



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Message from Auditor Blaha

With all the noise at the national level surrounding the results of the 2020 election, I want you to know how appreciated you are. Every person working in local elections in Minnesota did an amazing job of making the 2020 election the safest and most secure election in our state's history. While this is not a scientific survey, a local Patch article (published on November 15) highlights the community trust and belief that the 2020 election results are true and fair. Here's a link to the article: <https://patch.com/minnesota/southwestminneapolis/election-results-fair-accurate-mn-patch-reader-survey-says>.

I am seeing more and more surveys and stories that confirm what the article says: a strong majority of Minnesotans agree that this year's election was safe and secure, and they trust that the results are accurate.

Thank you for everything you do. Know that your community appreciates your work to provide a fair electoral process and all of us at the OSA are proud to work in partnership with you.

2. Available: 2021 City and County Summary Budget Form

The 2021 City and County Summary Budget Form is now available through SAFES (State Auditors Form Entry System) at: <https://www.auditor.state.mn.us/SAFES/Default/Login>.

Minnesota law requires all Minnesota cities and counties to provide summary budget data to the Office of the State Auditor. Instructions for completing the form are available on our website at: <https://www.osa.state.mn.us/forms/gid/instructionsforsummarybudgetdataform.pdf>.

We are asking all cities and counties to complete and submit the Budget Form by **January 19, 2021**. The earlier due date allows more time for analysis in light of the COVID-19 pandemic. We thank you for your cooperation.

3. TIF: Regularly Review Terms of TIF Obligations

To avoid making improper payments with tax increment funds, an authority should annually or regularly review the terms of any bonds, notes, loans, or contracts to which tax increment is obligated.

To learn more, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=RegRvwTrmTIFOblg>

If you have any questions, please contact us at TIF@osa.state.mn.us.

4. Update: Fire State Aid Forfeiture Deadline

The Office of the State Auditor is pleased to announce that all volunteer fire relief associations except for one submitted their 2019 reporting-year forms prior to the forfeiture deadline on November 30. State law requires automatic forfeiture of fire state aid for relief associations that do not file all reporting information by November 30.

We would like to thank the relief association trustees, municipal officials, auditors, investment brokers, and members of the OSA Pension Division team, who worked right up to the deadline to ensure that reporting forms were submitted.

5. Available: Supplemental Benefit Reimbursement Form

The Minnesota Department of Revenue (DOR) has released the Supplemental Benefit Reimbursement Form for use by volunteer fire relief associations to seek reimbursement of supplemental benefits paid during 2020. The form must be completed on the DOR website by **February 15, 2021**, to receive reimbursement in March 2021. The reimbursement form and instructions are available on the DOR website at:

<https://www.revenue.state.mn.us/supplemental-benefit-reimbursement-volunteer-firefighters-form-sbr>.

6. Avoiding Pitfalls: Local Government Compensation Limit

Minnesota law sets a compensation limit for local government employees. The limit is adjusted each year based on the Consumer Price Index. For recent years:

- Effective January 1, 2015, the limit was \$165,003.
- Effective January 1, 2016, the limit was \$165,333.
- Effective January 1, 2017, the limit was \$167,978.
- Effective January 1, 2018, the limit was \$171,338.
- Effective January 1, 2019, the limit was \$175,621.
- Effective January 1, 2020, the limit is \$178,782.

The compensation limit applies to cities, counties, towns, and metropolitan or regional agencies, but not to school districts. Hospitals, clinics, and health maintenance organizations owned by governmental units are also not subject to the limit.

This Avoiding Pitfall is available on our website here:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.008>

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