



General Fund Balance Analysis

End of 2021 1st Special Legislative Session

Comparisons to February 2021 Forecast
Expenditures by Omnibus Bill - Summary

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

August 6, 2021

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

General Fund Summary

	Feb FY 2020-21	Feb FY 2022-23	Feb FY 2024-25	Actual FY 2020	SS1 FY 2021	SS1 FY 2020-21	SS1 vs Feb FY 2020-21	SS1 FY 2022	SS1 FY 2023	SS1 FY 2022-23	SS1 vs Feb FY 2022-23	FY 2022-23 vs FY 2020-21	SS1 FY 2024	SS1 FY 2025	SS1 FY 2024-25	SS1 vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23
Actual & Estimated Resources																	
Balance Forward From Prior Year	3,971,359	3,829,503	4,109,016	3,971,359	3,343,865	3,971,359	0	3,919,644	2,872,598	3,919,644	90,141	-51,715	2,463,941	2,741,989	2,463,941	-1,645,075	-1,455,703
Current Resources:																	
Tax Revenues	45,121,923	49,110,146	52,555,077	22,077,216	23,044,707	45,121,923	0	23,383,601	24,980,211	48,363,812	-746,334	3,241,889	25,826,427	26,577,546	52,403,973	-151,104	4,040,161
Non-Tax Revenues	1,670,371	1,453,371	1,442,658	817,106	853,265	1,670,371	0	733,395	745,107	1,478,502	25,131	-191,869	736,331	733,887	1,470,218	27,560	-8,284
Subtotal Non-Dedicated Revenues	46,792,294	50,563,517	53,997,735	22,894,322	23,897,972	46,792,294	0	24,116,996	25,725,318	49,842,314	-721,203	3,050,020	26,562,758	27,311,433	53,874,191	-123,544	4,031,877
Dedicated Revenue	800	10	10	795	5	800	0	5	5	10	0	-790	5	5	10	0	0
Transfers From Other Funds	672,842	298,398	234,381	155,643	517,378	673,021	179	149,359	782,285	931,644	633,246	258,623	700,334	149,250	849,584	615,203	-82,060
Prior Year Adjustments	178,469	74,812	74,812	99,722	138,294	238,016	59,547	96,039	37,406	133,445	58,633	-104,571	37,406	37,406	74,812	0	-58,633
Subtotal Other Revenue	852,111	373,220	309,203	256,160	655,677	911,837	59,726	245,403	819,696	1,065,099	691,879	153,262	737,745	186,661	924,406	615,203	-140,693
New Legislation Revenues	0	0	0	0	59,726	59,726	59,726	-605,797	576,473	-29,324	-29,324	-89,050	485,986	5,673	491,659	491,659	520,983
Subtotal Current Resources	47,644,405	50,936,737	54,306,938	23,150,482	24,553,649	47,704,131	59,726	24,362,399	26,545,014	50,907,413	-29,324	3,203,282	27,300,503	27,498,094	54,798,597	491,659	3,891,184
Total Resources Available	51,615,764	54,766,240	58,415,954	27,121,841	27,897,514	51,675,490	59,726	28,282,043	29,417,612	54,827,057	60,817	3,151,567	29,764,444	30,240,083	57,262,538	-1,153,416	2,435,481
Actual & Estimated Expenditures																	
E-12 Education	19,841,957	20,429,204	21,087,720	9,835,739	10,002,966	19,838,705	-3,252	10,319,437	10,667,523	20,986,960	557,756	1,148,255	10,820,990	10,935,687	21,756,677	668,957	769,717
Higher Education	3,407,129	3,406,128	3,405,828	1,693,377	1,708,412	3,401,789	-5,340	1,756,101	1,755,767	3,511,868	105,740	110,079	1,752,914	1,752,914	3,505,828	100,000	-6,040
Property Tax Aids & Credits	3,991,388	4,164,181	4,306,710	1,866,803	2,106,320	3,973,123	-18,265	2,101,294	2,103,117	4,204,411	40,230	231,288	2,164,954	2,193,582	4,358,536	51,826	154,125
Health & Human Services	13,718,310	16,249,747	18,169,236	7,035,367	6,712,736	13,748,103	29,793	7,425,947	9,077,610	16,503,557	253,810	2,755,454	8,916,467	9,441,420	18,357,887	188,651	1,854,330
Public Safety & Judiciary	2,562,482	2,538,147	2,525,864	1,236,945	1,328,314	2,565,259	2,777	1,310,689	1,327,247	2,637,936	99,789	72,677	1,324,472	1,324,920	2,649,392	123,528	11,456
Transportation	352,370	249,552	249,112	174,820	183,589	358,409	6,039	326,630	149,722	476,352	226,800	117,943	135,730	135,730	271,460	22,348	-204,892
Environment	344,819	331,988	331,101	166,422	176,594	343,016	-1,803	188,507	181,247	369,754	37,766	26,738	173,800	173,681	347,481	16,380	-22,273
Economic Development, Energy, Ag and Housing	662,638	558,178	570,766	303,980	328,772	632,752	-29,886	476,310	299,502	775,812	217,634	143,060	305,230	304,596	609,826	39,060	-165,986
State Government & Veterans	1,555,686	1,169,849	1,180,920	794,715	750,493	1,545,208	-10,478	703,672	629,456	1,333,128	163,279	-212,080	634,719	626,036	1,260,755	79,835	-72,373
Debt Service	1,055,625	1,263,777	1,295,645	540,081	515,544	1,055,625	0	629,440	613,425	1,242,865	-20,912	187,240	625,254	633,526	1,258,780	-36,865	15,915
Capital Projects & Grants	308,857	316,473	338,988	129,727	179,130	308,857	0	176,418	164,055	340,473	24,000	31,616	172,925	178,063	350,988	12,000	10,515
Cancellation Estimates	-15,000	-20,000	-20,000	0	-15,000	-15,000	0	-5,000	-15,000	-20,000	0	-5,000	-5,000	-15,000	-20,000	0	0
Subtotal by Appropriation Bill	47,786,261	50,657,224	53,441,890	23,777,976	23,977,870	47,755,846	-30,415	25,409,445	26,953,671	52,363,116	1,705,892	4,607,270	27,022,455	27,685,155	54,707,610	1,265,720	2,344,494
Total Expenditures & Transfers	47,786,261	50,657,224	53,441,890	23,777,976	23,977,870	47,755,846	-30,415	25,409,445	26,953,671	52,363,116	1,705,892	4,607,270	27,022,455	27,685,155	54,707,610	1,265,720	2,344,494
Balance Before Reserves	3,829,503	4,109,016	4,974,064	3,343,865	3,919,644	3,919,644	90,141	2,872,598	2,463,941	2,463,941	-1,645,075	-1,455,703	2,741,989	2,554,928	2,554,928	-2,419,136	90,987
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0	0	350,000	350,000	350,000	0	0
Budget Reserve	2,377,319	1,885,950	1,885,950	2,358,698	2,377,319	2,377,319	0	1,785,950	1,785,950	1,785,950	-100,000	-591,369	1,785,950	1,785,950	1,785,950	-100,000	0
Stadium Reserve	80,738	200,700	359,403	55,700	80,738	80,738	0	135,841	200,700	200,700	0	119,962	275,224	359,403	359,403	0	158,703
Appropriations Carried Forward	0	0	0	246,058	0	0	0	0	0	0	0	0	0	0	0	0	0
Budgetary Balance	1,021,446	1,672,366	2,378,711	333,409	1,111,587	1,111,587	90,141	600,807	127,291	127,291	-1,545,075	-984,296	330,815	59,575	59,575	-2,319,136	-67,716

General Fund - Fund Balance Analysis

(\$ in Thousands)

Non-Dedicated Revenue

Tax Revenues:

Table with columns for years (Feb FY 2020-21 to Feb FY 2024-25), Actual (FY 2020), SS1 (FY 2021), SS1 vs Feb (FY 2020-21), SS1 (FY 2022), SS1 (FY 2023), SS1 (FY 2022-23), SS1 vs Feb (FY 2022-23), FY 2022-23 vs FY 2020-21, SS1 (FY 2024), SS1 (FY 2025), SS1 (FY 2024-25), SS1 vs Feb (FY 2024-25), and FY 2024-25 vs FY 2022-23. Rows include Individual Income, Corporate Income, Sales Tax-General, Statewide Property Tax, Estate & Gift Tax, Liquor, Wine, Beer, Cigarette & Tobacco Products, Taconite Occupation, Mortgage Registry Tax, Deed Transfer Tax, Insurance Gross Earnings, Controlled Substance Tax, Other Gross Earnings, Lawful Gambling Taxes, Medical Assistance Surcharges, All Other Tax Refunds, Subtotal Tax Revenues, Non-Tax Revenues, Fees, Subtotal Fees, Other Non-Dedicated Revenue, Subtotal Other Non-Dedicated Revenue, Subtotal Non-Tax Revenues, Total Net Non-Dedicated Revenue.

