



General Fund Balance Analysis

Actual FY 2024 - 2025

Comparisons to End of 2025 Legislative Session

2024-25 Biennium

October 15, 2025

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General Fund - Fund Balance Analysis

(\$ in Thousands)

General Fund Summary

Actual & Estimated Resources

Balance Forward From Prior Year

Current Resources:

Tax Revenues

Non-Tax Revenues

Subtotal Non-Dedicated Revenues

Dedicated Revenue

Transfers From Other Funds

Prior Year Adjustments

Subtotal Other Revenue

Subtotal Current Resources

Total Resources Available

Actual & Estimated Expenditures

E-12 Education

Higher Education

Property Tax Aids & Credits

Health & Human Services

Public Safety & Judiciary

Transportation

Environment and Energy

Jobs, Commerce, Ag and Housing

State Government & Veterans

Debt Service

Capital Projects & Grants

Cancellation Estimates

Subtotal by Appropriation Bill

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Balance Forward From Prior Year	16,516,196	11,805,735	16,516,196	16,516,196	11,805,735	16,516,196	0
Current Resources:							
Tax Revenues	28,561,655	29,526,082	58,087,737	28,561,655	30,365,139	58,926,794	839,057
Non-Tax Revenues	1,746,604	1,541,091	3,287,695	1,746,604	1,615,834	3,362,438	74,743
Subtotal Non-Dedicated Revenues	30,308,259	31,067,173	61,375,432	30,308,259	31,980,973	62,289,232	913,800
Dedicated Revenue	2,027	1,920	3,947	2,027	1,972	3,999	52
Transfers From Other Funds	107,244	31,142	138,386	107,244	60,676	167,920	29,534
Prior Year Adjustments	154,348	56,447	210,795	154,348	426,073	580,421	369,626
Subtotal Other Revenue	263,619	89,509	353,128	263,619	488,721	752,340	399,212
Subtotal Current Resources	30,571,878	31,156,682	61,728,560	30,571,878	32,469,694	63,041,572	1,313,012
Total Resources Available	47,088,074	42,962,417	78,244,756	47,088,074	44,275,429	79,557,768	1,313,012
Actual & Estimated Expenditures							
E-12 Education	11,969,194	12,575,221	24,544,415	11,969,194	12,595,771	24,564,965	20,550
Higher Education	2,062,335	2,121,510	4,183,845	2,062,335	2,128,140	4,190,475	6,630
Property Tax Aids & Credits	2,820,234	2,736,011	5,556,245	2,820,234	2,745,579	5,565,813	9,568
Health & Human Services	9,934,317	11,274,808	21,209,125	9,934,317	11,017,001	20,951,318	-257,807
Public Safety & Judiciary	1,680,712	1,965,420	3,646,132	1,680,712	1,865,863	3,546,575	-99,557
Transportation	429,839	881,882	1,311,721	429,839	356,465	786,304	-525,417
Environment and Energy	391,201	670,670	1,061,871	391,201	453,192	844,393	-217,478
Jobs, Commerce, Ag and Housing	2,664,693	1,234,482	3,899,175	2,664,693	973,655	3,638,348	-260,827
State Government & Veterans	1,616,036	1,387,714	3,003,750	1,616,036	1,173,804	2,789,840	-213,910
Debt Service	507,577	558,601	1,066,178	507,577	558,606	1,066,183	5
Capital Projects & Grants	1,206,201	140,622	1,346,823	1,206,201	134,410	1,340,611	-6,212
Cancellation Estimates	0	-49,000	-49,000	0	0	0	49,000
Subtotal by Appropriation Bill	35,282,339	35,497,941	70,780,280	35,282,339	34,002,486	69,284,825	-1,495,455

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Total Expenditures & Transfers	35,282,339	35,497,941	70,780,280	35,282,339	34,002,486	69,284,825	-1,495,455
Total Expenditures with Inflation	35,282,339	35,497,941	70,780,280	35,282,339	34,002,486	69,284,825	-1,495,455
Balance Before Reserves	11,805,735	7,464,476	7,464,476	11,805,735	10,272,943	10,272,943	2,808,467
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	0
Budget Reserve	2,925,308	3,177,370	3,177,370	2,925,308	3,185,932	3,185,932	8,562
Appropriations Carried Forward	2,633,945	0	0	2,633,945	1,858,911	1,858,911	1,858,911
Budgetary Balance	5,896,482	3,937,106	3,937,106	5,896,482	4,878,100	4,878,100	940,994
Budgetary Balance without Inflation	5,896,482	3,937,106	3,937,106	5,896,482	4,878,100	4,878,100	940,994

Non-Dedicated Revenue

Tax Revenues:

Individual Income Tax	18,872,744	20,058,984	38,931,728	18,872,744	20,246,306	39,119,050	187,322
Individual Income Tax Refunds	-3,999,737	-4,506,005	-8,505,742	-3,999,737	-3,590,532	-7,590,269	915,473
Individual Income Tax	14,873,007	15,552,979	30,425,986	14,873,007	16,655,774	31,528,781	1,102,795
Corporate Income Tax	3,329,129	3,505,384	6,834,513	3,329,129	3,381,700	6,710,829	-123,684
Corporate Income Tax Refunds	-157,892	-200,993	-358,885	-157,892	-189,605	-347,497	11,388
Corporate Income Tax	3,171,237	3,304,391	6,475,628	3,171,237	3,192,095	6,363,332	-112,296
Cannabis Gross Receipts Tax	9,302	12,900	22,202	9,302	13,474	22,776	574
Cannabis Gross Receipts Tax	9,302	12,900	22,202	9,302	13,474	22,776	574
Sales Tax	7,738,613	7,771,200	15,509,813	7,738,613	7,751,228	15,489,841	-19,972
Sales Tax Refunds	-193,870	-214,999	-408,869	-193,870	-317,176	-511,046	-102,177

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Sales Tax Refunds, Indian Sales Tax	-19,753	-13,300	-33,053	-19,753	-16,593	-36,346	-3,293
12, CH 299 MPLS Sales Tax to MSFA	2,037	2,345	4,382	2,037	2,345	4,382	0
MPLS Sales Tax w/Holding for NFL Stadium	19,389	16,436	35,825	19,389	16,516	35,905	80
Sales Tax	7,546,416	7,561,682	15,108,098	7,546,416	7,436,320	14,982,736	-125,362
Statewide Property Tax	717,866	744,389	1,462,255	717,866	745,305	1,463,171	916
Statewide Property Tax	717,866	744,389	1,462,255	717,866	745,305	1,463,171	916
Estate Tax	296,602	354,300	650,902	296,602	375,406	672,008	21,106
Estate Tax Refunds	-10,717	-10,200	-20,917	-10,717	-14,625	-25,342	-4,425
Estate Tax	285,885	344,100	629,985	285,885	360,781	646,666	16,681
Liquor, Wine & Beer Tax	112,515	112,510	225,025	112,515	111,073	223,588	-1,437
Liquor, Wine & Beer Tax Refunds	-1,047	-1,320	-2,367	-1,047	-1,682	-2,729	-362
Liquor, Wine & Beer Tax	111,468	111,190	222,658	111,468	109,391	220,859	-1,799
Cigarette & Tobacco Products Tax	528,261	515,900	1,044,161	528,261	518,782	1,047,043	2,882
Cigarette & Tobacco Products Tax Refunds	-10,356	-10,400	-20,756	-10,356	-10,824	-21,180	-424
Cigarette & Tobacco Products Tax	517,905	505,500	1,023,405	517,905	507,958	1,025,863	2,458
Taconite Occupation Tax	23,028	8,900	31,928	23,028	8,479	31,507	-421
Mortgage Registry Tax	97,428	112,173	209,601	97,428	119,771	217,199	7,598
Deed Transfer Tax	138,816	149,101	287,917	138,816	140,455	279,271	-8,646
Deed Transfer Tax	138,816	149,101	287,917	138,816	140,455	279,271	-8,646
Insurance Gross Earn & Fire Marshall	577,639	585,594	1,163,233	577,639	602,018	1,179,657	16,424
Insurance Gross Earn & Fire Marshall Refunds	-5,005	-4,000	-9,005	-5,005	-9,624	-14,629	-5,624
Insurance Gross Earn & Fire Marshall	572,634	581,594	1,154,228	572,634	592,394	1,165,028	10,800
Controlled Substance Tax	0	1	1	0	1	1	0
Other Gross Earnings	56	55	111	56	56	112	1

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Lawful Gambling Taxes	194,996	192,100	387,096	194,996	195,699	390,695	3,599
Gambling Tax Refunds	-338	-300	-638	-338	-433	-771	-133
Lawful Gambling Taxes	194,658	191,800	386,458	194,658	195,266	389,924	3,466
Medical Assistance Surcharges	312,047	351,328	663,375	312,047	294,320	606,367	-57,008
Medical Assistance Surcharges	312,047	351,328	663,375	312,047	294,320	606,367	-57,008
Other Tax Refunds	-10,098	-6,001	-16,099	-10,098	-6,701	-16,799	-700
Tax Revenues	28,561,655	29,526,082	58,087,737	28,561,655	30,365,139	58,926,794	839,057
<u>Non-Tax Revenues:</u>							
Investment Income	811,378	675,000	1,486,378	811,378	695,706	1,507,084	20,706
Lottery Revenue	93,868	74,953	168,821	93,868	75,179	169,047	226
Tobacco Settlements	165,053	166,111	331,164	165,053	152,891	317,944	-13,220
Elective Pay	0	2,268	2,268	0	0	0	-2,268
<u>Fees</u>							
Departmental Earnings	218,175	235,444	453,619	218,175	237,015	455,190	1,571
Departmental Earnings	218,175	235,444	453,619	218,175	237,015	455,190	1,571
DCT MSOP Collections	20,154	22,400	42,554	20,154	23,279	43,433	879
DCT MSOP Collections	20,154	22,400	42,554	20,154	23,279	43,433	879
DCT SOS Collections	135,960	115,000	250,960	135,960	128,059	264,019	13,059
DCT SOS Collections	135,960	115,000	250,960	135,960	128,059	264,019	13,059
Fines & Surcharges	70,778	61,786	132,564	70,778	74,058	144,836	12,272
Fine & Surcharges	70,778	61,786	132,564	70,778	74,058	144,836	12,272

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Fees	445,067	434,630	879,697	445,067	462,411	907,478	27,781
<u>Other Non-Dedicated Revenue</u>							
Assigned Risk Plan Surplus	11,886	0	11,886	11,886	8,562	20,448	8,562
23, CH 71 – Lewis and Clark Regional Water System Reimbursement	39,053	0	39,053	39,053	0	39,053	0
All Other Non-Dedicated Revenue	180,299	188,129	368,428	180,299	221,085	401,384	32,956
All Other Non-Dedicated Revenue	231,238	188,129	419,367	231,238	229,647	460,885	41,518
Non-Tax Revenues	1,746,604	1,541,091	3,287,695	1,746,604	1,615,834	3,362,438	74,743
Net Non-Dedicated Revenue	30,308,259	31,067,173	61,375,432	30,308,259	31,980,973	62,289,232	913,800
Dedicated Revenues							
All Other Dedicated Revenues	2,027	1,920	3,947	2,027	1,972	3,999	52
Dedicated Revenue	2,027	1,920	3,947	2,027	1,972	3,999	52
Transfers From Other Funds							
Other Special Revenue Funds	10,110	2,225	12,335	10,110	26,809	36,919	24,584
Other Special Revenue Funds	10,110	2,225	12,335	10,110	26,809	36,919	24,584
All Other Transfers	8,560	13,165	21,725	8,560	15,203	23,763	2,038
Admin Dept-Plant Mgmt	2,546	2,266	4,812	2,546	2,266	4,812	0
97, CH 239-Public Safety Alcohol Monitoring	8,236	8,046	16,282	8,236	8,441	16,677	395
Laws 1997, Transfers In	8,236	8,046	16,282	8,236	8,441	16,677	395
M.S 16B.24 - Admin FR&R Transfers	4,063	3,815	7,878	4,063	3,815	7,878	0

