



# General Fund Balance Analysis

## End of 2022 Legislative Session

Comparisons to February 2022 Forecast  
Expenditures by Omnibus Bill - Summary

2022-23 Biennium  
2024-25 Biennium

July 14, 2022

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

**General Fund Summary**

**Actual & Estimated Resources**

	Feb FY 2022-23	Feb FY 2024-25	EOS FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23
Balance Forward From Prior Year	7,025,957	12,585,538	7,025,957	8,683,123	7,025,957	0	10,381,805	13,202,678	10,381,805	-2,203,733	3,355,848
<b>Current Resources:</b>											
Tax Revenues	54,594,416	58,105,887	26,552,098	28,042,318	54,594,416	0	28,768,606	29,337,281	58,105,887	0	3,511,471
Non-Tax Revenues	1,626,749	1,566,389	850,481	775,491	1,625,972	-777	782,591	782,238	1,564,829	-1,560	-61,143
Subtotal Non-Dedicated Revenues	56,221,165	59,672,276	27,402,579	28,817,809	56,220,388	-777	29,551,197	30,119,519	59,670,716	-1,560	3,450,328
Dedicated Revenue	10	10	5	5	10	0	5	5	10	0	0
Transfers From Other Funds	959,181	849,588	176,896	149,185	326,081	-633,100	98,551	27,252	125,803	-723,785	-200,278
Prior Year Adjustments	108,481	74,088	71,378	37,103	108,481	0	37,064	37,024	74,088	0	-34,393
Subtotal Other Revenue	1,067,672	923,686	248,279	186,293	434,572	-633,100	135,620	64,281	199,901	-723,785	-234,671
New Legislation Revenues	0	0	0	-633,877	-633,877	-633,877	-602,565	-122,780	-725,345	-725,345	-91,468
Subtotal Current Resources	57,288,837	60,595,962	27,650,858	29,004,102	56,654,960	-633,877	29,686,817	30,183,800	59,870,617	-725,345	3,215,657
<b>Total Resources Available</b>	<b>64,314,794</b>	<b>73,181,500</b>	<b>34,676,815</b>	<b>37,687,225</b>	<b>63,680,917</b>	<b>-633,877</b>	<b>40,068,622</b>	<b>43,386,478</b>	<b>70,252,422</b>	<b>-2,929,078</b>	<b>6,571,505</b>
<b>Actual &amp; Estimated Expenditures</b>											
E-12 Education	20,502,935	21,242,455	10,077,280	10,425,655	20,502,935	0	10,576,529	10,665,970	21,242,499	44	739,564
Higher Education	3,511,868	3,505,828	1,756,101	1,775,617	3,531,718	19,850	1,752,914	1,752,914	3,505,828	0	-25,890
Property Tax Aids & Credits	4,153,639	4,342,803	2,575,125	2,078,518	4,653,643	500,004	2,151,797	2,191,008	4,342,805	2	-310,838
Health & Human Services	16,302,255	18,487,930	7,039,452	9,298,015	16,337,467	35,212	9,004,045	9,529,059	18,533,104	45,174	2,195,637
Public Safety & Judiciary	2,680,678	2,649,392	1,353,431	1,327,497	2,680,928	250	1,341,316	1,341,314	2,682,630	33,238	1,702
Transportation	477,224	271,460	327,502	149,722	477,224	0	135,730	135,730	271,460	0	-205,764
Environment	398,127	357,639	207,950	195,477	403,427	5,300	178,901	178,738	357,639	0	-45,788
Economic Development, Energy, Ag and Housing	826,327	605,023	960,957	331,787	1,292,744	466,417	333,328	307,509	640,837	35,814	-651,907
State Government & Veterans	1,360,681	1,256,886	921,986	967,726	1,889,712	529,031	638,117	859,298	1,497,415	240,529	-392,297
Debt Service	1,196,748	1,257,134	592,426	590,741	1,183,167	-13,581	585,455	563,374	1,148,829	-108,305	-34,338
Capital Projects & Grants	338,774	350,423	186,482	179,665	366,147	27,373	172,812	177,611	350,423	0	-15,724
Cancellation Estimates	-20,000	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0	0
Subtotal by Appropriation Bill	51,729,256	54,306,973	25,993,692	27,305,420	53,299,112	1,569,856	26,865,944	27,687,525	54,553,469	246,496	1,254,357
<b>Total Expenditures &amp; Transfers</b>	<b>51,729,256</b>	<b>54,306,973</b>	<b>25,993,692</b>	<b>27,305,420</b>	<b>53,299,112</b>	<b>1,569,856</b>	<b>26,865,944</b>	<b>27,687,525</b>	<b>54,553,469</b>	<b>246,496</b>	<b>1,254,357</b>
<b>Balance Before Reserves</b>	<b>12,585,538</b>	<b>18,874,527</b>	<b>8,683,123</b>	<b>10,381,805</b>	<b>10,381,805</b>	<b>-2,203,733</b>	<b>13,202,678</b>	<b>15,698,953</b>	<b>15,698,953</b>	<b>-3,175,574</b>	<b>5,317,148</b>
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0	0
Budget Reserve	2,655,745	2,655,745	2,655,745	2,655,745	2,655,745	0	2,655,745	2,655,745	2,655,745	0	0
Stadium Reserve	326,761	581,221	212,600	326,761	326,761	0	449,427	581,221	581,221	0	254,460
<b>Budgetary Balance</b>	<b>9,253,032</b>	<b>15,287,561</b>	<b>5,464,778</b>	<b>7,049,299</b>	<b>7,049,299</b>	<b>-2,203,733</b>	<b>9,747,506</b>	<b>12,111,987</b>	<b>12,111,987</b>	<b>-3,175,574</b>	<b>5,062,688</b>

