



General Fund Balance Analysis

2021 Governor's Recommendations

Comparisons to End of 7th Special Legislative Session

2020-21 Biennium

2022-23 Biennium

2024-25 Biennium

January 26, 2021

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

General Fund Summary

Actual & Estimated Resources

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
Balance Forward From Prior Year	3,971,359	3,201,681	1,582,903	3,971,359	3,343,865	3,971,359	0	3,025,473	2,410,887	3,025,473	-176,208	-945,886	1,766,820	1,345,621	1,766,820	183,917	-1,258,653
Current Resources:																	
Tax Revenues	44,834,937	47,701,845	51,413,931	22,077,216	22,757,721	44,834,937	0	24,376,840	24,961,245	49,338,085	1,636,240	4,503,148	25,933,435	26,832,566	52,766,001	1,352,070	3,427,916
Non-Tax Revenues	1,543,204	1,418,722	1,420,484	817,106	726,098	1,543,204	0	714,085	722,276	1,436,361	17,639	-106,843	721,511	718,141	1,439,652	19,168	3,291
Subtotal Non-Dedicated Revenues	46,378,141	49,120,567	52,834,415	22,894,322	23,483,819	46,378,141	0	25,090,925	25,683,521	50,774,446	1,653,879	4,396,305	26,654,946	27,550,707	54,205,653	1,371,238	3,431,207
Dedicated Revenue	800	10	10	795	5	800	0	5	5	10	0	-790	5	5	10	0	0
Transfers From Other Funds	585,083	298,424	176,033	155,643	428,626	584,269	-814	147,577	160,116	307,693	9,269	-276,576	269,104	26,674	295,778	119,745	-11,915
Prior Year Adjustments	135,993	74,812	74,812	99,722	36,271	135,993	0	37,406	37,406	74,812	0	-61,181	37,406	37,406	74,812	0	0
Subtotal Other Revenue	721,876	373,246	250,855	256,160	464,902	721,062	-814	184,988	197,527	382,515	9,269	-338,547	306,515	64,085	370,600	119,745	-11,915
<i>New Legislation Revenues</i>	0	0	0	0	-814	-814	-814	974,375	688,773	1,663,148	1,663,148	1,663,962	791,386	699,597	1,490,983	1,490,983	-172,165
Subtotal Current Resources	47,100,017	49,493,813	53,085,270	23,150,482	23,948,721	47,099,203	-814	25,275,913	25,881,048	51,156,961	1,663,148	4,057,758	26,961,461	27,614,792	54,576,253	1,490,983	3,419,292
Total Resources Available	51,071,376	52,695,494	54,668,173	27,121,841	27,292,586	51,070,562	-814	28,301,386	28,291,935	54,182,434	1,486,940	3,111,872	28,728,281	28,960,413	56,343,073	1,674,900	2,160,639
Actual & Estimated Expenditures																	
E-12 Education	19,880,902	20,593,771	21,312,471	9,835,739	10,124,661	19,960,400	79,498	10,372,429	10,884,901	21,257,330	663,559	1,296,930	11,110,658	11,274,084	22,384,742	1,072,271	1,127,412
Higher Education	3,407,129	3,406,128	3,405,828	1,693,377	1,709,537	3,402,914	-4,215	1,760,328	1,795,358	3,555,686	149,558	152,772	1,795,208	1,795,208	3,590,416	184,588	34,730
Property Tax Aids & Credits	3,993,081	4,199,537	4,354,657	1,866,803	2,126,278	3,993,081	0	2,087,334	2,112,283	4,199,617	80	206,536	2,159,475	2,196,172	4,355,647	990	156,030
Health & Human Services	13,772,147	16,506,937	18,087,626	7,035,367	6,741,780	13,777,147	5,000	8,263,759	8,410,084	16,673,843	166,906	2,896,696	8,961,824	9,294,120	18,255,944	168,318	1,582,101
Public Safety & Judiciary	2,562,482	2,538,147	2,537,864	1,236,945	1,375,550	2,612,495	50,013	1,338,832	1,316,295	2,655,127	116,980	42,632	1,314,365	1,314,365	2,628,730	90,866	-26,397
Transportation	349,512	249,552	249,112	174,820	176,901	351,721	2,209	135,062	130,763	265,825	16,273	-85,896	130,763	130,763	261,526	12,414	-4,299
Environment	344,594	331,663	331,118	166,422	180,344	346,766	2,172	184,351	179,972	364,323	32,660	17,557	175,770	175,586	351,356	20,238	-12,967
Agriculture & Housing	251,759	242,842	242,842	129,729	120,700	250,429	-1,330	131,460	130,270	261,730	18,888	11,301	122,220	122,220	244,440	1,598	-17,290
Jobs, Economic Development & Commerce	405,978	315,208	327,349	174,251	279,180	453,431	47,453	214,431	159,860	374,291	59,083	-79,140	167,620	166,575	334,195	6,846	-40,096
State Government & Veterans	1,552,629	1,174,638	1,185,424	794,715	752,508	1,547,223	-5,406	613,221	619,725	1,232,946	58,308	-314,277	626,978	619,158	1,246,136	60,712	13,190
Debt Service	1,055,625	1,256,945	1,282,554	540,081	515,544	1,055,625	0	631,510	625,435	1,256,945	0	201,320	638,836	643,718	1,282,554	0	25,609
Capital Projects & Grants	308,857	317,223	340,209	129,727	179,130	308,857	0	162,782	175,169	337,951	20,728	29,094	183,943	188,994	372,937	32,728	34,986
Cancellation Estimates	-15,000	-20,000	-20,000	0	-15,000	-15,000	0	-5,000	-15,000	-20,000	0	-5,000	-5,000	-15,000	-20,000	0	0
Subtotal by Appropriation Bill	47,869,695	51,112,591	53,637,054	23,777,976	24,267,113	48,045,089	175,394	25,890,499	26,525,115	52,415,614	1,303,023	4,370,525	27,382,660	27,905,963	55,288,623	1,651,569	2,873,009
Total Expenditures & Transfers	47,869,695	51,112,591	53,637,054	23,777,976	24,267,113	48,045,089	175,394	25,890,499	26,525,115	52,415,614	1,303,023	4,370,525	27,382,660	27,905,963	55,288,623	1,651,569	2,873,009
Balance Before Reserves	3,201,681	1,582,903	1,031,119	3,343,865	3,025,473	3,025,473	-176,208	2,410,887	1,766,820	1,766,820	183,917	-1,258,653	1,345,621	1,054,450	1,054,450	23,331	-712,370
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	1,885,950	1,885,950	2,358,698	2,377,319	2,377,319	0	885,950	847,303	847,303	-1,038,647	-1,530,016	847,303	847,303	847,303	-1,038,647	0
Stadium Reserve	80,861	229,662	418,674	55,700	80,861	80,861	0	100,000	100,000	100,000	-129,662	19,139	100,000	100,000	100,000	-318,674	0
Appropriations Carried Forward	0	0	0	246,058	0	0	0	0	0	0	0	0	0	0	0	0	0
Budgetary Balance	393,501	-882,709	-1,623,505	333,409	217,293	217,293	-176,208	1,074,937	469,517	469,517	1,352,226	252,224	48,318	-242,853	-242,853	1,380,652	-712,370