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
10, CH 215 - DNR Tr fr Spec Rev Fund	561	354	915	561	2,871	3,432	2,517
Laws 2010, Transfers In	561	354	915	561	2,871	3,432	2,517
M.S 16A. 724 - Tr fr HCAF Fund	70,215	0	70,215	70,215	0	70,215	0
21, SS1, CH 12 - State Data Security Account Cancellation (transfer in) - SPECREV	1,200	0	1,200	1,200	0	1,200	0
Laws 2021, Transfer In	1,200	0	1,200	1,200	0	1,200	0
23, CH 57 - Premium Security Plan Account Transfer In	0	0	0	0	0	0	0
23, CH 62 - Allocated Reductions	1,753	271	2,024	1,753	271	2,024	0
Laws 2023, Transfer In	1,753	271	2,024	1,753	271	2,024	0
25, CH 35 - 2023 Asset Preservation Cancellation	0	1,000	1,000	0	1,000	1,000	0
25, CH 39 - Capitol Area Community Vitality Task Force Account	0	0	0	0	0	0	0
25 SS1, CH 9 - PFML Cancellation	0	0	0	0	0	0	0
25 SS1, CH 9 - Additional Program Integrity & Licensing Fee Changes	0	0	0	0	0	0	0
25, CH 6 - Transfer in from Health Related Boards Fund	0	0	0	0	0	0	0
25, CH 13 - Repeal Local Government Cannabis Aid	0	0	0	0	0	0	0
Laws 2025, Transfer In	0	1,000	1,000	0	1,000	1,000	0
Transfers From Other Funds	107,244	31,142	138,386	107,244	60,676	167,920	29,534

Prior Year Adj and Other Transactions

Cancel of Prior Year Encumbrances	82,350	35,000	117,350	82,350	314,759	397,109	279,759
Cancel of Prior Year Encumbrances	82,350	35,000	117,350	82,350	314,759	397,109	279,759
Prior Yr Revenue & Transfers	72,289	31,743	104,032	72,289	118,494	190,783	86,751
Loan Receipts	1,635	1,721	3,356	1,635	1,640	3,275	-81
Loan Issuances	-1,769	-2,017	-3,786	-1,769	-2,469	-4,238	-452
Expanding Opportunity Fund Loans	0	-10,000	-10,000	0	-6,350	-6,350	3,650
Net Loan Activity	-134	-10,296	-10,430	-134	-7,179	-7,313	3,117

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Other	-157	0	-157	-157	-1	-158	-1
Other	-157	0	-157	-157	-1	-158	-1
Prior Year Adjustments	154,348	56,447	210,795	154,348	426,073	580,421	369,626

E-12 Education

General Education	8,063,269	8,274,067	16,337,336	8,063,269	8,295,418	16,358,687	21,351
Enrollment Options Transportation	21	23	44	21	20	41	-3
Abatement Aid	2,318	1,354	3,672	2,318	1,354	3,672	0
Consolidation Transition Aid	6	0	6	6	0	6	0
Nonpublic Pupil Aid	20,616	22,942	43,558	20,616	22,724	43,340	-218
Nonpublic Transportation	22,979	25,779	48,758	22,979	25,802	48,781	23
21, SS1, CH 13 - English Learner Cross-Sbsdy Rdctn Aid (FY22-25 only)	2,000	2,000	4,000	2,000	2,000	4,000	0
Spec Prov for Select Districts	65	65	130	65	65	130	0
Career and Technical Aid	1,664	926	2,590	1,664	936	2,600	10
Pregnant/Parenting Pupil Trans	55	55	110	55	86	141	31
Career and Technical Education Consortium	4,853	5,147	10,000	4,853	6,951	11,804	1,804
23, CH 55 - Career and Tech. Prog. Expansion; Aeronautics Pilot Prog.	428	22	450	428	382	810	360
23, CH 55; 24, CH 115 - Emergency Medical Training	490	760	1,250	490	880	1,370	120
23, CH 55 - Area Learning Center Transportation Aid	1,000	1,000	2,000	1,000	1,786	2,786	786
23, CH 55; 25 CH 33 - Unemployment Aid (TR OUT)	135,000	0	135,000	135,000	0	135,000	0
23, CH 64 - Windom School District Onetime Supplemental Aid	160	0	160	160	0	160	0
Other General Education Programs	191,655	60,073	251,728	191,655	62,986	254,641	2,913
General Education	8,254,924	8,334,140	16,589,064	8,254,924	8,358,404	16,613,328	24,264
Charter School Lease Aid	91,234	93,660	184,894	91,234	91,087	182,321	-2,573
Recovery Programs	750	750	1,500	750	750	1,500	0
Achievement and Integration Aid	81,921	83,968	165,889	81,921	83,998	165,919	30

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Interdistrict Desegregation Transportation	14,827	14,799	29,626	14,827	14,799	29,626	0
Education Excellence - Choice Programs	188,732	193,177	381,909	188,732	190,634	379,366	-2,543
Indian Education Formula Aid	16,708	19,174	35,882	16,708	19,337	36,045	163
MN Indian Teacher Training Program (TR OUT in FY24 and later)	2,210	600	2,810	2,210	600	2,810	0
Tribal Contract Schools	1,852	2,112	3,964	1,852	2,152	4,004	40
Early Childhood Programs at Tribal Schools	68	68	136	68	68	136	0
23, CH 55 - Native Language Revitalization Grants	16	14,984	15,000	16	9,944	9,960	-5,040
24, CH 115 - Permanent School Fund Supplemental Aid	0	40	40	0	40	40	0
Education Excellence - Indian Programs	20,854	36,978	57,832	20,854	32,141	52,995	-4,837
Advanced Placement / Intl Baccalaureate	4,087	4,913	9,000	4,087	4,611	8,698	-302
23, CH 55 - Alliance of Chicanos, Hispanics, & Latin Americans	285	200	485	285	200	485	0
23, CH 55; 25 SS1, CH 10 - Alternative Programs	50	0	50	50	0	50	0
AP/IB STEM Grants	167	333	500	167	448	615	115
24, CH 115 - Attendance Pilot Program Aid	0	4,687	4,687	0	4,377	4,377	-310
23, CH 55 - BARR Center	1,621	3,379	5,000	1,621	3,237	4,858	-142
24, CH 115 - Civic Education Grants	0	150	150	0	146	146	-4
College Entrance Exam Reimbursements	1,011	1,011	2,022	1,011	1,346	2,357	335
23, CH 55 - COMPASS and MTSS	967	26,033	27,000	967	26,377	27,344	344
23, CH 55 - Computer Science Education Advancement	176	774	950	176	591	767	-183
Concurrent Enrollment	4,000	4,000	8,000	4,000	4,000	8,000	0
Early Childhood Literacy Programs	7,950	7,950	15,900	7,950	11,961	19,911	4,011
23, CH 55 - Educational Outcomes and Accountability Pilot	145	155	300	145	194	339	39
23, CH 55 - Ethnic Studies Community Consultation	109	191	300	109	60	169	-131
23, CH 55 - Ethnic Studies School Grants	11	1,389	1,400	11	1,048	1,059	-341
23 CH 55 - Full-Service Community Schools	60	14,940	15,000	60	14,814	14,874	-126
Girls Taking Action	1,463	37	1,500	1,463	1,461	2,924	1,424
23, CH 55 - Holocaust & Genocide Education	0	150	150	0	129	129	-21
23, CH 55 - Innovation Service Learning Grants	690	310	1,000	690	702	1,392	392
23, CH 55 - Junior Achievement North	485	500	985	485	500	985	0

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual	EOS	EOS	Actual	Actual	Actual	Actual vs EOS
	FY 2024	FY 2025	FY 2024-25	FY 2024	FY 2025	FY 2024-25	FY 2024-25
Literacy Aid	41,071	40,570	81,641	41,071	40,569	81,640	-1
23, CH 55 - MN Alliance of Boys and Girls Clubs	2,430	2,570	5,000	2,430	2,507	4,937	-63
24, CH 115 - MN Alliance with Youth - Promise Fellows	0	625	625	0	610	610	-15
23, CH 55 - MN Center for the Book	197	200	397	197	198	395	-2
MN Council on Economic Education	190	210	400	190	210	400	0
23, CH 57 - MN Council on Economic Education	50	50	100	50	50	100	0
MN Math Corps	1,000	1,000	2,000	1,000	1,000	2,000	0
MN Principals Academy	200	200	400	200	200	400	0
24, CH 115; 25 SS1, CH 10 - MN Youth Council	0	375	375	0	366	366	-9
Museums and Educational Centers	1,181	1,301	2,482	1,181	1,315	2,496	14
Nonexclusionary Discipline	1,624	1,877	3,501	1,624	3,102	4,726	1,225
23, CH 55 - Online Music Instruction Grant	285	15	300	285	203	488	188
P-TECH Schools	0	1,582	1,582	0	1,510	1,510	-72
23, CH 55 - Paraprofessional Training	0	1,997	1,997	0	1,996	1,996	-1
23, CH 55 - READ Act - CAREI	1,407	1,175	2,582	1,407	1,831	3,238	656
23, CH 55 - READ Act - Curriculum and Materials	0	34,750	34,750	0	34,714	34,714	-36
23, CH 55; 24, CH 115; 25 SS1, CH 10 - READ Act - Professional Development	8,516	30,434	38,950	8,516	24,398	32,914	-6,036
23, CH 55 - READ Act - MDE Literacy Specialist	184	316	500	184	242	426	-74
24, CH 115 - READ Act - Teacher Compensation	0	31,375	31,375	0	31,346	31,346	-29
24, CH 115 - READ Act - Culturally Responsive Materials	0	1,000	1,000	0	0	0	-1,000
24, CH 115 - READ Act - Paraprof. and Vol. Training - Regional Lit. Networks	0	375	375	0	0	0	-375
24, CH 115 - READ Act - Deaf, Deafblind, Hard of Hearing Working Group	0	100	100	0	47	47	-53
Sanneh Foundation	1,461	1,539	3,000	1,461	1,993	3,454	454
Serve Minnesota	900	900	1,800	900	1,226	2,126	326
Starbase MN	500	500	1,000	500	654	1,154	154
Statewide Testing	10,892	10,892	21,784	10,892	10,892	21,784	0
Student Organizations	1,084	1,084	2,168	1,084	1,132	2,216	48
23, CH 55 - Walkabouts Program	238	250	488	238	238	476	-12
Education Excellence - Student Opportunities	96,687	238,364	335,051	96,687	238,751	335,438	387
Agricultural Educator Grants	239	261	500	239	332	571	71

