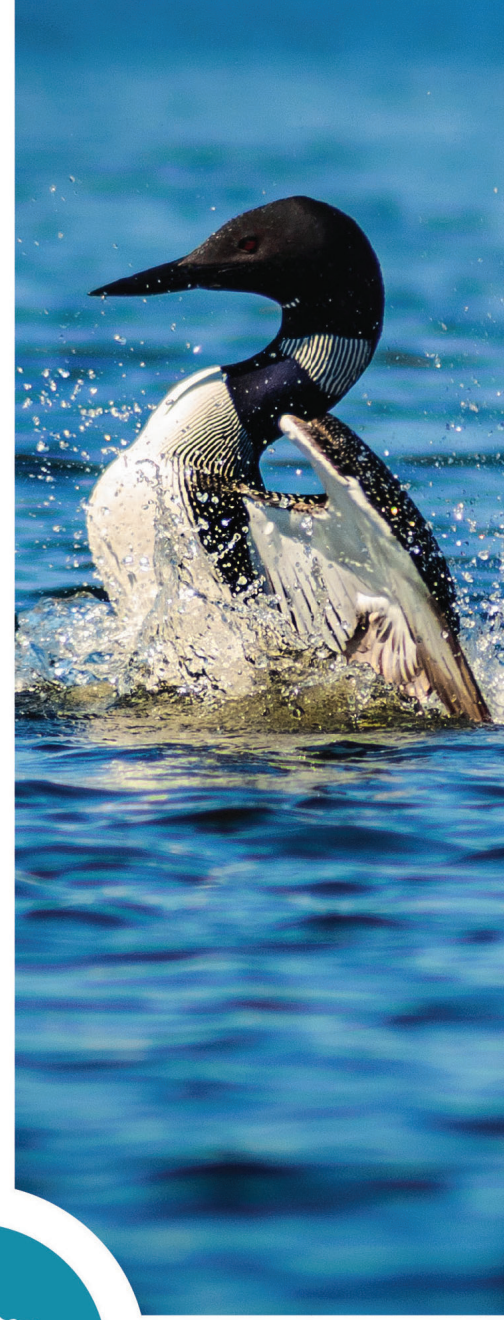


# Minnesota

## Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Legal Level of Budgetary Control All Budgeted Funds Supplement to the Annual Comprehensive Financial Report

For the year ended June 30, 2025



Produced by Minnesota Management and Budget

**mm** MANAGEMENT AND BUDGET





State of Minnesota

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Supplement to the Annual  
Comprehensive Financial  
Report

Legal Level of Budgetary  
Control – All Budgeted  
Funds

# Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

For the Year Ended June 30, 2025

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Prepared by Minnesota  
Management and Budget  
Erin Campbell, Commissioner  
400 Centennial Office Building  
658 Cedar Street  
Saint Paul, Minnesota 55155



State of Minnesota

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Supplement to the  
2025  
Annual  
Comprehensive  
Financial Report

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The State of Minnesota Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances can be made available in alternative formats upon request, to ensure that it is accessible to people with disabilities. To obtain this document in an alternate format, contact:

Minnesota Management and Budget  
400 Centennial Office Building  
658 Cedar Street  
Saint Paul, Minnesota 55155-1489  
651-201-8000

The Minnesota Relay service phone number is 1-800-627-3529.

The State of Minnesota Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances is available at the following website:  
<http://www.mn.gov/mmb/accounting/reports/>

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**2025 Comparison of Budget and Actual Revenues, Expenditures, and  
Changes in Fund Balances**

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**2025 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances****Introduction**

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This report is a supplement to the State of Minnesota Annual Comprehensive Financial Report (ACFR), prepared by Minnesota Management and Budget (MMB). MMB is responsible for the accuracy and completeness of the ACFR, as well as this report.

Generally accepted accounting principles (GAAP) require budgetary reporting at the legal level of control. As a supplement to the ACFR, this report provides details at the level for legal budgetary reporting.

The purpose of this report is to demonstrate that spending by state agencies was within the authorized limits and in compliance with appropriation laws. These schedules provide a more detailed version of the budget and actual statements included in the state's ACFR.

The legal level of budgetary control is the level beyond which agency heads have no authority to further modify the budget. In many cases, agencies have authority to modify their budgets by spending dedicated receipts, moving amounts between fiscal years, or moving budgeted amounts from one program to another. Some budgets are further restricted to the program level while others are restricted to budget activity and cannot be transferred beyond that level.

The ACFR, which presents the state's GAAP-based financial statements and related disclosures, is a separate report available from Minnesota Management and Budget (<https://mn.gov/mmb/accounting/reports/>).

**Scope**

The scope of this report covers only those funds for which annual spending limits are established in law. The following funds are included:

## General Fund

## Special Revenue Funds:

Health Care Access	Remediation
State Government	Outdoor Heritage
Trunk Highway	Arts and Cultural Heritage
Highway User Tax Distribution	Clean Water
State Airports	Parks and Trails
Petroleum Tank Cleanup	Special Compensation
Natural Resources	Workforce Development
Game and Fish	Renewable Development
Environmental	Opiate Epidemic Response

The Health Care Access and State Government funds are not reported as separate funds in the ACFR but are included in the General Fund.

The Environmental and Remediation funds are not reported as separate funds in the ACFR but are reported together in the Environmental and Remediation Fund.

The Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds are not reported as separate funds in the ACFR but are reported together in the Heritage Fund.

The Renewable Development and Opiate Epidemic Response funds are not reported as separate funds in the ACFR but are reported together in the Miscellaneous Special Revenue Fund.

## **Basis of Reporting**

This report is prepared on the budgetary basis of accounting. The budgetary basis is essentially a cash basis of accounting except that encumbrances are recognized as expenditures of the year appropriated.

The summary of reporting policies preceding the schedules explains the basis for the budget amounts, budget adjustments, and actual amounts in the schedules. Other information common to all funds and necessary to understand the reported schedules are also presented in the summary. The notes presented with each fund provide additional information unique to the fund.

This report closely follows other budget reports<sup>1</sup> prepared by MMB. However, because of its different purpose, timing, and level of detail, some differences between the schedules in this report and other MMB budgetary reports are necessary. These differences are explained in the notes to the schedules.

## **Audit**

This report is prepared as a supplement to the state's ACFR. All funds rolling into the ACFR General Fund are included in the scope of the audit conducted by Office of the Legislative Auditor.

<sup>1</sup> Other budget reports prepared by Minnesota Management and Budget include:  
Consolidated Fund Statement, Budgetary Basis, dated June 14, 2024.  
Consolidated Fund Statement, Budgetary Basis, dated August 5, 2025.

**Independent Auditor’s Report**

Members of the Minnesota State Legislature

The Honorable Tim Walz, Governor

Erin Campbell, Commissioner, Minnesota Management and Budget

**Report on the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Budgetary Basis**

We have audited the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2025, and have issued our independent auditor’s report thereon dated December 18, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole.

The accompanying supplementary Schedules of Revenues, Expenditures, and Changes in Fund Balance– Budget and Actual – Budgetary Basis (and Summary of Reporting Policy), as listed in the Table of Contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

Only the information in the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Budgetary Basis has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The remaining information on pages 49 to 86, marked unaudited, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.



Lori Leysen, CPA  
Deputy Legislative Auditor



Zach Yzermans, CPA  
Audit Director

December 18, 2025



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**2025 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances**  
**Summary of Reporting Policies**

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The following notes provide general policies relevant to preparing this report.

**Original and Final Budgets****Revenues****Original Budget**

The original budget amounts reported for revenues and transfers-in are the resource estimates used at the start of the fiscal year to determine allowable spending. In some cases, primarily the General Fund, these amounts were used in determining the amount available for appropriation by the 2024 Legislature and are from the *Consolidated Fund Statement, Budgetary Basis Report*<sup>1</sup>.

Revenue categories in this report closely follow the Consolidated Fund Statement, Budgetary Basis report. The categories used are not consistent across funds because revenues are not estimated at the same level of detail for all revenue categories in all funds. For example, revenues for the General Fund do not include specific estimates of federal revenues even though such revenues are received. The special revenue funds include revenue budgets for federal revenues because the amounts are significant to those funds.

**Final Budget (Budget)**

The budget amounts reported for revenues and transfers-in are the latest resource estimates used in determining allowable spending. These amounts represent the relevant agency's estimate of resources, made at the same point that expenditures were last estimated prior to fiscal year-end, and are taken from the *Consolidated Fund Statement, Budgetary Basis Report*<sup>2</sup>. However, if dedicated receipts are significant to a fund, the final spending authority is adjusted to match the revenue received.

**Expenditures****Original Budget**

The original budgets, with the exception of open and special appropriations, are comprised of the amounts specified in appropriation laws prior to the start of the fiscal year, actual appropriation amounts automatically carried over from previous years, transfers between programs (as authorized), and any other legally authorized legislative or executive changes before the beginning of the fiscal year. For open and special appropriations, actual amounts spent are used because the law authorizes spending at levels necessary to fulfill the obligation.

<sup>1</sup> Consolidated Fund Statement, Budgetary Basis Report, prepared by Minnesota Management and Budget, dated June 14, 2024.

<sup>2</sup> Consolidated Fund Statement, Budgetary Basis Report, prepared by Minnesota Management and Budget, dated August 5, 2025.

## Final Budget (Budget)

The budget, except for open and special appropriations, is comprised of the amounts specified in appropriation laws, including subsequent appropriations for the same purpose, and any other legally authorized legislative or executive changes made during the fiscal year. For open and special appropriations, actual amounts spent are used because the law authorizes spending at levels necessary to fulfill the obligation.

## Adjustments to Budgets

The budget is adjusted to reflect changes to the appropriated amounts as permitted (or required) in statutes or appropriation laws. Budget adjustments include, but are not limited to, transfers between programs as authorized, and actual dedicated receipts available to fund expenditures, encumbrances, and transfers-out.

## Actual

Actual revenues are net of refunds and include receipts related to the current budget fiscal year. Actual transfers-in are transfers from other funds related to the current budget fiscal year. Dedicated revenues and transfers received after year-end through the close of the books in August may be included if related to the current budget fiscal year.

Actual expenditures include disbursements, encumbrances, and transfers-out related to the current budget fiscal year. Actual transfers-out are transfers made to other funds. Expenditures and transfers made after year-end through the close of the books in August may be included if related to the current budget fiscal year.

Prior budget period activity is reported as an adjustment to the beginning fund balance. The majority of this activity relates to cancelled encumbrances. Any additional significant prior period activity is noted in the notes to the applicable fund.

## Variances

Revenue and transfer-in variances represent the difference between forecasted revenues and the amounts actually received.

Expenditure and transfer-out variances are the primary focus of this report, especially negative variances. Negative variances represent spending in excess of the amount allowed in law and are explained in fund notes, if significant. Spending did not exceed authorized limits in the current budget fiscal year.

**STATE OF MINNESOTA**

**GENERAL FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>				
<b>Net Revenues</b>				
Individual Income Taxes.....	\$ 15,986,000	\$ 15,552,979	\$ 16,655,774	\$ 1,102,795
Corporate Income Taxes.....	3,147,465	3,304,391	3,192,096	(112,295)
Sales Taxes.....	7,764,458	7,528,992	7,403,624	(125,368)
Property Taxes.....	743,297	744,389	745,305	916
Cigarette & Tobacco Taxes.....	535,050	505,500	507,957	2,457
Liquor, Wine & Beer Taxes.....	115,560	111,190	109,391	(1,799)
Insurance Gross Earnings Taxes.....	545,487	581,594	592,394	10,800
Deed & Mortgage Taxes.....	303,919	261,274	260,226	(1,048)
Medical Assistance Surcharges.....	361,159	351,328	294,320	(57,008)
Inheritance, Estate & Gift Taxes.....	261,800	344,100	360,781	16,681
Lawful Gambling Taxes.....	179,400	193,715	197,237	3,522
Other Taxes.....	47,958	50,813	48,754	(2,059)
Tobacco Settlements.....	170,971	166,111	152,891	(13,220)
Departmental Services/Licenses & Fees.....	240,567	260,113	266,682	6,569
Investment Earnings.....	219,438	675,167	696,009	20,842
Lottery Revenue.....	73,581	74,953	75,179	226
DHS RTC Collections.....	122,324	115,000	128,059	13,059
Other Revenues.....	158,316	247,484	296,266	48,782
<b>Total Net Revenues.....</b>	<b>\$ 30,976,750</b>	<b>\$ 31,069,093</b>	<b>\$ 31,982,945</b>	<b>\$ 913,852</b>
<b>Transfers from Other Funds</b>				
Custodial Fund.....	\$ 9,012	\$ 1,099	\$ 1,240	\$ 141
Federal Fund.....	-	11,030	11,171	141
Miscellaneous Special Revenue Fund.....	12,745	14,591	42,208	27,617
Permanent School Fund.....	1,673	1,442	1,653	211
Plant Management Fund.....	2,377	2,266	2,266	-
Workforce Development Fund.....	-	697	697	-
Other Transfers.....	-	1,116	1,442	326
<b>Total Transfers from Other Funds.....</b>	<b>\$ 25,807</b>	<b>\$ 32,241</b>	<b>\$ 60,677</b>	<b>\$ 28,436</b>
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 31,002,557</b>	<b>\$ 31,101,334</b>	<b>\$ 32,043,622</b>	<b>\$ 942,288</b>
<b>Expenditures and Transfers-Out</b>				
<b>Agricultural, Environmental and Energy Resources Function</b>				
<b>Agriculture</b>				
Administration and Financial Assistance.....	\$ 6,724	\$ 6,724	\$ 6,724	\$ -
Agriculture Best Management Practice Loan Program.....	1,425	1,425	1,425	-
Agriculture Growth Research and Innovation.....	24,609	24,609	24,609	-
Agriculture Research Education Extension and Technology.....	10,702	10,702	10,702	-
Agriculture Societies and Associations.....	474	474	474	-
Animal Claims.....	195	195	195	-
Aquaculture Plan Technical Assistance and Leadership.....	7	7	7	-
Beginning Farmer Equipment and Infrastructure Grants.....	300	300	300	-
Center for Rural Policy and Development.....	25	25	25	-
Community Dev Fin Inst Grants Emerging Farmers.....	274	274	274	-
Cooperative Grants.....	390	390	263	127
Credit (Carbon) Market Report.....	25	25	13	12
Crop and Fence Destruction Cervidae.....	50	50	50	-
Crop Claims.....	135	135	135	-
Dairy Development Program.....	644	644	644	-

**STATE OF MINNESOTA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Develop Commercial Continuous-Living Cover Crops.....	285	418	405	13
Emerging Farmer Office Expansion.....	1,200	1,200	1,200	-
Farm Advocates.....	194	194	194	-
Farm Downpayment Assistance Grant Administration.....	1,416	1,416	615	801
Farm Safety Grants.....	112	112	112	-
Farmers Market Hubs Grants.....	200	200	200	-
Farmland Access Pilot Program.....	50	50	50	-
Greater Mankato Growth.....	100	100	100	-
Green Fertilizer Production.....	23	23	23	-
Health Assistance Region 5.....	260	260	260	-
Horticulture Society Grant.....	34	34	34	-
Laboratory Capital Equipment.....	825	825	825	-
Meat Processing Training and Retention Incentive.....	542	542	539	3
Minnesota Agriculture Education Leadership Council.....	350	350	350	-
Minnesota Grown Matching Program.....	186	186	186	-
Minnesota Livestock Breeders Association Grant.....	18	18	18	-
Northern Crops Institute.....	60	60	59	1
Noxious Weed Grants.....	150	150	150	-
Office of Cannabis Management Start-Up.....	1,236	1,363	1,363	-
PFAS in Pesticides Review.....	167	167	167	-
Pollinator Research Account.....	75	75	75	-
Private Drinking-Water Wells.....	1,407	1,407	1,407	-
Promotion and Marketing.....	3,839	3,839	3,839	-
Protection Service.....	17,105	17,114	17,113	1
Second Harvest Grant.....	1,953	1,953	1,953	-
Soil Health Program.....	1,121	1,121	1,121	-
Southern Minnesota Initiative Foundation.....	25	25	25	-
The Good Acre Local Emergency Assistance Farmer Fund.....	300	300	300	-
Turf Seed Council.....	76	76	75	1
Wolf Livestock Prevention.....	48	54	54	-
<b>Total Agriculture.....</b>	<b>\$ 79,336</b>	<b>\$ 79,611</b>	<b>\$ 78,652</b>	<b>\$ 959</b>
<b>Agriculture Utilization Research</b>				
Departmental Appropriations.....	\$ 4,343	\$ 4,343	\$ 4,343	\$ -
Support Food Businesses.....	225	225	225	-
<b>Total Agriculture Utilization Research.....</b>	<b>\$ 4,568</b>	<b>\$ 4,568</b>	<b>\$ 4,568</b>	<b>\$ -</b>
<b>Animal Health Board</b>				
Departmental Appropriations.....	\$ 6,018	\$ 6,018	\$ 6,013	\$ 5
Emergency Preparedness and Response.....	204	204	200	4
Operating Adjustment.....	320	320	320	-
<b>Total Animal Health Board.....</b>	<b>\$ 6,542</b>	<b>\$ 6,542</b>	<b>\$ 6,533</b>	<b>\$ 9</b>
<b>Commerce</b>				
Departmental Appropriations.....	\$ 11,024	\$ 11,024	\$ 11,024	\$ -
Additional Investigators.....	318	318	318	-
Additional Peace Officers.....	811	811	811	-
Additional Property Casualty Staff.....	165	165	165	-
Air Vent Pilot Program.....	998	998	998	-
Anoka Study of Rum River Dam.....	223	223	223	-
Auto Dealer Certification to Sell Electric Vehicles.....	50	50	50	-
Cannabis Inspections.....	392	392	392	-
Clean Energy Economy Minnesota for Minnesota Energy Alley.....	884	884	884	-
Clean Energy Resource Team.....	628	685	679	6

**STATE OF MINNESOTA**

**GENERAL FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Community Solar Gardens.....	347	347	347	-
Electric Grid Resiliency Grant.....	48	48	48	-
Electric Vehicle Rebate Program.....	2,027	2,027	2,026	1
Energy Benchmarking.....	1,305	1,305	1,305	-
Energy Resources Prior Year.....	6,638	6,638	6,638	-
Energy Resources.....	476	476	476	-
Enforcement.....	5,793	5,793	5,793	-
Existing Health Mandates.....	25	25	25	-
Exodus Lending.....	157	157	157	-
Financial Services Inclusion.....	400	400	400	-
Free Primary Care Study.....	578	578	578	-
Healthy Air.....	156	156	149	7
Insurance.....	8,842	8,842	8,842	-
Intermediate Blends of Gasoline and Biofuels Report.....	20	20	20	-
Law Enforcement Salary Increase.....	284	284	284	-
Mental Health Parity.....	100	100	100	-
National Council Insurance Legislators Dues.....	20	20	20	-
Natural Gas Innovation Plan.....	99	99	99	-
On-Site Energy Storage.....	362	362	362	-
PANDA-PANS.....	29	29	29	-
Prescription Drug Affordability Board.....	1,054	1,054	1,054	-
Residential Electric Panel Upgrade Grant Program.....	2,950	2,950	2,950	-
Scrap Metal Copper Sales Licensing.....	26	26	26	-
Senior Fraud Prevention.....	346	346	346	-
Solar Garden Study.....	300	300	272	28
SolarAPP+ Program.....	500	500	500	-
Standardized Health Plan.....	32	32	32	-
Strengthen Minnesota Homes Program.....	500	500	500	-
Student Loan Advocate.....	259	259	259	-
Student Loan Borrower.....	270	270	270	-
Study Iron Resources.....	114	114	114	-
Telecommunications.....	1,494	1,494	1,494	-
Thermal Energy Network.....	6	6	6	-
Tribal Advocacy Technical Assistance and Admin Support.....	94	94	94	-
Unclaimed Property Compliance Operations.....	564	564	564	-
Unclaimed Property Compliance System Upgrades.....	353	353	353	-
Weatherization and Preweatherization Additional Households.....	18,737	18,737	18,737	-
Weights and Measures.....	1,130	1,130	1,130	-
<b>Total Commerce.....</b>	<b>\$ 71,928</b>	<b>\$ 71,985</b>	<b>\$ 71,943</b>	<b>\$ 42</b>
<b>Minnesota Conservation Corps</b>				
Departmental Appropriations.....	\$ 580	\$ 580	\$ 580	\$ -
<b>Natural Resources</b>				
Departmental Appropriations.....	\$ 10,277	\$ 10,277	\$ 10,277	\$ -
1854 Tribal Payments ML23.....	3,000	3,000	3,000	-
Eco & Water Resources - Aquatic Invasive Species Research.....	985	985	985	-
Eco & Water Resources - Drought Relief Well.....	81	81	81	-
Eco & Water Resources - Harmful Invasive Species.....	2,819	2,819	2,819	-
Eco & Water Resources - Invasive Carp.....	1,249	1,249	1,249	-
Eco & Water Resources - Mississippi Headwaters Grant.....	124	124	124	-
Eco & Water Resources - Modernizing Utility Licensing.....	42	42	42	-
Eco & Water Resources - Peatland Carbon Store.....	225	225	225	-
Eco & Water Resources - Public Water Inventory.....	221	221	221	-

**STATE OF MINNESOTA**

**GENERAL FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Eco & Water Resources - Real-Time Water Quality Network.....	100	100	6	94
Eco & Water Resources - Red River Flood Damage Grant.....	300	300	300	-
Eco & Water Resources - Starry Stonewort MN Lakes & Rvrs Adv....	185	185	162	23
Eco & Water Resources - Water Resource Activities.....	6,262	6,262	6,262	-
Eco & Water Resources .....	16,151	16,151	16,151	-
Enforcement - Cannabis Training.....	336	336	336	-
Enforcement - Invasive Species.....	1,712	1,712	1,712	-
Enforcement - Modernizing Aviation.....	525	525	525	-
Enforcement - Naloxone Training.....	41	41	41	-
Enforcement - Public Safety Costs.....	200	200	200	-
Enforcement Natural Resources Laws and Rules.....	12,150	12,150	12,150	-
Fish & Wildlife - Chronic Wasting Disease Contingency Grant.....	82	82	82	-
Fish & Wildlife - Chronic Wasting Disease Emergency Response.....	697	697	697	-
Fish & Wildlife - Expand Outreach and Education.....	19	19	19	-
Fish & Wildlife - Fish Kill Reporting.....	90	90	53	37
Fish & Wildlife - Fond du Lac Elk Admin.....	118	118	118	-
Fish & Wildlife - Management.....	4,638	4,638	4,638	-
Fish & Wildlife - Modernizing Utility Licensing.....	149	149	149	-
Fish & Wildlife - No Child Left Inside.....	501	506	504	2
Fish & Wildlife - Outreach Educ Grants GEN.....	164	164	164	-
Fish & Wildlife - Outreach Education FIN.....	162	162	162	-
Fish & Wildlife - White-Tailed Deer Farms and CWD.....	879	879	879	-
Fish & Wildlife - Wildlife Mgmt Areas Climate Resiliency.....	1,194	1,194	1,194	-
Forest Management - Community Ash Management Plans.....	6,026	6,026	6,026	-
Forest Management - Condemn Certain Land Mille Lacs County.....	7	7	7	-
Forest Management - Drought Relief Seedlings.....	204	204	204	-
Forest Management - Emergency Fire Fighting.....	7,555	7,555	7,555	-
Forest Management - Emergency Fire Open.....	35,905	35,905	35,905	-
Forest Management - Forest Resource Council.....	939	939	939	-
Forest Management - Forest Stand Improvement.....	1,147	1,147	1,147	-
Forest Management - Next Gen Core Forestry Data System.....	1,016	1,016	1,016	-
Forest Management - Private Forest Management - Assistance.....	2,384	2,384	2,384	-
Forest Management - Private Forest Management.....	500	500	500	-
Forest Management - Tree Seed Collection.....	251	251	251	-
Forest Management .....	33,108	33,108	33,108	-
Get Out MORE Access.....	1,691	1,691	1,691	-
Get Out MORE Boat Access.....	8,399	8,399	8,399	-
Get Out MORE Camping.....	13	13	13	-
Get Out MORE Hatcheries.....	4,223	4,223	4,223	-
Get Out MORE Streams.....	1,885	1,885	1,885	-
Information Technology Security and Modernization FY22.....	245	245	245	-
Information Technology Security and Modernization.....	2,798	2,798	2,798	-
International Wolf Center.....	1,332	1,332	1,332	-
Land & Minerals - Drill Core Library Safety.....	957	957	957	-
Land & Minerals - Mineral Coop Environmental Research.....	116	116	116	-
Land & Minerals - Modernizing Utility Licensing.....	406	406	406	-
Land & Minerals - Resource Management .....	4,210	4,210	4,210	-
Land & Minerals - Tax Forfeited Land.....	273	273	273	-
Office of School Trust Lands.....	207	207	207	-
Operations Support Legal Costs FY23.....	31	31	31	-
Operations Support Legal Costs FY24.....	709	709	709	-
Parks & Trails - Local Park Matching Grants.....	250	250	250	-
Parks & Trails - Local Trails Connections.....	250	250	250	-
Parks & Trails - Management.....	36,602	36,602	36,602	-

**STATE OF MINNESOTA**

**GENERAL FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Parks & Trails - Upper Sioux Transfer.....	4,684	4,684	4,684	-
<b>Total Natural Resources.....</b>	<b>\$ 224,001</b>	<b>\$ 224,006</b>	<b>\$ 223,850</b>	<b>\$ 156</b>
<b>Pollution Control Agency</b>				
Accelerate Pollution Prevention at Small Businesses.....	\$ 1,772	\$ 1,772	\$ 1,772	\$ -
Air Compliance Equipment Maintenance.....	65	65	65	-
Air Emission Reduction Grants.....	5,783	5,783	5,783	-
Air Toxics Emissions Requirements.....	1,216	1,216	1,216	-
Cannabis Waste Management.....	47	47	47	-
Capital Assistance Program Rulemaking.....	1	1	1	-
Climate-Related Impacts Environmental Review.....	147	147	147	-
Community Air Monitoring.....	4,900	4,900	4,900	-
County Feedlot Grant Program.....	3,057	3,062	3,059	3
Cumulative Impacts.....	1,253	1,253	1,253	-
Drinking Water Protection PFAS.....	7,665	7,665	7,665	-
Environmental Programs Automation Modernization.....	9,484	9,484	9,484	-
Environmental Quality Board.....	1,430	1,430	1,430	-
Fergus Falls - Lake Alice Project.....	25	25	25	-
Fish Kill Reporting.....	294	294	294	-
GreenStep Cities.....	169	169	169	-
Industrial - Water Program Operations.....	646	646	646	-
Lead Tackle Reduction.....	247	247	247	-
Legal Costs.....	1,079	1,079	1,079	-
Managing Pollutants Solutions.....	8,294	8,294	8,294	-
Municipal - Water Program Operations.....	685	685	685	-
Municipal Liaison & Economist - Environ Analysis Outcomes.....	65	65	65	-
Municipal Liaison & Economist - Municipal.....	179	179	179	-
Odor Management.....	296	296	296	-
Olmsted County Environmental Remediation.....	400	400	400	-
Operating Increase.....	3,109	3,109	3,109	-
Outside Legal Costs.....	1,077	1,077	1,077	-
Pesticide Treated Seeds.....	115	115	115	-
PFAS in Firefighting Foam Report.....	175	175	175	-
PFAS Source Reduction Grants.....	4,076	4,076	4,076	-
Plastics Testing and Protocols.....	109	109	109	-
Public Informational Meeting Requirements.....	170	170	170	-
Ramsey County - Round Lake Project.....	-	75	75	-
Recycling Composting Program .....	300	300	300	-
Resilient Communities.....	86,478	86,478	86,478	-
Resource Management Report.....	630	630	630	-
Rice County - French Lake Project.....	150	150	150	-
Solar Energy Equipment Study.....	23	23	23	-
Technical Assistance for Environmental Review.....	178	178	178	-
Technical Assistance to Tribal Governments.....	3,512	3,512	3,512	-
Waste Prevention and Reduction.....	22,494	22,494	22,494	-
Water Program Operating Assistance.....	142	142	142	-
Watershed - Water Program Operations.....	363	363	363	-
<b>Total Pollution Control Agency.....</b>	<b>\$ 172,300</b>	<b>\$ 172,380</b>	<b>\$ 172,377</b>	<b>\$ 3</b>
<b>Water &amp; Soil Resources Board</b>				
Departmental Appropriations.....	\$ 5,518	\$ 5,518	\$ 5,518	\$ -
Conservation Reserve Program Incentives.....	2,769	2,769	2,769	-
Cost Share Work Prior Year.....	15	15	15	-
Cost Share Work Weed Management.....	15	15	15	-

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	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Drainage Assess - Advisory Team.....	168	168	168	-
Easement Enhancements.....	583	583	583	-
Easement Stewardship.....	125	125	125	-
Easements Restore Grassland.....	120	120	120	-
Easements Restore Peatlands.....	350	350	350	-
Easements Restore Wetlands.....	1,871	1,871	1,871	-
Flood Plain Management.....	190	190	190	-
Habitat Enhancement Landscape Program.....	3,609	3,609	3,609	-
Habitat-Friendly Utilities Program.....	335	335	335	-
Lawns to Legumes Prior Year.....	1,149	1,149	1,149	-
Lower Minnesota River Watershed District Dredge.....	480	480	480	-
Red River of the North; Adaptive Phosphorus Management.....	285	285	285	-
Soil and Water Conservation District Service Grant.....	582	-	-	-
Soil Health Activities.....	727	727	727	-
Soil Health Practice Cost Sharing Prior Year.....	74	101	79	22
Soil Health Practice Cost Sharing.....	152	152	152	-
Tribal Government Coordinator.....	169	169	168	1
Water Conservation Act Oversight.....	775	775	775	-
Water Quality/Storage Program.....	2,995	2,995	2,995	-
Water Quality/Storage Program FY21.....	-	4	4	-
<b>Total Water &amp; Soil Resources Board.....</b>	<b>\$ 23,056</b>	<b>\$ 22,505</b>	<b>\$ 22,482</b>	<b>\$ 23</b>
<b>Total Agricultural, Environmental and Energy Resources Function</b>	<b>\$ 582,311</b>	<b>\$ 582,177</b>	<b>\$ 580,985</b>	<b>\$ 1,192</b>
<b>Economic and Workforce Development Function</b>				
<b>Accountancy Board</b>				
Departmental Appropriations.....	\$ 718	\$ 718	\$ 718	\$ -
<b>Architecture, Engineering Board</b>				
Departmental Appropriations.....	\$ 820	\$ 820	\$ 820	\$ -
<b>Barber Examiners Board</b>				
Departmental Appropriations.....	\$ 402	\$ 402	\$ 402	\$ -
<b>Cannabis Management Office</b>				
Departmental Appropriations.....	\$ 13,951	\$ 13,951	\$ 13,951	\$ -
CanGrow Revolving Loan.....	1,000	1,000	1,000	-
Enforcement of Temporary Regulations.....	1,205	1,205	1,186	19
Product Testing.....	685	685	685	-
Reference Laboratory.....	749	749	749	-
<b>Total Cannabis Management Office.....</b>	<b>\$ 17,590</b>	<b>\$ 17,590</b>	<b>\$ 17,571</b>	<b>\$ 19</b>
<b>Cosmetologist Examiners Board</b>				
Departmental Appropriations.....	\$ 3,441	\$ 3,441	\$ 3,441	\$ -
<b>Employment &amp; Economic Development</b>				
30,000 Feet.....	\$ 400	\$ 400	\$ 400	\$ -
Abijahs on the Backside.....	250	250	250	-
African Economic Development Solutions.....	1,000	1,000	1,000	-
Al Maa'uun Strategic Intervention.....	500	500	500	-
All Square.....	300	300	300	-
American Indian Opportunities and Industrialization Center.....	500	500	500	-
Asian American Lead Coalition.....	200	200	200	-
Asian Economic Development Association.....	15	15	15	-

