



General Fund Balance Analysis

2021 Governor's Recommendations

Comparisons to End of 2020 7th Special Legislative Session
Expenditures by Omnibus Bill - Summary

2020-21 Biennium
2022-23 Biennium
2024-25 Biennium

January 26, 2021

Table of Contents

	<u>Page</u>
Summary of Resources and Expenditures	1
<u>Revenues/Resources</u>	
Non-Dedicated	2
Dedicated	2
Transfers From Other Funds	3
Prior Year Adjustments	3
New Legislation Revenues	3
<u>Expenditures/Uses</u>	
E-12 Education	4
Higher Education	4
Property Tax Aids & Credits	4
Health & Human Services	6
Public Safety & Judiciary	6
Transportation	7
Environment	7
Agriculture & Housing	7
Jobs, Economic Development & Commerce	7
State Government & Veterans	7
Debt Service	8
Capital Projects & Grants	9
Cancellation Estimates	9
Reserves & Appropriations Carried Forward	9

General Fund - Fund Balance Analysis
(\$ in Thousands)

General Fund Summary

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
Actual & Estimated Resources																	
Balance Forward From Prior Year	3,971,359	3,201,681	1,582,903	3,971,359	3,343,865	3,971,359	0	3,025,473	2,410,887	3,025,473	-176,208	-945,886	1,766,820	1,345,621	1,766,820	183,917	-1,258,653
Current Resources:																	
Tax Revenues	44,834,937	47,701,845	51,413,931	22,077,216	22,757,721	44,834,937	0	24,376,840	24,961,245	49,338,085	1,636,240	4,503,148	25,933,435	26,832,566	52,766,001	1,352,070	3,427,916
Non-Tax Revenues	1,543,204	1,418,722	1,420,484	817,106	726,098	1,543,204	0	714,085	722,276	1,436,361	17,639	-106,843	721,511	718,141	1,439,652	19,168	3,291
Subtotal Non-Dedicated Revenues	46,378,141	49,120,567	52,834,415	22,894,322	23,483,819	46,378,141	0	25,090,925	25,683,521	50,774,446	1,653,879	4,396,305	26,654,946	27,550,707	54,205,653	1,371,238	3,431,207
Dedicated Revenue	800	10	10	795	5	800	0	5	5	10	0	-790	5	5	10	0	0
Transfers From Other Funds	585,083	298,424	176,033	155,643	428,626	584,269	-814	147,577	160,116	307,693	9,269	-276,576	269,104	26,674	295,778	119,745	-11,915
Prior Year Adjustments	135,993	74,812	74,812	99,722	36,271	135,993	0	37,406	37,406	74,812	0	-61,181	37,406	37,406	74,812	0	0
Subtotal Other Revenue	721,876	373,246	250,855	256,160	464,902	721,062	-814	184,988	197,527	382,515	9,269	-338,547	306,515	64,085	370,600	119,745	-11,915
New Legislation Revenues	0	0	0	0	-814	-814	-814	974,375	688,773	1,663,148	1,663,148	1,663,148	791,386	699,597	1,490,983	1,490,983	-172,165
Subtotal Current Resources	47,100,017	49,493,813	53,085,270	23,150,482	23,948,721	47,099,203	-814	25,275,913	25,881,048	51,156,961	1,663,148	4,057,758	26,961,461	27,614,792	54,576,253	1,490,983	3,419,292
Total Resources Available	51,071,376	52,695,494	54,668,173	27,121,841	27,292,586	51,070,562	-814	28,301,386	28,291,935	54,182,434	1,486,940	3,111,872	28,728,281	28,960,413	56,343,073	1,674,900	2,160,639
Actual & Estimated Expenditures																	
E-12 Education	19,880,902	20,593,771	21,312,471	9,835,739	10,124,661	19,960,400	79,498	10,372,429	10,884,901	21,257,330	663,559	1,296,930	11,110,658	11,274,084	22,384,742	1,072,271	1,127,412
Higher Education	3,407,129	3,406,128	3,405,828	1,693,377	1,709,537	3,402,914	-4,215	1,760,328	1,795,358	3,555,686	149,558	152,772	1,795,208	1,795,208	3,590,416	184,588	34,730
Property Tax Aids & Credits	3,993,081	4,199,537	4,354,657	1,866,803	2,126,278	3,993,081	0	2,087,334	2,112,283	4,199,617	80	206,536	2,159,475	2,196,172	4,355,647	990	156,030
Health & Human Services	13,772,147	16,506,937	18,087,626	7,035,367	6,741,780	13,777,147	5,000	8,263,759	8,410,084	16,673,843	166,906	2,896,696	8,961,824	9,294,120	18,255,944	168,318	1,582,101
Public Safety & Judiciary	2,562,482	2,538,147	2,537,864	1,236,945	1,375,550	2,612,495	50,013	1,338,832	1,316,295	2,655,127	116,980	42,632	1,314,365	1,314,365	2,628,730	90,866	-26,397
Transportation	349,512	249,552	249,112	174,820	176,901	351,721	2,209	135,062	130,763	265,825	16,273	-85,896	130,763	130,763	261,526	12,414	-4,299
Environment	344,594	331,663	331,118	166,422	180,344	346,766	2,172	184,351	179,972	364,323	32,660	17,557	175,770	175,586	351,356	20,238	-12,967
Agriculture & Housing	251,759	242,842	242,842	129,729	120,700	250,429	-1,330	131,460	130,270	261,730	18,888	11,301	122,220	122,220	244,440	1,598	-17,290
Jobs, Economic Development & Commerce	405,978	315,208	327,349	174,251	279,180	453,431	47,453	214,431	159,860	374,291	59,083	-79,140	167,620	166,575	334,195	6,846	-40,096
State Government & Veterans	1,552,629	1,174,638	1,185,424	794,715	752,508	1,547,223	-5,406	613,221	619,725	1,232,946	58,308	-314,277	626,978	619,158	1,246,136	60,712	13,190
Debt Service	1,055,625	1,256,945	1,282,554	540,081	515,544	1,055,625	0	631,510	625,435	1,256,945	0	201,320	638,836	643,718	1,282,554	0	25,609
Capital Projects & Grants	308,857	317,223	340,209	129,727	179,130	308,857	0	162,782	175,169	337,951	20,728	29,094	183,943	188,994	372,937	32,728	34,986
Cancellation Estimates	-15,000	-20,000	-20,000	0	-15,000	-15,000	0	-5,000	-15,000	-20,000	0	-5,000	-5,000	-15,000	-20,000	0	0
Subtotal by Appropriation Bill	47,869,695	51,112,591	53,637,054	23,777,976	24,267,113	48,045,089	175,394	25,890,499	26,525,115	52,415,614	1,303,023	4,370,525	27,382,660	27,905,963	55,288,623	1,651,569	2,873,009
Total Expenditures & Transfers	47,869,695	51,112,591	53,637,054	23,777,976	24,267,113	48,045,089	175,394	25,890,499	26,525,115	52,415,614	1,303,023	4,370,525	27,382,660	27,905,963	55,288,623	1,651,569	2,873,009
Balance Before Reserves	3,201,681	1,582,903	1,031,119	3,343,865	3,025,473	3,025,473	-176,208	2,410,887	1,766,820	1,766,820	183,917	-1,258,653	1,345,621	1,054,450	1,054,450	23,331	-712,370
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0	0	350,000	350,000	350,000	0	0
Budget Reserve	2,377,319	1,885,950	1,885,950	2,358,698	2,377,319	2,377,319	0	885,950	847,303	847,303	-1,038,647	-1,530,016	847,303	847,303	847,303	-1,038,647	0
Stadium Reserve	80,861	229,662	418,674	55,700	80,861	80,861	0	100,000	100,000	100,000	-129,662	19,139	100,000	100,000	100,000	-318,674	0
Appropriations Carried Forward	0	0	0	246,058	0	0	0	0	0	0	0	0	0	0	0	0	0
Budgetary Balance	393,501	-882,709	-1,623,505	333,409	217,293	217,293	-176,208	1,074,937	469,517	469,517	1,352,226	252,224	48,318	-242,853	-242,853	1,380,652	-712,370

General Fund - Fund Balance Analysis
(\$ in Thousands)

Non-Dedicated Revenue

Tax Revenues:

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
Individual Income	24,763,538	26,571,100	28,778,368	12,094,129	12,669,409	24,763,538	0	13,374,925	13,863,495	27,238,420	667,320	2,474,882	14,426,980	14,941,328	29,368,308	589,940	2,129,888
Corporate Income	3,073,887	2,944,548	3,246,781	1,580,275	1,493,612	3,073,887	0	1,971,669	1,733,129	3,704,798	760,250	630,911	1,849,129	1,898,842	3,747,971	501,190	43,173
Sales Tax-General	11,501,252	12,477,274	13,448,025	5,745,504	5,755,748	11,501,252	0	6,113,981	6,392,683	12,506,664	29,390	1,005,412	6,627,010	6,889,605	13,516,615	68,590	1,009,951
Statewide Property Tax	1,554,041	1,540,238	1,535,927	753,318	800,723	1,554,041	0	772,462	767,776	1,540,238	0	-13,803	767,957	767,970	1,535,927	0	-4,311
Estate & Gift Tax	312,939	352,200	398,100	146,739	166,200	312,939	0	182,000	198,300	380,300	28,100	67,361	210,800	223,300	434,100	36,000	53,800
Liquor, Wine, Beer	195,169	209,030	219,660	94,239	100,930	195,169	0	103,100	105,930	209,030	0	13,861	108,520	111,140	219,660	0	10,630
Cigarette & Tobacco Products	1,163,252	1,153,410	1,148,210	581,022	582,230	1,163,252	0	651,810	651,980	1,303,790	150,380	140,538	651,690	651,270	1,302,960	154,750	-830
Taconite Occupation	30,754	40,000	36,000	15,654	15,100	30,754	0	19,100	20,900	40,000	0	9,246	18,000	18,000	36,000	0	-4,000
Mortgage Registry Tax	354,512	304,852	310,854	170,364	184,148	354,512	0	153,997	150,855	304,852	0	-49,660	152,678	158,176	310,854	0	6,002
Deed Transfer Tax	288,114	314,606	317,725	134,582	153,532	288,114	0	157,536	157,070	314,606	0	26,492	156,958	160,767	317,725	0	3,119
Insurance Gross Earnings	863,453	922,620	1,013,833	416,845	446,608	863,453	0	450,201	473,219	923,420	800	59,967	495,616	519,817	1,015,433	1,600	92,013
Controlled Substance Tax	5	10	10	0	5	5	0	5	5	10	0	5	5	5	10	0	0
Other Gross Earnings	103	100	100	53	50	103	0	50	50	100	0	-3	50	50	100	0	0
Lawful Gambling Taxes	172,049	265,900	306,400	78,599	93,450	172,049	0	127,950	137,950	265,900	0	93,851	148,150	158,250	306,400	0	40,500
Medical Assistance Surcharges	572,565	616,263	664,544	272,736	299,829	572,565	0	303,057	313,206	616,263	0	43,698	325,195	339,349	664,544	0	48,281
All Other Tax Refunds	-10,696	-10,306	-10,606	-6,843	-3,853	-10,696	0	-5,003	-5,303	-10,306	0	390	-5,303	-5,303	-10,606	0	-300
Subtotal Tax Revenues	44,834,937	47,701,845	51,413,931	22,077,216	22,757,721	44,834,937	0	24,376,840	24,961,245	49,338,085	1,636,240	4,503,148	25,933,435	26,832,566	52,766,001	1,352,070	3,427,916

Non-Tax Revenues:

Investment Income	96,055	44,000	44,000	74,055	22,000	96,055	0	22,000	22,000	44,000	0	-52,055	22,000	22,000	44,000	0	0
Lottery Revenue	133,716	122,392	122,990	70,752	62,964	133,716	0	60,897	61,495	122,392	0	-11,324	61,495	61,495	122,990	0	598
Tobacco Settlements	306,099	299,119	288,036	152,282	153,817	306,099	0	150,939	148,180	299,119	0	-6,980	145,371	142,665	288,036	0	-11,083

Fees:

Departmental Earnings	422,389	423,968	431,980	213,869	208,520	422,389	0	207,808	212,690	420,498	-3,470	-1,891	214,294	214,216	428,510	-3,470	8,012
DHS MSOP Collections	30,399	28,000	28,000	16,399	14,000	30,399	0	14,382	14,545	28,927	927	-1,472	14,545	14,545	29,090	1,090	163
DHS SOS Collections	170,274	159,100	159,100	92,124	78,150	170,274	0	87,306	87,990	175,296	16,196	5,022	87,990	87,990	175,980	16,880	684
Fines & Surcharges	134,724	145,856	150,090	66,379	68,345	134,724	0	70,686	75,170	145,856	0	11,132	75,067	75,023	150,090	0	4,234
Subtotal Fees	757,786	756,924	769,170	388,771	369,015	757,786	0	380,182	390,395	770,577	13,653	12,791	391,896	391,774	783,670	14,500	13,093

Other Non-Dedicated Revenue:

All Other Non-Dedicated Revenue	249,548	196,287	196,288	131,246	118,302	249,548	0	100,067	100,206	200,273	3,986	-49,275	100,749	100,207	200,956	4,668	683
Subtotal Other Non-Dedicated Revenue	249,548	196,287	196,288	131,246	118,302	249,548	0	100,067	100,206	200,273	3,986	-49,275	100,749	100,207	200,956	4,668	683

Subtotal Non-Tax Revenues	1,543,204	1,418,722	1,420,484	817,106	726,098	1,543,204	0	714,085	722,276	1,436,361	17,639	-106,843	721,511	718,141	1,439,652	19,168	3,291
Total Net Non-Dedicated Revenue	46,378,141	49,120,567	52,834,415	22,894,322	23,483,819	46,378,141	0	25,090,925	25,683,521	50,774,446	1,653,879	4,396,305	26,654,946	27,550,707	54,205,653	1,371,238	3,431,207

Dedicated Revenue

All Other Dedicated Revenues	800	10	10	795	5	800	0	5	5	10	0	-790	5	5	10	0	0
Total Dedicated Revenue	800	10	10	795	5	800	0	5	5	10	0	-790	5	5	10	0	0

General Fund - Fund Balance Analysis
(\$ in Thousands)