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Alternative Teacher Compensation Aid	88,434	88,206	176,640	88,434	88,169	176,603	-37
23, CH 55; 25 SS1, CH 10 - Black Men Teach Twin Cities	494	506	1,000	494	505	999	-1
23, CH 55 - Closing Educational Opportunity Gaps Grants	2,973	3,026	5,999	2,973	5,993	8,966	2,967
23, CH 55; 25 SS1, CH 10 - Coalition to Increase Tchrs of Color and Am. Ind. Tchrs	96	104	200	96	192	288	88
Come Teach in MN Hiring Bonuses (TR OUT)	200	400	600	200	400	600	0
Statewide Concurrent Enrollment Teacher Training	375	375	750	375	393	768	18
Expanded Concurrent Enrollment Grants	450	550	1,000	450	709	1,159	159
Grow Your Own (TR OUT)	25,000	25,000	50,000	25,000	25,000	50,000	0
23, CH 55 - Reimbursements for Teacher Licensing and Exam Fees	1,238	162	1,400	1,238	31	1,269	-131
24, CH 115; 25 SS1, CH 10 - Special Education Apprenticeship Programs	0	1,030	1,030	0	1,021	1,021	-9
23, CH 55 - Special Education Teacher Pathway (TR OUT)	20,000	10,000	30,000	20,000	10,000	30,000	0
23, CH 55 - Statewide Teacher Mentoring Program	7,951	1,989	9,940	7,951	8,405	16,356	6,416
23, CH 55; 25 SS1, CH 10 Student Support Personnel Aid	30,166	35,414	65,580	30,166	35,973	66,139	559
23, CH 55; 25 SS1, CH 10 - Student Support Personnel Workforce Pathway	4,158	5,842	10,000	4,158	8,085	12,243	2,243
23, CH 55; 25 SS1, CH 10 - Teacher Residency Program	2,924	3,076	6,000	2,924	5,734	8,658	2,658
25 SS1, CH 10 - Educator Tuition Assistance Program	0	0	0	0	5,918	5,918	5,918
25 SS1, CH 10 - Teachers of Color (Mentoring and Retention)	0	0	0	0	2,821	2,821	2,821
Education Excellence - Teacher Opportunities	184,698	175,941	360,639	184,698	199,681	384,379	23,740
Education Excellence	490,971	644,460	1,135,431	490,971	661,207	1,152,178	16,747
Regular Special Education	2,288,210	2,582,316	4,870,526	2,288,210	2,592,890	4,881,100	10,574
Children with Disabilities Aid	1,114	1,952	3,066	1,114	1,444	2,558	-508
Travel for Home Based Services	425	434	859	425	440	865	6
Court Placed Special Education Revenue	33	0	33	33	0	33	0
Out-of-State Tuition for Special Education Students	250	250	500	250	250	500	0
23, CH 55 - Special Education Separate Sites and Programs	3,880	4,258	8,138	3,880	4,386	8,266	128
Special Education	2,293,912	2,589,210	4,883,122	2,293,912	2,599,410	4,893,322	10,200
Debt Service Equalization	24,510	20,333	44,843	24,510	20,332	44,842	-1
Telecommunications Access	3,743	3,757	7,500	3,743	3,757	7,500	0
Long-Term Facilities Maintenance Equalized Aid	107,615	107,211	214,826	107,615	106,967	214,582	-244

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
23, CH 55 - Building and Cybersecurity Grant Program	0	24,332	24,332	0	0	0	-24,332
23, CH 55 - Gender-Neutral Single-User Restroom Grants	24	1,976	2,000	24	1,981	2,005	5
Facilities & Technology	135,892	157,609	293,501	135,892	133,037	268,929	-24,572
School Lunch	228,286	251,667	479,953	228,286	242,051	470,337	-9,616
School Breakfast	48,884	54,835	103,719	48,884	52,599	101,483	-2,236
Summer School Food Service Repl Aid	150	150	300	150	150	300	0
Kindergarten Milk	386	387	773	386	334	720	-53
Nutrition Programs	277,706	307,039	584,745	277,706	295,134	572,840	-11,905
Basic Support	17,570	17,570	35,140	17,570	17,570	35,140	0
Multicounty, Multitype Library Systems	2,000	2,000	4,000	2,000	2,000	4,000	0
Electronic Library for Minnesota	900	900	1,800	900	900	1,800	0
Regional Library Telecommunications Aid	2,300	2,300	4,600	2,300	2,300	4,600	0
23, CH 55 - Licensed Library Media Specialists	300	700	1,000	300	700	1,000	0
23, CH 55 - School Library Aid	21,460	23,783	45,243	21,460	23,777	45,237	-6
Library Programs	44,530	47,253	91,783	44,530	47,247	91,777	-6
Early Childhood Family Education Aid	37,207	37,871	75,078	37,207	37,871	75,078	0
23, CH 54 - ECFE Support Staff	25	725	750	25	597	622	-128
School Readiness	33,683	33,683	67,366	33,683	33,683	67,366	0
Developmental Screening Aid	4,148	4,155	8,303	4,148	4,155	8,303	0
23, CH 54 - Admin. Costs for Developmental Screening	49	155	204	49	142	191	-13
Educate Parents Partnership	49	49	98	49	49	98	0
Kindergarten Entry Assessment	509	2,577	3,086	509	695	1,204	-1,882
Head Start Program	35,058	35,142	70,200	35,058	38,215	73,273	3,073
Early Learning Scholarships (TR OUT) - SPECREV	196,737	196,738	393,475	196,737	196,738	393,475	0
ParentChild+ Program	1,800	1,800	3,600	1,800	2,360	4,160	560
Home Visiting Aid	382	290	672	382	290	672	0
23, CH 54 - Voluntary Prekindergarten Administrative Costs	234	797	1,031	234	616	850	-181
23, CH 54 - Grow Your Own Early Child/Family Educators (TR OUT)	2,500	2,500	5,000	2,500	2,500	5,000	0

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual	EOS	EOS	Actual	Actual	Actual	Actual vs EOS
	FY 2024	FY 2025	FY 2024-25	FY 2024	FY 2025	FY 2024-25	FY 2024-25
23, CH 54 - Children's Savings Accounts Start-up Grants	475	25	500	475	469	944	444
23, CH 54 - Learning with Music	238	262	500	238	345	583	83
23, CH 54 - Way to Grow	143	150	293	143	150	293	0
23, CH 54 - Reach Out and Read	250	250	500	250	250	500	0
23, CH 54 - Exec. Function Across Generations Curriculum Grant	285	15	300	285	260	545	245
23, CH 54 - Metro Deaf School	95	100	195	95	95	190	-5
23, CH 54 - Early Childhood Curriculum Grants	210	290	500	210	470	680	180
23, CH 54 - Great Start Scholarships Program	23	1,633	1,656	23	187	210	-1,446
Early Childhood & Family Support	314,100	319,207	633,307	314,100	320,137	634,237	930
Community Education	97	7,857	7,954	97	7,856	7,953	-1
Adults With Disabilities Program Aid	710	1,426	2,136	710	1,426	2,136	0
Deaf, DeafBlind, and Hard-of-hearing Adults	70	70	140	70	70	140	0
Neighborhood Partnership Grants	2,600	2,600	5,200	2,600	1,742	4,342	-858
Regional Neighborhood Partnership Grants	1,330	1,470	2,800	1,330	2,770	4,100	1,300
23, CH 55 - After School Community Learning Grant Program	27,244	2,756	30,000	27,244	26,574	53,818	23,818
Community Education	32,051	16,179	48,230	32,051	40,438	72,489	24,259
Adult Basic Education Aid	52,409	53,880	106,289	52,409	53,839	106,248	-41
High School Equivalency Tests	281	459	740	281	259	540	-200
Self-Sufficiency & Lifelong Learning	52,690	54,339	107,029	52,690	54,098	106,788	-241
Subtotal E-12 Education Aids	11,896,776	12,469,436	24,366,212	11,896,776	12,509,112	24,405,888	39,676
Education, Dept of	35,584	52,605	88,189	35,584	48,358	83,942	-4,247
23, CH 18 - Free School Meals Administrative Costs	168	208	376	168	185	353	-23
24, CH 115 - English Learner Program Task Force	0	117	117	0	117	117	0
24, CH 115 - Health Standards Rulemaking and Administrative Costs	0	627	627	0	117	117	-510
24, CH 115 - Permanent School Fund Task Force	0	64	64	0	5	5	-59
Education, Dept of	35,752	53,621	89,373	35,752	48,782	84,534	-4,839
Prof Educator Licensing Std Bd.	3,869	5,109	8,978	3,869	4,312	8,181	-797

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Collab. Urban and Greater MN Educators of Color Grants	5,436	5,444	10,880	5,436	263	5,699	-5,181
Teacher Recruitment Marketing Campaign	500	500	1,000	500	500	1,000	0
Teachers of Color (Mentoring and Retention)	3,388	3,612	7,000	3,388	1,164	4,552	-2,448
23, CH 55 - Removing Barriers to Licensure	68	9	77	68	0	68	-9
23, CH 55 - Reports on Increasing Tchrs of Color and Am. Ind. Tchrs	0	20	20	0	5	5	-15
24, CH 115 - Information Technology Costs	0	2,767	2,767	0	0	0	-2,767
24, CH 115 - Paid Student Teaching Pilot Program	0	5,325	5,325	0	5,250	5,250	-75
24, CH 115 - Teacher and Paraprof. Compensation Working Group	0	150	150	0	70	70	-80
Prof Educator Licensing Std Bd.	13,261	22,936	36,197	13,261	11,564	24,825	-11,372
Minn State Academies	15,034	19,921	34,955	15,034	17,784	32,818	-2,137
Minn State Academies	15,034	19,921	34,955	15,034	17,784	32,818	-2,137
Perpich Center for Arts Education	8,371	9,307	17,678	8,371	8,529	16,900	-778
25, CH 37 - Pension Benefit Improvements	0	0	0	0	0	0	0
Perpich Center for Arts Education	8,371	9,307	17,678	8,371	8,529	16,900	-778
E-12 Education	11,969,194	12,575,221	24,544,415	11,969,194	12,595,771	24,564,965	20,550

Higher Education

Office of Higher Education	340,212	436,597	776,809	340,212	443,227	783,439	6,630
23, CH 63 - Adult-Use Cannabis (TR OUT)	1,000	1,000	2,000	1,000	1,000	2,000	0
Office of Higher Education	341,212	437,597	778,809	341,212	444,227	785,439	6,630
University of Minnesota	764,928	755,882	1,520,810	764,928	755,882	1,520,810	0
23, CH 60 - Lowland Conifer Reserve Study	500	0	500	500	0	500	0
23, CH 60 - Aquatic Invasive Species Research	1,000	0	1,000	1,000	0	1,000	0
23, CH 62 - Cut Wall Study	1,000	0	1,000	1,000	0	1,000	0
23, CH 68 - Small Community Partnerships	2,500	2,500	5,000	2,500	2,500	5,000	0
University of Minnesota	769,928	758,382	1,528,310	769,928	758,382	1,528,310	0

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Minnesota State (TR OUT)	949,396	923,732	1,873,128	949,396	923,732	1,873,128	0
Minnesota State	949,396	923,732	1,873,128	949,396	923,732	1,873,128	0
Mayo Medical School	665	665	1,330	665	665	1,330	0
Mayo Family & Residency	1,134	1,134	2,268	1,134	1,134	2,268	0
Mayo Foundation	1,799	1,799	3,598	1,799	1,799	3,598	0
Higher Education	2,062,335	2,121,510	4,183,845	2,062,335	2,128,140	4,190,475	6,630