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	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
AVIVO.....	900	900	900	-
Better Futures.....	425	425	425	-
Big Brothers Big Sisters.....	500	500	500	-
Black Women's Wealth Alliance.....	588	588	588	-
Block Builders Foundation.....	50	50	50	-
Border to Border Broadband.....	50,000	50,000	50,000	-
Boys and Girls Club.....	1,000	1,000	1,000	-
Bridges to Healthcare.....	750	750	750	-
Broadband and Pipeline Safety.....	651	651	615	36
Broadband Development Office.....	375	386	348	38
Building Strong Communities Inc.....	400	400	400	-
Business and Community Development.....	6,031	6,084	5,891	193
Business Development Competitive Grant.....	6,425	6,425	6,387	38
CAIRO.....	500	500	491	9
Cannabis Start Up.....	6,000	6,000	6,000	-
Center Rural Policy Development.....	389	389	389	-
Central Minnesota Community Empowerment Organization.....	500	500	500	-
Child Care Community Partnerships.....	428	428	428	-
Clean Economy Equitable Workforce.....	2,000	2,000	1,998	2
CLUES.....	1,000	1,000	1,000	-
Community Action Partnership of Hennepin County.....	3,000	3,000	3,000	-
Community Energy Transition Office.....	5,000	5,000	5,000	-
Community Resources Center.....	489	489	489	-
Contaminated Grants Prior Year.....	362	362	362	-
COPAL.....	500	500	500	-
Destination Medical Center Administration.....	30	30	25	5
Destination Medical Center General State Infrastructure Aid.....	30,000	30,000	30,000	-
Destination Medical Center General Transit Aid.....	7,500	7,500	7,500	-
Drive for Five Business Service Representatives.....	1,601	1,601	1,601	-
Drive for Five Education Training.....	6,559	6,559	6,559	-
Drive for Five Job Placement Services.....	2,000	2,000	2,000	-
East Side Neighborhood.....	600	600	600	-
Emerge Community Development.....	500	500	500	-
Employer Reasonable Accommodation Fund.....	2,000	2,000	2,000	-
Energy Transition Office.....	338	338	338	-
Enterprise Minnesota Small Manufacturing Companies.....	500	500	500	-
Entrepreneur Fund.....	1,000	1,000	1,000	-
Extended Employment .....	6,753	6,753	6,753	-
Extended Employment FY23.....	1	10	10	-
Extended Employment FY24.....	1,651	1,651	1,651	-
Extended Employment Increase .....	4,455	4,455	4,455	-
Extended Employment Increase FY23.....	-	41	41	-
Extended Employment Increase FY24.....	2,058	2,058	2,058	-
Film Production Credit Administration.....	50	50	50	-
Fortis Capital.....	300	300	300	-
General Support Services.....	5,999	6,003	5,875	128
Getting to Work Grant.....	1,000	1,000	1,000	-
Goodwill Easter Seals FATHER Project.....	1,000	1,000	1,000	-
Greater Minnesota Business Development Public Infra FY21.....	675	675	675	-
Greater Minnesota Business Development Public Infra FY24.....	3,164	3,164	3,164	-
Greater Rochester Advocates for Universities and Colleges.....	250	250	250	-
Greater Twin Cities United Way.....	500	500	500	-
Hmong American Partnership.....	1,000	1,000	1,000	-
Host Community Economic Development.....	875	875	875	-
Independent Living Services .....	3,074	3,074	3,074	-

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	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Independent Living Services Inc Prior Year.....	1,802	1,802	1,802	-
Independent Living Services Inc.....	3,128	3,128	3,128	-
International Institute of Minnesota.....	550	550	550	-
Invest Minnesota Marketing Initiative.....	180	180	180	-
Isuroon African Immigrant Support.....	500	500	500	-
Job Skills Partnership Program.....	4,747	4,747	4,747	-
Labor Market Information.....	447	447	446	1
Labor Mkt Info Office Research & Analysis of Child Care Ind.....	100	100	100	-
Latino Chamber of Commerce Small Business.....	125	125	125	-
Latino Economic Development Center.....	1,500	1,500	1,500	-
Launch Minnesota - Administration .....	354	354	334	20
Launch Minnesota - Administration Prior Year.....	211	211	211	-
Launch Minnesota - Education Grants.....	500	500	500	-
Launch Minnesota - Innovation Grants .....	2	142	139	3
Launch Minnesota - Innovation Grants Prior Year.....	1,490	1,490	1,490	-
Main Street Economic Revitalization Loan Program .....	2,600	7,285	7,285	-
Mental Illness Support Employment .....	278	278	278	-
Mental Illness Support Employment Increase Prior Year.....	1,205	1,205	1,205	-
Mental Illness Support Employment .....	2,154	2,154	2,154	-
Mental Illness Support Employment FY23.....	63	63	63	-
Mental Illness Support Employment Increase.....	1,169	1,169	1,169	-
Metro Consortium of Community Dev Comm Wealth-Building.....	1,500	1,500	1,500	-
Mind the G.A.P.P. (Gaining Assistance to Prosperity Program).....	750	750	750	-
Minneapolis Parks and Recreation Teen Teamworks.....	750	750	750	-
Minnesota Association of Black Lawyers.....	350	350	350	-
Minnesota Diversified Industries Inclusive Employment.....	450	450	450	-
Minnesota Emerging Entrepreneur Program.....	1,000	1,000	1,000	-
Minnesota Family Resiliency Partnership.....	250	250	250	-
Minnesota Grocers Association for Carts to Careers.....	100	100	100	-
Minnesota Independence College and Community.....	500	500	500	-
Minnesota Initiative Foundation - Childcare.....	3,500	3,500	3,500	-
Minnesota Investment Fund.....	27,277	27,277	27,277	-
Minnesota Job Creation.....	12,663	12,663	12,663	-
Minnesota Trade Office Foreign Markets.....	270	291	291	-
Minnesota Trade Office.....	1,766	1,766	1,766	-
Minnesota Youth Program.....	4,687	4,687	4,473	214
MNCAPD, Roots Connect and FRAYEO.....	250	250	92	158
MNSBIR Inc.....	500	500	500	-
New American Development Center.....	1,000	1,000	1,000	-
Office of New Americans.....	1,381	1,381	1,376	5
Olmstead Implementation Office.....	1,269	1,269	1,269	-
Owatonna Area Chamber of Commerce Learn and Earn Initiative....	700	700	700	-
Pathways to Prosperity Competitive Grant.....	2,546	2,546	2,540	6
PFund Foundation LGBTQ+-Owned Small Bus & Entry.....	375	375	375	-
Pillsbury United Communities.....	500	500	500	-
Project for Pride in Living.....	500	500	500	-
Project Restore Minnesota for the Social Kitchen.....	200	200	200	-
PROMISE - Grant Administration.....	173	173	173	-
PROMISE - Loan Administration.....	142	142	142	-
PROMISE - Metropolitan Economic Development Assoc Loan.....	12,000	12,000	12,000	-
PROMISE - Minnesota Initiative Foundations Loan.....	3,000	3,000	3,000	-
PROMISE - Minnesota Initiative Foundations.....	7,475	7,475	7,475	-
PROMISE - Neighborhood Development Center.....	42,500	42,500	42,500	-
Propel Nonprofits.....	2,000	2,000	2,000	-
Quality Child Care Grants.....	6,500	6,500	6,165	335

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	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Quorum LGBTQ+ Small Business Support.....	125	125	125	-
Ramsey County Milestone Tech Program.....	500	500	500	-
Ramsey County Technical Training Pathway Program.....	500	500	500	-
Redemption Project.....	1,000	1,000	1,000	-
Redevelopment Grant Program.....	5,637	5,637	5,637	-
Redevelopment via Minnesota Investment Fund.....	978	978	978	-
Rehabilitation Services State.....	14,300	14,300	14,300	-
Robotics Team STEM Internships.....	145	145	145	-
Rural Career Counseling Coordinator.....	500	500	500	-
Sanneh Foundation.....	750	750	750	-
Services for Blind - Senior Services.....	250	250	250	-
Services for Blind - Senior Training.....	252	252	252	-
Services for the Blind .....	8,054	8,054	8,054	-
Small Business Development Centers Grants.....	500	500	500	-
Somali Museum.....	400	400	400	-
Southeast Asian Competitive Grant.....	1,000	1,000	999	1
Stairstep Foundation.....	270	270	270	-
State Trade Export Promotion.....	300	300	263	37
Statewide Freight Optimization Tool.....	30	30	17	13
Summit Academy Opportunities Industrialization Centers.....	1,264	1,264	1,264	-
Support Services Competitive Grant.....	1,000	1,000	996	4
Targeted Population Workforce Grants Admin.....	320	320	320	-
Targeted Population Workforce Grants.....	23,750	23,750	23,234	516
Twin City RISE.....	1,200	1,200	1,200	-
University of Minnesota Tourism Online Hospitality Training.....	25	25	25	-
Upper Minnesota Film Office.....	12	12	12	-
Women and High-Wage, High-Demand Nontraditional Jobs Grant...	750	750	663	87
Workforce Development Area 8 and Workforce Development Inc...	275	275	275	-
Workforce Digital Transformation Projects.....	1,966	1,966	1,966	-
YMCA of the North.....	300	300	300	-
Youth at Work Competitive Grant.....	750	750	738	12
Youthbuild.....	1,107	1,107	1,088	19
Youthprise.....	1,575	1,575	1,575	-
YWCA Minneapolis.....	350	350	350	-
<b>Total Employment &amp; Economic Development.....</b>	<b>\$ 408,925</b>	<b>\$ 413,889</b>	<b>\$ 412,009</b>	<b>\$ 1,880</b>
<b>Explore Minnesota Tourism</b>				
Departmental Appropriations.....	\$ 17,080	\$ 17,080	\$ 17,080	\$ -
Explore Minnesota Film.....	694	694	694	-
Hmong International Freedom Festival.....	600	600	600	-
Marketing Incentive.....	500	500	500	-
Minneapolis Downtown Council.....	597	597	597	-
Minneapolis Taste of Minnesota.....	1,250	1,250	1,250	-
Minnesota for Business.....	5,799	5,799	5,799	-
New Initiatives.....	3,839	3,839	3,839	-
Special Olympics.....	2,000	2,000	2,000	-
<b>Total Explore Minnesota Tourism.....</b>	<b>\$ 32,359</b>	<b>\$ 32,359</b>	<b>\$ 32,359</b>	<b>\$ -</b>
<b>Housing Finance Agency</b>				
Bridges.....	\$ 5,338	\$ 5,338	\$ 5,338	\$ -
Build Wealth Minnesota Grant.....	500	500	500	-
Capacity Building Grant.....	3,145	3,145	3,145	-
Community Stabilization Program.....	68,000	68,000	68,000	-
Economic Development and Housing Challenge.....	53,425	53,425	53,425	-

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	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Expediting Rental Assistance.....	471	471	471	-
Family Homeless Prevention.....	18,378	18,378	18,378	-
Homeownership Assistance Fund.....	885	885	885	-
Homeownership Education Counseling.....	1,857	1,857	1,857	-
Homework Starts with Home.....	2,750	2,750	2,750	-
Housing Infrastructure.....	100,000	100,000	100,000	-
Housing Trust Fund.....	11,646	11,646	11,646	-
Manufactured Home Park Infrastructure Grant.....	1,000	1,000	1,000	-
Preservation of Federally Assisted Housing.....	4,218	4,218	4,218	-
Rehabilitation Multi-Family.....	3,743	3,743	3,743	-
Rehabilitation Single-Family.....	2,772	2,772	2,772	-
Wilder Foundation Minnesota Homeless Study.....	100	100	100	-
Workforce Homeownership Development.....	250	250	250	-
Workforce Housing.....	19,500	19,500	19,500	-
<b>Total Housing Finance Agency.....</b>	<b>\$ 297,978</b>	<b>\$ 297,978</b>	<b>\$ 297,978</b>	<b>\$ -</b>
<b>Iron Range Resources &amp; Rehabilitation</b>				
Occupation Tax School Fund.....	\$ 2,035	\$ 2,035	\$ 2,035	\$ -
Supplement Occupation Tax Environment.....	509	509	509	-
Taconite State Aid.....	3,897	3,897	3,897	-
<b>Total Iron Range Resources &amp; Rehabilitation.....</b>	<b>\$ 6,441</b>	<b>\$ 6,441</b>	<b>\$ 6,441</b>	<b>\$ -</b>
<b>Labor &amp; Industry</b>				
Combative Sports.....	\$ 254	\$ 254	\$ 254	\$ -
Competency Standards.....	37	37	37	-
Dual Training Competency Grants; Office of Higher Education .....	132	132	132	-
Earned Sick and Safe Time .....	2,257	2,257	2,257	-
Earned Sick and Safe Time Grants.....	300	300	300	-
Earned Sick and Safe Time Rules.....	41	41	41	-
Education and Training Related to Employee Misclassification.....	56	56	56	-
Ergonomic Safety Grants.....	608	608	608	-
Inform and Educate Employers.....	141	141	141	-
Labor Standards Division.....	2,053	2,053	2,053	-
Labor Standards One-time.....	162	162	162	-
Meat and Poultry Processing Work.....	347	347	347	-
Nursing Home Workforce Standards Board.....	463	463	463	-
Nursing Mothers.....	143	143	143	-
Single-Egress Stairway Apartment Building Report.....	143	143	143	-
Transportation Network Companies.....	173	173	173	-
Wage Theft.....	2,046	2,046	2,046	-
<b>Total Labor &amp; Industry.....</b>	<b>\$ 9,356</b>	<b>\$ 9,356</b>	<b>\$ 9,356</b>	<b>\$ -</b>
<b>Public Facilities Authority</b>				
Lead Service Line Replacement Grant	\$ 216,000	\$ 216,000	\$ 36,389	\$ 179,611
<b>Public Utilities Commission</b>				
Departmental Appropriations.....	\$ 11,979	\$ 11,979	\$ 11,979	\$ -
<b>Total Economic and Workforce Development Function</b>	<b>\$ 1,006,009</b>	<b>\$ 1,010,973</b>	<b>\$ 829,463</b>	<b>\$ 181,510</b>
<b>General Education Function</b>				
<b>Education</b>				
Abatement Aid .....	\$ 2,420	\$ 1,260	\$ 1,260	\$ -
Abatement Aid Prior Year.....	243	243	94	149

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	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Achievement and Integration Aid .....	75,560	75,684	75,392	292
Achievement and Integration Aid Prior Year.....	8,294	8,294	8,294	-
Achievement and Integration Oversight and Accountability.....	312	312	312	-
Administrative Cost Developmental Screening.....	141	142	142	-
Adult Basic Ed Aid Supplemental Services .....	1,468	1,468	1,468	-
Adult Basic Ed Aid Supplemental Services Prior Year .....	160	160	160	-
Adult Basic Education.....	52,079	52,252	52,212	40
Adults with Disabilities .....	1,711	1,362	1,361	1
Adults with Disabilities Prior Year.....	71	71	65	6
Advanced Placement.....	3,222	3,222	2,941	281
Advanced Placement/Int'l Baccalaureate Summer Workshops.....	691	730	686	44
After School Comm Learning Statewide After-School Network.....	327	327	327	-
After School Community Learning Administration.....	300	300	300	-
After School Community Learning Grant Program.....	25,947	25,947	25,947	-
Agriculture Educator Grants.....	261	341	332	9
Agriculture Homestead Market Value Credit.....	7,539	7,539	7,539	-
Alliance of Chicano, Hispanics and Latin Americans Grant.....	200	200	200	-
Alternative Teacher Pay .....	79,584	79,331	79,317	14
Alternative Teacher Pay Prior Year.....	8,875	8,875	8,852	23
American Indian Education Aid .....	17,401	17,764	17,763	1
American Indian Education Aid Prior Year.....	1,885	1,885	1,574	311
American Indian Teacher Preparation.....	600	600	600	-
Area Learning Center Transport Aid.....	1,000	2,000	1,786	214
Attend Pilot Program Administration and Analysis.....	20	20	20	-
Attend Pilot Program ISD No 13, Columbia Heights.....	253	253	253	-
Attend Pilot Program ISD No 152, Moorhead.....	374	374	374	-
Attend Pilot Program ISD No 166, Cook County.....	164	164	164	-
Attend Pilot Program ISD No 177, Windom.....	185	185	185	-
Attend Pilot Program ISD No 191, Burnsville.....	378	378	378	-
Attend Pilot Program ISD No 38, Red Lake.....	196	196	196	-
Attend Pilot Program ISD No 47, Sauk Rapids-Rice.....	281	281	281	-
Attend Pilot Program ISD No 535, Rochester.....	670	670	670	-
Attend Pilot Program ISD No 659, Northfield.....	266	266	266	-
Attend Pilot Program ISD No 695, Chisholm.....	170	170	170	-
Attend Pilot Program ISD No 77, Mankato.....	398	398	398	-
Attend Pilot Program Special School District No 1, Mpls.....	1,022	1,022	1,022	-
Audit and Internal Control.....	1,083	1,083	1,083	-
Austin Aspires.....	210	210	210	-
Bakken Museum Minneapolis.....	97	97	97	-
BARR Center Administration.....	5	5	5	-
BARR Center.....	3,232	3,232	3,232	-
Base Operating.....	28,338	28,338	28,338	-
Black Men Teach Twin Cities Grant Administration.....	20	20	20	-
Black Men Teach Twin Cities Grant.....	485	485	485	-
Board of School Administrators.....	523	523	523	-
Border City Disparity Reduction Credit.....	2,604	2,604	2,604	-
Cannabis Support.....	66	66	66	-
Career & Tech Prog Expansion Emergency Med Training .....	475	672	625	47
Career & Tech Prog Expansion Emergency Med Training Admin.....	10	10	10	-
Career & Technical Program Expansion-Aero Pilot Prog .....	382	382	382	-
Career and Technical Aid .....	614	773	772	1
Career and Technical Aid Prior Year.....	164	164	164	-
Career and Technical Education Consortium Administration.....	62	62	62	-
CAREI-Read Act.....	1,831	1,831	1,831	-
Charter School Building Lease Aid .....	88,692	83,149	81,931	1,218

**STATE OF MINNESOTA**

**GENERAL FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Charter School Building Lease Aid Prior Year.....	9,156	9,156	9,156	-
Children First and Partnership for Success in St. Louis Park.....	273	273	273	-
Children with Disability Aid.....	1,888	1,952	1,444	508
Children's Discovery Museum Breckenridge.....	49	50	50	-
Children's Discovery Museum Grand Rapids.....	49	49	49	-
Children's Museum of Southern Minnesota.....	49	49	49	-
Children's Savings Account Startup.....	469	469	469	-
Civic Education Grant Program.....	146	146	146	-
Civic Education Grants Administration.....	1	1	1	-
Closing Education Opportunity Gaps.....	5,849	5,993	5,993	-
Coalition to Incr Teachers of Color & Amer Indian Tchrs .....	104	200	192	8
College Entrance Exam Reimbursement.....	1,011	1,346	1,346	-
Come Teach in Minnesota Hiring Bonuses.....	400	400	400	-
Community Education Aid .....	8,021	7,848	7,847	1
Community Education Aid Prior Year.....	9	9	9	-
Computer Science Education Advancement.....	474	474	376	98
Computer Science Supervisor.....	215	215	215	-
Concurrent Enrollment Program.....	4,000	4,000	4,000	-
Consolidation Transition Aid .....	270	-	-	-
Court-Placed Special Education Revenue.....	27	-	-	-
CUE-Competitive Grants FY24.....	1,658	1,658	1,550	108
CUE-Competitive Grants FY25.....	5,168	5,168	4,367	801
Debt Service Equalization Aid .....	18,897	17,879	17,878	1
Debt Service Equalization Aid Prior Year.....	2,454	2,454	2,454	-
Disparity Reduction Aid.....	7,633	7,633	7,633	-
Duluth Children's Museum.....	49	49	49	-
Early Child Family Education .....	35,333	34,131	34,131	-
Early Child Family Education Prior Year.....	3,743	3,743	3,740	3
Early Childhood Curriculum Grants .....	485	486	465	21
Early Childhood Curriculum Grants Administration.....	5	5	5	-
Early Childhood Education Early Learning Scholarships.....	196,738	196,738	196,738	-
Early Childhood Family Education Support Staff.....	597	597	597	-
Early Childhood Literacy.....	11,961	11,961	11,961	-
Early Childhood Tribal School.....	68	68	68	-
Educate Parents Partnership.....	49	49	49	-
Electric Generation Transition Aid.....	396	396	396	-
Electronic Library for Minnesota.....	900	900	900	-
Emergency Medical Training ISD 742, St. Cloud Administration.....	1	1	1	-
Emergency Medical Training ISD 742, St. Cloud Grant.....	243	244	244	-
English Learner Cross Subsidy Reduction Aid.....	2,000	2,000	2,000	-
English Learner Program Task Force.....	117	117	117	-
Enrollment Options Transportation.....	19	23	20	3
Equity Diversity and Inclusion Center Staffing.....	2,615	2,615	2,615	-
Equity Telecommunication Access.....	3,757	3,757	3,757	-
Ethnic Studies Community Consultation.....	60	60	60	-
Ethnic Studies School Grants .....	1,330	1,362	1,023	339
Ethnic Studies School Grants Administration.....	25	25	25	-
Ethnic Studies Specialist.....	138	138	138	-
Executive Functions Across Generations Curriculum Grant.....	15	260	260	-
Expanded Concurrent Enrollment Administration.....	23	23	23	-
Expanded Enrollment Concurrent.....	520	775	686	89
Foundation for Student Organizations.....	115	115	115	-
Free School Meals Administration.....	208	229	185	44
Full-Service Community Schools .....	14,697	14,697	14,697	-
Full-Service Community Schools Administration.....	118	118	118	-

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 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General Education Aid .....	7,525,124	7,525,124	7,525,124	-
General Education Aid Prior Year.....	771,421	771,421	770,294	1,127
Girls Taking Action - Asian, East African and Latina.....	-	495	485	10
Girls Taking Action - Inner Ring Suburban Communities.....	-	991	970	21
Girls Taking Action Administration.....	6	6	6	-
Grants for Gender-Neutral Single-User Restrooms .....	1,836	1,850	1,850	-
Grants for Gender-Neutral Single-User Restrooms Admin.....	131	131	131	-
Grants to Increase STEM.....	333	448	448	-
Great River Children's Museum.....	49	72	72	-
Great Start Scholarships.....	187	187	187	-
Greater Twin Cities United Way for Generation Next.....	210	210	210	-
Grow Your Own Early Childhood Educators.....	2,500	2,500	2,500	-
Grow Your Own ParaProf Pathway to Teacher Licensure.....	25,000	25,000	25,000	-
Head Start .....	38,257	38,257	38,215	42
Headwaters Science Center.....	49	49	49	-
Health and Developmental Screening .....	3,930	3,734	3,733	1
Health and Developmental Screening Prior Year.....	422	422	422	-
Health Education Standard Rulemaking Administrative Costs.....	117	117	117	-
Hearing Impaired Adults.....	70	70	70	-
High School Equivalency Tests .....	172	172	72	100
High School Equivalency Tests available until June 30, 2027.....	187	187	187	-
Holocaust, Genocide of Indigenous Peoples, Other Genocides.....	129	129	129	-
Home Visiting Aid .....	271	253	253	-
Home Visiting Aid Prior Year.....	37	37	37	-
Homestead and Disaster Credit.....	6	6	6	-
Indigenous Education For All.....	1,014	1,014	1,014	-
Information Technology Infrastructure & Portfolio Resources.....	2,000	2,000	2,000	-
Innovation Service Learning Grants.....	702	702	702	-
Interdistrict Desegregation Transport.....	16,609	14,799	14,799	-
International Baccalaureate.....	1,000	1,258	984	274
Junior Achievement North.....	500	500	500	-
Kindergarten Entrance Assessment.....	695	695	695	-
Learning with Music Program.....	263	370	345	25
Legal Costs of Litigation.....	4,797	4,797	4,797	-
Licensed Library Media Specialists.....	700	700	700	-
Literacy Incentive Aid .....	38,322	36,519	36,519	-
Literacy Incentive Aid Prior Year.....	4,051	4,051	4,050	1
Local Option Abatement Credit.....	23	23	23	-
Local Option Disaster Credit.....	8	8	8	-
Long-Term Facilities Maintenance Equalized Aid .....	97,091	96,475	96,252	223
Long-Term Facilities Maintenance Equalized Aid Prior Year.....	10,787	10,787	10,715	72
Mainframe Update.....	245	245	245	-
Mentoring Grant FY24.....	802	802	801	1
Mentoring Grant FY25.....	2,322	2,322	2,020	302
Metro Deaf School.....	100	100	95	5
Minnesota Academy of Science.....	40	40	40	-
Minnesota Alliance of Boys and Girls Clubs Administration.....	7	7	7	-
Minnesota Alliance of Boys and Girls Clubs.....	2,425	2,500	2,500	-
Minnesota Alliance with Youth Grant Administration.....	4	4	4	-
Minnesota Alliance with Youth Grant.....	606	606	606	-
Minnesota Center for Book Programming .....	194	197	194	3
Minnesota Center for Book Programming Administration.....	4	4	4	-
Minnesota Children's Museum - Rochester.....	49	49	49	-
Minnesota Children's Museum .....	485	485	485	-
Minnesota Council on Economic Education - Commerce Finance.....	50	50	50	-

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 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Minnesota Council on Economic Education .....	210	210	210	-
Minnesota Math Corps Program.....	1,000	1,000	1,000	-
Minnesota Principal's Academy.....	200	200	200	-
Minnesota Youth Council .....	364	364	364	-
Minnesota Youth Council Grant Administration.....	2	2	2	-
MN Learning for English Academic Proficiency & Success Act.....	725	725	725	-
Modernize District Data Submissions.....	1,447	1,447	1,447	-
MTSS and COMPASS Implementation.....	4	4	4	-
MTSS COMPASS Implementation.....	9,991	9,893	9,893	-
MTSS Framework CAREI.....	667	667	667	-
MTSS Grants .....	8,941	9,646	9,645	1
MTSS Grants Administration.....	212	212	212	-
MTSS Regional Network.....	5,975	5,975	5,955	20
Multicounty Multitype Library .....	1,792	1,792	1,792	-
Multicounty Multitype Library Prior Year.....	208	208	208	-
Museums and Education Centers Administration.....	36	36	36	-
Native Language Revitalization Grants to Schools .....	14,560	14,948	9,919	5,029
Native Language Revitalization Grants to Schools Admin.....	25	25	25	-
Neighborhood Partnership Grants Northside Achievement Zone.....	1,351	1,351	1,351	-
Neighborhood Partnership Grants St. Paul Promise Neighborhood..	1,419	1,419	1,419	-
Nonexclusionary Discipline Grants .....	1,720	3,032	3,027	5
Nonexclusionary Discipline Grants Administration.....	75	75	75	-
Nonpublic Pupil Education Aid .....	21,633	21,199	21,198	1
Nonpublic Pupil Education Aid Prior Year.....	2,138	2,138	1,526	612
Nonpublic Pupil Transportation .....	21,387	23,484	23,484	-
Nonpublic Pupil Transportation Prior Year.....	2,318	2,318	2,318	-
Northfield Healthy Community Initiative.....	318	318	318	-
Office of Inspector General.....	1,894	1,894	1,894	-
One Room Schoolhouse.....	65	65	65	-
Online Music Instruction Grant.....	15	218	203	15
Operating Adjustment for DCYF Transition.....	173	173	173	-
Otter Cove Children's Museum.....	49	51	51	-
Out of State Tuition.....	250	250	250	-
Paraprofessional Training.....	7,230	1,997	1,996	1
Parent-Child Home Program.....	2,360	2,360	2,360	-
Permanent School Fund Supplemental Aid Am Indian School.....	40	40	40	-
Permanent School Fund Task Force.....	5	5	5	-
Pillsbury Education Outcomes and Accountability Pilot .....	188	188	188	-
Pillsbury Education Outcomes and Accountability Pilot Admin.....	6	6	6	-
Pregnant and Parenting Pupil Transportation.....	55	86	86	-
Prior Year Other Credits.....	2	2	2	-
P-Tech Schools .....	751	789	751	38
P-Tech Schools Grants Administration.....	2	2	2	-
P-Tech Schools ISD 535, Rochester Administration.....	6	6	6	-
P-Tech Schools ISD 535, Rochester.....	751	751	751	-
Public Library Basic Grant .....	15,769	15,769	15,769	-
Public Library Basic Grant Prior Year.....	1,801	1,801	1,801	-
Reach Out and Read Minnesota.....	250	250	250	-
Read Act Curriculum Reimbursement.....	34,750	34,750	34,714	36
Read Act Deaf, DeafBlind, and Hard of Hearing Working Group.....	47	47	47	-
Read Act Literacy Specialist.....	242	242	242	-
Read Act Prof Development - Regional Literacy Network .....	8,366	8,366	8,366	-
Read Act Prof Development - Regional Literacy Network Admin.....	176	176	176	-
Read Act Prof Development - Statewide Training.....	15,855	15,855	15,855	-
Recovery Program Grants.....	750	758	750	8

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 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Red Wing Youth Outreach.....	217	217	217	-
Regional Centers of Excellence.....	1,621	1,621	1,621	-
Regional Library Telecom .....	2,070	2,070	2,070	-
Regional Library Telecom Prior Year.....	230	230	230	-
Reimbursement for Teacher Licensing and Exam Fees .....	8	8	8	-
Reimbursement for Teacher Licensing and Exam Fees Admin.....	24	24	24	-
Rochester Area Foundation.....	233	233	233	-
Rural Career and Technical Education Consortium.....	5,000	6,958	6,888	70
Sanneh Foundation .....	1,410	1,986	1,986	-
Sanneh Foundation Administration.....	7	7	7	-
School Age Care Aid.....	1	-	-	-
School Breakfast.....	26,719	54,835	52,599	2,236
School Building Bond Agriculture Credit.....	107,306	107,306	107,306	-
School Health Services Specialist.....	126	126	126	-
School Library Aid .....	21,417	21,393	21,387	6
School Library Aid Prior Year.....	2,398	2,398	2,390	8
School Lunch.....	197,936	242,051	242,051	-
School Mental Health Services.....	158	158	158	-
School Milk.....	659	387	335	52
School Readiness Program .....	30,315	30,315	30,315	-
School Readiness Program Prior Year.....	3,368	3,368	3,368	-
Special Education .....	2,147,600	2,303,048	2,303,048	-
Special Education Apprenticeship Program Administration.....	21	21	21	-
Special Education Apprenticeship Program ISD 287, Plymouth.....	250	250	250	-
Special Education Apprenticeship Program ISD 288, SW Metro.....	250	250	250	-
Special Education Apprenticeship Program ISD 916, NE Metro.....	250	250	250	-
Special Education Apprenticeship Program ISD 917, Rosemount.....	250	250	250	-
Special Education Prior Year.....	289,842	289,842	289,842	-
Special Education Separate Sites and Programs .....	4,597	3,963	3,963	-
Special Education Separate Sites and Programs Prior Year.....	431	431	423	8
Special Education Teacher Pipeline.....	10,000	10,000	10,000	-
Specific Learning Disability Rulemaking and Engagement.....	253	253	253	-
Starbase Minnesota.....	654	654	654	-
Statewide Concurrent Enrollment Teacher Training.....	375	393	393	-
Statewide Teacher Mentoring Program .....	8,270	8,270	8,270	-
Statewide Teacher Mentoring Program Administration.....	134	134	134	-
Statewide Testing.....	10,892	10,892	10,892	-
Student Organization Agriculture Occupations.....	322	322	322	-
Student Organization Business Occupations.....	129	129	129	-
Student Organization Family and Consumer.....	185	185	185	-
Student Organization Health Occupations.....	68	68	68	-
Student Organization Marketing.....	202	202	202	-
Student Organization Trade and Industry.....	110	110	110	-
Student Support Personnel Aid .....	32,033	32,898	32,877	21
Student Support Personnel Aid Prior Year.....	3,361	3,361	3,096	265
Student Support Personnel Workforce Pipeline .....	5,260	7,574	7,510	64
Student Support Personnel Workforce Pipeline Administration.....	289	289	289	-
Student Support Personnel Workforce Pipeline School Nurses.....	286	286	286	-
Summer EBT.....	964	964	964	-
Summer Food Service Replacement.....	150	150	150	-
Teacher Compensation for Read Act Training.....	31,375	31,375	31,346	29
Teacher Residency Program .....	2,948	5,606	5,606	-
Teacher Residency Program Administration.....	128	128	128	-
The Works Museum Bloomington.....	49	49	49	-
Travel Home Base .....	315	397	397	-

