



General Fund Balance Analysis 2020 February Forecast

Expenditures by Omnibus Bill - Summary

2020-21 Biennium

2022-23 Biennium

February 27, 2020

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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

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

Agriculture & Housing

Jobs, Economic Development & Commerce

State Government & Veterans

Debt Service

Capital Projects & Grants

Cancellation Estimates

Subtotal by Appropriation Bill

Total Expenditures & Transfers

Balance Before Reserves

Cash Flow Account

Budget Reserve

Stadium Reserve

Budgetary Balance

	11-19 Fcst FY 2020-21	11-19 Fcst FY 2022-23	2-20 Fcst FY 2020	2-20 Fcst FY 2021	2-20 Fcst FY 2020-21	Feb vs Nov FY 2020-21	Pling Est FY 2022	Pling Est FY 2023	Pling Est FY 2022-23	Feb vs Nov FY 2022-23
Balance Forward From Prior Year	3,971,359	4,164,285	3,971,359	3,782,376	3,971,359	0	4,351,156	4,415,452	4,351,156	186,871
Current Resources:										
Tax Revenues	46,580,191	49,550,730	22,770,622	23,898,723	46,669,345	89,154	24,401,403	25,169,867	49,571,270	20,540
Non-Tax Revenues	1,556,502	1,546,198	787,262	776,134	1,563,396	6,894	779,026	770,999	1,550,025	3,827
Subtotal Non-Dedicated Revenues	48,136,693	51,096,928	23,557,884	24,674,857	48,232,741	96,048	25,180,429	25,940,866	51,121,295	24,367
Transfers From Other Funds	455,986	305,460	155,936	300,050	455,986	0	152,689	152,771	305,460	0
Prior Year Adjustments	63,579	74,486	26,660	36,985	63,645	66	37,243	37,243	74,486	0
Subtotal Other Revenue	519,565	379,946	182,596	337,035	519,631	66	189,932	190,014	379,946	0
Subtotal Current Resources	48,656,258	51,476,874	23,740,480	25,011,892	48,752,372	96,114	25,370,361	26,130,880	51,501,241	24,367
Total Resources Available	52,627,617	55,641,159	27,711,839	28,794,268	52,723,731	96,114	29,721,517	30,546,332	55,852,397	211,238
Actual & Estimated Expenditures										
E-12 Education	20,098,373	20,979,022	9,854,258	10,144,623	19,998,881	-99,492	10,295,510	10,449,204	20,744,714	-234,308
Higher Education	3,406,152	3,406,128	1,698,853	1,707,299	3,406,152	0	1,703,064	1,703,064	3,406,128	0
Property Tax Aids & Credits	3,864,705	4,158,387	1,861,901	2,010,277	3,872,178	7,473	2,070,142	2,100,091	4,170,233	11,846
Health & Human Services	14,676,802	16,382,329	7,260,120	7,421,916	14,682,036	5,234	8,067,597	8,318,085	16,385,682	3,353
Public Safety & Judiciary	2,513,942	2,516,434	1,254,418	1,259,524	2,513,942	0	1,256,962	1,259,472	2,516,434	0
Transportation	348,637	246,996	210,447	138,190	348,637	0	123,718	123,278	246,996	0
Environment	342,520	332,454	174,898	167,282	342,180	-340	166,177	166,099	332,276	-178
Agriculture & Housing	247,709	242,842	127,583	120,126	247,709	0	121,421	121,421	242,842	0
Jobs, Economic Development & Commerce	372,168	328,755	201,867	170,397	372,264	96	162,871	166,117	328,988	233
State Government & Veterans	1,208,165	1,172,731	620,003	586,638	1,206,641	-1,524	584,987	587,250	1,172,237	-494
Debt Service	1,131,840	1,206,332	540,081	589,970	1,130,051	-1,789	610,195	594,771	1,204,966	-1,366
Capital Projects & Grants	272,319	304,786	130,034	141,870	271,904	-415	148,421	155,689	304,110	-676
Cancellation Estimates	-20,000	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0
Subtotal by Appropriation Bill	48,463,332	51,257,196	23,929,463	24,443,112	48,372,575	-90,757	25,306,065	25,729,541	51,035,606	-221,590
Total Expenditures & Transfers	48,463,332	51,257,196	23,929,463	24,443,112	48,372,575	-90,757	25,306,065	25,729,541	51,035,606	-221,590
Balance Before Reserves	4,164,285	4,383,963	3,782,376	4,351,156	4,351,156	186,871	4,415,452	4,816,791	4,816,791	432,828
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0
Budget Reserve	2,358,698	1,867,329	2,358,698	2,358,698	2,358,698	0	1,867,329	1,867,329	1,867,329	0
Stadium Reserve	123,808	247,596	78,228	129,714	129,714	5,906	191,509	262,708	262,708	15,112
Budgetary Balance	1,331,779	1,919,038	995,450	1,512,744	1,512,744	180,965	2,006,614	2,336,754	2,336,754	417,716