Property Tax Aids & Credits

Homestead Credit Refund	843,982	781,900	1,625,882	843,982	780,387	1,624,369	-1,513
Renters Property Tax Refund	303,528	276,200	579,728	303,528	280,031	583,559	3,831
Special Property Tax Refund	47,092	14,360	61,452	47,092	14,400	61,492	40
Sustainable Forest Incentive Payments	14,462	15,380	29,842	14,462	15,412	29,874	32
Property Tax Refunds	1,209,064	1,087,840	2,296,904	1,209,064	1,090,230	2,299,294	2,390
Political Contribution Refunds (Open)	3,145	4,300	7,445	3,145	4,264	7,409	-36
Tax Refund Interest (Open)	15,131	15,400	30,531	15,131	25,554	40,685	10,154
Local Government Aid (City Aid)	564,102	704,984	1,269,086	564,102	704,673	1,268,775	-311
County Program Aid	264,374	344,154	608,528	264,374	344,154	608,528	0
County Program Aid	264,374	344,154	608,528	264,374	344,154	608,528	0
21, SS1, CH 14 Local Homeless Prevention Aid to Counties	20,000	20,000	40,000	20,000	19,656	39,656	-344
23, CH 64 - Tribal Nation Aid	0	35,000	35,000	0	35,000	35,000	0
23, CH 64 - Statewide Local Housing Aid	22,500	22,500	45,000	22,500	22,500	45,000	0
Township Aid	9,610	9,293	18,903	9,610	9,291	18,901	-2

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
23, CH 64 - Public Safety Aid	300,000	0	300,000	300,000	0	300,000	0
23, CH 64 - Soil and Water Conservation District Aid	15,000	15,000	30,000	15,000	15,000	30,000	0
Payment in Lieu of Taxes - PILT (Open)	39,736	48,175	87,911	39,736	48,174	87,910	-1
Aquatic Invasive Species Prevention Aid	10,000	10,000	20,000	10,000	10,000	20,000	0
Riparian Protection Aid to BWSR (TR OUT)	745	745	1,490	745	744	1,489	-1
Riparian Protection Aid Local Distribution	7,255	7,255	14,510	7,255	7,256	14,511	1
Riparian Protection Aid	8,000	8,000	16,000	8,000	8,000	16,000	0
Indian Family Out-Of-Home Placement Aid	5,000	5,000	10,000	5,000	5,000	10,000	0
Casino Aid to Counties	1,287	1,307	2,594	1,287	1,221	2,508	-86
State Taconite Aid to IRRR (TR OUT)	3,724	3,892	7,616	3,724	3,897	7,621	5
State Taconite Aid Local Distribution	3,847	3,716	7,563	3,847	3,711	7,558	-5
State Taconite Aid	7,571	7,608	15,179	7,571	7,608	15,179	0
Utility Valuation Transition Aid	16	0	16	16	0	16	0
23, CH 64 - Electric Generation Transition Aid to Local Governments	0	2,124	2,124	0	2,124	2,124	0
Aid To School Districts	7,891	7,633	15,524	7,891	7,633	15,524	0
Cities, Towns, Counties	9,884	9,721	19,605	9,884	9,567	19,451	-154
Disparity Reduction Aid	17,775	17,354	35,129	17,775	17,200	34,975	-154
Aid To School Districts	2,775	2,604	5,379	2,775	2,604	5,379	0
Cities, Towns, Counties	10,520	9,975	20,495	10,520	9,975	20,495	0
Border City Disparity Reduction Credit	13,295	12,579	25,874	13,295	12,579	25,874	0
Aid To School Districts	7,341	7,529	14,870	7,341	7,539	14,880	10
Cities, Towns, Counties	29,646	29,797	59,443	29,646	29,786	59,432	-11
Agricultural Homestead Market Value Credit	36,987	37,326	74,313	36,987	37,325	74,312	-1

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
School Building Bond Agricultural Credit	85,982	106,838	192,820	85,982	107,306	193,288	468
Supplemental Taconite Homestead Credit	5,477	5,484	10,961	5,477	5,488	10,965	4
Aid To School Districts	17	35	52	17	2	19	-33
Cities, Towns, Counties	195	491	686	195	42	237	-449
Prior Year Credit Adjustment	212	526	738	212	44	256	-482
Police State Aid	92,897	107,610	200,507	92,897	107,614	200,511	4
Fire State Aid	41,751	48,200	89,951	41,751	48,191	89,942	-9
Fire Insurance Surcharge Aid	7,121	7,840	14,961	7,121	7,842	14,963	2
Police-Fire Retirement Supp Aid	15,500	15,500	31,000	15,500	15,499	30,999	-1
Police/Fire Amortization Aid	2,729	2,729	5,458	2,729	2,729	5,458	0
Redirected Amortization Aid to SPTRFA/TRA	2,094	2,094	4,188	2,094	2,094	4,188	0
Firefighter Supplemental Benefits Reimbursement	517	517	1,034	517	678	1,195	161
Aid to School Districts	123	11	134	123	14	137	3
Aid to Cities, Towns, Counties	310	1	311	310	118	428	117
Disaster Credit	433	12	445	433	132	565	120
Aid to School Districts	5	32	37	5	23	28	-9
Aid to Cities, Towns, Counties	0	107	107	0	0	0	-107
Local Option Disaster Abatement Reimbursement	5	139	144	5	23	28	-116
Aid to School District	140	140	280	140	140	280	0
Aid to City and County	1,060	1,220	2,280	1,060	1,220	2,280	0
Mahnomen Property Tax Reimbursement	1,200	1,360	2,560	1,200	1,360	2,560	0
Border City Reimbursement	85	85	170	85	119	204	34

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Taconite Aid Reimbursement	561	561	1,122	561	561	1,122	0
Performance Measurement Reimbursement	527	526	1,053	527	526	1,053	0
23, CH 64 - City of Spring Grove Fire Remediation Grant	250	0	250	250	0	250	0
23, CH 64 - City of Northfield Infrastructure Grant	300	0	300	300	0	300	0
23, CH 68 - Electric-Assisted Bicycle Rebate Program	0	4,000	4,000	0	1,774	1,774	-2,226
24, CH 122 - Emergency Ambulance Service Aid	0	23,940	23,940	0	23,940	23,940	0
25, CH 13 - LGA Penalty Forgiveness - City of Alpha	0	18	18	0	18	18	0
25, CH 13 - LGA Penalty Forgiveness - City of Stewart	0	88	88	0	88	88	0
Property Tax Aids & Credits	2,820,234	2,736,011	5,556,245	2,820,234	2,745,579	5,565,813	9,568

Health & Human Services

Central Office Operations

Operations	357,728	283,467	641,195	357,728	305,686	663,414	22,219
Children & Families	24,102	88,558	112,660	24,102	55,559	79,661	-32,999
Health Care	44,257	51,984	96,241	44,257	39,332	83,589	-12,652
Aging and Disability Services	45,086	85,560	130,646	45,086	58,023	103,109	-27,537
Behavioral Health	26,024	50,513	76,537	26,024	31,112	57,136	-19,401
Comp. Gambling Chem & Mental Hlth (Standing)	61	199	260	61	0	61	-199
Subtotal Central Office Operations	497,258	560,281	1,057,539	497,258	489,712	986,970	-70,569

Forecasted Programs

MN Family Inv Plan/Div Work Prog Grants (MFIP/DWP)	76,662	82,053	158,715	76,662	82,054	158,716	1
MFIP Child Care Asst Grants	2,019	55,710	57,729	2,019	55,711	57,730	1
General Assistance (GA)	51,457	73,849	125,306	51,457	76,272	127,729	2,423

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual	EOS	EOS	Actual	Actual	Actual	Actual vs EOS
	FY 2024	FY 2025	FY 2024-25	FY 2024	FY 2025	FY 2024-25	FY 2024-25
Minnesota Supplemental Aid (MSA)	60,850	65,286	126,136	60,850	65,946	126,796	660
Housing Support	225,054	253,418	478,472	225,054	255,023	480,077	1,605
Medical Assistance	6,929,432	7,520,430	14,449,862	6,929,432	7,606,495	14,535,927	86,065
Alternative Care Program	21,210	53,658	74,868	21,210	29,673	50,883	-23,985
Behavioral Health Fund (TR OUT)	95,134	231,992	327,126	95,134	231,992	327,126	0
NorthStar Care for Children	101,978	103,711	205,689	101,978	109,990	211,968	6,279
Subtotal Forecasted Programs	7,563,796	8,440,106	16,003,902	7,563,796	8,513,156	16,076,952	73,050
<u>Grant Programs</u>							
Support Services Grants	8,705	8,715	17,420	8,705	8,693	17,398	-22
Basic Sliding Fee Child Care Asst Grants	57,953	107,346	165,299	57,953	107,346	165,299	0
Child Care Development	153,666	223,206	376,872	153,666	153,578	307,244	-69,628
Child Support Enforcement (TR OUT)	50	50	100	50	50	100	0
Children's Services Grants	65,909	95,407	161,316	65,909	85,769	151,678	-9,638
Children & Community Svcs	63,559	60,856	124,415	63,559	60,856	124,415	0
Refugee Services Grants	156	17,844	18,000	156	4,709	4,865	-13,135
Children & Econ Support Grants	211,484	94,099	305,583	211,484	92,894	304,378	-1,205
Fraud Prevention Grants	0	3,018	3,018	0	2,724	2,724	-294
Health Care Grants	61,993	9,461	71,454	61,993	8,461	70,454	-1,000
Other LTC Grants	176,262	223,598	399,860	176,262	197,545	373,807	-26,053
Aging & Adult Services Grants	47,521	156,800	204,321	47,521	146,414	193,935	-10,386
Deaf & Hard of Hearing Grants	2,886	2,886	5,772	2,886	2,886	5,772	0
Disabilities Grants	141,886	79,863	221,749	141,886	95,714	237,600	15,851
Housing & Support Services Grants	19,106	12,014	31,120	19,106	11,951	31,057	-63
Adult Mental Health Grants	89,964	159,362	249,326	89,964	129,379	219,343	-29,983
Children's Mental Health Grants	38,853	47,602	86,455	38,853	37,866	76,719	-9,736
CCDTF Non-Entitlements	10,265	55,919	66,184	10,265	8,897	19,162	-47,022
Compulsive Gambling Grants (Standing)	1,678	5,527	7,205	1,678	0	1,678	-5,527
Subtotal Grant Programs	1,151,896	1,363,573	2,515,469	1,151,896	1,155,732	2,307,628	-207,841
<u>State Operated Services</u>							