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(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Travel Home Base Prior Year.....	43	43	43	-
Tribal Contract Schools .....	2,546	1,996	1,995	1
Tribal Contract Schools Prior Year.....	157	157	157	-
Unemployment Insurance Administration.....	178	178	178	-
United Way Central Minnesota St. Cloud.....	280	280	280	-
Village Children's Museum Willmar.....	49	49	49	-
Voluntary Prekindergarten Programs.....	593	616	616	-
Walkabouts Program.....	250	250	238	12
Way to Grow.....	150	150	150	-
Wheel and Cog Children's Museum Hutchinson.....	97	97	97	-
WonderTrek Children's Museum Brainerd-Baxter.....	49	49	49	-
Youth Works.....	1,226	1,226	1,226	-
<b>Total Education.....</b>	<b>\$ 12,474,145</b>	<b>\$ 12,698,834</b>	<b>\$ 12,683,414</b>	<b>\$ 15,420</b>
<b>Historical Society</b>				
Departmental Appropriations.....	\$ 26,511	\$ 26,511	\$ 26,511	\$ -
City Eveleth - Hockey Hall of Fame.....	100	100	100	-
Farmamerica.....	215	215	215	-
Global Minnesota.....	39	39	39	-
Historic Capital Improvements.....	297	297	297	-
Minnesota Air National Guard Museum.....	17	17	17	-
Minnesota Military Museum.....	50	50	50	-
<b>Total Historical Society.....</b>	<b>\$ 27,229</b>	<b>\$ 27,229</b>	<b>\$ 27,229</b>	<b>\$ -</b>
<b>Minnesota State Academies</b>				
Departmental Appropriations.....	\$ 17,409	\$ 17,409	\$ 17,409	\$ -
Audiology Booth.....	123	123	123	-
Mental Health Day Treatment Program.....	88	88	88	-
Unemployment Costs.....	480	480	163	317
<b>Total Minnesota State Academies.....</b>	<b>\$ 18,100</b>	<b>\$ 18,100</b>	<b>\$ 17,783</b>	<b>\$ 317</b>
<b>Perpich Center For Arts Education</b>				
Departmental Appropriations.....	\$ 8,466	\$ 8,466	\$ 8,466	\$ -
Furniture Replacement.....	39	39	39	-
Unemployment.....	24	24	24	-
<b>Total Perpich Center For Arts Education.....</b>	<b>\$ 8,529</b>	<b>\$ 8,529</b>	<b>\$ 8,529</b>	<b>\$ -</b>
<b>Science Museum</b>				
Departmental Appropriations.....	\$ 1,260	\$ 1,260	\$ 1,260	\$ -
Revenue Recovery.....	250	250	250	-
<b>Total Science Museum.....</b>	<b>\$ 1,510</b>	<b>\$ 1,510</b>	<b>\$ 1,510</b>	<b>\$ -</b>
<b>Teaching Board</b>				
Departmental Appropriations.....	\$ 3,420	\$ 3,420	\$ 3,420	\$ -
Alternative Pathways Support Position.....	126	126	126	-
Collaborative Urban Greater MN Educators - Comp Grants Admin.....	92	92	92	-
Collaborative Urban Greater MN Educators - Comp Grants.....	172	172	172	-
Computer Science Teacher Licensure.....	40	40	40	-
Heritage Language and Culture Teachers.....	176	176	176	-
Licensure by Portfolio Online Platform.....	150	150	150	-
Mentoring Grant .....	1,073	1,073	1,073	-
Mentoring Grant Administration.....	91	91	91	-
Paid Student Teacher Pilot Program - Augsburg.....	317	317	317	-

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 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Paid Student Teacher Pilot Program - MSCU.....	4,868	4,868	4,868	-
Pathway Preparation Grants.....	400	400	400	-
Pd Stud Teach Pilot - Admin.....	65	65	65	-
Recruitment Marketing Campaign.....	500	500	500	-
Rpts Increase Percent Teachers of Color & Am Indian Teachers.....	5	5	5	-
Teacher and Paraprofessional Compensation Working Group.....	150	150	70	80
<b>Total Teaching Board.....</b>	<b>\$ 11,645</b>	<b>\$ 11,645</b>	<b>\$ 11,565</b>	<b>\$ 80</b>
<b>Zoological Board</b>				
Departmental Appropriations.....	\$ 14,147	\$ 14,147	\$ 14,147	\$ -
<b>Total General Education Function</b>	<b>\$ 12,555,305</b>	<b>\$ 12,779,994</b>	<b>\$ 12,764,177</b>	<b>\$ 15,817</b>
<b>General Government Function</b>				
<b>Administration</b>				
Departmental Appropriations.....	\$ 14	\$ 14	\$ 14	\$ -
Capital Mall Design Frame.....	2,792	2,792	2,792	-
Capitol Area Design.....	10,889	10,889	10,889	-
Construction Materials Environmental Analysis.....	255	255	255	-
Developmental Disabilities Council.....	222	222	222	-
Economic Disparity Study.....	1,091	1,091	1,091	-
Energy Guidelines for Building.....	532	532	470	62
Environmental Analysis and Task Force.....	828	828	828	-
Government and Citizen Services.....	14,295	14,295	14,295	-
Grants System Study.....	815	815	815	-
In Lieu of Rent.....	11,170	11,170	11,170	-
Lease-Purchase Agreements.....	20,920	20,920	20,920	-
Minnesota Advisory Council on Infrastructure.....	41	41	41	-
MPR Emergency/Amber Alert.....	510	510	510	-
MPR Equipment Grants.....	510	510	510	-
Office of Enterprise Translations.....	2,053	2,053	2,053	-
Office Of Grants Management.....	900	900	900	-
Parking Fund Support.....	1,085	1,085	1,085	-
Public Education Radio Community Service Grant.....	1,242	1,242	1,242	-
Public Education Radio Equipment Grants.....	142	142	142	-
Public TV Block Grants.....	503	503	500	3
Public TV Equipment Grants.....	250	250	250	-
Public TV Matching Grants.....	1,550	1,550	1,550	-
Real Estate and Construction Services.....	8,163	8,163	8,163	-
Special State Services.....	52	52	52	-
State Agency Accommodation Reimbursement.....	200	200	200	-
State Historic Preservation Office Grants in Lieu of Credit.....	36	36	36	-
Strategic Management Services.....	2,672	2,672	2,672	-
Workers' Compensation Reinsurance Association/Insurance.....	745	745	745	-
<b>Total Administration.....</b>	<b>\$ 84,477</b>	<b>\$ 84,477</b>	<b>\$ 84,412</b>	<b>\$ 65</b>
<b>Administrative Hearings</b>				
Departmental Appropriations.....	\$ 704	\$ 704	\$ 704	\$ -
Technology Projects.....	969	969	969	-
<b>Total Administrative Hearings.....</b>	<b>\$ 1,673</b>	<b>\$ 1,673</b>	<b>\$ 1,673</b>	<b>\$ -</b>
<b>Amateur Sports Commission</b>				
Departmental Appropriations.....	\$ 346	\$ 346	\$ 346	\$ -

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	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Arts Board</b>				
Grants Programs.....	\$ 4,808	\$ 4,808	\$ 4,802	\$ 6
Operations and Services.....	910	910	910	-
Regional Arts Councils.....	2,142	2,142	2,139	3
<b>Total Arts Board.....</b>	<b>\$ 7,860</b>	<b>\$ 7,860</b>	<b>\$ 7,851</b>	<b>\$ 9</b>
<b>Asian-Pacific Council</b>				
Departmental Appropriations.....	\$ 645	\$ 645	\$ 645	\$ -
<b>Attorney General</b>				
Departmental Appropriations.....	\$ 52,635	\$ 52,635	\$ 52,635	\$ -
Adult Use Cannabis.....	358	716	333	383
Excessive Price Increases to Generic Drugs.....	1,098	1,098	1,098	-
New and Emerging Technologies.....	156	156	32	124
<b>Total Attorney General.....</b>	<b>\$ 54,247</b>	<b>\$ 54,605</b>	<b>\$ 54,098</b>	<b>\$ 507</b>
<b>Bureau of Mediation Services</b>				
Departmental Appropriations.....	\$ 3,203	\$ 3,203	\$ 3,203	\$ -
Public Employment Relations Board.....	551	551	551	-
<b>Total Bureau of Mediation Services.....</b>	<b>\$ 3,754</b>	<b>\$ 3,754</b>	<b>\$ 3,754</b>	<b>\$ -</b>
<b>Campaign Finance Board</b>				
Departmental Appropriations.....	\$ 1,574	\$ 1,574	\$ 1,574	\$ -
Public Subsidy.....	3,123	3,123	3,123	-
Special Election Subsidy.....	61	61	61	-
Tax Checkoff.....	1,601	1,601	1,601	-
<b>Total Campaign Finance Board.....</b>	<b>\$ 6,359</b>	<b>\$ 6,359</b>	<b>\$ 6,359</b>	<b>\$ -</b>
<b>Capitol Area Architect</b>				
Departmental Appropriations.....	\$ 441	\$ 441	\$ 441	\$ -
Capital Area Community Vitality.....	11	11	10	1
Capital Mall Design Framework.....	1	89	89	-
Zoning and Design Rules.....	158	158	158	-
<b>Total Capitol Area Architect.....</b>	<b>\$ 611</b>	<b>\$ 699</b>	<b>\$ 698</b>	<b>\$ 1</b>
<b>Court of Appeals</b>				
Departmental Appropriations.....	\$ 15,284	\$ 15,284	\$ 15,284	\$ -
<b>Governors Office</b>				
Departmental Appropriations.....	\$ 9,389	\$ 9,389	\$ 9,389	\$ -
Legal Services.....	430	430	430	-
<b>Total Governors Office.....</b>	<b>\$ 9,819</b>	<b>\$ 9,819</b>	<b>\$ 9,819</b>	<b>\$ -</b>
<b>House of Representatives</b>				
Departmental Appropriations.....	\$ 51,839	\$ 51,839	\$ 50,451	\$ 1,388
<b>Human Rights</b>				
Departmental Appropriations.....	\$ 7,174	\$ 7,174	\$ 7,174	\$ -
Civil Rights Enforcement.....	1,355	1,355	1,355	-
Mediator Payments.....	10	10	10	-
<b>Total Human Rights.....</b>	<b>\$ 8,539</b>	<b>\$ 8,539</b>	<b>\$ 8,539</b>	<b>\$ -</b>

**STATE OF MINNESOTA**

**GENERAL FUND  
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 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Humanities Commission</b>				
Departmental Appropriations.....	\$ 470	\$ 470	\$ 470	\$ -
Cultural Awareness Programs.....	602	602	602	-
Minnesota Humanities Center Healthy Eating.....	500	500	300	200
<b>Total Humanities Commission.....</b>	<b>\$ 1,572</b>	<b>\$ 1,572</b>	<b>\$ 1,372</b>	<b>\$ 200</b>
<b>Indian Affairs Council</b>				
Departmental Appropriations.....	\$ 1,240	\$ 1,240	\$ 1,240	\$ -
<b>Investment Board</b>				
Departmental Appropriations.....	\$ 139	\$ 139	\$ 139	\$ -
<b>Judicial Standards Board</b>				
Departmental Appropriations.....	\$ 495	\$ 495	\$ 495	\$ -
Spec Investigat & Hearing Costs Major Disciplinary Act FY21.....	181	181	181	-
Spec Investigat & Hearing Costs Major Disciplinary Act FY23.....	124	124	124	-
<b>Total Judicial Standards Board.....</b>	<b>\$ 800</b>	<b>\$ 800</b>	<b>\$ 800</b>	<b>\$ -</b>
<b>Legislative Coordinating Commission</b>				
Departmental Appropriations.....	\$ 26,812	\$ 26,812	\$ 26,812	\$ -
Actuarial Services for Leg Comm on Pensions and Retirement.....	16	16	16	-
Collective Bargaining.....	132	132	132	-
Communities and Homeowners Associations.....	112	112	112	-
Student Attendance and Truancy Legislative Study Group.....	56	56	56	-
Task Force on Long-Term Sustainability of Affordable Housing.....	157	157	157	-
Wi-Fi Replacement.....	111	111	111	-
<b>Total Legislative Coordinating Commission.....</b>	<b>\$ 27,396</b>	<b>\$ 27,396</b>	<b>\$ 27,396</b>	<b>\$ -</b>
<b>Legislative Auditor</b>				
Departmental Appropriations.....	\$ 10,663	\$ 10,663	\$ 10,663	\$ -
<b>LGBTQIA2S+ Minnesotans Council</b>				
Departmental Appropriations.....	\$ 882	\$ 882	\$ 882	\$ -
<b>Minnesota Council on Latino Affairs</b>				
Departmental Appropriations.....	\$ 592	\$ 592	\$ 592	\$ -
<b>Minnesota Management &amp; Budget (MMB)</b>				
Departmental Appropriations.....	\$ 43,656	\$ 43,656	\$ 43,656	\$ -
Addiction and Recovery .....	1,224	1,224	1,224	-
Addiction and Recovery Task Force.....	150	150	146	4
Capital Budget Assistance.....	614	614	614	-
Data Collection.....	135	135	135	-
Department of Children, Youth and Families Implement Office.....	1,492	1,492	1,492	-
Department of Children, Youth and Families Transition Office.....	984	984	984	-
Employees with Disabilities.....	25	25	25	-
Expediting Rental Assistance.....	200	200	200	-
Federal Funds Coordinator.....	867	867	867	-
Health Care Subcabinet.....	889	889	889	-
Outcomes and Evaluation.....	285	285	285	-
Stabilize Enterprise Resource Planning Systems.....	6,968	6,968	6,968	-
Sustainable Children's Cabinet.....	915	915	915	-

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 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Taxpayer Receipt Project.....	167	167	167	-
<b>Total Minnesota Management &amp; Budget (MMB).....</b>	<b>\$ 58,571</b>	<b>\$ 58,571</b>	<b>\$ 58,567</b>	<b>\$ 4</b>
<b>Minnesota State Retirement System</b>				
Departmental Appropriations.....	\$ 8,466	\$ 8,466	\$ 8,466	\$ -
Judges Plan Appropriation.....	6,000	6,000	6,000	-
<b>Total Minnesota State Retirement System.....</b>	<b>\$ 14,466</b>	<b>\$ 14,466</b>	<b>\$ 14,466</b>	<b>\$ -</b>
<b>Minnesotans of African Heritage</b>				
Departmental Appropriations.....	\$ 922	\$ 922	\$ 922	\$ -
<b>MMB Debt Service</b>				
Bond Sale.....	\$ 558,601	\$ 558,601	\$ 558,601	\$ -
Duluth Regional Exchange District.....	3,961	3,961	3,961	-
Electric Vehicle Infrastructure .....	63	63	63	-
GFSA Refunding Bonds 11/12.....	52,109	52,109	52,109	-
Housing Finance Agency Housing Infra Bonds Addtl Auth 2a.....	6,347	6,347	6,347	-
Housing Finance Agency Housing Infra Bonds Addtl Auth 2b.....	789	789	789	-
Housing Finance Agency Housing Infra Bonds Addtl Auth 5d.....	2,324	2,324	2,324	-
Housing Finance Agency Housing Infra Bonds Addtl Auth 5e.....	5,526	5,526	5,526	-
Housing Finance Agency Housing Infra Bonds Debt Svc 19 Auth.....	4,031	4,031	4,031	-
Housing Finance Agency Housing Infra Bonds Debt Svc 20 Auth.....	7,201	7,201	7,201	-
Housing Finance Agency Housing Infra Bonds Debt Svc 21 Auth.....	6,416	6,416	6,416	-
Housing Finance Agency Housing Infrastructure Bonds.....	2,031	2,031	2,031	-
Housing Finance Agency Nonprofit Housing Bonds.....	2,389	2,389	2,389	-
Lewis and Clark.....	1,151	1,151	1,151	-
Lower Sioux Historic Site.....	4	4	4	-
Public Television Equipment.....	815	815	815	-
University of Minnesota Bioscience Building FY10 and FY11.....	13,922	13,922	13,922	-
University of Minnesota Stadium Debt Service FY07.....	10,250	10,250	10,250	-
Upper Sioux State Park.....	1	1	1	-
<b>Total MMB Debt Service.....</b>	<b>\$ 677,931</b>	<b>\$ 677,931</b>	<b>\$ 677,931</b>	<b>\$ -</b>
<b>MMB Non-Operating</b>				
Departmental Appropriations.....	\$ 1	\$ 1	\$ 1	\$ -
Cannabis Grants to Employers.....	1,000	1,000	1,000	-
CMA Interest Liability.....	2,170	2,170	2,170	-
Community Justice Reinvestment.....	461	461	461	-
Disaster Assistance.....	50,000	50,000	50,000	-
Health Care Access - Premium Security Plan Account.....	229,465	229,465	229,465	-
Mayo Clinic.....	1,799	1,799	1,799	-
Minneapolis Employee Retirement.....	16,000	16,000	16,000	-
Minnesota Sports Facilities Authority.....	2,345	2,345	2,345	-
Minnesota State Teachers Retirement Association Conversion.....	1,458	1,458	1,458	-
Miscellaneous Transfers.....	11,171	11,171	100	11,071
Payment to Minnesota Sports Facilities Auth - Cap Reserve.....	2,008	2,008	2,008	-
Payment to Minnesota Sports Facilities Authority - Operating.....	8,032	8,032	8,032	-
Police State Aid DNR Public Safety.....	11,366	11,366	6,008	5,358
Public Employees Retirement Association Direct State Aid.....	9,000	9,000	9,000	-
Secretary of State Voting Rights Cost Sharing.....	144	144	144	-
St. Paul Sports Facility Grant.....	2,700	2,700	2,700	-
St. Paul Teachers Retirement Assoc One-Time State Aid.....	1,538	1,538	1,538	-
Teachers Aid.....	44,658	44,658	44,658	-
Teachers Retirement Direct Aid.....	28,462	28,462	28,462	-

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 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Tort Claims.....	322	322	-	322
<b>Total MMB Non-Operating.....</b>	<b>\$ 424,100</b>	<b>\$ 424,100</b>	<b>\$ 407,349</b>	<b>\$ 16,751</b>
<b>MNIT</b>				
Children's Cabinet.....	\$ 26	\$ 26	\$ 26	\$ -
Cloud Transformation.....	12,042	12,042	12,042	-
Cybersecurity Enhancements.....	3,560	3,560	3,560	-
Minnesota Geospatial Information Office.....	1,582	1,582	1,582	-
MNIT Services.....	13,939	13,939	13,939	-
Public Land Survey System Administration.....	169	169	169	-
State Chief Information Officer.....	1,480	1,480	1,480	-
Statewide Cybersecurity Enhancements.....	5,499	5,499	5,499	-
<b>Total MNIT.....</b>	<b>\$ 38,297</b>	<b>\$ 38,297</b>	<b>\$ 38,297</b>	<b>\$ -</b>
<b>Public Defense Board</b>				
Departmental Appropriations.....	\$ 166,852	\$ 166,855	\$ 166,521	\$ 334
Emergency Caseload Relief.....	500	500	495	5
<b>Total Public Defense Board.....</b>	<b>\$ 167,352</b>	<b>\$ 167,355</b>	<b>\$ 167,016</b>	<b>\$ 339</b>
<b>Racing Commission</b>				
Horseracing Integrity and Safety Act Compliance.....	\$ 35	\$ 48	\$ 48	\$ -
<b>Rare Disease Advisory Council</b>				
Departmental Appropriations.....	\$ 604	\$ 604	\$ 604	\$ -
<b>Revenue</b>				
Administration.....	\$ 4	\$ 4	\$ 4	\$ -
Cannabis.....	4,845	4,845	4,845	-
Child Tax Credit Administration Costs.....	909	909	909	-
Debt Collection Management.....	36,690	36,690	36,690	-
Easy Enrollment Administration.....	39	39	39	-
Minnesota Housing Finance Agency Administration.....	100	100	100	-
Property Tax Benchmarks and Critical Indicators.....	26	26	24	2
Revenue Recording Fee.....	1,010	1,010	1,010	-
Tax Credit Outreach .....	1,000	1,000	919	81
Tax Credit Outreach FY23.....	1,000	1,000	898	102
Tax Expenditure Review Commission.....	1,748	1,748	1,723	25
Tax System Management.....	170,550	170,550	170,550	-
Taxpayer Assistance Grants.....	1,000	1,000	1,000	-
Taxpayer Assistance Prior Year.....	769	769	769	-
<b>Total Revenue.....</b>	<b>\$ 219,690</b>	<b>\$ 219,690</b>	<b>\$ 219,480</b>	<b>\$ 210</b>
<b>Secretary of State</b>				
Departmental Appropriations.....	\$ 15,299	\$ 14,049	\$ 14,049	\$ -
Ed Campaign – Restore Right to Vote Formerly Incarcerated.....	49	49	49	-
<b>Total Secretary of State.....</b>	<b>\$ 15,348</b>	<b>\$ 14,098</b>	<b>\$ 14,098</b>	<b>\$ -</b>
<b>Senate</b>				
Departmental Appropriations.....	\$ 44,603	\$ 44,635	\$ 44,511	\$ 124
<b>State Auditor</b>				
Departmental Appropriations.....	\$ 12,268	\$ 12,268	\$ 12,268	\$ -

**STATE OF MINNESOTA**

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 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
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 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Small City and Town Accounting System Grants and Assistance.....	283	283	283	-
<b>Total State Auditor.....</b>	<b>\$ 12,551</b>	<b>\$ 12,551</b>	<b>\$ 12,551</b>	<b>\$ -</b>
<b>State Competency Attainment Board</b>				
Departmental Appropriations.....	\$ 4,333	\$ 4,333	\$ 4,333	\$ -
<b>State Guardian Ad Litem Board</b>				
Departmental Appropriations.....	\$ 25,239	\$ 25,239	\$ 25,239	\$ -
<b>Supreme Court</b>				
Cannabis Expungement.....	\$ 300	\$ 300	\$ 300	\$ -
Civil Legal Services.....	32,643	32,643	32,643	-
Council on Child Protection.....	327	327	327	-
Courthouse Security.....	500	500	500	-
Cyber Security.....	1,617	1,617	1,617	-
Eviction Records Expungement.....	195	195	195	-
Family Law Legal Services.....	1,017	1,017	1,017	-
Supreme Court Contingency.....	3	3	3	-
Supreme Court Operations.....	49,676	49,676	49,676	-
<b>Total Supreme Court.....</b>	<b>\$ 86,278</b>	<b>\$ 86,278</b>	<b>\$ 86,278</b>	<b>\$ -</b>
<b>Tax Court</b>				
Departmental Appropriations.....	\$ 2,016	\$ 2,016	\$ 2,016	\$ -
<b>Trial Courts</b>				
Departmental Appropriations.....	\$ 390,488	\$ 390,488	\$ 390,488	\$ -
Cannabis - Treatment Courts.....	2,424	2,424	2,424	-
Court Case Backlog.....	225	225	225	-
Courtroom Technology Enhancements.....	2,575	2,576	2,576	-
Extreme Risk Protection Order.....	273	273	273	-
Law Clerk Salary Cost Increase.....	2,041	2,041	2,041	-
Mandated Contract Interpreter.....	200	200	200	-
Mandated Forensic Examiner Rate Increase.....	1,070	1,070	1,070	-
Mandated Interpreter .....	1,290	1,290	1,290	-
Mandated Interpreter Rate Increase.....	235	235	235	-
Mandated Jury Deficit.....	722	722	722	-
Mandated Jury Trauma Services.....	50	50	50	-
Mandated Psychological and Psychiatric Examiner.....	5,317	5,317	5,317	-
Mandated Psychological Deficit.....	1,500	1,500	1,500	-
New Treatment Courts.....	574	574	574	-
<b>Total Trial Courts.....</b>	<b>\$ 408,984</b>	<b>\$ 408,985</b>	<b>\$ 408,985</b>	<b>\$ -</b>
<b>Uniform Laws Commission</b>				
Departmental Appropriations.....	\$ 91	\$ 91	\$ 91	\$ -
<b>Total General Government Function</b>	<b>\$ 2,490,148</b>	<b>\$ 2,489,393</b>	<b>\$ 2,469,795</b>	<b>\$ 19,598</b>
<b>Health and Human Services Function</b>				
<b>Disability Council</b>				
Departmental Appropriations.....	\$ 2,574	\$ 2,574	\$ 2,574	\$ -
Task Force on Guardianship.....	400	400	117	283
<b>Total Disability Council.....</b>	<b>\$ 2,974</b>	<b>\$ 2,974</b>	<b>\$ 2,691</b>	<b>\$ 283</b>

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 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Emergency Medical Services Board</b>				
Departmental Appropriations.....	\$ 1,067	\$ 1,127	\$ 1,127	\$ -
Alternative EMS Response Model Pilot Program.....	300	300	300	-
Ambulance Training Grant .....	29	29	29	-
Ambulance Training Grant Prior Year.....	27	27	27	-
Emergency Medical Services System Fund.....	163	559	559	-
Medical Resource Communication Centers.....	417	417	417	-
<b>Total Emergency Medical Services Board.....</b>	<b>\$ 2,003</b>	<b>\$ 2,459</b>	<b>\$ 2,459</b>	<b>\$ -</b>
<b>Health</b>				
Adult Vaccination.....	\$ 1,447	\$ 1,447	\$ 1,447	\$ -
African American Birth Grant.....	250	250	250	-
African American Health Grants.....	1,000	1,000	999	1
Alzheimer's Awareness Grants.....	80	80	80	-
American Indian Birth Grant.....	350	350	350	-
American Indian Health Grants.....	1,000	1,000	1,000	-
AmeriCorps Public Health System Transformation Grants.....	321	321	321	-
Blood Lead Levels for Workers.....	144	144	144	-
Cannabis Data and Biennial Reports.....	270	270	270	-
Cannabis Poison Control Grants .....	795	795	795	-
Cannabis Poison Control Grants Administration.....	15	15	15	-
Cannabis Prenatal.....	318	318	318	-
Cannabis Youth Grants .....	1,500	1,500	1,500	-
Cannabis Youth Grants Administration.....	1,508	1,508	1,508	-
Charitable Assets Review.....	1,046	1,046	1,046	-
Climate Resiliency.....	340	340	340	-
Community Care Hub Grants.....	500	500	500	-
Community Care Hub.....	1	1	1	-
Community Health Worker Grant.....	750	750	750	-
Community Health Worker.....	19	19	19	-
Community Solutions Grants.....	2,730	2,730	2,100	630
Comprehensive Overdose and Morbidity Prevention Act.....	1,721	1,721	1,689	32
Cultural Communications.....	1,017	1,017	1,017	-
Cultural Community Grants.....	450	450	445	5
Data Collection Standards.....	52	52	52	-
Dental Innovations Grants.....	1,122	1,122	1,122	-
Drug Overdose.....	11,228	11,228	11,189	39
Equitable Health Care.....	918	918	918	-
Equity Capacity Grants.....	916	916	887	29
Evaluation of Health Care Needs and Capacity.....	25	25	25	-
Federally Qualified Health Center Apprenticeship Grants.....	690	690	690	-
Firefighter Biomonitoring.....	53	53	53	-
Green Burials Report.....	8	8	8	-
Health Care Affordability.....	1,539	1,539	1,539	-
Health Improvement.....	131,019	131,019	130,962	57
Health Operations.....	26,248	26,248	26,248	-
Health Professions Workforce Advisory Council.....	120	120	120	-
Health Protection.....	27,286	27,286	27,286	-
Healthy Babies Grants.....	260	260	260	-
Healthy Beginnings Grants.....	7,305	7,305	7,286	19
Help Me Connect.....	780	780	780	-
HIV Prevention Equity Grants.....	1,264	1,264	1,264	-
HIV Prevention Equity.....	539	539	539	-
HMO Transaction Oversight.....	491	491	491	-

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(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Home Visiting Priority Grants.....	1,800	1,800	1,800	-
Home Visiting Priority.....	113	113	113	-
Labor Trafficking Grants.....	500	500	500	-
Lead Remediation Grants.....	239	239	214	25
Lead Service Line.....	446	446	446	-
Local and Tribal Health Departments .....	8,906	8,906	8,684	222
Local and Tribal Health Departments Administration.....	776	776	776	-
Long COVID.....	2,988	3,138	3,128	10
Medical Education and Research Costs.....	204	204	204	-
Mental Health Loan Forgiveness.....	1,671	1,671	1,671	-
Mental Health Loans.....	1,933	1,933	1,749	184
Midwifery Services Grant.....	250	250	250	-
Minnesota One Health Antimicrobial Stewardship Collaborative.....	274	274	274	-
Network Adequacy.....	250	250	250	-
No Surprises Act Enforcement.....	1,024	1,024	1,024	-
Nurse Instructor Loans.....	132	132	132	-
Nurse Loans Forgiveness Prior Year.....	272	272	272	-
Nurse Loans Forgiveness.....	5,559	5,559	5,559	-
Palliative Care Council.....	44	44	44	-
Pediatric Mental Health Grants.....	900	900	900	-
PFOS Chemicals.....	71	71	71	-
Pharmacist Practice Vaccine.....	195	195	195	-
Pregnancy and Substance Use.....	57	57	57	-
Prior Authorization Requests.....	190	190	190	-
Psychedelic Medicine.....	172	172	172	-
Psychiatry Resident Grants.....	400	400	400	-
Response Sustainability Grants.....	8,400	8,400	8,400	-
Response Sustainability.....	4,773	4,773	4,773	-
Safe Harbor Navigator Grants.....	270	270	270	-
School Health Grants.....	1,300	1,300	1,300	-
Skin Lightening Grant.....	100	100	100	-
Special Guerrilla Unit Grant.....	250	250	250	-
Stillbirth Prevention Grant.....	200	200	200	-
Substance Use Grants.....	4,950	4,950	4,950	-
Transformation Community Health Board Grants.....	9,844	9,844	9,844	-
Transformation Tribal Grants.....	535	535	535	-
Universal Health Care Analysis.....	54	54	54	-
Workplace Safety Grants.....	1,567	1,567	1,567	-
<b>Total Health.....</b>	<b>\$ 291,044</b>	<b>\$ 291,194</b>	<b>\$ 289,941</b>	<b>\$ 1,253</b>
<b>Human Services</b>				
Adult Mental Health Grants.....	\$ 119,297	\$ 117,525	\$ 117,469	\$ 56
African American Child Wellness Institute.....	1,000	1,000	1,000	-
African American Community Mental Health Center.....	-	12	12	-
Age-Friendly Community Grants.....	1,341	1,341	1,341	-
Age-Friendly Technical Assistance Grants.....	878	878	878	-
Aging and Adult Services Grants.....	32,995	32,995	31,596	1,399
Aging and Disability Svcs Grant Adm Carry Forward avail 2027.....	1,388	1,388	1,388	-
Aging and Disability Svcs Grant Adm Carry Forward avail 2029.....	11,835	11,835	11,835	-
ALS Caregiver Support.....	3,497	3,497	3,497	-
Alternative Care.....	29,673	29,673	29,673	-
American Indian Food Sovereignty .....	927	927	927	-
American Indian Food Sovereignty Funding Program.....	964	964	964	-
American Indian Food Sovereignty FY23.....	3,023	3,023	2,977	46