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

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
Taconite Occupation Tax	30,754	40,000	36,000	15,654	15,100	30,754	0	19,100	20,900	40,000	0	9,246	18,000	18,000	36,000	0	-4,000
Mortgage Registry Tax	354,512	304,852	310,854	170,364	184,148	354,512	0	153,997	150,855	304,852	0	-49,660	152,678	158,176	310,854	0	6,002
Deed Transfer Tax	288,114	314,606	317,725	134,582	153,532	288,114	0	157,536	157,070	314,606	0	26,492	156,958	160,767	317,725	0	3,119
Deed Transfer Tax	288,114	314,606	317,725	134,582	153,532	288,114	0	157,536	157,070	314,606	0	26,492	156,958	160,767	317,725	0	3,119
Insurance Gross Earn & Fire Marshall	867,943	927,620	1,018,833	418,835	449,108	867,943	0	452,701	474,919	927,620	0	59,677	497,316	521,517	1,018,833	0	91,213
Insurance Gross Earn & Fire Marshall Refunds	-4,490	-5,000	-5,000	-1,990	-2,500	-4,490	0	-2,500	-2,500	-5,000	0	-510	-2,500	-2,500	-5,000	0	0
01-21 Gov Rec - Non Admitted Surplus Lines Tax	0	0	0	0	0	0	0	0	800	800	800	800	800	800	1,600	1,600	800
Insurance Gross Earn & Fire Marshall	863,453	922,620	1,013,833	416,845	446,608	863,453	0	450,201	473,219	923,420	800	59,967	495,616	519,817	1,015,433	1,600	92,013
Controlled Substance Tax	5	10	10	0	5	5	0	5	5	10	0	5	5	5	10	0	0
Other Gross Earnings	103	100	100	53	50	103	0	50	50	100	0	-3	50	50	100	0	0
Lawful Gambling Taxes	172,542	266,400	306,900	78,842	93,700	172,542	0	128,200	138,200	266,400	0	93,858	148,400	158,500	306,900	0	40,500
Gambling Tax Refunds	-493	-500	-500	-243	-250	-493	0	-250	-250	-500	0	-7	-250	-250	-500	0	0
Lawful Gambling Taxes	172,049	265,900	306,400	78,599	93,450	172,049	0	127,950	137,950	265,900	0	93,851	148,150	158,250	306,400	0	40,500
Lawful Gambling Taxes - February 2012 Base	[73,800]	[73,800]	[73,800]	[36,900]	[36,900]	[73,800]	[0]	[36,900]	[36,900]	[73,800]	[0]	[0]	[36,900]	[36,900]	[73,800]	[0]	[0]
Lawful Gambling Taxes - Stadium	[99,044]	[192,100]	[232,600]	[42,494]	[56,550]	[99,044]	[0]	[91,050]	[101,050]	[192,100]	[0]	[93,056]	[111,250]	[121,350]	[232,600]	[0]	[40,500]
Medical Assistance Surcharges	572,565	616,263	664,544	272,736	299,829	572,565	0	303,057	313,206	616,263	0	43,698	325,195	339,349	664,544	0	48,281
Other Tax Refunds	-10,696	-10,306	-10,606	-6,843	-3,853	-10,696	0	-5,003	-5,303	-10,306	0	390	-5,303	-5,303	-10,606	0	-300
Tax Revenues	44,834,937	47,701,845	51,413,931	22,077,216	22,757,721	44,834,937	0	24,376,840	24,961,245	49,338,085	1,636,240	4,503,148	25,933,435	26,832,566	52,766,001	1,352,070	3,427,916
Non-Tax Revenues:																	
Investment Income	96,055	44,000	44,000	74,055	22,000	96,055	0	22,000	22,000	44,000	0	-52,055	22,000	22,000	44,000	0	0
Lottery Revenue	133,716	122,392	122,990	70,752	62,964	133,716	0	60,897	61,495	122,392	0	-11,324	61,495	61,495	122,990	0	598
Tobacco Settlements	306,099	299,119	288,036	152,282	153,817	306,099	0	150,939	148,180	299,119	0	-6,980	145,371	142,665	288,036	0	-11,083
Fees																	
Departmental Earnings	422,389	423,968	431,980	213,869	208,520	422,389	0	209,543	214,425	423,968	0	1,579	216,029	215,951	431,980	0	8,012
01-21 Gov Rec - FFSD Dedicated Food License Fees	0	0	0	0	0	0	0	-3,600	-3,600	-7,200	-7,200	-7,200	-3,600	-3,600	-7,200	-7,200	0
01-21 Gov Rec - Debt Buyer Regulation	0	0	0	0	0	0	0	38	38	76	76	76	38	38	76	76	0
01-21 Gov Rec - Fee Increase Application Fee	0	0	0	0	0	0	0	504	504	1,008	1,008	1,008	504	504	1,008	1,008	0
01-21 Gov Rec - Increase Application Fee	0	0	0	0	0	0	0	825	825	1,650	1,650	1,650	825	825	1,650	1,650	0
01-21 Gov Rec - Aged 2AM Fee	0	0	0	0	0	0	0	500	500	1,000	1,000	1,000	500	500	1,000	1,000	0
01-21 Gov Rec - Open Access for Tribal Members on State Park Lands	0	0	0	0	0	0	0	-2	-2	-4	-4	-4	-2	-2	-4	-4	0
Departmental Earnings	422,389	423,968	431,980	213,869	208,520	422,389	0	207,808	212,690	420,498	-3,470	-1,891	214,294	214,216	428,510	-3,470	8,012
DHS MSOP Collections	30,399	28,000	28,000	16,399	14,000	30,399	0	14,000	14,000	28,000	0	-2,399	14,000	14,000	28,000	0	0
01-21 Gov Rec - Direct Care and Treatment Operating Adjustment	0	0	0	0	0	0	0	382	545	927	927	927	545	545	1,090	1,090	163
DHS MSOP Collections	30,399	28,000	28,000	16,399	14,000	30,399	0	14,382	14,545	28,927	927	-1,472	14,545	14,545	29,090	1,090	163
DHS SOS Collections	170,274	159,100	159,100	92,124	78,150	170,274	0	79,550	79,550	159,100	0	-11,174	79,550	79,550	159,100	0	0
01-21 Gov Rec - County Share for Child and Adolescent Behavioral He:	0	0	0	0	0	0	0	1,229	1,229	2,458	2,458	2,458	1,229	1,229	2,458	2,458	0
01-21 Gov Rec - Direct Care and Treatment Operating Adjustment	0	0	0	0	0	0	0	6,527	7,211	13,738	13,738	13,738	7,211	7,211	14,422	14,422	684
DHS SOS Collections	170,274	159,100	159,100	92,124	78,150	170,274	0	87,306	87,990	175,296	16,196	5,022	87,990	87,990	175,980	16,880	684
Fines & Surcharges	134,724	145,856	150,090	66,379	68,345	134,724	0	70,686	75,170	145,856	0	11,132	75,067	75,023	150,090	0	4,234
Fine & Surcharges	134,724	145,856	150,090	66,379	68,345	134,724	0	70,686	75,170	145,856	0	11,132	75,067	75,023	150,090	0	4,234
Fees	757,786	756,924	769,170	388,771	369,015	757,786	0	380,182	390,395	770,577	13,653	12,791	391,896	391,774	783,670	14,500	13,093