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

	11-19 Fcst FY 2020-21	11-19 Fcst FY 2022-23	2-20 Fcst FY 2020	2-20 Fcst FY 2021	2-20 Fcst FY 2020-21	Feb vs Nov FY 2020-21	Pling Est FY 2022	Pling Est FY 2023	Pling Est FY 2022-23	Feb vs Nov FY 2022-23
Non-Dedicated Revenue										
Tax Revenues:										
Individual Income	26,039,100	27,895,500	12,492,600	13,495,300	25,987,900	-51,200	13,688,700	14,171,000	27,859,700	-35,800
Corporate Income	2,896,919	3,076,409	1,589,248	1,524,832	3,114,080	217,161	1,601,949	1,638,317	3,240,266	163,857
Sales Tax-General	12,124,894	12,919,752	5,928,159	6,115,946	12,044,105	-80,789	6,313,861	6,509,811	12,823,672	-96,080
Statewide Property Tax	1,561,121	1,535,602	787,515	774,358	1,561,873	752	767,814	767,821	1,535,635	33
Estate & Gift Tax	326,000	336,200	163,900	160,200	324,100	-1,900	167,500	178,200	345,700	9,500
Liquor, Wine, Beer	192,340	199,460	95,260	96,610	191,870	-470	98,320	100,620	198,940	-520
Cigarette & Tobacco Products	1,157,770	1,139,370	577,270	567,180	1,144,450	-13,320	559,310	555,430	1,114,740	-24,630
Taconite Occupation	43,600	40,900	19,700	19,700	39,400	-4,200	19,700	19,000	38,700	-2,200
Mortgage Registry Tax	269,147	268,798	146,376	127,518	273,894	4,747	126,794	129,641	256,435	-12,363
Deed Transfer Tax	303,817	316,934	145,257	153,918	299,175	-4,642	157,086	160,689	317,775	841
Insurance Gross Earnings	847,825	919,111	425,358	439,878	865,236	17,411	454,575	469,374	923,949	4,838
Controlled Substance Tax	10	10	5	5	10	0	5	5	10	0
Other Gross Earnings	100	100	50	50	100	0	50	50	100	0
Lawful Gambling Taxes	210,000	246,900	102,150	113,750	215,900	5,900	123,350	132,850	256,200	9,300
Medical Assistance Surcharges	618,254	666,390	303,777	314,831	618,608	354	327,742	342,412	670,154	3,764
All Other Tax Refunds	-10,706	-10,706	-6,003	-5,353	-11,356	-650	-5,353	-5,353	-10,706	0
Subtotal Tax Revenues	46,580,191	49,550,730	22,770,622	23,898,723	46,669,345	89,154	24,401,403	25,169,867	49,571,270	20,540
Non-Tax Revenues:										
Investment Income	180,000	180,000	90,000	90,000	180,000	0	90,000	90,000	180,000	0
Lottery Revenue	122,853	125,606	61,500	63,255	124,755	1,902	63,551	63,551	127,102	1,496
Tobacco Settlements	311,589	303,239	154,254	154,241	308,495	-3,094	154,447	148,792	303,239	0
Fees:										
Departmental Earnings	405,080	398,553	207,251	201,117	408,368	3,288	200,515	199,238	399,753	1,200
DHS MSOP Collections	28,000	28,000	14,000	14,000	28,000	0	14,000	14,000	28,000	0
DHS SOS Collections	159,218	161,718	78,650	81,150	159,800	582	81,150	81,150	162,300	582
Fines & Surcharges	153,777	151,263	74,965	73,025	147,990	-5,787	75,434	75,142	150,576	-687
Subtotal Fees	746,075	739,534	374,866	369,292	744,158	-1,917	371,099	369,530	740,629	1,095
Other Non-Dedicated Revenue:										
All Other Non-Dedicated Revenue	195,985	197,819	106,642	99,346	205,988	10,003	99,929	99,126	199,055	1,236
Subtotal Other Non-Dedicated Revenue	195,985	197,819	106,642	99,346	205,988	10,003	99,929	99,126	199,055	1,236
Subtotal Non-Tax Revenues	1,556,502	1,546,198	787,262	776,134	1,563,396	6,894	779,026	770,999	1,550,025	3,827
Total Net Non-Dedicated Revenue	48,136,693	51,096,928	23,557,884	24,674,857	48,232,741	96,048	25,180,429	25,940,866	51,121,295	24,367