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

**Non-Dedicated Revenue**

**Tax Revenues:**

	Feb FY 2022-23	Feb FY 2024-25	EOS FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23
Individual Income	30,174,298	33,139,694	14,477,173	15,697,125	30,174,298	0	16,400,015	16,739,679	33,139,694	0	2,965,396
Corporate Income	4,426,977	3,654,069	2,375,832	2,051,145	4,426,977	0	1,849,933	1,804,136	3,654,069	0	-772,908
Sales Tax-General	13,822,394	15,063,702	6,602,798	7,219,596	13,822,394	0	7,421,808	7,641,894	15,063,702	0	1,241,308
Statewide Property Tax	1,536,048	1,497,093	771,915	764,133	1,536,048	0	748,456	748,637	1,497,093	0	-38,955
Estate & Gift Tax	426,000	465,500	210,600	215,400	426,000	0	225,000	240,500	465,500	0	39,500
Liquor, Wine, Beer	212,250	223,130	104,550	107,700	212,250	0	110,250	112,880	223,130	0	10,880
Cigarette & Tobacco Products	1,198,570	1,197,610	598,240	600,330	1,198,570	0	599,230	598,380	1,197,610	0	-960
Taconite Occupation	84,700	51,100	56,900	27,800	84,700	0	27,100	24,000	51,100	0	-33,600
Mortgage Registry Tax	396,911	343,169	215,957	180,954	396,911	0	173,785	169,384	343,169	0	-53,742
Deed Transfer Tax	402,474	406,224	200,936	201,538	402,474	0	199,666	206,558	406,224	0	3,750
Insurance Gross Earnings	908,884	952,521	449,173	459,711	908,884	0	470,792	481,729	952,521	0	43,637
Controlled Substance Tax	10	10	5	5	10	0	5	5	10	0	0
Other Gross Earnings	100	100	50	50	100	0	50	50	100	0	0
Lawful Gambling Taxes	337,800	372,400	164,750	173,050	337,800	0	181,650	190,750	372,400	0	34,600
Medical Assistance Surcharges	679,756	749,971	330,772	348,984	679,756	0	366,069	383,902	749,971	0	70,215
All Other Tax Refunds	-12,756	-10,406	-7,553	-5,203	-12,756	0	-5,203	-5,203	-10,406	0	2,350
<b>Subtotal Tax Revenues</b>	<b>54,594,416</b>	<b>58,105,887</b>	<b>26,552,098</b>	<b>28,042,318</b>	<b>54,594,416</b>	<b>0</b>	<b>28,768,606</b>	<b>29,337,281</b>	<b>58,105,887</b>	<b>0</b>	<b>3,511,471</b>

**Non-Tax Revenues:**

Investment Income	60,000	60,000	30,000	30,000	60,000	0	30,000	30,000	60,000	0	0
Lottery Revenue	144,920	149,170	72,986	71,934	144,920	0	74,585	74,585	149,170	0	4,250
Tobacco Settlements	343,401	342,907	175,112	168,289	343,401	0	170,832	172,075	342,907	0	-494

**Fees:**

Departmental Earnings	431,848	430,662	218,082	212,989	431,071	-777	214,590	214,512	429,102	-1,560	-1,969
DHS MSOP Collections	29,800	29,600	15,000	14,800	29,800	0	14,800	14,800	29,600	0	-200
DHS SOS Collections	175,800	179,700	85,950	89,850	175,800	0	89,850	89,850	179,700	0	3,900
Fines & Surcharges	152,012	148,836	76,655	75,357	152,012	0	74,697	74,139	148,836	0	-3,176
<b>Subtotal Fees</b>	<b>789,460</b>	<b>788,798</b>	<b>395,687</b>	<b>392,996</b>	<b>788,683</b>	<b>-777</b>	<b>393,937</b>	<b>393,301</b>	<b>787,238</b>	<b>-1,560</b>	<b>-1,445</b>

**Other Non-Dedicated Revenue:**

All Other Non-Dedicated Revenue	288,968	225,514	176,696	112,272	288,968	0	113,237	112,277	225,514	0	-63,454
<b>Subtotal Other Non-Dedicated Revenue</b>	<b>288,968</b>	<b>225,514</b>	<b>176,696</b>	<b>112,272</b>	<b>288,968</b>	<b>0</b>	<b>113,237</b>	<b>112,277</b>	<b>225,514</b>	<b>0</b>	<b>-63,454</b>
<b>Subtotal Non-Tax Revenues</b>	<b>1,626,749</b>	<b>1,566,389</b>	<b>850,481</b>	<b>775,491</b>	<b>1,625,972</b>	<b>-777</b>	<b>782,591</b>	<b>782,238</b>	<b>1,564,829</b>	<b>-1,560</b>	<b>-61,143</b>

<b>Total Net Non-Dedicated Revenue</b>	<b>56,221,165</b>	<b>59,672,276</b>	<b>27,402,579</b>	<b>28,817,809</b>	<b>56,220,388</b>	<b>-777</b>	<b>29,551,197</b>	<b>30,119,519</b>	<b>59,670,716</b>	<b>-1,560</b>	<b>3,450,328</b>
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**General Fund - Fund Balance Analysis**  
(\$ in Thousands)