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
MH & Substance Abuse Treatment	170,729	188,260	358,989	170,729	186,022	356,751	-2,238
Community Based Services	8,728	12,417	21,145	8,728	10,759	19,487	-1,658
Forensic Services	131,843	153,381	285,224	131,843	149,169	281,012	-4,212
Sex Offender Program	111,895	126,682	238,577	111,895	119,844	231,739	-6,838
DCT Operations	69,413	134,774	204,187	69,413	125,302	194,715	-9,472
Subtotal State Operated Services	492,608	615,514	1,108,122	492,608	591,096	1,083,704	-24,418
Subtotal Human Services, Dept of	9,705,558	10,979,474	20,685,032	9,705,558	10,749,696	20,455,254	-229,778
DHS - Federal Reimbursement	-58,390	-87,273	-145,663	-58,390	-56,600	-114,990	30,673
Human Services, Dept of	9,647,168	10,892,201	20,539,369	9,647,168	10,693,096	20,340,264	-199,105
Health Improvement	204,234	256,667	460,901	204,234	228,606	432,840	-28,061
Health Protection	48,537	46,948	95,485	48,537	34,072	82,609	-12,876
Health Operations	10,735	37,092	47,827	10,735	27,265	38,000	-9,827
Health, Department of	263,506	340,707	604,213	263,506	289,943	553,449	-50,764
Emergency Medical Services Board	6,115	6,546	12,661	6,115	2,457	8,572	-4,089
Office of Emergency Medical Services	0	6,553	6,553	0	5,484	5,484	-1,069
Office of Emergency Medical Services	6,115	13,099	19,214	6,115	7,941	14,056	-5,158
Council on Disability	1,718	2,781	4,499	1,718	2,691	4,409	-90
Council on Disability	1,718	2,781	4,499	1,718	2,691	4,409	-90
MH/DD Ombudsman	2,397	4,681	7,078	2,397	3,309	5,706	-1,372
UMN Drug Trial Monitoring	78	122	200	78	122	200	0
MH/DD Ombudsman	2,475	4,803	7,278	2,475	3,431	5,906	-1,372
Ombudsperson for Families	688	847	1,535	688	772	1,460	-75
Ombudsperson for Families	688	847	1,535	688	772	1,460	-75
Ombudsperson for American Indian Families	234	442	676	234	296	530	-146

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Ombudsperson for American Indian Families	234	442	676	234	296	530	-146
Board of Pharmacy Litigation Costs	245	1,255	1,500	245	0	245	-1,255
Board of Pharmacy	454	482	936	454	553	1,007	71
Rare Disease Advisory Council	305	677	982	305	604	909	-73
Ombudsperson for Foster Youth	314	867	1,181	314	1,027	1,341	160
23, CH 70 - Transfer to MNSure Enterprise Fund	11,095	14,317	25,412	11,095	14,317	25,412	0
24, CH 127 - Transfer to Mnsure Enterprise Fund	0	2,330	2,330	0	2,330	2,330	0
Department of Children, Youth, and Families	0	0	0	0	0	0	0
DCYF - Federal Reimbursement	0	0	0	0	0	0	0
Department of Children, Youth, and Families	0	0	0	0	0	0	0
Health & Human Services	9,934,317	11,274,808	21,209,125	9,934,317	11,017,001	20,951,318	-257,807

Public Safety & Judiciary

Supreme Court Operations	45,150	50,504	95,654	45,150	49,679	94,829	-825
Civil Legal Services	33,460	33,660	67,120	33,460	33,660	67,120	0
23, CH 63 - Adult-Use Cannabis	245	845	1,090	245	300	545	-545
24, CH 123 - Safe and Secure Courthouse Grants	0	500	500	0	500	500	0
24, CH 123 - Enhancing Cyber Security	0	5,163	5,163	0	1,617	1,617	-3,546
24, CH 115 - Supreme Court Council on Child Protection	0	1,000	1,000	0	327	327	-673
24, CH 127 - Housing Expungement Initiatives	0	545	545	0	195	195	-350
Supreme Court	78,855	92,217	171,072	78,855	86,278	165,133	-5,939
Court of Appeals	14,362	15,456	29,818	14,362	15,284	29,646	-172
Court of Appeals	14,362	15,456	29,818	14,362	15,284	29,646	-172

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
District Courts	352,299	405,409	757,708	352,299	401,219	753,518	-4,190
24, CH 123 - Expanding Access to Forensic Examiners	2,135	19,133	21,268	2,135	5,317	7,452	-13,816
24, CH 123 - Ensuring Access to Court Interpreters	0	4,475	4,475	0	1,725	1,725	-2,750
24, CH 123 - District Court Juror Deficit	20	2,364	2,384	20	722	742	-1,642
District Courts	354,454	431,381	785,835	354,454	408,983	763,437	-22,398
State Guardian Ad Litem Board	24,130	25,848	49,978	24,130	25,239	49,369	-609
State Guardian Ad Litem Board	24,130	25,848	49,978	24,130	25,239	49,369	-609
Tax Court	1,890	2,511	4,401	1,890	2,016	3,906	-495
Tax Court	1,890	2,511	4,401	1,890	2,016	3,906	-495
Uniform Laws Commission	100	130	230	100	91	191	-39
Uniform Laws Commission	100	130	230	100	91	191	-39
Judicial Standards, Board on	566	984	1,550	566	800	1,366	-184
Judicial Standards, Board on	566	984	1,550	566	800	1,366	-184
Board of Public Defense	152,885	167,352	320,237	152,885	167,017	319,902	-335
Board of Public Defense	152,885	167,352	320,237	152,885	167,017	319,902	-335
Minnesota Competency Attainment Board	537	4,878	5,415	537	4,333	4,870	-545
Minnesota Competency Attainment Board	537	4,878	5,415	537	4,333	4,870	-545
Office of Appellate Counsel and Training	0	219	219	0	0	0	-219
Office of Appellate Counsel and Training	0	219	219	0	0	0	-219
Private Detective Board	330	1,116	1,446	330	764	1,094	-352
Private Detective Board	330	1,116	1,446	330	764	1,094	-352
Peace Officer Standards and Training, Board	12,047	13,533	25,580	12,047	12,263	24,310	-1,270
Peace Officer Standards and Training, Board	12,047	13,533	25,580	12,047	12,263	24,310	-1,270
Incarceration and Prerelease Services	529,835	574,023	1,103,858	529,835	573,167	1,103,002	-856

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Community Supervision and Post Release Services	181,628	199,234	380,862	181,628	188,026	369,654	-11,208
Organizational, Regulatory, and Administrative Services	50,607	95,503	146,110	50,607	71,300	121,907	-24,203
23, CH 56 - Claims Bill	48	0	48	48	0	48	0
25, CH 19 - Deficiency Funding	0	9,091	9,091	0	9,091	9,091	0
Corrections, Department of	762,118	877,851	1,639,969	762,118	841,584	1,603,702	-36,267
24, CH 123 - Clemency Review Commission Operations and Grants	0	1,762	1,762	0	1,135	1,135	-627
Clemency Review Commission	0	1,762	1,762	0	1,135	1,135	-627
Ombudsperson for Corrections	927	1,277	2,204	927	1,053	1,980	-224
Ombudsperson for Corrections	927	1,277	2,204	927	1,053	1,980	-224
Sentencing Guidelines Commission	1,214	1,823	3,037	1,214	1,529	2,743	-294
Sentencing Guidelines Commission	1,214	1,823	3,037	1,214	1,529	2,743	-294
Homeland Security & Emergency Management	6,651	5,486	12,137	6,651	4,115	10,766	-1,371
Criminal Apprehension	94,637	141,340	235,977	94,637	130,020	224,657	-11,320
Gambling & Alcohol Enforcement	3,251	4,567	7,818	3,251	4,091	7,342	-476
Office of Justice Programs	80,026	93,803	173,829	80,026	79,705	159,731	-14,098
State Fire Marshal	3,636	4,206	7,842	3,636	4,197	7,833	-9
Emergency Communication Networks	0	4,000	4,000	0	3,665	3,665	-335
24, CH 123 - Crime Victim Services	0	9,467	9,467	0	9,458	9,458	-9
24, CH 123 - Violence Against Latina Women Report	0	50	50	0	48	48	-2
24, CH 123 - Mediation and Restorative Justice Grant	0	50	50	0	50	50	0
24, CH 123 - Therapy Dogs for First Responders	0	100	100	0	0	0	-100
Public Safety, Department of	188,201	263,069	451,270	188,201	235,349	423,550	-27,720
Human Rights, Department of	7,308	9,102	16,410	7,308	8,540	15,848	-562
Human Rights, Department of	7,308	9,102	16,410	7,308	8,540	15,848	-562
Cannabis Expungement Board	77	4,450	4,527	77	3,144	3,221	-1,306
Cannabis Expungement Board	77	4,450	4,527	77	3,144	3,221	-1,306

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Transfer to Disaster Contingency Account	0	50,000	50,000	0	50,000	50,000	0
Transfer out to Community Justice Account	461	461	922	461	461	922	0
23, CH 52 - Community Crime & Violence Prevention Account (TR OUT)	70,000	0	70,000	70,000	0	70,000	0
23, CH 52 - Crisis Resp. / Crim. Inv. Account (TR OUT)	10,000	0	10,000	10,000	0	10,000	0
23, CH 52 - Indigenous Reward Fund (TR OUT)	250	0	250	250	0	250	0
Public Safety & Judiciary	1,680,712	1,965,420	3,646,132	1,680,712	1,865,863	3,546,575	-99,557
Transportation							
Multimodal Systems	43,980	66,467	110,447	43,980	35,409	79,389	-31,058
State Roads	7,922	30,724	38,646	7,922	19,801	27,723	-10,923
Local Roads	28,958	44,532	73,490	28,958	18,324	47,282	-26,208
Agency Management	4,030	11,421	15,451	4,030	11,869	15,899	448
23, CH 60 - Construction Material Environmental Analysis	0	310	310	0	0	0	-310
23, CH 68; 25, CH 33 - Northern Lights Express	7	117,461	117,468	7	367	374	-117,094
23, CH 68 - Multimodal / IIJA Match Transportation Package	7,665	68,335	76,000	7,665	43,795	51,460	-24,540
24, CH 127; 23, CH 68 - Multimodal / IIJA Match Grants	592	204,808	205,400	592	39,403	39,995	-165,405
23, CH 68 - Electric Vehicle Infrastructure / IIJA Match	150	10,450	10,600	150	1,382	1,532	-9,068
23, CH 68 - Federal Funds Technical Assistance Grants	132	1,868	2,000	132	342	474	-1,526
23, CH 68 - MNDOT Cash Projects	18,776	101,874	120,650	18,776	10,897	29,673	-90,977
24, CH 127 - Ramsey Co. Reg. Rail. Auth., Rail Insurance Coverage	0	1,000	1,000	0	997	997	-3
24, CH 127 - Traffic Safety Camera Pilot Program	0	1,000	1,000	0	0	0	-1,000
24, CH 127 - Local Government Grant for Road Improvements	0	1,000	1,000	0	0	0	-1,000
24, CH 127 - Grant to Shorewood for TH 7 TMO Development	0	200	200	0	200	200	0
Transportation, Dept of	112,212	661,450	773,662	112,212	182,786	294,998	-478,664
Transit System Operations	35,454	32,454	67,908	35,454	32,454	67,908	0

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Special Transportation Service (Metro Mobility and Metro Move)	55,976	55,976	111,952	55,976	55,976	111,952	0
24, CH 127; 23, CH 68 - Blue Line Extension	10,000	30,000	40,000	10,000	0	10,000	-30,000
24, CH 127 - Blue Line Extension Antidisplacement Program	0	10,000	10,000	0	10,000	10,000	0
Metropolitan Council	101,430	128,430	229,860	101,430	98,430	199,860	-30,000
Admin & Related Services	9,677	17,568	27,245	9,677	14,490	24,167	-3,078
State Patrol	15,312	23,005	38,317	15,312	22,183	37,495	-822
Office of Traffic Safety	12,544	19,838	32,382	12,544	7,492	20,036	-12,346
Pipeline Safety	277	843	1,120	277	341	618	-502
23, CH 68 - Aid to Deputy Registrars	6,000	0	6,000	6,000	0	6,000	0
23, CH 52 - Firearm Storage Grants	237	0	237	237	0	237	0
24, CH 123 – Task Force on Domestic Violence and Firearms	0	50	50	0	50	50	0
24, CH 123 – Motor Vehicle Registration Compliance Working Group	0	133	133	0	128	128	-5
Public Safety, Dept of	44,047	61,437	105,484	44,047	44,684	88,731	-16,753
From GF to THF for Federal Funds Match (TR OUT)	152,650	0	152,650	152,650	0	152,650	0
From GF to Active Transportation Acct (TR OUT)	19,500	19,215	38,715	19,500	19,215	38,715	0
From GF to Small Cities Assistance Acct (TR OUT)	0	11,350	11,350	0	11,350	11,350	0
Transportation	429,839	881,882	1,311,721	429,839	356,465	786,304	-525,417