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

	11-19 Fcst FY 2020-21	11-19 Fcst FY 2022-23	2-20 Fcst FY 2020	2-20 Fcst FY 2021	2-20 Fcst FY 2020-21	Feb vs Nov FY 2020-21	Pling Est FY 2022	Pling Est FY 2023	Pling Est FY 2022-23	Feb vs Nov FY 2022-23
Dedicated Revenue										
All Other Dedicated Revenues	0	0	0	0	0	0	0	0	0	0
Total Dedicated Revenue	0	0	0	0	0	0	0	0	0	0
Transfers From Other Funds										
Special Revenue Funds	5,666	5,734	2,867	2,799	5,666	0	2,867	2,867	5,734	0
All Other Transfers	25,054	25,292	12,527	12,527	25,054	0	12,605	12,687	25,292	0
Laws 1997, Transfers In	17,994	17,926	8,963	9,031	17,994	0	8,963	8,963	17,926	0
M.S 16B.24 - Admin FR&R Transfers	9,176	9,176	4,588	4,588	9,176	0	4,588	4,588	9,176	0
Laws 2008, Transfers In	154	154	77	77	154	0	77	77	154	0
Laws 2010, Transfers In	1,193	1,190	598	595	1,193	0	595	595	1,190	0
M.S 16A. 724 - Tr fr HCAF Fund	244,000	244,000	122,000	122,000	244,000	0	122,000	122,000	244,000	0
Laws 2015, Transfers In	1,988	1,988	994	994	1,988	0	994	994	1,988	0
Laws 2019, Transfers In	150,761	0	3,322	147,439	150,761	0	0	0	0	0
Total Transfers From Other Funds	455,986	305,460	155,936	300,050	455,986	0	152,689	152,771	305,460	0
Prior Year Adjustments	63,579	74,486	26,660	36,985	63,645	66	37,243	37,243	74,486	0

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

	11-19 Fcst FY 2020-21	11-19 Fcst FY 2022-23	2-20 Fcst FY 2020	2-20 Fcst FY 2021	2-20 Fcst FY 2020-21	Feb vs Nov FY 2020-21	Pling Est FY 2022	Pling Est FY 2023	Pling Est FY 2022-23	Feb vs Nov FY 2022-23
E-12 Education										
General Education	14,928,438	15,244,889	7,348,336	7,509,639	14,857,975	-70,463	7,528,032	7,545,459	15,073,491	-171,398
Other General Education Programs	88,268	90,434	42,514	45,688	88,202	-66	46,334	46,846	93,180	2,746
Subtotal General Education	15,016,706	15,335,323	7,390,850	7,555,327	14,946,177	-70,529	7,574,366	7,592,305	15,166,671	-168,652
Choice Programs	360,223	394,021	175,904	184,769	360,673	450	192,440	201,075	393,515	-506
Indian Programs	27,228	28,958	13,182	14,330	27,512	284	14,906	15,611	30,517	1,559
Innovation & Accountability	203,517	202,348	101,999	101,454	203,453	-64	101,241	101,129	202,370	22
Special Student & Teacher Programs	147,569	146,021	75,771	71,554	147,325	-244	71,819	72,712	144,531	-1,490
Subtotal Education Excellence	738,537	771,348	366,856	372,107	738,963	426	380,406	390,527	770,933	-415
Special Education	3,379,966	3,934,314	1,601,840	1,749,708	3,351,548	-28,418	1,873,169	1,997,684	3,870,853	-63,461
Facilities & Technology	307,875	284,006	164,466	142,583	307,049	-826	141,742	140,391	282,133	-1,873
Nutrition Programs	57,697	60,060	28,481	29,168	57,649	-48	29,672	30,324	59,996	-64
Library Programs	36,140	36,140	18,070	18,070	36,140	0	18,070	18,070	36,140	0
Early Childhood & Family Support	351,852	347,411	177,433	174,322	351,755	-97	173,668	173,896	347,564	153
Community Ed & Prevention	2,136	1,930	1,106	1,030	2,136	0	982	952	1,934	4
Self-Sufficiency & Lifelong Learning	102,155	108,181	50,297	51,858	102,155	0	53,293	54,888	108,181	0
Subtotal E-12 Education Aids	4,237,821	4,772,042	2,041,693	2,166,739	4,208,432	-29,389	2,290,596	2,416,205	4,706,801	-65,241
Education, Dept of	54,139	49,202	29,228	24,911	54,139	0	24,591	24,611	49,202	0
Prof Educator Licensing Std Bd.	9,062	8,930	4,593	4,469	9,062	0	4,469	4,461	8,930	0
Minn State Academies	27,533	27,595	13,746	13,787	27,533	0	13,794	13,801	27,595	0
Perpich Center for Arts Education	14,575	14,582	7,292	7,283	14,575	0	7,288	7,294	14,582	0
Total E-12 Education	20,098,373	20,979,022	9,854,258	10,144,623	19,998,881	-99,492	10,295,510	10,449,204	20,744,714	-234,308
Higher Education										
Office of Higher Education	538,040	535,546	269,157	268,883	538,040	0	267,773	267,773	535,546	0
University of Minnesota	1,341,072	1,342,812	669,666	671,406	1,341,072	0	671,406	671,406	1,342,812	0
MN State Colleges & Universities	1,524,338	1,525,068	758,679	765,659	1,524,338	0	762,534	762,534	1,525,068	0
Mayo Foundation	2,702	2,702	1,351	1,351	2,702	0	1,351	1,351	2,702	0
Total Higher Education	3,406,152	3,406,128	1,698,853	1,707,299	3,406,152	0	1,703,064	1,703,064	3,406,128	0

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

Property Tax Aids & Credits

Property Tax Refunds:

	11-19 Fcst FY 2020-21	11-19 Fcst FY 2022-23	2-20 Fcst FY 2020	2-20 Fcst FY 2021	2-20 Fcst FY 2020-21	Feb vs Nov FY 2020-21	Pling Est FY 2022	Pling Est FY 2023	Pling Est FY 2022-23	Feb vs Nov FY 2022-23
Homestead Credit Refund	1,093,800	1,182,900	542,300	564,900	1,107,200	13,400	590,700	608,600	1,199,300	16,400
Renters Property Tax Refund	466,100	480,700	228,300	232,800	461,100	-5,000	237,400	240,000	477,400	-3,300
Special Property Tax Refund	14,930	10,000	9,621	4,700	14,321	-609	5,000	5,000	10,000	0
Sustainable Forest Incentive Payments	24,270	26,260	11,857	12,330	24,187	-83	12,830	13,350	26,180	-80
Subtotal Property Tax Refunds	1,599,100	1,699,860	792,078	814,730	1,606,808	7,708	845,930	866,950	1,712,880	13,020
Political Contribution Refunds	6,500	7,500	2,200	4,000	6,200	-300	3,500	4,000	7,500	0
Tax Refund Interest	36,250	23,900	24,300	12,400	36,700	450	11,900	11,000	22,900	-1,000
Local Government Aid (City Aid)	1,016,774	1,128,796	456,376	561,353	1,017,729	955	564,398	564,398	1,128,796	0
County Program Aid	493,916	527,925	233,958	260,216	494,174	258	263,971	263,954	527,925	0
MMB Public Defender Aid (TR OUT)	1,000	1,000	500	500	1,000	0	500	500	1,000	0
MMB Local Impact Notes (TR OUT)	414	414	207	207	414	0	207	207	414	0
MDE Local Impact Notes (TR OUT)	14	14	7	7	14	0	7	7	14	0
County Program Aid	495,344	529,353	234,672	260,930	495,602	258	264,685	264,668	529,353	0
Township Aid	20,000	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0
Payment in Lieu of Taxes - PILT	72,079	72,979	35,927	36,152	72,079	0	36,377	36,602	72,979	0
Aquatic Invasive Species Prevention Aid	20,000	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0
Riparian Protection Aid to BWSR (TR OUT)	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0
Riparian Protection Aid Local Distribution	14,000	14,000	7,000	7,000	14,000	0	7,000	7,000	14,000	0
Riparian Protection Aid	16,000	16,000	8,000	8,000	16,000	0	8,000	8,000	16,000	0
Indian Family Out-Of-Home Placement Aid	10,000	10,000	5,000	5,000	10,000	0	5,000	5,000	10,000	0
Casino Aid to Counties	3,194	3,194	1,597	1,597	3,194	0	1,597	1,597	3,194	0
State Taconite Aid to IRRR (TR OUT)	7,732	8,289	3,723	4,013	7,736	4	4,087	4,195	8,282	-7
State Taconite Aid Local Distribution	8,653	8,527	4,297	4,359	8,656	3	4,291	4,235	8,526	-1
State Taconite Aid	16,385	16,816	8,020	8,372	16,392	7	8,378	8,430	16,808	-8
Production Property Transition Aid	77	0	53	24	77	0	0	0	0	0
Utility Valuation Transition Aid	8	24	5	3	8	0	11	12	23	-1
Disparity Reduction Aid										
School	15,938	15,934	7,971	7,967	15,938	0	7,967	7,967	15,934	0
Non-School	20,246	20,246	10,123	10,123	20,246	0	10,123	10,123	20,246	0
Border City Disparity Reduction Credit										
School	5,252	5,648	2,534	2,837	5,371	119	2,926	2,994	5,920	272
Non-School	20,891	22,499	9,959	11,457	21,416	525	11,678	11,899	23,577	1,078
Agricultural Homestead Market Value Credit										
School	17,110	16,828	8,669	8,210	16,879	-231	8,157	8,157	16,314	-514
Non-School	56,892	56,000	28,892	27,144	56,036	-856	27,144	27,144	54,288	-1,712