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 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
AmeriCorps Heading Home Corps.....	1,650	1,650	1,650	-
Artists with Disabilities Support.....	690	690	690	-
Basic Sliding Fee Child Care Assistance Grants.....	107,346	107,346	107,346	-
Behavioral Health Svcs for Immigrant and Refugee Communities....	354	354	354	-
Black Business Enterprises Fund.....	219	219	219	-
Capital Improvement for Accessibility.....	400	400	400	-
Caregiver Respite Services Grants FY23.....	1,800	1,800	1,800	-
Caregiver Respite Services Grants FY24.....	1,975	1,975	1,975	-
Catholic Charities Homeless Elders.....	728	728	728	-
Central Office: Aging & Disability Services Carry avail 2026.....	179	179	179	-
Central Office: Aging & Disability Services Carry avail 2027.....	719	719	719	-
Central Office: Behav Health, Deaf & HoH, & Housing Svcs.....	50	50	50	-
Central Office: Health Related Social Needs 1115 Waiver.....	397	397	397	-
Central Office: Int Svcs Child & Fam avail 2029.....	533	533	533	-
Chemical Dependency Treatment Fund.....	96,064	231,992	231,992	-
Chemical Dependency Treatment Support Grants.....	2,247	1,572	1,572	-
Child and Community Development Grants (MDE).....	1,859	1,859	1,859	-
Child and Community Service Grants.....	60,856	60,856	60,856	-
Child and Economic Support Grants.....	35,851	35,851	35,588	263
Child Care Development Grants.....	1,737	1,737	1,717	20
Child Care Improvement Grants.....	1,125	1,125	1,125	-
Child Care Workforce Development Grants Administration .....	1,300	1,300	1,300	-
Child Mental Health Grants.....	36,934	36,175	35,859	316
Child Support Enforcement Grants.....	50	50	50	-
Child Welfare Staff Allocation for Tribes.....	799	799	334	465
Children and Families .....	57,792	57,792	51,659	6,133
Children and Families Carry Forward Authority avail 2027.....	588	588	588	-
Children and Families Carry Forward Authority avail 2028.....	488	488	488	-
Children and Families Grant Admin Carry Forward avail 2027.....	37	37	37	-
Children's Services Grants.....	52,368	52,368	51,129	1,239
CLUES Certified Community Behavioral Health Clinic Services.....	1,500	1,500	1,500	-
Community Resource Center Grants.....	589	589	589	-
Community Support.....	30,472	30,472	30,472	-
Continuation of Centers for Independent Living HCBS Access.....	311	311	271	40
Continuing Care of Older Adults.....	43,726	43,726	43,726	-
Customized Living Technical Assistance.....	350	350	350	-
Dakota County Disability Svcs Workforce Shortage Pilot Proj.....	500	500	500	-
Deaf and Hard-of-Hearing Grants.....	2,886	2,886	2,886	-
Diaper Distribution Program.....	553	553	553	-
Direct Care and Treatment - Community Based Services.....	10,759	10,759	10,759	-
Direct Care and Treatment - Mental Health & Substance Abuse .....	186,022	186,022	186,022	-
Direct Care and Treatment - Operations.....	122,762	122,762	122,762	-
Direct Care and Treatment - Sex Offender Program.....	119,844	119,844	119,844	-
Direct Care and Treatment - SOS Min Security Hospital.....	149,169	149,169	149,169	-
Disabilities Grants.....	77,949	77,949	75,174	2,775
Disability Services Person-Centered Engagement and Nav Study.....	26	26	26	-
Early Childhood Apprenticeship Grant.....	2,251	2,251	2,251	-
Electronic Visit Verification Implementation Grants.....	864	864	864	-
Emergency Food Assistance Program.....	2,610	2,610	2,610	-
Emergency Relief Grants for Rural EIDBI Providers.....	280	280	280	-
Emergency Servicers Program - Critical and Immediate Needs.....	3,391	3,391	3,391	-
Emergency Services Program .....	14,792	14,792	14,752	40
Emergency Shelter Needs Analysis for Transgender Adults.....	150	150	150	-
Employment and Technical Assistance Center Grants.....	1,800	1,800	1,800	-
Evidence-Based Prevention and Early Intervention Services.....	4,100	4,100	4,100	-

**STATE OF MINNESOTA**

**GENERAL FUND  
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 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Family Assets for Independence in Minnesota.....	1,391	1,391	1,391	-
Family First Prev & Early Intervention Assmt Response Grants.....	9,793	9,793	7,265	2,528
Family Voices in Minnesota.....	75	75	75	-
Family, Friend, and Neighbor Grant Program.....	2,725	2,725	2,725	-
Financially Distressed Nursing Facility Loan Program.....	93,200	93,200	93,200	-
Fraud Prevention Grants .....	3,018	3,018	2,724	294
Free Communications.....	418	418	418	-
Gambling Proceeds Administration.....	95	95	95	-
Gambling Proceeds Grants.....	1,882	1,882	1,882	-
General Assistance.....	72,536	76,273	76,272	1
Grant to Pfund Foundation.....	1,000	1,000	1,000	-
Grant to Volunteers of America.....	1,006	1,006	1,006	-
Great Start Compensation Support Payments.....	141,081	141,081	141,081	-
Great Start Scholarship.....	461	461	461	-
Group Residential Housing.....	246,921	258,844	255,023	3,821
Health Awareness Hub Pilot Project.....	281	281	281	-
Health Care .....	35,947	35,947	35,947	-
Health Care Grants.....	4,811	4,711	4,711	-
HIV/AIDS Support Services.....	5,356	8,258	8,257	1
Homeless Shelter Services.....	50	50	50	-
Homeless Youth Act Grants.....	15,368	15,368	15,021	347
Housing Support Grants.....	10,364	10,364	10,301	63
Human Services Response Contingency Account.....	4,000	4,000	4,000	-
Indian Child Welfare Grants.....	4,405	4,405	4,405	-
Indian Health Board - Minneapolis.....	3,750	3,750	3,750	-
Integrated Services for Children and Families avail 2029.....	110	110	110	-
Integrated Services for Children and Families.....	1,884	1,884	1,733	151
Kinship Navigator Services.....	764	764	764	-
Lead Agency Capacity Building Grants.....	2,396	2,396	2,396	-
Leech Lake Band of Ojibwe American Indian Child Welfare.....	1,848	1,848	1,848	-
License Transition Support Small Disability Waiver Providers.....	3,150	3,150	3,150	-
Linguistically & Culturally Specific Training Pilot Project.....	650	650	650	-
Live Well at Home Grants.....	952	952	952	-
Long-Term Services and Supports Workforce Incentive Grants.....	82,575	82,575	82,575	-
MAAFPCWDA - Hennepin County.....	2,500	2,500	2,500	-
MAAFPCWDA - Ramsey County.....	2,500	2,500	2,500	-
MAAFPCWDA.....	1,000	1,000	1,000	-
Medical Assistance .....	7,602,281	7,662,012	7,606,493	55,519
Medical Assistance Mental Health Benefit Development.....	393	393	393	-
Mental Health Innovation Grant Program.....	1,254	1,254	1,254	-
Mental Health Provider Supervision Grant.....	1,500	1,500	1,453	47
Mille Lacs Band of Ojibwe American Indian Child Welfare.....	5,294	-	-	-
Miller Planning.....	1,754	1,754	1,754	-
Minnesota Food Bank Program.....	2,392	2,392	2,392	-
Minnesota Food Shelf Program.....	2,000	2,000	2,000	-
Minnesota Food Shelf.....	1,390	1,390	1,390	-
Minnesota State U-Mankato Community Behav Health Cntr.....	651	651	651	-
Minnesota Supplemental Assistance.....	62,518	65,946	65,946	-
MN Family Investment Plan Child Care Assistance.....	118,047	55,711	55,711	-
MN Family Investment Plan Diversion Work Program.....	88,005	82,054	82,054	-
Mobile Crisis Grants to Tribal Nations.....	1,000	1,000	1,000	-
Mobile Crisis Grants.....	1,210	1,210	1,210	-
Motion Analysis Advancements Clinical Study and Patient Care.....	400	400	400	-
New American Legal, Social Services, and LT Care Grant Prog.....	12,045	12,045	12,045	-
New American Legal, Social Services, and LT Workforce Grant.....	709	709	709	-

**STATE OF MINNESOTA**

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 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Northstar.....	121,476	112,011	109,990	2,021
Operations .....	296,700	296,700	296,700	-
Operations Carry Forward Authority.....	101	101	101	-
Opioid Overdose Prevention - African Career Educ & Resource .....	125	125	125	-
Opioid Overdose Prevention - Hope Network.....	125	125	125	-
Opioid Overdose Prevention - Ka Joog.....	125	29	29	-
Other Long Term Grants.....	1,925	1,925	1,794	131
Parent-to-Parent Programs.....	511	511	511	-
Payments to Nursing Facil Not to Exceed Forecast Spending.....	86,761	86,761	85,274	1,487
Persons with IDD Self Advocacy Grant.....	323	323	323	-
Pregnant and Parenting Homeless Youth Study.....	150	150	150	-
Prepared Meals Food Relief.....	1,638	1,638	1,638	-
Priority Admissions - Jail.....	368	368	368	-
Project ECHO.....	1,295	1,295	1,295	-
Propel Nonprofits.....	150	150	150	-
Provider Capacity Grant for Rural & Underserved Communities.....	11,261	11,261	11,261	-
Provider Licensing and Reporting HUB avail 2027.....	8,352	8,352	8,352	-
Quadrennial Review of Child Support Guidelines.....	32	32	32	-
Quality Parenting Initiative Grant.....	100	100	100	-
Recovery and Community Organization Grants.....	2,722	2,722	2,722	-
Red Lake Band of Chippewa American Indian Child Welfare.....	3,000	3,000	3,000	-
REETAIN Grant.....	1,951	1,951	1,951	-
Reimb for Community-First Services and Supports Workers Rpt.....	151	151	151	-
Safe Harbor Shelter and Housing Grants.....	2,125	2,125	2,125	-
Safe Recovery Sites.....	847	847	847	-
Self-Advocacy Grants for Persons with IDD.....	250	250	250	-
Self-Directed Collect Bargain Agreement - Orientation Pro.....	2,000	170	7	163
Self-Directed Collect Bargain Agreement - Training Stipends.....	100	100	68	32
Senior Nutrition Program.....	6,163	6,163	6,163	-
SNAP Outreach.....	1,000	1,000	1,000	-
Standard MA & MinnesotaCare Eligib Fnctns Transition Admin.....	2,989	2,989	2,989	-
STAY in Community Grants.....	2,459	2,459	2,459	-
Support Services Grants.....	8,715	8,715	8,693	22
Supported Decision Making Programs.....	3,096	3,096	3,096	-
TEACH Scholarship Program.....	695	695	695	-
Tech Assist for Culturally Spec Org; Cul Spec Svcs Grants.....	1	1	1	-
Technology for Home Grants.....	300	300	300	-
Training for Peer Workforce.....	176	176	176	-
Transition to Community Initiative.....	2,774	2,774	2,774	-
Transitional Housing Programs.....	3,000	3,000	2,999	1
Vulnerable Adult Act Redesign Phase 2.....	4,282	4,282	4,282	-
Wellness in the Woods.....	300	300	300	-
White Earth Nation Adult Mental Health Initiative.....	300	300	226	74
White Earth Nation American Indian Child Welfare.....	3,776	3,776	3,776	-
Working Group on Simplifying Housing Support Resources.....	102	102	102	-
Youable Emotional Health.....	300	300	300	-
<b>Total Human Services.....</b>	<b>\$ 10,699,807</b>	<b>\$ 10,829,190</b>	<b>\$ 10,749,695</b>	<b>\$ 79,495</b>
<b>MNsure</b>				
Deferred Action for Childhood Arrivals Implementation.....	\$ 2,330	\$ 2,330	\$ 2,330	\$ -
Easy Enrollment.....	70	70	70	-
Technology Modernization.....	14,247	14,247	14,247	-
<b>Total MNsure.....</b>	<b>\$ 16,647</b>	<b>\$ 16,647</b>	<b>\$ 16,647</b>	<b>\$ -</b>

**STATE OF MINNESOTA**

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 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Office of Emergency Medical Services</b>				
Departmental Appropriations.....	\$ 1,045	\$ 1,045	\$ 1,045	\$ -
Alternative EMS Response Model Pilot Program.....	1,732	1,732	1,732	-
Ambulance Training Grant FY24.....	187	187	187	-
Ambulance Training Grant.....	332	332	70	262
Cooper Sams Longevity Awards.....	1,237	1,237	517	720
Cooper Sams Longevity Operations.....	90	90	90	-
Emergency Medical Services System Fund Administration.....	70	70	70	-
Emergency Medical Services System Fund.....	1,191	1,191	1,191	-
Medical Resource Communication Centers.....	583	583	583	-
<b>Total Office of Emergency Medical Services.....</b>	<b>\$ 6,467</b>	<b>\$ 6,467</b>	<b>\$ 5,485</b>	<b>\$ 982</b>
<b>Ombudsman for MH &amp; DD</b>				
Departmental Appropriations.....	\$ 3,309	\$ 3,309	\$ 3,309	\$ -
Department of Psychiatry Monitoring - U of M.....	122	122	122	-
<b>Total Ombudsman for MH &amp; DD.....</b>	<b>\$ 3,431</b>	<b>\$ 3,431</b>	<b>\$ 3,431</b>	<b>\$ -</b>
<b>Ombudsperson for American Indian Families</b>				
Departmental Appropriations.....	\$ 296	\$ 296	\$ 296	\$ -
<b>Ombudsperson for Families</b>				
Departmental Appropriations.....	\$ 772	\$ 772	\$ 772	\$ -
<b>Ombudsperson for Foster Youth</b>				
Departmental Appropriations.....	\$ 1,287	\$ 1,344	\$ 1,027	\$ 317
<b>Pharmacy Board</b>				
Departmental Appropriations.....	\$ 553	\$ 553	\$ 553	\$ -
<b>Veterans Affairs</b>				
Community Health Navigators.....	\$ 796	\$ 796	\$ 796	\$ -
Core Program.....	1,290	1,290	1,290	-
County Veteran Service Office Grants.....	1,550	1,550	1,546	4
Duluth Cemetery.....	1,039	1,039	1,039	-
Every Third Saturday Grant.....	100	100	100	-
GI Bill Education Administration.....	693	693	693	-
GI Bill Education Grants.....	3,674	3,674	3,674	-
GI Bill On-the-Job Training and Apprentice Administration.....	105	105	105	-
GI Bill On-the-Job Training and Apprentice Aid.....	101	101	101	-
Gold Star Program.....	106	106	106	-
Homeless and SOAR.....	1,038	1,038	1,038	-
LINKVET Call Center.....	369	369	369	-
Little Falls Cemetery.....	1,439	1,439	1,439	-
Metro Meals on Wheels Grant.....	380	380	380	-
Military and Veterans Museum.....	225	225	225	-
Minnesota Assistance Council for Vets .....	900	900	900	-
Minnesota Assistance Council for Vets Perm Supportive Hous.....	325	325	325	-
Preston Cemetery.....	996	996	996	-
Recently Separated Veterans.....	687	687	687	-
Redwood Falls State Veterans Cemetery.....	984	984	984	-
Veteran Suicide.....	531	531	531	-
Veterans Bonus Program.....	4,222	4,222	601	3,621
Veterans Camp Bliss.....	150	150	150	-
Veterans Homelessness Initiative.....	2,875	2,875	2,875	-

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AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
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(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Veterans Homes Facilities and Programs.....	99,788	99,788	99,788	-
Veterans on the Lake.....	50	50	49	1
Veterans Programs and Services.....	18,956	18,965	18,965	-
Veterans Resilience Project.....	300	300	110	190
Veterans Service Organizations.....	500	500	500	-
Veterans Services Honor Guard.....	254	254	200	54
<b>Total Veterans Affairs.....</b>	<b>\$ 144,423</b>	<b>\$ 144,432</b>	<b>\$ 140,562</b>	<b>\$ 3,870</b>
<b>Total Health and Human Services Function</b>	<b>\$ 11,169,704</b>	<b>\$ 11,299,759</b>	<b>\$ 11,213,559</b>	<b>\$ 86,200</b>
<b>Higher Education Function</b>				
<b>MN State Colleges &amp; Universities</b>				
Departmental Appropriations.....	\$ 923,556	\$ 923,556	\$ 923,232	\$ 324
Career and Technical Educator Pilot Project.....	500	500	500	-
<b>Total MN State Colleges &amp; Universities.....</b>	<b>\$ 924,056</b>	<b>\$ 924,056</b>	<b>\$ 923,732</b>	<b>\$ 324</b>
<b>Office of Higher Education</b>				
Departmental Appropriations.....	\$ 229,866	\$ 229,868	\$ 229,811	\$ 57
Addiction Medicine Graduate Medical Education Fellowship.....	270	270	270	-
Agriculture Loan Forgiveness.....	50	50	50	-
ALS Research FY23.....	10	10	10	-
ALS Research FY24.....	3,867	3,867	3,867	-
American Indian Scholars.....	4,468	4,468	4,468	-
American Indian Scholarship.....	3,537	3,649	3,649	-
Aspiring Teachers of Color .....	1,000	1,000	1,000	-
Aspiring Teachers of Color FY21.....	3	3	3	-
Aviation Loan Forgiveness.....	25	25	25	-
Campus Sexual Assault Report.....	26	26	26	-
Child Care Grants.....	6,695	6,695	6,669	26
College Possible.....	829	829	829	-
Concurrent Enrollment.....	447	463	463	-
Direct Admissions.....	524	524	524	-
Director Tribal Relations.....	140	140	140	-
Dual Training Competency Grant.....	4,500	4,500	4,500	-
Early Childhood and Family Education Teacher Shortage.....	1,000	1,000	1,000	-
Emergency Assistance.....	3,519	3,983	3,983	-
Foster Care Grant.....	500	811	791	20
Fostering Independence.....	8,101	8,231	8,219	12
Get Ready.....	77	77	77	-
Grants for Students with ID and DD.....	203	203	203	-
Grants to Teacher Candidates.....	1,342	1,342	1,342	-
Hennepin County Medical Center Program.....	645	645	645	-
Higher Education Public Service Feasibility.....	22	22	20	2
Hunger-Free Campus Grants FY23.....	827	327	323	4
Hunger-Free Campus Grants FY24.....	112	112	112	-
Inclusive Higher Education.....	1,000	1,090	1,090	-
Independence College.....	2,453	2,453	2,453	-
Interstate Reciprocity.....	8,500	8,500	8,500	-
Intervention College Attendance.....	1,788	1,961	1,961	-
Large Animal Vet Loan Forgiveness.....	375	375	375	-
Loan Repayment Assistance Program.....	110	110	110	-
Midwest Compact.....	115	115	115	-
Minnesota Education Equity Partnership.....	90	90	90	-
Minnesota Independence College and Community Grants.....	1,250	1,250	1,250	-

**STATE OF MINNESOTA**

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 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Mnlink Gateway and Minitex.....	6,605	6,605	6,605	-
MNSCU Course Placement Practices Report.....	153	153	144	9
North Star Promise .....	112,186	112,186	112,186	-
North Star Promise Administrative Costs.....	492	492	492	-
Paramedic Scholarship Program.....	3,061	3,061	3,061	-
Postsecondary Student Basic Needs Working Group.....	1	1	1	-
Safety Officer Survivors.....	100	143	143	-
Sexual Prevention Outreach.....	49	49	49	-
Sexual Violence Prevention.....	91	91	91	-
Spinal Cord and Traumatic Brain.....	3,000	3,000	3,000	-
State Work Study.....	9,851	10,874	10,874	-
Statewide Longitudinal Data.....	2,687	2,687	2,687	-
Student Loan Debt Counsel.....	200	200	200	-
Student-Parent Information.....	70	70	70	-
Student-Parent Support.....	5,750	5,688	5,688	-
Summer Academic Enrichment Program.....	251	248	248	-
Teacher Shortage Loan Forgiveness.....	1,000	1,000	1,000	-
Tribal College Grants.....	6,073	6,073	6,073	-
Underrepresented Student Teachers.....	862	862	862	-
Unemployment Insurance Aid.....	316	292	292	-
United Family Practice.....	501	501	501	-
<b>Total Office of Higher Education.....</b>	<b>\$ 441,585</b>	<b>\$ 443,360</b>	<b>\$ 443,230</b>	<b>\$ 130</b>
<b>University of Minnesota</b>				
Agricultural Sector Weather.....	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Agriculture and Extension Service.....	42,922	42,922	42,922	-
Alzheimer's Research.....	500	500	500	-
American Indian Scholars.....	4,032	4,032	4,032	-
Cannabis Genetics and Agronomy.....	100	100	100	-
Center for Cannabis Research.....	2,500	2,500	2,500	-
Genetic Seed Diversity.....	300	300	300	-
Health Sciences.....	8,858	8,858	8,858	-
Health Training Restoration.....	7,800	7,800	7,800	-
Institute of Technology.....	1,140	1,140	1,140	-
Maintenance and Operations.....	643,518	643,518	643,518	-
Medical School.....	15,000	15,000	15,000	-
Menstrual Products.....	110	110	110	-
Minnesota Discovery, Research and InnoVation Economy.....	4,000	4,000	4,000	-
Morris Scholarship Assistance.....	500	500	500	-
Natural Resources Research Institute.....	4,000	4,000	4,000	-
Safety and Security Measures.....	5,000	5,000	5,000	-
Small Community Partnerships.....	2,500	2,500	2,500	-
St. Cloud Hospital Residency.....	346	346	346	-
System Special.....	5,181	5,181	5,181	-
Teacher Preparation Program.....	1,218	1,218	1,218	-
Unemployment Insurance Aid.....	366	366	366	-
University of Minnesota Mayo Partnership.....	7,491	7,491	7,491	-
<b>Total University of Minnesota.....</b>	<b>\$ 758,382</b>	<b>\$ 758,382</b>	<b>\$ 758,382</b>	<b>\$ -</b>
<b>Total Higher Education Function</b>	<b>\$ 2,124,023</b>	<b>\$ 2,125,798</b>	<b>\$ 2,125,344</b>	<b>\$ 454</b>
<b>Intergovernmental Aid Function</b>				
<b>Revenue Intergovernmental Payments</b>				
Agriculture Market Value Credit.....	\$ 29,786	\$ 29,786	\$ 29,786	\$ -

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 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Aid Penalty Forgiveness.....	-	106	106	-
Amortization State Aid.....	4,823	4,823	4,823	-
Aquatic Invasive Species Prevention.....	10,000	10,000	10,000	-
Border City Reimbursement.....	119	119	119	-
Casino Aid to Counties.....	1,221	1,221	1,221	-
County Program Aid.....	344,154	344,154	344,154	-
Disparity Reduction Aid.....	9,567	9,567	9,567	-
Disparity Reduction Credit.....	9,975	9,975	9,975	-
DNR-PILT Payments.....	48,174	48,174	48,174	-
Electric Generation Transition Aid.....	1,728	1,728	1,728	-
Electric-Assisted Bicycle Rebate.....	1,774	1,774	1,774	-
Emergency Ambulance Service Aid.....	23,940	23,940	23,940	-
Fire State Aid.....	48,191	48,191	48,191	-
Firefighter Relief Association.....	678	678	678	-
Forest Land Tax Credit.....	15,412	15,412	15,412	-
Homestead and Disaster Credits.....	1	1	1	-
Homestead Credit Refund.....	780,387	780,387	780,387	-
Insurance Surcharge.....	7,842	7,842	7,842	-
Local Government Aid.....	704,984	704,984	704,673	311
Local Homeless Prevention Aid.....	20,000	20,000	19,656	344
Local Option Disaster Abatement.....	117	117	117	-
Mahnomen Property Tax Reimbursement.....	1,360	1,360	1,360	-
Out-of-Home Placement Aid.....	5,000	5,000	5,000	-
Performance Measurement Reimbursement Aid.....	526	526	526	-
Police State Aid.....	107,614	107,614	107,614	-
Police/Fire Supplement Retirement.....	15,500	15,500	15,499	1
Political Contribution Refund.....	4,264	4,264	4,264	-
Prior Year Market Value Credits.....	42	42	42	-
Property Tax Targeting Refund.....	14,400	14,400	14,400	-
Renters Property Tax Refund.....	280,031	280,031	280,031	-
Riparian Protection Aid.....	8,000	8,000	8,000	-
Soil and Water Conservation District Aid.....	15,000	15,000	15,000	-
State Taconite Aid.....	3,711	3,711	3,711	-
Statewide Local Housing Aid.....	22,500	22,500	22,500	-
Supplemental TAC Homestead Credit.....	5,488	5,488	5,488	-
Taconite Aid Reimbursement.....	561	561	561	-
Tax Refund Interest.....	25,554	25,554	25,554	-
Township Aid.....	9,293	9,293	9,291	2
Tribal Nation Aid.....	35,000	35,000	35,000	-
<b>Total Revenue Intergovernmental Payments.....</b>	<b>\$ 2,616,717</b>	<b>\$ 2,616,823</b>	<b>\$ 2,616,165</b>	<b>\$ 658</b>
<b>Total Intergovernmental Aid Function</b>	<b>\$ 2,616,717</b>	<b>\$ 2,616,823</b>	<b>\$ 2,616,165</b>	<b>\$ 658</b>
<b>Public Safety and Corrections Function</b>				
<b>Cannabis Expungement Board</b>				
Departmental Appropriations.....	\$ 3,144	\$ 3,144	\$ 3,144	\$ -
<b>Clemency Review Commission</b>				
Departmental Appropriations.....	\$ 951	\$ 951	\$ 951	\$ -
Clemency Review Commission Grants.....	400	400	184	216
<b>Total Clemency Review Commission.....</b>	<b>\$ 1,351</b>	<b>\$ 1,351</b>	<b>\$ 1,135</b>	<b>\$ 216</b>
<b>Corrections</b>				
Accountability and Transparency.....	\$ 946	\$ 946	\$ 946	\$ -

**STATE OF MINNESOTA**

**GENERAL FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
ARMER Radio System.....	1,356	1,356	1,356	-
Body-Worn Camera Program.....	1,149	1,149	1,149	-
Community Correction Act.....	100,114	100,114	100,114	-
Community Services.....	39,369	39,528	39,528	-
Community Supervision Advisory Committee.....	46	46	46	-
Correctional Institutions.....	563,483	563,483	563,483	-
County Probation Officers Increase.....	14,618	14,625	14,625	-
Educational Programming and Support Services.....	3,263	3,263	3,263	-
Evidence-Based Correctional Practices Unit.....	847	847	847	-
Family Support.....	630	630	630	-
Health Services Increase.....	2,962	2,962	2,962	-
Housing Initiatives.....	1,902	1,902	1,902	-
Interstate Compact Adult Supervision - Transfer Exp Reimb.....	387	387	387	-
Medical Assistance Reentry Demonstration.....	1,047	1,047	1,047	-
Operations Support.....	49,996	49,996	49,996	-
Postrelease Sex Offender Program.....	2,567	2,567	2,405	162
Prison Rape Elimination Act Increase.....	633	633	633	-
Probation and Supervised Release.....	28,770	28,770	28,770	-
Public Safety Data Infrastructure.....	17,850	17,850	17,850	-
Recruitment and Retention.....	2,436	2,436	2,436	-
Regional and County Jails Study.....	118	118	118	-
Resident Phone Calls.....	3,100	3,100	3,100	-
State Corrections Safety and Security.....	1,958	1,958	1,958	-
Successful Reentry.....	389	389	389	-
Supervised Release Board.....	72	72	72	-
Supportive Arts for Incarcerated Persons Administration.....	12	12	12	-
Supportive Arts for Incarcerated Persons Grants.....	341	341	341	-
Virtual Court Coordination.....	700	700	700	-
Work Release Increase.....	519	519	519	-
<b>Total Corrections.....</b>	<b>\$ 841,580</b>	<b>\$ 841,746</b>	<b>\$ 841,584</b>	<b>\$ 162</b>
<b>Military Affairs</b>				
Army Combat Fitness Test Field House.....	\$ 8	\$ 8	\$ 8	\$ -
Emergency Services.....	2,046	2,046	2,046	-
Enlistment Incentives.....	13,539	13,539	13,539	-
General Support.....	3,874	3,874	3,874	-
Holistic Health and Fitness.....	890	890	890	-
Maintenance Training Facilities.....	10,559	10,559	10,559	-
Minnesota Cyber Coordination Cell.....	681	681	681	-
<b>Total Military Affairs.....</b>	<b>\$ 31,597</b>	<b>\$ 31,597</b>	<b>\$ 31,597</b>	<b>\$ -</b>
<b>Ombuds for Corrections</b>				
Departmental Appropriations.....	\$ 1,053	\$ 1,053	\$ 1,053	\$ -
<b>Peace Officers Board</b>				
Departmental Appropriations.....	\$ 2,592	\$ 2,592	\$ 2,592	\$ -
Additional Staff.....	556	556	556	-
Continuing Education Grants.....	2,949	2,949	2,949	-
Office Space.....	165	165	165	-
Philando Castile Memorial Training Act.....	6,000	6,000	6,000	-
<b>Total Peace Officers Board .....</b>	<b>\$ 12,262</b>	<b>\$ 12,262</b>	<b>\$ 12,262</b>	<b>\$ -</b>
<b>Private Detectives Board</b>				
Departmental Appropriations.....	\$ 764	\$ 764	\$ 764	\$ -

**STATE OF MINNESOTA**

**GENERAL FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Public Safety</b>				
Additional Violent Crime Enforcement Teams.....	\$ 250	\$ 250	\$ 250	\$ -
Adult Use Cannabis.....	3,521	3,521	3,521	-
Advisory Council Safety Projects.....	421	421	421	-
BCA Cannabis Conviction for Expungement Resentencing.....	3,834	3,896	3,837	59
Body Armor Reimbursement.....	2,111	2,111	1,822	289
Body Cameras Fraud Bureau.....	10	10	10	-
Cannabis-Related Crime Expungement Public Info Campaign.....	751	751	611	140
Capitol Security.....	22,109	22,109	22,109	-
Catalytic Converters.....	252	252	252	-
Chippewa Tribal Emergency Management Coordinator.....	145	145	145	-
Community Affairs.....	1,603	1,603	1,603	-
Crime Victim Grants.....	9,467	9,467	9,458	9
Criminal Apprehension.....	88,271	88,271	88,271	-
Decrease Forensic Evidence Turnaround.....	5,781	5,781	5,781	-
Direct Assistance to Crime Victim Survivors.....	5,000	5,000	5,000	-
Domestic and Sexual Violence Housing.....	1,607	1,607	1,607	-
Domestic Violence Task Force.....	50	50	50	-
Drug Programs.....	3,469	3,469	3,469	-
Emergency Preparedness Staff.....	315	315	315	-
Enforcement Information Technology Improvements.....	519	519	519	-
Expungement-Related Costs.....	782	782	782	-
FBI Compliance, Critical IT Infr & Cybersecurity Upgrades.....	3,395	3,395	3,395	-
Fire Marshal.....	149	149	149	-
First Responder Mental Health Curriculum.....	75	75	71	4
Gambling and Alcohol Enforcement.....	3,572	3,572	3,572	-
Hmong Grants.....	50	50	50	-
Homeland Security and Emergency Management .....	3,197	3,197	3,197	-
Homeland Security and Emergency Management School Safety.....	137	137	137	-
Hometown Heroes .....	4,000	4,000	4,000	-
Hometown Heroes Assistance Program.....	3,596	3,694	3,286	408
Human Trafficking Task Force.....	3,411	3,411	3,411	-
Increased Staffing.....	917	917	917	-
Innovation in Community Safety.....	640	640	640	-
Investigative Partnerships.....	2,782	2,782	2,782	-
Juvenile Justice Unit.....	750	750	625	125
Legal Represent for Children.....	150	150	150	-
Minnesota Heals.....	500	500	500	-
Motor Vehicle Registration Compliance Working Group.....	133	133	128	5
Office of Communications.....	1,227	1,227	1,227	-
Office of Justice Programs.....	44,819	44,819	44,819	-
Office of Missing and Murdered Indigenous Relatives.....	282	282	282	-
Passing of Authorized Vehicle.....	86	86	86	-
Pathways to Policing.....	400	400	134	266
Patrolling Highways.....	74	74	74	-
Peace Officer Education and Training.....	2,879	2,879	2,879	-
Peace Officer Reimbursements.....	1,367	1,367	1,367	-
Peace Officer Survivor Benefits.....	974	974	974	-
Pipeline Safety Op Costs & Oversight Excavation Notice Syst.....	341	341	341	-
Pretrial Release Study and Report.....	250	250	250	-
Preventing Violence Against Latina Women Report.....	50	50	48	2
Prosecutor Training.....	100	100	95	5
Public Safety Support.....	5,202	5,202	5,202	-
Racially Diverse Youth.....	250	250	240	10
Report on Approaches to Address Illicit Drug Use.....	124	124	124	-

