



General Fund Balance Analysis

February 2022 Forecast

Comparisons to November 2021 Forecast

2020-21 Biennium

2022-23 Biennium

2024-25 Biennium

February 28, 2022

Table of Contents

	<u>Page</u>
Summary of Resources and Expenditures	1
<u>Revenues/Resources</u>	
Non-Dedicated	2
Dedicated	3
Transfers From Other Funds	3
Prior Year Adjustments	4
<u>Expenditures/Uses</u>	
E-12 Education	5
Higher Education	8
Property Tax Aids & Credits	8
Health & Human Services	10
Public Safety & Judiciary	12
Transportation	13
Environment	14
Economic Development, Energy, Ag and Housing	15
State Government & Veterans	17
Debt Service	20
Capital Projects & Grants	20
Cancellation Estimates	21
Reserves & Appropriations Carried Forward	21

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

General Fund Summary

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Actual & Estimated Resources															
Balance Forward From Prior Year	3,971,359	3,343,865	3,971,359	7,025,957	11,063,685	7,025,957	9,817,727	7,025,957	0	3,054,598	12,585,538	16,035,964	12,585,538	1,521,853	5,559,581
Current Resources:															
Tax Revenues	22,077,216	25,660,445	47,737,661	53,440,332	57,825,811	26,552,098	28,042,318	54,594,416	1,154,084	6,856,755	28,768,606	29,337,281	58,105,887	280,076	3,511,471
Non-Tax Revenues	817,106	921,862	1,738,968	1,529,186	1,535,993	850,481	776,268	1,626,749	97,563	-112,219	783,371	783,018	1,566,389	30,396	-60,360
Subtotal Non-Dedicated Revenues	22,894,322	26,582,307	49,476,629	54,969,518	59,361,804	27,402,579	28,818,586	56,221,165	1,251,647	6,744,536	29,551,977	30,120,299	59,672,276	310,472	3,451,111
Dedicated Revenue	795	5	800	10	10	5	5	10	0	-790	5	5	10	0	0
Transfers From Other Funds	155,643	532,294	687,937	959,181	849,584	176,896	782,285	959,181	0	271,244	700,336	149,252	849,588	4	-109,593
Prior Year Adjustments	99,722	214,054	313,776	108,481	74,088	71,378	37,103	108,481	0	-205,295	37,064	37,024	74,088	0	-34,393
Subtotal Other Revenue	256,160	746,353	1,002,513	1,067,672	923,682	248,279	819,393	1,067,672	0	65,159	737,405	186,281	923,686	4	-143,986
Subtotal Current Resources	23,150,482	27,328,660	50,479,142	56,037,190	60,285,486	27,650,858	29,637,979	57,288,837	1,251,647	6,809,695	30,289,382	30,306,580	60,595,962	310,476	3,307,125
Total Resources Available	27,121,841	30,672,525	54,450,501	63,063,147	71,349,171	34,676,815	39,455,706	64,314,794	1,251,647	9,864,293	42,874,920	46,342,544	73,181,500	1,832,329	8,866,706
Actual & Estimated Expenditures															
E-12 Education	9,835,739	9,919,135	19,754,874	20,660,548	21,294,353	10,077,280	10,425,655	20,502,935	-157,613	748,061	10,576,507	10,665,948	21,242,455	-51,898	739,520
Higher Education	1,693,377	1,714,340	3,407,717	3,511,868	3,505,828	1,756,101	1,755,767	3,511,868	0	104,151	1,752,914	1,752,914	3,505,828	0	-6,040
Property Tax Aids & Credits	1,866,803	2,025,878	3,892,681	4,168,586	4,367,225	2,075,125	2,078,514	4,153,639	-14,947	260,958	2,151,796	2,191,007	4,342,803	-24,422	189,164
Health & Human Services	7,035,367	6,611,035	13,646,402	16,409,852	18,420,746	7,038,752	9,263,503	16,302,255	-107,597	2,655,853	8,988,759	9,499,171	18,487,930	67,184	2,185,675
Public Safety & Judiciary	1,236,945	1,313,711	2,550,656	2,680,711	2,649,392	1,353,431	1,327,247	2,680,678	-33	130,022	1,324,472	1,324,920	2,649,392	0	-31,286
Transportation	174,820	170,750	345,570	477,224	271,460	327,502	149,722	477,224	0	131,654	135,730	135,730	271,460	0	-205,764
Environment	166,422	182,212	348,634	385,583	355,626	207,650	190,477	398,127	12,544	49,493	178,901	178,738	357,639	2,013	-40,488
Economic Development, Energy, Ag and Housing	303,980	300,722	604,702	823,029	604,976	527,882	298,445	826,327	3,298	221,625	302,331	302,692	605,023	47	-221,304
State Government & Veterans	794,715	718,612	1,513,327	1,364,453	1,259,954	731,786	628,895	1,360,681	-3,772	-152,646	632,574	624,312	1,256,886	-3,068	-103,795
Debt Service	540,081	515,544	1,055,625	1,198,836	1,272,723	592,426	604,322	1,196,748	-2,088	141,123	627,160	629,974	1,257,134	-15,589	60,386
Capital Projects & Grants	129,727	174,629	304,356	338,772	350,527	176,153	162,621	338,774	2	34,418	172,812	177,611	350,423	-104	11,649
Cancellation Estimates	0	0	0	-20,000	-20,000	-5,000	-15,000	-20,000	0	-20,000	-5,000	-15,000	-20,000	0	0
Subtotal by Appropriation Bill	23,777,976	23,646,568	47,424,544	51,999,462	54,332,810	24,859,088	26,870,168	51,729,256	-270,206	4,304,712	26,838,956	27,468,017	54,306,973	-25,837	2,577,717
Total Expenditures & Transfers	23,777,976	23,646,568	47,424,544	51,999,462	54,332,810	24,859,088	26,870,168	51,729,256	-270,206	4,304,712	26,838,956	27,468,017	54,306,973	-25,837	2,577,717
Balance Before Reserves	3,343,865	7,025,957	7,025,957	11,063,685	17,016,361	9,817,727	12,585,538	12,585,538	1,521,853	5,559,581	16,035,964	18,874,527	18,874,527	1,858,166	6,288,989
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	0	0	350,000	350,000	350,000	0	0
Budget Reserve	2,358,698	2,406,352	2,406,352	2,655,745	2,655,745	2,655,745	2,655,745	2,655,745	0	249,393	2,655,745	2,655,745	2,655,745	0	0
Stadium Reserve	55,700	106,709	106,709	312,108	550,332	212,600	326,761	326,761	14,653	220,052	449,427	581,221	581,221	30,889	254,460
Appropriations Carried Forward	246,058	111,033	111,033	0	0	0	0	0	0	-111,033	0	0	0	0	0
Budgetary Balance	333,409	4,051,863	4,051,863	7,745,832	13,460,284	6,599,382	9,253,032	9,253,032	1,507,200	5,201,169	12,580,792	15,287,561	15,287,561	1,827,277	6,034,529

*FY 2020-21 actuals and November forecast values for FY 2022-25 have been adjusted to reallocate all S Corp receipts, which now are predominantly Pass-Through Entity Tax receipts, from corporate income tax to individual income tax. This adjustment has a net \$0 impact on general fund revenues in all years. This adjustment will also be made moving forward.

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

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Lawful Gambling Taxes - February 2012 Base	[36,900]	[36,900]	[73,800]	[73,800]	[73,800]	[36,900]	[36,900]	[73,800]	[0]	[0]	[36,900]	[36,900]	[73,800]	[0]	[0]
Lawful Gambling Taxes - Stadium	[42,494]	[82,782]	[125,276]	[251,568]	[284,958]	[127,850]	[136,150]	[264,000]	[12,432]	[138,724]	[144,750]	[153,850]	[298,600]	[13,642]	[34,600]
Medical Assistance Surcharges	272,736	318,324	591,060	684,162	749,886	330,772	348,984	679,756	-4,406	88,696	366,069	383,902	749,971	85	70,215
Other Tax Refunds	-6,843	-6,965	-13,808	-10,706	-10,406	-7,553	-5,203	-12,756	-2,050	1,052	-5,203	-5,203	-10,406	0	2,350
Tax Revenues	22,077,216	25,660,445	47,737,661	53,440,332	57,825,811	26,552,098	28,042,318	54,594,416	1,154,084	6,856,755	28,768,606	29,337,281	58,105,887	280,076	3,511,471
Non-Tax Revenues:															
Investment Income	74,055	20,564	94,619	53,200	53,200	30,000	30,000	60,000	6,800	-34,619	30,000	30,000	60,000	6,800	0
Lottery Revenue	70,752	85,379	156,131	145,229	154,660	72,986	71,934	144,920	-309	-11,211	74,585	74,585	149,170	-5,490	4,250
Tobacco Settlements	152,282	254,190	406,472	327,746	321,488	175,112	168,289	343,401	15,655	-63,071	170,832	172,075	342,907	21,419	-494
Fees															
Departmental Earnings	213,869	215,186	429,055	437,408	444,446	218,082	213,766	431,848	-5,560	2,793	215,370	215,292	430,662	-13,784	-1,186
Departmental Earnings	213,869	215,186	429,055	437,408	444,446	218,082	213,766	431,848	-5,560	2,793	215,370	215,292	430,662	-13,784	-1,186
DHS MSOP Collections	16,399	15,886	32,285	29,100	29,600	15,000	14,800	29,800	700	-2,485	14,800	14,800	29,600	0	-200
DHS MSOP Collections	16,399	15,886	32,285	29,100	29,600	15,000	14,800	29,800	700	-2,485	14,800	14,800	29,600	0	-200
DHS SOS Collections	92,124	95,723	187,847	173,800	179,700	85,950	89,850	175,800	2,000	-12,047	89,850	89,850	179,700	0	3,900
DHS SOS Collections	92,124	95,723	187,847	173,800	179,700	85,950	89,850	175,800	2,000	-12,047	89,850	89,850	179,700	0	3,900
Fines & Surcharges	66,379	66,813	133,192	158,374	158,383	76,655	75,357	152,012	-6,362	18,820	74,697	74,139	148,836	-9,547	-3,176
Fine & Surcharges	66,379	66,813	133,192	158,374	158,383	76,655	75,357	152,012	-6,362	18,820	74,697	74,139	148,836	-9,547	-3,176
Fees	388,771	393,608	782,379	798,682	812,129	395,687	393,773	789,460	-9,222	7,081	394,717	394,081	788,798	-23,331	-662
Other Non-Dedicated Revenue															
Assigned Risk Plan Surplus	0	47,654	47,654	0	0	0	0	0	0	-47,654	0	0	0	0	0
All Other Non-Dedicated Revenue	131,246	120,467	251,713	204,329	194,516	176,696	112,272	288,968	84,639	37,255	113,237	112,277	225,514	30,998	-63,454
All Other Non-Dedicated Revenue	131,246	168,121	299,367	204,329	194,516	176,696	112,272	288,968	84,639	-10,399	113,237	112,277	225,514	30,998	-63,454
Non-Tax Revenues	817,106	921,862	1,738,968	1,529,186	1,535,993	850,481	776,268	1,626,749	97,563	-112,219	783,371	783,018	1,566,389	30,396	-60,360
Net Non-Dedicated Revenue	22,894,322	26,582,307	49,476,629	54,969,518	59,361,804	27,402,579	28,818,586	56,221,165	1,251,647	6,744,536	29,551,977	30,120,299	59,672,276	310,472	3,451,111
Dedicated Revenues															
All Other Dedicated Revenues	795	5	800	10	10	5	5	10	0	-790	5	5	10	0	0
Dedicated Revenue	795	5	800	10	10	5	5	10	0	-790	5	5	10	0	0
Transfers From Other Funds															
Other special Revenue Funds	3,003	48,545	51,548	5,619	5,618	2,751	2,868	5,619	0	-45,929	2,751	2,867	5,618	0	-1
Other Special Revenue Funds	3,003	48,545	51,548	5,619	5,618	2,751	2,868	5,619	0	-45,929	2,751	2,867	5,618	0	-1
All Other Transfers	10,162	15,611	25,773	25,734	15,408	18,030	7,704	25,734	0	-39	7,704	7,704	15,408	0	-10,326
Admin Dept-Plant Mgmt	2,887	2,887	5,774	5,864	5,996	2,932	2,932	5,864	0	90	3,000	3,000	6,000	4	136