	Dec SS	Dec SS	Dec SS	Actual	Gov	Gov	Gov vs Dec SS	Gov	Gov	Gov	Gov vs Dec SS	FY 2022-23 vs FY 2020-21	Gov	Gov	Gov	Gov vs Dec SS	FY 2024-25 vs FY 2022-23
	FY 2020-21	FY 2022-23	FY 2024-25	FY 2020	FY 2021	FY 2020-21	FY 2020-21	FY 2022	FY 2023	FY 2022-23	FY 2022-23		FY 2024	FY 2025	FY 2024-25	FY 2024-25	
Transfers From Other Funds																	
Special Revenue Funds	12,880	5,634	5,542	3,003	10,056	13,059	179	2,751	2,883	5,634	0	-7,425	2,751	2,791	5,542	0	-92
All Other Transfers	34,377	21,272	21,404	13,049	21,328	34,377	0	10,636	10,636	21,272	0	-13,105	10,702	10,702	21,404	0	132
Laws 1997, Transfers In	15,980	15,872	15,872	8,044	7,936	15,980	0	7,436	7,436	14,872	-1,000	-1,108	7,436	7,436	14,872	-1,000	0
M.S 16B.24 - Admin FR&R Transfers	9,165	9,164	9,164	4,588	4,577	9,165	0	4,582	4,582	9,164	0	-1	4,582	4,582	9,164	0	0
Laws 2008, Transfers In	154	154	154	77	77	154	0	0	0	0	-154	-154	0	0	0	-154	0
Laws 2010, Transfers In	783	346	344	569	214	783	0	174	172	346	0	-437	172	172	344	0	-2
M.S 16A. 724 - Tr fr HCAF Fund	244,000	244,000	121,571	122,000	122,000	244,000	0	122,000	122,000	244,000	0	0	122,000	0	122,000	429	-122,000
Laws 2015, Transfers In	1,983	1,982	1,982	991	-1	1,982	-993	-2	991	989	-993	-1	991	991	1,982	0	993
Laws 2019, Transfers In	150,761	0	0	3,322	147,439	150,761	0	0	0	0	0	-150,761	0	0	0	0	0
Laws 2020, Transfers In	115,000	0	0	0	115,000	115,000	0	0	0	0	0	-115,000	0	0	0	0	0
Laws 2021, Transfer In	0	0	0	0	0	0	0	0	11,416	11,416	11,416	11,416	120,470	0	120,470	120,470	109,054
Total Transfers From Other Funds	585,083	298,424	176,033	155,643	428,626	584,269	-814	147,577	160,116	307,693	9,269	-276,576	269,104	26,674	295,778	119,745	-11,915
Prior Year Adjustments	135,993	74,812	74,812	99,722	36,271	135,993	0	37,406	37,406	74,812	0	-61,181	37,406	37,406	74,812	0	0
New Legislation Revenues																	
Tax Revenues																	
01-21 Gov Rec - Indv Income Tax - 5th Tier Income Tax Rate	0	0	0	0	0	0	0	214700	188000	402700	402700	402700	178600	185400	364000	364000	-38700
01-21 Gov Rec - Indv Income Tax - Angel Tax Credit	0	0	0	0	0	0	0	-7000	0	-7000	-7000	-7000	0	0	0	0	7000
01-21 Gov Rec - Indv Income Tax - Capital Gains Tax	0	0	0	0	0	0	0	256500	229600	486100	486100	486100	218200	224600	442800	442800	-43300
01-21 Gov Rec - Indv Income Tax - Expansion of First Tier of Individual Income Tax	0	0	0	0	0	0	0	-58800	-36400	-95200	-95200	-95200	-46600	-48400	-95000	-95000	200
01-21 Gov Rec - Indv Income Tax - Increase Amount of Working Family Credit	0	0	0	0	0	0	0	-50300	-50700	-101000	-101000	-101000	-51400	-51800	-103200	-103200	-2200
01-21 Gov Rec - Indv Income Tax - ITIN Usage for Working Family Credit	0	0	0	0	0	0	0	-9800	-9800	-19600	-19600	-19600	-9900	-9900	-19800	-19800	-200
01-21 Gov Rec - ITIN for WFC - Interact w/ 5th Tier Income Tax	0	0	0	0	0	0	0	-1800	-1800	-3600	-3600	-3600	-1800	-1800	-3600	-3600	0
01-21 Gov Rec - Indv Income Tax - Minnesota Itemized Deduction for Casualty and Theft Losse	0	0	0	0	0	0	0	-1000	-1000	-2000	-2000	-2000	-1000	-1000	-2000	-2000	0
01-21 Gov Rec - Casualty and Theft Losses - interact w/ 5th Tier Income Tax	0	0	0	0	0	0	0	-10	-10	-20	-20	-20	-10	-10	-20	-20	0
01-21 Gov Rec - Indv Income Tax - Regional Transit Bonding Authority - Interact w/ Income Tax	0	0	0	0	0	0	0	0	-10	-10	-10	-10	-120	-190	-310	-310	-300
01-21 Gov Rec - Indv Income Tax - Resident Trust Definition	0	0	0	0	0	0	0	3100	3100	6200	6200	6200	3100	3100	6200	6200	0
01-21 Gov Rec - Resident Trust Definition - Interact w/ 5th Tier Income Tax	0	0	0	0	0	0	0	300	300	600	600	600	300	300	600	600	0
01-21 Gov Rec - Indv Income Tax - Simplify School Levies and Improve Equalization - Interact w	0	0	0	0	0	0	0	0	150	150	150	150	140	130	270	270	120
01-21 Gov Rec - Previously Taxed Foreign Income - Interact w/ 5th Tier Income Tax	0	0	0	0	0	0	0	70	160	230	230	230	160	160	320	320	90
01-21 Gov Rec - Corp Income Tax - Corporate Franchise Tax Rate Increase	0	0	0	0	0	0	0	236500	187300	423800	423800	423800	200500	206200	406700	406700	-17100
01-21 Gov Rec - Corp Income Tax - Previously Taxed Foreign Income	0	0	0	0	0	0	0	283700	41000	324700	324700	324700	41100	41400	82500	82500	-242200
01-21 Gov Rec - Previously Taxed FI - Interact w/ Corp Franchise Tax Rate Increase	0	0	0	0	0	0	0	5500	5800	11300	11300	11300	5800	5800	11600	11600	300
01-21 Gov Rec - Corp Income Tax - Regional Transit Bonding Authority - Interact w/ Corp Inco	0	0	0	0	0	0	0	0	-10	-10	-10	-10	-140	-220	-360	-360	-350
01-21 Gov Rec - Corp Income Tax - Simplify School Levies and Improve Equalization - Interact v	0	0	0	0	0	0	0	0	230	230	230	230	220	210	430	430	200
01-21 Gov Rec - Sales Tax - Qualified Data Centers Sales Tax Exemption	0	0	0	0	0	0	0	10200	20500	30700	30700	30700	30000	40000	70000	70000	39300
01-21 Gov Rec - Sales Tax - Sales Tax Exemption for School Fundraising	0	0	0	0	0	0	0	-640	-670	-1310	-1310	-1310	-690	-720	-1410	-1410	-100
01-21 Gov Rec - Cigarette & Tobacco Products Tax - Cigarette Tax Increase	0	0	0	0	0	0	0	71750	67020	138770	138770	138770	68140	69160	137300	137300	-1470
01-21 Gov Rec - Cigarette & Tobacco Products Tax - Vapor Tax	0	0	0	0	0	0	0	3320	8290	11610	11610	11610	8580	8870	17450	17450	5840
01-21 Gov Rec - Estate Tax - Reinstate Estate Tax Exclusion	0	0	0	0	0	0	0	11600	16500	28100	28100	28100	17500	18500	36000	36000	7900
01-21 Gov Rec - Insurance Gross Earnings - Non Admitted Surplus Lines Tax	0	0	0	0	0	0	0	0	800	800	800	800	800	800	1600	1600	800
Subtotal - Tax Revenues	0	0	0	0	0	0	0	967,890	668,350	1,636,240	1,636,240	1,636,240	661,480	690,590	1,352,070	1,352,070	-284,170
Non-Tax Revenues																	
01-21 Gov Rec - DE - FFSD Dedicated Food License Fees	0	0	0	0	0	0	0	-3600	-3600	-7200	-7200	-7200	-3600	-3600	-7200	-7200	0
01-21 Gov Rec - DE - Debt Buyer Regulation	0	0	0	0	0	0	0	38	38	76	76	76	38	38	76	76	0
01-21 Gov Rec - DE - Fee Increase Application Fee	0	0	0	0	0	0	0	504	504	1008	1008	1008	504	504	1008	1008	0
01-21 Gov Rec - DE - Increase Application Fee	0	0	0	0	0	0	0	825	825	1650	1650	1650	825	825	1650	1650	0
01-21 Gov Rec - All Other Rev - Payment Plus	0	0	0	0	0	0	0	336	671	1007	1007	1007	671	671	1342	1342	335
01-21 Gov Rec - All Other Rev - BRC Strategy: Expand Fraud Prevention Strategies and Improve	0	0	0	0	0	0	0	1038	1440	2478	2478	2478	1440	1440	2880	2880	402
01-21 Gov Rec - SOS - County Share for Child and Adolescent Behavioral Health Hospital	0	0	0	0	0	0	0	1229	1229	2458	2458	2458	1229	1229	2458	2458	0
01-21 Gov Rec - MSOP - Direct Care and Treatment Operating Adjustment	0	0	0	0	0	0	0	382	545	927	927	927	545	545	1090	1090	163
01-21 Gov Rec - SOS - Direct Care and Treatment Operating Adjustment	0	0	0	0	0	0	0	6527	7211	13738	13738	13738	7211	7211	14422	14422	684
01-21 Gov Rec - All Other Rev - Depositing Abandoned Funds to the GF	0	0	0	0	0	0	0	70	15	85	85	85	15	15	30	30	-55
01-21 Gov Rec - DE - Aged 2AM Fee	0	0	0	0	0	0	0	500	500	1000	1000	1000	500	500	1000	1000	0