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

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
Other Non-Dedicated Revenue																	
Assigned Risk Plan Surplus	18,621	0	0	0	18,621	18,621	0	0	0	0	0	-18,621	0	0	0	0	0
All Other Non-Dedicated Revenue	230,927	196,287	196,288	131,246	99,681	230,927	0	98,415	97,872	196,287	0	-34,640	98,415	97,873	196,288	0	1
01-21 Gov Rec - Payment Plus	0	0	0	0	0	0	0	336	671	1,007	1,007	1,007	671	671	1,342	1,342	335
01-21 Gov Rec - BRC Strategy: Expand Fraud Prevention Strategies and	0	0	0	0	0	0	0	1,038	1,440	2,478	2,478	2,478	1,440	1,440	2,880	2,880	402
01-21 Gov Rec - Depositing Abandoned Funds to the GF	0	0	0	0	0	0	0	70	15	85	85	85	15	15	30	30	-55
01-21 Gov Rec - Increase State Park Permit Fees	0	0	0	0	0	0	0	208	208	416	416	416	208	208	416	416	0
All Other Non-Dedicated Revenue	249,548	196,287	196,288	131,246	118,302	249,548	0	100,067	100,206	200,273	3,986	-49,275	100,749	100,207	200,956	4,668	683
Non-Tax Revenues	1,543,204	1,418,722	1,420,484	817,106	726,098	1,543,204	0	714,085	722,276	1,436,361	17,639	-106,843	721,511	718,141	1,439,652	19,168	3,291
Net Non-Dedicated Revenue	46,378,141	49,120,567	52,834,415	22,894,322	23,483,819	46,378,141	0	25,090,925	25,683,521	50,774,446	1,653,879	4,396,305	26,654,946	27,550,707	54,205,653	1,371,238	3,431,207
Dedicated Revenues																	
All Other Dedicated Revenues	800	10	10	795	5	800	0	5	5	10	0	-790	5	5	10	0	0
Dedicated Revenue	800	10	10	795	5	800	0	5	5	10	0	-790	5	5	10	0	0
Transfers From Other Funds																	
Other special Revenue Funds	12,880	5,634	5,542	3,003	9,877	12,880	0	2,751	2,883	5,634	0	-7,246	2,751	2,791	5,542	0	-92
01-21 Gov Rec - Insurance Exam Revolving Fund Relocation (Fin Inst)	0	0	0	0	0	0	0	-800	-800	-1,600	-1,600	-1,600	-800	-800	-1,600	-1,600	0
01-21 Gov Rec - Insurance Exam Revolving Fund Relocation (Insurance	0	0	0	0	0	0	0	800	800	1,600	1,600	1,600	800	800	1,600	1,600	0
01-21 Gov Rec - Information and Telecommunications Account Funds	0	0	0	0	179	179	179	0	0	0	0	-179	0	0	0	0	0
Other Special Revenue Funds	12,880	5,634	5,542	3,003	10,056	13,059	179	2,751	2,883	5,634	0	-7,425	2,751	2,791	5,542	0	-92
All Other Transfers	28,603	15,408	15,408	10,162	18,441	28,603	0	7,704	7,704	15,408	0	-13,195	7,704	7,704	15,408	0	0
Admin Dept-Plant Mgmt	5,774	5,864	5,996	2,887	2,887	5,774	0	2,932	2,932	5,864	0	90	2,998	2,998	5,996	0	132
97, CH 239-Public Safety Alcohol Monitoring	15,980	15,872	15,872	8,044	7,936	15,980	0	7,936	7,936	15,872	0	-108	7,936	7,936	15,872	0	0
01-21 Gov Rec - AGED 2AM Fee	0	0	0	0	0	0	0	-500	-500	-1,000	-1,000	-1,000	-500	-500	-1,000	-1,000	0
Laws 1997, Transfer In	15,980	15,872	15,872	8,044	7,936	15,980	0	7,436	7,436	14,872	-1,000	-1,108	7,436	7,436	14,872	-1,000	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
08, CH 364 - MDH Tr fr SGSR Fund	154	154	154	77	77	154	0	77	77	154	0	0	77	77	154	0	0
01-21 Gov Rec - State Gov Spec Rev Fund Solvency	0	0	0	0	0	0	0	-77	-77	-154	-154	-154	-77	-77	-154	-154	0
Laws 2008, Transfers In	154	154	154	77	77	154	0	0	0	0	-154	-154	0	0	0	-154	0
10, CH 215 - DNR Tr fr Spec Rev Fund	783	346	344	569	214	783	0	174	172	346	0	-437	172	172	344	0	-2
Laws 2010, Transfers In	783	346	344	569	214	783	0	174	172	346	0	-437	172	172	344	0	-2
M.S 16A. 724 - Tr fr HCAF Fund	244,000	0	0	122,000	122,000	244,000	0	0	0	0	0	-244,000	0	0	0	0	0
19, SS1, Ch 6 - Extend Provider Tax - Tr fr HCAF	0	244,000	121,571	0	0	0	0	122,000	122,000	244,000	0	244,000	121,571	0	121,571	0	-122,429
01-21 Gov Rec - BRC Strategy: Uniform Administration of Pharmacy ar	0	0	0	0	0	0	0	0	0	0	0	0	429	0	429	429	429
M.S 16A. 724 - Tr fr HCAF Fund	244,000	244,000	121,571	122,000	122,000	244,000	0	122,000	122,000	244,000	0	0	122,000	0	122,000	429	-122,000
15, CH 77 - Parking Internal Service Fund	1,983	1,982	1,982	991	992	1,983	0	991	991	1,982	0	-1	991	991	1,982	0	0
01-21 Gov Rec - Capitol Complex Parking Fund Shortfall	0	0	0	0	-993	-993	-993	-993	0	-993	-993	0	0	0	0	0	993
Laws 2015, Transfers In	1,983	1,982	1,982	991	-1	990	-993	-2	991	989	-993	-1	991	991	1,982	0	993
19, SS1, Ch 9 - Transfer from Premium Security Plan Account	142,000	0	0	0	142,000	142,000	0	0	0	0	0	-142,000	0	0	0	0	0
19, Ch 60 - Tr from Opiate Epidemic Response Account	5,439	0	0	0	5,439	5,439	0	0	0	0	0	-5,439	0	0	0	0	0
19, SS1, CH 9 - Transfer from Long Term Care Options Account	3,242	0	0	3,242	0	3,242	0	0	0	0	0	-3,242	0	0	0	0	0
19, SS1, CH11 - PELS License Fees (SPRECREV)	80	0	0	80	0	80	0	0	0	0	0	-80	0	0	0	0	0
Laws 2019, Transfer In	150,761	0	0	3,322	147,439	150,761	0	0	0	0	0	-150,761	0	0	0	0	0