	Feb FY 2022-23	Feb FY 2024-25	EOS FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23
<b>Dedicated Revenue</b>											
All Other Dedicated Revenues	10	10	5	5	10	0	5	5	10	0	0
<b>Total Dedicated Revenue</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>0</b>
<b>Transfers From Other Funds</b>											
Special Revenue Funds	5,619	5,618	2,751	2,868	5,619	0	2,751	2,867	5,618	0	-1
All Other Transfers	31,598	21,408	20,962	10,636	31,598	0	10,704	10,704	21,408	0	-10,190
Laws 1997, Transfers In	15,872	15,872	7,936	7,936	15,872	0	7,936	7,936	15,872	0	0
M.S 16B.24 - Admin FR&R Transfers	9,164	9,164	4,582	4,582	9,164	0	4,582	4,582	9,164	0	0
Laws 2010, Transfers In	335	344	163	172	335	0	172	172	344	0	9
M.S 16A. 724 - Tr fr HCAF Fund	244,000	244,000	122,000	122,000	244,000	0	70,215	0	70,215	-173,785	-173,785
Laws 2015, Transfers In	1,982	1,982	991	991	1,982	0	991	991	1,982	0	0
Laws 2020, Transfers In	17,211	0	17,211	0	17,211	0	0	0	0	0	-17,211
Laws 2021, Transfer In	633,400	551,200	300	0	300	-633,100	1,200	0	1,200	-550,000	900
<b>Total Transfers From Other Funds</b>	<b>959,181</b>	<b>849,588</b>	<b>176,896</b>	<b>149,185</b>	<b>326,081</b>	<b>-633,100</b>	<b>98,551</b>	<b>27,252</b>	<b>125,803</b>	<b>-723,785</b>	<b>-200,278</b>
<b>Prior Year Adjustments</b>	<b>108,481</b>	<b>74,088</b>	<b>71,378</b>	<b>37,103</b>	<b>108,481</b>	<b>0</b>	<b>37,064</b>	<b>37,024</b>	<b>74,088</b>	<b>0</b>	<b>-34,393</b>
<b>New Legislation Revenues</b>											
<b>Non-Tax Revenues</b>											
22, CH 93 - Commerce, Financial Institutions Assessments Equity	0	0	0	-783	-783	-783	-783	-783	-1,566	-1,566	-783
22, CH 62 - Sec of State, Structured Settlements	0	0	0	6	6	6	3	3	6	6	0
22, CH 44 - Reinsurance (TR-IN)	0	0	0	0	0	0	-51,785	-122,000	-173,785	-173,785	-173,785
22, CH 50 - ARPA SFRF Reverse Revenue Replacement (TR-IN)	0	0	0	-633,100	-633,100	-633,100	-550,000	0	-550,000	-550,000	83,100
Subtotal - Non-Tax Revenues	0	0	0	-633,877	-633,877	-633,877	-602,565	-122,780	-725,345	-725,345	-91,468
<b>New Legislation Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-633,877</b>	<b>-633,877</b>	<b>-633,877</b>	<b>-602,565</b>	<b>-122,780</b>	<b>-725,345</b>	<b>-725,345</b>	<b>-91,468</b>

### General Fund - Fund Balance Analysis

(\$ in Thousands)

#### E-12 Education

	Feb FY 2022-23	Feb FY 2024-25	EOS FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23
General Education	15,079,849	15,334,027	7,436,767	7,643,082	15,079,849	0	7,682,152	7,651,875	15,334,027	0	254,178
Other General Education Programs	88,303	92,715	43,002	45,301	88,303	0	45,926	46,789	92,715	0	4,412
Subtotal General Education	15,168,152	15,426,742	7,479,769	7,688,383	15,168,152	0	7,728,078	7,698,664	15,426,742	0	258,590
Choice Programs	367,775	403,398	179,212	188,563	367,775	0	197,304	206,094	403,398	0	35,623
Indian Programs	30,495	33,319	14,771	15,724	30,495	0	16,354	16,965	33,319	0	2,824
Innovation & Accountability	198,818	200,795	99,462	99,356	198,818	0	100,443	100,352	200,795	0	1,977
Special Student & Teacher Programs	168,571	151,995	87,971	80,600	168,571	0	75,515	76,480	151,995	0	-16,576
Subtotal Education Excellence	765,659	789,507	381,416	384,243	765,659	0	389,616	399,891	789,507	0	23,848
Special Education	3,645,246	4,099,442	1,757,278	1,887,968	3,645,246	0	1,994,577	2,104,865	4,099,442	0	454,196
Facilities & Technology	276,726	270,371	139,791	136,935	276,726	0	136,180	134,191	270,371	0	-6,355
Nutrition Programs	42,235	54,984	14,923	27,312	42,235	0	27,399	27,585	54,984	0	12,749
Library Programs	36,140	36,140	18,070	18,070	36,140	0	18,070	18,070	36,140	0	0
Early Childhood & Family Support	348,507	349,930	173,820	174,687	348,507	0	174,899	175,031	349,930	0	1,423
Community Ed & Prevention	1,916	1,765	960	956	1,916	0	900	865	1,765	0	-151
Self-Sufficiency & Lifelong Learning	103,774	103,764	51,889	51,885	103,774	0	51,883	51,881	103,764	0	-10
Subtotal E-12 Education Aids	4,454,544	4,916,396	2,156,731	2,297,813	4,454,544	0	2,403,908	2,512,488	4,916,396	0	461,852
Education, Dept of	57,143	51,930	30,856	26,287	57,143	0	25,987	25,987	51,974	44	-5,169
Prof Educator Licensing Std Bd.	14,131	14,170	7,046	7,085	14,131	0	7,085	7,085	14,170	0	39
Minn State Academies	28,373	28,646	14,056	14,317	28,373	0	14,323	14,323	28,646	0	273
Perpich Center for Arts Education	14,933	15,064	7,406	7,527	14,933	0	7,532	7,532	15,064	0	131
<b>Total E-12 Education</b>	<b>20,502,935</b>	<b>21,242,455</b>	<b>10,077,280</b>	<b>10,425,655</b>	<b>20,502,935</b>	<b>0</b>	<b>10,576,529</b>	<b>10,665,970</b>	<b>21,242,499</b>	<b>44</b>	<b>739,564</b>

#### Higher Education

Office of Higher Education	545,971	545,392	271,702	294,269	565,971	20,000	272,696	272,696	545,392	0	-20,579
University of Minnesota	1,381,312	1,378,512	690,656	690,506	1,381,162	-150	689,256	689,256	1,378,512	0	-2,650
MN State Colleges & Universities	1,581,883	1,579,222	792,392	789,491	1,581,883	0	789,611	789,611	1,579,222	0	-2,661
Mayo Foundation	2,702	2,702	1,351	1,351	2,702	0	1,351	1,351	2,702	0	0
<b>Total Higher Education</b>	<b>3,511,868</b>	<b>3,505,828</b>	<b>1,756,101</b>	<b>1,775,617</b>	<b>3,531,718</b>	<b>19,850</b>	<b>1,752,914</b>	<b>1,752,914</b>	<b>3,505,828</b>	<b>0</b>	<b>-25,890</b>