Environment and Energy

Environmental Analysis and Outcomes Division	10,179	99,392	109,571	10,179	93,630	103,809	-5,762
Municipal Division	825	1,792	2,617	825	864	1,689	-928
Operations Division	11,322	35,498	46,820	11,322	18,261	29,583	-17,237
Remediation Division	7,388	19,892	27,280	7,388	7,665	15,053	-12,227
Industrial Division	4,145	29,745	33,890	4,145	16,508	20,653	-13,237
Resource Management and Assistance Division	19,187	33,337	52,524	19,187	30,020	49,207	-3,317
Watershed Division	3,171	3,835	7,006	3,171	3,422	6,593	-413

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Environmental Quality Board	1,527	1,740	3,267	1,527	1,608	3,135	-132
23, CH 60 - Local Climate Action Grants	2,000	0	2,000	2,000	0	2,000	0
24, CH 116 - Climate Adaptation & Resilience Study	0	750	750	0	0	0	-750
24, CH 116 - Composting Grants for Multi-Family Housing	0	393	393	0	0	0	-393
24, CH 116 - Olmsted County Environmental Cleanup	0	400	400	0	400	400	0
Pollution Control Agency	59,744	226,774	286,518	59,744	172,378	232,122	-54,396
Land and Mineral Resources Management	3,255	8,916	12,171	3,255	5,688	8,943	-3,228
Ecological & Water Resources	20,982	33,428	54,410	20,982	30,506	51,488	-2,922
Forest Management	46,965	60,366	107,331	46,965	53,131	100,096	-7,235
Parks & Trails Mgmt	34,331	43,464	77,795	34,331	41,786	76,117	-1,678
Fish and Wildlife Management	7,849	19,929	27,778	7,849	12,556	20,405	-7,373
Enforcement Natural Res Laws-Rules	14,280	15,649	29,929	14,280	14,627	28,907	-1,022
Operations Support	861	4,501	5,362	861	3,752	4,613	-749
Office of School Trust Lands	211	221	432	211	207	418	-14
DNR Firefighting (OPEN)	29,446	29,000	58,446	29,446	35,905	65,351	6,905
1854 Treaty (OPEN)	6,406	6,197	12,603	6,406	6,197	12,603	0
23, Ch 60 – Proportional Payments 1854 Treaty	3,000	3,000	6,000	3,000	3,000	6,000	0
Leech Lake White Earth (OPEN)	3,112	2,952	6,064	3,112	3,178	6,290	226
Con Con Areas (OPEN)	12	40	52	12	21	33	-19
24, CH 127 - Tax-Forfeited Property, Mineral Interest Claims (OPEN)	0	2,225	2,225	0	273	273	-1,952
23, CH 60 - Legal Costs	269	31	300	269	31	300	0
23, CH 60 - Mississippi Boat Launch	0	1,200	1,200	0	0	0	-1,200
23, CH 60 - Get Out MORE	7,736	102,264	110,000	7,736	10,103	17,839	-92,161
23, CH 63 - Adult-Use Cannabis	0	338	338	0	338	338	0
24, CH 116 - Water Quality Study: Realtime Nitrate Monitoring	0	100	100	0	6	6	-94
24, CH 116 - Unsafe Ice Search & Rescue	0	200	200	0	0	0	-200
24, CH 116 - Int'l Wolf Center Improvements	0	1,332	1,332	0	1,332	1,332	0
24, CH 116 - Condemnation Trust Land; Mille Lacs County	0	750	750	0	7	7	-743
24, CH 116 - Outreach and Education	0	500	500	0	0	0	-500
Natural Resources, Dept of	178,715	336,603	515,318	178,715	222,970	401,685	-113,633

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Transfer to Mining and Env Regulatory Account (OPEN)	840	881	1,721	840	881	1,721	0
Board of Water & Soil Resources	48,414	70,617	119,031	48,414	22,197	70,611	-48,420
24, CH 116 - Manure Mgmt Activities	0	850	850	0	0	0	-850
24, CH 116 - Red River Phosphorus Mgmt	0	300	300	0	285	285	-15
Board of Water & Soil Resources	48,414	71,767	120,181	48,414	22,482	70,896	-49,285
MN Conservation Corps	580	580	1,160	580	580	1,160	0
Metropolitan Council Parks	23,290	2,540	25,830	23,290	2,540	25,830	0
24, CH 116 - Community Tree Grants	0	3,188	3,188	0	3,188	3,188	0
24, CH 116 - Lions Levee Park Pedestrian Bridge	0	437	437	0	437	437	0
Metropolitan Council Parks	23,290	6,165	29,455	23,290	6,165	29,455	0
Minnesota Zoo	13,384	14,162	27,546	13,384	14,147	27,531	-15
Minnesota Zoo	13,384	14,162	27,546	13,384	14,147	27,531	-15
Science Museum of Minnesota	8,200	1,260	9,460	8,200	1,260	9,460	0
23, CH 62 - Revenue Recovery	500	250	750	500	250	750	0
Science Museum of Minnesota	8,700	1,510	10,210	8,700	1,510	10,210	0
Public Utilities Commission	10,037	12,123	22,160	10,037	11,979	22,016	-144
24, CH 126 - Rulemaking Assessment	0	5	5	0	0	0	-5
Public Utilities Commission	10,037	12,128	22,165	10,037	11,979	22,016	-149
MLCAT Repayment to REM-MLC (TR OUT)	27,497	100	27,597	27,497	100	27,597	0
23, CH 60 - Transfer to the Climate Innovation Finance Authority Account	20,000	0	20,000	20,000	0	20,000	0
Environment and Energy	391,201	670,670	1,061,871	391,201	453,192	844,393	-217,478

General Fund - Fund Balance Analysis

(\$ in Thousands)

Jobs, Commerce, Ag and Housing

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Protection Service	31,458	20,163	51,621	31,458	19,670	51,128	-493
Promotion & Marketing	4,253	4,711	8,964	4,253	5,244	9,497	533
Value-Added Products	28,754	43,840	72,594	28,754	34,788	63,542	-9,052
Admin & Financial Assistance	16,703	16,747	33,450	16,703	16,063	32,766	-684
23, CH 60 - Green Fertilizer Production Facilities	0	3,999	3,999	0	23	23	-3,976
24, CH 126 - Meat Processing Education Grants	0	225	225	0	308	308	83
24, CH 126 - Carbon Markets Report	0	25	25	0	13	13	-12
24, CH 126 - Cervidae Abatement, Crop and Fence Damage Rept	0	50	50	0	50	50	0
24, CH 126 - Soil Health Equipment Grants	0	495	495	0	495	495	0
24, CH 126 - TxfrOut, Pollinator Research Account	0	75	75	0	75	75	0
24, CH 126 - Nitrate Treatment	0	2,800	2,800	0	1,407	1,407	-1,393
24, CH 126 - Farm-to-School	0	125	125	0	132	132	7
24, CH 126 - Livestock Protection Grant, specf'd Avian Influnza	0	225	225	0	84	84	-141
24, CH 126 - Beginning Farmer Equipment and Infrastructure Grants	0	300	300	0	300	300	0
Agriculture, Dept of	81,168	93,780	174,948	81,168	78,650	159,818	-15,130
Cannabis Management Office	2,902	39,282	42,184	2,902	16,571	19,473	-22,711
24, CH 121 - Transfer Hemp-Derived Enforcement Responsibility	0	1,107	1,107	0	1,000	1,000	-107
24, CH 121 - Medical Cannabis Operation	0	521	521	0	0	0	-521
Cannabis Management Office	2,902	40,910	43,812	2,902	17,571	20,473	-23,339
Agricultural Utilization Research Institute	6,143	4,343	10,486	6,143	4,343	10,486	0
24, CH 126 - Food Entrepreneur Support	0	225	225	0	225	225	0
Agricultural Utilization Research Institute	6,143	4,568	10,711	6,143	4,568	10,711	0
Board of Animal Health	6,100	6,578	12,678	6,100	6,533	12,633	-45
Board of Animal Health	6,100	6,578	12,678	6,100	6,533	12,633	-45

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
DEED, Office of Broadband	75,325	51,026	126,351	75,325	50,963	126,288	-63
DEED, Office of Broadband	75,325	51,026	126,351	75,325	50,963	126,288	-63
Agriculture, Broadband and Rural Development Subtotal	171,638	196,862	368,500	171,638	158,285	329,923	-38,577
Housing Finance Agency (TR OUT)	774,098	297,978	1,072,076	774,098	297,978	1,072,076	0
23, CH 64 - Workforce & Affordable Homeownership Account (TR OUT)	40,000	0	40,000	40,000	0	40,000	0
Housing Finance Agency	814,098	297,978	1,112,076	814,098	297,978	1,112,076	0
Jobs, Economic Development & Commerce							
Financial Institutions	2,193	2,670	4,863	2,193	2,651	4,844	-19
Administrative Services	8,435	11,722	20,157	8,435	11,538	19,973	-184
Enforcement	7,136	7,941	15,077	7,136	7,564	14,700	-377
Telecommunications	704	1,567	2,271	704	1,494	2,198	-73
Energy Resources	63,198	44,320	107,518	63,198	36,476	99,674	-7,844
Insurance	7,087	10,505	17,592	7,087	9,692	16,779	-813
Weights and Measures Division	1,500	1,587	3,087	1,500	1,130	2,630	-457
23, CH 60 - Solar for Schools Acct (TR OUT)	16,138	0	16,138	16,138	0	16,138	0
23, CH 63 - Adult-Use Cannabis	311	1,309	1,620	311	392	703	-917
23, CH 70 - Biomarker Testing Mandated Benefit	0	17	17	0	0	0	-17
24, CH 127 - Thermal Eenergy Network Site Suitability Study	0	500	500	0	6	6	-494
24, CH 127 - Solar App+ Program	0	500	500	0	500	500	0
24, CH 127 - Grid Enhancing Technologies	0	133	133	0	0	0	-133
24, CH 127 - Permitting Reform; Routing, Siting, Intervening	0	1,200	1,200	0	476	476	-724
24, CH 127 - Copper Metal Licensing and Enforcement	0	28	28	0	26	26	-2
24, CH 127 - Environmental Review, high voltage transmission lines	0	46	46	0	0	0	-46
24, CH 127 - Nonprofit Health Coverage Conversion Transactions	0	149	149	0	0	0	-149
Commerce, Department of	106,702	84,194	190,896	106,702	71,945	178,647	-12,249
Commerce and Housing Subtotal	920,800	382,172	1,302,972	920,800	369,923	1,290,723	-12,249