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

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
97, CH 239-Public Safety Alcohol Monitoring	8,044	8,039	16,083	15,872	15,872	7,936	7,936	15,872	0	-211	7,936	7,936	15,872	0	0
Laws 1997, Transfers In	8,044	8,039	16,083	15,872	15,872	7,936	7,936	15,872	0	-211	7,936	7,936	15,872	0	0
M.S 16B.24 - Admin FR&R Transfers	4,588	4,577	9,165	9,164	9,164	4,582	4,582	9,164	0	-1	4,582	4,582	9,164	0	0
08, CH 364 - MDH Tr fr SGSR Fund	77	77	154	0	0	0	0	0	0	-154	0	0	0	0	0
Laws 2008, Transfers In	77	77	154	0	0	0	0	0	0	-154	0	0	0	0	0
10, CH 215 - DNR Tr fr Spec Rev Fund	569	194	763	335	344	163	172	335	0	-428	172	172	344	0	9
Laws 2010, Transfers In	569	194	763	335	344	163	172	335	0	-428	172	172	344	0	9
M.S 16A. 724 - Tr fr HCAF Fund	122,000	122,000	244,000	0	0	0	0	0	0	-244,000	0	0	0	0	0
19, SS1, Ch 6 - Extend Provider Tax - Tr fr HCAF	0	0	0	244,000	179,843	122,000	122,000	244,000	0	244,000	122,000	57,843	179,843	0	-64,157
21 SS1, CH 7- ARPA MNCare Premium Conformity	0	0	0	0	64,157	0	0	0	0	0	0	64,157	64,157	0	64,157
M.S 16A. 724 - Tr fr HCAF Fund	122,000	122,000	244,000	244,000	244,000	122,000	122,000	244,000	0	0	122,000	122,000	244,000	0	0
15, CH 77 - Parking Internal Service Fund	991	992	1,983	1,982	1,982	991	991	1,982	0	-1	991	991	1,982	0	0
Laws 2015, Transfers In	991	992	1,983	1,982	1,982	991	991	1,982	0	-1	991	991	1,982	0	0
19, SS1, Ch 9 - Transfer from Premium Security Plan Account	0	142,000	142,000	0	0	0	0	0	0	-142,000	0	0	0	0	0
19, Ch 60 - Tr from Opiate Epidemic Response Account	0	5,439	5,439	0	0	0	0	0	0	-5,439	0	0	0	0	0
19, SS1, CH 9 - Transfer from Long Term Care Options Account	3,242	0	3,242	0	0	0	0	0	0	-3,242	0	0	0	0	0
19, SS1, CH11 - PELS License Fees (SPRECREV)	80	0	80	0	0	0	0	0	0	-80	0	0	0	0	0
Laws 2019, Transfers In	3,322	147,439	150,761	0	0	0	0	0	0	-150,761	0	0	0	0	0
20, SS5, CH 3 - Spec Rev Fund Premium Security Account (Tr In)	0	105,000	105,000	0	0	0	0	0	0	-105,000	0	0	0	0	0
20, SS5, CH 3 - Refinance Health Response Fund to CRF, GF Cancel	0	10,425	10,425	0	0	0	0	0	0	-10,425	0	0	0	0	0
20, CH 70 - Unobligated Health Care Response Fund Balance	0	6,279	6,279	0	0	0	0	0	0	-6,279	0	0	0	0	0
20, CH 71, 81 - Unobligated COVID-19 MN Fund Balance	0	59,847	59,847	17,211	0	17,211	0	17,211	0	-42,636	0	0	0	0	-17,211
Laws 2020, Transfers In	0	181,551	181,551	17,211	0	17,211	0	17,211	0	-164,340	0	0	0	0	-17,211
21, CH 12 - ARPA SFRF Revenue Replacement (TR-IN)	0	0	0	633,100	550,000	0	633,100	633,100	0	633,100	550,000	0	550,000	0	-83,100
21, SS1, CH 4 - Transfer from Consumer Education Account - SPECREV	0	0	0	300	0	300	0	300	0	300	0	0	0	0	-300
21, SS1, CH 12 - Info and Telecomm Acct Funds Cancel (TR IN) - SPECREV	0	382	382	0	0	0	0	0	0	-382	0	0	0	0	0
21, SS1, CH 12 - State Data Security Account Cancellation (transfer in) - SPEC	0	0	0	0	1,200	0	0	0	0	0	1,200	0	1,200	0	1,200
Laws 2021, Transfer In	0	382	382	633,400	551,200	300	633,100	633,400	0	633,018	551,200	0	551,200	0	-82,200
Transfers From Other Funds	155,643	532,294	687,937	959,181	849,584	176,896	782,285	959,181	0	271,244	700,336	149,252	849,588	4	-109,593
Prior Year Adj and Other Transactions															
Cancel of Prior Year Encumbrances	86,872	62,553	149,425	70,000	70,000	35,000	35,000	70,000	0	-79,425	35,000	35,000	70,000	0	0
E-12 forecast-item spending under FY 2020 Close	0	40,715	40,715	0	0	0	0	0	0	-40,715	0	0	0	0	0
20, CH 71 - Emergency Services Grants, FEMA Reim./Cancel	0	1,148	1,148	0	0	0	0	0	0	-1,148	0	0	0	0	0
21, Ch 12 - GF Refinance w/CRF (PPA)	0	0	0	34,375	0	34,375	0	34,375	0	34,375	0	0	0	0	-34,375
21, SS1, CH 7 -- Enacted 20, CH 66, 70, 71, 74, 81 Refinancing	0	48,749	48,749	0	0	0	0	0	0	-48,749	0	0	0	0	0
Cancel of Prior Year Encumbrances	86,872	153,165	240,037	104,375	70,000	69,375	35,000	104,375	0	-135,662	35,000	35,000	70,000	0	-34,375
Prior Yr Revenue & Transfers	21,385	59,640	81,025	0	0	0	0	0	0	-81,025	0	0	0	0	0
Loan Receipts	1,037	1,454	2,491	2,611	2,750	1,236	1,375	2,611	0	120	1,375	1,375	2,750	0	139
Loan Issuances	-1,311	-1,479	-2,790	-3,589	-3,746	-1,775	-1,814	-3,589	0	-799	-1,853	-1,893	-3,746	0	-157
Net Loan Activity	-274	-25	-299	-978	-996	-539	-439	-978	0	-679	-478	-518	-996	0	-18

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

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Cash Advance (to MSFA for MPLS NFL Stadium Obligation)	-8,261	0	-8,261	0	0	0	0	0	0	8,261	0	0	0	0	0
Advance Reimbursement (from MPLS)	0	1,271	1,271	5,084	5,084	2,542	2,542	5,084	0	3,813	2,542	2,542	5,084	0	0
Net Cash Advance & Reimbursement	-8,261	1,271	-6,990	5,084	5,084	2,542	2,542	5,084	0	12,074	2,542	2,542	5,084	0	0
Other	0	3	3	0	0	0	0	0	0	-3	0	0	0	0	0
Other	0	3	3	0	0	0	0	0	0	-3	0	0	0	0	0
Prior Year Adjustments	99,722	214,054	313,776	108,481	74,088	71,378	37,103	108,481	0	-205,295	37,064	37,024	74,088	0	-34,393

E-12 Education

General Education	7,338,212	7,329,380	14,667,592	15,156,342	15,361,848	7,436,767	7,643,082	15,079,849	-76,493	412,257	7,682,152	7,651,875	15,334,027	-27,821	254,178
Enrollment Options Transportation	11	1	12	2	2	1	1	2	0	-10	1	1	2	0	0
Abatement Aid	1,770	2,594	4,364	4,574	6,369	2,042	2,003	4,045	-529	-319	2,509	2,570	5,079	-1,290	1,034
Consolidation Transition Aid	0	270	270	681	893	309	372	681	0	411	443	450	893	0	212
Nonpublic Pupil Aid	17,456	18,436	35,892	34,446	37,588	16,919	19,029	35,948	1,502	56	20,280	21,515	41,795	4,207	5,847
Nonpublic Transportation	18,809	18,715	37,524	38,827	39,035	19,050	19,796	38,846	19	1,322	19,125	19,282	38,407	-628	-439
21, SS1, CH 13 - English Learner Cross-Sbsdy Rdctn Aid (FY22-25 only)	0	0	0	4,000	4,000	2,000	2,000	4,000	0	4,000	2,000	2,000	4,000	0	0
Spec Prov for Select Districts	65	65	130	130	130	65	65	130	0	0	65	65	130	0	0
Career and Technical Aid	3,857	3,433	7,290	5,248	2,608	2,560	1,980	4,540	-708	-2,750	1,448	851	2,299	-309	-2,241
Pregnant/Parenting Pupil Trans	0	112	112	111	110	56	55	111	0	-1	55	55	110	0	-1
Other General Education Programs	41,968	43,626	85,594	88,019	90,735	43,002	45,301	88,303	284	2,709	45,926	46,789	92,715	1,980	4,412
General Education	7,380,180	7,373,006	14,753,186	15,244,361	15,452,583	7,479,769	7,688,383	15,168,152	-76,209	414,966	7,728,078	7,698,664	15,426,742	-25,841	258,590
Charter School Lease Aid	83,171	83,296	166,467	186,608	209,108	89,259	95,224	184,483	-2,125	18,016	101,228	107,343	208,571	-537	24,088
Recovery Programs	712	731	1,443	1,500	1,500	750	750	1,500	0	57	750	750	1,500	0	0
Achievement and Integration Aid	76,848	83,054	159,902	163,123	160,273	79,303	81,615	160,918	-2,205	1,016	83,161	84,521	167,682	7,409	6,764
Interdistrict Desegregation Transportation	14,231	15,293	29,524	27,133	31,620	9,900	10,974	20,874	-6,259	-8,650	12,165	13,480	25,645	-5,975	4,771
Education Excellence - Choice Programs	174,962	182,374	357,336	378,364	402,501	179,212	188,563	367,775	-10,589	10,439	197,304	206,094	403,398	897	35,623
Indian Education Formula Aid	9,685	10,826	20,511	23,291	25,059	11,295	11,889	23,184	-107	2,673	12,320	12,764	25,084	25	1,900
Indian Teacher Preparation Grants	460	848	1,308	1,200	1,200	600	600	1,200	0	-108	600	600	1,200	0	0
Tribal Contract Schools	2,766	2,436	5,202	5,975	6,899	2,808	3,167	5,975	0	773	3,366	3,533	6,899	0	924
Early Childhood Programs at Tribal Schools	68	68	136	136	136	68	68	136	0	0	68	68	136	0	0
Education Excellence - Indian Programs	12,979	14,178	27,157	30,602	33,294	14,771	15,724	30,495	-107	3,338	16,354	16,965	33,319	25	2,824
Statewide Testing	10,712	10,892	21,604	19,384	21,784	9,692	9,692	19,384	0	-2,220	10,892	10,892	21,784	0	2,400
Alternative Teacher Compensation Aid	89,125	88,788	177,913	176,986	176,535	88,559	88,453	177,012	26	-901	88,340	88,249	176,589	54	-423
Principals Academy	200	200	400	400	400	200	200	400	0	0	200	200	400	0	0
ACT Reimbursements	1,511	2,793	4,304	2,022	2,022	1,011	1,011	2,022	0	-2,282	1,011	1,011	2,022	0	0
Singing Based Pilot	230	0	230	0	0	0	0	0	0	-230	0	0	0	0	0
Education Excellence - Innovation Accountability	101,778	102,673	204,451	198,792	200,741	99,462	99,356	198,818	26	-5,633	100,443	100,352	200,795	54	1,977
Advanced Placement / Intl Baccalaureate	4,498	5,209	9,707	9,000	9,000	4,500	4,500	9,000	0	-707	4,500	4,500	9,000	0	0
Concurrent Enrollment	4,000	4,000	8,000	8,000	8,000	4,000	4,000	8,000	0	0	4,000	4,000	8,000	0	0
Literacy Incentive Aid	44,498	44,658	89,156	91,043	87,801	45,075	45,968	91,043	0	1,887	43,446	44,411	87,857	56	-3,186
Serve Minnesota	900	900	1,800	1,800	1,800	900	900	1,800	0	0	900	900	1,800	0	0
Early Childhood Literacy Programs	7,950	12,438	20,388	15,900	15,900	7,950	7,950	15,900	0	-4,488	7,950	7,950	15,900	0	0
Student Organizations	768	768	1,536	1,536	1,536	768	768	1,536	0	0	768	768	1,536	0	0
Minnesota Math Corps	500	718	1,218	2,000	1,000	1,000	1,000	2,000	0	782	500	500	1,000	0	-1,000