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

**Property Tax Aids & Credits**

**Property Tax Refunds:**

	Feb FY 2022-23	Feb FY 2024-25	EOS FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23
Homestead Credit Refund	1,199,000	1,305,500	588,100	610,900	1,199,000	0	640,200	665,300	1,305,500	0	106,500
Renters Property Tax Refund	449,400	466,300	223,500	225,900	449,400	0	231,600	234,700	466,300	0	16,900
Special Property Tax Refund	9,510	10,700	3,010	6,500	9,510	0	5,300	5,400	10,700	0	1,190
Sustainable Forest Incentive Payments	26,940	29,360	13,110	13,830	26,940	0	14,390	14,970	29,360	0	2,420
Subtotal Property Tax Refunds	1,684,850	1,811,860	827,720	857,130	1,684,850	0	891,490	920,370	1,811,860	0	127,010
Political Contribution Refunds	6,200	6,500	2,700	3,500	6,200	0	3,000	3,500	6,500	0	300
Tax Refund Interest	27,600	25,800	14,850	12,750	27,600	0	12,850	12,950	25,800	0	-1,800
22, Ch 50 - Frontline Worker Aid	0	0	500,000	0	500,000	500,000	0	0	0	0	-500,000
Local Government Aid (City Aid)	1,128,796	1,128,796	564,398	564,398	1,128,796	0	564,398	564,398	1,128,796	0	0
21, SS1, CH 14 One-time Supplemental Local Government Aid	5,516	0	0	5,516	5,516	0	0	0	0	0	-5,516
County Program Aid	527,983	528,328	263,971	264,012	527,983	0	264,374	263,954	528,328	0	345
21, SS1, CH 14, Public Defense Board Public Defender Aid (TR OUT)	1,000	1,000	500	500	1,000	0	500	500	1,000	0	0
21, SS1, CH 12, LBO Local Impact Notes (TR OUT)	414	414	207	207	414	0	207	207	414	0	0
MDE Local Impact Notes (TR OUT)	14	14	7	7	14	0	7	7	14	0	0
County Program Aid	529,411	529,756	264,685	264,726	529,411	0	265,088	264,668	529,756	0	345
21, SS1, CH 14 Local Homeless Prevention Aid to Counties	0	40,000	0	0	0	0	20,000	20,000	40,000	0	40,000
21, SS1, CH 14 One-time Local Government Assistance to Counties	29,355	0	29,355	0	29,355	0	0	0	0	0	-29,355
Township Aid	20,000	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0	0
Payment in Lieu of Taxes - PILT	73,387	81,359	36,581	36,806	73,387	0	40,567	40,792	81,359	0	7,972
Aquatic Invasive Species Prevention Aid	20,000	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0	0
Riparian Protection Aid to BWSR (TR OUT)	1,490	1,490	745	745	1,490	0	745	745	1,490	0	0
Riparian Protection Aid Local Distribution	14,510	14,510	7,255	7,255	14,510	0	7,255	7,255	14,510	0	0
Riparian Protection Aid	16,000	16,000	8,000	8,000	16,000	0	8,000	8,000	16,000	0	0
Indian Family Out-Of-Home Placement Aid	7,886	10,000	4,337	3,549	7,886	0	5,000	5,000	10,000	0	2,114
Casino Aid to Counties	3,014	3,228	1,400	1,614	3,014	0	1,614	1,614	3,228	0	214
State Taconite Aid to IRRR (TR OUT)	7,398	8,313	3,643	3,755	7,398	0	4,041	4,272	8,313	0	915
State Taconite Aid Local Distribution	8,190	8,326	4,135	4,055	8,190	0	4,126	4,200	8,326	0	136
State Taconite Aid	15,588	16,639	7,778	7,810	15,588	0	8,167	8,472	16,639	0	1,051
Utility Valuation Transition Aid	20	20	11	9	20	0	8	12	20	0	0
Disparity Reduction Aid											
School	16,052	16,046	8,029	8,023	16,052	0	8,023	8,023	16,046	0	-6
Non-School	20,220	20,220	10,110	10,110	20,220	0	10,110	10,110	20,220	0	0