General Fund - Fund Balance Analysis (\$ in Thousands)	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
20, SSS, CH 3 - Spec Rev Fund Premium Security Account (Tr In)	105,000	0	0	0	105,000	105,000	0	0	0	0	0	-105,000	0	0	0	0	0
20, SSS, CH 3 - Refinance Health Response Fund to CRF, GF Canc	10,000	0	0	0	10,000	10,000	0	0	0	0	0	-10,000	0	0	0	0	0
Laws 2020, Transfer In	115,000	0	0	0	115,000	115,000	0	0	0	0	0	-115,000	0	0	0	0	0
01-21 Gov Rec - Transfer from Premium Security Plan Account	0	0	0	0	0	0	0	0	0	0	0	0	120,470	0	120,470	120,470	120,470
01-21 Gov Rec - Paid Family And Medical Leave Insurance	0	0	0	0	0	0	0	0	11,416	11,416	11,416	11,416	0	0	0	0	-11,416
Laws 2021, Transfer In	0	0	0	0	0	0	0	0	11,416	11,416	11,416	11,416	120,470	0	120,470	120,470	109,054
Transfers From Other Funds	585,083	298,424	176,033	155,643	428,626	584,269	-814	147,577	160,116	307,693	9,269	-276,576	269,104	26,674	295,778	119,745	-11,915
Prior Year Adjustment and Other Financial Transactions																	
Cancel of Prior Year Encumbrances	121,872	70,000	70,000	86,872	35,000	121,872	0	35,000	35,000	70,000	0	-51,872	35,000	35,000	70,000	0	0
Cancel of Prior Year Encumbrances	121,872	70,000	70,000	86,872	35,000	121,872	0	35,000	35,000	70,000	0	-51,872	35,000	35,000	70,000	0	0
Prior Yr Revenue & Transfers	21,385	0	0	21,385	0	21,385	0	0	0	0	0	-21,385	0	0	0	0	0
Loan Receipts	1,037	2,418	2,418	1,037	0	1,037	0	1,209	1,209	2,418	0	1,381	1,209	1,209	2,418	0	0
Loan Issuances	-1,311	-2,690	-2,690	-1,311	0	-1,311	0	-1,345	-1,345	-2,690	0	-1,379	-1,345	-1,345	-2,690	0	0
Net Loan Activity	-274	-272	-272	-274	0	-274	0	-136	-136	-272	0	2	-136	-136	-272	0	0
Cash Advance (to MSFA for MPLS NFL Stadium Obligation)	-8,261	0	0	-8,261	0	-8,261	0	0	0	0	0	8,261	0	0	0	0	0
Advance Reimbursement (from MPLS)	1,271	5,084	5,084	0	1,271	1,271	0	2,542	2,542	5,084	0	3,813	2,542	2,542	5,084	0	0
Net Cash Advance & Reimbursement	-6,990	5,084	5,084	-8,261	1,271	-6,990	0	2,542	2,542	5,084	0	12,074	2,542	2,542	5,084	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year Adjustments	135,993	74,812	74,812	99,722	36,271	135,993	0	37,406	37,406	74,812	0	-61,181	37,406	37,406	74,812	0	0
New Legislation Revenues																	
Tax Revenues																	
01-21 Gov Rec - Indv Income Tax - 5th Tier Income Tax Rate	0	0	0	0	0	0	0	214,700	188,000	402,700	402,700	402,700	178,600	185,400	364,000	364,000	-38,700
01-21 Gov Rec - Indv Income Tax - Angel Tax Credit	0	0	0	0	0	0	0	-7,000	0	-7,000	-7,000	-7,000	0	0	0	0	7,000
01-21 Gov Rec - Indv Income Tax - Capital Gains Tax	0	0	0	0	0	0	0	256,500	229,600	486,100	486,100	486,100	218,200	224,600	442,800	442,800	-43,300
01-21 Gov Rec - Indv Income Tax - Expansion of First Tier of Individual	0	0	0	0	0	0	0	-58,800	-36,400	-95,200	-95,200	-95,200	-46,600	-48,400	-95,000	-95,000	200
01-21 Gov Rec - Indv Income Tax - Increase Amount of Working Family	0	0	0	0	0	0	0	-50,300	-50,700	-101,000	-101,000	-101,000	-51,400	-51,800	-103,200	-103,200	-2,200
01-21 Gov Rec - Indv Income Tax - ITIN Usage for Working Family Cred	0	0	0	0	0	0	0	-9,800	-9,800	-19,600	-19,600	-19,600	-9,900	-9,900	-19,800	-19,800	-200
01-21 Gov Rec - ITIN for WFC - Interact w/ 5th Tier Income Tax	0	0	0	0	0	0	0	-1,800	-1,800	-3,600	-3,600	-3,600	-1,800	-1,800	-3,600	-3,600	0
01-21 Gov Rec - Indv Income Tax - Minnesota Itemized Deduction for	0	0	0	0	0	0	0	-1,000	-1,000	-2,000	-2,000	-2,000	-1,000	-1,000	-2,000	-2,000	0
01-21 Gov Rec - Casualty and Theft Losses - interact w/ 5th Tier Incom	0	0	0	0	0	0	0	-10	-10	-20	-20	-20	-10	-10	-20	-20	0
01-21 Gov Rec - Indv Income Tax - Regional Transit Bonding Authority	0	0	0	0	0	0	0	0	-10	-10	-10	-10	-120	-190	-310	-310	-300
01-21 Gov Rec - Indv Income Tax - Resident Trust Definition	0	0	0	0	0	0	0	3,100	3,100	6,200	6,200	6,200	3,100	3,100	6,200	6,200	0
01-21 Gov Rec - Resident Trust Definition - Interact w/ 5th Tier Incom	0	0	0	0	0	0	0	300	300	600	600	600	300	300	600	600	0
01-21 Gov Rec - Indv Income Tax - Simplify School Levies and Improve	0	0	0	0	0	0	0	0	150	150	150	150	140	130	270	270	120
01-21 Gov Rec - Previously Taxed Foreign Income - Interact w/ 5th Tie	0	0	0	0	0	0	0	70	160	230	230	230	160	160	320	320	90
01-21 Gov Rec - Corp Income Tax - Corporate Franchise Tax Rate Incre	0	0	0	0	0	0	0	236,500	187,300	423,800	423,800	423,800	200,500	206,200	406,700	406,700	-17,100
01-21 Gov Rec - Corp Income Tax - Previously Taxed Foreign Income	0	0	0	0	0	0	0	283,700	41,000	324,700	324,700	324,700	41,100	41,400	82,500	82,500	-242,200
01-21 Gov Rec - Previously Taxed FI - Interact w/ Corp Franchise Tax R	0	0	0	0	0	0	0	5,500	5,800	11,300	11,300	11,300	5,800	5,800	11,600	11,600	300
01-21 Gov Rec - Corp Income Tax - Regional Transit Bonding Authority	0	0	0	0	0	0	0	0	-10	-10	-10	-10	-140	-220	-360	-360	-350
01-21 Gov Rec - Corp Income Tax - Simplify School Levies and Improve	0	0	0	0	0	0	0	0	230	230	230	230	220	210	430	430	200
01-21 Gov Rec - Sales Tax - Qualified Data Centers Sales Tax Exemption	0	0	0	0	0	0	0	10,200	20,500	30,700	30,700	30,700	30,000	40,000	70,000	70,000	39,300
01-21 Gov Rec - Sales Tax - Sales Tax Exemption for School Fundraising	0	0	0	0	0	0	0	-640	-670	-1,310	-1,310	-1,310	-690	-720	-1,410	-1,410	-100
01-21 Gov Rec - Cigarette & Tobacco Products Tax - Cigarette Tax Incr	0	0	0	0	0	0	0	71,750	67,020	138,770	138,770	138,770	68,140	69,160	137,300	137,300	-1,470
01-21 Gov Rec - Cigarette & Tobacco Products Tax - Vapor Tax	0	0	0	0	0	0	0	3,320	8,290	11,610	11,610	11,610	8,580	8,870	17,450	17,450	5,840

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

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
01-21 Gov Rec - Estate Tax - Reinstatement Tax Exclusion	0	0	0	0	0	0	0	11,600	16,500	28,100	28,100	28,100	17,500	18,500	36,000	36,000	7,900
01-21 Gov Rec - Insurance Gross Earnings - Non Admitted Surplus Line	0	0	0	0	0	0	0	0	800	800	800	800	800	800	1,600	1,600	800
Subtotal - Tax Revenues	0	0	0	0	0	0	0	967,890	668,350	1,636,240	1,636,240	1,636,240	661,480	690,590	1,352,070	1,352,070	-284,170
Non-Tax Revenues																	
01-21 Gov Rec - DE - FFSD Dedicated Food License Fees	0	0	0	0	0	0	0	-3,600	-3,600	-7,200	-7,200	-7,200	-3,600	-3,600	-7,200	-7,200	0
01-21 Gov Rec - DE - Debt Buyer Regulation	0	0	0	0	0	0	0	38	38	76	76	76	38	38	76	76	0
01-21 Gov Rec - DE - Fee Increase Application Fee	0	0	0	0	0	0	0	504	504	1,008	1,008	1,008	504	504	1,008	1,008	0
01-21 Gov Rec - DE - Increase Application Fee	0	0	0	0	0	0	0	825	825	1,650	1,650	1,650	825	825	1,650	1,650	0
01-21 Gov Rec - All Other Rev - Payment Plus	0	0	0	0	0	0	0	336	671	1,007	1,007	1,007	671	671	1,342	1,342	335
01-21 Gov Rec - All Other Rev - BRC Strategy: Expand Fraud Prevention	0	0	0	0	0	0	0	1,038	1,440	2,478	2,478	2,478	1,440	1,440	2,880	2,880	402
01-21 Gov Rec - SOS - County Share for Child and Adolescent Behavior	0	0	0	0	0	0	0	1,229	1,229	2,458	2,458	2,458	1,229	1,229	2,458	2,458	0
01-21 Gov Rec - MSOP - Direct Care and Treatment Operating Adjustm	0	0	0	0	0	0	0	382	545	927	927	927	545	545	1,090	1,090	163
01-21 Gov Rec - SOS - Direct Care and Treatment Operating Adjustme	0	0	0	0	0	0	0	6,527	7,211	13,738	13,738	13,738	7,211	7,211	14,422	14,422	684
01-21 Gov Rec - All Other Rev - Depositing Abandoned Funds to the Gi	0	0	0	0	0	0	0	70	15	85	85	85	15	15	30	30	-55
01-21 Gov Rec - DE - Aged 2AM Fee	0	0	0	0	0	0	0	500	500	1,000	1,000	1,000	500	500	1,000	1,000	0
01-21 Gov Rec - All Other Rev - Increase State Park Permit Fees	0	0	0	0	0	0	0	208	208	416	416	416	208	208	416	416	0
01-21 Gov Rec - DE - Open Access for Tribal Members on State Park La	0	0	0	0	0	0	0	-2	-2	-4	-4	-4	-2	-2	-4	-4	0
01-21 Gov Rec - Tr-in - State Gov Spec Rev Fund Solvency	0	0	0	0	0	0	0	-77	-77	-154	-154	-154	-77	-77	-154	-154	0
01-21 Gov Rec - Tr-in - Insurance Exam Revolving Fund Relocation (Fin	0	0	0	0	0	0	0	-800	-800	-1,600	-1,600	-1,600	-800	-800	-1,600	-1,600	0
01-21 Gov Rec - Tr-in - Insurance Exam Revolving Fund Relocation (Ins	0	0	0	0	0	0	0	800	800	1,600	1,600	1,600	800	800	1,600	1,600	0
01-21 Gov Rec - Tr-in - Capitol Complex Parking Fund Shortfall	0	0	0	0	-993	-993	-993	-993	0	-993	-993	0	0	0	0	0	993
01-21 Gov Rec - Tr-in - AGED 2AM Fee	0	0	0	0	0	0	0	-500	-500	-1,000	-1,000	-1,000	-500	-500	-1,000	-1,000	0
01-21 Gov Rec - Tr-in - Transfer from Premium Security Plan Account	0	0	0	0	0	0	0	0	0	0	0	0	120,470	0	120,470	120,470	120,470
01-21 Gov Rec - Tr-in - Information and Telecommunications Account	0	0	0	0	179	179	179	0	0	0	0	-179	0	0	0	0	0
01-21 Gov Rec - Tr-in - BRC Strategy: Uniform Administration of Pharr	0	0	0	0	0	0	0	0	0	0	0	0	429	0	429	429	429
01-21 Gov Rec - Tr-in - Paid Family And Medical Leave Insurance	0	0	0	0	0	0	0	0	11,416	11,416	11,416	11,416	0	0	0	0	-11,416
Subtotal - Non-Tax Revenues	0	0	0	0	-814	-814	-814	6,485	20,423	26,908	26,908	27,722	129,906	9,007	138,913	138,913	112,005
New Legislation Revenues	0	0	0	0	-814	-814	-814	974,375	688,773	1,663,148	1,663,148	1,663,962	791,386	699,597	1,490,983	1,490,983	-172,165