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

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Civic Education Grants	75	75	150	150	0	75	75	150	0	0	0	0	0	0	-150
21, SS1, CH 13 - MN Youth Council	0	0	0	375	0	187	188	375	0	375	0	0	0	0	-375
Starbase MN	1,850	500	2,350	1,000	1,000	500	500	1,000	0	-1,350	500	500	1,000	0	0
Museums and Educational Centers	460	460	920	1,220	920	610	610	1,220	0	300	460	460	920	0	-300
Race 2 Reduce Water Conservation Grants	45	0	45	0	0	0	0	0	0	-45	0	0	0	0	0
NW Regional Partnership	1,000	0	1,000	0	0	0	0	0	0	-1,000	0	0	0	0	0
Support Our Schools	6,402	4,211	10,613	0	0	0	0	0	0	-10,613	0	0	0	0	0
Statewide Concurrent Enrollment Teacher Training	775	943	1,718	750	750	375	375	750	0	-968	375	375	750	0	0
Grow Your Own (TR OUT)	1,455	1,888	3,343	13,000	13,000	6,500	6,500	13,000	0	9,657	6,500	6,500	13,000	0	0
21, SS1, CH 13 - Sanneh Foundation Grant	0	0	0	3,000	0	1,500	1,500	3,000	0	3,000	0	0	0	0	-3,000
Certificate Incentive Program	134	726	860	0	0	0	0	0	0	-860	0	0	0	0	0
Ag Educators	250	278	528	500	500	250	250	500	0	-28	250	250	500	0	0
21, SS1, CH 13 - Girls in Action Grant	0	0	0	1,500	0	1,500	0	1,500	0	1,500	0	0	0	0	-1,500
21, SS1, CH 13 - Black Men Teach Twin Cities Grant (Tr to OHE)	0	0	0	750	0	750	0	750	0	750	0	0	0	0	-750
21, SS1, CH 13 - Come Teach in MN Hiring Bonuses (TR OUT) - SPECREV	0	0	0	400	400	200	200	400	0	400	200	200	400	0	0
21, SS1, CH13 - Language Grants for Teachers (LETTS)	0	0	0	3,000	0	3,000	0	3,000	0	3,000	0	0	0	0	-3,000
21, SS1, CH 13 - Non-exclusionary Discipline Training	0	0	0	1,750	0	1,750	0	1,750	0	1,750	0	0	0	0	-1,750
AP/IB STEM Grants	250	476	726	500	500	250	250	500	0	-226	250	250	500	0	0
Expanded Concurrent Enrollment Grants	343	671	1,014	1,000	1,000	500	500	1,000	0	-14	500	500	1,000	0	0
Minnesota Center for the Book	125	125	250	0	0	0	0	0	0	-250	0	0	0	0	0
Rural Career and Technical Education Consortium	5,185	6,006	11,191	6,000	6,000	3,000	3,000	6,000	0	-5,191	3,000	3,000	6,000	0	0
Suicide Prevention Training for Teachers (Tr to MDH)	190	75	265	265	0	265	0	265	0	0	0	0	0	0	-265
19, SS1, CH 11 - Minnesota Council on Economic Education	117	118	235	0	0	0	0	0	0	-235	0	0	0	0	0
21, SS1, CH 4 - MN Council Econ Ed (MCEE)	0	0	0	300	0	150	150	300	0	300	0	0	0	0	-300
P-TECH Schools	500	940	1,440	1,582	1,582	791	791	1,582	0	142	791	791	1,582	0	0
19, SS1, CH 11 - Online Access to Music Education Grants	100	100	200	0	0	0	0	0	0	-200	0	0	0	0	0
MN Indep College & Community (Tr to OHE)	0	0	0	1,250	1,250	625	625	1,250	0	1,250	625	625	1,250	0	0
21, SS1, CH 13 - Digital Well-being Grant	0	0	0	1,000	0	1,000	0	1,000	0	1,000	0	0	0	0	-1,000
Education Excellence - Special Student & Teacher Program	82,370	86,283	168,653	168,571	151,939	87,971	80,600	168,571	0	-82	75,515	76,480	151,995	56	-16,576
Education Excellence	372,089	385,508	757,597	776,329	788,475	381,416	384,243	765,659	-10,670	8,062	389,616	399,891	789,507	1,032	23,848
Regular Special Education	1,596,279	1,713,851	3,310,130	3,699,467	4,120,633	1,744,588	1,885,422	3,630,010	-69,457	319,880	1,991,774	2,101,774	4,093,548	-27,085	463,538
Children with Disabilities Aid	1,489	1,486	2,975	3,561	4,520	1,674	1,887	3,561	0	586	2,126	2,394	4,520	0	959
Travel for Home Based Services	445	254	699	977	1,095	341	384	725	-252	26	401	420	821	-274	96
21, SS1, CH 13 - Special Education Cross-Subsidy Reduction Aid	0	0	0	10,425	0	10,425	0	10,425	0	10,425	0	0	0	0	-10,425
Court Placed Special Education Revenue	0	0	0	49	53	0	25	25	-24	25	26	27	53	0	28
Out-of-State Tuition for Special Education Students	250	250	500	500	500	250	250	500	0	0	250	250	500	0	0
Special Education	1,598,463	1,715,841	3,314,304	3,714,979	4,126,801	1,757,278	1,887,968	3,645,246	-69,733	330,942	1,994,577	2,104,865	4,099,442	-27,359	454,196
Debt Service Equalization	20,684	25,335	46,019	49,469	42,638	25,001	24,315	49,316	-153	3,297	22,785	20,075	42,860	222	-6,456
Telecommunications Access	3,750	3,750	7,500	7,500	7,500	3,750	3,750	7,500	0	0	3,750	3,750	7,500	0	0
Long-Term Maintenance Equalization Aid	103,331	105,714	209,045	216,676	218,681	107,752	108,870	216,622	-54	7,577	109,645	110,366	220,011	1,330	3,389
Maximum Effort Early Repayment Incentive Aid	2,350	2,350	4,700	0	0	0	0	0	0	-4,700	0	0	0	0	0
Maximum Effort Loan Aid	3,290	3,265	6,555	3,288	0	3,288	0	3,288	0	-3,267	0	0	0	0	-3,288
19, SS1, CH 11 - Safe Schools Supplemental Aid	30,000	0	30,000	0	0	0	0	0	0	-30,000	0	0	0	0	0
Facilities & Technology	163,405	140,414	303,819	276,933	268,819	139,791	136,935	276,726	-207	-27,093	136,180	134,191	270,371	1,552	-6,355

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

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
School Lunch	11,155	880	12,035	30,812	32,619	14,187	15,984	30,171	-641	18,136	16,188	16,431	32,619	0	2,448
School Breakfast	8,051	132	8,183	10,620	20,747	20	10,519	10,539	-81	2,356	10,402	10,345	20,747	0	10,208
Summer School Food Service Repl Aid	8,818	7,361	16,179	300	300	150	150	300	0	-15,879	150	150	300	0	0
Kindergarten Milk	457	309	766	968	1,318	566	659	1,225	257	459	659	659	1,318	0	93
Nutrition Programs	28,481	8,682	37,163	42,700	54,984	14,923	27,312	42,235	-465	5,072	27,399	27,585	54,984	0	12,749
Basic Support	13,570	13,570	27,140	27,140	27,140	13,570	13,570	27,140	0	0	13,570	13,570	27,140	0	0
Multicounty, Multitype Library Systems	1,300	1,300	2,600	2,600	2,600	1,300	1,300	2,600	0	0	1,300	1,300	2,600	0	0
Electronic Library for Minnesota	900	900	1,800	1,800	1,800	900	900	1,800	0	0	900	900	1,800	0	0
Regional Library Telecommunications Aid	2,300	2,258	4,558	4,600	4,600	2,300	2,300	4,600	0	42	2,300	2,300	4,600	0	0
Library Programs	18,070	18,028	36,098	36,140	36,140	18,070	18,070	36,140	0	42	18,070	18,070	36,140	0	0
Early Childhood Family Education Aid	32,147	33,204	65,351	69,742	72,345	34,158	35,126	69,284	-458	3,933	35,473	35,752	71,225	-1,120	1,941
School Readiness	33,683	33,683	67,366	67,366	67,366	33,683	33,683	67,366	0	0	33,683	33,683	67,366	0	0
Health & Developmental Screening Aid	3,611	3,608	7,219	7,136	6,946	3,655	3,583	7,238	102	19	3,483	3,398	6,881	-65	-357
Educate Parents Partnership	48	48	96	98	98	49	49	98	0	2	49	49	98	0	0
Kindergarten Entrance Assessment	276	248	524	562	562	281	281	562	0	38	281	281	562	0	0
Head Start Program	25,100	25,318	50,418	50,200	50,200	25,100	25,100	50,200	0	-218	25,100	25,100	50,200	0	0
Early Learning Scholarships (TR OUT) - SPECREV	75,209	70,709	145,918	141,418	141,418	70,709	70,709	141,418	0	-4,500	70,709	70,709	141,418	0	0
ParentChild+ Program	900	900	1,800	1,800	1,800	900	900	1,800	0	0	900	900	1,800	0	0
Education Partnerships Coalition	3,850	3,850	7,700	6,160	6,160	3,080	3,080	6,160	0	-1,540	3,080	3,080	6,160	0	0
Statewide Early Childhood Rating System (Tr to DHS)	0	0	0	3,500	3,500	1,750	1,750	3,500	0	3,500	1,750	1,750	3,500	0	0
Home Visiting Aid	521	476	997	873	764	455	426	881	8	-116	391	329	720	-44	-161
19, SS1, CH 11 - College Savings Account Pilot Program	250	375	625	0	0	0	0	0	0	-625	0	0	0	0	0
19, SS1, CH 11 - Reach Out and Read Minnesota	75	75	150	0	0	0	0	0	0	-150	0	0	0	0	0
Early Childhood & Family Support	175,670	172,494	348,164	348,855	351,159	173,820	174,687	348,507	-348	343	174,899	175,031	349,930	-1,229	1,423
Community Education	327	236	563	335	256	180	175	355	20	-208	119	84	203	-53	-152
Adults With Disabilities Program Aid	710	706	1,416	1,420	1,420	710	710	1,420	0	4	710	710	1,420	0	0
Hearing Impaired Adults	70	70	140	140	140	70	70	140	0	0	70	70	140	0	0
School Age Care Revenue	1	1	2	2	2	0	1	1	-1	-1	1	1	2	0	1
Community Ed & Prevention	1,108	1,013	2,121	1,897	1,818	960	956	1,916	19	-205	900	865	1,765	-53	-151
Adult Basic Education Aid	50,050	51,179	101,229	103,524	103,514	51,764	51,760	103,524	0	2,295	51,758	51,756	103,514	0	-10
GED Tests	245	205	450	250	250	125	125	250	0	-200	125	125	250	0	0
Self-Sufficiency & Lifelong Learning	50,295	51,384	101,679	103,774	103,764	51,889	51,885	103,774	0	2,095	51,883	51,881	103,764	0	-10
Subtotal E-12 Education Aids	9,787,761	9,866,370	19,654,131	20,545,968	21,184,543	10,017,916	10,370,439	20,388,355	-157,613	734,224	10,521,602	10,611,043	21,132,645	-51,898	744,290
Education, Dept of	23,750	25,956	49,706	57,124	51,930	30,837	26,287	57,124	0	7,418	25,965	25,965	51,930	0	-5,194
FY21 Available/Balance Forward - Education Department	0	0	0	19	0	19	0	19	0	19	0	0	0	0	-19
Education, Dept of	23,750	25,956	49,706	57,143	51,930	30,856	26,287	57,143	0	7,437	25,965	25,965	51,930	0	-5,213
Prof Educator Licensing Std Bd.	2,506	3,022	5,528	5,631	5,678	2,792	2,839	5,631	0	103	2,839	2,839	5,678	0	47
Collab. Urban and Greater MN Educators of Color Grants	1,098	1,001	2,099	2,000	2,000	1,000	1,000	2,000	0	-99	1,000	1,000	2,000	0	0
21, SS1, CH 13 - Teacher Recruitment Marketing Campaign	0	0	0	500	500	250	250	500	0	500	250	250	500	0	0
Teachers of Color (Mentoring and Retention)	741	757	1,498	6,000	5,992	3,004	2,996	6,000	0	4,502	2,996	2,996	5,992	0	-8
Prof Educator Licensing Std Bd.	4,345	4,780	9,125	14,131	14,170	7,046	7,085	14,131	0	5,006	7,085	7,085	14,170	0	39
Minn State Academies	13,194	14,246	27,440	28,373	28,646	14,056	14,317	28,373	0	933	14,323	14,323	28,646	0	273
Minn State Academies	13,194	14,246	27,440	28,373	28,646	14,056	14,317	28,373	0	933	14,323	14,323	28,646	0	273

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

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Perpich Center for Arts Education	6,689	7,783	14,472	14,933	15,064	7,406	7,527	14,933	0	461	7,532	7,532	15,064	0	131
Perpich Center for Arts Education	6,689	7,783	14,472	14,933	15,064	7,406	7,527	14,933	0	461	7,532	7,532	15,064	0	131
E-12 Education	9,835,739	9,919,135	19,754,874	20,660,548	21,294,353	10,077,280	10,425,655	20,502,935	-157,613	748,061	10,576,507	10,665,948	21,242,455	-51,898	739,520

Higher Education

Office of Higher Education	263,681	275,924	539,605	545,971	545,392	271,702	274,269	545,971	0	6,366	272,696	272,696	545,392	0	-579
Office of Higher Education	263,681	275,924	539,605	545,971	545,392	271,702	274,269	545,971	0	6,366	272,696	272,696	545,392	0	-579
University of Minnesota	669,666	671,406	1,341,072	1,381,312	1,378,512	690,656	690,656	1,381,312	0	40,240	689,256	689,256	1,378,512	0	-2,800
University of Minnesota	669,666	671,406	1,341,072	1,381,312	1,378,512	690,656	690,656	1,381,312	0	40,240	689,256	689,256	1,378,512	0	-2,800
Minnesota State (TR OUT)	758,679	765,659	1,524,338	1,581,483	1,579,222	791,992	789,491	1,581,483	0	57,145	789,611	789,611	1,579,222	0	-2,261
21, SS1, CH 10 - Career and Technical Educator Pilot	0	0	0	400	0	400	0	400	0	400	0	0	0	0	-400
Minnesota State	758,679	765,659	1,524,338	1,581,883	1,579,222	792,392	789,491	1,581,883	0	57,545	789,611	789,611	1,579,222	0	-2,661
Mayo Medical School	665	665	1,330	1,330	1,330	665	665	1,330	0	0	665	665	1,330	0	0
Mayo Family & Residency	686	686	1,372	1,372	1,372	686	686	1,372	0	0	686	686	1,372	0	0
Mayo Foundation	1,351	1,351	2,702	2,702	2,702	1,351	1,351	2,702	0	0	1,351	1,351	2,702	0	0
Higher Education	1,693,377	1,714,340	3,407,717	3,511,868	3,505,828	1,756,101	1,755,767	3,511,868	0	104,151	1,752,914	1,752,914	3,505,828	0	-6,040

