



General Fund Balance Analysis

November 2021 Forecast

Comparisons to End of 2021 1st Special Legislative Session
Expenditures by Omnibus Bill - Summary

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

December 7, 2021

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

General Fund Summary

	SS1 FY 2020-21	SS1 FY 2022-23	SS1 FY 2024-25	Actual FY 2020	Actual FY 2021	Actual FY 2020-21	Actual vs SS1 FY 2020-21	Nov FY 2022	Nov FY 2023	Nov FY 2022-23	Nov vs SS1 FY 2022-23	FY 2022-23 vs FY 2020-21	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs SS1 FY 2024-25	FY 2024-25 vs FY 2022-23
Actual & Estimated Resources																	
Balance Forward From Prior Year	3,971,359	3,919,644	2,463,941	3,971,359	3,343,865	3,971,359	0	7,025,957	8,733,114	7,025,957	3,106,313	3,054,598	11,063,685	14,203,115	11,063,685	8,599,744	4,037,728
Current Resources:																	
Tax Revenues	45,121,923	48,363,812	52,403,973	22,077,216	25,660,445	47,737,661	2,615,738	25,826,946	27,613,386	53,440,332	5,076,520	5,702,671	28,500,796	29,325,015	57,825,811	5,421,838	4,385,479
Non-Tax Revenues	1,670,371	1,478,502	1,470,218	817,106	921,862	1,738,968	68,597	761,541	767,645	1,529,186	50,684	-209,782	769,564	766,429	1,535,993	65,775	6,807
Subtotal Non-Dedicated Revenues	46,792,294	49,842,314	53,874,191	22,894,322	26,582,307	49,476,629	2,684,335	26,588,487	28,381,031	54,969,518	5,127,204	5,492,889	29,270,360	30,091,444	59,361,804	5,487,613	4,392,286
Dedicated Revenue	800	10	10	795	5	800	0	5	5	10	0	-790	5	5	10	0	0
Transfers From Other Funds	673,021	931,644	849,584	155,643	532,294	687,937	14,916	176,896	782,285	959,181	27,537	271,244	700,334	149,250	849,584	0	-109,597
Prior Year Adjustments	238,016	133,445	74,812	99,722	214,054	313,776	75,760	71,378	37,103	108,481	-24,964	-205,295	37,064	37,024	74,088	-724	-34,393
Subtotal Other Revenue	911,837	1,065,099	924,406	256,160	746,353	1,002,513	90,676	248,279	819,393	1,067,672	2,573	65,159	737,403	186,279	923,682	-724	-143,990
Subtotal Current Resources	47,704,131	50,907,413	54,798,597	23,150,482	27,328,660	50,479,142	2,775,011	26,836,766	29,200,424	56,037,190	5,129,777	5,558,048	30,007,763	30,277,723	60,285,486	5,486,889	4,248,296
Total Resources Available	51,675,490	54,827,057	57,262,538	27,121,841	30,672,525	54,450,501	2,775,011	33,862,723	37,933,538	63,063,147	8,236,090	8,612,646	41,071,448	44,480,838	71,349,171	14,086,633	8,286,024
Actual & Estimated Expenditures																	
E-12 Education	19,838,705	20,986,960	21,756,677	9,835,739	9,919,135	19,754,874	-83,831	10,180,844	10,479,704	20,660,548	-326,412	905,674	10,614,662	10,679,691	21,294,353	-462,324	633,805
Higher Education	3,401,789	3,511,868	3,505,828	1,693,377	1,714,340	3,407,717	5,928	1,756,101	1,755,767	3,511,868	0	104,151	1,752,914	1,752,914	3,505,828	0	-6,040
Property Tax Aids & Credits	3,973,123	4,204,411	4,358,536	1,866,803	2,025,878	3,892,681	-80,442	2,079,740	2,088,846	4,168,586	-35,825	275,905	2,166,213	2,201,012	4,367,225	8,689	198,639
Health & Human Services	13,748,103	16,503,557	18,357,887	7,035,367	6,611,035	13,646,402	-101,701	7,211,285	9,198,567	16,409,852	-93,705	2,763,450	8,956,412	9,464,334	18,420,746	62,859	2,010,894
Public Safety & Judiciary	2,565,259	2,637,936	2,649,392	1,236,945	1,313,711	2,550,656	-14,603	1,353,464	1,327,247	2,680,711	42,775	130,055	1,324,472	1,324,920	2,649,392	0	-31,319
Transportation	358,409	476,352	271,460	174,820	170,750	345,570	-12,839	327,502	149,722	477,224	872	131,654	135,730	135,730	271,460	0	-205,764
Environment	343,016	369,754	347,481	166,422	182,212	348,634	5,618	200,110	185,473	385,583	15,829	36,949	177,896	177,730	355,626	8,145	-29,957
Economic Development, Energy, Ag and Housing	632,752	775,812	609,826	303,980	300,722	604,702	-28,050	523,452	299,577	823,029	47,217	218,327	302,307	302,669	604,976	-4,850	-218,053
State Government & Veterans	1,545,208	1,333,128	1,260,755	794,715	718,612	1,513,327	-31,881	733,533	630,920	1,364,453	31,325	-148,874	634,005	625,949	1,259,954	-801	-104,499
Debt Service	1,055,625	1,242,865	1,258,780	540,081	515,544	1,055,625	0	592,426	606,410	1,198,836	-44,029	143,211	635,859	636,864	1,272,723	13,943	73,887
Capital Projects & Grants	308,857	340,473	350,988	129,727	174,629	304,356	-4,501	176,152	162,620	338,772	-1,701	34,416	172,863	177,664	350,527	-461	11,755
Cancellation Estimates	-15,000	-20,000	-20,000	0	0	0	15,000	-5,000	-15,000	-20,000	0	-20,000	-5,000	-15,000	-20,000	0	0
Subtotal by Appropriation Bill	47,755,846	52,363,116	54,707,610	23,777,976	23,646,568	47,424,544	-331,302	25,129,609	26,869,853	51,999,462	-363,654	4,574,918	26,868,333	27,464,477	54,332,810	-374,800	2,333,348
Total Expenditures & Transfers	47,755,846	52,363,116	54,707,610	23,777,976	23,646,568	47,424,544	-331,302	25,129,609	26,869,853	51,999,462	-363,654	4,574,918	26,868,333	27,464,477	54,332,810	-374,800	2,333,348
Balance Before Reserves	3,919,644	2,463,941	2,554,928	3,343,865	7,025,957	7,025,957	3,106,313	8,733,114	11,063,685	11,063,685	8,599,744	4,037,728	14,203,115	17,016,361	17,016,361	14,461,433	5,952,676
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0	0	350,000	350,000	350,000	0	0
Budget Reserve	2,377,319	1,785,950	1,785,950	2,358,698	2,406,352	2,406,352	29,033	2,655,745	2,655,745	2,655,745	869,795	249,393	2,655,745	2,655,745	2,655,745	869,795	0
Stadium Reserve	80,738	200,700	359,403	55,700	106,709	106,709	25,971	204,679	312,108	312,108	111,408	205,399	427,746	550,332	550,332	190,929	238,224
Appropriations Carried Forward	0	0	0	246,058	111,033	111,033	111,033	0	0	0	0	-111,033	0	0	0	0	0
Budgetary Balance	1,111,587	127,291	59,575	333,409	4,051,863	4,051,863	2,940,276	5,522,690	7,745,832	7,745,832	7,618,541	3,693,969	10,769,624	13,460,284	13,460,284	13,400,709	5,714,452

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

Non-Dedicated Revenue

Tax Revenues:

	SS1 FY 2020-21	SS1 FY 2022-23	SS1 FY 2024-25	Actual FY 2020	Actual FY 2021	Actual FY 2020-21	Actual vs SS1 FY 2020-21	Nov FY 2022	Nov FY 2023	Nov FY 2022-23	Nov vs SS1 FY 2022-23	FY 2022-23 vs FY 2020-21	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs SS1 FY 2024-25	FY 2024-25 vs FY 2022-23
Individual Income	24,663,829	26,741,700	29,203,500	12,094,129	14,103,660	26,197,789	1,533,960	14,005,600	15,443,900	29,449,500	2,707,800	3,251,711	16,289,300	16,826,600	33,115,900	3,912,400	3,666,400
Corporate Income	3,311,615	3,080,967	3,311,936	1,580,275	2,387,370	3,967,645	656,030	2,291,860	2,038,520	4,330,380	1,249,413	362,735	1,826,549	1,787,488	3,614,037	302,101	-716,343
Sales Tax-General	11,578,345	12,789,778	13,940,781	5,745,504	6,169,363	11,914,867	336,522	6,516,379	7,094,445	13,610,824	821,046	1,695,957	7,320,922	7,597,246	14,918,168	977,387	1,307,344
Statewide Property Tax	1,558,344	1,530,696	1,496,322	753,318	803,134	1,556,452	-1,892	774,232	764,171	1,538,403	7,707	-18,049	748,456	748,637	1,497,093	771	-41,310
Estate & Gift Tax	325,039	344,500	388,700	146,739	208,231	354,970	29,931	202,500	211,300	413,800	69,300	58,830	227,800	244,300	472,100	83,400	58,300
Liquor, Wine, Beer	194,879	204,480	214,810	94,239	101,424	195,663	784	102,420	105,180	207,600	3,120	11,937	107,710	110,310	218,020	3,210	10,420
Cigarette & Tobacco Products	1,167,552	1,163,610	1,159,010	581,022	593,184	1,174,206	6,654	590,240	592,130	1,182,370	18,760	8,164	590,730	589,680	1,180,410	21,400	-1,960
Taconite Occupation	24,754	27,400	30,000	15,654	9,470	25,124	370	16,800	15,500	32,300	4,900	7,176	15,500	15,500	31,000	1,000	-1,300
Mortgage Registry Tax	391,324	362,529	332,712	170,364	246,027	416,391	25,067	210,383	190,589	400,972	38,443	-15,419	180,234	169,492	349,726	17,014	-51,246
Deed Transfer Tax	293,945	322,567	323,986	134,582	164,412	298,994	5,049	187,590	186,692	374,282	51,715	75,288	187,696	194,079	381,775	57,789	7,493
Insurance Gross Earnings	860,616	939,336	1,042,198	416,845	443,075	859,920	-696	443,843	459,492	903,335	-36,001	43,415	470,514	481,478	951,992	-90,206	48,657
Controlled Substance Tax	5	10	10	0	0	0	-5	5	5	10	0	10	5	5	10	0	0
Other Gross Earnings	103	100	100	53	54	107	4	50	50	100	0	-7	50	50	100	0	0
Lawful Gambling Taxes	172,984	239,068	278,458	78,599	119,682	198,281	25,297	156,750	166,250	323,000	83,932	124,719	174,550	181,450	356,000	77,542	33,000
Medical Assistance Surcharges	589,135	627,477	691,856	272,736	318,324	591,060	1,925	333,797	350,365	684,162	56,685	93,102	365,983	383,903	749,886	58,030	65,724
All Other Tax Refunds	-10,546	-10,406	-10,406	-6,843	-6,965	-13,808	-3,262	-5,503	-5,203	-10,706	-300	3,102	-5,203	-5,203	-10,406	0	300
Subtotal Tax Revenues	45,121,923	48,363,812	52,403,973	22,077,216	25,660,445	47,737,661	2,615,738	25,826,946	27,613,386	53,440,332	5,076,520	5,702,671	28,500,796	29,325,015	57,825,811	5,421,838	4,385,479

Non-Tax Revenues:

Investment Income	96,055	44,000	44,000	74,055	20,564	94,619	-1,436	26,600	26,600	53,200	9,200	-41,419	26,600	26,600	53,200	9,200	0
Lottery Revenue	147,131	123,920	123,968	70,752	85,379	156,131	9,000	70,673	74,556	145,229	21,309	-10,902	77,330	77,330	154,660	30,692	9,431
Tobacco Settlements	391,344	327,746	321,488	152,282	254,190	406,472	15,128	164,109	163,637	327,746	0	-78,726	161,613	159,875	321,488	0	-6,258

Fees:

Departmental Earnings	422,938	424,023	428,468	213,869	215,186	429,055	6,117	216,750	220,658	437,408	13,385	8,353	222,262	222,184	444,446	15,978	7,038
DHS MSOP Collections	30,399	29,137	29,622	16,399	15,886	32,285	1,886	14,300	14,800	29,100	-37	-3,185	14,800	14,800	29,600	-22	500
DHS SOS Collections	176,274	188,015	191,172	92,124	95,723	187,847	11,573	83,950	89,850	173,800	-14,215	-14,047	89,850	89,850	179,700	-11,472	5,900
Fines & Surcharges	136,890	147,454	136,704	66,379	66,813	133,192	-3,698	77,816	80,558	158,374	10,920	25,182	79,580	78,803	158,383	21,679	9
Subtotal Fees	766,501	788,629	785,966	388,771	393,608	782,379	15,878	392,816	405,866	798,682	10,053	16,303	406,492	405,637	812,129	26,163	13,447

Other Non-Dedicated Revenue:

All Other Non-Dedicated Revenue	269,340	194,207	194,796	131,246	168,121	299,367	30,027	107,343	96,986	204,329	10,122	-95,038	97,529	96,987	194,516	-280	-9,813
Subtotal Other Non-Dedicated Revenue	269,340	194,207	194,796	131,246	168,121	299,367	30,027	107,343	96,986	204,329	10,122	-95,038	97,529	96,987	194,516	-280	-9,813

Subtotal Non-Tax Revenues	1,670,371	1,478,502	1,470,218	817,106	921,862	1,738,968	68,597	761,541	767,645	1,529,186	50,684	-209,782	769,564	766,429	1,535,993	65,775	6,807
Total Net Non-Dedicated Revenue	46,792,294	49,842,314	53,874,191	22,894,322	26,582,307	49,476,629	2,684,335	26,588,487	28,381,031	54,969,518	5,127,204	5,492,889	29,270,360	30,091,444	59,361,804	5,487,613	4,392,286

Dedicated Revenue

All Other Dedicated Revenues	800	10	10	795	5	800	0	5	5	10	0	-790	5	5	10	0	0
Total Dedicated Revenue	800	10	10	795	5	800	0	5	5	10	0	-790	5	5	10	0	0

Transfers From Other Funds

Special Revenue Funds	12,868	5,619	5,618	3,003	48,545	51,548	38,680	2,751	2,868	5,619	0	-45,929	2,751	2,867	5,618	0	-1
All Other Transfers	38,762	21,272	21,404	13,049	18,498	31,547	-7,215	20,962	10,636	31,598	10,326	51	10,702	10,702	21,404	0	-10,194
Laws 1997, Transfers In	15,980	15,872	15,872	8,044	8,039	16,083	103	7,936	7,936	15,872	0	-211	7,936	7,936	15,872	0	0
M.S 16B.24 - Admin FR&R Transfers	9,165	9,164	9,164	4,588	4,577	9,165	0	4,582	4,582	9,164	0	-1	4,582	4,582	9,164	0	0
Laws 2008, Transfers In	154	0	0	77	77	154	0	0	0	0	0	-154	0	0	0	0	0
Laws 2010, Transfers In	783	335	344	569	194	763	-20	163	172	335	0	-428	172	172	344	0	9
M.S 16A. 724 - Tr fr HCAF Fund	244,000	244,000	244,000	122,000	122,000	244,000	0	122,000	122,000	244,000	0	0	122,000	122,000	244,000	0	0
Laws 2015, Transfers In	1,983	1,982	1,982	991	992	1,983	0	991	991	1,982	0	-1	991	991	1,982	0	0
Laws 2019, Transfers In	150,761	0	0	3,322	147,439	150,761	0	0	0	0	0	-150,761	0	0	0	0	0
Laws 2020, Transfers In	198,386	0	0	0	181,551	181,551	-16,835	17,211	0	17,211	17,211	-164,340	0	0	0	0	-17,211
Laws 2021, Transfer In	179	633,400	551,200	0	382	382	203	300	633,100	633,400	0	633,018	551,200	0	551,200	0	-82,200