Dedicated Revenue

Table with columns for years (Feb FY 2020-21 to Feb FY 2024-25), Actual (FY 2020), SS1 (FY 2021), SS1 vs Feb (FY 2020-21), SS1 (FY 2022), SS1 (FY 2023), SS1 (FY 2022-23), SS1 vs Feb (FY 2022-23), FY 2022-23 vs FY 2020-21, SS1 (FY 2024), SS1 (FY 2025), SS1 (FY 2024-25), SS1 vs Feb (FY 2024-25), and FY 2024-25 vs FY 2022-23. Row includes All Other Dedicated Revenues and Total Dedicated Revenue.

Transfers From Other Funds

Table with columns for years (Feb FY 2020-21 to Feb FY 2024-25), Actual (FY 2020), SS1 (FY 2021), SS1 vs Feb (FY 2020-21), SS1 (FY 2022), SS1 (FY 2023), SS1 (FY 2022-23), SS1 vs Feb (FY 2022-23), FY 2022-23 vs FY 2020-21, SS1 (FY 2024), SS1 (FY 2025), SS1 (FY 2024-25), SS1 vs Feb (FY 2024-25), and FY 2024-25 vs FY 2022-23. Rows include Special Revenue Funds, All Other Transfers, Laws 1997, Transfers In, M.S 16B.24 - Admin FR&R Transfers, Laws 2008, Transfers In, Laws 2010, Transfers In, M.S 16A. 724 - Tr fr HCAF Fund, Laws 2015, Transfers In.

General Fund - Fund Balance Analysis (\$ in Thousands)	Feb	Feb	Feb	Actual	SS1	SS1	SS1 vs Feb	SS1	SS1	SS1	SS1 vs Feb	FY 2022-23 vs FY 2020-21	SS1	SS1	SS1	SS1 vs Feb	FY 2024-25 vs FY 2022-23
	FY 2020-21	FY 2022-23	FY 2024-25	FY 2020	FY 2021	FY 2020-21	FY 2020-21	FY 2022	FY 2023	FY 2022-23	FY 2022-23		FY 2024	FY 2025	FY 2024-25	FY 2024-25	
Laws 2019, Transfers In	150,761	0	0	3,322	147,439	150,761	0	0	0	0	0	-150,761	0	0	0	0	0
Laws 2020, Transfers In	198,386	0	0	0	198,386	198,386	0	0	0	0	0	-198,386	0	0	0	0	0
Laws 2021, Transfer In	0	0	0	0	179	179	179	300	633,100	633,400	633,400	633,221	551,200	0	551,200	551,200	-82,200
Total Transfers From Other Funds	672,842	298,398	234,381	155,643	517,378	673,021	179	149,359	782,285	931,644	633,246	258,623	700,334	149,250	849,584	615,203	-82,060
Prior Year Adjustments	178,469	74,812	74,812	99,722	138,294	238,016	59,547	96,039	37,406	133,445	58,633	-104,571	37,406	37,406	74,812	0	-58,633
New Legislation Revenues																	
Tax Revenues																	
21, SS1, CH 14 - Fed Conformity Further Consol. Approp. Act	0	0	0	0	0	0	0	-11,680	900	-10,780	-10,780	-10,780	610	300	910	910	11,690
21, SS1, CH 14 - Federal Conformity CARES Act	0	0	0	0	0	0	0	-1,600	1,700	100	100	100	0	0	0	0	-100
21, SS1, CH 14 - Fed Conformity Consol Approp Act	0	0	0	0	0	0	0	-5,625	-515	-6,140	-6,140	-6,140	-315	-315	-630	-630	5,510
21, SS1, CH 14 - PPP Loan Exclusion, 100% from Gross Income	0	0	0	0	0	0	0	-191,500	-18,200	-209,700	-209,700	-209,700	-14,400	-9,900	-24,300	-24,300	185,400
21, SS1, CH 14 - Federal Conformity UI Benefit Subtraction	0	0	0	0	0	0	0	-234,800	0	-234,800	-234,800	-234,800	0	0	0	0	234,800
21, SS1, CH 14 - Volunteer Driver Subtraction	0	0	0	0	0	0	0	-30	-30	-60	-60	-60	-30	-30	-60	-60	0
21, SS1, CH 14 - Section 179 Expensing Modified	0	0	0	0	0	0	0	-3,800	1,000	-2,800	-2,800	-2,800	1,000	1,000	2,000	2,000	4,800
21, SS1, CH 14 - Working Family Credit - Lower Minimum Age	0	0	0	0	0	0	0	-4,300	-4,400	-8,700	-8,700	-8,700	-4,500	-4,500	-9,000	-9,000	-300
21, SS1, CH 14 - Angel Tax Credit	0	0	0	0	0	0	0	0	-5,000	-5,000	-5,000	-5,000	0	0	0	0	5,000
21, SS1, CH 14 - Film Production Tax Credit	0	0	0	0	0	0	0	-4,950	-4,950	-9,900	-9,900	-9,900	-4,950	-4,950	-9,900	-9,900	0
21, SS1, CH 14 - Student Loan Credit- Marriage Penalty Change	0	0	0	0	0	0	0	-500	-500	-1,000	-1,000	-1,000	-500	-500	-1,000	-1,000	0
21, SS1, CH 14 - Housing Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	-9,900	-9,900	-19,800	-19,800	-19,800
21, SS1, CH 14 - Partnership Audits- MTC Model	0	0	0	0	0	0	0	-600	-1,400	-2,000	-2,000	-2,000	-1,500	-1,600	-3,100	-3,100	-1,100
21, SS1, CH 14 - Local Homeless Prevention Aid- Interact	0	0	0	0	0	0	0	0	0	0	0	0	210	210	420	420	420
21, SS1, CH 14 - General Levy CI Market Value Exclusion – Interact	0	0	0	0	0	0	0	0	0	0	0	0	600	600	1,200	1,200	1,200
21, SS1, CH 14 - Fed Conformity Further Consol. Approp. Act	0	0	0	0	0	0	0	-4,420	720	-3,700	-3,700	-3,700	590	570	1,160	1,160	4,860
21, SS1, CH 14 - Fed Conformity Consol Approp Act	0	0	0	0	0	0	0	-4,900	-400	-5,300	-5,300	-5,300	-300	-300	-600	-600	4,700
21, SS1, CH 14 - PPP Loan Exclusion, 100% from Gross Income	0	0	0	0	0	0	0	-183,500	-15,900	-199,400	-199,400	-199,400	-12,200	-9,200	-21,400	-21,400	178,000
21, SS1, CH 14 - Section 179 Expensing Modified	0	0	0	0	0	0	0	-1,400	400	-1,000	-1,000	-1,000	400	400	800	800	1,800
21, SS1, CH 14 - Historic Rehabilitation Credit	0	0	0	0	0	0	0	-5,600	-7,000	-12,600	-12,600	-12,600	-7,000	-7,000	-14,000	-14,000	-1,400
21, SS1, CH 14 - Exempt K-12 Fundraising	0	0	0	0	0	0	0	-640	-670	-1,310	-1,310	-1,310	-690	-720	-1,410	-1,410	-100
21, SS1, CH 14 - Exempt College Preferred Seating	0	0	0	0	0	0	0	-880	-890	-1,770	-1,770	-1,770	-900	-910	-1,810	-1,810	-40
21, SS1, CH 14 - Construction Exemption Public Safety Facilities	0	0	0	0	0	0	0	-1,980	-4,140	-6,120	-6,120	-6,120	-4,290	-4,440	-8,730	-8,730	-2,610
21, SS1, CH 14 - Construction Exemption Maplewood Fire Station	0	0	0	0	0	0	0	-220	0	-220	-220	-220	0	0	0	0	220
21, SS1, CH 14 - Construction Exemption Buffalo Fire Station	0	0	0	0	0	0	0	-230	0	-230	-230	-230	0	0	0	0	230
21, SS1, CH 14 - Construction Exemption Plymouth Fire Station	0	0	0	0	0	0	0	-70	0	-70	-70	-70	0	0	0	0	70
21, SS1, CH 14 - Construction Exemption Minnetonka Fire Station	0	0	0	0	0	0	0	-190	0	-190	-190	-190	0	0	0	0	190
21, SS1, CH 14 - Construction Exemption, Extension, Melrose	0	0	0	0	0	0	0	0	-60	-60	-60	-60	0	0	0	0	60
21, SS1, CH 14 - Various Exemptions, Alexandria	0	0	0	0	0	0	0	-170	-120	-290	-290	-290	0	0	0	0	290
21, SS1, CH 14 – June Acc Exempt Construction Material Vend.	0	0	0	0	0	0	0	-12,100	-500	-12,600	-12,600	-12,600	-500	-500	-1,000	-1,000	11,600
21, SS1, CH 14 - Inc. MV Exclusion to \$150K for CI Property, Red. Levy	0	0	0	0	0	0	0	0	-10,650	-10,650	-10,650	-10,650	-20,100	-20,100	-40,200	-40,200	-29,550
21, SS1, CH 14 - Exempt Tribal Land, Cass County	0	0	0	0	0	0	0	-20	0	-20	-20	-20	0	0	0	0	20
21, SS1, CH 6 - Free State Park Entrance for Tribal Members	0	0	0	0	0	0	0	-2	-2	-4	-4	-4	-2	-2	-4	-4	0
21, SS1, CH 5 - METC Borrowing Interaction - Income Tax	0	0	0	0	0	0	0	0	-20	-20	-20	-20	-250	-400	-650	-650	-630
Subtotal - Tax Revenues	0	0	0	0	0	0	0	-675,707	-70,627	-746,334	-746,334	-746,334	-78,917	-72,187	-151,104	-151,104	595,230
Non-Tax Revenues																	
21, SS1, CH 3 - Custom Meat Exemption (Fees) Ag	0	0	0	0	0	0	0	-7	-7	-14	-14	-14	-7	-7	-14	-14	0
21, SS1, CH 4 – Commerce - Natural Gas Innovation Act	0	0	0	0	0	0	0	189	189	378	378	378	189	189	378	378	0
21, SS1, CH 4 – Public Utilities Commission - Natural Gas Innovation Act	0	0	0	0	0	0	0	112	112	224	224	224	112	112	224	224	0
21, SS1, CH 4 – Public Utilities Commission Assessment	0	0	0	0	0	0	0	280	409	689	689	689	409	409	818	818	129
21, SS1, CH 4 – Department of Commerce Assessment	0	0	0	0	0	0	0	95	149	244	244	244	149	149	298	298	54
21, SS1, CH 4 – Commerce - Energy Regulation & Planning Division Assessment	0	0	0	0	0	0	0	19	38	76	76	76	38	38	76	76	19
21, SS1, CH 4 – Commerce - Telecommunications Division Assessment	0	0	0	0	0	0	0	26	43	69	69	69	43	43	86	86	17
21, SS1, CH 4 – Debt Buyer Regulation	0	0	0	0	0	0	0	38	38	76	76	76	38	38	76	76	0
21, SS1, CH 4 – Student Loan Borrower Bill of Rights	0	0	0	0	0	0	0	130	112	242	242	242	112	112	224	224	-18
21, SS1, CH 4 – Transfer from Consumer Education Account	0	0	0	0	0	0	0	300	0	300	300	300	0	0	0	0	-300
21, SS1, CH 10 – DEED - MIF Onetime Exception	0	0	0	0	0	0	0	595	0	595	595	595	0	0	0	0	-595
21, SS1, CH 11 - GF Reimb. Prob Serv: Meecker / Renville / Mille Lacs	0	0	0	0	0	0	0	1,170	1,170	2,340	2,340	2,340	1,170	1,170	2,340	2,340	0