Property Tax Aids & Credits

Homestead Credit Refund	531,467	576,390	1,107,857	1,206,700	1,312,200	588,100	610,900	1,199,000	-7,700	91,143	640,200	665,300	1,305,500	-6,700	106,500
Renters Property Tax Refund	229,888	225,736	455,624	452,800	466,500	223,500	225,900	449,400	-3,400	-6,224	231,600	234,700	466,300	-200	16,900
Special Property Tax Refund	10,722	10,877	21,599	11,330	13,000	3,010	6,500	9,510	-1,820	-12,089	5,300	5,400	10,700	-2,300	1,190
Sustainable Forest Incentive Payments	11,876	12,508	24,384	26,500	28,680	13,110	13,830	26,940	440	2,556	14,390	14,970	29,360	680	2,420
Property Tax Refunds	783,953	825,511	1,609,464	1,697,330	1,820,380	827,720	857,130	1,684,850	-12,480	75,386	891,490	920,370	1,811,860	-8,520	127,010
Political Contribution Refunds (Open)	2,707	3,220	5,927	6,500	6,500	2,700	3,500	6,200	-300	273	3,000	3,500	6,500	0	300
Tax Refund Interest (Open)	25,738	16,180	41,918	28,400	25,800	14,850	12,750	27,600	-800	-14,318	12,850	12,950	25,800	0	-1,800
Local Government Aid (City Aid)	457,137	561,353	1,018,490	1,128,796	1,128,796	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	5,516	0	0	5,516	5,516	0	5,516	0	0	0	0	-5,516
County Program Aid	233,958	260,216	494,174	527,983	528,328	263,971	264,012	527,983	0	33,809	264,374	263,954	528,328	0	345
21, SS1, CH 14, Public Defense Board Public Defender Aid (TR OUT)	0	0	0	1,000	1,000	500	500	1,000	0	1,000	500	500	1,000	0	0
21, SS1, CH 12, LBO Local Impact Notes (TR OUT)	0	0	0	414	414	207	207	414	0	414	207	207	414	0	0
MDE Local Impact Notes (TR OUT)	0	0	0	14	14	7	7	14	0	14	7	7	14	0	0
County Program Aid	233,958	260,216	494,174	529,411	529,756	264,685	264,726	529,411	0	35,237	265,088	264,668	529,756	0	345
21, SS1, CH 14 Local Homeless Prevention Aid to Counties	0	0	0	0	40,000	0	0	0	0	0	20,000	20,000	40,000	0	40,000
21, SS1, CH 14 One-time Local Government Assistance to Counties	0	0	0	29,355	0	29,355	0	29,355	0	29,355	0	0	0	0	-29,355
Township Aid	9,997	10,000	19,997	20,000	20,000	10,000	10,000	20,000	0	3	10,000	10,000	20,000	0	0
Payment in Lieu of Taxes - PILT (Open)	35,940	36,090	72,030	73,387	79,289	36,581	36,806	73,387	0	1,357	40,567	40,792	81,359	2,070	7,972
Aquatic Invasive Species Prevention Aid	10,000	10,000	20,000	20,000	20,000	10,000	10,000	20,000	0	0	10,000	10,000	20,000	0	0

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

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Riparian Protection Aid to BWSR (TR OUT)	745	745	1,490	1,490	1,490	745	745	1,490	0	0	745	745	1,490	0	0
Riparian Protection Aid Local Distribution	7,255	7,255	14,510	14,510	14,510	7,255	7,255	14,510	0	0	7,255	7,255	14,510	0	0
Riparian Protection Aid	8,000	8,000	16,000	16,000	16,000	8,000	8,000	16,000	0	0	8,000	8,000	16,000	0	0
Indian Family Out-Of-Home Placement Aid	5,000	5,000	10,000	7,886	10,000	4,337	3,549	7,886	0	-2,114	5,000	5,000	10,000	0	2,114
Casino Aid to Counties	1,614	1,135	2,749	3,014	3,228	1,400	1,614	3,014	0	265	1,614	1,614	3,228	0	214
State Taconite Aid to IRRR (TR OUT)	3,721	3,796	7,517	7,353	8,233	3,643	3,755	7,398	45	-119	4,041	4,272	8,313	80	915
State Taconite Aid Local Distribution	4,298	4,281	8,579	8,186	8,282	4,135	4,055	8,190	4	-389	4,126	4,200	8,326	44	136
State Taconite Aid	8,019	8,077	16,096	15,539	16,515	7,778	7,810	15,588	49	-508	8,167	8,472	16,639	124	1,051
Production Property Transition Aid	56	24	80	0	0	0	0	0	0	-80	0	0	0	0	0
Utility Valuation Transition Aid	5	3	8	20	20	11	9	20	0	12	8	12	20	0	0
Aid To School Districts	7,971	8,074	16,045	16,052	16,046	8,029	8,023	16,052	0	7	8,023	8,023	16,046	0	-6
Cities, Towns, Counties	10,105	10,194	20,299	20,220	20,220	10,110	10,110	20,220	0	-79	10,110	10,110	20,220	0	0
Disparity Reduction Aid	18,076	18,268	36,344	36,272	36,266	18,139	18,133	36,272	0	-72	18,133	18,133	36,266	0	-6
Aid To School Districts	2,534	2,918	5,452	6,562	6,955	3,236	3,287	6,523	-39	1,071	3,380	3,485	6,865	-90	342
Cities, Towns, Counties	9,959	10,468	20,427	22,022	23,354	10,848	11,027	21,875	-147	1,448	11,360	11,694	23,054	-300	1,179
Border City Disparity Reduction Credit	12,493	13,386	25,879	28,584	30,309	14,084	14,314	28,398	-186	2,519	14,740	15,179	29,919	-390	1,521
Aid To School Districts	8,635	8,429	17,064	15,205	14,752	7,794	7,411	15,205	0	-1,859	7,376	7,376	14,752	0	-453
Cities, Towns, Counties	28,912	28,448	57,360	56,392	55,086	28,849	27,543	56,392	0	-968	27,543	27,543	55,086	0	-1,306
Agricultural Homestead Market Value Credit	37,547	36,877	74,424	71,597	69,838	36,643	34,954	71,597	0	-2,827	34,919	34,919	69,838	0	-1,759
School Building Bond Agricultural Credit	37,852	55,838	93,690	133,897	189,052	62,109	69,716	131,825	-2,072	38,135	83,045	86,893	169,938	-19,114	38,113
Aid To School Districts	85	47	132	5	0	5	0	5	0	-127	0	0	0	0	-5
Cities, Towns, Counties	202	117	319	0	0	0	0	0	0	-319	0	0	0	0	0
Agriculture Preservation Credit	287	164	451	5	0	5	0	5	0	-446	0	0	0	0	-5
Supplemental Taconite Homestead Credit	5,394	5,394	10,788	10,870	11,087	5,408	5,462	10,870	0	82	5,516	5,571	11,087	0	217
Aid To School Districts	38	34	72	107	0	104	3	107	0	35	0	0	0	0	-107
Cities, Towns, Counties	148	653	801	65	0	65	0	65	0	-736	0	0	0	0	-65
Prior Year Credit Adjustment	186	687	873	172	0	169	3	172	0	-701	0	0	0	0	-172
Police State Aid	81,241	84,184	165,425	168,101	183,620	82,181	85,920	168,101	0	2,676	89,790	93,830	183,620	0	15,519
Fire State Aid	30,445	32,500	62,945	69,451	73,600	34,191	35,240	69,431	-20	6,486	36,270	37,330	73,600	0	4,169
Fire Insurance Surcharge Aid	3,775	4,611	8,386	9,640	10,230	5,404	5,566	10,970	1,330	2,584	5,733	5,905	11,638	1,408	668
Police-Fire Retirement Supp Aid	15,495	15,500	30,995	31,000	31,000	15,500	15,500	31,000	0	5	15,500	15,500	31,000	0	0
Police/Fire Amortization Aid	2,729	2,729	5,458	5,458	5,458	2,729	2,729	5,458	0	0	2,729	2,729	5,458	0	0
Redirected Amortization Aid to SPTRFA/TRA	2,094	2,094	4,188	4,188	4,188	2,094	2,094	4,188	0	0	2,094	2,094	4,188	0	0
Firefighter Supplemental Benefits Reimbursement	606	637	1,243	1,270	1,266	637	633	1,270	0	27	633	633	1,266	0	-4
PERA Pension Aid	13,900	0	13,900	0	0	0	0	0	0	-13,900	0	0	0	0	0

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

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Aid to School Districts	28	4	32	604	59	437	49	486	-118	454	28	31	59	0	-427
Aid to Cities, Towns, Counties	72	2	74	1,809	188	1,453	5	1,458	-351	1,384	94	94	188	0	-1,270
Disaster Credit	100	6	106	2,413	247	1,890	54	1,944	-469	1,838	122	125	247	0	-1,697
Aid to School Districts	0	337	337	71	50	45	23	68	-3	-269	25	25	50	0	-18
Aid to Cities, Towns, Counties	0	1,396	1,396	75	150	4	75	79	4	-1,317	75	75	150	0	71
Local Option Disaster Abatement Reimbursement	0	1,733	1,733	146	200	49	98	147	1	-1,586	100	100	200	0	53
Aid to School District	140	140	280	280	280	140	140	280	0	0	140	140	280	0	0
Aid to City and County	1,060	1,060	2,120	2,120	2,120	1,060	1,060	2,120	0	0	1,060	1,060	2,120	0	0
Mahnomen Property Tax Reimbursement	1,200	1,200	2,400	2,400	2,400	1,200	1,200	2,400	0	0	1,200	1,200	2,400	0	0
Border City Reimbursement	65	32	97	64	64	32	32	64	0	-33	32	32	64	0	0
Taconite Aid Reimbursement	561	561	1,122	1,122	1,122	561	561	1,122	0	0	561	561	1,122	0	0
Performance Measurement Reimbursement	466	458	924	994	994	497	497	994	0	70	497	497	994	0	0
Minneapolis Debt Service Aid	4,120	3,610	7,730	3,374	0	3,374	0	3,374	0	-4,356	0	0	0	0	-3,374
Wadena County Aid	600	600	1,200	0	0	0	0	0	0	-1,200	0	0	0	0	0
19, SS1, CH 6 - Grants to various local governments	4,447	0	4,447	0	0	0	0	0	0	-4,447	0	0	0	0	0
19, SS1, CH 6 - Grant to City of Virginia	0	0	0	5,400	0	5,400	0	5,400	0	5,400	0	0	0	0	-5,400
20, CH 71 – Tribal Nations Grants	11,000	0	11,000	0	0	0	0	0	0	-11,000	0	0	0	0	0
21, SS1, CH 14 Grants to Various Local Governments	0	0	0	1,014	0	1,014	0	1,014	0	1,014	0	0	0	0	-1,014
Property Tax Aids & Credits	1,866,803	2,025,878	3,892,681	4,168,586	4,367,225	2,075,125	2,078,514	4,153,639	-14,947	260,958	2,151,796	2,191,007	4,342,803	-24,422	189,164

Health & Human Services

Central Office Operations

Finance & Management	167,960	179,213	347,173	350,035	326,895	177,263	172,772	350,035	0	2,862	163,715	163,180	326,895	0	-23,140
Children & Families	14,494	15,293	29,787	36,665	37,280	18,295	18,370	36,665	0	6,878	18,640	18,640	37,280	0	615
Health Care Management	21,483	19,129	40,612	51,201	47,972	26,397	24,804	51,201	0	10,589	24,415	23,557	47,972	0	-3,229
Continuing Care Management	14,045	13,843	27,888	44,120	40,477	21,988	22,132	44,120	0	16,232	21,198	19,279	40,477	0	-3,643
Community Support	32,438	30,825	63,263	83,955	75,147	41,940	42,015	83,955	0	20,692	39,668	35,479	75,147	0	-8,808
Comp. Gambling Chem & Mental Hlth (Standing)	53	42	95	353	118	294	59	353	0	258	59	59	118	0	-235
Administration, Law Changes (ICWA)	0	0	0	780	780	390	390	780	0	780	390	390	780	0	0
Subtotal Central Office Operations	250,473	258,345	508,818	567,109	528,669	286,567	280,542	567,109	0	58,291	268,085	260,584	528,669	0	-38,440

Forecasted Programs

MN Family Inv Plan/Div Work Prog Grants (MFIP/DWP)	91,486	144,678	236,164	255,873	185,532	164,694	76,969	241,663	-14,210	5,499	78,095	79,952	158,047	-27,485	-83,616
MFIP Child Care Asst Grants	73,445	39,156	112,601	77,115	258,779	0	36,957	36,957	-40,158	-75,644	128,724	130,055	258,779	0	221,822
General Assistance (GA)	49,778	54,049	103,827	102,254	103,602	49,399	51,297	100,696	-1,558	-3,131	51,638	51,964	103,602	0	2,906
Minnesota Supplemental Aid (MSA)	43,503	50,075	93,578	103,531	110,180	52,097	54,099	106,196	2,665	12,618	55,663	57,260	112,923	2,743	6,727
Housing Support	181,977	180,926	362,903	378,769	417,212	181,364	201,697	383,061	4,292	20,158	209,436	216,863	426,299	9,087	43,238
Medical Assistance	4,964,636	4,734,227	9,698,863	12,399,973	14,291,512	5,066,799	7,274,439	12,341,238	-58,735	2,642,375	6,913,503	7,459,998	14,373,501	81,989	2,032,263
Alternative Care Program	15,611	15,833	31,444	81,149	91,926	35,227	45,922	81,149	0	49,705	45,945	45,981	91,926	0	10,777