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

	SS1 FY 2020-21	SS1 FY 2022-23	SS1 FY 2024-25	Actual FY 2020	Actual FY 2021	Actual FY 2020-21	Actual vs SS1 FY 2020-21	Nov FY 2022	Nov FY 2023	Nov FY 2022-23	Nov vs SS1 FY 2022-23	FY 2022-23 vs FY 2020-21	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs SS1 FY 2024-25	FY 2024-25 vs FY 2022-23
Total Transfers From Other Funds	673,021	931,644	849,584	155,643	532,294	687,937	14,916	176,896	782,285	959,181	27,537	271,244	700,334	149,250	849,584	0	-109,597
Prior Year Adjustments	238,016	133,445	74,812	99,722	214,054	313,776	75,760	71,378	37,103	108,481	-24,964	-205,295	37,064	37,024	74,088	-724	-34,393
E-12 Education																	
General Education	14,746,638	15,373,793	15,629,180	7,338,212	7,329,380	14,667,592	-79,046	7,477,564	7,678,778	15,156,342	-217,451	488,750	7,702,136	7,659,712	15,361,848	-267,332	205,506
Other General Education Programs	85,999	90,467	95,515	41,968	43,626	85,594	-405	44,179	43,840	88,019	-2,448	2,425	45,051	45,684	90,735	-4,780	2,716
Subtotal General Education	14,832,637	15,464,260	15,724,695	7,380,180	7,373,006	14,753,186	-79,451	7,521,743	7,722,618	15,244,361	-219,899	491,175	7,747,187	7,705,396	15,452,583	-272,112	208,222
Choice Programs	363,542	389,487	417,702	174,962	182,374	357,336	-6,206	185,572	192,792	378,364	-11,123	21,028	198,474	204,027	402,501	-15,201	24,137
Indian Programs	26,588	30,365	33,102	12,979	14,178	27,157	569	14,890	15,712	30,602	237	3,445	16,342	16,952	33,294	192	2,692
Innovation & Accountability	203,195	199,600	201,186	101,778	102,673	204,451	1,256	99,503	99,289	198,792	-808	-5,659	100,403	100,338	200,741	-445	1,949
Special Student & Teacher Programs	154,050	168,571	153,429	82,370	86,283	168,653	14,603	87,971	80,600	168,571	0	-82	76,066	75,873	151,939	-1,490	-16,632
Subtotal Education Excellence	747,375	788,023	805,419	372,089	385,508	757,597	10,222	387,936	388,393	776,329	-11,694	18,732	391,285	397,190	788,475	-16,944	12,146
Special Education	3,326,084	3,784,310	4,271,547	1,598,463	1,715,841	3,314,304	-11,780	1,811,957	1,903,022	3,714,979	-69,331	400,675	2,012,324	2,114,477	4,126,801	-144,746	411,822
Facilities & Technology	304,386	279,734	279,519	163,405	140,414	303,819	-567	139,796	137,137	276,933	-2,801	-26,886	135,238	133,581	268,819	-10,700	-8,114
Nutrition Programs	37,163	59,277	61,231	28,481	8,682	37,163	0	15,388	27,312	42,700	-16,577	5,537	27,399	27,585	54,984	-6,247	12,284
Library Programs	36,140	36,140	36,140	18,070	18,028	36,098	-42	18,070	18,070	36,140	0	42	18,070	18,070	36,140	0	0
Early Childhood & Family Support	347,850	350,549	351,738	175,670	172,494	348,164	314	173,740	175,115	348,855	-1,694	691	175,449	175,710	351,159	-579	2,304
Community Ed & Prevention	2,125	1,897	1,818	1,108	1,013	2,121	-4	961	936	1,897	0	-224	922	896	1,818	0	-79
Self-Sufficiency & Lifelong Learning	102,153	108,209	114,760	50,295	51,384	101,679	-474	51,889	51,885	103,774	-4,435	2,095	51,883	51,881	103,764	-10,996	-10
Subtotal E-12 Education Aids	4,155,901	4,620,116	5,116,753	2,035,492	2,107,856	4,143,348	-12,553	2,211,801	2,313,477	4,525,278	-94,838	381,930	2,421,285	2,522,200	4,943,485	-173,268	418,207
Education, Dept of	51,573	57,124	51,930	23,750	25,956	49,706	-1,867	30,856	26,287	57,143	19	7,437	25,965	25,965	51,930	0	-5,213
Prof Educator Licensing Std Bd.	9,111	14,131	14,170	4,345	4,780	9,125	14	7,046	7,085	14,131	0	5,006	7,085	7,085	14,170	0	39
Minn State Academies	27,533	28,373	28,646	13,194	14,246	27,440	-93	14,056	14,317	28,373	0	933	14,323	14,323	28,646	0	273
Perpich Center for Arts Education	14,575	14,933	15,064	6,689	7,783	14,472	-103	7,406	7,527	14,933	0	461	7,532	7,532	15,064	0	131
Total E-12 Education	19,838,705	20,986,960	21,756,677	9,835,739	9,919,135	19,754,874	-83,831	10,180,844	10,479,704	20,660,548	-326,412	905,674	10,614,662	10,679,691	21,294,353	-462,324	633,805
Higher Education																	
Office of Higher Education	533,677	545,971	545,392	263,681	275,924	539,605	5,928	271,702	274,269	545,971	0	6,366	272,696	272,696	545,392	0	-579
University of Minnesota	1,341,072	1,381,312	1,378,512	669,666	671,406	1,341,072	0	690,656	690,656	1,381,312	0	40,240	689,256	689,256	1,378,512	0	-2,800
MN State Colleges & Universities	1,524,338	1,581,883	1,579,222	758,679	765,659	1,524,338	0	792,392	789,491	1,581,883	0	57,545	789,611	789,611	1,579,222	0	-2,661
Mayo Foundation	2,702	2,702	2,702	1,351	1,351	2,702	0	1,351	1,351	2,702	0	0	1,351	1,351	2,702	0	0
Total Higher Education	3,401,789	3,511,868	3,505,828	1,693,377	1,714,340	3,407,717	5,928	1,756,101	1,755,767	3,511,868	0	104,151	1,752,914	1,752,914	3,505,828	0	-6,040
Property Tax Aids & Credits																	
Property Tax Refunds:																	
Homestead Credit Refund	1,114,667	1,215,500	1,295,200	531,467	576,390	1,107,857	-6,810	590,200	616,500	1,206,700	-8,800	98,843	645,300	666,900	1,312,200	17,000	105,500
Renters Property Tax Refund	455,788	481,000	488,380	229,888	225,736	455,624	-164	225,300	227,500	452,800	-28,200	-2,824	232,600	233,900	466,500	-21,880	13,700
Special Property Tax Refund	21,842	6,600	10,000	10,722	10,877	21,599	-243	2,930	8,400	11,330	4,730	-10,269	6,500	6,500	13,000	3,000	1,670
Sustainable Forest Incentive Payments	24,169	26,090	28,240	11,876	12,508	24,384	215	12,990	13,510	26,500	410	2,116	14,060	14,620	28,680	440	2,180
Subtotal Property Tax Refunds	1,616,466	1,729,190	1,821,820	783,953	825,511	1,609,464	-7,002	831,420	865,910	1,697,330	-31,860	87,866	898,460	921,920	1,820,380	-1,440	123,050
Political Contribution Refunds	6,207	6,500	6,500	2,707	3,220	5,927	-280	3,000	3,500	6,500	0	573	3,000	3,500	6,500	0	0
Tax Refund Interest	45,138	27,300	26,500	25,738	16,180	41,918	-3,220	15,650	12,750	28,400	1,100	-13,518	12,850	12,950	25,800	-700	-2,600
Local Government Aid (City Aid)	1,018,490	1,128,796	1,128,796	457,137	561,353	1,018,490	0	564,398	564,398	1,128,796	0	110,306	564,398	564,398	1,128,796	0	0
21, SS1, CH 14 One-time Supplemental Local Government Aid	0	5,053	0	0	0	0	0	0	5,516	5,516	463	5,516	0	0	0	0	-5,516
County Program Aid	494,174	527,983	527,908	233,958	260,216	494,174	0	263,971	264,012	527,983	0	33,809	264,374	263,954	528,328	420	345
MMB Public Defender Aid (TR OUT)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21, SS1, CH 14, Public Defense Board Public Defender Aid (TR OUT)	0	1,000	1,000	0	0	0	0	500	500	1,000	0	1,000	500	500	1,000	0	0
MMB Local Impact Notes (TR OUT)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21, SS1, CH 12, LBO Local Impact Notes (TR OUT)	0	414	414	0	0	0	0	207	207	414	0	414	207	207	414	0	0
MDE Local Impact Notes (TR OUT)	0	14	14	0	0	0	0	7	7	14	0	14	7	7	14	0	0
County Program Aid	494,174	529,411	529,336	233,958	260,216	494,174	0	264,685	264,726	529,411	0	35,237	265,088	264,668	529,756	420	345