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

	Feb FY 2020-21	Feb FY 2022-23	Feb FY 2024-25	Actual FY 2020	SS1 FY 2021	SS1 FY 2020-21	SS1 vs Feb FY 2020-21	SS1 FY 2022	SS1 FY 2023	SS1 FY 2022-23	SS1 vs Feb FY 2022-23	FY 2022-23 vs FY 2020-21	SS1 FY 2024	SS1 FY 2025	SS1 FY 2024-25	SS1 vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23
21, SS1, CH 11 - HF441 Certificate Violations	0	0	0	0	0	0	0	2	2	4	4	4	2	2	4	4	0
21, SS1, CH 11 - HF306 Criminal Traffic Surcharge Waiver	0	0	0	0	0	0	0	0	-889	-889	-889	-889	-1,186	-1,186	-2,372	-2,372	-1,483
21, SS1, CH 11 - HF75 Forfeiture Reform	0	0	0	0	0	0	0	-226	-226	-452	-452	-452	-226	-226	-452	-452	0
21, CH 30 - State Gov Spec Reve Fund Solvency	0	0	0	0	0	0	0	-77	-77	-154	-154	-154	-77	-77	-154	-154	0
21, SS1, CH 7 - ARPA MNCare Premium Conformity	0	0	0	0	0	0	0	0	0	0	0	0	0	64,157	64,157	64,157	64,157
21, SS1, CH 7 - County Share for CABHH	0	0	0	0	0	0	0	1,229	1,229	2,458	2,458	2,458	1,229	1,229	2,458	2,458	0
21, SS1, CH 7 - DHS Program Integrity Strategies	0	0	0	0	0	0	0	1,038	1,440	2,478	2,478	2,478	1,440	1,440	2,880	2,880	402
21, SS1, CH 7 - Direct Care and Treatment Operating Adjustments	0	0	0	0	0	0	0	326	811	1,137	1,137	1,137	811	811	1,622	1,622	485
21, SS1, CH 7 - Direct Care and Treatment Operating Adjustments	0	0	0	0	0	0	0	5,650	8,807	14,457	14,457	14,457	8,807	8,807	17,614	17,614	3,157
21, SS1, CH 7 - Enacted 20, CH 66, 70, 71, 74, 81 Refinancing	0	0	0	0	59,547	59,547	59,547	0	0	0	0	-59,547	0	0	0	0	0
21, SS1, CH 12 - ARPA SFRF Revenue Replacement (TR-IN)	0	0	0	0	0	0	0	0	633,100	633,100	633,100	633,100	550,000	0	550,000	550,000	-83,100
21, Ch 12 - GF Refinance w/CRF (PPA)	0	0	0	0	0	0	0	58,633	0	58,633	58,633	58,633	0	0	0	0	-58,633
21, SS1, CH 12 - Info and Telecomm Acct Funds Cancel (TR IN)	0	0	0	0	179	179	179	0	0	0	0	-179	0	0	0	0	0
21, SS1, CH 5 - State Patrol - Deposit Abandoned money in GEN	0	0	0	0	0	0	0	70	15	85	85	85	15	15	30	30	-55
21, SS1, CH 5 - Driver's License Reinstatement Fee Changes (12)	0	0	0	0	0	0	0	-18	-36	-54	-54	-54	-36	-36	-72	-72	-18
21, SS1, CH 12 - Payment Plus	0	0	0	0	0	0	0	336	671	1,007	1,007	1,007	671	671	1,342	1,342	335
21, SS1, CH 12 - State Data Security Account Cancellation (transfer in)	0	0	0	0	0	0	0	0	0	0	0	0	1,200	0	1,200	1,200	1,200
Subtotal - Non-Tax Revenues	0	0	0	0	59,726	59,726	59,726	69,910	647,100	717,010	717,010	657,284	564,903	77,860	642,763	642,763	-74,247
New Legislation Revenues	0	0	0	0	59,726	59,726	59,726	-605,797	576,473	-29,324	-29,324	-89,050	485,986	5,673	491,659	491,659	520,983
E-12 Education																	
General Education	14,746,638	14,875,365	14,989,074	7,338,212	7,408,426	14,746,638	0	7,569,266	7,804,527	15,373,793	498,428	627,155	7,824,813	7,804,367	15,629,180	640,106	255,387
Other General Education Programs	85,999	84,860	90,724	41,968	44,031	85,999	0	44,768	45,699	90,467	47,975	5,607	47,540	47,975	95,515	4,791	5,048
Subtotal General Education	14,832,637	14,960,225	15,079,798	7,380,180	7,452,457	14,832,637	0	7,614,034	7,850,226	15,464,260	504,035	631,623	7,872,353	7,852,342	15,724,695	644,897	260,435
Choice Programs	363,542	388,480	417,657	174,962	188,580	363,542	0	190,664	198,823	389,487	1,007	25,945	205,398	212,304	417,702	45	28,215
Indian Programs	26,588	29,752	32,328	12,979	13,609	26,588	0	14,762	15,603	30,365	613	3,777	16,237	16,865	33,102	774	2,737
Innovation & Accountability	203,195	202,294	202,149	101,778	101,417	203,195	0	99,799	99,801	199,600	-2,694	-3,595	100,627	100,559	201,186	-963	1,586
Special Student & Teacher Programs	154,050	144,531	142,779	82,370	71,680	154,050	0	87,971	80,600	168,571	24,040	14,521	76,736	76,693	153,429	10,650	-15,142
Subtotal Education Excellence	747,375	765,057	794,913	372,089	375,286	747,375	0	393,196	394,827	788,023	22,966	40,648	398,998	406,421	805,419	10,506	17,396
Special Education	3,326,084	3,772,081	4,271,460	1,598,463	1,727,621	3,326,084	0	1,835,980	1,948,330	3,784,310	12,229	458,226	2,073,283	2,198,264	4,271,547	87	487,237
Facilities & Technology	304,386	279,406	279,501	163,405	140,981	304,386	0	140,621	139,113	279,734	328	-24,652	139,546	139,973	279,519	18	-215
Nutrition Programs	37,163	58,985	61,231	28,481	8,682	37,163	0	29,315	29,962	59,277	292	22,114	30,398	30,833	61,231	0	1,954
Library Programs	36,140	36,140	36,140	18,070	18,070	36,140	0	18,070	18,070	36,140	0	0	18,070	18,070	36,140	0	0
Early Childhood & Family Support	347,850	346,895	347,707	175,670	172,180	347,850	0	174,599	175,950	350,549	3,654	2,699	175,988	175,750	351,738	4,031	1,189
Community Ed & Prevention	2,125	1,897	1,818	1,108	1,017	2,125	0	961	936	1,897	0	-228	915	903	1,818	0	-79
Self-Sufficiency & Lifelong Learning	102,153	108,209	114,760	50,295	51,858	102,153	0	53,316	54,893	108,209	0	6,056	56,534	58,226	114,760	0	6,551
Subtotal E-12 Education Aids	4,155,901	4,603,613	5,112,617	2,035,492	2,120,409	4,155,901	0	2,252,862	2,367,254	4,620,116	16,503	464,215	2,494,734	2,622,019	5,116,753	4,136	496,637
Education, Dept of	54,825	49,202	49,258	23,750	27,823	51,573	-3,252	30,837	26,287	57,124	7,922	5,551	25,965	25,965	51,930	2,672	-5,194
Prof Educator Licensing Std Bd.	9,111	8,930	8,922	4,345	4,766	9,111	0	7,046	7,085	14,131	5,201	5,020	7,085	7,085	14,170	5,248	39
Minn State Academies	27,533	27,595	27,614	13,194	14,339	27,533	0	14,056	14,317	28,373	778	840	14,323	14,323	28,646	1,032	273
Perpich Center for Arts Education	14,575	14,582	14,598	6,689	7,886	14,575	0	7,406	7,527	14,933	351	358	7,532	7,532	15,064	466	131
Total E-12 Education	19,841,957	20,429,204	21,087,720	9,835,739	10,002,966	19,838,705	-3,252	10,319,437	10,667,523	20,986,960	557,756	1,148,255	10,820,990	10,935,687	21,756,677	668,957	769,717
Higher Education																	
Office of Higher Education	539,017	535,546	535,546	263,681	269,996	533,677	-5,340	271,702	274,269	545,971	10,425	12,294	272,696	272,696	545,392	9,846	-579
University of Minnesota	1,341,072	1,342,812	1,342,512	669,666	671,406	1,341,072	0	690,656	690,656	1,381,312	38,500	40,240	689,256	689,256	1,378,512	36,000	-2,800
MN State Colleges & Universities	1,524,338	1,525,068	1,525,068	758,679	765,659	1,524,338	0	792,392	789,491	1,581,883	56,815	57,545	789,611	789,611	1,579,222	54,154	-2,661
Mayo Foundation	2,702	2,702	2,702	1,351	1,351	2,702	0	1,351	1,351	2,702	0	0	1,351	1,351	2,702	0	0
Total Higher Education	3,407,129	3,406,128	3,405,828	1,693,377	1,708,412	3,401,789	-5,340	1,756,101	1,755,767	3,511,868	105,740	110,079	1,752,914	1,752,914	3,505,828	100,000	-6,040