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

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
Aid To School Districts	771	81	0	38	733	771	0	81	0	81	0	-690	0	0	0	0	-81
Cities, Towns, Counties	233	0	0	148	85	233	0	0	0	0	0	-233	0	0	0	0	0
Prior Year Credit Adjustment	1,004	81	0	186	818	1,004	0	81	0	81	0	-923	0	0	0	0	-81
Police State Aid	165,423	180,170	196,750	81,241	84,182	165,423	0	88,100	92,070	180,170	0	14,747	96,210	100,540	196,750	0	16,580
Fire State Aid	62,938	67,940	71,960	30,445	32,493	62,938	0	33,480	34,460	67,940	0	5,002	35,460	36,500	71,960	0	4,020
Fire Insurance Surcharge Aid	7,905	8,640	9,160	3,775	4,130	7,905	0	4,260	4,380	8,640	0	735	4,510	4,650	9,160	0	520
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	606	1,212	0	612	612	1,224	0	12	612	612	1,224	0	0
PERA Pension Aid	13,900	0	0	13,900	0	13,900	0	0	0	0	0	-13,900	0	0	0	0	0
Aid to School Districts	32	611	62	28	4	32	0	525	86	611	0	579	31	31	62	0	-549
Aid to Cities, Towns, Counties	74	1,842	184	72	2	74	0	1,750	92	1,842	0	1,768	92	92	184	0	-1,658
Disaster Credit	106	2,453	246	100	6	106	0	2,275	178	2,453	0	2,347	123	123	246	0	-2,207
Aid to School Districts	525	106	50	0	525	525	0	81	25	106	0	-419	25	25	50	0	-56
Aid to Cities, Towns, Counties	1,749	148	148	0	1,749	1,749	0	74	74	148	0	-1,601	74	74	148	0	0
Local Option Disaster Abatement Reimbursement	2,274	254	198	0	2,274	2,274	0	155	99	254	0	-2,020	99	99	198	0	-56
Aid to School District	280	280	280	140	140	280	0	140	140	280	0	0	140	140	280	0	0
Aid to City and County	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
Mahnomen Property Tax Reimbursement	2,400	2,400	2,400	1,200	1,200	2,400	0	1,200	1,200	2,400	0	0	1,200	1,200	2,400	0	0
Border City Reimbursement	97	84	84	65	32	97	0	42	42	84	0	-13	42	42	84	0	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
Performance Measurement Reimbursement	924	925	935	466	458	924	0	461	464	925	0	1	466	469	935	0	10
Minneapolis Debt Service Aid	7,730	0	0	4,120	3,610	7,730	0	0	0	0	0	-7,730	0	0	0	0	0
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 71 – Tribal Nations Grants	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 c	87,750	0	0	0	87,750	87,750	0	0	0	0	0	-87,750	0	0	0	0	0
Property Tax Aids & Credits	3,993,081	4,199,537	4,354,657	1,866,803	2,126,278	3,993,081	0	2,087,334	2,112,283	4,199,617	80	206,536	2,159,475	2,196,172	4,355,647	990	156,030
Health & Human Services																	
Central Office Operations																	
Finance & Management	342,162	305,720	307,756	167,960	174,202	342,162	0	159,449	162,220	321,669	15,949	-20,493	161,781	161,934	323,715	15,959	2,046
Children & Families	29,958	30,605	30,858	14,494	15,464	29,958	0	17,623	17,994	35,617	5,012	5,659	18,054	18,054	36,108	5,250	491
Health Care Management	42,283	41,480	41,480	21,483	20,800	42,283	0	22,385	22,593	44,978	3,498	2,695	23,453	23,512	46,965	5,485	1,987
Continuing Care Management	33,616	34,522	34,522	14,045	19,571	33,616	0	17,451	17,496	34,947	425	1,331	17,311	17,381	34,692	170	-255
Community Support	64,772	64,410	64,410	32,438	32,369	64,807	35	33,934	33,619	67,553	3,143	2,746	33,667	33,704	67,371	2,961	-182
Comp. Gambling Chem & Mental Hlth (Standing)	330	118	118	53	277	330	0	59	59	118	0	-212	59	59	118	0	0
Administration, Law Changes (ICWA)	390	780	780	0	390	390	0	390	390	780	0	390	390	390	780	0	0
Subtotal Central Office Operations	513,511	477,635	479,924	250,473	263,073	513,546	35	251,291	254,371	505,662	28,027	-7,884	254,715	255,034	509,749	29,825	4,087