**STATE OF MINNESOTA**

**GENERAL FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Report on Fusion Center Act.....	230	230	230	-
Resources for Victims of Crime.....	1,000	1,000	685	315
Roadside Testing Pilot.....	1,724	1,728	12	1,716
School Bus Signal Camera Prior Year.....	747	863	807	56
School Bus Signal Camera.....	559	884	830	54
Sex Trafficking Investigations.....	11,036	11,036	11,036	-
Sexual Assault Exam Costs.....	5,123	5,129	3,504	1,625
State Fire Marshal Bomb Squad.....	50	55	48	7
Statewide Public Safety Radio Communication System Grants.....	3,665	3,665	3,665	-
Supplemental Nonprofit Security Grants.....	250	250	247	3
Survivor Support and Prevention.....	399	399	399	-
Task Force on Missing and Murdered African American Women.....	359	359	359	-
Technology and Support Service.....	1,684	1,684	1,684	-
Therapy Dog Grants.....	100	100	75	25
Traffic Safety .....	513	513	513	-
Traffic Safety Data Analytics Center.....	910	910	910	-
Traffic Safety Equity Program.....	194	194	194	-
Traffic Safety Violations Disposition Analysis.....	250	250	250	-
Use of Force Investigations.....	5,782	5,782	5,782	-
Violence Prevention Project Research Center.....	500	500	500	-
Violent Crime Reductions.....	11,965	11,965	11,965	-
Youth Intervention Program.....	1,000	1,000	1,000	-
Youth Services Office.....	352	352	352	-
<b>Total Public Safety.....</b>	<b>\$ 284,539</b>	<b>\$ 285,155</b>	<b>\$ 280,032</b>	<b>\$ 5,123</b>
<b>Sentencing Guidelines Commission</b>				
Departmental Appropriations.....	\$ 854	\$ 854	\$ 854	\$ -
Analysis Sentencing-Related Data.....	137	137	137	-
Comprehensive Review of the Guidelines.....	140	140	140	-
Court Information System Integration.....	348	348	348	-
Small Agency Resource Team.....	50	50	50	-
<b>Total Sentencing Guidelines Commission.....</b>	<b>\$ 1,529</b>	<b>\$ 1,529</b>	<b>\$ 1,529</b>	<b>\$ -</b>
<b>Total Public Safety and Corrections Function</b>	<b>\$ 1,177,819</b>	<b>\$ 1,178,601</b>	<b>\$ 1,173,100</b>	<b>\$ 5,501</b>
<b>Transportation Function</b>				
<b>Metropolitan Council Transport</b>				
Departmental Appropriations.....	\$ 88,430	\$ 88,430	\$ 88,430	\$ -
Blue Line Anti-Displacement.....	10,000	10,000	10,000	-
Parks.....	2,540	2,540	2,540	-
Pedestrian Bridge Grant St. Paul Park.....	437	437	437	-
Tree Planting Grant South St. Paul.....	688	688	688	-
Tree Planting Grants.....	2,500	2,500	2,500	-
<b>Total Metropolitan Council Transport.....</b>	<b>\$ 104,595</b>	<b>\$ 104,595</b>	<b>\$ 104,595</b>	<b>\$ -</b>
<b>Transportation</b>				
494 Corridor Commission.....	\$ 300	\$ 300	\$ 300	\$ -
Accessible Facilities; Certain Cities.....	665	665	665	-
Active Transportation Program.....	2,546	2,546	2,545	1
Aeronautics.....	1,788	1,788	1,788	-
Agency Services.....	812	813	813	-
Airport Infrastructure Matching Funds.....	8,222	8,222	8,222	-
Amtrak Train Minneapolis to Chicago.....	543	543	543	-

**STATE OF MINNESOTA**

**GENERAL FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
ARMER Tower Building Improvements and Replacement.....	271	271	271	-
Bicycling and Pedestrian Activities.....	20,065	20,065	20,065	-
Building Construction Projects.....	55	55	55	-
City of Karlstad.....	761	761	761	-
Clean Fuel Working Group.....	3	3	1	2
Climate-Related Programs.....	3,214	3,214	3,214	-
Complete Streets Implementation Training.....	241	241	241	-
Contaminated Rail Bank Site Cleanup.....	7	7	7	-
Crosstown Pedestrian Bridge - Edina.....	126	126	126	-
East River Road Coon Rapids.....	429	429	429	-
Electric Vehicle Infrastructure - One Time.....	1,382	1,382	1,382	-
Electric Vehicle Infrastructure .....	114	114	114	-
Federal Transportation Grants Technical Assistance LGU.....	235	235	235	-
Freight .....	1,462	1,462	1,462	-
Freight Statewide Optimization.....	974	974	907	67
Highway 10 - Sherburne County.....	200	200	200	-
Highway 169/109th Ave - Hennepin County.....	2,756	2,756	2,756	-
Highway 169/Trunk Highway 282 - Jordan.....	4,900	4,900	4,900	-
Highway 7 Transp Mgt Org Development Grant - Shorewood.....	200	200	200	-
Highway 94 Land Bridge St. Paul Project Planning and Dev.....	1,300	1,300	1,300	-
Highways for Habitat.....	386	386	386	-
Information Technology Projects and Implementation.....	9,220	9,220	9,220	-
Infra Investment & Jobs Act Discretionary Admin Match.....	240	240	240	-
Infra Investment & Jobs Act Discretionary Grant Match.....	39,163	39,163	39,163	-
Local Bridges .....	6,252	6,252	6,252	-
Local Bridges Prior Year.....	4,509	4,509	4,509	-
Local Road Improvement .....	2,926	2,926	2,926	-
Local Road Improvement Prior Year.....	2,714	2,714	2,714	-
Local Transportation Disaster Support.....	1,925	1,925	1,925	-
Minneapolis Transportation Management Organization.....	103	103	103	-
Multimodal Transportation Projects.....	35,573	35,573	35,573	-
Northern Lights Express.....	367	367	367	-
Passenger Rail.....	2,097	2,097	2,094	3
Rail Corridor Service.....	624	624	624	-
Rail Road Grade Crossing Safety.....	147	147	147	-
Rochester Demand Response Transit.....	50	50	50	-
Roosevelt Tower.....	3	3	3	-
Safe Road Zones.....	1,000	1,000	996	4
Safe Routes to School Salary & Non-Infrastructure.....	4,138	4,138	4,138	-
Small Cities Assistance.....	11,350	11,350	11,350	-
Small Cities Transport Grant.....	77	77	77	-
St. Paul Transportation Management Organization.....	300	300	300	-
State Road Construction Living Snow Fence.....	1,273	1,273	1,273	-
Stone Arch Bridge.....	19	19	19	-
Transit.....	17,897	17,903	17,901	2
Tribal Affairs Workforce Training Program.....	1,426	1,426	1,426	-
Tribal Transport Grant Assistance.....	30	30	30	-
Trunk Highway and Local Road Projects.....	981	981	981	-
Trunk Highway Corridor Studies & Local Road Grants.....	7,111	7,129	6,476	653
University Drive - St. Cloud.....	5,970	5,970	5,970	-
Utility Aircraft.....	444	444	444	-
Veterans Bridge - St. Cloud.....	750	750	750	-

**STATE OF MINNESOTA**

**GENERAL FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Weigh Station Program.....	1,422	1,422	1,422	-
<b>Total Transportation.....</b>	<b>\$ 214,058</b>	<b>\$ 214,083</b>	<b>\$ 213,351</b>	<b>\$ 732</b>
<b>Total Transportation Function</b>	<b>\$ 318,653</b>	<b>\$ 318,678</b>	<b>\$ 317,946</b>	<b>\$ 732</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 34,040,689</b>	<b>\$ 34,402,196</b>	<b>\$ 34,090,534</b>	<b>\$ 311,662</b>
Less: Indirect Cost Reimbursement.....	102,675	118,972	88,044	30,928
<b>Total Net Expenditures and Transfers-Out.....</b>	<b>\$ 33,938,014</b>	<b>\$ 34,283,224</b>	<b>\$ 34,002,490</b>	<b>\$ 280,735</b>
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (2,935,457)	\$ (3,181,890)	\$ (1,958,868)	\$ 1,223,022
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 11,813,324</b>	<b>\$ 11,813,324</b>	<b>\$ 11,813,324</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	-	433,254	433,254
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 11,813,324</b>	<b>\$ 11,813,324</b>	<b>\$ 12,246,578</b>	<b>\$ 433,254</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 8,877,867</b>	<b>\$ 8,631,434</b>	<b>\$ 10,287,710</b>	<b>\$ 1,656,276</b>
Less: Appropriation Carryover.....	-	-	1,858,911	(1,858,911)
Less: Reserved for Long-Term Receivables.....	-	-	14,769	(14,769)
Less: Budgetary Reserve.....	-	-	3,535,932	(3,535,932)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 8,877,867</b>	<b>\$ 8,631,434</b>	<b>\$ 4,878,098</b>	<b>\$ (3,753,336)</b>

**Notes**

1. Total budgeted revenues and expenditures on this report differ from those reported in the General Fund - Fund Balance Analysis (FBA), also prepared by Minnesota Management and Budget. These differences are explained below:
  - a. On the FBA, open appropriations are based on estimates. However, as this report measures the authority to spend up to fiscal closing, the amount actually needed for the program are included in the budget. This represents the legal limit on spending for these programs.
  - b. Estimates are used in the FBA to better forecast ending fund balance. These estimates (if any) may differ from the legal authority presented in this report.
  - c. The FBA includes the same estimated amounts for both revenues and expenditures related to dedicated revenues. On this report, expenditure budgets are adjusted by actual dedicated revenues received. This represents the legal limit on spending related to dedicated revenues.
2. In the Annual Comprehensive Financial Report (ACFR), the General Fund includes the direct appropriated portion of two other funds, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the ACFR and this report are the result of this combining activity. In addition, the ACFR General Fund includes funds that are not appropriated, and do not have a legally adopted budget. These funds are considered a perspective difference in the budget to Generally Accepted Accounting Principles (GAAP) reconciliation.
  - a. A reconciliation of the actual unassigned fund balances is as follows (in thousands):

<b>Legal Level of Budgetary Control Report:</b>	
General Fund	\$ 4,878,098
Health Care Access Fund	566,006
State Government Fund	90,025
<b>General Fund in ACFR</b>	<b>\$ 5,534,129</b>

**STATE OF MINNESOTA**

**GENERAL FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

3. This report includes both expenditures and transfers-out together by function. However, the ACFR reports transfers-out separately on a single line. The following represents transfers-out for the original budget, final budget, and actuals by function. In addition, this report reduces total expenditures by indirect cost reimbursed by other funds on a separate line. However, the ACFR nets these indirect cost reimbursements against expenditures by function.

**General Fund transfers-out by function**

	Original Budget, Budget, and Actual Transfers-out	Original Budget Indirect Cost Reimbursement	Budget Indirect Cost Reimbursement	Actual Indirect Cost Reimbursement
Agricultural Environmental and Energy Resources	\$ 45,528	\$ -	\$ -	\$ -
Economic and Workforce Development	73,049	-	-	-
General Education	241,429	-	-	-
General Government	994,275	22,084	31,699	31,445
Health and Human Services	735,259	80,591	87,273	56,599
Higher Education	1,050,108	-	-	-
Intergovernment Aid	1,745	-	-	-
Public Safety and Corrections	6,191	-	-	-
Transportation	35,369	-	-	-
<b>Total</b>	<u>\$ 3,182,953</u>	<u>\$ 102,675</u>	<u>\$ 118,972</u>	<u>\$ 88,044</u>

**STATE OF MINNESOTA**

**HEALTH CARE ACCESS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>				
<b>Net Revenues</b>				
Insurance Gross Earnings Taxes.....	\$ 133,682	\$ 146,680	\$ 117,217	\$ (29,463)
Other Taxes.....	858,904	799,550	891,344	91,794
Departmental Services/Licenses & Fees.....	1,833	1,764	5,578	3,814
Investment Earnings.....	22,390	39,541	50,837	11,296
Other Revenues.....	-	77	65	(12)
<b>Total Net Revenues.....</b>	<b>\$ 1,016,809</b>	<b>\$ 987,612</b>	<b>\$ 1,065,041</b>	<b>\$ 77,429</b>
<b>Transfers from Other Funds</b>				
Miscellaneous Special Revenue Fund.....	\$ -	\$ -	\$ 34	\$ 34
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 1,016,809</b>	<b>\$ 987,612</b>	<b>\$ 1,065,075</b>	<b>\$ 77,463</b>
<b>Expenditures and Transfers-Out</b>				
<b>General Government Function</b>				
<b>Revenue</b>				
Tax System Management.....	\$ 1,736	\$ 1,736	\$ 1,736	\$ -
<b>Total General Government Function</b>	<b>\$ 1,736</b>	<b>\$ 1,736</b>	<b>\$ 1,736</b>	<b>\$ -</b>
<b>Health and Human Services Function</b>				
<b>Health</b>				
Health Improvement.....	\$ 42,888	\$ 43,167	\$ 42,404	\$ 763
Health Protection.....	400	400	400	-
International Medical Residency Grants.....	420	420	420	-
Rural Clinical Training Grants.....	1,862	1,862	1,862	-
Site-Based Training Grants.....	5,550	5,550	5,550	-
Statewide Health Improvement Initiatives.....	881	881	881	-
Workforce Research.....	553	553	553	-
<b>Total Health.....</b>	<b>\$ 52,554</b>	<b>\$ 52,833</b>	<b>\$ 52,070</b>	<b>\$ 763</b>
<b>Human Services</b>				
Health Care .....	\$ 31,119	\$ 31,119	\$ 31,119	\$ -
Health Care Grants.....	3,465	3,465	2,001	1,464
Medical Assistance .....	1,194,218	1,194,218	1,193,661	557
MinnesotaCare.....	90,503	73,978	65,695	8,283
MNSure Grant Navigators for Successful Enrollments.....	1,895	1,895	959	936
Operations .....	18,714	18,714	18,714	-
Technical Activities.....	187	187	187	-
<b>Total Human Services.....</b>	<b>\$ 1,340,101</b>	<b>\$ 1,323,576</b>	<b>\$ 1,312,336</b>	<b>\$ 11,240</b>
<b>MNSure</b>				
Insulin Safety Net Public Awareness Campaign.....	\$ 285	\$ 285	\$ 285	\$ -
<b>Pharmacy Board</b>				
Insulin Safety Net Program.....	\$ 114	\$ 114	\$ 14	\$ 100
<b>Total Health and Human Services Function</b>	<b>\$ 1,393,054</b>	<b>\$ 1,376,808</b>	<b>\$ 1,364,705</b>	<b>\$ 12,103</b>

**STATE OF MINNESOTA**

**HEALTH CARE ACCESS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Higher Education Function</b>				
<b>University of Minnesota</b>				
Health Sciences.....	\$ 2,157	\$ 2,157	\$ 2,157	\$ -
<b>Total Higher Education Function</b>	<u>\$ 2,157</u>	<u>\$ 2,157</u>	<u>\$ 2,157</u>	<u>\$ -</u>
<b>Intergovernmental Aid Function</b>				
<b>Revenue Intergovernmental Payments</b>				
MinnesotaCare Interest on Refunds.....	\$ 542	\$ 542	\$ 542	\$ -
<b>Total Intergovernmental Aid Function</b>	<u>\$ 542</u>	<u>\$ 542</u>	<u>\$ 542</u>	<u>\$ -</u>
<b>Total Expenditures and Transfers-Out.....</b>	<u>\$ 1,397,489</u>	<u>\$ 1,381,243</u>	<u>\$ 1,369,140</u>	<u>\$ 12,103</u>
Less: Indirect Cost Reimbursement.....	<u>19,307</u>	<u>17,049</u>	<u>12,853</u>	<u>4,196</u>
<b>Total Net Expenditures and Transfers-Out.....</b>	<u>\$ 1,378,182</u>	<u>\$ 1,364,194</u>	<u>\$ 1,356,287</u>	<u>\$ 7,907</u>
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (361,373)	\$ (376,582)	\$ (291,212)	\$ 85,370
<b>Fund Balance, Beginning, as Reported.....</b>	<u>\$ 868,653</u>	<u>\$ 868,653</u>	<u>\$ 868,653</u>	<u>\$ -</u>
Prior Period Adjustments.....	-	-	974	974
<b>Fund Balance, Beginning, as Restated.....</b>	<u>\$ 868,653</u>	<u>\$ 868,653</u>	<u>\$ 869,627</u>	<u>\$ 974</u>
<b>Fund Balance, Ending.....</b>	<u>\$ 507,280</u>	<u>\$ 492,071</u>	<u>\$ 578,415</u>	<u>\$ 86,344</u>
Less: Appropriation Carryover.....	-	-	12,409	(12,409)
<b>Unassigned Fund Balance, Ending.....</b>	<u>\$ 507,280</u>	<u>\$ 492,071</u>	<u>\$ 566,006</u>	<u>\$ 73,935</u>

**Notes**

1. In the Annual Comprehensive Financial Report (ACFR), the Health Care Access and State Government funds are included in the General Fund. However, these funds are reported as separate funds in this report. The differences in the budgeted and actual fund balances between the ACFR and this report are the result of this combining activity.
2. This report includes both expenditures and transfers-out together by function. However, the ACFR reports transfers-out separately on a single line. The following represents transfers-out for the original budget, final budget, and actuals by function. In addition, this report reduces total expenditures by indirect cost reimbursed by other funds on a separate line. However, the ACFR nets these indirect cost reimbursements against expenditures by function.

**Health Care Access Fund transfers-out by function**

	Original Budget, Budget, and Actual Transfers-out	Original Budget Indirect Cost Reimbursement	Budget Indirect Cost Reimbursement	Actual Indirect Cost Reimbursement
Health and Human Services	\$ 9,510	\$ 19,307	\$ 17,049	\$ 12,853
<b>Total</b>	<u>\$ 9,510</u>	<u>\$ 19,307</u>	<u>\$ 17,049</u>	<u>\$ 12,853</u>

**STATE OF MINNESOTA**

**STATE GOVERNMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>				
<b>Net Revenues</b>				
Departmental Services/Licenses & Fees.....	\$ 109,672	\$ 110,651	\$ 118,079	\$ 7,428
Other Revenues.....	2,630	2,649	2,964	315
<b>Total Net Revenues.....</b>	<b>\$ 112,302</b>	<b>\$ 113,300</b>	<b>\$ 121,043</b>	<b>\$ 7,743</b>
<b>Transfers from Other Funds</b>				
Miscellaneous Special Revenue Fund.....	\$ -	\$ -	\$ 121	\$ 121
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 112,302</b>	<b>\$ 113,300</b>	<b>\$ 121,164</b>	<b>\$ 7,864</b>
<b>Expenditures and Transfers-Out</b>				
<b>Agricultural, Environmental and Energy Resources Function</b>				
<b>Pollution Control Agency</b>				
Municipal.....	\$ 100	\$ 100	\$ 99	\$ 1
Operations.....	2	2	2	-
<b>Total Pollution Control Agency.....</b>	<b>\$ 102</b>	<b>\$ 102</b>	<b>\$ 101</b>	<b>\$ 1</b>
<b>Total Agricultural, Environmental and Energy Resources Function</b>	<b>\$ 102</b>	<b>\$ 102</b>	<b>\$ 101</b>	<b>\$ 1</b>
<b>Economic and Workforce Development Function</b>				
<b>Cannabis Management Office</b>				
Medical Cannabis Program Operation.....	\$ 2,654	\$ 2,654	\$ 2,548	\$ 106
<b>Total Economic and Workforce Development Function</b>	<b>\$ 2,654</b>	<b>\$ 2,654</b>	<b>\$ 2,548</b>	<b>\$ 106</b>
<b>General Government Function</b>				
<b>Attorney General</b>				
Regulatory Law and Professions.....	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
State Government Services.....	21	21	21	-
<b>Total Attorney General.....</b>	<b>\$ 2,521</b>	<b>\$ 2,521</b>	<b>\$ 2,521</b>	<b>\$ -</b>
<b>Minnesota Management &amp; Budget (MMB)</b>				
State Government Special Revenue Contingent.....	\$ 800	\$ 800	\$ -	\$ 800
<b>Total General Government Function</b>	<b>\$ 3,321</b>	<b>\$ 3,321</b>	<b>\$ 2,521</b>	<b>\$ 800</b>
<b>Health and Human Services Function</b>				
<b>Behavioral Health &amp; Therapy Board</b>				
Departmental Appropriations.....	\$ 1,043	\$ 1,043	\$ 1,043	\$ -
Licensed Professional Counselor Interstate Compact.....	95	95	95	-
<b>Total Behavioral Health &amp; Therapy Board.....</b>	<b>\$ 1,138</b>	<b>\$ 1,138</b>	<b>\$ 1,138</b>	<b>\$ -</b>
<b>Chiropractic Examiners Board</b>				
Departmental Appropriations.....	\$ 741	\$ 741	\$ 741	\$ -
<b>Dentistry Board</b>				
Departmental Appropriations.....	\$ 1,468	\$ 1,468	\$ 1,468	\$ -
Administrative Services Unit - Operating Costs.....	1,691	1,691	1,691	-
Volunteer Health Care Provider Program.....	38	38	38	-
<b>Total Dentistry Board.....</b>	<b>\$ 3,197</b>	<b>\$ 3,197</b>	<b>\$ 3,197</b>	<b>\$ -</b>

**STATE OF MINNESOTA**

**STATE GOVERNMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Dietetics &amp; Nutrition Practice</b>				
Departmental Appropriations.....	\$ 226	\$ 226	\$ 226	\$ -
<b>Exec for LT Svcs &amp; Supports Bd</b>				
Departmental Appropriations.....	\$ 711	\$ 711	\$ 711	\$ -
<b>Health</b>				
Health Improvement.....	\$ 6,841	\$ 9,124	\$ 9,124	\$ -
Health Protection.....	71,789	71,789	71,787	2
<b>Total Health.....</b>	<b>\$ 78,630</b>	<b>\$ 80,913</b>	<b>\$ 80,911</b>	<b>\$ 2</b>
<b>Human Services</b>				
Continuing Care of Older Adults.....	\$ 151	\$ 151	\$ 151	\$ -
Elimination of Duplicative Background Studies.....	115	115	115	-
Operations .....	3,879	3,879	3,879	-
Technical Activities.....	22	22	22	-
<b>Total Human Services.....</b>	<b>\$ 4,167</b>	<b>\$ 4,167</b>	<b>\$ 4,167</b>	<b>\$ -</b>
<b>Marriage &amp; Family Therapy Board</b>				
Departmental Appropriations.....	\$ 429	\$ 429	\$ 429	\$ -
Licensed Marriage and Family Therapist Guest License .....	17	17	17	-
<b>Total Marriage &amp; Family Therapy Board.....</b>	<b>\$ 446</b>	<b>\$ 446</b>	<b>\$ 446</b>	<b>\$ -</b>
<b>Medical Practice Board</b>				
Departmental Appropriations.....	\$ 5,687	\$ 5,687	\$ 5,687	\$ -
<b>Nursing Board</b>				
Departmental Appropriations.....	\$ 6,929	\$ 6,929	\$ 6,929	\$ -
<b>Occupational Therapy Practice Board</b>				
Departmental Appropriations.....	\$ 398	\$ 398	\$ 398	\$ -
Occupational Therapy Licensure Compact.....	95	95	95	-
<b>Total Occupational Therapy Practice Board.....</b>	<b>\$ 493</b>	<b>\$ 493</b>	<b>\$ 493</b>	<b>\$ -</b>
<b>Optometry Board</b>				
Departmental Appropriations.....	\$ 275	\$ 275	\$ 275	\$ -
<b>Pharmacy Board</b>				
Departmental Appropriations.....	\$ 5,033	\$ 5,033	\$ 5,033	\$ -
<b>Physical Therapy Board</b>				
Departmental Appropriations.....	\$ 850	\$ 850	\$ 850	\$ -
Physical Therapy Licensure Compact.....	95	95	95	-
<b>Total Physical Therapy Board.....</b>	<b>\$ 945</b>	<b>\$ 945</b>	<b>\$ 945</b>	<b>\$ -</b>
<b>Podiatric Medicine Board</b>				
Departmental Appropriations.....	\$ 175	\$ 175	\$ 175	\$ -
<b>Psychology Board</b>				
Departmental Appropriations.....	\$ 1,127	\$ 1,127	\$ 1,127	\$ -
Health Professionals Service Program.....	1,218	1,218	1,218	-
<b>Total Psychology Board.....</b>	<b>\$ 2,345</b>	<b>\$ 2,345</b>	<b>\$ 2,345</b>	<b>\$ -</b>
<b>Social Work Board</b>				
Departmental Appropriations.....	\$ 1,866	\$ 1,866	\$ 1,866	\$ -

**STATE OF MINNESOTA**

**STATE GOVERNMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Social Work Interstate Compact.....	1	1	1	-
<b>Total Social Work Board.....</b>	<b>\$ 1,867</b>	<b>\$ 1,867</b>	<b>\$ 1,867</b>	<b>\$ -</b>
<b>Veterinary Medicine Board</b>				
Departmental Appropriations.....	\$ 363	\$ 363	\$ 363	\$ -
Retirement Costs.....	18	18	18	-
<b>Total Veterinary Medicine Board.....</b>	<b>\$ 381</b>	<b>\$ 381</b>	<b>\$ 381</b>	<b>\$ -</b>
<b>Total Health and Human Services Function</b>	<b>\$ 113,386</b>	<b>\$ 115,669</b>	<b>\$ 115,667</b>	<b>\$ 2</b>
<b>Public Safety and Corrections Function</b>				
<b>Public Safety</b>				
Criminal Apprehension.....	\$ 7	\$ 7	\$ 7	\$ -
Office of Justice Programs.....	96	96	96	-
<b>Total Public Safety.....</b>	<b>\$ 103</b>	<b>\$ 103</b>	<b>\$ 103</b>	<b>\$ -</b>
<b>Total Public Safety and Corrections Function</b>	<b>\$ 103</b>	<b>\$ 103</b>	<b>\$ 103</b>	<b>\$ -</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 119,566</b>	<b>\$ 121,849</b>	<b>\$ 120,940</b>	<b>\$ 909</b>
Excess of Revenues and Transfers-In Over (Under)				
Expenditures and Transfers-Out.....	\$ (7,264)	\$ (8,549)	\$ 224	\$ 8,773
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 100,765</b>	<b>\$ 100,765</b>	<b>\$ 100,765</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	-	3,310	3,310
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 100,765</b>	<b>\$ 100,765</b>	<b>\$ 104,075</b>	<b>\$ 3,310</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 93,501</b>	<b>\$ 92,216</b>	<b>\$ 104,299</b>	<b>\$ 12,083</b>
Less: Appropriation Carryover.....	-	-	14,274	(14,274)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 93,501</b>	<b>\$ 92,216</b>	<b>\$ 90,025</b>	<b>\$ (2,191)</b>

**Notes**

1. In the Annual Comprehensive Financial Report (ACFR), the Health Care Access and State Government funds are included in the General Fund. However, these funds are reported as separate funds in this report. The differences in the budgeted and actual fund balances between the ACFR and this report are the result of this combining activity.
2. The total budgeted revenues and expenditures on this report differ from those reported in the Consolidated Fund Statement (CFS). The State Government Fund includes two accounts within the CFS; State Government Special Revenue and Health Related Boards.
3. The LLBC reports expenditures and transfers-out together by function. However, transfers-out are reported separately in the ACFR as one line. The following represents the transfers-out for original budget, final budget and actuals by function.

**State Government Fund transfers-out by function**

Health and Human Services	<u>\$ 2,431</u>
<b>Total Transfers-Out</b>	<b><u>\$ 2,431</u></b>

**STATE OF MINNESOTA**

**TRUNK HIGHWAY FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Departmental Services/Licenses & Fees.....	\$ 21,567	\$ 25,716	\$ 4,149
Federal Revenue.....	817,718	627,961	(189,757)
Investment Earnings.....	40,437	41,435	998
Other Revenues.....	46,033	69,768	23,735
<b>Total Net Revenues.....</b>	<b>\$ 925,755</b>	<b>\$ 764,880</b>	<b>\$ (160,875)</b>
<b>Transfers from Other Funds</b>			
Federal Fund.....	\$ -	\$ 439	\$ 439
General Fund.....	4,045	4,046	1
Highway User Tax Distribution Fund.....	1,706,760	1,672,474	(34,286)
Plant Management Fund.....	1,225	1,225	-
<b>Total Transfers from Other Funds.....</b>	<b>\$ 1,712,030</b>	<b>\$ 1,678,184</b>	<b>\$ (33,846)</b>
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 2,637,785</b>	<b>\$ 2,443,064</b>	<b>\$ (194,721)</b>
<b>Expenditures and Transfers-Out</b>			
<b>General Government Function</b>			
<b>Administration</b>			
State Patrol Headquarters.....	\$ 13,945	\$ 13,945	\$ -
<b>Total General Government Function</b>	<b>\$ 13,945</b>	<b>\$ 13,945</b>	<b>\$ -</b>
<b>Public Safety and Corrections Function</b>			
<b>Public Safety</b>			
Air Patrol Staff and Equipment.....	\$ 2,110	\$ 2,110	\$ -
Commercial Vehicle Enforcement Federal Match.....	4,130	4,130	-
Commercial Vehicle Enforcement.....	15,346	15,346	-
DWI Lab Analysis.....	2,523	2,523	-
Patrolling Highways.....	146,659	146,659	-
Public Safety Support.....	5,372	5,372	-
State Patrol Accreditation.....	446	446	-
State Patrol Helicopter.....	1,896	1,361	535
State Patrol.....	2,300	2,300	-
Technology and Support Service.....	5,622	5,622	-
Traffic Safety.....	618	618	-
Traffic Safety Data Analytics Center.....	180	180	-
<b>Total Public Safety.....</b>	<b>\$ 187,202</b>	<b>\$ 186,667</b>	<b>\$ 535</b>
<b>Total Public Safety and Corrections Function</b>	<b>\$ 187,202</b>	<b>\$ 186,667</b>	<b>\$ 535</b>
<b>Transportation Function</b>			
<b>Transportation</b>			
Departmental Appropriations.....	\$ 19,021	\$ 19,021	\$ -
Agency Services - Transportation.....	395	395	-
Agency Services.....	87,648	87,648	-
Buildings.....	47,906	47,906	-
Corridors of Commerce.....	47,951	47,951	-
Debt Service.....	248,817	248,817	-
Environmental Management.....	1,099	1,099	-
Freight.....	5,495	5,495	-
High Priority Bridges.....	1,650	1,650	-
High Voltage Transmission Line Staff.....	105	105	-
Highway Sign Revolving Account.....	1,641	1,641	-
Land Conveyance.....	1,166	1,166	-

**STATE OF MINNESOTA**

**TRUNK HIGHWAY FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Living Snow Fence Maintenance.....	285	285	-
Metro Planning Organization Grants Outside Metro.....	558	558	-
Non-Metro Metropolitan Planning Organizations.....	266	266	-
Operations and Maintenance.....	442,522	442,522	-
Pavement Stripe Rev Acct.....	6,332	6,332	-
Program Planning and Delivery.....	314,991	314,991	-
Regional Development Commissions Grant.....	900	830	70
Rumble Strips.....	143	143	-
State Property Reimbursement.....	4	4	-
State Road Construction - Economic Development.....	6,595	6,595	-
State Road Construction.....	979,073	979,071	2
Statewide Radio Communications.....	8,666	8,666	-
Targeted Group Business Program.....	130	130	-
Transfer Oversize/Overweight Fees for Loan TIFIA.....	4,112	4,112	-
Trunk Highway 7 Study - Hennepin County.....	576	576	-
US 169 Trunk Highway 282 Improvements.....	1,000	1,000	-
<b>Total Transportation.....</b>	<u>\$ 2,229,047</u>	<u>\$ 2,228,975</u>	<u>\$ 72</u>
<b>Total Transportation Function.....</b>	<u>\$ 2,229,047</u>	<u>\$ 2,228,975</u>	<u>\$ 72</u>
<b>Total Expenditures and Transfers-Out.....</b>	<u>\$ 2,430,194</u>	<u>\$ 2,429,587</u>	<u>\$ 607</u>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 207,591	\$ 13,477	\$ (194,114)
<b>Fund Balance, Beginning, as Reported.....</b>	\$ 462,789	\$ 462,789	\$ -
Prior Period Adjustments.....	-	62,785	62,785
<b>Fund Balance, Beginning, as Restated.....</b>	<u>\$ 462,789</u>	<u>\$ 525,574</u>	<u>\$ 62,785</u>
<b>Fund Balance, Ending.....</b>	\$ 670,380	\$ 539,051	\$ (131,329)
Less: Appropriation Carryover.....	-	484,009	(484,009)
<b>Unassigned Fund Balance, Ending.....</b>	<u>\$ 670,380</u>	<u>\$ 55,042</u>	<u>\$ (615,338)</u>

**Notes**

1. Federal Revenues include Federal Aid Agreement amounts that will be collected in the future upon completion of the agreement terms. The revenue is included to match encumbrance reserves established in accordance with the agreements.
2. The fund is supported by revenues from the Highway User Tax Distribution Fund and federal grants to plan, design, construct, and maintain the state trunk highway system. Transfers received from the Highway User Tax Distribution Fund are directly recorded as revenue in the Annual Comprehensive Financial Report (ACFR) for this fund.
3. The LLBC reports expenditures and transfers-out together by function. However, transfers-out are reported separately in the ACFR as one line. The following represents the transfers-out for both budget and actuals by function.