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
01-21 Gov Rec - All Other Rev - Increase State Park Permit Fees	0	0	0	0	0	0	0	208	208	416	416	416	208	208	416	416	0
01-21 Gov Rec - DE - Open Access for Tribal Members on State Park Lands	0	0	0	0	0	0	0	-2	-2	-4	-4	-4	-2	-2	-4	-4	0
01-21 Gov Rec - Tr-in - State Gov Spec Rev Fund Solvency	0	0	0	0	0	0	0	-77	-77	-154	-154	-154	-77	-77	-154	-154	0
01-21 Gov Rec - Tr-in - Insurance Exam Revolving Fund Relocation (Fin Inst)	0	0	0	0	0	0	0	-800	-800	-1600	-1600	-1600	-800	-800	-1600	-1600	0
01-21 Gov Rec - Tr-in - Insurance Exam Revolving Fund Relocation (Insurance)	0	0	0	0	0	0	0	800	800	1600	1600	1600	800	800	1600	1600	0
01-21 Gov Rec - Tr-in - Capitol Complex Parking Fund Shortfall	0	0	0	0	-993	-993	-993	-993	0	-993	-993	0	0	0	0	0	993
01-21 Gov Rec - Tr-in - AGED 2AM Fee	0	0	0	0	0	0	0	-500	-500	-1000	-1000	-1000	-500	-500	-1000	-1000	0
01-21 Gov Rec - Tr-in - Transfer from Premium Security Plan Account	0	0	0	0	0	0	0	0	0	0	0	0	120470	0	120470	120470	120470
01-21 Gov Rec - Tr-in - Information and Telecommunications Account Funds Cancellation	0	0	0	0	179	179	179	0	0	0	0	-179	0	0	0	0	0
01-21 Gov Rec - Tr-in - BRC Strategy: Uniform Administration of Pharmacy and Dental Benefits	0	0	0	0	0	0	0	0	0	0	0	0	429	0	429	429	429
01-21 Gov Rec - Tr-in - Paid Family And Medical Leave Insurance	0	0	0	0	0	0	0	0	11416	11416	11416	11416	0	0	0	0	-11416
Subtotal - Non-Tax Revenues	0	0	0	0	-814	-814	-814	6,485	20,423	26,908	26,908	27,722	129,906	9,007	138,913	138,913	112,005
New Legislation Revenues	0	0	0	0	-814	-814	-814	974,375	688,773	1,663,148	1,663,148	1,663,962	791,386	699,597	1,490,983	1,490,983	-172,165
E-12 Education																	
General Education	14,773,612	14,992,716	15,129,516	7,338,212	7,457,900	14,796,112	22,500	7,542,438	7,877,124	15,419,562	426,846	623,450	7,945,339	7,959,126	15,904,465	774,949	484,903
Other General Education Programs	87,658	92,152	97,846	41,968	45,690	87,658	0	46,055	47,246	93,301	1,149	5,643	49,010	49,762	98,772	926	5,471
Subtotal General Education	14,861,270	15,084,868	15,227,362	7,380,180	7,503,590	14,883,770	22,500	7,588,493	7,924,370	15,512,863	427,995	629,093	7,994,349	8,008,888	16,003,237	775,875	490,374
Choice Programs	357,032	385,487	419,326	174,962	182,070	357,032	0	187,788	198,562	386,350	863	29,318	206,361	213,915	420,276	950	33,926
Indian Programs	27,196	30,077	32,842	12,979	14,217	27,196	0	18,098	18,972	37,070	6,993	9,874	19,656	20,348	40,004	7,162	2,934
Innovation & Accountability	203,186	202,313	202,111	101,778	101,408	203,186	0	99,845	99,792	199,637	-2,676	-3,549	100,947	100,926	201,873	-238	2,236
Special Student & Teacher Programs	153,996	144,531	142,079	82,370	101,271	183,641	29,645	129,468	126,351	255,819	111,288	72,178	126,411	126,414	252,825	110,746	-2,994
Subtotal Education Excellence	741,410	762,408	796,358	372,089	398,966	771,055	29,645	435,199	443,677	878,876	116,468	107,821	453,375	461,603	914,978	118,620	36,102
Special Education	3,341,536	3,824,283	4,358,736	1,598,463	1,743,073	3,341,536	0	1,871,200	2,027,574	3,898,774	74,491	557,238	2,168,125	2,306,509	4,474,634	115,898	575,860
Facilities & Technology	305,574	272,929	272,071	163,405	142,169	305,574	0	139,731	151,441	291,172	18,243	-14,402	154,728	155,592	310,320	38,249	19,148
Nutrition Programs	36,799	55,740	56,926	28,481	8,318	36,799	0	28,152	28,460	56,612	872	19,813	28,737	29,061	57,798	872	1,186
Library Programs	36,140	36,140	36,140	18,070	18,070	36,140	0	18,070	18,070	36,140	0	0	18,070	18,070	36,140	0	0
Early Childhood & Family Support	347,851	346,979	347,910	175,670	192,081	367,751	19,900	173,876	175,451	349,327	2,348	-18,424	176,056	175,818	351,874	3,964	2,547
Community Ed & Prevention	2,125	1,906	1,816	1,108	1,017	2,125	0	969	937	1,906	0	-219	914	902	1,816	0	-90
Self-Sufficiency & Lifelong Learning	102,153	108,209	114,760	50,295	61,658	111,953	9,800	53,316	54,893	108,209	0	-3,744	56,534	58,226	114,760	0	6,551
Subtotal E-12 Education Aids	4,172,178	4,646,186	5,188,359	2,035,492	2,166,386	4,201,878	29,700	2,285,314	2,456,826	4,742,140	95,954	540,262	2,603,164	2,744,178	5,347,342	158,983	605,202
Education, Dept of	54,825	49,202	49,258	23,750	28,728	52,478	-2,347	37,419	33,603	71,022	21,820	18,544	33,334	32,979	66,313	17,055	-4,709
Prof Educator Licensing Std Bd.	9,111	8,930	8,922	4,345	4,766	9,111	0	4,542	4,581	9,123	193	12	4,581	4,581	9,162	240	39
Minn State Academies	27,533	27,595	27,614	13,194	14,339	27,533	0	14,056	14,317	28,373	778	840	14,323	14,323	28,646	1,032	273
Perpich Center for Arts Education	14,575	14,582	14,598	6,689	7,886	14,575	0	7,406	7,527	14,933	351	358	7,532	7,532	15,064	466	131
Total E-12 Education	19,880,902	20,593,771	21,312,471	9,835,739	10,124,661	19,960,400	79,498	10,372,429	10,884,901	21,257,330	663,559	1,296,930	11,110,658	11,274,084	22,384,742	1,072,271	1,127,412
Higher Education																	
Office of Higher Education	539,017	535,546	535,546	263,681	271,121	534,802	-4,215	287,957	287,147	575,104	39,558	40,302	287,147	287,147	574,294	38,748	-810
University of Minnesota	1,341,072	1,342,812	1,342,512	669,666	671,406	1,341,072	0	686,906	702,406	1,389,312	46,500	48,240	702,256	702,256	1,404,512	62,000	15,200
MN State Colleges & Universities	1,524,338	1,525,068	1,525,068	758,679	765,659	1,524,338	0	784,114	804,454	1,588,568	63,500	64,230	804,454	804,454	1,608,908	83,840	20,340
Mayo Foundation	2,702	2,702	2,702	1,351	1,351	2,702	0	1,351	1,351	2,702	0	0	1,351	1,351	2,702	0	0
Total Higher Education	3,407,129	3,406,128	3,405,828	1,693,377	1,709,537	3,402,914	-4,215	1,760,328	1,795,358	3,555,686	149,558	152,772	1,795,208	1,795,208	3,590,416	184,588	34,730
Property Tax Aids & Credits																	
Property Tax Refunds:																	
Homestead Credit Refund	1,115,967	1,238,200	1,315,800	531,467	584,500	1,115,967	0	612,600	626,470	1,239,070	870	123,103	649,060	670,040	1,319,100	3,300	80,030
Renters Property Tax Refund	457,188	488,700	499,400	229,888	227,300	457,188	0	243,100	245,600	488,700	0	31,512	247,700	251,700	499,400	0	10,700
Special Property Tax Refund	21,795	6,800	10,000	10,722	11,073	21,795	0	1,800	5,000	6,800	0	-14,995	5,000	5,000	10,000	0	3,200
Sustainable Forest Incentive Payments	24,236	26,280	28,440	11,876	12,360	24,236	0	12,880	13,400	26,280	0	2,044	13,940	14,500	28,440	0	2,160
Subtotal Property Tax Refunds	1,619,186	1,759,980	1,853,640	783,953	835,233	1,619,186	0	870,380	890,470	1,760,850	870	141,664	915,700	941,240	1,856,940	3,300	96,090

General Fund - Fund Balance Analysis
(\$ in Thousands)