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

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Emergency Medical Services Board	3,012	3,619	6,631	9,356	7,552	4,780	4,576	9,356	0	2,725	3,776	3,776	7,552	0	-1,804
FY21 Available/Balance Forward - Emergency Medical Bd	0	0	0	248	0	248	0	248	0	248	0	0	0	0	-248
Emergency Medical Services Board	3,012	3,619	6,631	9,604	7,552	5,028	4,576	9,604	0	2,973	3,776	3,776	7,552	0	-2,052
Council on Disability	910	1,118	2,028	2,060	2,076	1,022	1,038	2,060	0	32	1,038	1,038	2,076	0	16
Council on Disability	910	1,118	2,028	2,060	2,076	1,022	1,038	2,060	0	32	1,038	1,038	2,076	0	16
MH/DD Ombudsman	2,292	2,267	4,559	4,823	4,872	2,387	2,436	4,823	0	264	2,436	2,436	4,872	0	49
UMN Drug Trial Monitoring	100	100	200	200	200	100	100	200	0	0	100	100	200	0	0
FY21 Available/Balance Forward - Ombud Mental Hlth & Dev Dis	0	0	0	193	0	193	0	193	0	193	0	0	0	0	-193
MH/DD Ombudsman	2,392	2,367	4,759	5,216	5,072	2,680	2,536	5,216	0	457	2,536	2,536	5,072	0	-144
Ombudsperson for Families	621	755	1,376	1,477	1,488	733	744	1,477	0	101	744	744	1,488	0	11
Ombudsperson for Families	621	755	1,376	1,477	1,488	733	744	1,477	0	101	744	744	1,488	0	11
Ombudsperson for American Indian Families	0	0	0	380	380	190	190	380	0	380	190	190	380	0	0
Ombudsperson for American Indian Families	0	0	0	380	380	190	190	380	0	380	190	190	380	0	0
Board of Pharmacy - 19, SS1, Ch 63 - Opiate Epidemic Response	87	202	289	0	0	0	0	0	0	-289	0	0	0	0	0
19, SS1, CH 9 - MNsure	8,000	0	8,000	0	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	3,844	0	3,844	0	3,844	0	3,844	0	0	0	0	-3,844
Health & Human Services	7,035,367	6,611,035	13,646,402	16,409,852	18,420,746	7,038,752	9,263,503	16,302,255	-107,597	2,655,853	8,988,759	9,499,171	18,487,930	67,184	2,185,675

Public Safety & Judiciary

Supreme Court Operations	39,350	45,095	84,445	86,943	86,768	43,559	43,384	86,943	0	2,498	43,384	43,384	86,768	0	-175
Civil Legal Svcs	14,720	14,757	29,477	35,126	36,396	16,928	18,198	35,126	0	5,649	18,198	18,198	36,396	0	1,270
21, SS1, CH 7 - Child Support Policy Modifications-Systems	0	0	0	30	0	30	0	30	0	30	0	0	0	0	-30
Supreme Court	54,070	59,852	113,922	122,099	123,164	60,517	61,582	122,099	0	8,177	61,582	61,582	123,164	0	1,065
Court of Appeals	12,617	13,383	26,000	27,064	27,148	13,490	13,574	27,064	0	1,064	13,574	13,574	27,148	0	84
Court of Appeals	12,617	13,383	26,000	27,064	27,148	13,490	13,574	27,064	0	1,064	13,574	13,574	27,148	0	84
District Courts	294,249	332,627	626,876	655,518	657,892	326,372	329,146	655,518	0	28,642	328,946	328,946	657,892	0	2,374
District Courts	294,249	332,627	626,876	655,518	657,892	326,372	329,146	655,518	0	28,642	328,946	328,946	657,892	0	2,374
State Guardian Ad Litem Board	18,570	21,224	39,794	45,391	45,630	22,576	22,815	45,391	0	5,597	22,815	22,815	45,630	0	239
State Guardian Ad Litem Board	18,570	21,224	39,794	45,391	45,630	22,576	22,815	45,391	0	5,597	22,815	22,815	45,630	0	239
Tax Court	1,325	2,004	3,329	3,668	3,682	1,827	1,841	3,668	0	339	1,841	1,841	3,682	0	14
Tax Court	1,325	2,004	3,329	3,668	3,682	1,827	1,841	3,668	0	339	1,841	1,841	3,682	0	14
Uniform Laws Commission	98	64	162	200	200	100	100	200	0	38	100	100	200	0	0
Uniform Laws Commission	98	64	162	200	200	100	100	200	0	38	100	100	200	0	0
Judicial Standards, Bd of	409	401	810	1,166	1,172	580	586	1,166	0	356	586	586	1,172	0	6
FY21 Available/Balance Forward - Judicial Standards Board	0	0	0	249	0	249	0	249	0	249	0	0	0	0	-249
Judicial Standards, Bd of	409	401	810	1,415	1,172	829	586	1,415	0	605	586	586	1,172	0	-243
Board of Public Defense	93,152	103,840	196,992	217,790	222,818	106,381	111,409	217,790	0	20,798	111,409	111,409	222,818	0	5,028
Board of Public Defense	93,152	103,840	196,992	217,790	222,818	106,381	111,409	217,790	0	20,798	111,409	111,409	222,818	0	5,028

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

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Private Detective Board	241	246	487	570	576	282	288	570	0	83	288	288	576	0	6
Private Detective Board	241	246	487	570	576	282	288	570	0	83	288	288	576	0	6
Peace Officer Standards and Training, Board	10,084	11,415	21,499	23,117	23,108	11,563	11,554	23,117	0	1,618	11,554	11,554	23,108	0	-9
Peace Officer Standards and Training, Board	10,084	11,415	21,499	23,117	23,108	11,563	11,554	23,117	0	1,618	11,554	11,554	23,108	0	-9
Correctional Institutions	435,100	478,341	913,441	931,116	940,214	461,538	469,578	931,116	0	17,675	469,883	470,331	940,214	0	9,098
Community Services	131,419	135,244	266,663	275,984	273,766	137,780	138,204	275,984	0	9,321	136,883	136,883	273,766	0	-2,218
Operations Support	28,990	29,319	58,309	63,155	63,060	31,625	31,530	63,155	0	4,846	31,530	31,530	63,060	0	-95
21, CH 26 - Claims Bill	0	0	0	1	0	1	0	1	0	1	0	0	0	0	-1
FY21 Available/Balance Forward - Corrections Dept	0	0	0	183	0	183	0	183	0	183	0	0	0	0	-183
Corrections, Dept of	595,509	642,904	1,238,413	1,270,439	1,277,040	631,127	639,312	1,270,439	0	32,026	638,296	638,744	1,277,040	0	6,601
Ombudsperson for Corrections	0	0	0	1,322	1,326	659	663	1,322	0	1,322	663	663	1,326	0	4
Ombudsperson for Corrections	0	0	0	1,322	1,326	659	663	1,322	0	1,322	663	663	1,326	0	4
Sentencing Guidelines Comm	673	677	1,350	1,505	1,530	740	765	1,505	0	155	765	765	1,530	0	25
Sentencing Guidelines Comm	673	677	1,350	1,505	1,530	740	765	1,505	0	155	765	765	1,530	0	25
Homeland Security & Emergency Mgmt	3,093	3,568	6,661	6,010	6,166	2,927	3,083	6,010	0	-651	3,083	3,083	6,166	0	156
Criminal Apprehension	55,648	68,236	123,884	144,592	142,016	72,911	71,676	144,587	-5	20,703	71,008	71,008	142,016	0	-2,571
Gambling & Alcohol Enforcement	1,781	2,062	3,843	5,243	5,264	2,583	2,632	5,215	-28	1,372	2,632	2,632	5,264	0	49
Office of Justice Programs	39,758	39,933	79,691	94,362	92,492	47,221	47,141	94,362	0	14,671	46,246	46,246	92,492	0	-1,870
State Fire Marshal	31	53	84	356	356	178	178	356	0	272	178	178	356	0	0
19, CH 63 - Opiate Epidemic Response	650	20	670	0	0	0	0	0	0	-670	0	0	0	0	0
20, SS5, CH 3 - BCA - Sexual Assault Examination Kits	0	3,096	3,096	4,134	4,134	2,067	2,067	4,134	0	1,038	2,067	2,067	4,134	0	0
20, SS5, CH 3 - BCA - Crime Laboratory	0	1,384	1,384	1,688	1,688	844	844	1,688	0	304	844	844	1,688	0	0
20, SS7, Ch. 2 - Waived 2 AM Fee GF Reimbursement, TR-OUT	0	243	243	0	0	0	0	0	0	-243	0	0	0	0	0
21, CH 13 - Civil Unrest Response	0	569	569	0	0	0	0	0	0	-569	0	0	0	0	0
FY21 Available/Balance Forward - Public Safety Dept	0	0	0	12,343	0	12,343	0	12,343	0	12,343	0	0	0	0	-12,343
Public Safety, Dept of	100,961	119,164	220,125	268,728	252,116	141,074	127,621	268,695	-33	48,570	126,058	126,058	252,116	0	-16,579
Human Rights, Dept of	4,526	5,449	9,975	10,963	11,068	5,433	5,530	10,963	0	988	5,534	5,534	11,068	0	105
Human Rights, Dept of	4,526	5,449	9,975	10,963	11,068	5,433	5,530	10,963	0	988	5,534	5,534	11,068	0	105
Transfer to Disaster Contingency Account	50,000	0	50,000	30,000	0	30,000	0	30,000	0	-20,000	0	0	0	0	-30,000
Transfer out to Community Justice Acct.	461	461	922	922	922	461	461	922	0	0	461	461	922	0	0
Public Safety & Judiciary	1,236,945	1,313,711	2,550,656	2,680,711	2,649,392	1,353,431	1,327,247	2,680,678	-33	130,022	1,324,472	1,324,920	2,649,392	0	-31,286
Transportation															
Multimodal Systems	19,864	20,286	40,150	71,511	44,592	49,215	22,296	71,511	0	31,361	22,296	22,296	44,592	0	-26,919
State Roads	71	959	1,030	6	6	3	3	6	0	-1,024	3	3	6	0	0
Local Roads	0	0	0	49,500	0	49,500	0	49,500	0	49,500	0	0	0	0	-49,500
Agency Management	279	456	735	1,970	1,970	985	985	1,970	0	1,235	985	985	1,970	0	0
21, SS1, CH 5 - TH Corridor Studies and Local Road Grants	0	0	0	30,930	0	30,930	0	30,930	0	30,930	0	0	0	0	-30,930
21, SS1, CH 14 Rondo I-94 Freeway Cap Planning & Development	0	0	0	6,200	0	6,200	0	6,200	0	6,200	0	0	0	0	-6,200
21, SS1, CH 5 - Rail service improvement - MRSI (TR OUT)	0	0	0	13,000	0	6,500	6,500	13,000	0	13,000	0	0	0	0	-13,000
FY21 Available/Balance Forward - Transportation Dept	0	0	0	872	0	872	0	872	0	872	0	0	0	0	-872
Transportation, Dept of	20,214	21,701	41,915	173,989	46,568	144,205	29,784	173,989	0	132,074	23,284	23,284	46,568	0	-127,421

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

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Transit System Operations	32,854	32,654	65,508	123,308	65,308	90,654	32,654	123,308	0	57,800	32,654	32,654	65,308	0	-58,000
Metro Mobility	80,336	70,166	150,502	112,392	111,952	56,416	55,976	112,392	0	-38,110	55,976	55,976	111,952	0	-440
Metropolitan Council	113,190	102,820	216,010	235,700	177,260	147,070	88,630	235,700	0	19,690	88,630	88,630	177,260	0	-58,440
Admin & Related Services	5,211	5,646	10,857	12,303	12,340	6,133	6,170	12,303	0	1,446	6,170	6,170	12,340	0	37
State Patrol	9,147	10,517	19,664	36,185	31,688	20,341	15,844	36,185	0	16,521	15,844	15,844	31,688	0	-4,497
MnCRASH System Maintenance (Traffic Safety)	248	303	551	15,953	956	7,983	7,970	15,953	0	15,402	478	478	956	0	-14,997
19, SS1, CH 3 - Driver and Vehicle Services	26,810	22,344	49,154	0	0	0	0	0	0	-49,154	0	0	0	0	0
20, SS5, CH 3 - Public Safety - Civil Unrest Deployment	0	2,226	2,226	0	0	0	0	0	0	-2,226	0	0	0	0	0
20, SS5, CH 3 - State Patrol Operating Adjustment - Capitol Security	0	0	0	2,094	2,648	770	1,324	2,094	0	2,094	1,324	1,324	2,648	0	554
20, SS5, CH 3 - State Patrol Trooper Salary Increase - Capitol Security	0	193	193	0	0	0	0	0	0	-193	0	0	0	0	0
21, CH 13 - Civil Unrest Response	0	5,000	5,000	0	0	0	0	0	0	-5,000	0	0	0	0	0
21, SS1, CH 5 - Pipeline Safety	0	0	0	1,000	0	1,000	0	1,000	0	1,000	0	0	0	0	-1,000
Public Safety, Dept of	41,416	46,229	87,645	67,535	47,632	36,227	31,308	67,535	0	-20,110	23,816	23,816	47,632	0	-19,903
Transportation	174,820	170,750	345,570	477,224	271,460	327,502	149,722	477,224	0	131,654	135,730	135,730	271,460	0	-205,764
Environment															
Environmental Analysis and Outcomes Division	197	213	410	1,516	448	1,292	224	1,516	0	1,106	224	224	448	0	-1,068
Municipal Division	147	155	302	367	380	177	190	367	0	65	190	190	380	0	13
Operations Division	2,490	2,490	4,980	5,063	5,064	2,531	2,532	5,063	0	83	2,532	2,532	5,064	0	1
Remediation Division	216	0	216	0	0	0	0	0	0	-216	0	0	0	0	0
Resource Management and Assistance Division	700	1,288	1,988	2,598	1,100	1,299	1,299	2,598	0	610	550	550	1,100	0	-1,498
Watershed Division	1,959	1,862	3,821	3,918	3,918	1,959	1,959	3,918	0	97	1,959	1,959	3,918	0	0
Environmental Quality Board	1,020	1,179	2,199	2,162	2,162	1,081	1,081	2,162	0	-37	1,081	1,081	2,162	0	0
FY21 Available/Balance Forward - Pollution Control Agency	0	0	0	37	0	37	0	37	0	37	0	0	0	0	-37
Pollution Control Agency	6,729	7,187	13,916	15,661	13,072	8,376	7,285	15,661	0	1,745	6,536	6,536	13,072	0	-2,589
Land and Mineral Resources Management	1,522	2,190	3,712	3,775	3,802	1,874	1,901	3,775	0	63	1,901	1,901	3,802	0	27
Ecological & Water Resources	17,610	19,538	37,148	41,113	39,032	21,597	19,516	41,113	0	3,965	19,516	19,516	39,032	0	-2,081
Forest Management	31,786	37,045	68,831	72,869	69,274	36,182	36,687	72,869	0	4,038	34,637	34,637	69,274	0	-3,595
Parks & Trails Mgmt	24,353	29,463	53,816	57,839	55,752	28,963	28,876	57,839	0	4,023	27,876	27,876	55,752	0	-2,087
Fish and Wildlife Management	1,774	272	2,046	4,461	564	1,729	2,732	4,461	0	2,415	282	282	564	0	-3,897
Enforcement Natural Res Laws-Rules	6,995	10,706	17,701	18,902	19,724	9,040	9,862	18,902	0	1,201	9,862	9,862	19,724	0	822
Operations Support	1,619	391	2,010	3,400	0	3,400	0	3,400	0	1,390	0	0	0	0	-3,400
Office of School Trust Lands	170	184	354	374	374	187	187	374	0	20	187	187	374	0	0
DNR Firefighting (OPEN)	17,825	23,066	40,891	47,800	44,000	33,500	27,000	60,500	12,700	19,609	23,000	23,000	46,000	2,000	-14,500
1854 Treaty (OPEN)	6,355	6,792	13,147	13,168	12,081	6,803	6,364	13,167	-1	20	6,116	5,965	12,081	0	-1,086
Leech Lake White Earth (OPEN)	3,296	3,301	6,597	6,040	5,684	3,082	2,958	6,040	0	-557	2,883	2,801	5,684	0	-356
Con Con Areas (OPEN)	0	0	0	66	66	33	33	66	0	66	33	33	66	0	0
State Forest Cost Certification (OPEN)	5	0	5	10	10	5	5	10	0	5	5	5	10	0	0
21, SS1, CH 11 - DNR Body Cameras	0	0	0	876	774	489	387	876	0	876	387	387	774	0	-102
21, SS1, CH 6 - DNR Conservation Officer Salary	0	0	0	1,386	1,110	831	555	1,386	0	1,386	555	555	1,110	0	-276
FY21 Available/Balance Forward - Natural Resources Dept	0	0	0	3,123	0	2,964	0	2,964	-159	2,964	0	0	0	0	-2,964
Natural Resources, Dept of	113,310	132,948	246,258	275,202	252,247	150,679	137,063	287,742	12,540	41,484	127,240	127,007	254,247	2,000	-33,495
Transfer to Mining and Env Regulatory Account (OPEN)	873	949	1,822	1,765	1,843	886	883	1,769	4	-53	893	963	1,856	13	87