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

	Feb FY 2022-23	Feb FY 2024-25	EOS FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23
Border City Disparity Reduction Credit											
School	6,523	6,865	3,236	3,287	6,523	0	3,380	3,485	6,865	0	342
Non-School	21,875	23,054	10,848	11,027	21,875	0	11,360	11,694	23,054	0	1,179
Agricultural Homestead Market Value Credit											
School	15,205	14,752	7,794	7,411	15,205	0	7,376	7,376	14,752	0	-453
Non-School	56,392	55,086	28,849	27,543	56,392	0	27,543	27,543	55,086	0	-1,306
School Building Bond Agricultural Credit	131,825	169,938	62,109	69,716	131,825	0	83,045	86,893	169,938	0	38,113
Agriculture Preservation Credit											
School	5	0	5	0	5	0	0	0	0	0	-5
Non-School	0	0	0	0	0	0	0	0	0	0	0
Supplemental Taconite Homestead Credit	10,870	11,087	5,408	5,462	10,870	0	5,516	5,571	11,087	0	217
Prior Year Credit Adjustment											
School	107	0	104	3	107	0	0	0	0	0	-107
Non-School	65	0	65	0	65	0	0	0	0	0	-65
Police State Aid	168,101	183,620	82,181	85,920	168,101	0	89,790	93,830	183,620	0	15,519
Fire State Aid	69,431	73,600	34,191	35,240	69,431	0	36,270	37,330	73,600	0	4,169
Fire Insurance Surcharge Aid	10,970	11,638	5,404	5,566	10,970	0	5,733	5,905	11,638	0	668
Police-Fire Retirement Supp Aid	31,000	31,000	15,500	15,500	31,000	0	15,500	15,500	31,000	0	0
Police/Fire Amortization Aid	5,458	5,458	2,729	2,729	5,458	0	2,729	2,729	5,458	0	0
Redirected Amortization Aid to SPTRFA/TRA	4,188	4,188	2,094	2,094	4,188	0	2,094	2,094	4,188	0	0
Firefighter Supplemental Benefits Reimbursement	1,270	1,266	637	637	1,274	4	634	634	1,268	2	-6
Disaster Credit											
School	486	59	437	49	486	0	28	31	59	0	-427
Non-School	1,458	188	1,453	5	1,458	0	94	94	188	0	-1,270
Local Option Disaster Abatement Reimbursement											
School	68	50	45	23	68	0	25	25	50	0	-18
Non-School	79	150	4	75	79	0	75	75	150	0	71
Mahnomen Adjustments											
School	280	280	140	140	280	0	140	140	280	0	0
Non-School	2,120	2,120	1,060	1,060	2,120	0	1,060	1,060	2,120	0	0
Border City Reimbursement	64	64	32	32	64	0	32	32	64	0	0
Taconite Aid Reimbursement	1,122	1,122	561	561	1,122	0	561	561	1,122	0	0
Performance Measurement Reimbursement	994	994	497	497	994	0	497	497	994	0	0
Minneapolis Debt Service Aid	3,374	0	3,374	0	3,374	0	0	0	0	0	-3,374
19, SS1, CH 6 - Grant to City of Virginia	5,400	0	5,400	0	5,400	0	0	0	0	0	-5,400
21, SS1, CH 14 Grants to Various Local Governments	1,014	0	1,014	0	1,014	0	0	0	0	0	-1,014



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

	Feb FY 2022-23	Feb FY 2024-25	EOS FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23
<b>Total Property Tax Aids &amp; Credits</b>	<b>4,153,639</b>	<b>4,342,803</b>	<b>2,575,125</b>	<b>2,078,518</b>	<b>4,653,643</b>	<b>500,004</b>	<b>2,151,797</b>	<b>2,191,008</b>	<b>4,342,805</b>	<b>2</b>	<b>-310,838</b>
<b>Health &amp; Human Services</b>											
<b>Human Services, Dept of</b>											
Central Office Operations	567,109	528,669	287,596	281,706	569,302	2,193	269,884	262,338	532,222	3,553	-37,080
Forecasted Programs	13,687,932	15,970,237	5,734,913	7,953,077	13,687,990	58	7,701,919	8,272,361	15,974,280	4,043	2,286,290
Grant Programs	900,695	844,467	446,007	471,240	917,247	16,552	456,241	420,781	877,022	32,555	-40,225
State Operated Services	892,470	902,000	441,470	451,000	892,470	0	451,000	451,000	902,000	0	9,530
Subtotal DHS Appropriations	16,048,206	18,245,373	6,909,986	9,157,023	16,067,009	18,803	8,879,044	9,406,480	18,285,524	40,151	2,218,515
Federal Reimbursement	-93,442	-86,110	-46,927	-47,200	-94,127	-685	-44,837	-42,402	-87,239	-1,129	6,888
Health, Dept of	324,910	312,099	162,896	164,914	327,810	2,900	160,828	155,971	316,799	4,700	-11,011
Emergency Medical Services Board	9,604	7,552	5,028	4,576	9,604	0	3,776	3,776	7,552	0	-2,052
Council on Disability	2,060	2,076	1,022	1,038	2,060	0	1,038	1,038	2,076	0	16
MH/MR Ombudsman	5,216	5,072	2,680	2,536	5,216	0	2,536	2,536	5,072	0	-144
Ombudsperson for Families	1,477	1,488	733	744	1,477	0	744	744	1,488	0	11
Ombudsperson for American Indian Families	380	380	190	190	380	0	190	190	380	0	0
21, SS1, CH 7, ART 15 - Transfer to MNsure (TR OUT)	3,844	0	3,844	0	3,844	0	0	0	0	0	-3,844
22, CH 98, ART 13 - Rare Disease Advisory Council	0	0	0	150	150	150	0	0	0	0	-150
22, CH 63 - Ombudsperson for Foster Youth	0	0	0	775	775	775	726	726	1,452	1,452	677
22, CH 44 - Transfer to Mnsure Enterprise Fund	0	0	0	13,269	13,269	13,269	0	0	0	0	-13,269
<b>Total Health &amp; Human Services</b>	<b>16,302,255</b>	<b>18,487,930</b>	<b>7,039,452</b>	<b>9,298,015</b>	<b>16,337,467</b>	<b>35,212</b>	<b>9,004,045</b>	<b>9,529,059</b>	<b>18,533,104</b>	<b>45,174</b>	<b>2,195,637</b>
<b>Public Safety &amp; Judiciary</b>											
Supreme Court	122,099	123,164	60,517	61,582	122,099	0	61,582	61,582	123,164	0	1,065
Court of Appeals	27,064	27,148	13,490	13,574	27,064	0	13,574	13,574	27,148	0	84
District Courts	655,518	657,892	326,372	329,146	655,518	0	333,988	333,988	667,976	10,084	12,458
State Guardian Ad Litem Board	45,391	45,630	22,576	22,815	45,391	0	22,815	22,815	45,630	0	239
Tax Court	3,668	3,682	1,827	1,841	3,668	0	1,841	1,841	3,682	0	14
Uniform Laws Comm	200	200	100	100	200	0	100	100	200	0	0
Judicial Stnds, Bd on	1,415	1,172	829	586	1,415	0	586	586	1,172	0	-243
Bd of Public Defense	217,790	222,818	106,381	111,409	217,790	0	111,409	111,409	222,818	0	5,028
Private Detective Board	570	576	282	288	570	0	288	288	576	0	6
Peace Officer Standards and Training, Board	23,117	23,108	11,563	11,554	23,117	0	11,554	11,554	23,108	0	-9
Corrections, Dept of	1,270,439	1,277,040	631,127	639,312	1,270,439	0	638,498	638,946	1,277,444	404	7,005
Ombudsperson for Corrections	1322	1326	659	663	1322	0	663	663	1326	0	4
Sentencing Guidelines Commission	1,505	1,530	740	765	1,505	0	765	765	1,530	0	25
Public Safety, Dept of	268,695	252,116	141,074	127,871	268,945	250	126,308	126,308	252,616	500	-16,329
Human Rights, Dept of	10,963	11,068	5,433	5,530	10,963	0	5,534	5,534	11,068	0	105