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
Political Contribution Refunds	6,207	6,500	6,500	2,707	3,500	6,207	0	3,000	3,500	6,500	0	293	3,000	3,500	6,500	0	0
Tax Refund Interest	44,638	26,900	26,100	25,738	18,900	44,638	0	14,000	12,900	26,900	0	-17,738	13,000	13,100	26,100	0	-800
Local Government Aid (City Aid)	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	110,306	564,398	564,398	1,128,796	0	0
County Program Aid	494,174	527,983	527,908	233,958	260,216	494,174	0	263,971	264,012	527,983	0	33,809	263,954	263,954	527,908	0	-75
MMB Public Defender Aid (TR OUT)	0	1,000	1,000	0	0	0	0	500	500	1,000	0	1,000	500	500	1,000	0	0
MMB Local Impact Notes (TR OUT)	0	414	414	0	0	0	0	207	207	414	0	414	207	207	414	0	0
MDE Local Impact Notes (TR OUT)	0	14	14	0	0	0	0	7	7	14	0	14	7	7	14	0	0
County Program Aid	494,174	529,411	529,336	233,958	260,216	494,174	0	264,685	264,726	529,411	0	35,237	264,668	264,668	529,336	0	-75
Township Aid	19,997	20,000	20,000	9,997	10,000	19,997	0	10,000	10,000	20,000	0	3	10,000	10,000	20,000	0	0
Payment in Lieu of Taxes - PILT	72,030	72,855	72,815	35,940	36,090	72,030	0	36,315	36,540	72,855	0	825	39,295	39,520	78,815	0	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	0	10,000	10,000	20,000	0	0
Riparian Protection Aid to BWSR (TR OUT)	1,490	1,490	1,490	745	745	1,490	0	745	745	1,490	0	0	745	745	1,490	0	0
Riparian Protection Aid Local Distribution	14,510	14,510	14,510	7,255	7,255	14,510	0	7,255	7,255	14,510	0	0	7,255	7,255	14,510	0	0
Riparian Protection Aid	16,000	16,000	16,000	8,000	8,000	16,000	0	8,000	8,000	16,000	0	0	8,000	8,000	16,000	0	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	-663	5,000	5,000	10,000	0	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	0	1,614	1,614	3,228	0	0
State Taconite Aid to IRRR (TR OUT)	7,489	6,877	7,803	3,721	3,768	7,489	0	3,540	3,550	7,090	213	-399	3,852	4,235	8,087	284	997
State Taconite Aid Local Distribution	8,564	8,061	8,130	4,298	4,266	8,564	0	4,116	4,062	8,178	117	-386	4,106	4,180	8,286	156	108
State Taconite Aid	16,053	14,938	15,933	8,019	8,034	16,053	0	7,656	7,612	15,268	330	-785	7,958	8,415	16,373	440	1,105
Production Property Transition Aid	80	0	0	56	24	80	0	0	0	0	0	-80	0	0	0	0	0
Utility Valuation Transition Aid	8	20	23	5	3	8	0	11	9	20	0	12	11	12	23	0	3
Disparity Reduction Aid																	
School	16,045	16,172	16,172	7,971	8,074	16,045	0	8,086	8,086	16,172	0	127	8,086	8,086	16,172	0	0
Non-School	20,319	20,428	20,428	10,105	10,214	20,319	0	10,214	10,214	20,428	0	109	10,214	10,214	20,428	0	0
Border City Disparity Reduction Credit																	
School	5,452	6,462	7,019	2,534	2,918	5,452	0	3,144	3,318	6,462	0	1,010	3,455	3,564	7,019	0	557
Non-School	20,427	23,121	24,987	9,959	10,468	20,427	0	11,286	11,835	23,121	0	2,694	12,312	12,675	24,987	0	1,866
Agricultural Homestead Market Value Credit																	
School	17,072	16,223	16,192	8,635	8,437	17,072	0	8,127	8,096	16,223	0	-849	8,096	8,096	16,192	0	-31
Non-School	57,369	54,786	54,786	28,912	28,457	57,369	0	27,393	27,393	54,786	0	-2,583	27,393	27,393	54,786	0	0
School Building Bond Agricultural Credit	92,994	131,793	170,509	37,852	55,142	92,994	0	62,141	68,532	130,673	-1,120	37,679	81,963	85,796	167,759	-2,750	37,086
Agriculture Preservation Credit																	
School	85	0	0	85	0	85	0	0	0	0	0	-85	0	0	0	0	0
Non-School	366	298	298	202	164	366	0	149	149	298	0	-68	149	149	298	0	0
Supplemental Taconite Homestead Credit	10,788	10,950	11,170	5,394	5,394	10,788	0	5,448	5,502	10,950	0	162	5,557	5,613	11,170	0	220
Prior Year Credit Adjustment																	
School	771	81	0	38	733	771	0	81	0	81	0	-690	0	0	0	0	-81
Non-School	233	0	0	148	85	233	0	0	0	0	0	-233	0	0	0	0	0
Police State Aid	165,423	180,170	196,750	81,241	84,182	165,423	0	88,100	92,070	180,170	0	14,747	96,210	100,540	196,750	0	16,580
Fire State Aid	62,938	67,940	71,960	30,445	32,493	62,938	0	33,480	34,460	67,940	0	5,002	35,460	36,500	71,960	0	4,020
Fire Insurance Surcharge Aid	7,905	8,640	9,160	3,775	4,130	7,905	0	4,260	4,380	8,640	0	735	4,510	4,650	9,160	0	520
Police-Fire Retirement Supp Aid	30,995	31,000	31,000	15,495	15,500	30,995	0	15,500	15,500	31,000	0	5	15,500	15,500	31,000	0	0
Police/Fire Amortization Aid	5,458	5,458	5,458	2,729	2,729	5,458	0	2,729	2,729	5,458	0	0	2,729	2,729	5,458	0	0
Redirected Amortization Aid to SPTRFA/TRA	4,188	4,188	4,188	2,094	2,094	4,188	0	2,094	2,094	4,188	0	0	2,094	2,094	4,188	0	0
Firefighter Supplemental Benefits Reimbursement	1,212	1,224	1,224	606	606	1,212	0	612	612	1,224	0	12	612	612	1,224	0	0
PERA Pension Aid	13,900	0	0	13,900	0	13,900	0	0	0	0	0	-13,900	0	0	0	0	0
Disaster Credit																	
School	32	611	62	28	4	32	0	525	86	611	0	579	31	31	62	0	-549
Non-School	74	1,842	184	72	2	74	0	1,750	92	1,842	0	1,768	92	92	184	0	-1,658

General Fund - Fund Balance Analysis
(\$ in Thousands)