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

	SS1	SS1	SS1	Actual	Actual	Actual	Actual vs SS1	Nov	Nov	Nov	Nov vs SS1	FY 2022-23 vs FY 2020-21	Nov	Nov	Nov	Nov vs SS1	FY 2024-25 vs FY 2022-23
	FY 2020-21	FY 2022-23	FY 2024-25	FY 2020	FY 2021	FY 2020-21	FY 2020-21	FY 2022	FY 2023	FY 2022-23	FY 2022-23	FY 2020-21	FY 2024	FY 2025	FY 2024-25	FY 2024-25	FY 2024-25 vs FY 2022-23
21, SS1, CH 14 Local Homeless Prevention Aid to Counties	0	0	40,000	0	0	0	0	0	0	0	0	0	20,000	20,000	40,000	0	40,000
21, SS1, CH 14 One-time Local Government Assistance to Counties	0	29,355	0	0	0	0	0	29,355	0	29,355	0	29,355	0	0	0	0	-29,355
Township Aid	19,997	20,000	20,000	9,997	10,000	19,997	0	10,000	10,000	20,000	0	3	10,000	10,000	20,000	0	0
Payment in Lieu of Taxes - PILT	72,030	72,863	78,775	35,940	36,090	72,030	0	36,581	36,806	73,387	524	1,357	39,532	39,757	79,289	514	5,902
Aquatic Invasive Species Prevention Aid	20,000	20,000	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0	0	10,000	10,000	20,000	0	0
Riparian Protection Aid to BWSR (TR OUT)	1,490	1,490	1,490	745	745	1,490	0	745	745	1,490	0	0	745	745	1,490	0	0
Riparian Protection Aid Local Distribution	14,510	14,510	14,510	7,255	7,255	14,510	0	7,255	7,255	14,510	0	0	7,255	7,255	14,510	0	0
Riparian Protection Aid	16,000	16,000	16,000	8,000	8,000	16,000	0	8,000	8,000	16,000	0	0	8,000	8,000	16,000	0	0
Indian Family Out-Of-Home Placement Aid	10,000	9,337	10,000	5,000	5,000	10,000	0	4,337	3,549	7,886	-1,451	-2,114	5,000	5,000	10,000	0	2,114
Casino Aid to Counties	3,228	3,228	3,228	1,614	1,135	2,749	-479	1,400	1,614	3,014	-214	265	1,614	1,614	3,228	0	214
State Taconite Aid to IRRR (TR OUT)	7,517	7,112	8,168	3,721	3,796	7,517	0	3,629	3,724	7,353	241	-164	4,003	4,230	8,233	65	880
State Taconite Aid Local Distribution	8,575	8,147	8,298	4,298	4,281	8,579	4	4,136	4,050	8,186	39	-393	4,107	4,175	8,282	-16	96
State Taconite Aid	16,092	15,259	16,466	8,019	8,077	16,096	4	7,765	7,774	15,539	280	-557	8,110	8,405	16,515	49	976
Production Property Transition Aid	80	0	0	56	24	80	0	0	0	0	0	-80	0	0	0	0	0
Utility Valuation Transition Aid	8	20	23	5	3	8	0	11	9	20	0	12	8	12	20	-3	0
Disparity Reduction Aid																	
School	16,045	16,172	16,172	7,971	8,074	16,045	0	8,029	8,023	16,052	-120	7	8,023	8,023	16,046	-126	-6
Non-School	20,319	20,428	20,428	10,105	10,194	20,299	-20	10,110	10,110	20,220	-208	-79	10,110	10,110	20,220	-208	0
Border City Disparity Reduction Credit																	
School	5,452	6,393	6,940	2,534	2,918	5,452	0	3,236	3,326	6,562	169	1,110	3,424	3,531	6,955	15	393
Non-School	20,427	22,863	24,706	9,959	10,468	20,427	0	10,848	11,174	22,022	-841	1,595	11,506	11,848	23,354	-1,352	1,332
Agricultural Homestead Market Value Credit																	
School	17,072	16,223	16,192	8,635	8,429	17,064	-8	7,794	7,411	15,205	-1,018	-1,859	7,376	7,376	14,752	-1,440	-453
Non-School	57,369	54,786	54,786	28,912	28,448	57,360	-9	28,849	27,543	56,392	1,606	-968	27,543	27,543	55,086	300	-1,306
School Building Bond Agricultural Credit	92,994	130,768	164,743	37,852	55,838	93,690	696	62,109	71,788	133,897	3,129	40,207	92,087	96,965	189,052	24,309	55,155
Agriculture Preservation Credit																	
School	132	43	40	85	47	132	0	5	0	5	-38	-127	0	0	0	-40	-5
Non-School	319	120	120	202	117	319	0	0	0	0	-120	-319	0	0	0	-120	0
Supplemental Taconite Homestead Credit	10,788	10,950	11,170	5,394	5,394	10,788	0	5,408	5,462	10,870	-80	82	5,516	5,571	11,087	-83	217
Prior Year Credit Adjustment																	
School	771	81	0	38	34	72	-699	104	3	107	26	35	0	0	0	0	-107
Non-School	233	0	0	148	653	801	568	65	0	65	65	-736	0	0	0	0	-65
Police State Aid	165,423	180,170	196,750	81,241	84,184	165,425	2	82,181	85,920	168,101	-12,069	2,676	89,790	93,830	183,620	-13,130	15,519
Fire State Aid	62,945	67,940	71,960	30,445	32,500	62,945	0	34,211	35,240	69,451	1,511	6,506	36,270	37,330	73,600	1,640	4,149
Fire Insurance Surcharge Aid	8,386	9,640	10,230	3,775	4,611	8,386	0	4,750	4,890	9,640	0	1,254	5,040	5,190	10,230	0	590
Police-Fire Retirement Supp Aid	30,995	31,000	31,000	15,495	15,500	30,995	0	15,500	15,500	31,000	0	5	15,500	15,500	31,000	0	0
Police/Fire Amortization Aid	5,458	5,458	5,458	2,729	2,729	5,458	0	2,729	2,729	5,458	0	0	2,729	2,729	5,458	0	0
Redirected Amortization Aid to SPTRFA/TRA	4,188	4,188	4,188	2,094	2,094	4,188	0	2,094	2,094	4,188	0	0	2,094	2,094	4,188	0	0
Firefighter Supplemental Benefits Reimbursement	1,212	1,224	1,224	606	637	1,243	31	637	633	1,270	46	27	633	633	1,266	42	-4
PERA Pension Aid	13,900	0	0	13,900	0	13,900	0	0	0	0	0	-13,900	0	0	0	0	0
Disaster Credit																	
School	32	611	62	28	4	32	0	544	60	604	-7	572	28	31	59	-3	-545
Non-School	74	1,842	184	72	2	74	0	1,809	0	1,809	-33	1,735	94	94	188	4	-1,621
Local Option Disaster Abatement Reimbursement																	
School	525	106	50	0	337	337	-188	48	23	71	-35	-266	25	25	50	0	-21
Non-School	1,749	148	148	0	1,396	1,396	-353	0	75	75	-73	-1,321	75	75	150	2	75
Mahnomen Adjustments																	
School	280	280	280	140	140	280	0	140	140	280	0	0	140	140	280	0	0
Non-School	2,120	2,120	2,120	1,060	1,060	2,120	0	1,060	1,060	2,120	0	0	1,060	1,060	2,120	0	0
Border City Reimbursement	97	84	84	65	32	97	0	32	32	64	-20	-33	32	32	64	-20	0
Taconite Aid Reimbursement	1,122	1,122	1,122	561	561	1,122	0	561	561	1,122	0	0	561	561	1,122	0	0