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

	Feb FY 2020-21	Feb FY 2022-23	Feb FY 2024-25	Actual FY 2020	SS1 FY 2021	SS1 FY 2020-21	SS1 vs Feb FY 2020-21	SS1 FY 2022	SS1 FY 2023	SS1 FY 2022-23	SS1 vs Feb FY 2022-23	FY 2022-23 vs FY 2020-21	SS1 FY 2024	SS1 FY 2025	SS1 FY 2024-25	SS1 vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23
Property Tax Aids & Credits																	
Property Tax Refunds:																	
Homestead Credit Refund	1,114,667	1,211,900	1,286,200	531,467	583,200	1,114,667	0	600,100	615,400	1,215,500	3,600	100,833	639,230	655,970	1,295,200	9,000	79,700
Renters Property Tax Refund	455,788	479,800	485,900	229,888	225,900	455,788	0	239,200	241,800	481,000	1,200	25,212	243,430	244,950	488,380	2,480	7,380
Special Property Tax Refund	21,842	6,600	10,000	10,722	11,120	21,842	0	1,600	5,000	6,600	0	-15,242	5,000	5,000	10,000	0	3,400
Sustainable Forest Incentive Payments	24,169	26,090	28,240	11,876	12,293	24,169	0	12,790	13,300	26,090	0	1,921	13,840	14,400	28,240	0	2,150
Subtotal Property Tax Refunds	1,616,466	1,724,390	1,810,340	783,953	832,513	1,616,466	0	853,690	875,500	1,729,190	4,800	112,724	901,500	920,320	1,821,820	11,480	92,630
Political Contribution Refunds	6,207	6,500	6,500	2,707	3,500	6,207	0	3,000	3,500	6,500	0	293	3,000	3,500	6,500	0	0
Tax Refund Interest	45,138	27,300	26,500	25,738	19,400	45,138	0	14,200	13,100	27,300	0	-17,838	13,200	13,300	26,500	0	-800
Local Government Aid (City Aid)	1,018,490	1,128,796	1,128,796	457,137	561,353	1,018,490	0	564,398	564,398	1,128,796	0	110,306	564,398	564,398	1,128,796	0	0
21, SS1, CH 14 One-time Supplemental Local Government Aid	0	0	0	0	0	0	0	0	5,053	5,053	5,053	5,053	0	0	0	0	-5,053
County Program Aid	494,174	527,983	527,908	233,958	260,216	494,174	0	263,971	264,012	527,983	0	33,809	263,954	263,954	527,908	0	-75
MMB Public Defender Aid (TR OUT)	0	1,000	1,000	0	0	0	0	0	0	0	-1,000	0	0	0	0	-1,000	0
21, SS1, CH 14, Public Defense Board Public Defender Aid (TR OUT)	0	0	0	0	0	0	0	500	500	1,000	1,000	1,000	500	500	1,000	1,000	0
MMB Local Impact Notes (TR OUT)	0	414	414	0	0	0	0	0	0	0	-414	0	0	0	0	-414	0
21, SS1, CH 12, LBO Local Impact Notes (TR OUT)	0	0	0	0	0	0	0	207	207	414	414	414	207	207	414	414	0
MDE Local Impact Notes (TR OUT)	0	14	14	0	0	0	0	7	7	14	0	14	7	7	14	0	0
County Program Aid	494,174	529,411	529,336	233,958	260,216	494,174	0	264,685	264,726	529,411	0	35,237	264,668	264,668	529,336	0	-75
21, SS1, CH 14 Local Homeless Prevention Aid to Counties	0	0	0	0	0	0	0	0	0	0	0	0	20,000	20,000	40,000	40,000	40,000
21, SS1, CH 14 One-time Local Government Assistance to Counties	0	0	0	0	0	0	0	29,355	0	29,355	29,355	29,355	0	0	0	0	-29,355
Township Aid	19,997	20,000	20,000	9,997	10,000	19,997	0	10,000	10,000	20,000	0	3	10,000	10,000	20,000	0	0
Payment in Lieu of Taxes - PILT	72,030	72,855	78,759	35,940	36,090	72,030	0	36,315	36,548	72,863	8	833	39,275	39,500	78,775	16	5,912
Aquatic Invasive Species Prevention Aid	20,000	20,000	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0	0	10,000	10,000	20,000	0	0
Riparian Protection Aid to BWSR (TR OUT)	1,490	1,490	1,490	745	745	1,490	0	745	745	1,490	0	0	745	745	1,490	0	0
Riparian Protection Aid Local Distribution	14,510	14,510	14,510	7,255	7,255	14,510	0	7,255	7,255	14,510	0	0	7,255	7,255	14,510	0	0
Riparian Protection Aid	16,000	16,000	16,000	8,000	8,000	16,000	0	8,000	8,000	16,000	0	0	8,000	8,000	16,000	0	0
Indian Family Out-Of-Home Placement Aid	10,000	9,337	10,000	5,000	5,000	10,000	0	4,337	5,000	9,337	0	-663	5,000	5,000	10,000	0	663
Casino Aid to Counties	3,228	3,228	3,228	1,614	1,614	3,228	0	1,614	1,614	3,228	0	0	1,614	1,614	3,228	0	0
State Taconite Aid to IRRR (TR OUT)	7,517	7,112	7,952	3,721	3,796	7,517	0	3,566	3,546	7,112	0	-405	3,891	4,277	8,168	216	1,056
State Taconite Aid Local Distribution	8,575	8,147	8,184	4,298	4,277	8,575	0	4,113	4,034	8,147	0	-428	4,105	4,193	8,298	114	151
State Taconite Aid	16,092	15,259	16,136	8,019	8,073	16,092	0	7,679	7,580	15,259	0	-833	7,996	8,470	16,466	330	1,207
Production Property Transition Aid	80	0	0	56	24	80	0	0	0	0	0	-80	0	0	0	0	0
Utility Valuation Transition Aid	8	20	23	5	3	8	0	11	9	20	0	12	11	12	23	0	3
Disparity Reduction Aid																	
School	16,045	16,172	16,172	7,971	8,074	16,045	0	8,086	8,086	16,172	0	127	8,086	8,086	16,172	0	0
Non-School	20,319	20,428	20,428	10,105	10,214	20,319	0	10,214	10,214	20,428	0	109	10,214	10,214	20,428	0	0
Border City Disparity Reduction Credit																	
School	5,452	6,393	6,940	2,534	2,918	5,452	0	3,112	3,281	6,393	0	941	3,416	3,524	6,940	0	547
Non-School	20,427	22,863	24,706	9,959	10,468	20,427	0	11,161	11,702	22,863	0	2,436	12,171	12,535	24,706	0	1,843
Agricultural Homestead Market Value Credit																	
School	17,072	16,223	16,192	8,635	8,437	17,072	0	8,127	8,096	16,223	0	-849	8,096	8,096	16,192	0	-31
Non-School	57,369	54,786	54,786	28,912	28,457	57,369	0	27,393	27,393	54,786	0	-2,583	27,393	27,393	54,786	0	0
School Building Bond Agricultural Credit	92,994	130,768	164,743	37,852	55,142	92,994	0	61,932	68,836	130,768	0	37,774	81,143	83,600	164,743	0	33,975
Agriculture Preservation Credit																	
School	132	43	40	85	47	132	0	23	20	43	0	-89	20	20	40	0	-3
Non-School	319	120	120	202	117	319	0	60	60	120	0	-199	60	60	120	0	0
Supplemental Taconite Homestead Credit	10,788	10,950	11,170	5,394	5,394	10,788	0	5,448	5,502	10,950	0	162	5,557	5,613	11,170	0	220
Prior Year Credit Adjustment																	
School	771	81	0	38	733	771	0	81	0	81	0	-690	0	0	0	0	-81
Non-School	233	0	0	148	85	233	0	0	0	0	0	-233	0	0	0	0	0