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
Local Option Disaster Abatement Reimbursement																	
School	525	106	50	0	525	525	0	81	25	106	0	-419	25	25	50	0	-56
Non-School	1,749	148	148	0	1,749	1,749	0	74	74	148	0	-1,601	74	74	148	0	0
Mahnomen Adjustments																	
School	280	280	280	140	140	280	0	140	140	280	0	0	140	140	280	0	0
Non-School	2,120	2,120	2,120	1,060	1,060	2,120	0	1,060	1,060	2,120	0	0	1,060	1,060	2,120	0	0
Border City Reimbursement	97	84	84	65	32	97	0	42	42	84	0	-13	42	42	84	0	0
Taconite Aid Reimbursement	1,122	1,122	1,122	561	561	1,122	0	561	561	1,122	0	0	561	561	1,122	0	0
Performance Measurement Reimbursement	924	925	935	466	458	924	0	461	464	925	0	1	466	469	935	0	10
Minneapolis Debt Service Aid	7,730	0	0	4,120	3,610	7,730	0	0	0	0	0	-7,730	0	0	0	0	0
Wadena County Aid	1,200	0	0	600	600	1,200	0	0	0	0	0	-1,200	0	0	0	0	0
19, SS1, CH 6 - Grants to various local governments	4,447	0	0	4,447	0	4,447	0	0	0	0	0	-4,447	0	0	0	0	0
19, SS1, CH 6 - Grant to City of Virginia	0	5,400	0	0	0	0	0	5,400	0	5,400	0	5,400	0	0	0	0	-5,400
20, CH 70 - Aids & Credits	11,000	0	0	11,000	0	11,000	0	0	0	0	0	-11,000	0	0	0	0	0
20, SS7, Ch. 2 - Small Business Assistance to Restaurants, Bars, and Gyms	87,750	0	0	0	87,750	87,750	0	0	0	0	0	-87,750	0	0	0	0	0
Total Property Tax Aids & Credits	3,993,081	4,199,537	4,354,657	1,866,803	2,126,278	3,993,081	0	2,087,334	2,112,283	4,199,617	80	206,536	2,159,475	2,196,172	4,355,647	990	156,030
Health & Human Services																	
Human Services, Dept of																	
Central Office Operations	513,511	477,635	479,924	250,473	263,073	513,546	35	251,291	254,371	505,662	28,027	-7,884	254,715	255,034	509,749	29,825	4,087
Forecasted Programs	11,130,735	14,332,572	15,813,095	5,619,443	5,511,292	11,130,735	0	7,078,108	7,214,610	14,292,718	-39,854	3,161,983	7,765,416	8,097,345	15,862,761	49,666	1,570,043
Grant Programs	880,672	771,903	772,241	459,472	426,176	885,648	4,976	389,747	388,775	778,522	6,619	-107,126	390,542	390,643	781,185	8,944	2,663
State Operated Services	803,236	816,278	816,278	382,994	420,242	803,236	0	443,349	451,888	895,237	78,959	92,001	451,888	451,888	903,776	87,498	8,539
Subtotal DHS Appropriations	13,328,154	16,398,388	17,881,538	6,712,382	6,620,783	13,333,165	5,011	8,162,495	8,309,644	16,472,139	73,751	3,138,974	8,862,561	9,194,910	18,057,471	175,933	1,585,332
Federal Reimbursement	-71,837	-72,218	-72,218	-35,699	-36,149	-71,848	-11	-39,128	-40,031	-79,159	-6,941	-7,311	-40,208	-40,261	-80,469	-8,251	-1,310
19 SS1, CH 9 - Blue Ribbon Commission	0	-100,000	0	0	0	0	0	0	0	0	100,000	0	0	0	0	0	0
Health, Dept of	270,387	264,881	262,420	122,773	147,614	270,387	0	132,347	132,324	264,671	-210	-5,716	131,324	131,324	262,648	228	-2,023
20, CH 66 - Public Health Response Contingency Account (TR OUT)	20,889	0	0	20,889	0	20,889	0	0	0	0	0	-20,889	0	0	0	0	0
20, CH 70 - Public Health Response Contingency Account (TR OUT)	50,000	0	0	50,000	0	50,000	0	0	0	0	0	-50,000	0	0	0	0	0
20, CH 70 - Health Care Response Fund (TR OUT)	150,000	0	0	150,000	0	150,000	0	0	0	0	0	-150,000	0	0	0	0	0
Emergency Medical Services Board	7,658	7,552	7,552	3,012	4,646	7,658	0	3,803	3,829	7,632	80	-26	3,829	3,829	7,658	106	26
Council on Disability	2,020	2,012	2,012	910	1,110	2,020	0	1,022	1,038	2,060	48	40	1,038	1,038	2,076	64	16
MH/MR Ombudsman	5,069	4,876	4,876	2,392	2,677	5,069	0	2,487	2,536	5,023	147	-46	2,536	2,536	5,072	196	49
Ombudsman for Families	1,437	1,446	1,446	621	816	1,437	0	733	744	1,477	31	40	744	744	1,488	42	11
Board of Pharmacy - 19, SS1, Ch 63 - Opiate Epidemic Response	370	0	0	87	283	370	0	0	0	0	0	-370	0	0	0	0	0
19, SS1, CH 9 - Mnsure	8,000	0	0	8,000	0	8,000	0	0	0	0	0	-8,000	0	0	0	0	0
Total Health & Human Services	13,772,147	16,506,937	18,087,626	7,035,367	6,741,780	13,777,147	5,000	8,263,759	8,410,084	16,673,843	166,906	2,896,696	8,961,824	9,294,120	18,255,944	168,318	1,582,101
Public Safety & Judiciary																	
Supreme Court	113,862	113,004	113,004	54,070	59,792	113,862	0	59,036	61,780	120,816	7,812	6,954	61,780	61,780	123,560	10,556	2,744
Court of Appeals	25,994	26,326	26,326	12,617	13,377	25,994	0	13,234	13,634	26,868	542	874	13,634	13,634	27,268	942	400
District Courts	626,205	634,404	634,404	294,249	331,956	626,205	0	319,627	329,855	649,482	15,078	23,277	329,855	329,855	659,710	25,306	10,228
State Guardian Ad Litem Board	43,385	44,000	44,000	18,570	24,815	43,385	0	22,206	22,889	45,095	1,095	1,710	22,889	22,889	45,778	1,778	683
Tax Court	3,615	3,616	3,616	1,325	2,290	3,615	0	1,827	1,841	3,668	52	53	1,841	1,841	3,682	66	14
Uniform Laws Comm	196	196	196	98	98	196	0	100	100	200	4	4	100	100	200	4	0
Judicial Stnds, Bd on	1,267	1,018	1,018	409	858	1,267	0	580	586	1,166	148	-101	586	586	1,172	154	6
Bd of Public Defense	197,552	202,356	202,356	93,152	104,400	197,552	0	109,583	112,468	222,051	19,695	24,499	112,468	112,468	224,936	22,580	2,885
Private Detective Board	554	554	554	241	313	554	0	282	288	570	16	16	288	288	576	22	6
Peace Officer Standards and Training, Board	24,457	22,262	22,262	10,084	14,373	24,457	0	11,401	11,423	22,824	562	-1,633	11,423	11,423	22,846	584	22
Corrections, Dept of	1,241,291	1,257,259	1,257,260	595,509	645,782	1,241,291	0	627,362	629,993	1,257,355	96	16,064	629,618	629,618	1,259,236	1,976	1,881
Ombudsman for Corrections	0	0	0	0	0	0	0	659	663	1322	1322	1322	663	663	1326	1326	4
Sentencing Guidelines Commission	1,366	1,374	1,374	673	693	1,366	0	740	765	1,505	131	139	765	765	1,530	156	25
Public Safety, Dept of	221,774	220,594	220,310	100,961	120,826	221,787	13	141,411	124,131	265,542	44,948	43,755	122,576	122,576	245,152	24,842	-20,390
Human Rights, Dept of	10,042	10,262	10,262	4,526	5,516	10,042	0	5,323	5,418	10,741	479	699	5,418	5,418	10,836	574	95
Transfer to Disaster Contingency Account	50,000	0	0	50,000	15,000	65,000	15,000	25,000	0	25,000	25,000	-40,000	0	0	0	0	-25,000

General Fund - Fund Balance Analysis
(\$ in Thousands)

