/FIRE AMORT. AID (OPEN)	5,458	5,458	5,458	5,458	5,458	5,458	2,729	2,729	5,458	-	2,729	2,729	5,458	-
176	17, SS1, CH 1 - ICWA AID TO COUNTIES	-	5,000	10,000	-	5,000	10,000	-	5,000	5,000	-	5,000	5,000	10,000	-
177	REDISTRIBUTION AMORT. AID (TRFA + ST. PAUL)	4,188	4,188	4,188	4,188	4,188	4,188	2,094	2,094	4,188	-	2,094	2,094	4,188	-
178	17, SS1, CH 1 - LEGACY FUNDS HOLD HARMLESS TRANSFER	30	2,776	-	30	2,776	-	-	-	-	(2,776)	7,200	-	7,200	7,200
179	FIRE/EMS VOL. RET. STIPEND AID PILOT (2014, CH308)	3,105	1,570	-	3,105	1,559	-	1,559	-	1,559	-	-	-	-	-
180	17, SS1, CH 1 - WADENA COUNTY AID	-	1,200	-	-	1,200	-	600	600	1,200	-	-	-	-	-
181	FIREFIGHTERS RELIEF REIMBURSEMENTS (OPEN)	1,065	1,198	1,198	1,115	1,166	1,164	584	582	1,166	-	582	582	1,164	-
182	AGRICULTURAL PRESERVATION CREDIT	376	1,511	1,300	392	1,030	820	603	436	1,039	9	430	430	860	40
183	PERFORMANCE MEASUREMENT	784	782	791	784	917	928	457	460	917	-	463	465	928	-
184	14, CH 308 - TRANSITION AID FOR BUS. PROD. PROP	127	181	72	127	190	72	105	85	190	-	51	21	72	-
185	LOCAL OPTION FLOOD ABATEMENT REIMB (NON-SCHOOL)	54	160	160	82	80	160	7	80	80	-	80	80	160	-
186	LOCAL OPTION FLOOD ABATEMENT REIMB (SCHOOL)	20	39	40	31	19	40	-	19	26	7	20	20	40	-
187	BORDER CITY REIMBURSEMENT	35	36	36	180	35	17	20	15	35	-	11	6	17	-
188	13, CH 143 - GREATER MN INTERN CREDIT, DOR TR. TO OHE	-	20	-	-	20	-	20	-	20	-	-	-	-	-
189	UTILITY TRANSITION CREDIT (NON-SCHOOL)	351	6	16	350	6	8	1	5	6	-	3	5	8	-
190	17, SS1, CH 1 - TRANSFER TO HCAF	-	-	7,200	-	-	7,200	1,545	1,231	2,776	2,776	-	-	-	(7,200)
191	PRIOR YEAR CREDIT ADJUSTMENTS	85	-	-	11	(294)	-	(286)	(8)	(294)	-	-	-	-	-
193	<b>TOTAL TAX AIDS AND CREDITS</b>	<b>3,337,948</b>	<b>3,641,394</b>	<b>3,677,988</b>	<b>3,321,205</b>	<b>3,648,028</b>	<b>3,662,106</b>	<b>1,733,795</b>	<b>1,921,907</b>	<b>3,655,702</b>	<b>7,674</b>	<b>1,791,710</b>	<b>1,860,759</b>	<b>3,652,469</b>	<b>(9,637)</b>