General Fund - Fund Balance Analysis

(\$ in Thousands)

	SS1 FY 2020-21	SS1 FY 2022-23	SS1 FY 2024-25	Actual FY 2020	Actual FY 2021	Actual FY 2020-21	Actual vs SS1 FY 2020-21	Nov FY 2022	Nov FY 2023	Nov FY 2022-23	Nov vs SS1 FY 2022-23	FY 2022-23 vs FY 2020-21	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs SS1 FY 2024-25	FY 2024-25 vs FY 2022-23
Performance Measurement Reimbursement	924	925	935	466	458	924	0	497	497	994	69	70	497	497	994	59	0
Minneapolis Debt Service Aid	7,730	0	0	4,120	3,610	7,730	0	3,374	0	3,374	3,374	-4,356	0	0	0	0	-3,374
Wadena County Aid	1,200	0	0	600	600	1,200	0	0	0	0	0	-1,200	0	0	0	0	0
19, SS1, CH 6 - Grants to various local governments	4,447	0	0	4,447	0	4,447	0	0	0	0	0	-4,447	0	0	0	0	0
19, SS1, CH 6 - Grant to City of Virginia	0	5,400	0	0	0	0	0	5,400	0	5,400	0	5,400	0	0	0	0	-5,400
20, CH 70 - Aids & Credits	11,000	0	0	11,000	0	11,000	0	0	0	0	0	-11,000	0	0	0	0	0
20, SS7, Ch. 2 - Small Business Assistance to Restaurants, Bars, and Gyms	69,485	0	0	0	0	0	-69,485	0	0	0	0	0	0	0	0	0	0
21, SS1, CH 14 Grants to Various Local Governments	0	1,014	0	0	0	0	0	1,014	0	1,014	0	1,014	0	0	0	0	-1,014
Total Property Tax Aids & Credits	3,973,123	4,204,411	4,358,536	1,866,803	2,025,878	3,892,681	-80,442	2,079,740	2,088,846	4,168,586	-35,825	275,905	2,166,213	2,201,012	4,367,225	8,689	198,639
Health & Human Services																	
<i>Human Services, Dept of</i>																	
Central Office Operations	509,787	566,701	528,669	250,473	258,345	508,818	-969	286,567	280,542	567,109	408	58,291	268,085	260,584	528,669	0	-38,440
Forecasted Programs	11,113,978	13,909,166	15,841,161	5,619,443	5,452,726	11,072,169	-41,809	5,907,526	7,888,151	13,795,677	-113,489	2,723,508	7,669,021	8,234,196	15,903,217	62,056	2,107,540
Grant Programs	880,793	898,036	843,500	459,472	396,764	856,236	-24,557	445,927	454,620	900,547	2,511	44,311	445,809	398,494	844,303	803	-56,244
State Operated Services	803,236	876,441	902,000	382,994	392,669	775,663	-27,573	441,470	451,000	892,470	16,029	116,807	451,000	451,000	902,000	0	9,530
Subtotal DHS Appropriations	13,307,794	16,250,344	18,115,330	6,712,382	6,500,504	13,212,886	-94,908	7,081,490	9,074,313	16,155,803	-94,541	2,942,917	8,833,915	9,344,274	18,178,189	62,859	2,022,386
Federal Reimbursement	-71,863	-93,442	-86,110	-35,699	-31,627	-67,326	4,537	-46,598	-46,844	-93,442	0	-26,116	-44,265	-41,845	-86,110	0	7,332
19, SS1, CH 9 - Blue Ribbon Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Health, Dept of	266,933	324,515	312,099	122,773	134,097	256,870	-10,063	162,896	162,014	324,910	395	68,040	158,478	153,621	312,099	0	-12,811
20, CH 66 - Public Health Response Contingency Account (TR OUT)	20,889	0	0	20,889	0	20,889	0	0	0	0	0	-20,889	0	0	0	0	0
20, CH 70 - Public Health Response Contingency Account (TR OUT)	50,000	0	0	50,000	0	50,000	0	0	0	0	0	-50,000	0	0	0	0	0
20, CH 70 - Health Care Response Fund (TR OUT)	150,000	0	0	150,000	0	150,000	0	0	0	0	0	-150,000	0	0	0	0	0
Emergency Medical Services Board	7,454	9,356	7,552	3,012	3,619	6,631	-823	5,028	4,576	9,604	248	2,973	3,776	3,776	7,552	0	-2,052
Council on Disability	2,020	2,060	2,076	910	1,118	2,028	8	1,022	1,038	2,060	0	32	1,038	1,038	2,076	0	16
MH/MR Ombudsman	5,069	5,023	5,072	2,392	2,367	4,759	-310	2,680	2,536	5,216	193	457	2,536	2,536	5,072	0	-144
Ombudsman for Families	1,437	1,477	1,488	621	755	1,376	-61	733	744	1,477	0	101	744	744	1,488	0	11
Ombudsman for American Indian Families	0	380	380	0	0	0	0	190	190	380	0	380	190	190	380	0	0
Board of Pharmacy - 19, SS1, Ch 63 - Opiate Epidemic Response	370	0	0	87	202	289	-81	0	0	0	0	-289	0	0	0	0	0
19, SS1, CH 9 - Mnsure	8,000	0	0	8,000	0	8,000	0	0	0	0	0	-8,000	0	0	0	0	0
21, SS1, CH 7, ART 15 - Transfer to Mnsure (TR OUT)	0	3,844	0	0	0	0	0	3,844	0	3,844	0	3,844	0	0	0	0	-3,844
Total Health & Human Services	13,748,103	16,503,557	18,357,887	7,035,367	6,611,035	13,646,402	-101,701	7,211,285	9,198,567	16,409,852	-93,705	2,763,450	8,956,412	9,464,334	18,420,746	62,859	2,010,894
Public Safety & Judiciary																	
Supreme Court	113,862	122,099	123,164	54,070	59,852	113,922	60	60,517	61,582	122,099	0	8,177	61,582	61,582	123,164	0	1,065
Court of Appeals	25,994	27,064	27,148	12,617	13,383	26,000	6	13,490	13,574	27,064	0	1,064	13,574	13,574	27,148	0	84
District Courts	626,205	655,518	657,892	294,249	332,627	626,876	671	326,372	329,146	655,518	0	28,642	328,946	328,946	657,892	0	2,374
State Guardian Ad Litem Board	43,385	45,391	45,630	18,570	21,224	39,794	-3,591	22,576	22,815	45,391	0	5,597	22,815	22,815	45,630	0	239
Tax Court	3,615	3,668	3,682	1,325	2,004	3,329	-286	1,827	1,841	3,668	0	339	1,841	1,841	3,682	0	14
Uniform Laws Comm	196	200	200	98	64	162	-34	100	100	200	0	38	100	100	200	0	0
Judicial Strnds, Bd on	1,267	1,166	1,172	409	401	810	-457	829	586	1,415	249	605	586	586	1,172	0	-243
Bd of Public Defense	197,552	217,790	222,818	93,152	103,840	196,992	-560	106,381	111,409	217,790	0	20,798	111,409	111,409	222,818	0	5,028
Private Detective Board	554	570	576	241	246	487	-67	282	288	570	0	83	288	288	576	0	6
Peace Officer Standards and Training, Board	24,457	23,117	23,108	10,084	11,415	21,499	-2,958	11,563	11,554	23,117	0	1,618	11,554	11,554	23,108	0	-9
Corrections, Dept of	1,241,474	1,270,256	1,277,040	595,509	642,904	1,238,413	-3,061	631,127	639,312	1,270,439	183	32,026	638,296	638,744	1,277,040	0	6,601
Ombudsman for Corrections	0	1322	1326	0	0	0	0	659	663	1322	0	1322	663	663	1326	0	4
Sentencing Guidelines Commission	1,366	1,505	1,530	673	677	1,350	-16	740	765	1,505	0	155	765	765	1,530	0	25
Public Safety, Dept of	224,368	256,385	252,116	100,961	119,164	220,125	-4,243	141,107	127,621	268,728	12,343	48,603	126,058	126,058	252,116	0	-16,612
Human Rights, Dept of	10,042	10,963	11,068	4,526	5,449	9,975	-67	5,433	5,530	10,963	0	988	5,534	5,534	11,068	0	105
Transfer to Disaster Contingency Account	50,000	0	0	50,000	0	50,000	0	30,000	0	30,000	30,000	-20,000	0	0	0	0	-30,000
Transfer out to Community Justice Acct.	922	922	922	461	461	922	0	461	461	922	0	0	461	461	922	0	0
Total Public Safety & Judiciary	2,565,259	2,637,936	2,649,392	1,236,945	1,313,711	2,550,656	-14,603	1,353,464	1,327,247	2,680,711	42,775	130,055	1,324,472	1,324,920	2,649,392	0	-31,319