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

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Board of Water & Soil Resources	21,096	8,728	29,824	34,785	30,536	18,045	16,740	34,785	0	4,961	15,268	15,268	30,536	0	-4,249
FY21 Available/Balance Forward - Water & Soil Resources Board	0	0	0	247	0	247	0	247	0	247	0	0	0	0	-247
Board of Water & Soil Resources	21,096	8,728	29,824	35,032	30,536	18,292	16,740	35,032	0	5,208	15,268	15,268	30,536	0	-4,496
MN Conservation Corps	455	455	910	910	910	455	455	910	0	0	455	455	910	0	0
Metropolitan Council Parks	2,540	2,540	5,080	5,080	5,080	2,540	2,540	5,080	0	0	2,540	2,540	5,080	0	0
20, SS7, Ch. 2 - Wastewater Rate Stabilization	0	142	142	0	0	0	0	0	0	-142	0	0	0	0	0
Metropolitan Council Parks	2,540	2,682	5,222	5,080	5,080	2,540	2,540	5,080	0	-142	2,540	2,540	5,080	0	0
Zoological Board	9,665	9,809	19,474	19,618	20,534	9,809	9,809	19,618	0	144	10,267	10,267	20,534	0	916
Zoological Board	9,665	9,809	19,474	19,618	20,534	9,809	9,809	19,618	0	144	10,267	10,267	20,534	0	916
Science Museum of Minnesota	1,079	1,079	2,158	2,158	2,158	1,079	1,079	2,158	0	0	1,079	1,079	2,158	0	0
Explore Minnesota Tourism	10,675	18,375	29,050	29,957	29,046	15,434	14,523	29,957	0	907	14,523	14,523	29,046	0	-911
Explore Minnesota Tourism	10,675	18,375	29,050	29,957	29,046	15,434	14,523	29,957	0	907	14,523	14,523	29,046	0	-911
21, SS1, CH 6 - MLCAT Repayment to REM-MLC (TR OUT)	0	0	0	200	200	100	100	200	0	0	100	100	200	0	0
Environment	166,422	182,212	348,634	385,583	355,626	207,650	190,477	398,127	12,544	49,293	178,901	178,738	357,639	2,013	-40,488
Economic Development, Energy, Ag and Housing															
Protection Service	17,653	18,566	36,219	38,994	39,220	19,384	19,610	38,994	0	2,775	19,610	19,610	39,220	0	226
Promotion & Marketing	3,617	4,006	7,623	8,405	8,110	4,200	4,205	8,405	0	782	4,055	4,055	8,110	0	-295
Value-Added Products	25,996	24,360	50,356	50,700	50,764	25,343	25,357	50,700	0	344	25,382	25,382	50,764	0	64
Admin & Financial Assistance	8,981	9,040	18,021	16,922	16,020	8,530	8,392	16,922	0	-1,099	8,010	8,010	16,020	0	-902
21, SS1, CH 3 - Ag Best Management Practices Loan Program (TR OUT)	0	0	0	2,874	2,850	1,437	1,437	2,874	0	2,874	1,425	1,425	2,850	0	-24
21, SS1, CH 3 - Emerging Farmers Working Group/Emerging Farmer Acct (TR	0	0	0	20	20	10	10	20	0	20	10	10	20	0	0
21, SS1, CH 14 - Oriented Strand Board Production Incentive	0	0	0	0	1,500	0	0	0	0	0	0	1,500	1,500	0	1,500
FY21 Available/Balance Forward - Agriculture Dept	0	0	0	14	0	14	0	14	0	14	0	0	0	0	-14
Agriculture, Dept of	56,247	55,972	112,219	117,929	118,484	58,918	59,011	117,929	0	5,710	58,492	59,992	118,484	0	555
Agricultural Utilization Research Institute	3,893	3,893	7,786	8,586	8,086	4,543	4,043	8,586	0	800	4,043	4,043	8,086	0	-500
Agricultural Utilization Research Institute	3,893	3,893	7,786	8,586	8,086	4,543	4,043	8,586	0	800	4,043	4,043	8,086	0	-500
Board of Animal Health	5,421	5,552	10,973	11,661	11,762	5,780	5,881	11,661	0	688	5,881	5,881	11,762	0	101
19, SS1, CH 4 - CWD Monitoring	120	200	320	400	400	200	200	400	0	80	200	200	400	0	0
FY21 Available/Balance Forward - Animal Health Board	0	0	0	36	0	36	0	36	0	36	0	0	0	0	-36
Board of Animal Health	5,541	5,752	11,293	12,097	12,162	6,016	6,081	12,097	0	804	6,081	6,081	12,162	0	65
Agriculture and Rural Development Subtotal	65,681	65,617	131,298	138,612	138,732	69,477	69,135	138,612	0	7,314	68,616	70,116	138,732	0	120
Housing Finance Agency (TR OUT)	64,048	56,548	120,596	125,596	115,596	67,798	57,798	125,596	0	5,000	57,798	57,798	115,596	0	-10,000
Housing Finance Agency	64,048	56,548	120,596	125,596	115,596	67,798	57,798	125,596	0	5,000	57,798	57,798	115,596	0	-10,000
Housing Finance Subtotal	64,048	56,548	120,596	125,596	115,596	67,798	57,798	125,596	0	5,000	57,798	57,798	115,596	0	-10,000
Financial Institutions	400	400	800	3,864	3,882	1,923	1,941	3,864	0	3,064	1,941	1,941	3,882	0	18
Administrative Services	6,232	8,030	14,262	18,167	17,226	9,346	8,821	18,167	0	3,905	8,613	8,613	17,226	0	-941
Enforcement	5,586	5,742	11,328	10,703	10,594	5,406	5,297	10,703	0	-625	5,297	5,297	10,594	0	-109
Telecommunications	896	852	1,748	2,473	2,180	1,383	1,090	2,473	0	725	1,090	1,090	2,180	0	-293
Energy Resources	4,518	3,915	8,433	9,061	9,134	4,494	4,567	9,061	0	628	4,567	4,567	9,134	0	73

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Insurance	4,933	4,710	9,643	11,966	11,020	5,952	6,014	11,966	0	2,323	5,510	5,510	11,020	0	-946
Weights and Measures Division	0	0	0	3,000	3,000	1,500	1,500	3,000	0	3,000	1,500	1,500	3,000	0	0
19, CH 39 - Lic Reg Pharm Benefit Managers	358	231	589	860	864	428	432	860	0	271	432	432	864	0	4
19 SS1, CH 9 - Pediatric Autoimmune Coverage Admin	25	0	25	54	54	27	27	54	0	29	27	27	54	0	0
19 SS1, CH 9 - Pediatric Autoimmune Coverage Pymts (OPEN)	100	0	100	0	0	0	0	0	0	-100	0	0	0	0	0
21, SS1, CH 4 - Mandated Health Benefit Proposals Eval	0	0	0	210	210	105	105	210	0	210	105	105	210	0	0
21, SS1, CH 4 - Solar on Schools	0	0	0	8,000	0	8,000	0	8,000	0	8,000	0	0	0	0	-8,000
21, SS1, CH 4 - Solar on Community Colleges	0	0	0	1,242	1,138	1,242	0	1,242	0	1,242	1,138	0	1,138	0	-104
21, SS1, CH 4 - Natural Gas Innovation Act	0	0	0	378	378	189	189	378	0	378	189	189	378	0	0
21, SS1, CH 4 - Landfill Bond Prepayment; Solar Pilot Project	0	0	0	100	0	100	0	100	0	100	0	0	0	0	-100
21, SS1, CH 4 - Insurance Fraud Specialist Salary Increases	0	0	0	566	566	283	283	566	0	566	283	283	566	0	0
21, SS1, CH 7 - Waiver Application for PY2023	0	0	0	155	0	155	0	155	0	155	0	0	0	0	-155
FY21 Available/Balance Forward - Commerce Dept	0	0	0	272	0	272	0	272	0	272	0	0	0	0	-272
Commerce, Department of	23,048	23,880	46,928	71,071	60,246	40,805	30,266	71,071	0	24,143	30,692	29,554	60,246	0	-10,825
Public Utilities Commission	7,363	8,010	15,373	16,275	16,404	8,073	8,202	16,275	0	902	8,202	8,202	16,404	0	129
21, SS1, CH 4 - Natural Gas Innovation Act	0	0	0	224	224	112	112	224	0	224	112	112	224	0	0
Public Utilities Commission	7,363	8,010	15,373	16,499	16,628	8,185	8,314	16,499	0	1,126	8,314	8,314	16,628	0	129
Commerce and Energy Subtotal	30,411	31,890	62,301	87,570	76,874	48,990	38,580	87,570	0	25,269	39,006	37,868	76,874	0	-10,696
Business & Community Development	48,270	36,365	84,635	92,465	90,058	50,524	41,941	92,465	0	7,830	45,029	45,029	90,058	0	-2,407
Employment and Training Programs	5,529	5,528	11,057	14,842	13,092	7,421	7,421	14,842	0	3,785	6,546	6,546	13,092	0	-1,750
General Support Services	1,580	4,453	6,033	7,107	7,900	3,157	3,950	7,107	0	1,074	3,950	3,950	7,900	0	793
Minnesota Trade Office	2,103	2,216	4,319	4,309	4,484	2,167	2,142	4,309	0	-10	2,242	2,242	4,484	0	175
Vocational Rehabilitation	28,973	30,733	59,706	57,742	57,722	28,881	28,861	57,742	0	-1,964	28,861	28,861	57,722	0	-20
Services for the Blind	6,551	6,551	13,102	12,976	12,850	6,551	6,425	12,976	0	-126	6,425	6,425	12,850	0	-126
Broadband Development Office (TR-OUT)	20,144	20,460	40,604	700	700	350	350	700	0	-39,904	350	350	700	0	0
20, CH 71 – Small Business Loan Guarantee Program (TR OUT)	10,000	0	10,000	0	0	0	0	0	0	-10,000	0	0	0	0	0
20, SS7, Ch. 2 - Grants to Large Venues	0	40	40	0	0	0	0	0	0	-40	0	0	0	0	0
21, SS1, CH 10 - Main Street COVID-19 Relief Grant Program	0	0	0	80,000	0	80,000	0	80,000	0	80,000	0	0	0	0	-80,000
21, SS1, CH 10 - Main Street Economic Revitalization Program	0	0	0	70,000	0	70,000	0	70,000	0	70,000	0	0	0	0	-70,000
21, SS1, CH 10 - NW Angle/ Lake of the Woods Relief	0	0	0	5,000	0	5,000	0	5,000	0	5,000	0	0	0	0	-5,000
21, SS1, CH 5 - MnDOT freight optimization tool - staff support	0	0	0	30	0	15	15	30	0	30	0	0	0	0	-30
21, SS1, CH 4 - Community Planning Energy Transition Office	0	0	0	520	700	170	350	520	0	520	350	350	700	0	180
FY21 Available/Balance Forward - Employ & Econ Development Dept	0	0	0	42,506	0	42,506	0	42,506	0	42,506	0	0	0	0	-42,506
Employment & Economic Development	123,150	106,346	229,496	388,197	187,506	296,742	91,455	388,197	0	158,701	93,753	93,753	187,506	0	-200,691
Destination Medical Center (Open)	13,493	20,977	34,470	58,091	69,000	24,940	32,003	56,943	-1,148	22,473	34,500	34,500	69,000	0	12,057
Labor & Industry, Dept of	2,581	4,508	7,089	9,758	6,958	5,379	4,379	9,758	0	2,669	3,479	3,479	6,958	0	-2,800
FY21 Available/Balance Forward - Labor & Industry Dept	0	0	0	953	0	953	0	953	0	953	0	0	0	0	-953
Labor & Industry, Dept of	2,581	4,508	7,089	10,711	6,958	6,332	4,379	10,711	0	3,622	3,479	3,479	6,958	0	-3,753
Mediation Services	1,768	2,258	4,026	4,691	4,486	2,323	2,368	4,691	0	665	2,243	2,243	4,486	0	-205
20, SS2, CH 2 - Police Reform	0	138	138	94	94	47	47	94	0	-44	47	47	94	0	0
Mediation Services	1,768	2,396	4,164	4,785	4,580	2,370	2,415	4,785	0	621	2,290	2,290	4,580	0	-205
GF Tr to IRRR Region 3 (Carlton & Koochiching Counties) (OPEN)	570	532	1,102	1,060	1,146	530	536	1,066	6	-36	578	578	1,156	10	90
GF Tr to IRRR School Consolidation Acct (OPEN)	2,278	2,127	4,405	4,240	4,584	2,119	2,144	4,263	23	-142	2,311	2,310	4,621	37	358
General Fund Transfer to IRRR	2,848	2,659	5,507	5,300	5,730	2,649	2,680	5,329	29	-178	2,889	2,888	5,777	47	448
16A.152, Subd. 2a. (6) – Tr. to MN 21st century fund	0	9,781	9,781	4,167	0	8,584	0	8,584	4,417	-1,197	0	0	0	0	-8,584