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
Tr to State Aid for Emergency Account (SAFE)	0	0	0	0	35,000	35,000	35,000	0	0	0	0	-35,000	0	0	0	0	0
Transfer out to Community Justice Acct.	922	922	922	461	461	922	0	461	461	922	0	0	461	461	922	0	0
Total Public Safety & Judiciary	2,562,482	2,538,147	2,537,864	1,236,945	1,375,550	2,612,495	50,013	1,338,832	1,316,295	2,655,127	116,980	42,632	1,314,365	1,314,365	2,628,730	90,866	-26,397
Transportation																	
Transportation, Dept of	42,156	38,750	38,750	20,214	21,671	41,885	-271	19,421	19,465	38,886	136	-2,999	19,465	19,465	38,930	180	44
Metropolitan Council	216,152	177,700	177,260	113,190	102,962	216,152	0	89,070	88,630	177,700	0	-38,452	88,630	88,630	177,260	0	-440
Public Safety, Dept of	91,204	33,102	33,102	41,416	52,268	93,684	2,480	26,571	22,668	49,239	16,137	-44,445	22,668	22,668	45,336	12,234	-3,903
Total Transportation	349,512	249,552	249,112	174,820	176,901	351,721	2,209	135,062	130,763	265,825	16,273	-85,896	130,763	130,763	261,526	12,414	-4,299
Environment																	
Pollution Control Agency	14,098	12,396	12,396	6,729	7,369	14,098	0	7,620	7,892	15,512	3,116	1,414	7,768	7,768	15,536	3,140	24
Natural Resources, Dept of	186,410	176,967	176,124	85,829	101,158	187,798	577	95,140	92,411	187,551	10,584	564	92,411	92,411	184,822	7,854	-3,573
Natural Resources, Dept of (OPENS)	55,309	54,498	53,654	27,481	27,828	55,309	0	27,361	27,137	54,498	0	-811	26,919	26,735	53,654	0	0
Transfer to Mining and Environmental Regulatory Account (OPEN)	1,822	1,904	1,902	873	949	1,822	0	953	951	1,904	0	82	951	951	1,902	0	-2
Water & Soil Resources Bd	30,259	29,744	29,744	21,096	9,163	30,259	0	19,220	19,315	38,535	8,791	8,276	19,315	19,315	38,630	8,886	95
MN Conservation Corps	910	910	910	455	455	910	0	455	455	910	0	0	455	455	910	0	0
Metropolitan Council Parks	5,080	5,080	5,080	2,540	2,540	5,080	0	2,540	2,540	5,080	0	0	2,540	2,540	5,080	0	0
Zoological Board	19,474	19,618	19,618	9,665	11,404	21,069	1,595	15,749	13,769	29,518	9,900	8,449	9,809	9,809	19,618	0	-9,900
Science Museum of Minnesota	2,158	2,158	2,158	1,079	1,079	2,158	0	1,079	1,079	2,158	0	0	1,079	1,079	2,158	0	0
Explore Minnesota Tourism	29,074	28,388	28,688	10,675	18,399	29,074	0	14,234	14,423	28,657	269	-417	14,523	14,523	29,046	358	389
Total Environment	344,594	331,663	331,118	166,422	180,344	346,766	2,172	184,351	179,972	364,323	32,660	17,557	175,770	175,586	351,356	20,238	-12,967
Agriculture																	
Agriculture, Dept of	111,872	107,706	107,706	56,247	54,295	110,542	-1,330	56,789	55,498	112,287	4,581	1,745	54,448	54,448	108,896	1,190	-3,391
Animal Health Board	11,505	11,754	11,754	5,541	5,964	11,505	0	5,980	6,081	12,061	307	556	6,081	6,081	12,162	408	101
Agric Util Research Inst	7,786	7,786	7,786	3,893	3,893	7,786	0	3,893	3,893	7,786	0	0	3,893	3,893	7,786	0	0
Housing Finance (TR OUT)	120,596	115,596	115,596	64,048	56,548	120,596	0	64,798	64,798	129,596	14,000	9,000	57,798	57,798	115,596	0	-14,000
Total Agriculture	251,759	242,842	242,842	129,729	120,700	250,429	-1,330	131,460	130,270	261,730	18,888	11,301	122,220	122,220	244,440	1,598	-17,290
Jobs, Economic Development, Housing & Commerce																	
Commerce, Dept of	52,275	52,484	51,414	23,048	28,007	51,055	-1,220	27,541	27,281	54,822	2,338	3,767	27,073	27,073	54,146	2,732	-676
Public Utilities Comm	15,586	15,586	15,586	7,363	8,223	15,586	0	7,923	8,052	15,975	389	389	8,052	8,052	16,104	518	129
Employment & Economic Development	255,420	170,076	170,076	123,150	181,248	304,398	48,978	143,077	81,812	224,889	54,813	-79,509	85,907	85,907	171,814	1,738	-53,075
Destination Medical Center	34,470	58,954	73,955	13,493	20,977	34,470	0	25,803	33,151	58,954	0	24,484	37,500	36,455	73,955	0	15,001
20, SS7, Ch. 2 - Unemployment Insurance Contingent Appropriation	25,000	0	0	0	25,000	25,000	0	0	0	0	0	-25,000	0	0	0	0	0
Labor & Industry	8,237	8,488	6,688	2,581	5,453	8,034	-203	4,767	4,189	8,956	468	922	3,713	3,713	7,426	738	-1,530
Mediation Services	4,606	4,580	4,580	1,768	2,736	4,504	-102	2,805	2,850	5,655	1,075	1,151	2,850	2,850	5,700	1,120	45
Region 3 - Occupation Tax (OPEN)	5,478	5,040	5,050	2,848	2,630	5,478	0	2,515	2,525	5,040	0	-438	2,525	2,525	5,050	0	10
16A.152, Subd. 2a. (6) - Tr. to MN 21st century fund	4,906	0	0	0	4,906	4,906	0	0	0	0	0	-4,906	0	0	0	0	0
Total Jobs, Economic Development, Housing & Commerce	405,978	315,208	327,349	174,251	279,180	453,431	47,453	214,431	159,860	374,291	59,083	-79,140	167,620	166,575	334,195	6,846	-40,096
State Government & Veterans																	
Legislature	210,856	190,583	190,584	91,042	119,814	210,856	0	94,058	94,048	188,106	-2,477	-22,750	94,048	94,048	188,096	-2,488	-10
Governor/Lt Gov Office	7,244	7,244	7,244	3,296	3,948	7,244	0	3,622	3,622	7,244	0	0	3,622	3,622	7,244	0	0
State Auditor Office	20,941	21,208	21,208	8,481	12,460	20,941	0	12,106	12,269	24,375	3,167	3,434	12,279	12,285	24,564	3,356	189
Attorney General Office	46,341	47,026	47,026	22,047	24,294	46,341	0	29,479	27,898	57,377	10,351	11,036	27,898	27,898	55,796	8,770	-1,581
Secretary of State	31,431	14,584	24,274	22,544	8,887	31,431	0	8,002	7,502	15,504	920	-15,927	17,192	7,502	24,694	420	-500
Campaign Finance	4,831	4,780	4,780	1,168	3,663	4,831	0	1,249	3,597	4,846	66	15	1,271	3,597	4,868	88	22
Investment Board	278	278	278	139	139	278	0	139	139	278	0	0	139	139	278	0	0
MN-IT Services	15,391	15,358	15,358	4,449	10,563	15,012	-379	9,855	9,882	19,737	4,379	4,725	9,232	9,232	18,464	3,106	-1,273
Administrative Hearings Office	799	800	800	376	423	799	0	405	409	814	14	15	409	409	818	18	4

General Fund - Fund Balance Analysis
(\$ in Thousands)

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
Administration, Dept of	51,519	52,036	53,054	25,716	30,503	56,073	4,700	26,663	27,517	54,180	2,144	-2,039	27,661	27,661	55,322	2,370	1,142
Administration Dept, WCRA (OPEN)	1,386	1,532	1,634	661	725	1,386	0	747	785	1,532	0	146	809	825	1,634	0	102
Capitol Area Arch Planning Bd	702	702	702	351	351	702	0	386	365	751	49	49	365	365	730	28	-21
Minnesota Management & Budget	55,378	54,442	54,442	26,806	27,205	54,011	-1,367	29,091	29,484	58,575	4,133	4,564	29,484	29,484	58,968	4,526	393
20, SS7, Ch. 2 - County Relief Grants to Local Businesses	114,800	0	0	0	114,800	114,800	0	0	0	0	0	-114,800	0	0	0	0	0
Revenue, Dept of	329,962	332,662	332,662	160,677	161,011	321,093	-8,274	172,496	175,019	347,515	14,853	25,827	175,019	175,019	350,038	17,376	2,523
Revenue, Dept of (OPENS)	1,455	2,050	2,050	430	1,025	1,455	0	1,025	1,025	2,050	0	595	1,025	1,025	2,050	0	0
Amateur Sports Commission	647	612	612	290	357	647	0	311	317	628	16	-19	317	317	634	22	6
Council for Minnesotans of African Heritage	1,063	1,064	1,064	439	624	1,063	0	544	552	1,096	32	33	552	552	1,104	40	8
Minnesota Council on Latino Affairs	1,044	1,050	1,050	389	655	1,044	0	534	544	1,078	28	34	544	544	1,088	38	10
Council on Asian-Pacific Minnesotans	1,025	1,030	1,030	487	538	1,025	0	525	534	1,059	29	34	534	534	1,068	38	9
Indian Affairs Council	1,699	1,692	1,692	565	1,134	1,699	0	855	864	1,719	27	20	864	864	1,728	36	9
Historical Society	46,486	47,036	47,036	22,968	23,518	46,486	0	23,918	24,218	48,136	1,100	1,650	24,218	24,218	48,436	1,400	300
State Arts Board	15,782	15,082	15,082	8,059	7,637	15,696	-86	7,551	7,561	15,112	30	-584	7,561	7,561	15,122	40	10
MN Humanities Commission	1,400	750	750	670	730	1,400	0	375	375	750	0	-650	375	375	750	0	0
Veterans Affairs, Dept of	158,054	151,828	151,828	77,340	80,714	158,082	0	84,168	84,364	168,532	16,704	10,478	82,410	82,410	164,820	12,992	-3,712
Veterans Affairs, Dept of (OPEN)	6,028	6,000	6,000	3,028	3,000	6,028	0	3,000	3,000	6,000	0	-28	3,000	3,000	6,000	0	0
Military Affairs, Dept of	49,389	48,394	48,394	21,359	28,030	67,330	0	24,393	24,589	48,982	588	-407	24,589	24,589	49,178	784	196
Military Affairs, Dept of (OPEN)	21,105	3,164	3,164	12,443	8,662	21,105	0	1,582	1,582	3,164	0	-17,941	1,582	1,582	3,164	0	0
Accountancy, Bd of	1,369	1,350	1,350	584	785	1,369	0	688	698	1,386	36	17	698	698	1,396	46	10
Architectural/Eng, Bd of	1,706	1,702	1,702	685	1,021	1,706	0	863	874	1,737	35	31	874	874	1,748	46	11
Board of Cosmetologist Examiners	5,827	5,846	5,846	2,752	3,075	5,827	0	2,969	3,016	5,985	139	158	3,016	3,016	6,032	186	47
Board of Barber Examiners	686	686	686	284	402	686	0	348	353	701	15	15	353	353	706	20	5
Contingent Accounts	500	500	500	100	400	500	0	500	0	500	0	0	500	0	500	0	0
Tort Claims	322	322	322	0	322	322	0	161	161	322	0	0	161	161	322	0	0
Consolidated Leg & Const Officers Retire (OPEN)	18,001	18,361	18,438	8,850	9,151	18,001	0	9,171	9,190	18,361	0	360	9,208	9,230	18,438	0	77
Judges Plan Direct Appropriation	12,000	12,000	12,000	6,000	6,000	12,000	0	6,000	6,000	12,000	0	0	6,000	6,000	12,000	0	0
18, CH 211 - Pension, PERA Police and Fire	13,500	18,000	18,000	4,500	9,000	13,500	0	9,000	9,000	18,000	0	4,500	9,000	9,000	18,000	0	0
PERA/Mpls Employee Retirement Aid (OPEN)	32,000	32,000	32,000	16,000	16,000	32,000	0	16,000	16,000	32,000	0	0	16,000	16,000	32,000	0	0
1993 TRA/Mpls Teacher Retire Aid (OPEN)	5,000	5,000	5,000	2,500	2,500	5,000	0	2,500	2,500	5,000	0	0	2,500	2,500	5,000	0	0
1997 TRA/Mpls Teacher Retire Aid (OPEN)	54,662	54,662	54,662	27,331	27,331	54,662	0	27,331	27,331	54,662	0	0	27,331	27,331	54,662	0	0
St Paul Teacher Retirement Aid 1997 (OPEN)	29,654	29,654	29,654	14,827	14,827	29,654	0	14,827	14,827	29,654	0	0	14,827	14,827	29,654	0	0
Subtotal State Government & Veterans	1,372,263	1,203,070	1,213,856	600,633	766,224	1,366,857	-5,406	627,437	632,011	1,259,448	56,378	-107,409	637,467	629,647	1,267,114	53,258	-2,024
MMB Non-Operating (OPEN)	11,054	11,522	11,522	5,293	5,761	11,054	0	5,761	5,761	11,522	0	468	5,761	5,761	11,522	0	0
Indirect Cost Receipts Offset	-39,055	-39,954	-39,954	-19,078	-19,977	-39,055	0	-19,977	-19,977	-39,954	0	-899	-19,977	-19,977	-39,954	0	0
One time Transfer to HCAF (TR OUT)	7,200	0	0	7,200	0	7,200	0	0	0	0	0	-7,200	0	0	0	0	0
20, CH 71, Transfer to COVID-19 Minnesota Fund	200,000	0	0	200,000	0	200,000	0	0	0	0	0	-200,000	0	0	0	0	0
01-21 Gov Rec - Paid Family Medical Leave Enterprise Cost	0	0	0	0	0	0	0	0	1,930	1,930	1,930	0	3,727	3,727	7,454	7,454	5,524
Total State Government & Veterans	1,552,629	1,174,638	1,185,424	794,715	752,508	1,547,223	-5,406	613,221	619,725	1,232,946	58,308	-314,277	626,978	619,158	1,246,136	60,712	3,500
Debt Service																	
Debt Service	1,055,625	1,256,945	1,282,554	540,081	515,544	1,055,625	0	631,510	625,435	1,256,945	0	201,320	638,836	643,718	1,282,554	0	25,609
Total Debt Service	1,055,625	1,256,945	1,282,554	540,081	515,544	1,055,625	0	631,510	625,435	1,256,945	0	201,320	638,836	643,718	1,282,554	0	25,609