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

	SS1 FY 2020-21	SS1 FY 2022-23	SS1 FY 2024-25	Actual FY 2020	Actual FY 2021	Actual FY 2020-21	Actual vs SS1 FY 2020-21	Nov FY 2022	Nov FY 2023	Nov FY 2022-23	Nov vs SS1 FY 2022-23	FY 2022-23 vs FY 2020-21	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs SS1 FY 2024-25	FY 2024-25 vs FY 2022-23
Transportation																	
Transportation, Dept of	41,885	173,117	46,568	20,214	21,701	41,915	30	144,205	29,784	173,989	872	132,074	23,284	23,284	46,568	0	-127,421
Metropolitan Council	216,010	235,700	177,260	113,190	102,820	216,010	0	147,070	88,630	235,700	0	19,690	88,630	88,630	177,260	0	-58,440
Public Safety, Dept of	100,514	67,535	47,632	41,416	46,229	87,645	-12,869	36,227	31,308	67,535	0	-20,110	23,816	23,816	47,632	0	-19,903
Total Transportation	358,409	476,352	271,460	174,820	170,750	345,570	-12,839	327,502	149,722	477,224	872	131,654	135,730	135,730	271,460	0	-205,764
Environment																	
Pollution Control Agency	14,098	15,624	13,072	6,729	7,187	13,916	-182	8,376	7,285	15,661	37	1,745	6,536	6,536	13,072	0	-2,589
Natural Resources, Dept of	185,318	204,995	190,406	85,829	99,789	191,577	1,011	107,415	100,703	208,118	3,123	22,500	95,203	95,203	190,406	0	-19,049
Natural Resources, Dept of (OPENS)	55,392	54,681	53,747	27,481	33,159	60,640	5,248	35,724	31,360	67,084	12,403	6,444	31,037	30,804	61,841	8,094	-3,906
Transfer to Mining and Environmental Regulatory Account (OPEN)	1,822	1,746	1,792	873	949	1,822	0	886	879	1,765	19	-57	888	955	1,843	51	78
Water & Soil Resources Bd	30,259	34,785	30,536	21,096	8,728	29,824	-435	18,292	16,740	35,032	247	5,208	15,268	15,268	30,536	0	-4,496
MN Conservation Corps	910	910	910	455	455	910	0	455	455	910	0	0	455	455	910	0	0
Metropolitan Council Parks	5,222	5,080	5,080	2,540	2,682	5,222	0	2,540	2,540	5,080	0	-142	2,540	2,540	5,080	0	0
Zoological Board	19,474	19,618	20,534	9,665	9,809	19,474	0	9,809	9,809	19,618	0	144	10,267	10,267	20,534	0	916
Science Museum of Minnesota	2,158	2,158	2,158	1,079	1,079	2,158	0	1,079	1,079	2,158	0	0	1,079	1,079	2,158	0	0
Explore Minnesota Tourism	29,074	29,957	29,046	10,675	18,375	29,050	-24	15,434	14,523	29,957	0	907	14,523	14,523	29,046	0	-911
21, SS1, CH 6 - MLCAT Repayment to REM-MLC (TR OUT)	0	200	200	0	0	0	0	100	100	200	0	0	100	100	200	0	0
Total Environment	343,016	369,754	347,481	166,422	182,212	348,634	5,618	200,110	185,473	385,583	15,829	36,749	177,896	177,730	355,626	8,145	-29,957
Economic Development, Energy, Ag and Housing																	
Agriculture, Dept of	110,542	117,915	118,484	56,247	55,972	112,219	1,677	58,918	59,011	117,929	14	5,710	58,492	59,992	118,484	0	555
Animal Health Board	11,505	12,061	12,162	5,541	5,752	11,293	-212	6,016	6,081	12,097	36	804	6,081	6,081	12,162	0	65
Agric Util Research Inst	7,786	8,586	8,086	3,893	3,893	7,786	0	4,543	4,043	8,586	0	800	4,043	4,043	8,086	0	-500
Housing Finance (TR OUT)	120,596	125,596	115,596	64,048	56,548	120,596	0	67,798	57,798	125,596	0	5,000	57,798	57,798	115,596	0	-10,000
Commerce, Dept of	51,327	70,799	60,246	23,048	23,880	46,928	-4,399	40,805	30,266	71,071	272	24,143	30,692	29,554	60,246	0	-10,825
Public Utilities Comm	15,586	16,499	16,628	7,363	8,010	15,373	-213	8,185	8,314	16,499	0	1,126	8,314	8,314	16,628	0	129
Employment & Economic Development	253,117	345,691	187,506	123,150	106,346	229,496	-23,621	296,742	91,455	388,197	42,506	158,701	93,753	93,753	187,506	0	-200,691
Destination Medical Center	34,470	58,954	73,955	13,493	20,977	34,470	0	24,940	33,151	58,091	-863	23,621	34,500	34,500	69,000	-4,955	10,909
20, SS7, Ch. 2 - Unemployment Insurance Contingent Appropriation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor & Industry	8,034	9,758	6,958	2,581	4,508	7,089	-945	6,332	4,379	10,711	953	3,622	3,479	3,479	6,958	0	-3,753
Mediation Services	4,504	4,785	4,580	1,768	2,396	4,164	-340	2,370	2,415	4,785	0	621	2,290	2,290	4,580	0	-205
Region 3 - Occupation Tax (OPEN)	5,504	5,168	5,625	2,848	2,659	5,507	3	2,636	2,664	5,300	132	-207	2,865	2,865	5,730	105	430
16A.152, Subd. 2a. (6) - Tr. to MN 21st century fund	9,781	0	0	0	9,781	9,781	0	4,167	0	4,167	4,167	-5,614	0	0	0	0	-4,167
Total Economic Development, Energy, Ag and Housing	632,752	775,812	609,826	303,980	300,722	604,702	-28,050	523,452	299,577	823,029	47,217	218,327	302,307	302,669	604,976	-4,850	-218,053
State Government & Veterans																	
Legislature	210,856	199,549	200,811	91,042	94,460	185,502	-25,354	126,183	100,502	226,685	27,136	41,183	100,380	100,431	200,811	0	-25,874
Governor/Lt Gov Office	7,244	7,244	7,244	3,296	3,922	7,218	-26	3,622	3,622	7,244	0	26	3,622	3,622	7,244	0	0
State Auditor Office	20,941	24,104	24,192	8,481	8,946	17,427	-3,514	12,021	12,083	24,104	0	6,677	12,096	12,096	24,192	0	88
Attorney General Office	46,341	54,886	52,376	22,047	24,256	46,303	-38	28,698	26,188	54,886	0	8,583	26,188	26,188	52,376	0	-2,510
Secretary of State	31,431	18,836	27,994	22,544	8,877	31,421	-10	9,684	9,152	18,836	0	-12,585	18,842	9,152	27,994	0	-532
Campaign Finance	4,918	4,917	4,939	1,168	3,616	4,784	-134	1,249	3,765	5,014	97	230	1,271	3,689	4,960	21	-54
Investment Board	278	278	278	139	139	278	0	139	139	278	0	0	139	139	278	0	0
MN-IT Services	15,012	19,737	18,464	4,449	10,622	15,071	59	9,855	9,882	19,737	0	4,666	9,232	9,232	18,464	0	-1,273
Administrative Hearings Office	799	814	818	376	398	774	-25	405	409	814	0	40	409	409	818	0	4
Administration, Dept of	51,092	55,691	56,166	25,716	25,776	51,391	273	27,377	29,904	57,281	1,590	5,789	27,549	27,729	55,278	-888	-2,003
Administration Dept, WCRA (OPEN)	1,345	1,472	1,594	661	710	1,371	26	747	785	1,532	60	161	809	825	1,634	40	102
Capitol Area Arch Planning Bd	702	751	730	351	351	702	0	386	365	751	0	49	365	365	730	0	-21
Minnesota Management & Budget	54,011	59,059	59,480	26,806	27,233	54,039	28	29,319	29,740	59,059	0	5,020	29,740	29,740	59,480	0	421
20, SS7, Ch. 2 - County Relief Grants to Local Businesses	114,728	0	0	0	114,728	114,728	0	0	0	0	0	-114,728	0	0	0	0	0