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

	Feb FY 2020-21	Feb FY 2022-23	Feb FY 2024-25	Actual FY 2020	SS1 FY 2021	SS1 FY 2020-21	SS1 vs Feb FY 2020-21	SS1 FY 2022	SS1 FY 2023	SS1 FY 2022-23	SS1 vs Feb FY 2022-23	FY 2022-23 vs FY 2020-21	SS1 FY 2024	SS1 FY 2025	SS1 FY 2024-25	SS1 vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23
Police State Aid	165,423	180,170	196,750	81,241	84,182	165,423	0	88,100	92,070	180,170	0	14,747	96,210	100,540	196,750	0	16,580
Fire State Aid	62,945	67,940	71,960	30,445	32,500	62,945	0	33,480	34,460	67,940	0	4,995	35,460	36,500	71,960	0	4,020
Fire Insurance Surcharge Aid	8,386	9,640	10,230	3,775	4,611	8,386	0	4,750	4,890	9,640	0	1,254	5,040	5,190	10,230	0	590
Police-Fire Retirement Supp Aid	30,995	31,000	31,000	15,495	15,500	30,995	0	15,500	15,500	31,000	0	5	15,500	15,500	31,000	0	0
Police/Fire Amortization Aid	5,458	5,458	5,458	2,729	2,729	5,458	0	2,729	2,729	5,458	0	0	2,729	2,729	5,458	0	0
Redirected Amortization Aid to SPTRFA/TRA	4,188	4,188	4,188	2,094	2,094	4,188	0	2,094	2,094	4,188	0	0	2,094	2,094	4,188	0	0
Firefighter Supplemental Benefits Reimbursement	1,212	1,224	1,224	606	606	1,212	0	612	612	1,224	0	12	612	612	1,224	0	0
PERA Pension Aid	13,900	0	0	13,900	0	13,900	0	0	0	0	0	-13,900	0	0	0	0	0
Disaster Credit																	
School	32	611	62	28	4	32	0	525	86	611	0	579	31	31	62	0	-549
Non-School	74	1,842	184	72	2	74	0	1,750	92	1,842	0	1,768	92	92	184	0	-1,658
Local Option Disaster Abatement Reimbursement																	
School	525	106	50	0	525	525	0	81	25	106	0	-419	25	25	50	0	-56
Non-School	1,749	148	148	0	1,749	1,749	0	74	74	148	0	-1,601	74	74	148	0	0
Mahnomen Adjustments																	
School	280	280	280	140	140	280	0	140	140	280	0	0	140	140	280	0	0
Non-School	2,120	2,120	2,120	1,060	1,060	2,120	0	1,060	1,060	2,120	0	0	1,060	1,060	2,120	0	0
Border City Reimbursement	97	84	84	65	32	97	0	42	42	84	0	-13	42	42	84	0	0
Taconite Aid Reimbursement	1,122	1,122	1,122	561	561	1,122	0	561	561	1,122	0	0	561	561	1,122	0	0
Performance Measurement Reimbursement	924	925	935	466	458	924	0	461	464	925	0	1	466	469	935	0	10
Minneapolis Debt Service Aid	7,730	0	0	4,120	3,610	7,730	0	0	0	0	0	-7,730	0	0	0	0	0
Wadena County Aid	1,200	0	0	600	600	1,200	0	0	0	0	0	-1,200	0	0	0	0	0
19, SS1, CH 6 - Grants to various local governments	4,447	0	0	4,447	0	4,447	0	0	0	0	0	-4,447	0	0	0	0	0
19, SS1, CH 6 - Grant to City of Virginia	0	5,400	0	0	0	0	0	5,400	0	5,400	0	5,400	0	0	0	0	-5,400
20, CH 70 - Aids & Credits	11,000	0	0	11,000	0	11,000	0	0	0	0	0	-11,000	0	0	0	0	0
20, SS7, Ch. 2 - Small Business Assistance to Restaurants, Bars, and Gyms	87,750	0	0	0	69,485	69,485	-18,265	0	0	0	0	-69,485	0	0	0	0	0
21, SS1, CH 14 Grants to Various Local Governments	0	0	0	0	0	0	0	1,014	0	1,014	1,014	1,014	0	0	0	0	-1,014
Total Property Tax Aids & Credits	3,991,388	4,164,181	4,306,710	1,866,803	2,106,320	3,973,123	-18,265	2,101,294	2,103,117	4,204,411	40,230	231,288	2,164,954	2,193,582	4,358,536	51,826	154,125
Health & Human Services																	
<i>Human Services, Dept of</i>																	
Central Office Operations	513,511	477,635	479,924	250,473	259,314	509,787	-3,724	286,159	280,542	566,701	89,066	56,914	268,085	260,584	528,669	48,745	-38,032
Forecasted Programs	11,076,777	14,075,674	15,895,012	5,619,443	5,494,535	11,113,978	37,201	6,141,542	7,767,624	13,909,166	-166,508	2,795,188	7,629,492	8,211,669	15,841,161	-53,851	1,931,995
Grant Programs	880,793	771,611	771,934	459,472	421,321	880,793	0	443,846	454,190	898,036	126,425	17,243	445,393	398,107	843,500	71,566	-54,536
State Operated Services	803,236	816,278	816,278	382,994	420,242	803,236	0	425,441	451,000	876,441	60,163	73,205	451,000	451,000	902,000	85,722	25,559
Subtotal DHS Appropriations	13,274,317	16,141,198	17,963,148	6,712,382	6,595,412	13,307,794	33,477	7,296,988	8,953,356	16,250,344	109,146	2,942,550	8,793,970	9,321,360	18,115,330	152,182	1,864,986
Federal Reimbursement	-71,837	-72,218	-72,218	-35,699	-36,164	-71,863	-26	-46,598	-46,844	-93,442	-21,224	-21,579	-44,265	-41,845	-86,110	-13,892	7,332
19, SS1, CH 9 - Blue Ribbon Commission	0	-100,000	0	0	0	0	0	0	0	0	100,000	0	0	0	0	0	0
Health, Dept of	270,387	264,881	262,420	122,773	144,160	266,933	-3,454	162,501	162,014	324,515	59,634	57,582	158,478	153,621	312,099	49,679	-12,416
20, CH 66 - Public Health Response Contingency Account (TR OUT)	20,889	0	0	20,889	0	20,889	0	0	0	0	0	-20,889	0	0	0	0	0
20, CH 70 - Public Health Response Contingency Account (TR OUT)	50,000	0	0	50,000	0	50,000	0	0	0	0	0	-50,000	0	0	0	0	0
20, CH 70 - Health Care Response Fund (TR OUT)	150,000	0	0	150,000	0	150,000	0	0	0	0	0	-150,000	0	0	0	0	0
Emergency Medical Services Board	7,658	7,552	7,552	3,012	4,442	7,454	-204	4,780	4,576	9,356	1,804	1,902	3,776	3,776	7,552	0	-1,804
Council on Disability	2,020	2,012	2,012	910	1,110	2,020	0	1,022	1,038	2,060	48	40	1,038	1,038	2,076	64	16
MH/MR Ombudsman	5,069	4,876	4,876	2,392	2,677	5,069	0	2,487	2,536	5,023	147	-46	2,536	2,536	5,072	196	49
Ombudsperson for Families	1,437	1,446	1,446	621	816	1,437	0	733	744	1,477	31	40	744	744	1,488	42	11
Ombudsperson for American Indian Families	0	0	0	0	0	0	0	190	190	380	380	380	190	190	380	380	0
Board of Pharmacy - 19, SS1, Ch 63 - Opiate Epidemic Response	370	0	0	87	283	370	0	0	0	0	0	-370	0	0	0	0	0
19, SS1, CH 9 - Mnsure	8,000	0	0	8,000	0	8,000	0	0	0	0	0	-8,000	0	0	0	0	0
21, SS1, CH 7, ART 15 - Transfer to Mnsure (TR OUT)	0	0	0	0	0	0	0	3,844	0	3,844	3,844	3,844	0	0	0	0	-3,844
Total Health & Human Services	13,718,310	16,249,747	18,169,236	7,035,367	6,712,736	13,748,103	29,793	7,425,947	9,077,610	16,503,557	253,810	2,755,454	8,916,467	9,441,420	18,357,887	188,651	1,854,330