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

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
Sentencing Guidelines Comm	1,366	1,374	1,374	673	693	1,366	0	740	765	1,505	131	139	765	765	1,530	156	25
Sentencing Guidelines Comm	1,366	1,374	1,374	673	693	1,366	0	740	765	1,505	131	139	765	765	1,530	156	25
Homeland Security & Emergency Mgmt	7,032	5,190	5,190	3,093	3,939	7,032	0	3,055	3,211	6,266	1,076	-766	3,211	3,211	6,422	1,232	156
Criminal Apprehension	123,643	125,728	125,728	55,648	68,294	123,942	299	74,742	72,665	147,407	21,679	23,465	71,110	71,110	142,220	16,492	-5,187
Gambling & Alcohol Enforcement	3,856	4,012	4,012	1,781	2,134	3,915	59	2,179	2,484	4,663	651	748	2,484	2,484	4,968	956	305
Office of Justice Programs	79,824	79,458	79,458	39,758	40,066	79,824	0	58,190	42,810	101,000	21,542	21,176	42,810	42,810	85,620	6,162	-15,380
State Fire Marshal	100	100	100	31	69	100	0	50	50	100	0	0	50	50	100	0	0
19, SS1, CH 6 - Melrose Fire Remediation Grant	644	0	0	0	644	644	0	0	0	0	0	-644	0	0	0	0	0
19, CH 63 - Opiate Epidemic Response	671	0	0	650	21	671	0	0	0	0	0	-671	0	0	0	0	0
20, SS5, CH 3 - BCA - Sexual Assault Examination Kits	3,096	4,134	4,134	0	3,096	3,096	0	2,067	2,067	4,134	0	1,038	2,067	2,067	4,134	0	0
20, SS5, CH 3 - BCA - Crime Laboratory	1,386	1,688	1,688	0	1,386	1,386	0	844	844	1,688	0	302	844	844	1,688	0	0
20, SS5, CH 3 - Public Safety - Civil Unrest Deployment	893	0	0	0	893	893	0	0	0	0	0	-893	0	0	0	0	0
FY21 Administrative Holdback - Public Safety	345	0	0	0	0	0	-345	0	0	0	0	0	0	0	0	0	0
20, SS7, Ch. 2 - Waived 2 AM Fee GF Reimbursement, TR-OUT	284	284	0	0	284	284	0	284	0	284	0	0	0	0	0	0	-284
Public Safety, Dept of	221,774	220,594	220,310	100,961	120,826	221,787	13	141,411	124,131	265,542	44,948	43,755	122,576	122,576	245,152	24,842	-20,390
Human Rights, Dept of	10,042	10,262	10,262	4,526	5,516	10,042	0	5,323	5,418	10,741	479	699	5,418	5,418	10,836	574	95
Human Rights, Dept of	10,042	10,262	10,262	4,526	5,516	10,042	0	5,323	5,418	10,741	479	699	5,418	5,418	10,836	574	95
Transfer to Disaster Contingency Account	50,000	0	0	50,000	15,000	65,000	15,000	25,000	0	25,000	25,000	-40,000	0	0	0	0	-25,000
Tr to State Aid for Emergency Account (SAFE)	0	0	0	0	35,000	35,000	35,000	0	0	0	0	-35,000	0	0	0	0	0
Transfer out to Community Justice Acct.	922	922	922	461	461	922	0	461	461	922	0	0	461	461	922	0	0
Public Safety & Judiciary	2,562,482	2,538,147	2,537,864	1,236,945	1,375,550	2,612,495	50,013	1,338,832	1,316,295	2,655,127	116,980	42,632	1,314,365	1,314,365	2,628,730	90,866	-26,397
Transportation																	
Multimodal Systems	40,353	38,636	38,636	19,864	20,489	40,353	0	19,363	19,407	38,770	134	-1,583	19,407	19,407	38,814	178	44
State Roads	1,068	6	6	71	997	1,068	0	3	3	6	0	-1,062	3	3	6	0	0
Agency Management	464	108	108	279	185	464	0	55	55	110	2	-354	55	55	110	2	0
FY21 Administrative Holdback - Transportation	271	0	0	0	0	0	-271	0	0	0	0	0	0	0	0	0	0
Transportation, Dept of	42,156	38,750	38,750	20,214	21,671	41,885	-271	19,421	19,465	38,886	136	-2,999	19,465	19,465	38,930	180	44
Transit System Operations	65,508	65,308	65,308	32,854	32,654	65,508	0	32,654	32,654	65,308	0	-200	32,654	32,654	65,308	0	0
Metro Mobility	150,502	112,392	111,952	80,336	70,166	150,502	0	56,416	55,976	112,392	0	-38,110	55,976	55,976	111,952	0	-440
20, SS7, Ch. 2 - Wastewater Rate Stabilization	142	0	0	0	142	142	0	0	0	0	0	-142	0	0	0	0	0
Metropolitan Council	216,152	177,700	177,260	113,190	102,962	216,152	0	89,070	88,630	177,700	0	-38,452	88,630	88,630	177,260	0	-440
Admin & Related Services	11,663	11,032	11,032	5,211	6,452	11,663	0	5,565	5,602	11,167	135	-496	5,602	5,602	11,204	172	37
State Patrol	18,444	18,574	18,574	9,147	11,997	21,144	2,700	19,253	15,310	34,563	15,989	13,419	15,310	15,310	30,620	12,046	-3,943
MnCRASH System Maintenance (Traffic Safety)	940	940	940	248	692	940	0	475	478	953	13	13	478	478	956	16	3
19, SS1, CH 3 - Driver and Vehicle Services	55,778	0	0	26,810	28,968	55,778	0	0	0	0	0	-55,778	0	0	0	0	0
20, SS5, CH 3 - Public Safety - Civil Unrest Deployment	2,688	0	0	0	2,688	2,688	0	0	0	0	0	-2,688	0	0	0	0	0
20, SS5, CH 3 - State Patrol Operating Adjustment - Capitol Security	1,278	2,556	2,556	0	1,278	1,278	0	1,278	1,278	2,556	0	1,278	1,278	1,278	2,556	0	0
20, SS5, CH 3 - State Patrol Trooper Salary Increase - Capitol Security	193	0	0	0	193	193	0	0	0	0	0	-193	0	0	0	0	0
FY21 Administrative Holdback - PS Transp	220	0	0	0	0	0	-220	0	0	0	0	0	0	0	0	0	0
Public Safety, Dept of	91,204	33,102	33,102	41,416	52,268	93,684	2,480	26,571	22,668	49,239	16,137	-44,445	22,668	22,668	45,336	12,234	-3,903
Transportation	349,512	249,552	249,112	174,820	176,901	351,721	2,209	135,062	130,763	265,825	16,273	-85,896	130,763	130,763	261,526	12,414	-4,299