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

	SS1	SS1	SS1	Actual	Actual	Actual	Actual vs SS1	Nov	Nov	Nov	Nov vs SS1	FY 2022-23 vs FY 2020-21	Nov	Nov	Nov	Nov vs SS1	FY 2024-25 vs FY 2022-23
	FY 2020-21	FY 2022-23	FY 2024-25	FY 2020	FY 2021	FY 2020-21	FY 2020-21	FY 2022	FY 2023	FY 2022-23	FY 2022-23		FY 2024	FY 2025	FY 2024-25	FY 2024-25	
Revenue, Dept of	321,093	347,044	348,214	160,677	160,732	320,285	-279	173,437	173,607	347,044	0	25,635	174,607	173,607	348,214	0	1,170
Revenue, Dept of (OPENS)	1,455	2,050	2,050	430	496	926	-529	1,025	1,025	2,050	0	1,124	1,025	1,025	2,050	0	0
Amateur Sports Commission	647	628	634	290	347	637	-10	311	317	628	0	-9	317	317	634	0	6
Council for Minnesotans of African Heritage	1,063	1,096	1,104	439	586	1,025	-38	544	552	1,096	0	71	552	552	1,104	0	8
Minnesota Council on Latino Affairs	1,044	1,078	1,088	389	489	878	-166	534	544	1,078	0	200	544	544	1,088	0	10
Council on Asian-Pacific Minnesotans	1,025	1,059	1,068	487	470	957	-68	525	534	1,059	0	102	534	534	1,068	0	9
Indian Affairs Council	1,699	1,719	1,728	565	607	1,172	-527	855	864	1,719	0	547	864	864	1,728	0	9
Historical Society	46,486	47,886	47,836	22,968	23,518	46,486	0	23,968	23,918	47,886	0	1,400	23,918	23,918	47,836	0	-50
State Arts Board	15,696	15,082	15,122	8,059	7,646	15,705	9	7,541	7,541	15,082	0	-623	7,561	7,561	15,122	0	40
MN Humanities Commission	1,400	1,400	1,400	670	730	1,400	0	700	700	1,400	0	0	700	700	1,400	0	0
Veterans Affairs, Dept of	156,743	182,716	180,372	77,340	78,561	153,929	-814	89,530	93,186	182,716	0	26,815	90,186	90,186	180,372	0	-2,344
Veterans Affairs, Dept of (OPEN)	6,028	6,000	6,000	3,028	1,000	4,028	-2,000	3,000	3,000	6,000	0	1,972	3,000	3,000	6,000	0	0
Military Affairs, Dept of	73,740	48,982	49,178	21,359	23,073	82,518	-4,957	28,638	24,589	53,227	4,245	8,795	24,589	24,589	49,178	0	-4,049
Military Affairs, Dept of (OPEN)	28,771	4,420	4,420	12,443	30,063	42,506	13,735	2,006	2,006	4,012	-408	-38,494	2,006	2,006	4,012	-408	0
Accountancy, Bd of	1,369	1,386	1,396	584	650	1,234	-135	688	698	1,386	0	152	698	698	1,396	0	10
Architectural/Eng, Bd of	1,706	1,737	1,748	685	709	1,394	-312	863	874	1,737	0	343	874	874	1,748	0	11
Board of Cosmetologist Examiners	5,827	5,846	5,846	2,752	2,606	5,358	-469	2,923	2,923	5,846	0	488	2,923	2,923	5,846	0	0
Board of Barber Examiners	686	701	706	284	328	612	-74	348	353	701	0	89	353	353	706	0	5
Contingent Accounts	500	500	500	100	0	100	-400	500	0	500	0	400	500	0	500	0	0
Tort Claims	322	322	322	0	0	0	-322	161	161	322	0	322	161	161	322	0	0
Consolidated Leg & Const Officers Retire (OPEN)	17,545	17,764	17,773	8,850	8,761	17,611	66	8,721	8,895	17,616	-148	5	9,073	9,255	18,328	555	712
Judges Plan Direct Appropriation	12,000	12,000	12,000	6,000	6,000	12,000	0	6,000	6,000	12,000	0	0	6,000	6,000	12,000	0	0
18, CH 211 - Pension, PERA Police and Fire	13,500	18,000	18,000	4,500	9,000	13,500	0	9,000	9,000	18,000	0	4,500	9,000	9,000	18,000	0	0
PERA/Mpls Employee Retirement Aid (OPEN)	32,000	32,000	32,000	16,000	16,000	32,000	0	16,000	16,000	32,000	0	0	16,000	16,000	32,000	0	0
1993 TRA/Mpls Teacher Retire Aid (OPEN)	5,000	5,000	5,000	2,500	2,500	5,000	0	2,500	2,500	5,000	0	0	2,500	2,500	5,000	0	0
1997 TRA/Mpls Teacher Retire Aid (OPEN)	54,662	54,662	54,662	27,331	27,331	54,662	0	27,331	27,331	54,662	0	0	27,331	27,331	54,662	0	0
St Paul Teacher Retirement Aid 1997 (OPEN)	29,654	29,654	29,654	14,827	14,827	29,654	0	14,827	14,827	29,654	0	0	14,827	14,827	29,654	0	0
Subtotal State Government & Veterans	1,367,702	1,288,070	1,294,907	600,633	741,064	1,341,697	-26,005	672,161	648,481	1,320,642	32,572	-21,055	651,285	642,942	1,294,227	-680	-36,105
MMB Non-Operating (OPEN)	11,054	11,522	11,522	5,293	5,761	11,054	0	6,012	6,289	12,301	779	1,247	6,570	6,857	13,427	1,905	1,126
Indirect Cost Receipts Offset	-41,915	-45,674	-45,674	-19,078	-28,546	-47,624	-5,709	-23,850	-23,850	-47,700	-2,026	-76	-23,850	-23,850	-47,700	-2,026	0
One time Transfer to HCAF (TR OUT)	7,200	0	0	7,200	0	7,200	0	0	0	0	0	-7,200	0	0	0	0	0
CMA Interest Liability	214	0	0	214	253	467	253	0	0	0	0	-467	0	0	0	0	0
20, CH 71, Transfer to COVID-19 Minnesota Fund	200,000	0	0	200,000	0	200,000	0	0	0	0	0	-200,000	0	0	0	0	0
21, CH 26 - Claims Bill	0	109	0	0	0	0	0	109	0	109	0	109	0	0	0	0	-109
21, SS1, CH2 - Reinsurance Tr to HCAF (TR OUT)	0	79,101	0	0	0	0	0	79,101	0	79,101	0	79,101	0	0	0	0	-79,101
Total State Government & Veterans	1,545,208	1,333,128	1,260,755	794,715	718,612	1,513,327	-31,881	733,533	630,920	1,364,453	31,325	-148,874	634,005	625,949	1,259,954	-801	-114,189
Debt Service																	
Debt Service	1,055,625	1,242,865	1,258,780	540,081	515,544	1,055,625	0	592,426	606,410	1,198,836	-44,029	143,211	635,859	636,864	1,272,723	13,943	73,887
Total Debt Service	1,055,625	1,242,865	1,258,780	540,081	515,544	1,055,625	0	592,426	606,410	1,198,836	-44,029	143,211	635,859	636,864	1,272,723	13,943	73,887
Capital Projects																	
08, CH 179 - Housing Finance Agency (TR OUT)	4,793	4,794	4,793	2,394	2,399	4,793	0	2,395	2,399	4,794	0	1	2,397	2,396	4,793	0	-1
14, CH 295 - Housing Finance Agency (TR OUT)	12,751	12,767	12,771	6,371	6,380	12,751	0	6,386	6,381	12,767	0	16	6,387	6,384	12,771	0	4
12, CH 293 - Housing Finance Agency (TR OUT)	4,071	4,077	4,077	2,036	2,035	4,071	0	2,040	2,037	4,077	0	6	2,038	2,039	4,077	0	0
15, SS1, CH 5 - Housing Finance Agency (TR OUT)	1,592	1,582	1,584	794	798	1,592	0	789	793	1,582	0	-10	791	793	1,584	0	2
17, SS1, CH 8 - Housing Finance Agency (TR OUT)	5,133	4,670	4,664	2,797	2,337	5,134	1	2,337	2,333	4,670	0	-464	2,332	2,332	4,664	0	-6
18, CH 214 - Housing Finance Agency (TR OUT)	737	12,800	12,800	0	737	737	0	6,400	6,400	12,800	0	12,063	6,400	6,400	12,800	0	0
19, SS1, CH 13 - Housing Finance Agency (TR OUT)	0	7,200	9,600	0	0	0	0	2,400	4,800	7,200	0	7,200	4,800	4,800	9,600	0	2,400
20, SS5, CH 3 - Housing Finance Agency (TR OUT)	0	4,000	16,000	0	0	0	0	0	4,000	4,000	0	4,000	8,000	8,000	16,000	0	12,000
21, SS1, CH 8 - Housing Finance Agency (TR OUT)	0	0	12,000	0	0	0	0	0	0	0	0	0	4,000	8,000	12,000	0	12,000