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

	Feb	Feb	Feb	Actual	SS1	SS1	SS1 vs Feb	SS1	SS1	SS1	SS1 vs Feb	FY 2022-23 vs FY 2020-21	SS1	SS1	SS1	SS1 vs Feb	FY 2024-25 vs FY 2022-23	
	FY 2020-21	FY 2022-23	FY 2024-25	FY 2020	FY 2021	FY 2020-21	FY 2020-21	FY 2022	FY 2023	FY 2022-23	FY 2022-23		FY 2024	FY 2025	FY 2024-25	FY 2024-25		
Public Safety & Judiciary																		
Supreme Court	113,862	113,004	113,004	54,070	59,792	113,862	0	60,517	61,582	122,099	9,095	8,237	61,582	61,582	123,164	10,160	1,065	
Court of Appeals	25,994	26,326	26,326	12,617	13,377	25,994	0	13,490	13,574	27,064	738	1,070	13,574	13,574	27,148	822	84	
District Courts	626,205	634,404	634,404	294,249	331,956	626,205	0	326,372	329,146	655,518	21,114	29,313	328,946	328,946	657,892	23,488	2,374	
State Guardian Ad Litem Board	43,385	44,000	44,000	18,570	24,815	43,385	0	22,576	22,815	45,391	1,391	2,006	22,815	22,815	45,630	1,630	239	
Tax Court	3,615	3,616	3,616	1,325	2,290	3,615	0	1,827	1,841	3,668	52	53	1,841	1,841	3,682	66	14	
Uniform Laws Comm	196	196	196	98	98	196	0	100	100	200	4	4	100	100	200	4	0	
Judicial Strnds, Bd on	1,267	1,018	1,018	409	858	1,267	0	580	586	1,166	148	-101	586	586	1,172	154	6	
Bd of Publs Defense	197,552	202,356	202,356	93,152	104,400	197,552	0	106,381	111,409	217,790	15,434	20,238	111,409	111,409	222,818	20,462	5,028	
Private Detective Board	554	554	554	241	313	554	0	282	288	570	16	16	288	288	576	22	6	
Peace Officer Standards and Training, Board	24,457	22,262	10,262	10,084	14,373	24,457	0	11,563	11,554	23,117	855	-1,340	11,554	11,554	23,108	12,846	-9	
Corrections, Dept of	1,241,291	1,257,259	1,257,260	595,509	645,965	1,241,474	183	630,944	639,312	1,270,256	12,997	28,782	638,296	638,744	1,277,040	19,780	6,784	
Ombudsperson for Corrections	0	0	0	0	0	0	0	659	663	1322	1322	1322	663	663	1326	1326	4	
Sentencing Guidelines Commission	1,366	1,374	1,374	673	693	1,366	0	740	765	1,505	131	139	765	765	1,530	156	25	
Public Safety, Dept of	221,774	220,594	220,310	100,961	123,407	224,368	2,594	128,764	127,621	256,385	35,791	32,017	126,058	126,058	252,116	31,806	-4,269	
Human Rights, Dept of	10,042	10,262	10,262	4,526	5,516	10,042	0	5,433	5,530	10,963	701	921	5,534	5,534	11,068	806	105	
Transfer to Disaster Contingency Account	50,000	0	0	50,000	0	50,000	0	0	0	0	0	-50,000	0	0	0	0	0	
Transfer out to Community Justice Acct.	922	922	922	461	461	922	0	461	461	922	0	0	461	461	922	0	0	
Total Public Safety & Judiciary	2,562,482	2,538,147	2,525,864	1,236,945	1,328,314	2,565,259	2,777	1,310,689	1,327,247	2,637,936	99,789	72,677	1,324,472	1,324,920	2,649,392	123,528	11,456	
Transportation																		
Transportation, Dept of	42,156	38,750	38,750	20,214	21,671	41,885	-271	143,333	29,784	173,117	134,367	131,232	23,284	23,284	46,568	7,818	-126,549	
Metropolitan Council	216,010	177,700	177,260	113,190	102,820	216,010	0	147,070	88,630	235,700	58,000	19,690	88,630	88,630	177,260	0	-58,440	
Public Safety, Dept of	94,204	33,102	33,102	41,416	59,098	100,514	6,310	36,227	31,308	67,535	34,433	-32,979	23,816	23,816	47,632	14,530	-19,903	
Total Transportation	352,370	249,552	249,112	174,820	183,589	358,409	6,039	326,630	149,722	476,352	226,800	117,943	135,730	135,730	271,460	22,348	-204,892	
Environment																		
Pollution Control Agency	14,098	12,396	12,396	6,729	7,369	14,098	0	8,339	7,285	15,624	3,228	1,526	6,536	6,536	13,072	676	-2,552	
Natural Resources, Dept of	187,304	176,967	176,968	85,829	98,778	185,318	-1,803	104,292	100,703	204,995	28,028	20,388	95,203	95,203	190,406	13,438	-15,523	
Natural Resources, Dept of (OPENS)	55,392	54,681	53,747	27,481	27,911	55,392	0	27,528	27,153	54,681	0	-711	26,966	26,781	53,747	0	0	
Transfer to Mining and Environmental Regulatory Account (OPEN)	1,822	1,746	1,792	873	949	1,822	0	886	860	1,746	0	-76	863	929	1,792	0	46	
Water & Soil Resources Bd	30,259	29,744	29,744	21,096	9,163	30,259	0	18,045	16,740	34,785	5,041	4,526	15,268	15,268	30,536	792	-4,249	
MN Conservation Corps	910	910	910	455	455	910	0	455	455	910	0	0	455	455	910	0	0	
Metropolitan Council Parks	5,222	5,080	5,080	2,540	2,682	5,222	0	2,540	2,540	5,080	0	-142	2,540	2,540	5,080	0	0	
Zoological Board	19,474	19,618	19,618	9,665	9,809	19,474	0	9,809	9,809	19,618	0	144	10,267	10,267	20,534	916	916	
Science Museum of Minnesota	2,158	2,158	2,158	1,079	1,079	2,158	0	1,079	1,079	2,158	0	0	1,079	1,079	2,158	0	0	
Explore Minnesota Tourism	29,074	28,688	28,688	10,675	18,399	29,074	0	15,434	14,523	29,957	1,269	883	14,523	14,523	29,046	358	-911	
21, SS1, CH 6 - MLCAT Repayment to REM-MLC (TR OUT)	0	0	0	0	0	0	0	100	100	200	200	200	100	100	200	200	0	
Total Environment	344,819	331,988	331,101	166,422	176,594	343,016	-1,803	188,507	181,247	369,754	37,766	26,738	173,800	173,681	347,481	16,380	-22,273	
Economic Development, Energy, Ag and Housing																		
Agriculture, Dept of	111,872	107,706	107,706	56,247	54,295	110,542	-1,330	58,904	59,011	117,915	10,209	7,373	58,492	59,992	118,484	10,778	569	
Animal Health Board	11,505	11,754	11,754	5,541	5,964	11,505	0	5,980	6,081	12,061	307	556	6,081	6,081	12,162	408	101	
Agric Util Research Inst	7,786	7,786	7,786	3,893	3,893	7,786	0	4,543	4,043	8,586	800	800	4,043	4,043	8,086	300	-500	
Housing Finance (TR OUT)	120,596	115,596	115,596	64,048	56,548	120,596	0	67,798	57,798	125,596	10,000	5,000	57,798	57,798	115,596	0	-10,000	
Commerce, Dept of	52,275	52,484	51,414	23,048	28,279	51,327	-948	40,533	30,266	70,799	18,315	19,472	30,692	29,554	60,246	8,832	-10,553	
Public Utilities Comm	15,586	15,586	15,586	7,363	8,223	15,586	0	8,185	8,314	16,499	913	913	8,314	8,314	16,628	1,042	129	
Employment & Economic Development	255,420	170,076	170,076	123,150	129,967	253,117	-2,303	254,236	91,455	345,691	175,615	92,574	93,753	93,753	187,506	17,430	-158,185	
Destination Medical Center	34,470	58,954	73,955	13,493	20,977	34,470	0	25,803	33,151	58,954	0	24,484	37,500	36,455	73,955	0	15,001	
20, SS7, Ch. 2 - Unemployment Insurance Contingent Appropriation	25,000	0	0	0	0	0	-25,000	0	0	0	0	0	0	0	0	0	0	
Labor & Industry	8,237	8,488	6,688	2,581	5,453	8,034	-203	5,379	4,379	9,758	1,270	1,724	3,479	3,479	6,958	270	-2,800	