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

	11-19 Fcst FY 2020-21	11-19 Fcst FY 2022-23	2-20 Fcst FY 2020	2-20 Fcst FY 2021	2-20 Fcst FY 2020-21	Feb vs Nov FY 2020-21	Pling Est FY 2022	Pling Est FY 2023	Pling Est FY 2022-23	Feb vs Nov FY 2022-23
School Building Bond Agricultural Credit	93,872	144,401	37,856	55,839	93,695	-177	68,417	77,475	145,892	1,491
Agriculture Preservation Credit										
School	122	120	62	60	122	0	60	60	120	0
Non-School	263	260	133	150	283	20	130	130	260	0
Supplemental Taconite Homestead Credit	10,837	11,055	5,392	5,445	10,837	0	5,500	5,555	11,055	0
Prior Year Credit Adjustment										
School	37	0	33	4	37	0	0	0	0	0
Non-School	97	0	97	0	97	0	0	0	0	0
Police State Aid	166,140	181,430	81,240	84,900	166,140	0	88,720	92,710	181,430	0
Fire State Aid	61,870	65,570	30,445	31,400	61,845	-25	32,310	33,260	65,570	0
Fire Insurance Surcharge Aid	8,810	9,340	3,780	4,130	7,910	-900	4,260	4,380	8,640	-700
Police-Fire Retirement Supp Aid	31,000	31,000	15,500	15,500	31,000	0	15,500	15,500	31,000	0
Police/Fire Amortization Aid	5,458	5,458	2,729	2,729	5,458	0	2,729	2,729	5,458	0
Redirected Amortization Aid to SPTRFA/TRA	4,188	4,188	2,094	2,094	4,188	0	2,094	2,094	4,188	0
Firefighter Supplemental Benefits Reimbursement	1,321	1,232	705	616	1,321	0	616	616	1,232	0
PERA Pension Aid	13,900	0	13,900	0	13,900	0	0	0	0	0
Disaster Credit										
School	26	59	23	3	26	0	28	31	59	0
Non-School	77	188	77	0	77	0	94	94	188	0
Local Option Disaster Abatement Reimbursement										
School	23	50	0	23	23	0	25	25	50	0
Non-School	75	150	0	75	75	0	75	75	150	0
Mahnomen Adjustments										
School	280	280	140	140	280	0	140	140	280	0
Non-School	2,120	2,120	1,060	1,060	2,120	0	1,060	1,060	2,120	0
Border City Reimbursement	205	200	65	60	125	-80	60	60	120	-80
Taconite Aid Reimbursement	1,122	1,122	561	561	1,122	0	561	561	1,122	0
Performance Measurement Reimbursement	935	947	466	469	935	0	472	475	947	0
Minneapolis Debt Service Aid	8,240	8,240	4,120	4,120	8,240	0	4,120	4,120	8,240	0
Wadena County Aid	1,200	0	600	600	1,200	0	0	0	0	0
19, SS1, CH 6 - Grants to various local governments	4,447	0	4,447	0	4,447	0	0	0	0	0
19, SS1, CH 6 - Grant to City of Virginia	0	5,400	0	0	0	0	5,400	0	5,400	0
Total Property Tax Aids & Credits	3,864,705	4,158,387	1,861,901	2,010,277	3,872,178	7,473	2,070,142	2,100,091	4,170,233	11,846

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

	11-19 Fcst FY 2020-21	11-19 Fcst FY 2022-23	2-20 Fcst FY 2020	2-20 Fcst FY 2021	2-20 Fcst FY 2020-21	Feb vs Nov FY 2020-21	Pling Est FY 2022	Pling Est FY 2023	Pling Est FY 2022-23	Feb vs Nov FY 2022-23
Health & Human Services										
Human Services, Dept of										
Central Office Operations	491,958	478,485	246,617	245,341	491,958	0	238,098	240,387	478,485	0
Forecasted Programs	12,411,563	14,214,078	6,128,915	6,287,705	12,416,620	5,057	6,984,360	7,232,860	14,217,220	3,142
Grant Programs	745,189	770,863	368,545	376,821	745,366	177	385,523	385,551	771,074	211
State Operated Services	809,433	816,278	402,435	406,998	809,433	0	408,139	408,139	816,278	0
Subtotal DHS Appropriations	14,458,143	16,279,704	7,146,512	7,316,865	14,463,377	5,234	8,016,120	8,266,937	16,283,057	3,353
Federal Reimbursement	-76,812	-77,976	-38,195	-38,617	-76,812	0	-39,039	-38,937	-77,976	0
19 SS1, CH 9 - Blue Ribbon Commission	0	-100,000	0	0	0	0	-50,000	-50,000	-100,000	0
Health, Dept of	271,019	264,715	135,327	135,692	271,019	0	132,573	132,142	264,715	0
Emergency Medical Services Board	7,556	7,552	3,747	3,809	7,556	0	3,776	3,776	7,552	0
Council on Disability	2,020	2,012	1,014	1,006	2,020	0	1,006	1,006	2,012	0
MH/MR Ombudsman	5,069	4,876	2,631	2,438	5,069	0	2,438	2,438	4,876	0
Ombudsperson for Families	1,437	1,446	714	723	1,437	0	723	723	1,446	0
Board of Pharmacy - 19, SS1, Ch 63 - Opiate Epidemic Response	370	0	370	0	370	0	0	0	0	0
19, SS1, CH 9 - Mnsure	8,000	0	8,000	0	8,000	0	0	0	0	0
Total Health & Human Services	14,676,802	16,382,329	7,260,120	7,421,916	14,682,036	5,234	8,067,597	8,318,085	16,385,682	3,353
Public Safety & Judiciary										
Supreme Court	113,862	113,004	56,367	57,495	113,862	0	56,502	56,502	113,004	0
Court of Appeals	25,994	26,326	12,831	13,163	25,994	0	13,163	13,163	26,326	0
District Courts	626,204	634,404	309,002	317,202	626,204	0	317,202	317,202	634,404	0
State Guardian Ad Litem Board	43,386	44,000	21,386	22,000	43,386	0	22,000	22,000	44,000	0
Tax Court	3,615	3,616	1,807	1,808	3,615	0	1,808	1,808	3,616	0
Uniform Laws Comm	196	196	98	98	196	0	98	98	196	0
Judicial Stnds, Bd on	1,267	1,018	758	509	1,267	0	509	509	1,018	0
Bd of Public Defense	197,552	202,356	96,374	101,178	197,552	0	101,178	101,178	202,356	0
Private Detective Board	554	554	277	277	554	0	277	277	554	0
Peace Officer Standards and Training, Board	20,692	8,692	10,346	10,346	20,692	0	4,346	4,346	8,692	0
Corrections, Dept of	1,235,723	1,261,766	611,119	624,604	1,235,723	0	629,628	632,138	1,261,766	0
Sentencing Guidelines Commission	1,366	1,374	679	687	1,366	0	687	687	1,374	0
Public Safety, Dept of	212,559	207,944	107,994	104,565	212,559	0	103,972	103,972	207,944	0
Human Rights, Dept of	10,042	10,262	4,911	5,131	10,042	0	5,131	5,131	10,262	0
Transfer to Disaster Contingency Account	20,000	0	20,000	0	20,000	0	0	0	0	0
Transfer out to Community Justice Acct.	922	922	461	461	922	0	461	461	922	0
Total Public Safety & Judiciary	2,513,942	2,516,434	1,254,418	1,259,524	2,513,942	0	1,256,962	1,259,472	2,516,434	0