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Business & Community Development	206,576	180,581	387,157	206,576	177,403	383,979	-3,178
Workforce Development Services	67,543	98,240	165,783	67,543	81,835	149,378	-16,405
General Support Services	3,858	18,285	22,143	3,858	9,110	12,968	-9,175
Minnesota Trade Office	2,373	2,508	4,881	2,373	2,500	4,873	-8
Vocational Rehabilitation	38,552	40,529	79,081	38,552	42,139	80,691	1,610
Services for the Blind	10,319	10,531	20,850	10,319	10,556	20,875	25
Employment & Economic Development	329,221	350,674	679,895	329,221	323,543	652,764	-27,131
23, CH 59 - Family and Medical Benefit Insurance Fund (TR OUT)	668,321	0	668,321	668,321	0	668,321	0
Destination Medical Center (Open)	37,500	37,500	75,000	37,500	37,500	75,000	0
Explore Minnesota	34,068	28,877	62,945	34,068	29,110	63,178	233
24, CH 120 - Ka Joog	380	400	780	380	0	380	-400
24, CH 120 - 2026 Spec Olympic USA Games	0	2,000	2,000	0	2,000	2,000	0
24, CH 120 - Taste of Minnesota	0	1,250	1,250	0	1,250	1,250	0
Explore Minnesota	34,448	32,527	66,975	34,448	32,360	66,808	-167
Labor & Industry, Dept of	4,760	11,530	16,290	4,760	9,056	13,816	-2,474
23, CH 53 - Earned Sick and Safe Time Enforcement	1,087	0	1,087	1,087	0	1,087	0
23, CH 53 - Earned Sick and Safe Time Grants	289	0	289	289	300	589	300
Labor & Industry, Dept of	6,136	11,530	17,666	6,136	9,356	15,492	-2,174
Mediation Services	2,782	4,673	7,455	2,782	3,755	6,537	-918
Mediation Services	2,782	4,673	7,455	2,782	3,755	6,537	-918
GF Tr to IRRR Region 3 (Carlton & Koochiching Counties) (OPEN)	529	509	1,038	529	509	1,038	0
GF Tr to IRRR School Consolidation Acct (OPEN)	2,115	2,035	4,150	2,115	2,035	4,150	0
General Fund Transfer to IRRR	2,644	2,544	5,188	2,644	2,544	5,188	0

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
23, CH 53 - Transfer to MN Forward Fund	390,000	0	390,000	390,000	0	390,000	0
24, CH 127; 23, CH 53 – Transfer to MN Climate Innovation Authority Account	25,000	0	25,000	25,000	0	25,000	0
24, CH 127; 23, CH 53 - Transfer to State Competitiveness Fund Account	75,000	0	75,000	75,000	0	75,000	0
23, CH 64 - Crane Lake Water and Sanitary District Service Relief	1,203	0	1,203	1,203	0	1,203	0
23, CH 39 - Lead Lines	0	216,000	216,000	0	36,389	36,389	-179,611
Jobs and Labor Subtotal	1,572,255	655,448	2,227,703	1,572,255	445,447	2,017,702	-210,001
Jobs, Commerce, Ag and Housing	2,664,693	1,234,482	3,899,175	2,664,693	973,655	3,638,348	-260,827

State Government & Veterans

House of Representatives	46,730	48,558	95,288	46,730	48,544	95,274	-14
FY25 Available/Balance Forward - House	0	7,800	7,800	0	1,907	1,907	-5,893
Senate	41,611	43,893	85,504	41,611	43,801	85,412	-92
FY25 Available/Balance Forward - Senate	0	9,299	9,299	0	710	710	-8,589
Legislative Coordinating Commission	26,408	52,509	78,917	26,408	37,654	64,062	-14,855
23, CH 45 - LCPR, Actuarial Appropriation	57	57	114	57	16	73	-41
FY25 Available/Balance Forward - LCC	0	27,224	27,224	0	121	121	-27,103
24, CH 127 - Working Group on CIC's and HOA's	0	200	200	0	112	112	-88
24, CH 127 - Task Force on Long-Term Sustainable Affordable Housing	0	200	200	0	157	157	-43
25 SS1, CH 4 - Insurance Taskforce	0	200	200	0	0	0	-200
Legislature	114,806	189,940	304,746	114,806	133,021	247,827	-56,919
Governor's Office	9,237	9,260	18,497	9,237	9,819	19,056	559
Governor's Office	9,237	9,260	18,497	9,237	9,819	19,056	559
State Auditor	9,808	19,411	29,219	9,808	12,551	22,359	-6,860
State Auditor	9,808	19,411	29,219	9,808	12,551	22,359	-6,860

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Attorney General	41,796	55,097	96,893	41,796	54,098	95,894	-999
23, CH 57 - Report on Technology Impact to Minnesotans	128	156	284	128	0	128	-156
Attorney General	41,924	55,253	97,177	41,924	54,098	96,022	-1,155
Secretary of State	9,706	11,534	21,240	9,706	11,012	20,718	-522
VOTER Acct (TR OUT)	3,000	3,086	6,086	3,000	3,086	6,086	0
Voting Rights Act Cost Sharing Acct (TR OUT)	0	144	144	0	144	144	0
Secretary of State	12,706	14,764	27,470	12,706	14,242	26,948	-522
Presidential Primary (OPEN) (TR OUT)	15,252	0	15,252	15,252	0	15,252	0
Campaign Finance & Public Disclosure Bd	1,245	2,729	3,974	1,245	1,574	2,819	-1,155
Campaign Finance 10A.31	0	1,020	1,020	0	1,020	1,020	0
23, CH 62 - State Elections Account one-time transfer	0	2,103	2,103	0	2,103	2,103	0
Campaign Finance (OPEN) (TR OUT)	85	1,224	1,309	85	1,601	1,686	377
Special Elections (OPEN)	11	49	60	11	61	72	12
24, CH 112 - Candidate Reporting Req'mnts	0	20	20	0	0	0	-20
24, CH 112 - Camp Treasurer Online Trng Development	0	50	50	0	0	0	-50
Campaign Finance	1,341	7,195	8,536	1,341	6,359	7,700	-836
Investment Board	139	139	278	139	139	278	0
MNIT Services	34,689	111,312	146,001	34,689	38,298	72,987	-73,014
MN-IT Services	34,689	111,312	146,001	34,689	38,298	72,987	-73,014
Campaign Violations	571	2,313	2,884	571	1,375	1,946	-938
Data Practices	0	44	44	0	0	0	-44
Municipal Boundary Adjustments	240	286	526	240	298	538	12
Administrative Hearings Office	811	2,643	3,454	811	1,673	2,484	-970

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual	EOS	EOS	Actual	Actual	Actual	Actual vs EOS
	FY 2024	FY 2025	FY 2024-25	FY 2024	FY 2025	FY 2024-25	FY 2024-25
Government and Citizen Services	30,563	29,508	60,071	30,563	25,104	55,667	-4,404
Strategic Management Services	2,293	2,917	5,210	2,293	2,702	4,995	-215
Fiscal Agent	18,611	23,647	42,258	18,611	19,332	37,943	-4,315
WCRA (OPEN)	788	735	1,523	788	745	1,533	10
Public Broadcasting	7,964	4,733	12,697	7,964	4,704	12,668	-29
Historic Structure Grants MS 290.0681 (OPEN)	0	72	72	0	0	0	-72
21, SS1, CH 12 - Capital Area Building Predesign (OPEN)	33,368	5,600	38,968	33,368	10,889	44,257	5,289
21, SS1, CH 12 – Capital Area Building Lease Purchase Agreement (TR OUT)	10,913	20,921	31,834	10,913	20,920	31,833	-1
23, CH 60 - New Energy Guidelines for State Buildings	690	0	690	690	0	690	0
23, CH 53 - Capitol Area Community Vitality Task Force Account	5,000	0	5,000	5,000	0	5,000	0
24, CH 127 - Pub-facing prof svces on capitol complex	0	43	43	0	14	14	-29
24, CH 127 - Capitol complex security upgrades, DOT bldg	0	450	450	0	0	0	-450
Administration, Dept of	110,190	88,626	198,816	110,190	84,410	194,600	-4,216
Capitol Area Arch & Plng Bd	524	1,056	1,580	524	699	1,223	-357
23, CH 53 - Task Force Support	0	150	150	0	0	0	-150
FY23 Available/Balance Forward - Capitol Area Arch & Plng Bd	1,000	0	1,000	1,000	0	1,000	0
Capitol Area Arch & Plng Bd	1,524	1,206	2,730	1,524	699	2,223	-507
Minnesota Management and Budget	42,858	73,705	116,563	42,858	55,746	98,604	-17,959
23, CH 37 - Expediting Rental Assistance Study	0	200	200	0	200	200	0
23, CH 70 - Department of Children, Youth, and Families	1,921	3,576	5,497	1,921	2,476	4,397	-1,100
23, CH 75 - Keeping Nurses at the Bedside -- CONTINGENT	0	232	232	0	0	0	-232
24, CH 123 - Holistic and Effective Responses to Illicit Drug Use Task Force	0	150	150	0	146	146	-4
24, CH 127 - Repeal Ch 70 contingent appropriations	0	-232	-232	0	0	0	232
Minnesota Management & Budget	44,779	77,631	122,410	44,779	58,568	103,347	-19,063
Tax System Management	150,780	171,120	321,900	150,780	171,323	322,103	203
Debt Collection Management	30,444	37,189	67,633	30,444	36,690	67,134	-499

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Collections, Seized Property, Recording Fees (OPEN)	904	1,350	2,254	904	1,010	1,914	-340
Property Tax Benchmark Study MS 270C.991	24	26	50	24	24	48	-2
MS 290.0683 Housing Tax Credit Administration (FY23-28) (TR OUT)	100	100	200	100	100	200	0
23, CH 64 - Free Filing Report	66	0	66	66	0	66	0
23, CH 64 - IRS Tax Filing Modernization Account	5,000	0	5,000	5,000	0	5,000	0
23, CH 64 - Enhanced Taxpayer Assistance	920	1,000	1,920	920	898	1,818	-102
23, CH 64 - Administration of Refundable Credit	21,000	0	21,000	21,000	0	21,000	0
23, CH 64 - Administration of 2023 Tax Act	1,252	1,748	3,000	1,252	1,723	2,975	-25
23, CH 63 - Adult-Use Cannabis	1,109	7,381	8,490	1,109	4,845	5,954	-2,536
23, CH 70 - Easy Enrollment	5	39	44	5	39	44	0
FY23 Available/Balance Forward - Revenue, Dept of	59	0	59	59	0	59	0
24, CH 127 - Worker Misclassification Sharing Agreement	0	143	143	0	0	0	-143
24, CH 127 - Tax Credit Outreach Grants	0	1,000	1,000	0	919	919	-81
24, CH 127 - Taxpayer Assistance Grants	0	1,000	1,000	0	1,000	1,000	0
24, CH 127 - Administration of 2024 Tax Act	0	4,000	4,000	0	909	909	-3,091
24, CH 122 - Emergency Ambulance Service Aid	0	60	60	0	0	0	-60
Revenue, Dept of	211,663	226,156	437,819	211,663	219,480	431,143	-6,676
Racing Commission	965	35	1,000	965	48	1,013	13
Amateur Sports Commission	358	1,262	1,620	358	346	704	-916
Amateur Sports Commission	358	1,262	1,620	358	346	704	-916
Council on Minnesotans of African Heritage	536	1,075	1,611	536	922	1,458	-153
Council on Minnesotans of African Heritage	536	1,075	1,611	536	922	1,458	-153
Minnesota Council on Latino Affairs	527	817	1,344	527	592	1,119	-225
Minnesota Council on Latino Affairs	527	817	1,344	527	592	1,119	-225
Council on Asian-Pacific Minnesotans	477	791	1,268	477	645	1,122	-146
Council on Asian-Pacific Minnesotans	477	791	1,268	477	645	1,122	-146