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Feb	Feb	Feb	Actual	SS1	SS1	SS1 vs Feb	SS1	SS1	SS1	SS1 vs Feb	FY 2022-23 vs FY 2020-21	SS1	SS1	SS1	SS1 vs Feb	FY 2024-25 vs FY 2022-23
	FY 2020-21	FY 2022-23	FY 2024-25	FY 2020	FY 2021	FY 2020-21	FY 2020-21	FY 2022	FY 2023	FY 2022-23	FY 2022-23		FY 2024	FY 2025	FY 2024-25	FY 2024-25	
Mediation Services	4,606	4,580	4,580	1,768	2,736	4,504	-102	2,370	2,415	4,785	205	281	2,290	2,290	4,580	0	-205
Region 3 - Occupation Tax (OPEN)	5,504	5,168	5,625	2,848	2,656	5,504	0	2,579	2,589	5,168	0	-336	2,788	2,837	5,625	0	457
16A.152, Subd. 2a. (6) - Tr. to MN 21st century fund	9,781	0	0	0	9,781	9,781	0	0	0	0	0	-9,781	0	0	0	0	0
Total Economic Development, Energy, Ag and Housing	662,638	558,178	570,766	303,980	328,772	632,752	-29,886	476,310	299,502	775,812	217,634	143,060	305,230	304,596	609,826	39,060	-165,986
State Government & Veterans																	
Legislature	210,856	190,583	190,584	91,042	119,814	210,856	0	99,047	100,502	199,549	8,966	-11,307	100,380	100,431	200,811	10,227	1,262
Governor/Lt Gov Office	7,244	7,244	7,244	3,296	3,948	7,244	0	3,622	3,622	7,244	0	0	3,622	3,622	7,244	0	0
State Auditor Office	20,941	21,208	21,208	8,481	12,460	20,941	0	12,021	12,083	24,104	2,896	3,163	12,096	12,096	24,192	2,984	88
Attorney General Office	46,341	47,026	47,026	22,047	24,294	46,341	0	28,698	26,188	54,886	7,860	8,545	26,188	26,188	52,376	5,350	-2,510
Secretary of State	31,431	14,584	24,274	22,544	8,887	31,431	0	9,684	9,152	18,836	4,252	-12,595	18,842	9,152	27,994	3,720	-532
Campaign Finance	4,918	4,851	4,851	1,168	3,750	4,918	0	1,249	3,668	4,917	66	-1	1,271	3,668	4,939	88	22
Investment Board	278	278	278	139	139	278	0	139	139	278	0	0	139	139	278	0	0
MN-IT Services	15,391	15,358	15,358	4,449	10,563	15,012	-379	9,855	9,882	19,737	4,379	4,725	9,232	9,232	18,464	3,106	-1,273
Administrative Hearings Office	799	800	800	376	423	799	0	405	409	814	14	15	409	409	818	18	4
Administration, Dept of	51,332	52,297	53,546	25,716	25,503	51,092	-300	27,788	27,903	55,691	3,394	4,472	28,083	28,083	56,166	2,620	475
Administration Dept, WCRA (OPEN)	1,345	1,472	1,594	661	684	1,345	0	725	747	1,472	0	127	785	809	1,594	0	122
Capitol Area Arch Planning Bd	702	702	702	351	351	702	0	386	365	751	49	49	365	365	730	28	-21
Minnesota Management & Budget	55,378	54,442	54,442	26,806	27,205	54,011	-1,367	29,319	29,740	59,059	4,617	5,048	29,740	29,740	59,480	5,038	421
20, SS7, Ch. 2 - County Relief Grants to Local Businesses	114,800	0	0	0	114,728	114,728	-72	0	0	0	0	-114,728	0	0	0	0	0
Revenue, Dept of	329,367	332,662	332,662	160,677	161,011	321,093	-8,274	173,437	173,607	347,044	14,382	25,356	174,607	173,607	348,214	15,552	1,170
Revenue, Dept of (OPENS)	1,455	2,050	2,050	430	1,025	1,455	0	1,025	1,025	2,050	0	595	1,025	1,025	2,050	0	0
Amateur Sports Commission	647	612	612	290	357	647	0	311	317	628	16	-19	317	317	634	22	6
Council for Minnesotans of African Heritage	1,063	1,064	1,064	439	624	1,063	0	544	552	1,096	32	33	552	552	1,104	40	8
Minnesota Council on Latino Affairs	1,044	1,050	1,050	389	655	1,044	0	534	544	1,078	28	34	544	544	1,088	38	10
Council on Asian-Pacific Minnesotans	1,025	1,030	1,030	487	538	1,025	0	525	534	1,059	29	34	534	534	1,068	38	9
Indian Affairs Council	1,699	1,692	1,692	565	1,134	1,699	0	855	864	1,719	27	20	864	864	1,728	36	9
Historical Society	46,486	47,036	47,036	22,968	23,518	46,486	0	23,968	23,918	47,886	850	1,400	23,918	23,918	47,836	800	-50
State Arts Board	15,782	15,082	15,082	8,059	7,637	15,696	-86	7,541	7,541	15,082	0	-614	7,561	7,561	15,122	40	40
MN Humanities Commission	1,400	750	750	670	730	1,400	0	700	700	1,400	650	0	700	700	1,400	650	0
Veterans Affairs, Dept of	156,743	151,828	151,828	77,340	79,375	156,743	0	89,530	93,186	182,716	30,888	26,001	90,186	90,186	180,372	28,544	-2,344
Veterans Affairs, Dept of (OPEN)	6,028	6,000	6,000	3,028	3,000	6,028	0	3,000	3,000	6,000	0	-28	3,000	3,000	6,000	0	0
Military Affairs, Dept of	74,996	48,394	48,394	21,359	28,030	73,740	0	24,393	24,589	48,982	588	-407	24,589	24,589	49,178	784	196
Military Affairs, Dept of (OPEN)	28,771	4,420	4,420	12,443	16,328	28,771	0	2,210	2,210	4,420	0	-24,351	2,210	2,210	4,420	0	0
Accountancy, Bd of	1,369	1,350	1,350	584	785	1,369	0	688	698	1,386	36	17	698	698	1,396	46	10
Architectural/Eng, Bd of	1,706	1,702	1,702	685	1,021	1,706	0	863	874	1,737	35	31	874	874	1,748	46	11
Board of Cosmetologist Examiners	5,827	5,846	5,846	2,752	3,075	5,827	0	2,923	2,923	5,846	0	19	2,923	2,923	5,846	0	0
Board of Barber Examiners	686	686	686	284	402	686	0	348	353	701	15	15	353	353	706	20	5
Contingent Accounts	500	500	500	100	400	500	0	500	0	500	0	0	500	0	500	0	0
Tort Claims	322	322	322	0	322	322	0	161	161	322	0	0	161	161	322	0	0
Consolidated Leg & Const Officers Retire (OPEN)	17,545	17,764	17,773	8,850	8,695	17,545	0	8,886	8,878	17,764	0	219	8,869	8,904	17,773	0	9
Judges Plan Direct Appropriation	12,000	12,000	12,000	6,000	6,000	12,000	0	6,000	6,000	12,000	0	0	6,000	6,000	12,000	0	0
18, CH 211 - Pension, PERA Police and Fire	13,500	18,000	18,000	4,500	9,000	13,500	0	9,000	9,000	18,000	0	4,500	9,000	9,000	18,000	0	0
PERA/Mpls Employee Retirement Aid (OPEN)	32,000	32,000	32,000	16,000	16,000	32,000	0	16,000	16,000	32,000	0	0	16,000	16,000	32,000	0	0
1993 TRA/Mpls Teacher Retire Aid (OPEN)	5,000	5,000	5,000	2,500	2,500	5,000	0	2,500	2,500	5,000	0	0	2,500	2,500	5,000	0	0
1997 TRA/Mpls Teacher Retire Aid (OPEN)	54,662	54,662	54,662	27,331	27,331	54,662	0	27,331	27,331	54,662	0	0	27,331	27,331	54,662	0	0
St Paul Teacher Retirement Aid 1997 (OPEN)	29,654	29,654	29,654	14,827	14,827	29,654	0	14,827	14,827	29,654	0	0	14,827	14,827	29,654	0	0
Subtotal State Government & Veterans	1,378,180	1,204,001	1,215,072	600,633	767,069	1,367,702	-10,478	641,538	646,532	1,288,070	84,069	-79,632	651,795	643,112	1,294,907	79,835	-2,853