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

	11-19 Fcst FY 2020-21	11-19 Fcst FY 2022-23	2-20 Fcst FY 2020	2-20 Fcst FY 2021	2-20 Fcst FY 2020-21	Feb vs Nov FY 2020-21	Pling Est FY 2022	Pling Est FY 2023	Pling Est FY 2022-23	Feb vs Nov FY 2022-23
Transportation										
Transportation, Dept of	42,510	38,750	22,819	19,691	42,510	0	19,375	19,375	38,750	0
Metropolitan Council	216,010	177,700	113,190	102,820	216,010	0	89,070	88,630	177,700	0
Public Safety, Dept of	90,117	30,546	74,438	15,679	90,117	0	15,273	15,273	30,546	0
Total Transportation	348,637	246,996	210,447	138,190	348,637	0	123,718	123,278	246,996	0
Environment										
Pollution Control Agency	13,398	12,396	6,874	6,524	13,398	0	6,198	6,198	12,396	0
Natural Resources, Dept of	185,432	176,967	96,197	89,235	185,432	0	88,483	88,484	176,967	0
Natural Resources, Dept of (OPENS)	55,288	54,987	27,472	27,475	54,947	-341	27,444	27,367	54,811	-176
Transfer to Mining and Environmental Regulatory Account (OPEN)	1,821	1,906	873	949	1,822	1	953	951	1,904	-2
Water & Soil Resources Bd	30,187	29,744	15,315	14,872	30,187	0	14,872	14,872	29,744	0
MN Conservation Corps	910	910	455	455	910	0	455	455	910	0
Metropolitan Council Parks	5,080	5,080	2,540	2,540	5,080	0	2,540	2,540	5,080	0
Zoological Board	19,474	19,618	9,665	9,809	19,474	0	9,809	9,809	19,618	0
Science Museum of Minnesota	2,158	2,158	1,079	1,079	2,158	0	1,079	1,079	2,158	0
Explore Minnesota Tourism	28,772	28,688	14,428	14,344	28,772	0	14,344	14,344	28,688	0
Total Environment	342,520	332,454	174,898	167,282	342,180	-340	166,177	166,099	332,276	-178
Agriculture										
Agriculture, Dept of	107,617	107,706	53,809	53,808	107,617	0	53,853	53,853	107,706	0
Animal Health Board	11,710	11,754	5,833	5,877	11,710	0	5,877	5,877	11,754	0
Agric Util Research Inst	7,786	7,786	3,893	3,893	7,786	0	3,893	3,893	7,786	0
Housing Finance (TR OUT)	120,596	115,596	64,048	56,548	120,596	0	57,798	57,798	115,596	0
Total Agriculture	247,709	242,842	127,583	120,126	247,709	0	121,421	121,421	242,842	0
Jobs, Economic Development, Housing & Commerce										
Commerce, Dept of	52,528	52,860	26,476	26,052	52,528	0	26,754	26,106	52,860	0
Public Utilities Comm	15,586	15,586	7,793	7,793	15,586	0	7,793	7,793	15,586	0
Employment & Economic Development	250,509	169,876	144,772	105,737	250,509	0	84,938	84,938	169,876	0
Destination Medical Center	34,867	70,916	13,493	21,470	34,963	96	33,649	37,500	71,149	233
Labor & Industry	7,688	8,488	3,844	3,844	7,688	0	4,244	4,244	8,488	0
Mediation Services	5,282	5,282	2,641	2,641	5,282	0	2,641	2,641	5,282	0
Region 3 - Occupation Tax (OPEN)	5,708	5,747	2,848	2,860	5,708	0	2,852	2,895	5,747	0
Total Jobs, Economic Development, Housing & Commerce	372,168	328,755	201,867	170,397	372,264	96	162,871	166,117	328,988	233