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

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
Environment																	
Environmental Analysis and Outcomes Division	410	408	408	197	213	410	0	214	224	438	30	28	224	224	448	40	10
Industrial Division	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal Division	328	328	328	147	181	328	0	177	190	367	39	39	190	190	380	52	13
Operations Division	4,980	4,980	4,980	2,490	2,490	4,980	0	2,531	2,532	5,063	83	83	2,532	2,532	5,064	84	1
Remediation Division	216	0	0	216	0	216	0	0	0	0	0	-216	0	0	0	0	0
Resource Management and Assistance Division	2,025	600	600	700	1,325	2,025	0	1,658	1,906	3,564	2,964	1,539	1,782	1,782	3,564	2,964	0
Watershed Division	3,918	3,918	3,918	1,959	1,959	3,918	0	1,959	1,959	3,918	0	0	1,959	1,959	3,918	0	0
Environmental Quality Board	2,221	2,162	2,162	1,020	1,201	2,221	0	1,081	1,081	2,162	0	-59	1,081	1,081	2,162	0	0
FY19 Available/Balance Forward - Pollution Control	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pollution Control Agency	14,098	12,396	12,396	6,729	7,369	14,098	0	7,620	7,892	15,512	3,116	1,414	7,768	7,768	15,536	3,140	24
Land and Mineral Resources Management	3,659	3,692	3,692	1,522	2,137	3,659	0	1,874	1,901	3,775	83	116	1,901	1,901	3,802	110	27
Ecological & Water Resources	37,301	37,094	37,094	17,610	19,691	37,301	0	18,790	19,016	37,806	712	505	19,016	19,016	38,032	938	226
Forest Management	68,245	66,074	66,074	31,786	36,459	68,245	0	34,957	35,537	70,494	4,420	2,249	35,537	35,537	71,074	5,000	580
Parks & Trails Mgmt	53,583	54,460	54,460	24,353	29,230	53,583	0	27,563	27,876	55,439	979	1,856	27,876	27,876	55,752	1,292	313
Fish and Wildlife Management	2,045	550	550	1,774	271	2,045	0	279	282	561	11	-1,484	282	282	564	14	3
Enforcement Natural Res Laws-Rules	14,589	14,723	14,724	6,995	10,179	17,174	2,585	7,490	7,612	15,102	379	-2,072	7,612	7,612	15,224	500	122
Operations Support	2,494	0	0	1,619	875	2,494	0	4,000	0	4,000	4,000	1,506	0	0	0	0	-4,000
Office of School Trust Lands	374	374	374	170	204	374	0	187	187	374	0	0	187	187	374	0	0
DNR Firefighting (OPEN)	35,725	35,800	35,800	17,825	17,900	35,725	0	17,900	17,900	35,800	0	75	17,900	17,900	35,800	0	0
1854 Treaty (OPEN)	13,147	12,652	12,070	6,355	6,792	13,147	0	6,399	6,253	12,652	0	-495	6,097	5,973	12,070	0	-582
Leech Lake White Earth (OPEN)	6,396	5,974	5,712	3,296	3,100	6,396	0	3,026	2,948	5,974	0	-422	2,886	2,826	5,712	0	-262
Con Con Areas (OPEN)	31	62	62	0	31	31	0	31	31	62	0	31	31	31	62	0	0
State Forest Cost Certification (OPEN)	10	10	10	5	5	10	0	5	5	10	0	0	5	5	10	0	0
FY19 Available/Balance Forward - Natural Resources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20, SS5, CH 3 - Civil Unrest Deployment	2,112	0	0	0	2,112	2,112	0	0	0	0	0	-2,112	0	0	0	0	0
FY21 Administrative Holdback - Natural Resources	2,008	0	0	0	0	0	-2,008	0	0	0	0	0	0	0	0	0	0
Natural Resources, Dept of	241,719	231,465	230,622	113,310	128,986	242,296	577	122,501	119,548	242,049	10,584	-247	119,330	119,146	238,476	7,854	-3,573
Transfer to Mining and Env Regulatory Account (OPEN)	1,822	1,904	1,902	873	949	1,822	0	953	951	1,904	0	82	951	951	1,902	0	-2
Board of Water & Soil Resources	30,259	29,744	29,744	21,096	9,163	30,259	0	19,220	19,315	38,535	8,791	8,276	19,315	19,315	38,630	8,886	95
FY19 Available/Balance Forward - Bd of Water & Soil Resources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Board of Water & Soil Resources	30,259	29,744	29,744	21,096	9,163	30,259	0	19,220	19,315	38,535	8,791	8,276	19,315	19,315	38,630	8,886	95
MN Conservation Corps	910	910	910	455	455	910	0	455	455	910	0	0	455	455	910	0	0
Metropolitan Council Parks	5,080	5,080	5,080	2,540	2,540	5,080	0	2,540	2,540	5,080	0	0	2,540	2,540	5,080	0	0
Metropolitan Council Parks	5,080	5,080	5,080	2,540	2,540	5,080	0	2,540	2,540	5,080	0	0	2,540	2,540	5,080	0	0
Zoological Board	19,474	19,618	19,618	9,665	11,404	21,069	1,595	15,749	13,769	29,518	9,900	8,449	9,809	9,809	19,618	0	-9,900
Zoological Board	19,474	19,618	19,618	9,665	11,404	21,069	1,595	15,749	13,769	29,518	9,900	8,449	9,809	9,809	19,618	0	-9,900
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	28,388	28,688	10,675	18,399	29,074	0	14,234	14,423	28,657	269	-417	14,523	14,523	29,046	358	389
FY19 Available/Balance Forward - Explore Minnesota Tourism	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Explore Minnesota Tourism	29,074	28,388	28,688	10,675	18,399	29,074	0	14,234	14,423	28,657	269	-417	14,523	14,523	29,046	358	389
Environment	344,594	331,663	331,118	166,422	180,344	346,766	2,172	184,351	179,972	364,323	32,660	17,557	175,770	175,586	351,356	20,238	-12,967

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

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
Agriculture																	
Protection Service	35,881	36,250	36,250	17,653	18,228	35,881	0	15,750	15,476	31,226	-5,024	-4,655	15,476	15,476	30,952	-5,298	-274
Promotion & Marketing	7,857	7,892	7,892	3,617	4,240	7,857	0	4,250	4,155	8,405	513	548	4,105	4,105	8,210	318	-195
Value-Added Products	50,093	47,986	47,986	25,996	24,097	50,093	0	27,758	26,772	54,530	6,544	4,437	26,772	26,772	53,544	5,558	-986
Admin & Financial Assistance	16,711	15,578	15,578	8,981	7,730	16,711	0	9,031	9,095	18,126	2,548	1,415	8,095	8,095	16,190	612	-1,936
19, SS1, CH 10 - Healthy Eating Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20, CH 73 - COVID-19 Response (Second Harvest Heartland Grants)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FY21 Administrative Holdback - Agriculture	1,330	0	0	0	0	0	-1,330	0	0	0	0	0	0	0	0	0	0
Agriculture, Dept of	111,872	107,706	107,706	56,247	54,295	110,542	-1,330	56,789	55,498	112,287	4,581	1,745	54,448	54,448	108,896	1,190	-3,391
Agricultural Utilization Research Institute	7,786	7,786	7,786	3,893	3,893	7,786	0	3,893	3,893	7,786	0	0	3,893	3,893	7,786	0	0
Agricultural Utilization Research Institute	7,786	7,786	7,786	3,893	3,893	7,786	0	3,893	3,893	7,786	0	0	3,893	3,893	7,786	0	0
Board of Animal Health	11,185	11,354	11,354	5,421	5,764	11,185	0	5,780	5,881	11,661	307	476	5,881	5,881	11,762	408	101
19, SS1, CH 4 - CWD Monitoring	320	400	400	120	200	320	0	200	200	400	0	80	200	200	400	0	0
Board of Animal Health	11,505	11,754	11,754	5,541	5,964	11,505	0	5,980	6,081	12,061	307	556	6,081	6,081	12,162	408	101
Housing Finance Agency (TR OUT)	120,596	115,596	115,596	64,048	56,548	120,596	0	64,798	64,798	129,596	14,000	9,000	57,798	57,798	115,596	0	-14,000
Housing Finance Agency	120,596	115,596	115,596	64,048	56,548	120,596	0	64,798	64,798	129,596	14,000	9,000	57,798	57,798	115,596	0	-14,000
Agriculture & Housing	251,759	242,842	242,842	129,729	120,700	250,429	-1,330	131,460	130,270	261,730	18,888	11,301	122,220	122,220	244,440	1,598	-17,290
Jobs, Economic Development & Commerce																	
Financial Institutions	800	800	800	400	400	800	0	1,669	1,687	3,356	2,556	2,556	1,687	1,687	3,374	2,574	18
Administrative Services	16,479	17,620	16,580	6,232	10,247	16,479	0	9,346	8,821	18,167	547	1,688	8,613	8,613	17,226	646	-941
Enforcement	11,727	12,114	12,114	5,586	6,141	11,727	0	5,206	5,297	10,503	-1,611	-1,224	5,297	5,297	10,594	-1,520	91
Telecommunications	2,007	2,094	2,094	896	1,111	2,007	0	1,073	1,090	2,163	69	156	1,090	1,090	2,180	86	17
Energy Resources	8,746	8,760	8,760	4,518	4,228	8,746	0	4,344	4,417	8,761	1	15	4,417	4,417	8,834	74	73
Insurance	10,356	10,192	10,162	4,933	5,423	10,356	0	5,451	5,517	10,968	776	612	5,517	5,517	11,034	872	66
19, CH 39 - Lic Reg Pharm Benefit Managers	761	850	850	358	403	761	0	425	425	850	0	89	425	425	850	0	0
19 SS1, CH 9 - Pediatric Autoimmune Coverage Admin	79	54	54	25	54	79	0	27	27	54	0	-25	27	27	54	0	0
19 SS1, CH 9 - Pediatric Autoimmune Coverage Pymts (OPEN)	100	0	0	100	0	100	0	0	0	0	0	-100	0	0	0	0	0
FY21 Administrative Holdback - Commerce	1,220	0	0	0	0	0	-1,220	0	0	0	0	0	0	0	0	0	0
Commerce, Department of	52,275	52,484	51,414	23,048	28,007	51,055	-1,220	27,541	27,281	54,822	2,338	3,767	27,073	27,073	54,146	2,732	-676
Public Utilities Commission	15,586	15,586	15,586	7,363	8,223	15,586	0	7,923	8,052	15,975	389	389	8,052	8,052	16,104	518	129
Public Utilities Commission	15,586	15,586	15,586	7,363	8,223	15,586	0	7,923	8,052	15,975	389	389	8,052	8,052	16,104	518	129
Business & Community Development	94,952	72,286	72,286	48,270	46,682	94,952	0	38,023	37,273	75,296	3,010	-19,656	36,393	36,393	72,786	500	-2,510
Employment and Training Programs	11,061	13,592	13,592	5,529	5,532	11,061	0	6,546	6,546	13,092	-500	2,031	6,546	6,546	13,092	-500	0
General Support Services	6,014	8,342	8,342	1,580	4,434	6,014	0	4,902	5,215	10,117	1,775	4,103	5,090	5,090	10,180	1,838	63
Minnesota Trade Office	4,562	4,584	4,584	2,103	2,459	4,562	0	2,142	2,142	4,284	-300	-278	2,242	2,242	4,484	-100	200
Vocational Rehabilitation	60,207	57,722	57,722	28,973	31,234	60,207	0	23,861	23,861	47,722	-10,000	-12,485	28,861	28,861	57,722	0	10,000
Services for the Blind	13,102	12,850	12,850	6,551	6,551	13,102	0	6,425	6,425	12,850	0	-252	6,425	6,425	12,850	0	0
Broadband Development Office (TR-OUT)	40,600	700	700	20,144	20,456	40,600	0	50,350	350	50,700	50,000	10,100	350	350	700	0	-50,000
20, CH 71 - Small Business Loan Guarantee Program (TR OUT)	10,000	0	0	10,000	0	10,000	0	0	0	0	0	-10,000	0	0	0	0	0
FY21 Administrative Holdback - Employment & Economic Developmer	1,022	0	0	0	0	0	-1,022	0	0	0	0	0	0	0	0	0	0
20, SS7, Ch. 2 - Grants to Large Venues	13,900	0	0	0	13,900	13,900	0	0	0	0	0	-13,900	0	0	0	0	0
01-21 Gov Rec - Paid Family Medical Leave	0	0	0	0	0	0	0	10,828	0	10,828	10,828	10,828	0	0	0	0	-10,828
01-21 Gov Rec - Emergency COVID-19 Support Fund (Tr Out)	0	0	0	0	50,000	50,000	50,000	0	0	0	0	-50,000	0	0	0	0	0
Employment & Economic Development	255,420	170,076	170,076	123,150	181,248	304,398	48,978	143,077	81,812	224,889	54,813	-79,509	85,907	85,907	171,814	1,738	-53,075
Destination Medical Center (Open)	34,470	58,954	73,955	13,493	20,977	34,470	0	25,803	33,151	58,954	0	24,484	37,500	36,455	73,955	0	15,001
20, SS7, Ch. 2 - Unemployment Insurance Contingent Appropriation	25,000	0	0	0	25,000	25,000	0	0	0	0	0	-25,000	0	0	0	0	0