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

	Feb FY 2022-23	Feb FY 2024-25	EOS FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23
22, CH 99 - State Competency Restoration Board	0	0	0	0	0	0	11,350	10,900	22,250	22,250	22,250
Transfer to Disaster Contingency Account	30,000	0	30,000	0	30,000	0	0	0	0	0	-30,000
Transfer out to Community Justice Acct.	922	922	461	461	922	0	461	461	922	0	0
<b>Total Public Safety &amp; Judiciary</b>	<b>2,680,678</b>	<b>2,649,392</b>	<b>1,353,431</b>	<b>1,327,497</b>	<b>2,680,928</b>	<b>250</b>	<b>1,341,316</b>	<b>1,341,314</b>	<b>2,682,630</b>	<b>33,238</b>	<b>1,702</b>

**Transportation**

Transportation, Dept of	173,989	46,568	144,205	29,784	173,989	0	23,284	23,284	46,568	0	-127,421
Metropolitan Council	235,700	177,260	147,070	88,630	235,700	0	88,630	88,630	177,260	0	-58,440
Public Safety, Dept of	67,535	47,632	36,227	31,308	67,535	0	23,816	23,816	47,632	0	-19,903
<b>Total Transportation</b>	<b>477,224</b>	<b>271,460</b>	<b>327,502</b>	<b>149,722</b>	<b>477,224</b>	<b>0</b>	<b>135,730</b>	<b>135,730</b>	<b>271,460</b>	<b>0</b>	<b>-205,764</b>

**Environment**

Pollution Control Agency	15,661	13,072	8,376	7,285	15,661	0	6,536	6,536	13,072	0	-2,589
Natural Resources, Dept of	207,959	190,406	107,556	105,703	213,259	5,300	95,203	95,203	190,406	0	-24,295
Natural Resources, Dept of (OPENS)	79,783	63,841	43,423	36,360	79,783	0	32,037	31,804	63,841	0	-14,500
Transfer to Mining and Environmental Regulatory Account (OPEN)	1,769	1,856	886	883	1,769	0	893	963	1,856	0	87
Water & Soil Resources Bd	35,032	30,536	18,292	16,740	35,032	0	15,268	15,268	30,536	0	-4,496
MN Conservation Corps	910	910	455	455	910	0	455	455	910	0	0
Metropolitan Council Parks	5,080	5,080	2,540	2,540	5,080	0	2,540	2,540	5,080	0	0
Zoological Board	19,618	20,534	9,809	9,809	19,618	0	10,267	10,267	20,534	0	916
Science Museum of Minnesota	2,158	2,158	1,079	1,079	2,158	0	1,079	1,079	2,158	0	0
Explore Minnesota Tourism	29,957	29,046	15,434	14,523	29,957	0	14,523	14,523	29,046	0	-911
21, SS1, CH 6 - MLCAT Repayment to REM-MLC (TR OUT)	200	200	100	100	200	0	100	100	200	0	0
<b>Total Environment</b>	<b>398,127</b>	<b>357,639</b>	<b>207,950</b>	<b>195,477</b>	<b>403,427</b>	<b>5,300</b>	<b>178,901</b>	<b>178,738</b>	<b>357,639</b>	<b>0</b>	<b>-45,788</b>

**Economic Development, Energy, Ag and Housing**

Agriculture, Dept of	117,929	118,484	74,518	65,011	139,529	21,600	62,334	62,950	125,284	6,800	-14,245
Animal Health Board	12,097	12,162	6,016	6,081	12,097	0	6,081	6,081	12,162	0	65
Agric Util Research Inst	8,586	8,086	4,543	4,043	8,586	0	4,543	4,243	8,786	700	200
Housing Finance (TR OUT)	125,596	115,596	67,798	57,798	125,596	0	57,798	57,798	115,596	0	-10,000
Commerce, Dept of	71,071	60,246	40,805	32,483	73,288	2,217	32,347	31,213	63,560	3,314	-9,728
Public Utilities Comm	16,499	16,628	8,185	8,314	16,499	0	8,314	8,314	16,628	0	129
Employment & Economic Development	388,197	187,506	296,742	116,455	413,197	25,000	118,753	93,753	212,506	25,000	-200,691
22, CH 50 - UI Replenishment	0	0	405,825	0	405,825	405,825	0	0	0	0	-405,825
Destination Medical Center	56,943	69,000	24,940	32,003	56,943	0	34,500	34,500	69,000	0	12,057
Labor & Industry	10,711	6,958	17,982	4,504	22,486	11,775	3,479	3,479	6,958	0	-15,528
Mediation Services	4,785	4,580	2,370	2,415	4,785	0	2,290	2,290	4,580	0	-205