General Fund - Fund Balance Analysis

(\$ in Thousands)

	SS1	SS1	SS1	Actual	Actual	Actual	Actual vs SS1	Nov	Nov	Nov	Nov vs SS1	FY 2022-23 vs FY 2020-21	Nov	Nov	Nov	Nov vs SS1	FY 2024-25 vs FY 2022-23
	FY 2020-21	FY 2022-23	FY 2024-25	FY 2020	FY 2021	FY 2020-21	FY 2020-21	FY 2022	FY 2023	FY 2022-23	FY 2022-23		FY 2024	FY 2025	FY 2024-25	FY 2024-25	
08, CH 179 - UofM Biomed Research Facility	27,847	27,849	27,848	13,921	13,926	27,847	0	13,926	13,923	27,849	0	2	13,923	13,925	27,848	0	-1
06, CH 247 - UofM Stadium	20,500	20,500	20,500	10,250	10,250	20,500	0	10,250	10,250	20,500	0	0	10,250	10,250	20,500	0	0
State Appropriation Refunding Bonds (TR OUT)	109,641	108,484	108,277	54,934	54,707	109,641	0	54,645	53,839	108,484	0	-1,157	53,987	54,290	108,277	0	-207
12, CH 299 - Grants To St Paul, Pmts to MSFA for MPLS	13,660	23,180	24,717	2,700	10,959	13,659	-1	11,372	11,806	23,178	-2	9,519	12,261	12,548	24,809	92	1,631
12, CH 299 - Vikings Stadium Debt Service (TR OUT)	60,313	60,309	60,303	30,156	30,157	60,313	0	30,154	30,155	60,309	0	-4	30,152	30,151	60,303	0	-6
20, SS5, CH 3 - ADM Electric Vehicle Infrastructure Debt Service	234	468	468	0	0	0	-234	234	234	468	0	468	234	234	468	0	0
20, SS5, CH 3 - MPCA Response to Releases Debt Service	2,158	4,316	4,316	0	0	0	-2,158	2,158	2,158	4,316	0	4,316	2,158	2,158	4,316	0	0
20, SS5, CH 3 - Minnesota Public TV Debt Service	1,759	3,518	3,518	0	0	0	-1,759	1,759	1,759	3,518	0	3,518	1,759	1,759	3,518	0	0
20, SS5, CH 3 - Cash Capital Projects	8,779	0	0	0	8,779	8,779	0	0	0	0	0	-8,779	0	0	0	0	0
20, SS5, CH 3 - Cash for Equity Projects	30,000	0	0	0	30,000	30,000	0	0	0	0	0	-30,000	0	0	0	0	0
21, SS1, CH 14 Targeted Community Capital Project Grant Program	0	24,000	0	0	0	0	0	24,000	0	24,000	0	24,000	0	0	0	0	-24,000
Total Capital Projects	308,857	340,473	350,988	129,727	174,629	304,356	-4,501	176,152	162,620	338,772	-1,701	34,416	172,863	177,664	350,527	-461	11,755
Cancellation Estimates																	
Cancellation Estimates	-15,000	-20,000	-20,000	0	0	0	15,000	-5,000	-15,000	-20,000	0	-20,000	-5,000	-15,000	-20,000	0	0
Total Cancellation Estimates	-15,000	-20,000	-20,000	0	0	0	15,000	-5,000	-15,000	-20,000	0	-20,000	-5,000	-15,000	-20,000	0	0
Reserve & Appropriation Carried Forward																	
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0	0	350,000	350,000	350,000	0	0
Budget Reserve Account	2,377,319	1,785,950	1,785,950	2,358,698	2,406,352	2,406,352	29,033	2,655,745	2,655,745	2,655,745	869,795	249,393	2,655,745	2,655,745	2,655,745	869,795	0
Stadium Reserve Account	80,738	200,700	359,403	55,700	106,709	106,709	25,971	204,679	312,108	312,108	111,408	205,399	427,746	550,332	550,332	190,929	238,224
Appropriations Carried Forward	0	0	0	246,058	111,033	111,033	111,033	0	0	0	0	-111,033	0	0	0	0	0
Total Reserve & Appropriation Carried Forward	2,808,057	2,336,650	2,495,353	3,010,456	2,974,094	2,974,094	166,037	3,210,424	3,317,853	3,317,853	981,203	343,759	3,433,491	3,556,077	3,556,077	1,060,724	238,224