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

	11-19 Fcst FY 2020-21	11-19 Fcst FY 2022-23	2-20 Fcst FY 2020	2-20 Fcst FY 2021	2-20 Fcst FY 2020-21	Feb vs Nov FY 2020-21	Pling Est FY 2022	Pling Est FY 2023	Pling Est FY 2022-23	Feb vs Nov FY 2022-23
State Government & Veterans										
Legislature	211,031	190,583	115,450	95,581	211,031	0	95,291	95,292	190,583	0
Governor/Lt Gov Office	7,244	7,244	3,622	3,622	7,244	0	3,622	3,622	7,244	0
State Auditor Office	20,942	21,208	10,338	10,604	20,942	0	10,604	10,604	21,208	0
Attorney General Office	46,341	47,026	22,828	23,513	46,341	0	23,513	23,513	47,026	0
Secretary of State	28,567	14,584	21,275	7,292	28,567	0	7,292	7,292	14,584	0
Campaign Finance	4,683	4,605	1,208	3,475	4,683	0	1,208	3,397	4,605	0
Investment Board	278	278	139	139	278	0	139	139	278	0
MN-IT Services	15,359	15,358	7,680	7,679	15,359	0	7,679	7,679	15,358	0
Administrative Hearings Office	800	800	400	400	800	0	400	400	800	0
Administration, Dept of	51,095	50,186	26,085	24,995	51,080	-15	25,424	25,686	51,110	924
Administration Dept, WCRA (OPEN)	1,291	1,370	650	702	1,352	61	716	730	1,446	76
Capitol Area Arch Planning Bd	702	702	351	351	702	0	351	351	702	0
Minnesota Management & Budget	54,965	54,442	27,744	27,221	54,965	0	27,221	27,221	54,442	0
Revenue, Dept of	329,715	332,662	163,384	166,331	329,715	0	166,331	166,331	332,662	0
Revenue, Dept of (OPENS)	2,050	2,050	1,025	1,025	2,050	0	1,025	1,025	2,050	0
Amateur Sports Commission	647	612	341	306	647	0	306	306	612	0
Council for Minnesotans of African Heritage	1,063	1,064	531	532	1,063	0	532	532	1,064	0
Minnesota Council on Latino Affairs	1,044	1,050	519	525	1,044	0	525	525	1,050	0
Council on Asian-Pacific Minnesotans	1,025	1,030	510	515	1,025	0	515	515	1,030	0
Indian Affairs Council	1,699	1,692	853	846	1,699	0	846	846	1,692	0
Historical Society	46,486	47,036	22,968	23,518	46,486	0	23,518	23,518	47,036	0
State Arts Board	15,782	15,082	8,241	7,541	15,782	0	7,541	7,541	15,082	0
MN Humanities Commission	1,400	750	700	700	1,400	0	375	375	750	0
Veterans Affairs, Dept of	151,855	151,828	75,941	75,914	151,855	0	75,914	75,914	151,828	0
Veterans Affairs, Dept of (OPEN)	7,800	7,800	3,100	3,100	6,200	-1,600	3,100	3,100	6,200	-1,600
Military Affairs, Dept of	49,389	48,394	25,192	24,197	49,389	0	24,197	24,197	48,394	0
Military Affairs, Dept of (OPEN)	394	394	197	197	394	0	197	197	394	0
Accountancy, Bd of	1,369	1,350	694	675	1,369	0	675	675	1,350	0
Architectural/Eng, Bd of	1,706	1,702	855	851	1,706	0	851	851	1,702	0
Board of Cosmetologist Examiners	5,839	5,870	2,904	2,935	5,839	0	2,935	2,935	5,870	0
Board of Barber Examiners	686	686	343	343	686	0	343	343	686	0
Contingent Accounts	500	500	500	0	500	0	500	0	500	0
Tort Claims	322	322	161	161	322	0	161	161	322	0