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

	Feb FY 2022-23	Feb FY 2024-25	EOS FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23
Region 3 - Occupation Tax (OPEN)	5,329	5,777	2,649	2,680	5,329	0	2,889	2,888	5,777	0	448
16A.152, Subd. 2a. (6) – Tr. to MN 21st century fund	8,584	0	8,584	0	8,584	0	0	0	0	0	-8,584
<b>Total Economic Development, Energy, Ag and Housing</b>	<b>826,327</b>	<b>605,023</b>	<b>960,957</b>	<b>331,787</b>	<b>1,292,744</b>	<b>466,417</b>	<b>333,328</b>	<b>307,509</b>	<b>640,837</b>	<b>35,814</b>	<b>-651,907</b>
<b>State Government &amp; Veterans</b>											
Legislature	226,685	200,811	126,383	100,502	226,885	200	100,380	100,431	200,811	0	-26,074
Governor/Lt Gov Office	7,244	7,244	3,622	3,622	7,244	0	3,622	3,622	7,244	0	0
State Auditor Office	24,104	24,192	12,021	12,083	24,104	0	12,096	12,096	24,192	0	88
Attorney General Office	54,886	52,376	28,698	26,188	54,886	0	26,212	26,212	52,424	48	-2,462
Secretary of State	18,836	27,994	9,684	9,171	18,855	19	18,845	9,155	28,000	6	-545
Campaign Finance	4,817	4,839	1,249	3,568	4,817	0	1,271	3,568	4,839	0	22
Investment Board	278	278	139	139	278	0	139	139	278	0	0
MN-IT Services	19,737	18,464	9,855	9,882	19,737	0	9,232	9,232	18,464	0	-1,273
Administrative Hearings Office	814	818	405	409	814	0	409	409	818	0	4
Administration, Dept of	56,320	55,278	26,897	29,423	56,320	0	27,549	27,729	55,278	0	-1,042
Administration Dept, WCRA (OPEN)	1,532	1,634	747	785	1,532	0	809	825	1,634	0	102
Capitol Area Arch Planning Bd	751	730	386	365	751	0	365	365	730	0	-21
Minnesota Management & Budget	59,059	59,480	29,319	30,140	59,459	400	30,140	30,140	60,280	800	821
Revenue, Dept of	347,044	348,214	173,437	173,607	347,044	0	174,626	173,610	348,236	22	1,192
Revenue, Dept of (OPENS)	2,050	2,050	1,025	1,025	2,050	0	1,025	1,025	2,050	0	0
Amateur Sports Commission	628	634	311	317	628	0	317	317	634	0	6
Council for Minnesotans of African Heritage	1,096	1,104	544	552	1,096	0	552	552	1,104	0	8
Minnesota Council on Latino Affairs	1,078	1,088	534	544	1,078	0	544	544	1,088	0	10
Council on Asian-Pacific Minnesotans	1,059	1,068	525	534	1,059	0	534	534	1,068	0	9
Indian Affairs Council	1,719	1,728	855	864	1,719	0	864	864	1,728	0	9
Historical Society	47,886	47,836	23,968	23,918	47,886	0	23,918	23,918	47,836	0	-50
State Arts Board	15,082	15,122	7,541	7,541	15,082	0	7,561	7,561	15,122	0	40
MN Humanities Commission	1,400	1,400	700	700	1,400	0	700	700	1,400	0	0
Veterans Affairs, Dept of	182,716	180,370	89,530	128,493	218,023	35,307	94,276	94,276	188,552	8,182	-29,471
Veterans Affairs, Dept of (OPEN)	7,000	7,000	3,500	3,500	7,000	0	3,500	3,500	7,000	0	0
Military Affairs, Dept of	53,227	49,178	28,638	26,789	55,427	2,200	25,589	25,589	51,178	2,000	-4,249
Military Affairs, Dept of (OPEN)	4,012	4,012	2,006	2,006	4,012	0	2,006	2,006	4,012	0	0
Accountancy, Bd of	1,386	1,396	688	698	1,386	0	704	698	1,402	6	16
Architectural/Eng, Bd of	1,737	1,748	863	874	1,737	0	874	874	1,748	0	11