**Trunk Highway Fund transfers-out by function**

Transportation	\$ 252,929
<b>Total Transfers-Out</b>	<u>\$ 252,929</u>

**STATE OF MINNESOTA**

**HIGHWAY USER TAX DISTRIBUTION FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 223,303	\$ 221,443	\$ (1,860)
Motor Vehicle Taxes.....	1,748,125	1,705,613	(42,512)
Fuel Taxes.....	933,132	928,162	(4,970)
Other Taxes.....	324	238	(86)
Departmental Services/Licenses & Fees.....	3,900	3,516	(384)
Investment Earnings.....	11,605	12,653	1,048
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 2,920,389</b>	<b>\$ 2,871,625</b>	<b>\$ (48,764)</b>
<b>Expenditures and Transfers-Out</b>			
<b>General Government Function</b>			
<b>Revenue</b>			
Tax System Management.....	\$ 2,156	\$ 2,156	\$ -
<b>Total General Government Function</b>	<b>\$ 2,156</b>	<b>\$ 2,156</b>	<b>\$ -</b>
<b>Intergovernmental Aid Function</b>			
<b>Revenue Intergovernmental Payments</b>			
ATV Unrefunded Gas Tax.....	\$ 1,881	\$ 1,881	\$ -
Forest Road Unrefunded Gas Tax.....	1,015	1,015	-
Highway Fuel Refund Interest.....	209	209	-
Motorboat Unrefunded Gas Tax.....	10,451	10,451	-
Off-Road Motorcycle.....	320	320	-
Off-Road Vehicle.....	1,143	1,143	-
Snowmobile Unrefunded Gas Tax.....	6,967	6,967	-
<b>Total Revenue Intergovernmental Payments.....</b>	<b>\$ 21,986</b>	<b>\$ 21,986</b>	<b>\$ -</b>
<b>Total Intergovernmental Aid Function</b>	<b>\$ 21,986</b>	<b>\$ 21,986</b>	<b>\$ -</b>
<b>Public Safety and Corrections Function</b>			
<b>Public Safety</b>			
Patrolling Highways.....	\$ 184	\$ 184	\$ -
Vehicle Crimes Unit.....	1,281	1,281	-
<b>Total Public Safety.....</b>	<b>\$ 1,465</b>	<b>\$ 1,465</b>	<b>\$ -</b>
<b>Total Public Safety and Corrections Function</b>	<b>\$ 1,465</b>	<b>\$ 1,465</b>	<b>\$ -</b>
<b>Transportation Function</b>			
<b>Transportation</b>			
Departmental Appropriations.....	\$ 2,839,631	\$ 2,839,631	\$ -
<b>Total Transportation Function</b>	<b>\$ 2,839,631</b>	<b>\$ 2,839,631</b>	<b>\$ -</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 2,865,238</b>	<b>\$ 2,865,238</b>	<b>\$ -</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 55,151	\$ 6,387	\$ (48,764)
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 16,167</b>	<b>\$ 16,167</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	255	255
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 16,167</b>	<b>\$ 16,422</b>	<b>\$ 255</b>

**STATE OF MINNESOTA**

**HIGHWAY USER TAX DISTRIBUTION FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Fund Balance, Ending</b> .....	\$ 71,318	\$ 22,809	\$ (48,509)
Less: Appropriation Carryover.....	-	208	(208)
<b>Unassigned Fund Balance, Ending</b> .....	<u>\$ 71,318</u>	<u>\$ 22,601</u>	<u>\$ (48,717)</u>

**Notes**

1. The fund receives revenue from taxes on motor vehicles and motor fuels for transfer to various transportation-related funds.
2. Transfers-out and corresponding revenues are eliminated in the Annual Comprehensive Financial Report (ACFR) for this fund. The corresponding transfers are recorded directly as revenue in the ACFR for the funds they are allocated to (Trunk Highway, Municipal State Aid Street, County State Aid Highway, and Natural Resources funds) in compliance with Generally Accepted Accounting Principles (GAAP).
3. The LLBC reports expenditures and transfers-out together by function. However, transfers-out are reported separately in the ACFR as one line. The following represents the transfers-out for both budget and actuals by function.

**Highway User Distribution Fund transfers-out by function**

Intergovernmental Aid	\$ 21,777
Transportation	<u>2,839,515</u>
<b>Total Transfers-Out</b>	<u><u>\$ 2,861,292</u></u>

**STATE OF MINNESOTA**

**STATE AIRPORTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 11,000	\$ 14,712	\$ 3,712
Fuel Taxes.....	6,000	7,309	1,309
Other Taxes.....	11,000	10,435	(565)
Departmental Services/Licenses & Fees.....	1,921	1,265	(656)
Investment Earnings.....	1,906	2,017	111
Other Revenues.....	31	588	557
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 31,858</b>	<b>\$ 36,326</b>	<b>\$ 4,468</b>
<b>Expenditures and Transfers-Out</b>			
<b>Transportation Function</b>			
<b>Transportation</b>			
Departmental Appropriations.....	\$ 43	\$ 43	\$ -
Aeronautics.....	8,188	7,791	397
Airport Development and Assistance.....	20,599	20,599	-
Airport Safety Systems.....	2,470	2,470	-
Civil Air Patrol.....	80	80	-
Unmanned Aircraft Systems.....	61	61	-
<b>Total Transportation.....</b>	<b>\$ 31,441</b>	<b>\$ 31,044</b>	<b>\$ 397</b>
<b>Total Transportation Function</b>	<b>\$ 31,441</b>	<b>\$ 31,044</b>	<b>\$ 397</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 31,441</b>	<b>\$ 31,044</b>	<b>\$ 397</b>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ 417	\$ 5,282	\$ 4,865
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 30,689</b>	<b>\$ 30,689</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	956	956
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 30,689</b>	<b>\$ 31,645</b>	<b>\$ 956</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 31,106</b>	<b>\$ 36,927</b>	<b>\$ 5,821</b>
Less: Appropriation Carryover.....	-	20,461	(20,461)
Less: Reserved for Long-Term Receivables.....	-	2,926	(2,926)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 31,106</b>	<b>\$ 13,540</b>	<b>\$ (17,566)</b>

**STATE OF MINNESOTA**

**PETROLEUM TANK CLEANUP FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Departmental Services/Licenses & Fees.....	\$ 21,000	\$ 21,065	\$ 65
Investment Earnings.....	750	1,603	853
Other Revenues.....	35	35	-
<b>Total Net Revenues.....</b>	<u>\$ 21,785</u>	<u>\$ 22,703</u>	<u>\$ 918</u>
<b>Transfers from Other Funds</b>			
Remediation Fund.....	\$ 559	\$ 559	\$ -
<b>Total Net Revenues and Transfers-In.....</b>	<u>\$ 22,344</u>	<u>\$ 23,262</u>	<u>\$ 918</u>
<b>Expenditures and Transfers-Out</b>			
<b>Agricultural, Environmental and Energy Resources Function</b>			
<b>Commerce</b>			
Petroleum Tank Cleanup .....	\$ 19,751	\$ 19,751	\$ -
<b>Total Agricultural, Environmental and Energy Resources Function</b>	<u>\$ 19,751</u>	<u>\$ 19,751</u>	<u>\$ -</u>
<b>Economic and Workforce Development</b>			
<b>Employment &amp; Economic Development</b>			
Contaminated Cleanup Grants .....	\$ 5,868	\$ 5,868	\$ -
Contaminated Grants Administration.....	385	385	-
<b>Total Employment &amp; Economic Development.....</b>	<u>\$ 6,253</u>	<u>\$ 6,253</u>	<u>\$ -</u>
<b>Total Economic and Workforce Development Function</b>	<u>\$ 6,253</u>	<u>\$ 6,253</u>	<u>\$ -</u>
<b>Total Expenditures and Transfers-Out.....</b>	<u>\$ 26,004</u>	<u>\$ 26,004</u>	<u>\$ -</u>
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out.....	\$ (3,660)	\$ (2,742)	\$ 918
<b>Fund Balance, Beginning, as Reported.....</b>	\$ 16,874	\$ 16,874	\$ -
Prior Period Adjustments.....	-	3,095	3,095
<b>Fund Balance, Beginning, as Restated.....</b>	<u>\$ 16,874</u>	<u>\$ 19,969</u>	<u>\$ 3,095</u>
<b>Fund Balance, Ending.....</b>	\$ 13,214	\$ 17,227	\$ 4,013
Less: Appropriation Carryover.....	-	7,520	(7,520)
<b>Unassigned Fund Balance, Ending.....</b>	<u>\$ 13,214</u>	<u>\$ 9,707</u>	<u>\$ (3,507)</u>

**Notes**

- The LLBC reports expenditures and transfers-out together by function. However, transfers-out are reported separately in the ACFR as one line. The following represents the transfers-out for both budget and actuals by function.

<b>Petroleum Tank Cleanup Fund transfers-out by function</b>	
Agricultural, Environmental and Energy Resources	\$ 13,615
<b>Total Transfers-Out</b>	<u>\$ 13,615</u>

**STATE OF MINNESOTA**

**NATURAL RESOURCES FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 20,488	\$ 20,202	\$ (286)
Departmental Services/Licenses & Fees.....	74,872	73,252	(1,620)
Federal Revenue.....	5,550	12,046	6,496
Investment Earnings.....	1,049	928	(121)
Other Revenues.....	6,513	4,192	(2,321)
<b>Total Net Revenues.....</b>	<b>\$ 108,472</b>	<b>\$ 110,620</b>	<b>\$ 2,148</b>
<b>Transfers from Other Funds</b>			
Game and Fish Fund.....	\$ 1,315	\$ 1,347	\$ 32
General Fund.....	476	478	2
Highway User Tax Distribution Fund.....	21,648	20,762	(886)
Miscellaneous Special Revenue Fund.....	2,127	2,136	9
Permanent School Fund.....	7,278	9,185	1,907
<b>Total Transfers from Other Funds.....</b>	<b>\$ 32,844</b>	<b>\$ 33,908</b>	<b>\$ 1,064</b>
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 141,316</b>	<b>\$ 144,528</b>	<b>\$ 3,212</b>
<b>Expenditures and Transfers-Out</b>			
<b>Agricultural, Environmental and Energy Resources Function</b>			
<b>Minnesota Conservation Corps</b>			
Departmental Appropriations.....	\$ 562	\$ 562	\$ -
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 18,476	\$ 18,476	\$ -
Eco & Water Resources - Invasive Species.....	3,765	3,765	-
Eco & Water Resources - Nongame Wildlife Program.....	1,150	1,150	-
Eco & Water Resources - Water Management.....	5,362	5,362	-
Eco & Water Resources .....	2,635	2,635	-
Enforcement - Grants Water Recreation.....	1,467	1,437	30
Enforcement - Off Highway Vehicle Grants ATV.....	625	474	151
Enforcement - Off Highway Vehicle Grants Mgmt ATV.....	24	24	-
Enforcement - Off Highway Vehicle Grants OHM.....	11	11	-
Enforcement - Off Highway Vehicle Grants ORV.....	1	1	-
Enforcement - Safety Grants ATV.....	360	170	190
Enforcement - Safety Grants Management ATV.....	15	15	-
Enforcement - Snowmobile Grants.....	398	315	83
Enforcement Natural Resources Laws and Rules.....	11,786	11,786	-
Fish & Wildlife - Electronic Licensing System Imp ATV.....	96	96	-
Fish & Wildlife - Electronic Licensing System Imp OHM.....	7	7	-
Fish & Wildlife - Electronic Licensing System Imp ORV.....	4	4	-
Fish & Wildlife - Electronic Licensing System Imp SNOW.....	44	44	-
Fish & Wildlife - Electronic Licensing System Imp WRA.....	157	157	-
Fish & Wildlife - Management.....	2,123	2,123	-
Forest Management - Forest Management Investment.....	14,792	14,792	-
Forest Management - Next Generation Core Forestry.....	275	275	-
Forest Management - Road Maint on State Forest Roads.....	718	718	-
Forest Management - Zoo Tree Planting LILZ.....	150	150	-
Land & Minerals - Gas and Oil Prod Regulatory Framework.....	11	11	-
Land & Minerals - Gas and Oil Resources Tech Advisory Comm.....	453	453	-
Land & Minerals - Iron Ore Coop Research Minerals Management.....	205	205	-
Land & Minerals - Minerals Management.....	3,294	3,294	-
Land & Minerals - Resource Management .....	837	837	-
Parks & Trails - Accessible School Playgrounds.....	400	400	-

**STATE OF MINNESOTA**

**NATURAL RESOURCES FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Parks & Trails - Crane Lake Restroom Water Recreation.....	1	1	-
Parks & Trails - Greater Minnesota Regional Grants.....	600	600	-
Parks & Trails - Iron Range OH Rec Area Virginia VA ATV.....	1	1	-
Parks & Trails - Iron Range OH Vehicle Rec Area.....	1	1	-
Parks & Trails - Local Trail Grants.....	1,375	812	563
Parks & Trails - Management.....	45,243	45,243	-
Parks & Trails - Northwoods Trail Alliance Aitkin County ATV.....	250	250	-
Parks & Trails - Off Highway Vehicle GIA ATV.....	3,572	3,569	3
Parks & Trails - Off Highway Vehicle GIA OHM.....	157	152	5
Parks & Trails - Off Highway Vehicle GIA ORV.....	585	142	443
Parks & Trails - Plant Trees in State Parks.....	141	141	-
Parks & Trails - Snowmobile GIA.....	10,657	7,582	3,075
Parks & Trails - State Land and Water Conservation.....	1,536	1,536	-
Parks & Trails - State Parks Operations Lottery.....	8,723	8,723	-
Parks & Trails - Underserved Communities.....	156	156	-
Zoo Grants.....	510	510	-
<b>Total Natural Resources.....</b>	<b>\$ 143,149</b>	<b>\$ 138,606</b>	<b>\$ 4,543</b>
<b>Total Agricultural, Environmental and Energy Resources Function</b>	<b>\$ 143,711</b>	<b>\$ 139,168</b>	<b>\$ 4,543</b>
<b>General Education Function</b>			
<b>Zoological Board</b>			
Departmental Appropriations.....	\$ 255	\$ 255	\$ -
<b>Total General Education Function</b>	<b>\$ 255</b>	<b>\$ 255</b>	<b>\$ -</b>
<b>Transportation Function</b>			
<b>Metropolitan Council Transport</b>			
Metro Parks New Fishing Piers.....	\$ 500	\$ 500	\$ -
Metro Parks Tree Grants.....	1,400	1,400	-
Parks Lottery.....	8,950	8,950	-
<b>Total Metropolitan Council Transport.....</b>	<b>\$ 10,850</b>	<b>\$ 10,850</b>	<b>\$ -</b>
<b>Total Transportation Function</b>	<b>\$ 10,850</b>	<b>\$ 10,850</b>	<b>\$ -</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 154,816</b>	<b>\$ 150,273</b>	<b>\$ 4,543</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (13,500)	\$ (5,745)	\$ 7,755
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 98,137</b>	<b>\$ 98,137</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	2,687	2,687
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 98,137</b>	<b>\$ 100,824</b>	<b>\$ 2,687</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 84,637</b>	<b>\$ 95,079</b>	<b>\$ 10,442</b>
Less: Appropriation Carryover.....	-	54,032	(54,032)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 84,637</b>	<b>\$ 41,047</b>	<b>\$ (43,590)</b>

**Notes**

1. Transfers received from the Highway User Tax Distribution Fund and Miscellaneous Special Revenue Fund are recorded directly as revenue in the Annual Comprehensive Financial Report (ACFR) for this fund in compliance with Generally Accepted Accounting Principles (GAAP).

**STATE OF MINNESOTA**

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**NATURAL RESOURCES FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

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2. The LLBC reports expenditures and transfers-out together by function. However, transfers-out are reported separately in the ACFR as one line. The following represents the transfers-out for both budget and actuals by function.

**Natural Resources Fund transfers-out by function**

Agricultural, Environmental and Energy Resources Function	<u>\$ 3,106</u>
<b>Total Transfers-Out</b>	<u><u>\$ 3,106</u></u>

**STATE OF MINNESOTA**

**GAME AND FISH FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 18,131	\$ 17,876	\$ (255)
Departmental Services/Licenses & Fees.....	68,327	71,887	3,560
Federal Revenue.....	50,480	50,620	140
Investment Earnings.....	3,491	4,255	764
Other Revenues.....	203	221	18
<b>Total Net Revenues.....</b>	<b>\$ 140,632</b>	<b>\$ 144,859</b>	<b>\$ 4,227</b>
<b>Transfers from Other Funds</b>			
General Fund.....	\$ 1,479	\$ 1,481	\$ 2
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 142,111</b>	<b>\$ 146,340</b>	<b>\$ 4,229</b>
<b>Expenditures and Transfers-Out</b>			
<b>Agricultural, Environmental and Energy Resources Function</b>			
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 11,552	\$ 11,552	\$ -
Eco & Water Resources - Heritage Enhance.....	2,589	2,589	-
Eco & Water Resources - Lake Koronis AIS Grant.....	2,820	2,820	-
Eco & Water Resources .....	2,731	2,731	-
Enforcement - Heritage Enhancement.....	2,912	2,912	-
Enforcement Natural Resources Laws and Rules.....	30,172	30,172	-
Fish & Wildlife - Chronic Wasting Disease Emergency Response.....	1,744	1,744	-
Fish & Wildlife - Deer Management.....	8,555	8,555	-
Fish & Wildlife - Electronic Licensing System Implementation.....	846	846	-
Fish & Wildlife - Feral Swine and Fur Farms.....	259	259	-
Fish & Wildlife - Heritage Enhancement.....	11,296	11,296	-
Fish & Wildlife - Management.....	63,093	63,092	1
Fish & Wildlife - Metro Bass Crappie.....	75	75	-
Fish & Wildlife - Native Fish Conservation & Classification.....	117	117	-
Fish & Wildlife - Neonicotinoid Game Effects.....	419	419	-
Fish & Wildlife - No Child Left Inside Heritage Enhancement.....	508	464	44
Fish & Wildlife - Shooting Sports Facility Grants.....	233	233	-
Fish & Wildlife - State Fish Hatchery Source Water Testing.....	4	4	-
Fish & Wildlife - Trap Shooting Facility Grants.....	25	25	-
Forest Management - ECS Forest and Invasive Species.....	1,376	1,376	-
Forest Management - General CC Andrews State Nursery RO Rpt.....	200	28	172
Land & Minerals - Resource Management .....	352	352	-
Parks & Trails - Management.....	1,557	1,557	-
<b>Total Natural Resources.....</b>	<b>\$ 143,435</b>	<b>\$ 143,218</b>	<b>\$ 217</b>
<b>Total Agricultural, Environmental and Energy Resources Function</b>	<b>\$ 143,435</b>	<b>\$ 143,218</b>	<b>\$ 217</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 143,435</b>	<b>\$ 143,218</b>	<b>\$ 217</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (1,324)	\$ 3,122	\$ 4,446
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 99,706</b>	<b>\$ 99,706</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	5,544	5,544
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 99,706</b>	<b>\$ 105,250</b>	<b>\$ 5,544</b>

**STATE OF MINNESOTA**

**GAME AND FISH FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Fund Balance, Ending</b> .....	\$ 98,382	\$ 108,372	\$ 9,990
Less: Appropriation Carryover.....	-	31,713	(31,713)
<b>Unassigned Fund Balance, Ending</b> .....	<u>\$ 98,382</u>	<u>\$ 76,659</u>	<u>\$ (21,723)</u>

**Notes**

1. The LLBC reports expenditures and transfers-out together by function. However, transfers-out are reported separately in the ACFR as one line. The following represents the transfers-out for both budget and actuals by function.

**Game and Fish Fund transfers-out by function**

Agricultural, Environmental and Energy Resources	<u>\$ 1,590</u>
<b>Total Transfers-Out</b>	<u>\$ 1,590</u>

**STATE OF MINNESOTA**

**ENVIRONMENTAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Other Taxes.....	\$ 93,330	\$ 91,796	\$ (1,534)
Departmental Services/Licenses & Fees.....	42,837	39,891	(2,946)
Investment Earnings.....	861	2,932	2,071
Other Revenues.....	98	100	2
<b>Total Net Revenues.....</b>	<b>\$ 137,126</b>	<b>\$ 134,719</b>	<b>\$ (2,407)</b>
<b>Transfers from Other Funds</b>			
General Fund.....	\$ 2,720	\$ 2,720	\$ -
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 139,846</b>	<b>\$ 137,439</b>	<b>\$ (2,407)</b>
<b>Expenditures and Transfers-Out</b>			
<b>Agricultural, Environmental and Energy Resources Function</b>			
<b>Pollution Control Agency</b>			
Departmental Appropriations.....	\$ 24,000	\$ 24,000	\$ -
Air Monitoring.....	232	232	-
Air Quality Work in Environmental Justice Areas.....	1,435	1,435	-
Ambient Air Monitoring.....	403	403	-
Biodegradable/Compost Labeling.....	9	9	-
Business Friendly Data Service.....	1,097	1,097	-
Chemicals in Products #2.....	97	97	-
Chemicals in Products .....	228	228	-
County Waste Reduction and Recycling Funding.....	3,645	3,645	-
Critical Materials Recover Advisory Task Force.....	293	293	-
Data Management.....	2,450	2,450	-
Emerging Issues.....	2,937	2,937	-
Enhanced Permitting and Environmental Review Coordination.....	1,001	1,001	-
Environmental and Analysis Outcomes.....	13,697	13,697	-
Environmental Career Pathways.....	259	259	-
Environmental Loans and Grants.....	238	238	-
Environmental Quality Board.....	55	55	-
Environmental Risks.....	229	229	-
Equipment for Compliance and Enforcement.....	7	7	-
Feedlot Permits.....	261	261	-
Financial Planning and Analysis.....	474	474	-
Food Waste Reduction .....	1,204	1,204	-
Food Waste Reduction Prior Year.....	14	4	10
Impaired Waters Listing.....	52	52	-
Improve Minnesota Air Quality.....	997	997	-
Industrial.....	17,766	17,766	-
Legal Capacity.....	525	521	4
Metro Landfill.....	2,867	2,867	-
Minnesota GreenCorps Investment.....	651	651	-
Mobile Air Monitoring.....	548	548	-
Municipal.....	7,927	7,927	-
Olmsted County Tire and Solid Waste Removal.....	150	150	-
Operations.....	6,879	6,879	-
PFAS in Biosolids Strategy.....	200	200	-
PFAS Prohibited in Products.....	913	913	-
Recycling Composting Program .....	869	869	-
Recycling Composting Program Prior Year.....	267	133	134
Recycling Market Development.....	800	800	-
Remediation.....	154	154	-

**STATE OF MINNESOTA**

**ENVIRONMENTAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource Management Assistance.....	18,855	18,853	2
SCORE Grants.....	18,450	18,450	-
SSTS Activities - Municipal Continued Increased Activity.....	1,035	1,035	-
SSTS Activities - Municipal.....	1,349	1,349	-
St. Louis River Remedial Action.....	497	363	134
State Nitrogen Fertilizer Purchase Reporting.....	88	2	86
State Salt Purchase Reporting.....	88	5	83
Stationary Air Toxics Monitors.....	609	609	-
Toxic Chemicals Children.....	13	13	-
Understanding Reducing TCE.....	373	129	244
Wastewater Lab Registration.....	134	134	-
Watershed.....	7,758	7,758	-
<b>Total Pollution Control Agency.....</b>	<b>\$ 145,079</b>	<b>\$ 144,382</b>	<b>\$ 697</b>
<b>Total Agricultural, Environmental and Energy Resources Function</b>	<b>\$ 145,079</b>	<b>\$ 144,382</b>	<b>\$ 697</b>
<b>General Government Function</b>			
<b>Administrative Hearings</b>			
Sanitary Districts.....	\$ 66	\$ 36	\$ 30
<b>Revenue</b>			
Tax System Management.....	\$ 299	\$ 299	\$ -
<b>Total General Government Function</b>	<b>\$ 365</b>	<b>\$ 335</b>	<b>\$ 30</b>
<b>Health and Human Services Function</b>			
<b>Health</b>			
Biomonitoring and Health Risks.....	\$ 1,728	\$ 1,728	\$ -
Flame-Retardant Chemicals.....	72	72	-
Harmful Chemicals in Children's Products.....	72	72	-
PFAS Chemicals.....	166	166	-
Trichloroethylene (TCE).....	149	149	-
<b>Total Health.....</b>	<b>\$ 2,187</b>	<b>\$ 2,187</b>	<b>\$ -</b>
<b>Total Health and Human Services Function</b>	<b>\$ 2,187</b>	<b>\$ 2,187</b>	<b>\$ -</b>
<b>Public Safety and Corrections Function</b>			
<b>Public Safety</b>			
Homeland Security and Emergency Management .....	\$ 127	\$ 127	\$ -
<b>Total Public Safety and Corrections Function</b>	<b>\$ 127</b>	<b>\$ 127</b>	<b>\$ -</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 147,758</b>	<b>\$ 147,031</b>	<b>\$ 727</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (7,912)	\$ (9,592)	\$ (1,680)
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 67,308</b>	<b>\$ 67,308</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	851	851
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 67,308</b>	<b>\$ 68,159</b>	<b>\$ 851</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 59,396</b>	<b>\$ 58,567</b>	<b>\$ (829)</b>
Less: Appropriation Carryover.....	-	25,111	(25,111)
Less: Reserved for Long-Term Receivables.....	-	1,709	(1,709)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 59,396</b>	<b>\$ 31,747</b>	<b>\$ (27,649)</b>

**STATE OF MINNESOTA**

**ENVIRONMENTAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

**Notes**

1. In the Annual Comprehensive Financial Report (ACFR), the Environmental and Remediation funds are combined. However, these funds are reported as separate funds in this report. The differences in the budgeted and actual fund balances between the ACFR and this report are the result of this combining activity.

**Legal Level of Budgetary Control Report:**

Environmental Fund	\$	31,747
Remediation Fund		<u>20,625</u>
<b>Environmental and Remediation Fund in ACFR</b>	<b>\$</b>	<b><u>52,372</u></b>

2. In the "Nonmajor Appropriated Special Revenue Funds Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual" report (included in the ACFR), a \$24,000 transfer from the Environmental Fund to the Remediation Fund was eliminated. This is a result of the combining activity discussed above.
3. The LLBC reports expenditures and transfers-out together by function. However, transfers-out are reported separately in the ACFR as one line. The following represents the transfers-out for both budget and actuals by function.

**Environmental Fund transfers-out by function**

Agricultural, Environmental and Energy Resources	\$	24,018
Elimination (see note 2)		<u>(24,000)</u>
<b>Total Transfers-Out</b>	<b>\$</b>	<b><u>18</u></b>

**STATE OF MINNESOTA**

**REMEDIATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Other Taxes.....	\$ 987	\$ 1,132	\$ 145
Departmental Services/Licenses & Fees.....	788	639	(149)
Investment Earnings.....	21,392	22,610	1,218
Other Revenues.....	844	515	(329)
<b>Total Net Revenues.....</b>	<b>\$ 24,011</b>	<b>\$ 24,896</b>	<b>\$ 885</b>
<b>Transfers from Other Funds</b>			
Environmental Fund.....	\$ 24,000	\$ 24,000	\$ -
General Fund.....	103	103	-
Petroleum Tank Cleanup Fund.....	17,278	13,383	(3,895)
<b>Total Transfers from Other Funds.....</b>	<b>\$ 41,381</b>	<b>\$ 37,486</b>	<b>\$ (3,895)</b>
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 65,392</b>	<b>\$ 62,382</b>	<b>\$ (3,010)</b>
<b>Expenditures and Transfers-Out</b>			
<b>Agricultural, Environmental and Energy Resources Function</b>			
<b>Agriculture</b>			
MERLA Administration.....	\$ 454	\$ 405	\$ 49
Protection Service.....	1,897	1,897	-
<b>Total Agriculture.....</b>	<b>\$ 2,351</b>	<b>\$ 2,302</b>	<b>\$ 49</b>
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 781	\$ 781	\$ -
Enforcement Natural Resources Laws and Rules.....	88	88	-
<b>Total Natural Resources.....</b>	<b>\$ 869</b>	<b>\$ 869</b>	<b>\$ -</b>
<b>Pollution Control Agency</b>			
Environmental and Analysis Outcomes.....	\$ 134	\$ 131	\$ 3
Industrial.....	104	104	-
Operations.....	1,572	1,556	16
Petroleum Remediation Administration.....	74	74	-
Remediation.....	143,381	143,381	-
Underground Storage Tank Program - Industrial.....	1,549	1,549	-
Underground Storage Tank Program - Operations.....	1,191	1,184	7
Underground Storage Tank Program - Remediation.....	5,067	5,067	-
Underground Storage Tank Program - Watershed.....	130	126	4
Watershed.....	280	242	38
<b>Total Pollution Control Agency.....</b>	<b>\$ 153,482</b>	<b>\$ 153,414</b>	<b>\$ 68</b>
<b>Total Agricultural, Environmental and Energy Resources Function</b>	<b>\$ 156,702</b>	<b>\$ 156,585</b>	<b>\$ 117</b>
<b>Economic and Workforce Development</b>			
<b>Employment &amp; Economic Development</b>			
Contaminated Cleanup Grants.....	\$ 1,592	\$ 1,592	\$ -
<b>Total Economic and Workforce Development Function</b>	<b>\$ 1,592</b>	<b>\$ 1,592</b>	<b>\$ -</b>
<b>Health and Human Services Function</b>			
<b>Health</b>			
Private Water Supply.....	\$ 297	\$ 297	\$ -
<b>Total Health and Human Services Function</b>	<b>\$ 297</b>	<b>\$ 297</b>	<b>\$ -</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 158,591</b>	<b>\$ 158,474</b>	<b>\$ 117</b>

**STATE OF MINNESOTA**

**REMEDIATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (93,199)	\$ (96,092)	\$ (2,893)
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 691,514</b>	<b>\$ 691,514</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	3,016	3,016
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 691,514</b>	<b>\$ 694,530</b>	<b>\$ 3,016</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 598,315</b>	<b>\$ 598,438</b>	<b>\$ 123</b>
Less: Appropriation Carryover.....	-	3,475	(3,475)
Less: Budgetary Reserve.....	-	574,338	(574,338)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 598,315</b>	<b>\$ 20,625</b>	<b>\$ (577,690)</b>

**Notes**

- In the Annual Comprehensive Financial Report (ACFR), the Environmental and Remediation funds are combined. However, these funds are reported as separate funds in this report. The differences in the budgeted and actual fund balances between the ACFR and this report are the result of this combining activity.
- State law and/or settlement agreements stipulate specific uses for three distinct accounts within the Remediation Fund. These accounts are included as reserves so balances in these accounts do not contribute to the unassigned ending fund balance.

**Budgetary Reserve**

3M Grant Water Quality Reserve	\$ 507,940
Metro Landfill Account Reserve	42,119
Natural Resources Damages Reserve	24,279
<b>Total Budgetary Reserve</b>	<b>\$ 574,338</b>

- The LLBC reports expenditures and transfers-out together by function. However, transfers-out are reported separately in the ACFR as one line. The following represents the transfers-out for both budget and actuals by function.