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Council on LGBTQIA2S+ Minnesotans	81	918	999	81	882	963	-36
Council on LGBTQIA2S+ Minnesotans	81	918	999	81	882	963	-36
Indian Affairs Council	1,137	1,560	2,697	1,137	1,240	2,377	-320
Indian Affairs Council	1,137	1,560	2,697	1,137	1,240	2,377	-320
Programs & Operations	25,540	35,906	61,446	25,540	26,808	52,348	-9,098
Fiscal Agents	421	421	842	421	421	842	0
Historical Society	25,961	36,327	62,288	25,961	27,229	53,190	-9,098
Operations and Services	469	1,214	1,683	469	910	1,379	-304
Grants Programs	4,792	4,808	9,600	4,792	4,802	9,594	-6
Regional Arts Council	2,136	2,142	4,278	2,136	2,139	4,275	-3
Arts Board	7,397	8,164	15,561	7,397	7,851	15,248	-313
MN Humanities Center	1,220	3,220	4,440	1,220	1,372	2,592	-1,848
Board of Accountancy	734	969	1,703	734	718	1,452	-251
Board of Accountancy	734	969	1,703	734	718	1,452	-251
Board of Architectural/Eng	759	1,047	1,806	759	820	1,579	-227
Board of Architectural/Eng	759	1,047	1,806	759	820	1,579	-227
Board of Cosmetologist Examiners	2,988	4,081	7,069	2,988	3,441	6,429	-640
Board of Cosmetologist Examiners	2,988	4,081	7,069	2,988	3,441	6,429	-640
Board of Barber Examiners	367	527	894	367	402	769	-125
Board of Barber Examiners	367	527	894	367	402	769	-125
Contingent Accounts	0	3,000	3,000	0	0	0	-3,000
Contingent Accounts	0	3,000	3,000	0	0	0	-3,000

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
Tort Claims	0	322	322	0	0	0	-322
Tort Claims	0	322	322	0	0	0	-322
Consolidated Leg & Const Officers Retire (OPEN)	8,753	8,974	17,727	8,753	8,466	17,219	-508
Judges Retirement Plan Direct Appropriation	6,000	6,000	12,000	6,000	6,000	12,000	0
18, CH 211 - Pension, PERA Police and Fire	9,000	9,000	18,000	9,000	9,000	18,000	0
PERA / Mpls Employee Retirement Aid (OPEN)	16,000	16,000	32,000	16,000	16,000	32,000	0
1993 TRA / Mpls Teacher Retire Aid (OPEN)	2,500	2,500	5,000	2,500	2,500	5,000	0
1997 TRA / Mpls Teacher Retire Aid (OPEN)	27,331	27,331	54,662	27,331	27,331	54,662	0
St Paul Teacher Retirement Aid 1997 (OPEN)	2,827	2,827	5,654	2,827	2,827	5,654	0
14, CH 296 - Pension Bill - St Paul Teachers	7,000	7,000	14,000	7,000	7,000	14,000	0
18, CH 211 - Pension, St Paul Dir Aid	5,000	5,000	10,000	5,000	5,000	10,000	0
St Paul Teacher Retirement Aid	14,827	14,827	29,654	14,827	14,827	29,654	0
State Government and Elections	736,787	952,283	1,689,070	736,787	763,989	1,500,776	-188,294
Veterans Services	43,094	41,256	84,350	43,094	35,503	78,597	-5,753
Veterans Health Care (TR OUT)	89,430	99,668	189,098	89,430	100,486	189,916	818
GI Bill (OPEN)	3,341	3,600	6,941	3,341	3,674	7,015	74
GI Bill OJT and Apprenticeships (OPEN)	764	1,000	1,764	764	899	1,663	-101
Veteran Affairs, Dept of	136,629	145,524	282,153	136,629	140,562	277,191	-4,962
Main-Military Training Facility	9,760	10,255	20,015	9,760	10,559	20,319	304
General Support	4,494	5,770	10,264	4,494	5,446	9,940	-324
Enlistment Incentives	13,204	19,731	32,935	13,204	13,539	26,743	-6,192
Emergency Services / Military Support (OPEN)	727	2,531	3,258	727	2,046	2,773	-485

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
23, CH 38 - MN Military & Veterans Museum New Facility	14,055	0	14,055	14,055	0	14,055	0
23, CH 38 - Army Combat Fitness Test Field House	1,207	16,393	17,600	1,207	8	1,215	-16,385
Military Affairs, Dept of	43,447	54,680	98,127	43,447	31,598	75,045	-23,082
Veterans and Military Affairs	180,076	200,204	380,280	180,076	172,160	352,236	-28,044
DNR Police State Aid (TR OUT)	1,675	1,958	3,633	1,675	1,961	3,636	3
DPS Police State Aid (TR OUT)	3,555	4,045	7,600	3,555	4,046	7,601	1
DPS/DNR Police State Aid GF [Cancel]	[5,460]	[5,357]	[10,197]	[5,460]	[5,359]	[10,197]	[2]
MMB Non-Operating	5,230	6,003	11,233	5,230	6,007	11,237	4
Indirect Cost Receipts Offset	-25,612	-31,699	-57,311	-25,612	-31,445	-57,057	254
CMIA Interest Liability	157	0	157	157	2,170	2,327	2,170
22, CH 44 - Transfer to Premium Security Account	0	229,465	229,465	0	229,465	229,465	0
23, CH 45 - Pensions, MSRS Onetime Dir State Aid Approp	99,241	0	99,241	99,241	0	99,241	0
23, CH 45 - Pensions, PERA Onetime Dir State Aid Approp	194,746	0	194,746	194,746	0	194,746	0
23, CH 45 - Pensions, TRA Onetime Dir State Aid Approp	176,167	0	176,167	176,167	0	176,167	0
23, CH 45 - Pensions, SPTRFA Onetime Dir State Aid Approp	15,747	0	15,747	15,747	0	15,747	0
23, CH 56 - Claims Bill	1,106	0	1,106	1,106	0	1,106	0
23, CH 45 - Pensions, Statewide Vol Firefighter Incent Pgm	5,000	0	5,000	5,000	0	5,000	0
23, CH 48 - MSRS Psch Cond Treatment Acct (TR OUT)	1,000	0	1,000	1,000	0	1,000	0
23, CH 48 - PERA Psch Cond Treatment Acct (TR OUT)	3,000	0	3,000	3,000	0	3,000	0
23, CH 48 - Pub Safety Officer Benefit Acct (TR OUT)	100,000	0	100,000	100,000	0	100,000	0
23, CH 46 - Secure Choice Retirement Pgm (TR OUT)	5,000	0	5,000	5,000	0	5,000	0

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
23, CH 62 - Asset Preservation, MS 16B.24, subd 5d (TR OUT)	9,391	0	9,391	9,391	0	9,391	0
24, CH 113 - Tyler Settlement Appropriation	109,000	0	109,000	109,000	0	109,000	0
24, CH 102 - Pensions, TRA Onetime Dir State Aid	0	28,462	28,462	0	28,462	28,462	0
24, CH 102 - Pensions, SPTRFA Onetime Dir State Aid	0	1,538	1,538	0	1,538	1,538	0
24, CH 102 - Pensions, Minnesota State TRA Conversions (TR OUT)	0	1,458	1,458	0	1,458	1,458	0
State Government & Veterans	1,616,036	1,387,714	3,003,750	1,616,036	1,173,804	2,789,840	-213,910
Debt Service							
Debt Service (TR OUT)	507,577	558,601	1,066,178	507,577	558,606	1,066,183	5
Debt Service	507,577	558,601	1,066,178	507,577	558,606	1,066,183	5
Capital Projects & Grants							
08, CH 179 - Housing Finance Agency (TR OUT)	2,396	2,389	4,785	2,396	2,389	4,785	0
14, CH 295 - Housing Finance Agency (TR OUT)	6,368	6,347	12,715	6,368	6,347	12,715	0
12, CH 293 - Housing Finance Agency (TR OUT)	2,031	2,031	4,062	2,031	2,031	4,062	0
15, SS1, CH 5 - Housing Finance Agency (TR OUT)	787	789	1,576	787	789	1,576	0
17, SS1, CH 8 - Housing Finance Agency (TR OUT)	2,336	2,324	4,660	2,336	2,324	4,660	0
18, CH 214 - Housing Finance Agency (TR OUT)	5,588	5,526	11,114	5,588	5,526	11,114	0
19, SS1, CH 13 - Housing Finance Agency (TR OUT)	4,045	4,031	8,076	4,045	4,031	8,076	0
20, SS5, CH 3 - Housing Finance Agency (TR OUT)	7,235	7,201	14,436	7,235	7,201	14,436	0
21, SS1, CH 8 - Housing Finance Agency (TR OUT)	4,422	6,416	10,838	4,422	6,416	10,838	0
08, CH 179 - UofM Biomed Research Facility	13,922	13,922	27,844	13,922	13,922	27,844	0

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Actual FY 2024	EOS FY 2025	EOS FY 2024-25	Actual FY 2024	Actual FY 2025	Actual FY 2024-25	Actual vs EOS FY 2024-25
06, CH 247 - UofM Stadium	10,250	10,250	20,500	10,250	10,250	20,500	0
State Appropriation Refunding Bonds (TR OUT)	51,809	52,109	103,918	51,809	52,109	103,918	0
12, CH 299 - Grants To St Paul, Pmts to MSFA for MPLS	12,262	12,741	25,003	12,262	12,740	25,002	-1
12, CH 299 - MPLS Sales Tax to MSFA	2,232	2,345	4,577	2,232	2,345	4,577	0
15, SS1, CH 5 - Lewis & Clark Water Project Debt Service	1,251	1,253	2,504	1,251	1,151	2,402	-102
19, SS1, CH 6 - Duluth Regional Exchange District - Debt Service	3,713	7,193	10,906	3,713	3,961	7,674	-3,232
20, SS5, CH 3 - ADM Electric Vehicle Infrastructure Debt Service	196	219	415	196	63	259	-156
20, SS5, CH 3 - MPCA Response to Releases Debt Service	1,541	1,909	3,450	1,541	0	1,541	-1,909
20, SS5, CH 3 - Minnesota Public TV Debt Service	1,457	1,627	3,084	1,457	815	2,272	-812
23, CH 71 & CH 72 - Cash Capital Projects	1,072,360	0	1,072,360	1,072,360	0	1,072,360	0
Capital Projects & Grants	1,206,201	140,622	1,346,823	1,206,201	134,410	1,340,611	-6,212

Cancellation Estimates

Cancellation Estimates	0	-64,000	-64,000	0	0	0	64,000
Enterprise-Wide Carryforward Authority (Cancellation Est)	0	15,000	15,000	0	0	0	-15,000
Cancellation Estimates	0	-49,000	-49,000	0	0	0	49,000

Reserve & Appropriation Carried Forward

Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	0
Budget Reserve Account	2,925,308	3,177,370	3,177,370	2,925,308	3,185,932	3,185,932	8,562
Appropriation Carried Forward	2,633,945	0	0	2,633,945	1,858,911	1,858,911	1,858,911
Reserve & Appropriation Carried Forward	5,909,253	3,527,370	3,527,370	5,909,253	5,394,843	5,394,843	1,867,473