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

	11-19 Fcst FY 2020-21	11-19 Fcst FY 2022-23	2-20 Fcst FY 2020	2-20 Fcst FY 2021	2-20 Fcst FY 2020-21	Feb vs Nov FY 2020-21	Pling Est FY 2022	Pling Est FY 2023	Pling Est FY 2022-23	Feb vs Nov FY 2022-23
Consolidated Leg & Const Officers Retire (OPEN)	18,211	18,204	9,111	9,130	18,241	30	9,148	9,162	18,310	106
Judges Plan Direct Appropriation	12,000	12,000	6,000	6,000	12,000	0	6,000	6,000	12,000	0
18, CH 211 - Pension, PERA Police and Fire	13,500	18,000	4,500	9,000	13,500	0	9,000	9,000	18,000	0
PERA/Mpls Employee Retirement Aid (OPEN)	32,000	32,000	16,000	16,000	32,000	0	16,000	16,000	32,000	0
1993 TRA/Mpls Teacher Retire Aid (OPEN)	5,000	5,000	2,500	2,500	5,000	0	2,500	2,500	5,000	0
1997 TRA/Mpls Teacher Retire Aid (OPEN)	54,662	54,662	27,331	27,331	54,662	0	27,331	27,331	54,662	0
St Paul Teacher Retirement Aid 1997 (OPEN)	29,654	29,654	14,827	14,827	29,654	0	14,827	14,827	29,654	0
Subtotal State Government & Veterans	1,229,096	1,199,780	626,998	600,574	1,227,572	-1,524	598,653	600,633	1,199,286	-494
MMB Non-Operating (OPEN)	11,823	12,905	5,782	6,041	11,823	0	6,311	6,594	12,905	0
Indirect Cost Receipts Offset	-39,954	-39,954	-19,977	-19,977	-39,954	0	-19,977	-19,977	-39,954	0
One time Transfer to HCAF (TR OUT)	7,200	0	7,200	0	7,200	0	0	0	0	0
Total State Government & Veterans	1,208,165	1,172,731	620,003	586,638	1,206,641	-1,524	584,987	587,250	1,172,237	-494
Debt Service										
Debt Service	1,131,840	1,206,332	540,081	589,970	1,130,051	-1,789	610,195	594,771	1,204,966	-1,366
Total Debt Service	1,131,840	1,206,332	540,081	589,970	1,130,051	-1,789	610,195	594,771	1,204,966	-1,366

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

	11-19 Fcst FY 2020-21	11-19 Fcst FY 2022-23	2-20 Fcst FY 2020	2-20 Fcst FY 2021	2-20 Fcst FY 2020-21	Feb vs Nov FY 2020-21	Pling Est FY 2022	Pling Est FY 2023	Pling Est FY 2022-23	Feb vs Nov FY 2022-23
Capital Projects										
08, CH 179 - Housing Finance Agency	4,800	4,800	2,400	2,400	4,800	0	2,400	2,400	4,800	0
14, CH 295 - Additional MHFA Debt Service	12,797	12,794	6,399	6,398	12,797	0	6,398	6,396	12,794	0
08, CH 179 - UofM Biomed Research Facility	27,847	27,849	13,921	13,926	27,847	0	13,926	13,923	27,849	0
06, SF2460 - UofM Stadium	20,500	20,500	10,250	10,250	20,500	0	10,250	10,250	20,500	0
12, CH 293 - Housing Finance Agency (TR OUT)	4,080	4,077	2,039	2,041	4,080	0	2,040	2,037	4,077	0
State Appropriation Refunding Bonds	109,641	108,484	54,934	54,707	109,641	0	54,645	53,839	108,484	0
12, CH 299 - Grants to City of St Paul, Pmts to MSFA for MPLS	14,045	23,492	2,700	11,253	13,953	-92	11,491	11,780	23,271	-221
12, CH 299 - Vikings Stadium Debt Service	60,313	60,309	30,156	30,157	60,313	0	30,154	30,155	60,309	0
12, CH 299 - MPLS Sales Tax to MSFA	4,866	5,958	2,120	2,423	4,543	-323	2,609	2,894	5,503	-455
15, SS1, CH 5 - Housing Finance Agency (TR OUT)	1,596	1,593	796	800	1,596	0	796	797	1,593	0
15, SS1, CH 5 - Lewis and Clark Water Project	2,504	2,500	1,254	1,250	2,504	0	1,247	1,253	2,500	0
17, SS1, CH 8 - Lewis & Clark Water Project Phase 3 Debt Service	530	530	265	265	530	0	265	265	530	0
17, SS1, CH 8 - Housing Finance Agency (TR OUT)	5,600	5,600	2,800	2,800	5,600	0	2,800	2,800	5,600	0
18, CH 214 - Housing Finance Agency (TR OUT)	3,200	12,800	0	3,200	3,200	0	6,400	6,400	12,800	0
19, SS1, CH 13 - New MHFA HIB Approp Bond ¹	0	2,400	0	0	0	0	0	2,400	2,400	0
19, SS1, CH 6 - Duluth Regional Exchange District - Debt Service	0	11,100	0	0	0	0	3,000	8,100	11,100	0
Total Capital Projects	272,319	304,786	130,034	141,870	271,904	-415	148,421	155,689	304,110	-676
Cancellation Estimates										
Cancellation Estimates	-20,000	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0
Total Cancellation Estimates	-20,000	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0
Reserve & Appropriation Carried Forward										
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0
Budget Reserve Account	2,358,698	1,867,329	2,358,698	2,358,698	2,358,698	0	1,867,329	1,867,329	1,867,329	0
Stadium Reserve Account	123,808	247,596	78,228	129,714	129,714	5,906	191,509	262,708	262,708	15,112
Total Reserve & Appropriation Carried Forward	2,832,506	2,464,925	2,786,926	2,838,412	2,838,412	5,906	2,408,838	2,480,037	2,480,037	15,112

¹ When fully phased-in beginning in FY 2024, the annual transfer from the general fund for housing infrastructure bonds debt service will be \$4.8 million