**Remediation Fund transfers-out by function**

Agricultural, Environmental and Energy Resources	\$ 559
<b>Total Transfers-Out</b>	<b>\$ 559</b>

**STATE OF MINNESOTA**

**OUTDOOR HERITAGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 145,824	\$ 144,074	\$ (1,750)
Investment Earnings.....	15,063	20,251	5,188
Other Revenues.....	2	3	1
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 160,889</b>	<b>\$ 164,328</b>	<b>\$ 3,439</b>
<b>Expenditures and Transfers-Out</b>			
<b>Agricultural, Environmental and Energy Resources Function</b>			
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 169	\$ 169	\$ -
Accelerating Habitat in Southwest Minnesota Phase III.....	2,872	2,872	-
Accelerating Waterfowl Production Area Acq Phase XIV FY23.....	2	2	-
Accelerating Waterfowl Production Area Acq Phase XVI.....	7,011	7,011	-
Accelerating Waterfowl Production Area Acquisition Phase XII.....	316	316	-
Accelerating Wildlife Management Area Acquisition Phase XI.....	6	6	-
Accelerating Wildlife Management Area Acquisition Phase XII.....	48	9	39
Accelerating Wildlife Management Area Acquisition Phase XIV.....	60	60	-
Accelerating Wildlife Management Area Program Phase XVI.....	5,315	5,315	-
Anoka Sand Plain Hab Conserv Phase IX - Great River Greening.....	1,508	1,508	-
Anoka Sand Plain Hab Conserv Phase IX - Sherburne County.....	294	294	-
Big Woods Protection.....	10	10	-
Bone Lake South Wetland Acquisition.....	10	10	-
Cannon River Headwaters Habitat Complex Phase VII.....	53	22	31
Cannon River Headwaters Habitat Complex Phase VIII.....	17	17	-
Cannon River Wtrshd Hab Restor & Prot Prog Phase XI - TPL.....	3	3	-
Cannon River Wtrshd Habitat Complex IX - TPL.....	33	20	13
Cannon River Wtrshd Habitat Complex X - TPL.....	2	2	-
Cannon Rvr Wtrshd Hab Restor & Prot Prog Phase XIII - CRP.....	54	54	-
Cannon Rvr Wtrshd Hab Restor & Prot Prog Phase XIII - GRG.....	888	888	-
Cannon Rvr Wtrshd Hab Restor & Prot Prog Phase XIII - TPL.....	1,613	1,613	-
Contract Management FY23.....	5	5	-
Contract Management FY24.....	345	345	-
Eco & Water Resources - Accel Native Prairie Bank Prot VIII.....	542	542	-
Eco & Water Resources - Aquatic Habitat R&E Phase III.....	682	682	-
Eco & Water Resources - Aquatic Habitat R&E Phase IV.....	23	23	-
Eco & Water Resources - Aquatic Habitat R&E Phase V.....	716	716	-
Eco & Water Resources - Aquatic Habitat R&E Phase XI.....	617	617	-
Eco & Water Resources - Aquatic Habitat Restore & Enhnc Ph 7.....	523	523	-
Eco & Water Resources - Forest Habitat Enhance Phase II.....	21	21	-
Eco & Water Resources - Forest Habitat Enhance Phase III.....	2	2	-
Eco & Water Resources - Grassland Enhance XIII.....	135	135	-
Eco & Water Resources - Grassland Restore & Enhance Ph 12.....	1,009	887	122
Eco & Water Resources - Grassland Restore & Enhance Ph 14.....	13	13	-
Eco & Water Resources - Grassland Restore & Enhance Ph 15.....	16	16	-
Eco & Water Resources - Grassland Restore & Enhance Ph 16.....	20	20	-
Eco & Water Resources - Invasive Carp Protection.....	105	105	-
Eco & Water Resources - Technical Evaluation Panel FY23.....	179	151	28
Eco & Water Resources - Technical Evaluation Panel FY24.....	14	14	-
Enhanced Public Land - Grasslands Phase VII.....	1,902	1,902	-
Enhanced Public Land - Open Landscapes Phase II.....	8	8	-
Fish & Wildlife - Accel Shallow Lake & Wetland Enhance XII.....	613	613	-
Fish & Wildlife - Aquatic Habitat Restore & Enhanc Phase VII.....	47	47	-
Fish & Wildlife - Aquatic Habitat Restore & Enhance Phase XI.....	401	401	-
Fish & Wildlife - Big Rice Lake Wild Rice Enhancement.....	64	64	-

**STATE OF MINNESOTA**

**OUTDOOR HERITAGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
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YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Fish & Wildlife - Conserv Partners Grant Admin FY21.....	287	201	86
Fish & Wildlife - Conserv Partners Legacy Grant Ph XV Admin.....	7	7	-
Fish & Wildlife - Conserv Partners Legacy Grant Ph XV Metro.....	110	110	-
Fish & Wildlife - Conserv Partners Legacy Grant Ph XVI .....	7,957	7,957	-
Fish & Wildlife - Conserv Partners Legacy Grant Ph XVI Admin.....	8	8	-
Fish & Wildlife - Conserv Partners Legacy Grant Ph XVI Metro.....	3,562	3,562	-
Fish & Wildlife - Conserv Partners Legacy Grant Phase XIII.....	754	41	713
Fish & Wildlife - Conserv Partners Legacy Grant Phase XIV.....	657	657	-
Fish & Wildlife - Core Functions OHF Land Acquisitions FY23.....	138	138	-
Fish & Wildlife - Core Functions OHF Land Acquisitions FY24.....	171	171	-
Fish & Wildlife - DNR Forest Habitat Enhancement.....	1,141	655	486
Fish & Wildlife - Forest Habitat Enhance Phase II FY21.....	273	273	-
Fish & Wildlife - Forest Habitat Enhance Phase II FY22.....	616	616	-
Fish & Wildlife - Forest Habitat Enhancement Phase III.....	400	400	-
Fish & Wildlife - Forest Habitat Enhancement Phase IV.....	57	57	-
Fish & Wildlife - Grassland Enhancement Phase XIII.....	393	393	-
Fish & Wildlife - Grassland Enhancement Phase XIV.....	165	165	-
Fish & Wildlife - Grassland Enhancement Phase XV.....	60	60	-
Fish & Wildlife - Grassland Enhancement Phase XVI.....	67	67	-
Fish & Wildlife - Lower Miss River Habitat Partnership IV.....	14	14	-
Fish & Wildlife - Roving Crews Phase II.....	3,191	3,191	-
Fish & Wildlife - Shallow Lakes & Wetland Enhancement XIV.....	215	215	-
Fish & Wildlife - Shallow Lakes & Wetlands Enhancement XII.....	707	560	147
Fish & Wildlife - Shallow Lakes & Wetlands Enhancement XV.....	947	947	-
Fish & Wildlife - Shallow Lakes & Wetlands Enhancement XVI.....	683	683	-
Fish & Wildlife - Southeast Forest Habitat.....	4	2	2
Fish & Wildlife - St Louis River Habitat Restoration IX.....	89	89	-
Fish & Wildlife - St Louis River Habitat Restoration VII.....	795	795	-
Fish & Wildlife - St Louis River Habitat Restoration VIII.....	149	149	-
Fish & Wildlife - St Louis River Habitat Restoration XI.....	3	3	-
Fish & Wildlife - Targeted Culvert Replacement.....	1	1	-
Fish & Wildlife - Trout Stream Conservation Ease Phase III.....	458	458	-
Fish & Wildlife - Trout Stream Conservation Easements.....	194	194	-
Fish & Wildlife - WMA SNA Area Acquisition Phase X.....	79	79	-
Fish & Wildlife - WMA SNA Area Acquisition Phase XI.....	29	29	-
Fish & Wildlife - WMA SNA Area Acquisition Phase XII .....	81	81	-
Fish & Wildlife - WMA SNA Area Acquisition Phase XIII.....	1,702	1,702	-
Fish & Wildlife - WMA SNA Area Acquisition Phase XIV.....	405	405	-
Fish & Wildlife - WMA SNA Area Acquisition Phase XV.....	159	159	-
Fish & Wildlife - WMA SNA Area Acquisition Phase XVI.....	369	369	-
Fisheries Habitat Prot on Strategic NC MN Phase X - MLT.....	435	435	-
Fisheries Habitat Prot on Strategic NC MN Phase X - NWLT.....	2,252	2,252	-
Fisheries Habitat Prot Phase IV Leech Lake Watershed Found.....	2	2	-
Fisheries Habitat Protect NC MN Lakes VI Nthrn Waters Land.....	12	3	9
Fisheries Habitat Protect NC MN Lakes VIII MN Land Trust.....	7	7	-
Fisheries Habitat Protect NC MN Lakes VIII Nthrn Waters Land.....	13	13	-
Forest Management - Forest Habitat Enhancement Phase II FY21.....	24	24	-
Forest Management - Forest Habitat Enhancement Phase II FY22.....	94	94	-
Forest Management - Forest Habitat Enhancement Phase III.....	34	34	-
Forest Management - Minnesota Forests for the Future IX.....	379	379	-
Forest Management - Minnesota Forests for the Future VIII.....	599	599	-
Forest Management - Minnesota Heritage Forest.....	130	130	-
Highbanks Ravine Bat Hibernaculum.....	2,300	2,300	-
Knife River Habitat Rehabilitation Phase VII.....	1,572	1,572	-
Lake Alice Enhancement Fergus Falls.....	500	500	-
Lake Nokomis Shoreline Enhancements Phase II.....	755	755	-
Little Devil Track River Restoration.....	3,000	3,000	-

**STATE OF MINNESOTA**

**OUTDOOR HERITAGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
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BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Living Shallow Lakes & Wetlands Initiative Phase X.....	7,867	7,867	-
Martin County DNR WMA Acq Phase V - Ducks Unlimited.....	1	1	-
Martin County DNR WMA Acq Phase V - Fox Lake Conserv.....	11	11	-
Martin County DNR WMA Acquisition Phase IV - Fox Lake Consvr.....	9	2	7
Martin County DNR WMA Acquisition Phase VI - Ducks Unlimited.....	3	3	-
Martin County DNR WMA Acquisition Phase VI - Fox Lake Consvr.....	6	6	-
Martin County DNR WMA Acquisition Phase VIII - Conservation.....	55	55	-
Martin County DNR WMA Acquisition Phase VIII - Ducks Unlim.....	613	613	-
Martin County DNR WMA Acquisition Phase VIII - Fox Lake.....	1,921	1,921	-
Metro Big River Phase XIV - Friends of the Mississippi River.....	420	420	-
Metro Big River Phase XIV - Great River Greening.....	803	803	-
Metro Big River Phase XIV - MN Land Trust.....	2,900	2,900	-
Metro Big River Phase XIV - MN Valley Natl Wildlife Refuge.....	1,250	1,250	-
Metro Big River Phase XIV - Trust for Public Land.....	2,750	2,750	-
Metro Big Rivers Phase X - The Trust for Public Land.....	14	14	-
Metro Big Rivers Phase XI - Minnesota Valley.....	1	1	-
Metro Big Rivers Phase XII - Trust for Public Land.....	5	5	-
Metro Wildlife Management Areas .....	47	2	45
Minnesota Heritage Forest Transition to Public Ownership .....	11,700	11,700	-
Minnesota Prairie Recovery Phase XI.....	1	1	-
Minnesota Statewide Trout Habitat Enhancement.....	2,308	2,308	-
Mississippi Headwaters Habitat Corridor V Trust FY21.....	21	21	-
Mississippi Headwaters Habitat Phase VIII - Ms Hdwtrs Board.....	57	57	-
Mississippi Headwaters Habitat Phase VIII - Trst Public Land.....	1,649	1,649	-
Nelson Slough East Park WMA.....	4,174	4,174	-
Northern Tallgrass Prairie Natl Wildlife Refuge Phase XIV.....	4,402	4,402	-
Owamniyomni Native Landscape and River Rest St Anthony Falls.....	1,918	1,918	-
Pheasants Forever Wildlife Management Area Phase XIII.....	15	15	-
Prairie Chicken Hab Ptnrshp South Red River Vall Phase VIII.....	14	14	-
Prairie Chicken Hab Ptnrshp South Red River Valley Phase IV.....	14	7	7
Prairie Chicken Hab Ptnrshp South Red River Valley Phase IX.....	7	7	-
Prairie Chicken Hab Ptnrshp South Red River Valley Phase VI.....	14	3	11
Prairie Chicken Hab Ptnrshp South Red River Valley Phase X.....	3,782	3,782	-
Protecting MN Lakes Phase III - Minnesota Land Trust.....	2,238	2,238	-
Protecting MN Lakes Phase III - Northern Waters Land Trust.....	1,083	1,083	-
Red River Basin Riparian Habitat.....	169	169	-
Resilient Habitat for Heritage Brook Trout Phase II - MLT.....	1,474	1,474	-
Resilient Habitat for Heritage Brook Trout Phase II - TNC.....	400	400	-
Resilient Habitat for Heritage Brook Trout Phase II - TU.....	612	612	-
Roseau Lake Rehabilitation Phase II.....	3,054	3,054	-
Sauk River Hab Protect & Restor III - Pheasants Forever.....	5	5	-
Sauk River Hab Protect & Restore II - Pheasants Forever.....	28	-	28
Sauk River Hab Protect & Restore V - Great River Greening.....	375	375	-
Sauk River Hab Protect & Restore V - Minnesota Land Trust.....	1,199	1,199	-
Sauk River Hab Protect & Restore V - Pheasants Forever.....	1,192	1,192	-
Sauk River Hab Protect & Restore V - Sauk River Wtrshd Dist.....	1,199	1,199	-
SE MN Protect & Restore VII - Nature Conservancy.....	36	36	-
SE MN Protect & Restore VIII - The Trust for Public Land.....	27	5	22
SE MN Protect & Restore VIII - The Nature Conservancy.....	15	15	-
SE MN Protect & Restore X - The Trust for Public Land.....	14	14	-
Shallow Lake and Wetland Protection & Restoration Phase IX.....	33	6	27
Shallow Lake and Wetland Protection & Restoration Phase X.....	8	8	-
Shallow Lake and Wetland Protection & Restoration Phase XI.....	8	8	-
Shallow Lake and Wetland Protection & Restoration Phase XIII.....	7,670	7,670	-
Shell Rock River Watershed Habitat Restoration Phase IX.....	5	3	2
Shell Rock River Watershed Habitat Restoration Phase XIII.....	2,060	2,060	-
Silver Lake Dam Fish Passage Modification.....	2,368	2,368	-

**STATE OF MINNESOTA**

**OUTDOOR HERITAGE FUND  
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YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Southeast MN Protect & Restor Phase XII - MLT.....	1,118	1,118	-
Southeast MN Protect & Restor Phase XII - TNC.....	970	970	-
Southeast MN Protect & Restor Phase XII - TPL.....	964	964	-
St Croix Wtrshd Hab Prot & Rest - Minnesota Land Trust V.....	2,696	2,696	-
St Croix Wtrshd Hab Prot & Rest - Trust for Public Land I.....	6	6	-
St Croix Wtrshd Hab Prot & Rest - Trust for Public Land II.....	18	-	18
St Croix Wtrshd Hab Prot & Rest - Trust for Public Land III.....	29	29	-
St Croix Wtrshd Hab Prot & Rest - Trust for Public Land IV.....	97	97	-
St Croix Wtrshd Hab Prot & Rest - Trust for Public Land V.....	1,905	1,905	-
St Croix Wtrshd Hab Prot & Rest - Wild Rivers Conservancy V.....	110	110	-
St Louis River Minnesota Land Trust Phase X.....	140	140	-
St Louis River Minnesota Land Trust Phase XI.....	716	716	-
Washington County Habitat Protect & Restor MN Land Trust.....	1	1	-
Wetland Habitat Protection and Restoration Phase IX MLT.....	2,128	2,128	-
Young Forest Conservation Phase IV.....	2,229	2,229	-
<b>Total Natural Resources.....</b>	<b>\$ 154,642</b>	<b>\$ 152,799</b>	<b>\$ 1,843</b>
<b>Water &amp; Soil Resources Board</b>			
Buffalo-Red River Watershed District Stream Habit Phase III.....	\$ 217	\$ 217	\$ -
Camp Ripley Sentinel Landscape Protect Prog ACUB Phase XI.....	457	457	-
Camp Ripley Sentinel Landscape Protect Prog ACUB Phase XII.....	34	34	-
Camp Ripley Sentinel Landscape Protection ACUB Easements X.....	206	206	-
Integrating Habitat and Clean Water Phase II.....	2,025	2,025	-
Integrating Habitat and Clean Water.....	1,213	1,213	-
Lower Otter Tail River Corridor Habitat Restoration Phase I.....	205	205	-
Lower Wild Rice River Corridor Restoration Phase IV.....	89	89	-
Mississippi Headwaters Habitat Corridor Project Phase VII.....	411	411	-
Mississippi Headwaters Habitat Corridor Project Phase VIII.....	138	138	-
Mississippi Headwaters Habitat Corridor Project Phase V.....	557	553	4
Pine and Leech Watershed Targeted RIM Easement Phase III.....	742	742	-
Red River Basin Riparian Habitat Program.....	663	663	-
Reinvest in Minnesota Buffer Easements Phase VI.....	259	22	237
Reinvest in Minnesota Buffer Easements Phase VII.....	1,114	1,016	98
Reinvest in Minnesota Buffers for Wildlife and Water Phase I.....	1,575	1,575	-
Reinvest in Minnesota Grasslands Reserve Phase II.....	2	2	-
Reinvest in Minnesota Grasslands Reserve Phase III.....	153	153	-
Reinvest in Minnesota Grasslands Reserve Phase IV.....	1,258	1,258	-
Reinvest in Minnesota Grasslands Reserve Phase V.....	292	292	-
Reinvest in Minnesota Wetlands Phase X.....	113	113	-
Reinvest in Minnesota Wetlands Phase XI.....	1,145	1,145	-
RIM Buffers for Wildlife and Water Easements Phase X.....	1,985	1,985	-
RIM Wetlands - Restoring the Most Prod Habitat MN Phase XII.....	2,460	2,460	-
RIM Wetlands - Restoring the Most Prod Habitat MN Phase XIII.....	976	976	-
Riparian Habitat Protection in Kettle & Snake Rvr Wtrshds II.....	245	245	-
Riparian Habitat Protection in Kettle & Snake Rvr Wtrshds.....	350	350	-
Targeted RIM Easement Pine and Leech Watersheds Phase II.....	485	485	-
Wild-Rice Shoreland Protection Phase IX.....	21	21	-
Wild-Rice Shoreland Protection Phase VI.....	368	298	70
Wild-Rice Shoreland Protection Phase VII.....	138	138	-
Working Lands for Habitat.....	95	95	-
<b>Total Water &amp; Soil Resources Board.....</b>	<b>\$ 19,991</b>	<b>\$ 19,582</b>	<b>\$ 409</b>
<b>Total Agricultural, Environmental and Energy Resources Function</b>	<b>\$ 174,633</b>	<b>\$ 172,381</b>	<b>\$ 2,252</b>

**STATE OF MINNESOTA**

**OUTDOOR HERITAGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>General Government Function</b>			
<b>Legislative Coordinating Commission</b>			
Lessard Sams Outdoor Heritage.....	\$ 645	\$ 645	\$ -
Outdoor Heritage Website.....	2	2	-
<b>Total Legislative Coordinating Commission.....</b>	<u>\$ 647</u>	<u>\$ 647</u>	<u>\$ -</u>
<b>Total General Government Function</b>	<u>\$ 647</u>	<u>\$ 647</u>	<u>\$ -</u>
<b>Total Expenditures and Transfers-Out.....</b>	<u>\$ 175,280</u>	<u>\$ 173,028</u>	<u>\$ 2,252</u>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (14,391)	\$ (8,700)	\$ 5,691
<b>Fund Balance, Beginning, as Reported.....</b>	<u>\$ 151,496</u>	<u>\$ 151,496</u>	<u>\$ -</u>
Prior Period Adjustments.....	-	4,784	4,784
<b>Fund Balance, Beginning, as Restated.....</b>	<u>\$ 151,496</u>	<u>\$ 156,280</u>	<u>\$ 4,784</u>
<b>Fund Balance, Ending.....</b>	<u>\$ 137,105</u>	<u>\$ 147,580</u>	<u>\$ 10,475</u>
Less: Appropriation Carryover.....	-	121,049	(121,049)
<b>Unassigned Fund Balance, Ending.....</b>	<u>\$ 137,105</u>	<u>\$ 26,531</u>	<u>\$ (110,574)</u>

**Notes**

- In the Annual Comprehensive Financial Report (ACFR), the Heritage Funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined. However, these funds are reported as separate funds in this report. The differences in the budgeted and actual fund balances between the ACFR and this report are the result of this combining activity.

**Legal Level of Budgetary Control Report:**

Outdoor Heritage Fund	\$ 26,531
Arts and Cultural Heritage Fund	(440)
Clean Water Fund	360
Parks and Trails Fund	(1,425)
<b>Heritage Fund in ACFR</b>	<u>\$ 25,026</u>

- The LLBC reports expenditures and transfers-out together by function. However, transfers-out are reported separately in the ACFR as one line. The following represents the transfers-out for both budget and actuals by function.

**Outdoor Heritage Fund transfers-out by function**

Agricultural, Environmental and Energy Resources	\$ 819
<b>Total Transfers-Out</b>	<u>\$ 819</u>

**STATE OF MINNESOTA**

**ARTS AND CULTURAL HERITAGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 87,273	\$ 86,226	\$ (1,047)
Investment Earnings.....	1,672	1,954	282
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 88,945</b>	<b>\$ 88,180</b>	<b>\$ (765)</b>
<b>Expenditures and Transfers-Out</b>			
<b>Agricultural, Environmental and Energy Resources Function</b>			
<b>Agriculture</b>			
Co Fairs Art & Cultural .....	\$ 347	\$ 347	\$ -
Co Fairs Art & Cultural FY24.....	68	52	16
<b>Total Agriculture.....</b>	<b>\$ 415</b>	<b>\$ 399</b>	<b>\$ 16</b>
<b>Total Agricultural, Environmental and Energy Resources Function</b>	<b>\$ 415</b>	<b>\$ 399</b>	<b>\$ 16</b>
<b>General Education Function</b>			
<b>Education</b>			
Minnesota Regional Library System Grants.....	\$ 2,750	\$ 2,750	\$ -
Water Safety Grant Program.....	182	182	-
<b>Total Education.....</b>	<b>\$ 2,932</b>	<b>\$ 2,932</b>	<b>\$ -</b>
<b>Historical Society</b>			
Digital Library.....	\$ 375	\$ 375	\$ -
Fifty Years of Hmong Americans in Minnesota.....	60	60	-
Fifty Years of Southeast Asians in Minnesota.....	247	247	-
George Stoppel Stone House Olmsted County.....	100	100	-
Historic and Cultural Grants FY24.....	5,024	5,024	-
Historic and Cultural Grants.....	2,499	2,499	-
History Partnerships.....	2,183	2,183	-
History Partnerships.....	211	211	-
Lawshe Museum Dakota County FY23.....	138	138	-
Lawshe Museum Dakota County FY24.....	201	201	-
Litchfield Opera House FY23.....	20	20	-
Litchfield Opera House FY24.....	45	45	-
Making Minnesota Production.....	50	50	-
Minnesota Transportation Museum.....	20	20	-
Ruby Slippers Purchase.....	24	24	-
Special Guerrilla Units Veterans and Families of USA, Inc.....	150	150	-
Statewide History Programs FY23.....	2,777	2,777	-
Statewide History Programs FY24.....	6,962	6,962	-
Statewide Site Survey.....	47	47	-
Statewide Survey of Historical and Archaeological Sites.....	375	375	-
<b>Total Historical Society.....</b>	<b>\$ 21,508</b>	<b>\$ 21,508</b>	<b>\$ -</b>
<b>Zoological Board</b>			
Departmental Appropriations.....	\$ 1,748	\$ 1,748	\$ -
Legacy FY24.....	110	110	-
<b>Total Zoological Board.....</b>	<b>\$ 1,858</b>	<b>\$ 1,858</b>	<b>\$ -</b>
<b>Total General Education Function</b>	<b>\$ 26,298</b>	<b>\$ 26,298</b>	<b>\$ -</b>
<b>General Government Function</b>			
<b>Administration</b>			
30,000 Feet.....	\$ 73	\$ 73	\$ -
Arts and Cultural Heritage Grants Admin.....	495	495	-

**STATE OF MINNESOTA**

**ARTS AND CULTURAL HERITAGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Association of Minnesota Public Ed Radio Stations FY24.....	60	60	-
Association of Minnesota Public Ed Radio Stations.....	1,999	1,999	-
Berger Fountain Renovation.....	195	195	-
Camille J Gage Artist Fellowship.....	54	54	-
Capri Theater.....	244	244	-
Como Park Zoo FY24.....	1,656	1,656	-
Como Park Zoo.....	1,682	1,682	-
Comunidades Latinas En Servicio.....	244	244	-
Forest Lake Vets Memorial FY24.....	96	96	-
Governor's Council on Developmental Disabilities.....	22	22	-
Great Lakes Aquarium.....	244	244	-
Great Northern Festival.....	73	73	-
Hmong Cultural Center.....	146	146	-
Hmong Culture RPA Writing System.....	293	293	-
Hrvatski Dom Croatian Hall.....	190	190	-
Indigenous Roots Cultural Arts Center and Cypher Side.....	171	171	-
Justus Ramsey Stone House.....	293	293	-
Lake Superior Zoo.....	146	146	-
Minnesota African American Heritage Museum and Gallery.....	122	122	-
Minnesota Council on Disability.....	125	125	-
Minnesota Museum of American Art.....	195	195	-
Minnesota Public Radio.....	1,999	1,999	-
Minnesota Public Television FY24.....	160	160	-
Minnesota Public Television.....	4,388	4,387	1
One Heartland Center.....	49	28	21
PROCEED.....	98	98	-
Science Museum of Minnesota.....	804	804	-
Sepak Takraw of USA FY24.....	23	23	-
Siengkane Lao Minnesota.....	49	49	-
Somali Museum of Minnesota.....	122	122	-
State Band.....	24	24	-
Tibetan American Foundation of Minnesota.....	24	24	-
Twin Cities Jazz Festival.....	73	73	-
Veterans Memorial and Commemorations.....	131	131	-
Veterans Memorial Park in Wyoming.....	96	96	-
Wilderness Inquiry.....	585	585	-
<b>Total Administration.....</b>	<b>\$ 17,443</b>	<b>\$ 17,421</b>	<b>\$ 22</b>
<b>Arts Board</b>			
Arts and Arts Access .....	\$ 27,090	\$ 27,090	\$ -
Arts and Arts Access FY24.....	125	103	22
Arts and Arts Access Regional Arts Center.....	11,693	11,693	-
Arts and Cultural Heritage .....	1,551	1,551	-
Arts and Cultural Heritage Regional Arts Center.....	677	677	-
Arts Education .....	4,690	4,690	-
Arts Education FY24.....	53	12	41
Arts Education Regional Arts Center.....	2,032	2,032	-
Grants Program Administration .....	640	640	-
Grants Program Administration FY24.....	1,694	1,664	30
<b>Total Arts Board.....</b>	<b>\$ 50,245</b>	<b>\$ 50,152</b>	<b>\$ 93</b>
<b>Humanities Commission</b>			
Children's Museum Grants.....	\$ 200	\$ 200	\$ -
Civics Program Grant.....	200	200	-
Community Identity and Heritage Grant Program.....	6,800	6,800	-
Minnesota Children's Museum.....	250	250	-
Minnesota Humanities Center Programs.....	1,483	1,483	-

**STATE OF MINNESOTA**

**ARTS AND CULTURAL HERITAGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Outreach and Education.....	25	25	-
<b>Total Humanities Commission.....</b>	<b>\$ 8,958</b>	<b>\$ 8,958</b>	<b>\$ -</b>
<b>Indian Affairs Council</b>			
Dakota Ojibwe Grants .....	\$ 499	\$ 499	\$ -
Dakota Ojibwe Grants FY24.....	148	20	128
Dakota Ojibwe Schools .....	526	526	-
Dakota Ojibwe Schools FY24.....	351	59	292
Dakota Ojibwe Tribal .....	485	485	-
Dakota Ojibwe Tribal FY24.....	656	363	293
Graves Protection .....	99	99	-
Work Group.....	50	35	15
<b>Total Indian Affairs Council.....</b>	<b>\$ 2,814</b>	<b>\$ 2,086</b>	<b>\$ 728</b>
<b>Legislative Coordinating Commission</b>			
Arts and Cultural Website.....	\$ 1	\$ 1	\$ -
<b>Total General Government Function</b>	<b>\$ 79,461</b>	<b>\$ 78,618</b>	<b>\$ 843</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 106,174</b>	<b>\$ 105,315</b>	<b>\$ 859</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (17,229)	\$ (17,135)	\$ 94
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 41,814</b>	<b>\$ 41,814</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	(4,255)	(4,255)
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 41,814</b>	<b>\$ 37,559</b>	<b>\$ (4,255)</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 24,585</b>	<b>\$ 20,424</b>	<b>\$ (4,161)</b>
Less: Appropriation Carryover.....	-	20,864	(20,864)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 24,585</b>	<b>\$ (440)</b>	<b>\$ (25,025)</b>

**Notes**

1. In the Annual Comprehensive Financial Report (ACFR), the Heritage Funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined. However, these funds are reported as separate funds in this report. The differences in the budgeted and actual fund balances between the ACFR and this report are the result of this combining activity.
2. The February 2025 Budget and Economic Forecast projected this fund would close with a negative balance after accounting for appropriation carryforward. Minnesota Management and Budget directed agencies to hold spending of certain appropriations until the next budget period to ensure the fund would maintain a positive cash balance.
3. The LLBC reports expenditures and transfers-out together by function. However, transfers-out are reported separately in the ACFR as one line. The following represents the transfers-out for both budget and actuals by function.