General Fund - Fund Balance Analysis (\$ in Thousands)	Feb	Feb	Feb	Actual	SS1	SS1	SS1 vs Feb	SS1	SS1	SS1	SS1 vs Feb	FY 2022-23 vs FY 2020-21	SS1	SS1	SS1	SS1 vs Feb	FY 2024-25 vs FY 2022-23	
	FY 2020-21	FY 2022-23	FY 2024-25	FY 2020	FY 2021	FY 2020-21	FY 2020-21	FY 2022	FY 2023	FY 2022-23	FY 2022-23		FY 2024	FY 2025	FY 2024-25	FY 2024-25		
MMB Non-Operating (OPEN)	11,054	11,522	11,522	5,293	5,761	11,054	0	5,761	5,761	11,522	0	468	5,761	5,761	11,522	0	0	
Indirect Cost Receipts Offset	-41,915	-45,674	-45,674	-19,078	-22,837	-41,915	0	-22,837	-22,837	-45,674	0	-3,759	-22,837	-22,837	-45,674	0	0	
One time Transfer to HCAF (TR OUT)	7,200	0	0	7,200	0	7,200	0	0	0	0	0	-7,200	0	0	0	0	0	
20, CH 71, Transfer to COVID-19 Minnesota Fund	200,000	0	0	200,000	0	200,000	0	0	0	0	0	-200,000	0	0	0	0	0	
21, CH 26 - Claims Bill	0	0	0	0	0	0	0	109	0	109	109	109	0	0	0	0	-109	
21, SS1, CH2 - Reinsurance Tr to HCAF (TR OUT)	0	0	0	0	0	0	0	79,101	0	79,101	79,101	79,101	0	0	0	0	-79,101	
Total State Government & Veterans	1,555,686	1,169,849	1,180,920	794,715	750,493	1,545,208	-10,478	703,672	629,456	1,333,128	163,279	-212,080	634,719	626,036	1,260,755	79,835	-82,063	
Debt Service																		
Debt Service	1,055,625	1,263,777	1,295,645	540,081	515,544	1,055,625	0	629,440	613,425	1,242,865	-20,912	187,240	625,254	633,526	1,258,780	-36,865	15,915	
Total Debt Service	1,055,625	1,263,777	1,295,645	540,081	515,544	1,055,625	0	629,440	613,425	1,242,865	-20,912	187,240	625,254	633,526	1,258,780	-36,865	15,915	
Capital Projects																		
08, CH 179 - Housing Finance Agency (TR OUT)	4,793	4,794	4,793	2,394	2,399	4,793	0	2,395	2,399	4,794	0	1	2,397	2,396	4,793	0	-1	
14, CH 295 - Housing Finance Agency (TR OUT)	12,751	12,767	12,771	6,371	6,380	12,751	0	6,386	6,381	12,767	0	16	6,387	6,384	12,771	0	4	
12, CH 293 - Housing Finance Agency (TR OUT)	4,071	4,077	4,077	2,036	2,035	4,071	0	2,040	2,037	4,077	0	6	2,038	2,039	4,077	0	0	
15, SS1, CH 5 - Housing Finance Agency (TR OUT)	1,592	1,582	1,584	794	798	1,592	0	789	793	1,582	0	-10	791	793	1,584	0	2	
17, SS1, CH 8 - Housing Finance Agency (TR OUT)	5,133	4,670	4,664	2,797	2,336	5,133	0	2,337	2,333	4,670	0	-463	2,332	2,332	4,664	0	-6	
18, CH 214 - Housing Finance Agency (TR OUT)	737	12,800	12,800	0	737	737	0	6,400	6,400	12,800	0	12,063	6,400	6,400	12,800	0	0	
19, SS1, CH 13 - Housing Finance Agency (TR OUT)	0	7,200	9,600	0	0	0	0	2,400	4,800	7,200	0	7,200	4,800	4,800	9,600	0	2,400	
20, SS5, CH 3 - Housing Finance Agency (TR OUT)	0	4,000	16,000	0	0	0	0	0	4,000	4,000	0	4,000	8,000	8,000	16,000	0	12,000	
21, SS1, CH 8 - Housing Finance Agency (TR OUT)	0	0	0	0	0	0	0	0	0	0	0	0	4,000	8,000	12,000	12,000	12,000	
08, CH 179 - UofM Biomed Research Facility	27,847	27,849	27,848	13,921	13,926	27,847	0	13,926	13,923	27,849	0	2	13,923	13,925	27,848	0	-1	
06, CH 247 - UofM Stadium	20,500	20,500	20,500	10,250	10,250	20,500	0	10,250	10,250	20,500	0	0	10,250	10,250	20,500	0	0	
State Appropriation Refunding Bonds (TR OUT)	109,641	108,484	108,277	54,934	54,707	109,641	0	54,645	53,839	108,484	0	-1,157	53,987	54,290	108,277	0	-207	
12, CH 299 - Grants To St Paul, Pmts to MSFA for MPLS	13,660	23,180	24,717	2,700	10,960	13,660	0	11,373	11,807	23,180	0	9,520	12,157	12,560	24,717	0	1,537	
12, CH 299 - Vikings Stadium Debt Service (TR OUT)	60,313	60,309	60,303	30,156	30,157	60,313	0	30,154	30,155	60,309	0	-4	30,152	30,151	60,303	0	-6	
20, SS5, CH 3 - ADM Electric Vehicle Infrastructure Debt Service	234	468	468	0	234	234	0	234	234	468	0	234	234	234	468	0	0	
20, SS5, CH 3 - MPCA Response to Releases Debt Service	2,158	4,316	4,316	0	2,158	2,158	0	2,158	2,158	4,316	0	2,158	2,158	2,158	4,316	0	0	
20, SS5, CH 3 - Minnesota Public TV Debt Service	1,759	3,518	3,518	0	1,759	1,759	0	1,759	1,759	3,518	0	1,759	1,759	1,759	3,518	0	0	
20, SS5, CH 3 - Cash Capital Projects	8,779	0	0	0	8,779	8,779	0	0	0	0	0	-8,779	0	0	0	0	0	
20, SS5, CH 3 - Cash for Equity Projects	30,000	0	0	0	30,000	30,000	0	0	0	0	0	-30,000	0	0	0	0	0	
21, SS1, CH 14 Targeted Community Capital Project Grant Program	0	0	0	0	0	0	0	24,000	0	24,000	24,000	24,000	0	0	0	0	-24,000	
Total Capital Projects	308,857	316,473	338,988	129,727	179,130	308,857	0	176,418	164,055	340,473	24,000	31,616	172,925	178,063	350,988	12,000	10,515	
Cancellation Estimates																		
Cancellation Estimates	-15,000	-20,000	-20,000	0	-15,000	-15,000	0	-5,000	-15,000	-20,000	0	-5,000	-5,000	-15,000	-20,000	0	0	
Total Cancellation Estimates	-15,000	-20,000	-20,000	0	-15,000	-15,000	0	-5,000	-15,000	-20,000	0	-5,000	-5,000	-15,000	-20,000	0	0	
Reserve & Appropriation Carried Forward																		
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0	0	350,000	350,000	350,000	0	0	
Budget Reserve Account	2,377,319	1,885,950	1,885,950	2,358,698	2,377,319	2,377,319	0	1,785,950	1,785,950	1,785,950	-100,000	-591,369	1,785,950	1,785,950	1,785,950	-100,000	0	
Stadium Reserve Account	80,738	200,700	359,403	55,700	80,738	80,738	0	135,841	200,700	200,700	0	119,962	275,224	359,403	359,403	0	158,703	
Appropriations Carried Forward	0	0	0	246,058	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Reserve & Appropriation Carried Forward	2,808,057	2,436,650	2,595,353	3,010,456	2,808,057	2,808,057	0	2,271,791	2,336,650	2,336,650	-100,000	-471,407	2,411,174	2,495,353	2,495,353	-100,000	158,703	