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

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Jobs and Economic Growth Subtotal	143,840	146,667	290,507	471,251	273,774	341,617	132,932	474,549	3,298	184,042	136,911	136,910	273,821	47	-200,728
Economic Development, Energy, Ag and Housing	303,980	300,722	604,702	823,029	604,976	527,882	298,445	826,327	3,298	221,625	302,331	302,692	605,023	47	-221,304
State Government & Veterans															
House of Representatives	38,525	38,470	76,995	80,363	80,862	39,932	40,431	80,363	0	3,368	40,431	40,431	80,862	0	499
Senate	33,310	36,186	69,496	74,975	75,090	37,430	37,545	74,975	0	5,479	37,545	37,545	75,090	0	115
Legislative Coordinating Commission	19,207	19,804	39,011	43,219	43,474	21,457	21,762	43,219	0	4,208	21,737	21,737	43,474	0	255
21, SS1, CH 11 - Data Practices Commission	0	0	0	120	120	60	60	120	0	120	60	60	120	0	0
21, SS1, CH 14 Tax Expenditure Review Commission	0	0	0	664	1,265	36	628	664	0	664	607	658	1,265	0	601
21, SS1, CH 7 - Leg Task Force on Human Services BackgroundStudies	0	0	0	208	0	132	76	208	0	208	0	0	0	0	-208
FY21 Available/Balance Forward - Legislature	0	0	0	27,136	0	27,136	0	27,136	0	27,136	0	0	0	0	-27,136
Legislature	91,042	94,460	185,502	226,685	200,811	126,183	100,502	226,685	0	41,183	100,380	100,431	200,811	0	-25,874
Governor's Office	3,296	3,922	7,218	7,244	7,244	3,622	3,622	7,244	0	26	3,622	3,622	7,244	0	0
Governor's Office	3,296	3,922	7,218	7,244	7,244	3,622	3,622	7,244	0	26	3,622	3,622	7,244	0	0
State Auditor	8,481	8,944	17,425	24,006	24,128	11,955	12,051	24,006	0	6,581	12,064	12,064	24,128	0	122
Statutory Local Performance Measurement Rptg	0	2	2	4	4	2	2	4	0	2	2	2	4	0	0
21, SS1, CH 11 - Forfeiture Reporting	0	0	0	94	60	64	30	94	0	94	30	30	60	0	-34
State Auditor	8,481	8,946	17,427	24,104	24,192	12,021	12,083	24,104	0	6,677	12,096	12,096	24,192	0	88
Attorney General	22,047	24,256	46,303	54,886	52,376	28,698	26,188	54,886	0	8,583	26,188	26,188	52,376	0	-2,510
Attorney General	22,047	24,256	46,303	54,886	52,376	28,698	26,188	54,886	0	8,583	26,188	26,188	52,376	0	-2,510
Secretary of State	6,962	7,491	14,453	18,836	18,304	9,684	9,152	18,836	0	4,383	9,152	9,152	18,304	0	-532
19, SS1, CH 10 - Election Equipment Grants	2,000	0	2,000	0	0	0	0	0	0	-2,000	0	0	0	0	0
19, SS1, CH 10 - State Match for Help America Vote Act	163	0	163	0	0	0	0	0	0	-163	0	0	0	0	0
CH 77 - HELP AMERICA VOTE ACT (TR OUT)	1,478	0	1,478	0	0	0	0	0	0	-1,478	0	0	0	0	0
CH 77 - HAVA, State Match for CARES Act (TR OUT)	0	1,386	1,386	0	0	0	0	0	0	-1,386	0	0	0	0	0
Secretary of State	10,603	8,877	19,480	18,836	18,304	9,684	9,152	18,836	0	-644	9,152	9,152	18,304	0	-532
Presidential Primary (OPEN) (TR OUT)	11,941	0	11,941	0	9,690	0	0	0	0	-11,941	9,690	0	9,690	0	9,690
Campaign Finance & Public Disclosure Bd	1,059	1,037	2,096	2,312	2,334	1,145	1,167	2,312	0	216	1,167	1,167	2,334	0	22
Campaign Finance 10A.31	0	1,020	1,020	1,020	1,020	0	1,020	1,020	0	0	0	1,020	1,020	0	0
Campaign Finance (OPEN) (TR OUT)	109	1,559	1,668	1,644	1,568	85	1,362	1,447	-197	-221	85	1,362	1,447	-121	0
Special Elections (OPEN)	0	0	0	38	38	19	19	38	0	38	19	19	38	0	0
Campaign Finance	1,168	3,616	4,784	5,014	4,960	1,249	3,568	4,817	-197	33	1,271	3,568	4,839	-121	22
Investment Board	139	139	278	278	278	139	139	278	0	0	139	139	278	0	0
MNIT Services	2,454	2,695	5,149	9,737	8,464	4,855	4,882	9,737	0	4,588	4,232	4,232	8,464	0	-1,273
19, SS1, CH 10 - Cybersecurity	1,995	7,927	9,922	10,000	10,000	5,000	5,000	10,000	0	78	5,000	5,000	10,000	0	0
MN-IT Services	4,449	10,622	15,071	19,737	18,464	9,855	9,882	19,737	0	4,666	9,232	9,232	18,464	0	-1,273
Campaign Violations	60	84	144	244	248	120	124	244	0	100	124	124	248	0	4
Data Practices	76	29	105	44	44	22	22	44	0	-61	22	22	44	0	0
Municipal Boundary Adjustments	240	285	525	526	526	263	263	526	0	1	263	263	526	0	0
Administrative Hearings Office	376	398	774	814	818	405	409	814	0	40	409	409	818	0	4

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

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Government and Citizen Services	11,516	10,765	22,281	21,486	21,668	10,652	10,834	21,486	0	-795	10,834	10,834	21,668	0	182
Strategic Management Services	1,990	2,301	4,291	4,392	4,436	2,174	2,218	4,392	0	101	2,218	2,218	4,436	0	44
Fiscal Agent	12,210	12,710	24,920	21,030	21,030	10,515	10,515	21,030	0	-3,890	10,515	10,515	21,030	0	0
WCRA (OPEN)	661	710	1,371	1,532	1,634	747	785	1,532	0	161	809	825	1,634	0	102
Public Broadcasting	0	0	0	5,888	5,888	2,944	2,944	5,888	0	5,888	2,944	2,944	5,888	0	0
Historic Structure Grants MS 290.0681 (OPEN)	0	0	0	1,485	2,256	12	512	524	-961	524	1,038	1,218	2,256	0	1,732
21, SS1, CH 12 - Capital Area Building Predesign (OPEN)	0	0	0	3,000	0	600	2,400	3,000	0	3,000	0	0	0	0	-3,000
Administration, Dept of	26,377	26,486	52,863	58,813	56,912	27,644	30,208	57,852	-961	4,989	28,358	28,554	56,912	0	-940
Capitol Area Arch & Plng Bd	351	351	702	751	730	386	365	751	0	49	365	365	730	0	-21
Capitol Area Arch & Plng Bd	351	351	702	751	730	386	365	751	0	49	365	365	730	0	-21
Minnesota Management and Budget	26,288	26,755	53,043	58,961	59,382	29,270	29,691	58,961	0	5,918	29,691	29,691	59,382	0	421
19, SS1, CH 10 - Becker, Wright Counties' Legal Fees	141	0	141	0	0	0	0	0	0	-141	0	0	0	0	0
19, SS1, CH 9 - Evaluation Activities	252	478	730	0	0	0	0	0	0	-730	0	0	0	0	0
19, CH 63 - Opiate Epidemic Response	125	0	125	0	0	0	0	0	0	-125	0	0	0	0	0
21, SS1, CH 4 - Mandated Health Benefits Evaluation	0	0	0	98	98	49	49	98	0	98	49	49	98	0	0
Minnesota Management & Budget	26,806	27,233	54,039	59,059	59,480	29,319	29,740	59,059	0	5,020	29,740	29,740	59,480	0	421
20, SS7, Ch. 2 - County Relief Grants to Local Businesses	0	114,728	114,728	0	0	0	0	0	0	-114,728	0	0	0	0	0
Tax System Management	128,311	128,784	257,095	281,983	284,338	139,814	142,169	281,983	0	24,888	142,169	142,169	284,338	0	2,355
19, SS1, CH 10 - Taxpayer Assistance Grants	400	467	867	0	0	0	0	0	0	-867	0	0	0	0	0
19, SS1, CH 6 - Taxpayer Assistance Grants	197	200	397	0	0	0	0	0	0	-397	0	0	0	0	0
21, SS1, CH 12 - Taxpayer Assistance Grants	0	0	0	1,450	1,500	700	750	1,450	0	1,450	750	750	1,500	0	50
Debt Collection Management	28,769	28,281	57,050	60,263	60,780	29,873	30,390	60,263	0	3,213	30,390	30,390	60,780	0	517
Collections, Seized Property, Recording Fees (OPEN)	405	473	878	2,000	2,000	1,000	1,000	2,000	0	1,122	1,000	1,000	2,000	0	0
Property Tax Benchmark Study MS 270C.991	25	23	48	50	50	25	25	50	0	2	25	25	50	0	0
19, SS1, CH 6 - 2019 Tax Bill Administration	3,000	3,000	6,000	0	0	0	0	0	0	-6,000	0	0	0	0	0
21, SS1, CH 14 Tax Expenditure Review Commission	0	0	0	148	296	0	148	148	0	148	148	148	296	0	148
21, SS1, CH 14 Tax Bill Administration	0	0	0	3,000	1,000	3,000	0	3,000	0	3,000	1,000	0	1,000	0	-2,000
21, SS1, CH 14 Housing Tax Credit Administration (TR OUT)	0	0	0	100	200	0	100	100	0	100	100	100	200	0	100
21, SS1, CH 14 Film Tax Credit Administration (FY22-25) (TR OUT)	0	0	0	100	100	50	50	100	0	100	50	50	100	0	0
Revenue, Dept of	161,107	161,228	322,335	349,094	350,264	174,462	174,632	349,094	0	26,759	175,632	174,632	350,264	0	1,170
Amateur Sports Commission	290	347	637	628	634	311	317	628	0	-9	317	317	634	0	6
Amateur Sports Commission	290	347	637	628	634	311	317	628	0	-9	317	317	634	0	6
Council on Minnesotans of African Heritage	439	586	1,025	1,096	1,104	544	552	1,096	0	71	552	552	1,104	0	8
Council on Minnesotans of African Heritage	439	586	1,025	1,096	1,104	544	552	1,096	0	71	552	552	1,104	0	8
Minnesota Council on Latino Affairs	389	489	878	1,078	1,088	534	544	1,078	0	200	544	544	1,088	0	10
Minnesota Council on Latino Affairs	389	489	878	1,078	1,088	534	544	1,078	0	200	544	544	1,088	0	10
Council on Asian-Pacific Minnesotans	487	470	957	1,059	1,068	525	534	1,059	0	102	534	534	1,068	0	9
Council on Asian-Pacific Minnesotans	487	470	957	1,059	1,068	525	534	1,059	0	102	534	534	1,068	0	9
Indian Affairs Council	565	607	1,172	1,719	1,728	855	864	1,719	0	547	864	864	1,728	0	9
Indian Affairs Council	565	607	1,172	1,719	1,728	855	864	1,719	0	547	864	864	1,728	0	9
Programs & Operations	22,647	23,197	45,844	46,994	47,194	23,397	23,597	46,994	0	1,150	23,597	23,597	47,194	0	200
Fiscal Agents	321	321	642	892	642	571	321	892	0	250	321	321	642	0	-250
Historical Society	22,968	23,518	46,486	47,886	47,836	23,968	23,918	47,886	0	1,400	23,918	23,918	47,836	0	-50