**Arts and Cultural Heritage Fund transfers-out by function**

General Government	\$ 125
<b>Total Transfers-Out</b>	<b>\$ 125</b>

**STATE OF MINNESOTA**

**CLEAN WATER FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 145,824	\$ 144,074	\$ (1,750)
Investment Earnings.....	7,439	9,827	2,388
Other Revenues.....	2	8	6
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 153,265</b>	<b>\$ 153,909</b>	<b>\$ 644</b>
<b>Expenditures and Transfers-Out</b>			
<b>Agricultural, Environmental and Energy Resources Function</b>			
<b>Agriculture</b>			
Agriculture Best Management Practice Loan Program Admin.....	\$ 8,209	\$ 8,209	\$ -
Clean Water Perennial and Winter Annual Crop.....	20	20	-
Conservation Equipment Assistance.....	1,455	1,455	-
Expand Weather Station Network.....	1,542	1,542	-
Forever Green Initiative .....	5,903	5,903	-
Forever Green Initiative FY22.....	2,317	2,317	-
Grants for Research.....	1,388	1,388	-
Minnesota Agriculture Water Quality Certification .....	4,611	4,611	-
Minnesota Agriculture Water Quality Certification FY22.....	898	898	-
Minnesota Water Research Digital Library.....	36	36	-
Nitrate in Groundwater .....	2,664	2,664	-
Nitrate in Groundwater FY22.....	1,111	1,111	-
Pesticide Monitoring Lab.....	350	350	-
Private Well Pesticide Testing .....	275	275	-
Private Well Pesticide Testing FY22.....	279	279	-
Regional Irrigation Water Quality Specialist.....	195	195	-
Technical Assistance .....	1,609	1,609	-
Technical Assistance FY22.....	597	597	-
Testing Private Wells for Pesticides .....	61	61	-
<b>Total Agriculture.....</b>	<b>\$ 33,520</b>	<b>\$ 33,520</b>	<b>\$ -</b>
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 84	\$ 84	\$ -
Eco & Water Resources - Applied Research Tools .....	261	261	-
Eco & Water Resources - Applied Research Tools FY24.....	67	67	-
Eco & Water Resources - Aquifer Monitoring .....	665	665	-
Eco & Water Resources - Aquifer Monitoring FY24.....	423	416	7
Eco & Water Resources - Buffer Map Maintenance .....	10	10	-
Eco & Water Resources - Buffer Map Maintenance FY24.....	11	11	-
Eco & Water Resources - County Geologic Atlas .....	81	81	-
Eco & Water Resources - County Geologic Atlas FY24.....	48	48	-
Eco & Water Resources - Modern Culverts .....	365	365	-
Eco & Water Resources - Modern Culverts FY24.....	96	96	-
Eco & Water Resources - Native Mussel Production .....	300	300	-
Eco & Water Resources - Native Mussel Production FY24.....	24	24	-
Eco & Water Resources - Nonpoint Source .....	1,058	1,058	-
Eco & Water Resources - Nonpoint Source FY24.....	425	419	6
Eco & Water Resources - Stream Flow Monitoring .....	2,182	2,182	-
Eco & Water Resources - Stream Flow Monitoring FY24.....	345	342	3
Eco & Water Resources - Watershed Restoration Strat .....	1,903	1,903	-
Eco & Water Resources - Watershed Restoration Strat FY24.....	602	602	-
Fish & Wildlife - Lake Index of Biological Integrity .....	1,245	1,245	-
Fish & Wildlife - Lake Index of Biological Integrity FY24.....	457	457	-
Fish & Wildlife - Mercury and Other Fish Contaminants .....	248	248	-

**STATE OF MINNESOTA**

**CLEAN WATER FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
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YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Fish & Wildlife - Mercury and Other Fish Contaminants FY24.....	247	247	-
Fish & Wildlife - Water Storage .....	63	63	-
Fish & Wildlife - Water Storage FY24.....	464	91	373
Forest Management - Applied Research Tools .....	72	72	-
Forest Management - Applied Research Tools FY24.....	241	196	45
Forest Management - Nonpoint Source Restor and Protect .....	152	152	-
Forest Management - Nonpoint Source Restor and Protect FY24.....	250	223	27
<b>Total Natural Resources.....</b>	<b>\$ 12,389</b>	<b>\$ 11,928</b>	<b>\$ 461</b>
<b>Pollution Control Agency</b>			
Accelerated Implementation.....	\$ 37	\$ 37	\$ -
Chloride Reduction Efforts .....	1,950	1,950	-
Chloride Reduction Efforts FY19.....	3	3	-
Chloride Reduction Efforts FY21.....	38	38	-
Clean Water Council .....	356	356	-
Clean Water Council FY21.....	49	49	-
Continuous Nitrate Sensor Network.....	948	948	-
Drinking Water Protection FY21.....	3	3	-
Drinking/Ground Water - Subsurface Sewage Treatment Sys .....	5,510	5,510	-
Friends of the Minnesota Valley River Watch.....	50	50	-
Groundwater Assessment.....	1,159	1,159	-
Nat'l Pollutant Discharge Elim Waste/Stormwater TMDL FY20.....	6	6	-
Nat'l Pollutant Discharge Elim Waste/Stormwater TMDL FY21.....	25	25	-
Nat'l Pollutant Discharge Elim Waste/Stormwater TMDL FY23.....	1,658	1,658	-
Operations.....	41	41	-
St. Louis Harbor Restoration FY20.....	135	135	-
St. Louis Harbor Restoration FY21.....	152	152	-
St. Louis Harbor Restoration.....	391	391	-
TMDL Development .....	6,155	6,155	-
TMDL Development FY20-21.....	340	335	5
TMDL Development FY22-23.....	425	425	-
Voyagers National Park.....	994	994	-
Water Quality Assessment FY20.....	125	125	-
Water Quality Assessment FY21.....	522	522	-
Water Quality Assessment FY23.....	8,377	8,377	-
<b>Total Pollution Control Agency.....</b>	<b>\$ 29,449</b>	<b>\$ 29,444</b>	<b>\$ 5</b>
<b>Water &amp; Soil Resources Board</b>			
Clean Water Administration Easements FY17.....	\$ 144	\$ 120	\$ 24
Clean Water Legacy Accelerated Implementation .....	3,807	3,807	-
Clean Water Legacy Accelerated Implementation FY21.....	2,769	2,769	-
Clean Water Legacy Administration Easements FY15.....	64	64	-
Clean Water Legacy Administration Easements FY19.....	548	548	-
Clean Water Legacy Administration Easements FY21.....	328	328	-
Clean Water Legacy Administration Easements FY23.....	617	617	-
Clean Water Legacy Administration FY21.....	22	22	-
Clean Water Legacy Administration FY23.....	902	902	-
Clean Water Legacy Buffer Easements FY15.....	28	16	12
Clean Water Legacy Buffer Easements FY19.....	4,330	4,330	-
Clean Water Legacy Buffer Restore, Preserve, Protect FY17.....	1,881	1,881	-
Clean Water Legacy Conservation Drainage Prog.....	957	957	-
Clean Water Legacy CREP Easements .....	15	15	-
Clean Water Legacy CREP Easements FY15.....	12	12	-
Clean Water Legacy CREP Easements FY19.....	1,854	1,854	-
Clean Water Legacy Enhance Adoption of Cover Crops .....	6,380	6,380	-
Clean Water Legacy Erosion Transects .....	64	64	-
Clean Water Legacy Erosion Transects FY21.....	73	73	-

**STATE OF MINNESOTA**

**CLEAN WATER FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
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YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Clean Water Legacy Great Lakes Restoration Initiative.....	964	964	-
Clean Water Legacy One Watershed One Plan .....	44,968	44,968	-
Clean Water Legacy One Watershed One Plan FY21.....	981	981	-
Clean Water Legacy One Watershed One Plan FY24.....	1,126	1,126	-
Clean Water Legacy Oversight .....	1,781	1,781	-
Clean Water Legacy Oversight FY21.....	24	24	-
Clean Water Legacy Projects and Practices.....	7,731	7,731	-
Clean Water Legacy Protect and Restore Wetlands .....	5,376	5,376	-
Clean Water Legacy Protect and Restore Wetlands FY21.....	743	743	-
Clean Water Legacy Restoration Technical Eval Panel.....	56	56	-
Clean Water Legacy Riparian Buffer Compliance.....	1,903	1,903	-
Clean Water Legacy Soil & Water Conserv Dist FY21.....	49	49	-
Clean Water Legacy Threatened Shorelands .....	42	42	-
Clean Water Legacy Threatened Shorelands FY21.....	1,067	1,067	-
Clean Water Legacy Water Legacy Program.....	1,356	1,356	-
Clean Water Legacy Wellhead Protection FY15.....	320	320	-
Clean Water Legacy Wellhead Protection FY19.....	614	614	-
Clean Water Legacy Wellhead Protection FY21.....	229	229	-
Clean Water Legacy Working Lands Floodplain .....	416	416	-
Clean Water Legacy Working Lands Floodplain FY21.....	1,751	1,751	-
<b>Total Water &amp; Soil Resources Board.....</b>	<b>\$ 96,292</b>	<b>\$ 96,256</b>	<b>\$ 36</b>
<b>Total Agricultural, Environmental and Energy Resources Function</b>	<b>\$ 171,650</b>	<b>\$ 171,148</b>	<b>\$ 502</b>
<b>Economic and Workforce Development</b>			
<b>Public Facilities Authority</b>			
Clean Water Legacy Point Source FY23.....	\$ 5,637	\$ 5,637	\$ -
Clean Water Legacy Small Community Waste Water FY21.....	2	2	-
<b>Total Public Facilities Authority.....</b>	<b>\$ 5,639</b>	<b>\$ 5,639</b>	<b>\$ -</b>
<b>Total Economic and Workforce Development Function</b>	<b>\$ 5,639</b>	<b>\$ 5,639</b>	<b>\$ -</b>
<b>General Government Function</b>			
<b>Legislative Coordinating Commission</b>			
Clean Water Website.....	\$ 1	\$ 1	\$ -
<b>Total General Government Function</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ -</b>
<b>Health and Human Services Function</b>			
<b>Health</b>			
Contaminants of Concern .....	\$ 4,855	\$ 4,855	\$ -
Contaminants of Concern FY21.....	3	3	-
Drinking Water Sources.....	278	278	-
Future of Drinking Water.....	67	67	-
Groundwater Restoration .....	571	571	-
Groundwater Restoration FY21.....	291	291	-
Nitrates in Southeast Minnesota.....	523	523	-
Private Wells.....	1,049	1,049	-
Recreational Water Portal.....	76	76	-
Safe Drinking Water.....	318	269	49
Source Water Protection.....	3,752	3,752	-
<b>Total Health.....</b>	<b>\$ 11,783</b>	<b>\$ 11,734</b>	<b>\$ 49</b>
<b>Total Health and Human Services Function</b>	<b>\$ 11,783</b>	<b>\$ 11,734</b>	<b>\$ 49</b>

**STATE OF MINNESOTA**

**CLEAN WATER FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
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YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Higher Education Function</b>			
<b>University of Minnesota</b>			
County Geologic Atlases.....	\$ 500	\$ 500	\$ -
Stormwater Best Management Practice Performance Evaluation.....	2,000	2,000	-
<b>Total University of Minnesota.....</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ -</b>
<b>Total Higher Education Function</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ -</b>
<b>Transportation Function</b>			
<b>Metropolitan Council Transport</b>			
Clean Water Demand Reduction.....	\$ 750	\$ 750	\$ -
Clean Water Supply.....	1,125	1,125	-
<b>Total Metropolitan Council Transport.....</b>	<b>\$ 1,875</b>	<b>\$ 1,875</b>	<b>\$ -</b>
<b>Total Transportation Function</b>	<b>\$ 1,875</b>	<b>\$ 1,875</b>	<b>\$ -</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 193,448</b>	<b>\$ 192,897</b>	<b>\$ 551</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (40,183)	\$ (38,988)	\$ 1,195
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 132,837</b>	<b>\$ 132,837</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	8,693	8,693
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 132,837</b>	<b>\$ 141,530</b>	<b>\$ 8,693</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 92,654</b>	<b>\$ 102,542</b>	<b>\$ 9,888</b>
Less: Appropriation Carryover.....	-	102,182	(102,182)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 92,654</b>	<b>\$ 360</b>	<b>\$ (92,294)</b>

**Notes**

1. In the Annual Comprehensive Financial Report (ACFR), the Heritage Funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined. However, these funds are reported as separate funds in this report. The differences in the budgeted and actual fund balances between the ACFR and this report are the result of this combining activity.
2. The LLBC reports expenditures and transfers-out together by function. However, transfers-out are reported separately in the ACFR as one line. The following represents the transfers-out for both budget and actuals by function.

**Clean Water Fund transfers-out by function**

Agricultural, Environmental and Energy Resources	\$ 8,138
<b>Total Transfers-Out</b>	<b>\$ 8,138</b>

**STATE OF MINNESOTA**

**PARKS AND TRAILS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Sales Taxes.....	\$ 62,969	\$ 62,214	\$ (755)
Investment Earnings.....	2,821	3,729	908
Other Revenues.....	3	2	(1)
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 65,793</b>	<b>\$ 65,945</b>	<b>\$ 152</b>
<b>Expenditures and Transfers-Out</b>			
<b>Agricultural, Environmental and Energy Resources Function</b>			
<b>Natural Resources</b>			
Departmental Appropriations.....	\$ 58	\$ 58	\$ -
Parks & Trails - Acquisition and Development .....	104	104	-
Parks & Trails - Acquisition and Development FY23.....	2,150	2,150	-
Parks & Trails - Acquisition and Development FY24.....	1,886	1,886	-
Parks & Trails - Connect to Outdoors .....	633	633	-
Parks & Trails - Connect to Outdoors FY23.....	2,577	2,561	16
Parks & Trails - Connect to Outdoors FY24.....	1,150	1,150	-
Parks & Trails - Conservation Corps Minnesota .....	487	487	-
Parks & Trails - Conservation Corps Minnesota FY23.....	247	247	-
Parks & Trails - Conservation Corps Minnesota FY24.....	208	208	-
Parks & Trails - Grant Administration .....	101	101	-
Parks & Trails - Grant Administration FY23.....	122	122	-
Parks & Trails - Greater Minnesota Grants .....	12,520	12,520	-
Parks & Trails - Greater Minnesota Grants FY23.....	256	256	-
Parks & Trails - Greater Minnesota Grants FY24.....	2,386	2,386	-
Parks & Trails - Greater Minnesota Regional Parks Comm Admin.....	111	111	-
Parks & Trails - Greater Minnesota Regional Parks Commission.....	179	169	10
Parks & Trails - Maintain Existing Holdings .....	273	273	-
Parks & Trails - Maintain Existing Holdings FY23.....	3,840	3,840	-
Parks & Trails - Maintain Existing Holdings FY24.....	4,680	4,680	-
Parks & Trails - Project Coordination FY22.....	409	409	-
Parks & Trails - Project Coordination FY23.....	258	258	-
Parks & Trails - Project Coordination FY25.....	1	1	-
Parks & Trails - Resource Management .....	453	453	-
Parks & Trails - Resource Management FY23.....	1,507	1,507	-
Parks & Trails - Resource Management FY24.....	185	185	-
Parks & Trails - State Parks & Trails .....	2,010	2,010	-
Parks & Trails - State Parks & Trails FY23.....	713	713	-
Parks & Trails - State Parks & Trails FY24.....	171	171	-
<b>Total Natural Resources.....</b>	<b>\$ 39,675</b>	<b>\$ 39,649</b>	<b>\$ 26</b>
<b>Total Agricultural, Environmental and Energy Resources Function</b>	<b>\$ 39,675</b>	<b>\$ 39,649</b>	<b>\$ 26</b>
<b>General Government Function</b>			
<b>Legislative Coordinating Commission</b>			
Parks & Trails Website.....	\$ 1	\$ 1	\$ -
<b>Total General Government Function</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ -</b>
<b>Transportation Function</b>			
<b>Metropolitan Council Transport</b>			
Parks and Trail Fund.....	\$ 29,167	\$ 29,167	\$ -
<b>Total Transportation Function</b>	<b>\$ 29,167</b>	<b>\$ 29,167</b>	<b>\$ -</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 68,843</b>	<b>\$ 68,817</b>	<b>\$ 26</b>

**STATE OF MINNESOTA**

**PARKS AND TRAILS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (3,050)	\$ (2,872)	\$ 178
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 52,149</b>	<b>\$ 52,149</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	(3,545)	(3,545)
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 52,149</b>	<b>\$ 48,604</b>	<b>\$ (3,545)</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 49,099</b>	<b>\$ 45,732</b>	<b>\$ (3,367)</b>
Less: Appropriation Carryover.....	-	47,157	(47,157)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 49,099</b>	<b>\$ (1,425)</b>	<b>\$ (50,524)</b>

**Notes**

1. In the Annual Comprehensive Financial Report (ACFR), the Heritage Funds (Outdoor Heritage, Arts and Cultural Heritage, Clean Water, and Parks and Trails funds) are combined. However, these funds are reported as separate funds in this report. The differences in the budgeted and actual fund balances between the ACFR and this report are the result of this combining activity.
2. The February 2025 Budget and Economic Forecast projected this fund would close with a negative balance after accounting for appropriation carryforward. Minnesota Management and Budget directed agencies to hold spending of certain appropriations until the next budget period to ensure the fund would maintain a positive cash balance.

**STATE OF MINNESOTA**

**SPECIAL COMPENSATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Other Taxes.....	\$ 58,800	\$ 60,473	\$ 1,673
Departmental Services/Licenses & Fees.....	4,409	6,704	2,295
Investment Earnings.....	3,000	3,874	874
Other Revenues.....	1,000	606	(394)
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 67,209</b>	<b>\$ 71,657</b>	<b>\$ 4,448</b>
<b>Expenditures and Transfers-Out</b>			
<b>Agricultural, Environmental and Energy Resources Function</b>			
<b>Commerce</b>			
Enforcement.....	\$ 132	\$ 132	\$ -
Insurance.....	720	720	-
<b>Total Commerce.....</b>	<b>\$ 852</b>	<b>\$ 852</b>	<b>\$ -</b>
<b>Total Agricultural, Environmental and Energy Resources Function</b>	<b>\$ 852</b>	<b>\$ 852</b>	<b>\$ -</b>
<b>Economic and Workforce Development</b>			
<b>Labor &amp; Industry</b>			
Assigned Risk Safety.....	\$ 1,369	\$ 1,369	\$ -
General Support Division.....	9,106	9,106	-
Loggers Expense and Reimbursement.....	736	736	-
PTSD Study.....	273	273	-
Statewide Indirect Cost.....	152	152	-
Workers' Comp Benefits.....	29,999	29,999	-
Workers Compensation Division.....	16,475	16,475	-
Workplace Safety.....	8,254	8,254	-
<b>Total Labor &amp; Industry.....</b>	<b>\$ 66,364</b>	<b>\$ 66,364</b>	<b>\$ -</b>
<b>Workers Comp Court of Appeals</b>			
Departmental Appropriations.....	\$ 2,580	\$ 2,580	\$ -
<b>Total Economic and Workforce Development Function</b>	<b>\$ 68,944</b>	<b>\$ 68,944</b>	<b>\$ -</b>
<b>General Government Function</b>			
<b>Administrative Hearings</b>			
Workers Compensation Judges.....	\$ 9,690	\$ 9,690	\$ -
<b>MMB Non-Operating</b>			
Workers Compensation Contingent.....	\$ 100	\$ -	\$ 100
<b>Total General Government Function</b>	<b>\$ 9,790</b>	<b>\$ 9,690</b>	<b>\$ 100</b>
<b>Public Safety and Corrections Function</b>			
<b>Public Safety</b>			
Criminal Apprehension.....	\$ 46	\$ 46	\$ -
<b>Total Public Safety and Corrections Function</b>	<b>\$ 46</b>	<b>\$ 46</b>	<b>\$ -</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 79,632</b>	<b>\$ 79,532</b>	<b>\$ 100</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (12,423)	\$ (7,875)	\$ 4,548
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 65,798</b>	<b>\$ 65,798</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	1,557	1,557
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 65,798</b>	<b>\$ 67,355</b>	<b>\$ 1,557</b>

**STATE OF MINNESOTA**

**SPECIAL COMPENSATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Fund Balance, Ending</b> .....	\$ 53,375	\$ 59,480	\$ 6,105
Less: Appropriation Carryover.....	-	10,766	(10,766)
<b>Unassigned Fund Balance, Ending</b> .....	<u>\$ 53,375</u>	<u>\$ 48,714</u>	<u>\$ (4,661)</u>

**Notes**

1. The LLBC reports expenditures and transfers-out together by function. However, transfers-out are reported separately in the ACFR as one line. The following represents the transfers-out for both budget and actuals by function.

<b>Special Compensation Fund transfers-out by function</b>	
Agricultural, Environmental and Energy Resources	\$ 246
Economic and Workforce Development	94
<b>Total Transfers-Out</b>	<u>\$ 340</u>

**STATE OF MINNESOTA**

**WORKFORCE DEVELOPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Other Taxes.....	\$ 78,725	\$ 80,866	\$ 2,141
Investment Earnings.....	5,499	6,789	1,290
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 84,224</b>	<b>\$ 87,655</b>	<b>\$ 3,431</b>
<b>Expenditures and Transfers-Out</b>			
<b>Economic and Workforce Development</b>			
<b>Employment &amp; Economic Development</b>			
African Career, Education, and Resources, Inc.....	\$ 300	\$ 300	\$ -
African Immigrant Community.....	1,000	1,000	-
Arrowhead Opportunity Agency.....	500	500	-
Black Chamber of Commerce.....	1,000	1,000	-
Bolder Options Youth Mentoring Program.....	250	250	-
Brooklyn Park Small Business Center.....	1,000	1,000	-
Change Starts with Community.....	1,000	1,000	-
City of Austin.....	350	350	-
Deaf / Hard of Hearing.....	1,000	813	187
Dislocated Worker Program.....	27,419	27,419	-
Equitable Development Action.....	75	75	-
Extended Employment.....	6,830	6,830	-
Extended Employment FY24.....	1,032	1,032	-
Film North Sundance.....	100	100	-
General Support Services.....	151	76	75
Greater Minneapolis Council of Churches.....	250	250	-
Hired.....	400	400	-
HIRPHA International.....	50	50	-
Hmong American Farmers Association.....	100	100	-
Hmong Chamber Commerce.....	500	480	20
Independent School District 704, Proctor.....	171	171	-
Independent School District 709, Duluth.....	174	174	-
Indigenous Roots.....	100	100	-
Inspire Change Clinic.....	100	100	-
InspireMSP.....	100	100	-
Job Training Grants.....	1,350	914	436
Jobs Foundation.....	200	200	-
Karen Organization of Minnesota.....	250	250	-
Lake County Ambulance Service.....	100	100	-
Metro Youth Diversion Center.....	500	500	-
Minneapolis Downtown Council Taste of Minnesota.....	597	597	-
Minnesota Youth Program.....	4,062	4,042	20
MN Zej Zog.....	240	240	-
North Minneapolis Pet Resource Center.....	100	100	-
Opportunities Industrialization Center.....	500	500	-
Pathways to Prosperity Competitive Grant.....	4,604	4,593	11
Ramsey County Digital Equity Specialist.....	100	100	-
Ramsey County Justice Impact Navigator.....	100	100	-
Ramsey County People in Action.....	100	100	-
Riverside Plaza Tenant Association.....	500	500	-
Rural Career.....	500	500	-
Sabathani Community Center.....	400	400	-
Shakopee Chamber Foundation.....	700	700	-
STEM Minnesota High Tech Association.....	1,000	1,000	-
Twin Cities Urban League.....	400	400	-
Ujamaa Place.....	1,500	1,500	-

**STATE OF MINNESOTA**

**WORKFORCE DEVELOPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
United Senior Lao American Association.....	50	50	-
White Bear Center for the Arts.....	250	250	-
Women Venture.....	1,000	1,000	-
Youth Workforce Development Competitive Grant.....	6,698	6,562	136
Youthbuild.....	1,000	997	3
YWCA St. Paul.....	200	200	-
<b>Total Employment &amp; Economic Development.....</b>	<b>\$ 70,953</b>	<b>\$ 70,065</b>	<b>\$ 888</b>
<b>Labor &amp; Industry</b>			
Apprenticeship.....	\$ 1,417	\$ 1,417	\$ -
Clean Economy Occupation Grant.....	887	887	-
Competency Standards.....	200	200	-
Helmets to Hardhats.....	225	225	-
Leap Grants.....	1,000	997	3
Pipeline Program.....	231	231	-
Prevailing Wage Enforcement.....	1,764	1,764	-
Youth Skills Administration.....	335	335	-
Youth Skills Grants.....	1,500	1,500	-
<b>Total Labor &amp; Industry.....</b>	<b>\$ 7,559</b>	<b>\$ 7,556</b>	<b>\$ 3</b>
<b>Total Economic and Workforce Development Function</b>	<b>\$ 78,512</b>	<b>\$ 77,621</b>	<b>\$ 891</b>
<b>Higher Education Function</b>			
<b>University of Minnesota</b>			
Nursing Equity and Excellence.....	\$ 250	\$ 250	\$ -
<b>Total Higher Education Function</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ -</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 78,762</b>	<b>\$ 77,871</b>	<b>\$ 891</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 5,462	\$ 9,784	\$ 4,322
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 98,646</b>	<b>\$ 98,646</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	4,885	4,885
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 98,646</b>	<b>\$ 103,531</b>	<b>\$ 4,885</b>
<b>Fund Balance, Ending.....</b>	<b>\$ 104,108</b>	<b>\$ 113,315</b>	<b>\$ 9,207</b>
Less: Appropriation Carryover.....	-	2,021	(2,021)
<b>Unassigned Fund Balance, Ending.....</b>	<b>\$ 104,108</b>	<b>\$ 111,294</b>	<b>\$ 7,186</b>

**Notes**

1. The LLBC reports expenditures and transfers-out together by function. However, transfers-out are reported separately in the ACFR as one line. The following represents the transfers-out for both budget and actuals by function.

<b>Workforce Development Fund transfers-out by function</b>	
Economic and Workforce Development	\$ 697
<b>Total Transfers-Out</b>	<b>\$ 697</b>

**STATE OF MINNESOTA**

**RENEWABLE DEVELOPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Investment Earnings.....	\$ (8,831)	\$ 1,780	\$ 10,611
Other Revenues.....	22,764	22,764	-
<b>Total Net Revenues and Transfers-In.....</b>	<b>\$ 13,933</b>	<b>\$ 24,544</b>	<b>\$ 10,611</b>
<b>Expenditures and Transfers-Out</b>			
<b>Agricultural, Environmental and Energy Resources Function</b>			
<b>Commerce</b>			
Anaerobic Digester Energy System.....	\$ 1	\$ 1	\$ -
Distributed Energy Resources System Upgrade.....	6,000	6,000	-
Electric Panel Upgrade Grants.....	3,449	3,449	-
Electric School Bus Grants.....	6,996	6,996	-
Electric Vehicle Rebate Auto Dealer.....	101	101	-
Electric Vehicle Rebates.....	6,399	6,399	-
Energy Efficient Projects - Dakota Cty.....	41	41	-
Energy Storage Incentive Grant.....	253	253	-
Geothermal Energy System- Sabathani Community Center.....	488	488	-
Geothermal Planning Grants.....	1,200	1,200	-
Granite Falls Hydroelectric.....	1,900	1,900	-
Made in Minnesota Administration.....	166	62	104
Made in Minnesota Incentive Payments.....	3,688	3,688	-
SolarAPP+ Program.....	1,500	1,500	-
Ultraefficient Vehicle Development Grants.....	250	250	-
University of St. Thomas Microgrid Research .....	2,381	2,381	-
<b>Total Commerce.....</b>	<b>\$ 34,813</b>	<b>\$ 34,709</b>	<b>\$ 104</b>
<b>Pollution Control Agency</b>			
Local Climate Action Grant Program.....	\$ 1,000	\$ 1,000	\$ -
<b>Total Agricultural, Environmental and Energy Resources Function</b>	<b>\$ 35,813</b>	<b>\$ 35,709</b>	<b>\$ 104</b>
<b>General Government Function</b>			
<b>Administration</b>			
State Building Energy Conservation Improve Revolving Loan.....	\$ 35	\$ 35	\$ -
Weather Trends Study.....	621	566	55
<b>Total Administration.....</b>	<b>\$ 656</b>	<b>\$ 601</b>	<b>\$ 55</b>
<b>Total General Government Function</b>	<b>\$ 656</b>	<b>\$ 601</b>	<b>\$ 55</b>
<b>Public Safety and Corrections Function</b>			
<b>Corrections</b>			
Correctional Institutions.....	\$ 86	\$ 86	\$ -
<b>Total Public Safety and Corrections Function</b>	<b>\$ 86</b>	<b>\$ 86</b>	<b>\$ -</b>
<b>Total Expenditures and Transfers-Out.....</b>	<b>\$ 36,555</b>	<b>\$ 36,396</b>	<b>\$ 159</b>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ (22,622)	\$ (11,852)	\$ 10,770
<b>Fund Balance, Beginning, as Reported.....</b>	<b>\$ 46,878</b>	<b>\$ 46,878</b>	<b>\$ -</b>
Prior Period Adjustments.....	-	(6,385)	(6,385)
<b>Fund Balance, Beginning, as Restated.....</b>	<b>\$ 46,878</b>	<b>\$ 40,493</b>	<b>\$ (6,385)</b>

**STATE OF MINNESOTA**

**RENEWABLE DEVELOPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Fund Balance, Ending</b> .....	\$ 24,256	\$ 28,641	\$ 4,385
Less: Appropriation Carryover.....	-	29,075	(29,075)
<b>Unassigned Fund Balance, Ending</b> .....	<u>\$ 24,256</u>	<u>\$ (434)</u>	<u>\$ (24,690)</u>

**Notes**

1. In the Annual Comprehensive Financial Report (ACFR), the Miscellaneous Special Revenue Fund includes the direct appropriated portion of the Renewable Development and Opiate Epidemic Response funds, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the ACFR and this report are the result of this combining activity. In addition, the ACFR Miscellaneous Special Revenue Fund includes funds that are not appropriated, and do not have a legally adopted budget. These funds are considered a perspective difference in the budget to Generally Accepted Accounting Principles (GAAP) reconciliation.

a. A reconciliation of the actual unassigned fund balances is as follows (in thousands):

<b>Legal Level of Budgetary Control Report:</b>	
Renewable Development Fund	\$ (434)
Opiate Epidemic Response Fund	40,855
<b>Miscellaneous Special Revenue Fund in ACFR</b>	<u>\$ 40,421</u>

2. A prior period adjustment was recorded in budget year 2025 to correct the allocation of investment income in prior years for the Renewable Development Fund. The adjustment reduces fund balance on this report and ensures that all applicable appropriations are properly reflected. Spending authority will be managed to eliminate this deficit in the next fiscal year.

3. The LLBC reports expenditures and transfers-out together by function. However, transfers-out are reported separately in the ACFR as one line. The following represents the transfers-out for both budget and actuals by function.

<b>Renewable Development Fund transfers-out by function</b>	
Agricultural, Environmental and Energy Resources	\$ 20,395
<b>Total Transfers-Out</b>	<u>\$ 20,395</u>

**STATE OF MINNESOTA**

**OPIATE EPIDEMIC RESPONSE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2025  
(IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Net Revenues and Transfers-In</b>			
<b>Net Revenues</b>			
Departmental Services/Licenses & Fees.....	\$ 13,046	\$ 13,578	\$ 532
Other Revenues.....	24,724	26,596	1,872
<b>Total Net Revenues and Transfers-In.....</b>	<u>\$ 37,770</u>	<u>\$ 40,174</u>	<u>\$ 2,404</u>
<b>Expenditures and Transfers-Out</b>			
<b>General Government Function</b>			
<b>Minnesota Management &amp; Budget (MMB)</b>			
Opiate Epidemic Response - Evaluation Activities.....	\$ 301	\$ 298	\$ 3
<b>Total General Government Function</b>	<u>\$ 301</u>	<u>\$ 298</u>	<u>\$ 3</u>
<b>Health and Human Services Function</b>			
<b>Human Services</b>			
Administer Funding Distribution and Reporting Requirements.....	\$ 475	\$ 234	\$ 241
Advisory Council Grants FY24.....	457	457	-
Child Protection Grants .....	3,231	3,231	-
Child Protection Grants FY24.....	937	937	-
Child Protection Services FY23.....	7	-	7
Opioid Epidemic Response Advisory Council .....	326	249	77
Opioid Epidemic Response Advisory Council FY23.....	3,393	3,393	-
Opioid Epidemic Response Advisory Council Grants.....	17,738	17,738	-
Opioid Epidemic Response Advisory Council Rem Funds & Grants.....	737	737	-
Opioid Overdose Surge Alert System.....	225	225	-
Opioid Settlement Administration.....	240	223	17
Opioid Settlement Monitor.....	151	134	17
Technical Activities.....	4	4	-
Tribal Nations Adult Mental Health Grants .....	467	467	-
Tribal Nations Adult Mental Health Grants FY23.....	640	640	-
Tribal Nations Adult Mental Health Grants FY24.....	1,237	1,237	-
Tribal SS Agency Initiative Projects Child Prot Svcs .....	32	32	-
Tribal SS Agency Initiative Projects Child Prot Svcs FY22.....	129	129	-
Tribal SS Agency Initiative Projects Child Prot Svcs FY24.....	243	243	-
<b>Total Human Services.....</b>	<u>\$ 30,669</u>	<u>\$ 30,310</u>	<u>\$ 359</u>
<b>Pharmacy Board</b>			
Opiate Administration to Collect Registration Fees.....	\$ 71	\$ 71	\$ -
<b>Total Health and Human Services Function</b>	<u>\$ 30,740</u>	<u>\$ 30,381</u>	<u>\$ 359</u>
<b>Public Safety and Corrections Function</b>			
<b>Public Safety</b>			
Scientists and Supplies.....	\$ 468	\$ 468	\$ -
Special Agent.....	192	192	-
<b>Total Public Safety.....</b>	<u>\$ 660</u>	<u>\$ 660</u>	<u>\$ -</u>
<b>Total Public Safety and Corrections Function</b>	<u>\$ 660</u>	<u>\$ 660</u>	<u>\$ -</u>
<b>Total Expenditures and Transfers-Out.....</b>	<u>\$ 31,701</u>	<u>\$ 31,339</u>	<u>\$ 362</u>
Excess of Revenues and Transfers-In Over (Under)			
Expenditures and Transfers-Out.....	\$ 6,069	\$ 8,835	\$ 2,766

**STATE OF MINNESOTA**

**OPIATE EPIDEMIC RESPONSE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 BUDGETARY BASIS  
 YEAR ENDED JUNE 30, 2025  
 (IN THOUSANDS)**

**UNAUDITED**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Fund Balance, Beginning, as Reported</b> .....	\$ 58,581	\$ 58,581	\$ -
Prior Period Adjustments.....	-	4,644	4,644
<b>Fund Balance, Beginning, as Restated</b> .....	<u>\$ 58,581</u>	<u>\$ 63,225</u>	<u>\$ 4,644</u>
<b>Fund Balance, Ending</b> .....	\$ 64,650	\$ 72,060	\$ 7,410
Less: Appropriation Carryover.....	-	31,205	(31,205)
<b>Unassigned Fund Balance, Ending</b> .....	<u><u>\$ 64,650</u></u>	<u><u>\$ 40,855</u></u>	<u><u>\$ (23,795)</u></u>

**Notes**

1. In the Annual Comprehensive Financial Report (ACFR), the Renewable Development and Opiate Epidemic Response funds are combined and included in the Miscellaneous Special Revenue Fund. However, these funds are reported as separate funds in this report. The differences in the budgeted and actual fund balances between the ACFR and this report are the result of this combining activity.