General Fund - Fund Balance Analysis
(\$ in Thousands)

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
Capital Projects																	
08, CH 179 - Housing Finance Agency (TR OUT)	4,793	4,794	4,793	2,394	2,399	4,793	0	2,395	2,399	4,794	0	1	2,397	2,396	4,793	0	-1
14, CH 295 - Housing Finance Agency (TR OUT)	12,751	12,767	12,771	6,371	6,380	12,751	0	6,386	6,381	12,767	0	16	6,387	6,384	12,771	0	4
12, CH 293 - Housing Finance Agency (TR OUT)	4,071	4,077	4,077	2,036	2,035	4,071	0	2,040	2,037	4,077	0	6	2,038	2,039	4,077	0	0
15, SS1, CH 5 - Housing Finance Agency (TR OUT)	1,592	1,582	1,584	794	798	1,592	0	789	793	1,582	0	-10	791	793	1,584	0	2
17, SS1, CH 8 - Housing Finance Agency (TR OUT)	5,133	4,670	4,664	2,797	2,336	5,133	0	2,337	2,333	4,670	0	-463	2,332	2,332	4,664	0	-6
18, CH 214 - Housing Finance Agency (TR OUT)	737	12,800	12,800	0	737	737	0	6,400	6,400	12,800	0	12,063	6,400	6,400	12,800	0	0
19, SS1, CH 13 - Housing Finance Agency (TR OUT)	0	7,200	9,600	0	0	0	0	2,400	4,800	7,200	0	7,200	4,800	4,800	9,600	0	2,400
20, SS5, CH 3 - Housing Finance Agency (TR OUT)	0	4,000	16,000	0	0	0	0	0	4,000	4,000	0	4,000	8,000	8,000	16,000	0	12,000
01-21 Gov Rec - Housing Finance Agency (TR OUT)	0	0	0	0	0	0	0	0	0	0	0	0	4000	8000	12000	12000	12000
08, CH 179 - UofM Biomed Research Facility	27,847	27,849	27,848	13,921	13,926	27,847	0	13,926	13,923	27,849	0	2	13,923	13,925	27,848	0	-1
06, CH 247 - UofM Stadium	20,500	20,500	20,500	10,250	10,250	20,500	0	10,250	10,250	20,500	0	0	10,250	10,250	20,500	0	0
State Appropriation Refunding Bonds (TR OUT)	109,641	108,484	108,277	54,934	54,707	109,641	0	54,645	53,839	108,484	0	-1,157	53,987	54,290	108,277	0	-207
12, CH 299 - Grants To St Paul, Pmts to MSFA for MPLS	13,660	23,180	24,619	2,700	10,960	13,660	0	11,373	11,807	23,180	0	9,520	12,128	12,491	24,619	0	1,439
12, CH 299 - Vikings Stadium Debt Service (TR OUT)	60,313	60,309	60,303	30,156	30,157	60,313	0	30,154	30,155	60,309	0	-4	30,152	30,151	60,303	0	-6
20, SS5, CH 3 - ADM Electric Vehicle Infrastructure Debt Service	234	468	468	0	234	234	0	234	234	468	0	234	234	234	468	0	0
20, SS5, CH 3 - MPCA Response to Releases Debt Service	2,158	4,316	4,316	0	2,158	2,158	0	2,158	2,158	4,316	0	2,158	2,158	2,158	4,316	0	0
20, SS5, CH 3 - Minnesota Public TV Debt Service	1,759	3,518	3,518	0	1,759	1,759	0	1,759	1,759	3,518	0	1,759	1,759	1,759	3,518	0	0
20, SS5, CH 3 - Cash Capital Projects	8,779	0	0	0	8,779	8,779	0	0	0	0	0	-8,779	0	0	0	0	0
20, SS5, CH 3 - Cash for Equity Projects	30,000	0	0	0	30,000	30,000	0	0	0	0	0	-30,000	0	0	0	0	0
01-21 Gov Rec - DEED Redevelopment Debt Service	0	0	0	0	0	0	0	10364	10364	20728	20728	20728	10364	10364	20728	20728	0
Total Capital Projects	308,857	317,223	340,209	129,727	179,130	308,857	0	162,782	175,169	337,951	20,728	29,094	183,943	188,994	372,937	32,728	34,986
Cancellation Estimates																	
Cancellation Estimates	-15,000	-20,000	-20,000	0	-15,000	-15,000	0	-5,000	-15,000	-20,000	0	-5,000	-5,000	-15,000	-20,000	0	0
Total Cancellation Estimates	-15,000	-20,000	-20,000	0	-15,000	-15,000	0	-5,000	-15,000	-20,000	0	-5,000	-5,000	-15,000	-20,000	0	0
Reserve & Appropriation Carried Forward																	
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0	0	350,000	350,000	350,000	0	0
Budget Reserve Account	2,377,319	1,885,950	1,885,950	2,358,698	2,377,319	2,377,319	0	885,950	847,303	847,303	-1,038,647	-1,530,016	847,303	847,303	847,303	-1,038,647	0
Stadium Reserve Account	80,861	229,662	418,674	55,700	80,861	80,861	0	100,000	100,000	100,000	-129,662	19,139	100,000	100,000	100,000	-318,674	0
Appropriations Carried Forward	0	0	0	246,058	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Reserve & Appropriation Carried Forward	2,808,180	2,465,612	2,654,624	3,010,456	2,808,180	2,808,180	0	1,335,950	1,297,303	1,297,303	-1,168,309	-1,510,877	1,297,303	1,297,303	1,297,303	-1,357,321	0