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

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Operations and Services	1,120	707	1,827	1,204	1,244	602	602	1,204	0	-623	622	622	1,244	0	40
Grants Programs	4,800	4,800	9,600	9,600	9,600	4,800	4,800	9,600	0	0	4,800	4,800	9,600	0	0
Regional Arts Council	2,139	2,139	4,278	4,278	4,278	2,139	2,139	4,278	0	0	2,139	2,139	4,278	0	0
Arts Board	8,059	7,646	15,705	15,082	15,122	7,541	7,541	15,082	0	-623	7,561	7,561	15,122	0	40
MN Humanities Center	670	730	1,400	1,400	1,400	700	700	1,400	0	0	700	700	1,400	0	0
Veterans Services	17,264	20,479	37,743	49,226	40,200	27,073	22,153	49,226	0	11,483	20,099	20,099	40,198	-2	-9,028
Veterans Health Care (TR OUT)	57,761	57,761	115,522	133,490	140,172	62,457	71,033	133,490	0	17,968	70,086	70,086	140,172	0	6,682
GI Bill (OPEN)	2,099	0	2,099	4,000	4,000	2,000	2,000	4,000	0	1,901	2,000	2,000	4,000	0	0
GI Bill OJT and Apprenticeships (OPEN)	929	1,000	1,929	2,000	2,000	1,500	1,500	3,000	1,000	1,071	1,500	1,500	3,000	1,000	0
20, CH 71 - COVID-19 Special Emergency Grants	2,315	321	2,636	0	0	0	0	0	0	-2,636	0	0	0	0	0
Veteran Affairs, Dept of	80,368	79,561	159,929	188,716	186,372	93,030	96,686	189,716	1,000	29,787	93,685	93,685	187,370	998	-2,346
Main-Military Training Facility	9,085	10,014	19,099	19,614	19,684	9,772	9,842	19,614	0	515	9,842	9,842	19,684	0	70
General Support	3,147	3,209	6,356	7,140	7,266	3,507	3,633	7,140	0	784	3,633	3,633	7,266	0	126
Enlistment Incentives	9,127	9,850	18,977	22,228	22,228	11,114	11,114	22,228	0	3,251	11,114	11,114	22,228	0	0
Emergency Services / Military Support (OPEN)	12,443	30,063	42,506	4,012	4,012	2,006	2,006	4,012	0	-38,494	2,006	2,006	4,012	0	0
FY21 Available/Balance Forward - Military Affairs Dept	0	0	0	4,245	0	4,245	0	4,245	0	4,245	0	0	0	0	-4,245
Military Affairs, Dept of	33,802	53,136	86,938	57,239	53,190	30,644	26,595	57,239	0	-29,699	26,595	26,595	53,190	0	-4,049
Board of Accountancy	584	650	1,234	1,386	1,396	688	698	1,386	0	152	698	698	1,396	0	10
Board of Accountancy	584	650	1,234	1,386	1,396	688	698	1,386	0	152	698	698	1,396	0	10
Board of Architectural/Eng	685	709	1,394	1,737	1,748	863	874	1,737	0	343	874	874	1,748	0	11
Board of Architectural/Eng	685	709	1,394	1,737	1,748	863	874	1,737	0	343	874	874	1,748	0	11
Board of Cosmetologist Examiners	2,752	2,606	5,358	5,846	5,846	2,923	2,923	5,846	0	488	2,923	2,923	5,846	0	0
Board of Cosmetologist Examiners	2,752	2,606	5,358	5,846	5,846	2,923	2,923	5,846	0	488	2,923	2,923	5,846	0	0
Board of Barber Examiners	284	328	612	701	706	348	353	701	0	89	353	353	706	0	5
Board of Barber Examiners	284	328	612	701	706	348	353	701	0	89	353	353	706	0	5
Contingent Accounts	100	0	100	500	500	500	0	500	0	400	500	0	500	0	0
Contingent Accounts	100	0	100	500	500	500	0	500	0	400	500	0	500	0	0
Tort Claims	0	0	0	322	322	161	161	322	0	322	161	161	322	0	0
Tort Claims	0	0	0	322	322	161	161	322	0	322	161	161	322	0	0
Consolidated Leg & Const Officers Retire (OPEN)	8,850	8,761	17,611	17,616	18,328	8,721	8,895	17,616	0	5	9,073	9,255	18,328	0	712
Judges Retirement Plan Direct Appropriation	6,000	6,000	12,000	12,000	12,000	6,000	6,000	12,000	0	0	6,000	6,000	12,000	0	0
18, CH 211 - Pension, PERA Police and Fire	4,500	9,000	13,500	18,000	18,000	9,000	9,000	18,000	0	4,500	9,000	9,000	18,000	0	0
PERA / Mpls Employee Retirement Aid (OPEN)	16,000	16,000	32,000	32,000	32,000	16,000	16,000	32,000	0	0	16,000	16,000	32,000	0	0
1993 TRA / Mpls Teacher Retire Aid (OPEN)	2,500	2,500	5,000	5,000	5,000	2,500	2,500	5,000	0	0	2,500	2,500	5,000	0	0
1997 TRA / Mpls Teacher Retire Aid (OPEN)	27,331	27,331	54,662	54,662	54,662	27,331	27,331	54,662	0	0	27,331	27,331	54,662	0	0
St Paul Teacher Retirement Aid 1997 (OPEN)	2,827	2,827	5,654	5,654	5,654	2,827	2,827	5,654	0	0	2,827	2,827	5,654	0	0
14, CH 296 - Pension Bill - St Paul Teachers	7,000	7,000	14,000	14,000	14,000	7,000	7,000	14,000	0	0	7,000	7,000	14,000	0	0
18, CH 211 - Pension, St Paul Dir Aid	5,000	5,000	10,000	10,000	10,000	5,000	5,000	10,000	0	0	5,000	5,000	10,000	0	0
St Paul Teacher Retirement Aid	14,827	14,827	29,654	29,654	29,654	14,827	14,827	29,654	0	0	14,827	14,827	29,654	0	0

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

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
State Government Appropriations	600,633	741,064	1,341,697	1,320,642	1,294,227	672,181	648,303	1,320,484	-158	-21,213	651,784	643,320	1,295,104	877	-25,380
DNR Police State Aid (TR OUT)	1,356	1,470	2,826	2,935	3,202	1,343	1,408	2,751	-184	-75	1,470	1,532	3,002	-200	251
DPS Police State Aid (TR OUT)	3,937	4,291	8,228	9,366	10,225	2,902	3,034	5,936	-3,430	-2,292	3,170	3,310	6,480	-3,745	544
DPS/DNR Police State Aid GF [Cancel]	[2,652]	[2,814]	[5,466]	[6,086]	[6,643]	[4,742]	[4,959]	[9,701]	[3,615]	[4,235]	[5,180]	[5,408]	[10,588]	[3,945]	[887]
MMB Non-Operating	5,293	5,761	11,054	12,301	13,427	4,245	4,442	8,687	-3,614	-2,367	4,640	4,842	9,482	-3,945	795
Indirect Cost Receipts Offset	-19,078	-28,546	-47,624	-47,700	-47,700	-23,850	-23,850	-47,700	0	-76	-23,850	-23,850	-47,700	0	0
MMB - Public Defender Aid	453	80	533	0	0	0	0	0	0	-533	0	0	0	0	0
One time Transfer to HCAF (TR OUT)	7,200	0	7,200	0	0	0	0	0	0	-7,200	0	0	0	0	0
CMA Interest Liability	214	253	467	0	0	0	0	0	0	-467	0	0	0	0	0
20, CH 71, Transfer to COVID-19 Minnesota Fund	200,000	0	200,000	0	0	0	0	0	0	-200,000	0	0	0	0	0
21, CH 26 - Claims Bill	0	0	0	109	0	109	0	109	0	109	0	0	0	0	-109
21, SS1, CH 7 - Reinsurance Tr to HCAF (TR OUT)	0	0	0	79,101	0	79,101	0	79,101	0	79,101	0	0	0	0	-79,101
State Government & Veterans	794,715	718,612	1,513,327	1,364,453	1,259,954	731,786	628,895	1,360,681	-3,772	-152,646	632,574	624,312	1,256,886	-3,068	-103,795
Debt Service															
Debt Service (TR OUT)	540,081	515,544	1,055,625	1,198,836	1,272,723	592,426	604,322	1,196,748	-2,088	141,123	627,160	629,974	1,257,134	-15,589	60,386
Debt Service	540,081	515,544	1,055,625	1,198,836	1,272,723	592,426	604,322	1,196,748	-2,088	141,123	627,160	629,974	1,257,134	-15,589	60,386
Debt Service	540,081	515,544	1,055,625	1,198,836	1,272,723	592,426	604,322	1,196,748	-2,088	141,123	627,160	629,974	1,257,134	-15,589	60,386
Capital Projects & Grants															
08, CH 179 - Housing Finance Agency (TR OUT)	2,394	2,399	4,793	4,794	4,793	2,395	2,399	4,794	0	1	2,397	2,396	4,793	0	-1
14, CH 295 - Housing Finance Agency (TR OUT)	6,371	6,380	12,751	12,767	12,771	6,386	6,381	12,767	0	16	6,387	6,384	12,771	0	4
12, CH 293 - Housing Finance Agency (TR OUT)	2,036	2,035	4,071	4,077	4,077	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)	794	798	1,592	1,582	1,584	789	793	1,582	0	-10	791	793	1,584	0	2
17, SS1, CH 8 - Housing Finance Agency (TR OUT)	2,797	2,337	5,134	4,670	4,664	2,337	2,333	4,670	0	-464	2,332	2,332	4,664	0	-6
18, CH 214 - Housing Finance Agency (TR OUT)	0	737	737	12,800	12,800	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	0	0	7,200	9,600	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	0	0	4,000	16,000	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	12,000	0	0	0	0	0	4,000	8,000	12,000	0	12,000
08, CH 179 - UofM Biomed Research Facility	13,921	13,926	27,847	27,849	27,848	13,926	13,923	27,849	0	2	13,923	13,925	27,848	0	-1
06, CH 247 - UofM Stadium	10,250	10,250	20,500	20,500	20,500	10,250	10,250	20,500	0	0	10,250	10,250	20,500	0	0
State Appropriation Refunding Bonds (TR OUT)	54,934	54,707	109,641	108,484	108,277	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	2,700	10,959	13,659	23,178	24,809	11,373	11,807	23,180	2	9,521	12,262	12,549	24,811	2	1,631
12, CH 299 - Vikings Stadium Debt Service (TR OUT)	30,156	30,157	60,313	60,309	60,303	30,154	30,155	60,309	0	-4	30,152	30,151	60,303	0	-6
12, CH 299 - MPLS Sales Tax to MSFA	2,120	0	2,120	0	3,494	0	0	0	0	-2,120	1,590	1,798	3,388	-106	3,388
15, SS1, CH 5 - Lewis & Clark Water Project Debt Service	1,254	1,165	2,419	2,500	2,505	1,247	1,253	2,500	0	81	1,252	1,253	2,505	0	5
17, SS1, CH 8 - Lewis & Clark Water Project Phase 3 Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19, SS1, CH 6 - Duluth Regional Exchange District - Debt Service	0	0	0	11,760	16,200	3,660	8,100	11,760	0	11,760	8,100	8,100	16,200	0	4,440
20, SS5, CH 3 - ADM Electric Vehicle Infrastructure Debt Service	0	0	0	468	468	234	234	468	0	468	234	234	468	0	0
20, SS5, CH 3 - MPCA Response to Releases Debt Service	0	0	0	4,316	4,316	2,158	2,158	4,316	0	4,316	2,158	2,158	4,316	0	0
20, SS5, CH 3 - Minnesota Public TV Debt Service	0	0	0	3,518	3,518	1,759	1,759	3,518	0	3,518	1,759	1,759	3,518	0	0
20, SS5, CH 3 - Cash Capital Projects	0	8,779	8,779	0	0	0	0	0	0	-8,779	0	0	0	0	0

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

	Restated Actual FY 2020	Restated Actual FY 2021	Restated Actual FY 2020-21	Restated Nov FY 2022-23	Restated Nov FY 2024-25	Feb FY 2022	Feb FY 2023	Feb FY 2022-23	Feb vs Nov FY 2022-23	FY 2022-23 vs FY 2020-21	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
20, SS5, CH 3 - Cash for Equity Projects	0	30,000	30,000	0	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	24,000	0	24,000	0	24,000	0	24,000	0	0	0	0	-24,000
Capital Projects & Grants	129,727	174,629	304,356	338,772	350,527	176,153	162,621	338,774	2	34,418	172,812	177,611	350,423	-104	11,649
Cancellation Estimates															
Cancellation Estimates	0	0	0	-20,000	-20,000	-5,000	-15,000	-20,000	0	-20,000	-5,000	-15,000	-20,000	0	0
Cancellation Estimates	0	0	0	-20,000	-20,000	-5,000	-15,000	-20,000	0	-20,000	-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	350,000	350,000	0	0	350,000	350,000	350,000	0	0
Budget Reserve Account	2,358,698	2,406,352	2,406,352	2,655,745	2,655,745	2,655,745	2,655,745	2,655,745	0	249,393	2,655,745	2,655,745	2,655,745	0	0
Stadium Reserve Account	55,700	106,709	106,709	312,108	550,332	212,600	326,761	326,761	14,653	220,052	449,427	581,221	581,221	30,889	254,460
Appropriation Carried Forward	246,058	111,033	111,033	0	0	0	0	0	0	-111,033	0	0	0	0	0
Reserve & Appropriation Carried Forward	3,010,456	2,974,094	2,974,094	3,317,853	3,556,077	3,218,345	3,332,506	3,332,506	14,653	358,412	3,455,172	3,586,966	3,586,966	30,889	254,460