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

	Feb FY 2022-23	Feb FY 2024-25	EOS FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23
Board of Cosmetologist Examiners	5,846	5,846	2,923	2,923	5,846	0	2,923	2,923	5,846	0	0
Board of Barber Examiners	701	706	348	353	701	0	353	353	706	0	5
Contingent Accounts	500	500	500	0	500	0	500	0	500	0	0
Tort Claims	322	322	161	161	322	0	161	161	322	0	0
Consolidated Leg & Const Officers Retire (OPEN)	17,616	18,328	8,721	8,895	17,616	0	9,073	9,255	18,328	0	712
Judges Plan Direct Appropriation	12,000	12,000	6,000	6,000	12,000	0	6,000	6,000	12,000	0	0
18, CH 211 - Pension, PERA Police and Fire	18,000	18,000	9,000	9,000	18,000	0	9,000	9,000	18,000	0	0
PERA/Mpls Employee Retirement Aid (OPEN)	32,000	32,000	16,000	16,000	32,000	0	16,000	16,000	32,000	0	0
1993 TRA/Mpls Teacher Retire Aid (OPEN)	5,000	5,000	2,500	2,500	5,000	0	2,500	2,500	5,000	0	0
1997 TRA/Mpls Teacher Retire Aid (OPEN)	54,662	54,662	27,331	27,331	54,662	0	27,331	27,331	54,662	0	0
St Paul Teacher Retirement Aid 1997 (OPEN)	29,654	29,654	14,827	14,827	29,654	0	14,827	14,827	29,654	0	0
<b>Subtotal State Government &amp; Veterans</b>	<b>1,320,484</b>	<b>1,295,104</b>	<b>672,381</b>	<b>686,229</b>	<b>1,358,610</b>	<b>38,126</b>	<b>657,327</b>	<b>648,841</b>	<b>1,306,168</b>	<b>11,064</b>	<b>-62,132</b>
MMB Non-Operating (OPEN)	8,687	9,482	4,245	4,442	8,687	0	4,640	4,842	9,482	0	795
Indirect Cost Receipts Offset	-47,700	-47,700	-23,850	-23,850	-47,700	0	-23,850	-23,850	-47,700	0	0
21, CH 26 - Claims Bill	109	0	109	0	109	0	0	0	0	0	-109
22, CH 88 - Claims Bill	0	0	0	813	813	813	0	0	0	0	-813
21, SS1, CH2 - Reinsurance Tr to HCAF (TR OUT)	79,101	0	79,101	0	79,101	0	0	0	0	0	-79,101
22, CH 44 - Transfer to Premium Security Account	0	0	0	300,092	300,092	300,092	0	229,465	229,465	229,465	-70,627
22, CH 50 - COVID-19 Management	0	0	190,000	0	190,000	190,000	0	0	0	0	-190,000
<b>Total State Government &amp; Veterans</b>	<b>1,360,681</b>	<b>1,256,886</b>	<b>921,986</b>	<b>967,726</b>	<b>1,889,712</b>	<b>529,031</b>	<b>638,117</b>	<b>859,298</b>	<b>1,497,415</b>	<b>240,529</b>	<b>-401,987</b>
<b>Debt Service</b>											
Debt Service	1,196,748	1,257,134	592,426	590,741	1,183,167	-13,581	585,455	563,374	1,148,829	-108,305	-34,338
<b>Total Debt Service</b>	<b>1,196,748</b>	<b>1,257,134</b>	<b>592,426</b>	<b>590,741</b>	<b>1,183,167</b>	<b>-13,581</b>	<b>585,455</b>	<b>563,374</b>	<b>1,148,829</b>	<b>-108,305</b>	<b>-34,338</b>
<b>Capital Projects</b>											
08, CH 179 - Housing Finance Agency (TR OUT)	4,794	4,793	2,395	2,399	4,794	0	2,397	2,396	4,793	0	-1
14, CH 295 - Housing Finance Agency (TR OUT)	12,767	12,771	6,386	6,381	12,767	0	6,387	6,384	12,771	0	4
12, CH 293 - Housing Finance Agency (TR OUT)	4,077	4,077	2,040	2,037	4,077	0	2,038	2,039	4,077	0	0
15, SS1, CH 5 - Housing Finance Agency (TR OUT)	1,582	1,584	789	793	1,582	0	791	793	1,584	0	2
17, SS1, CH 8 - Housing Finance Agency (TR OUT)	4,670	4,664	2,337	2,333	4,670	0	2,332	2,332	4,664	0	-6
18, CH 214 - Housing Finance Agency (TR OUT)	12,800	12,800	6,400	6,400	12,800	0	6,400	6,400	12,800	0	0
19, SS1, CH 13 - Housing Finance Agency (TR OUT)	7,200	9,600	2,400	4,800	7,200	0	4,800	4,800	9,600	0	2,400
20, SS5, CH 3 - Housing Finance Agency (TR OUT)	4,000	16,000	0	4,000	4,000	0	8,000	8,000	16,000	0	12,000
21, SS1, CH 8 - Housing Finance Agency (TR OUT)	0	12,000	0	0	0	0	4,000	8,000	12,000	0	12,000
08, CH 179 - UofM Biomed Research Facility	27,849	27,848	13,926	13,923	27,849	0	13,923	13,925	27,848	0	-1

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2022-23	Feb FY 2024-25	EOS FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23
06, CH 247 - UofM Stadium	20,500	20,500	10,250	10,250	20,500	0	10,250	10,250	20,500	0	0
State Appropriation Refunding Bonds (TR OUT)	108,484	108,277	54,645	53,839	108,484	0	53,987	54,290	108,277	0	-207
12, CH 299 - Grants To St Paul, Pmts to MSFA for MPLS	23,180	24,811	11,373	11,807	23,180	0	12,262	12,549	24,811	0	1,631
12, CH 299 - Vikings Stadium Debt Service (TR OUT)	60,309	60,303	30,154	30,155	60,309	0	30,152	30,151	60,303	0	-6
20, SS5, CH 3 - ADM Electric Vehicle Infrastructure Debt Service	468	468	234	234	468	0	234	234	468	0	0
20, SS5, CH 3 - MPCA Response to Releases Debt Service	4,316	4,316	2,158	2,158	4,316	0	2,158	2,158	4,316	0	0
20, SS5, CH 3 - Minnesota Public TV Debt Service	3,518	3,518	1,759	1,759	3,518	0	1,759	1,759	3,518	0	0
21, SS1, CH 14 Targeted Community Capital Project Grant Program	24,000	0	24,000	0	24,000	0	0	0	0	0	-24,000
22, CH 54 - Fargo VA Medical Center Fisher House Construction	0	0	0	500	500	500	0	0	0	0	-500
22, CH 54 - Veterans Homes Supplemental Funding	0	0	10,329	16,544	26,873	26,873	0	0	0	0	-26,873
<b>Total Capital Projects</b>	<b>338,774</b>	<b>350,423</b>	<b>186,482</b>	<b>179,665</b>	<b>366,147</b>	<b>27,373</b>	<b>172,812</b>	<b>177,611</b>	<b>350,423</b>	<b>0</b>	<b>-15,724</b>
<b>Cancellation Estimates</b>											
Cancellation Estimates	-20,000	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0	0
<b>Total Cancellation Estimates</b>	<b>-20,000</b>	<b>-20,000</b>	<b>-5,000</b>	<b>-15,000</b>	<b>-20,000</b>	<b>0</b>	<b>-5,000</b>	<b>-15,000</b>	<b>-20,000</b>	<b>0</b>	<b>0</b>
<b>Reserve &amp; Appropriation Carried Forward</b>											
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0	0
Budget Reserve Account	2,655,745	2,655,745	2,655,745	2,655,745	2,655,745	0	2,655,745	2,655,745	2,655,745	0	0
Stadium Reserve Account	326,761	581,221	212,600	326,761	326,761	0	449,427	581,221	581,221	0	254,460
<b>Total Reserve &amp; Appropriation Carried Forward</b>	<b>3,332,506</b>	<b>3,586,966</b>	<b>3,218,345</b>	<b>3,332,506</b>	<b>3,332,506</b>	<b>0</b>	<b>3,455,172</b>	<b>3,586,966</b>	<b>3,586,966</b>	<b>0</b>	<b>254,460</b>