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

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
Government and Citizen Services	22,032	20,734	20,734	11,516	15,516	27,032	5,000	10,652	10,834	21,486	752	-5,546	10,834	10,834	21,668	934	182
Strategic Management Services	4,267	4,248	4,248	1,990	2,277	4,267	0	2,174	2,218	4,392	144	125	2,218	2,218	4,436	188	44
Fiscal Agent	24,920	25,420	25,420	12,210	12,710	24,920	0	13,334	13,334	26,668	1,248	1,748	13,334	13,334	26,668	1,248	0
WCRA (OPEN)	1,386	1,532	1,634	661	725	1,386	0	747	785	1,532	0	146	809	825	1,634	0	102
Historic Structure Grants MS 290.0681 (OPEN)	0	1,634	2,550	0	0	0	0	503	1,131	1,634	0	1,634	1,275	1,275	2,550	0	916
FY21 Administrative Holdback - Admin	300	0	0	0	0	0	-300	0	0	0	0	0	0	0	0	0	0
Administration, Dept of	52,905	53,568	54,586	26,377	31,228	57,605	4,700	27,410	28,302	55,712	2,144	-1,893	28,470	28,486	56,956	2,370	1,244
Capitol Area Arch & Plng Bd	702	702	702	351	351	702	0	386	365	751	49	49	365	365	730	28	-21
Capitol Area Arch & Plng Bd	702	702	702	351	351	702	0	386	365	751	49	49	365	365	730	28	-21
Minnesota Management and Budget	53,015	53,446	53,446	26,288	26,727	53,015	0	28,593	28,986	57,579	4,133	4,564	28,986	28,986	57,972	4,526	393
19, SS1, CH 10 - Becker, Wright Counties' Legal Fees	141	0	0	141	0	141	0	0	0	0	0	-141	0	0	0	0	0
19, SS1, CH 9 - Evaluation Activities	730	996	996	252	478	730	0	498	498	996	0	266	498	498	996	0	0
19, CH 63 - Opiate Epidemic Response	125	0	0	125	0	125	0	0	0	0	0	-125	0	0	0	0	0
FY21 Administrative Holdback - MMB	1,367	0	0	0	0	0	-1,367	0	0	0	0	0	0	0	0	0	0
Minnesota Management & Budget	55,378	54,442	54,442	26,806	27,205	54,011	-1,367	29,091	29,484	58,575	4,133	4,564	29,484	29,484	58,968	4,526	393
20, SS7, Ch. 2 - County Relief Grants to Local Businesses	114,800	0	0	0	114,800	114,800	0	0	0	0	0	-114,800	0	0	0	0	0
Tax System Management	257,358	266,830	266,830	128,311	129,047	257,358	0	139,023	141,029	280,052	13,222	22,694	141,029	141,029	282,058	15,228	2,006
19, SS1, CH 10 - Taxpayer Assistance Grants	800	800	800	400	400	800	0	400	400	800	0	0	400	400	800	0	0
19, SS1, CH 6 - Taxpayer Assistance Grants	397	400	400	197	200	397	0	200	200	400	0	3	200	200	400	0	0
Debt Collection Management	57,133	58,632	58,632	28,769	28,364	57,133	0	29,873	30,390	60,263	1,631	3,130	30,390	30,390	60,780	2,148	517
Collections, Seized Property, Recording Fees (OPEN)	1,405	2,000	2,000	405	1,000	1,405	0	1,000	1,000	2,000	0	595	1,000	1,000	2,000	0	0
Property Tax Benchmark Study MS 270C.991	50	50	50	25	25	50	0	25	25	50	0	0	25	25	50	0	0
19, SS1, CH 6 - 2019 Tax Bill Administration	6,000	6,000	6,000	3,000	3,000	6,000	0	3,000	3,000	6,000	0	0	3,000	3,000	6,000	0	0
FY21 Administrative Holdback - Revenue	8,274	0	0	0	0	0	-8,274	0	0	0	0	0	0	0	0	0	0
Revenue, Dept of	331,417	334,712	334,712	161,107	162,036	323,143	-8,274	173,521	176,044	349,565	14,853	26,422	176,044	176,044	352,088	17,376	2,523
Amateur Sports Commission	647	612	612	290	357	647	0	311	317	628	16	-19	317	317	634	22	6
Amateur Sports Commission	647	612	612	290	357	647	0	311	317	628	16	-19	317	317	634	22	6
Council on Minnesotans of African Heritage	1,063	1,064	1,064	439	624	1,063	0	544	552	1,096	32	33	552	552	1,104	40	8
Council on Minnesotans of African Heritage	1,063	1,064	1,064	439	624	1,063	0	544	552	1,096	32	33	552	552	1,104	40	8
Minnesota Council on Latino Affairs	1,044	1,050	1,050	389	655	1,044	0	534	544	1,078	28	34	544	544	1,088	38	10
Minnesota Council on Latino Affairs	1,044	1,050	1,050	389	655	1,044	0	534	544	1,078	28	34	544	544	1,088	38	10
Council on Asian-Pacific Minnesotans	1,025	1,030	1,030	487	538	1,025	0	525	534	1,059	29	34	534	534	1,068	38	9
Council on Asian-Pacific Minnesotans	1,025	1,030	1,030	487	538	1,025	0	525	534	1,059	29	34	534	534	1,068	38	9
Indian Affairs Council	1,699	1,692	1,692	565	1,134	1,699	0	855	864	1,719	27	20	864	864	1,728	36	9
Indian Affairs Council	1,699	1,692	1,692	565	1,134	1,699	0	855	864	1,719	27	20	864	864	1,728	36	9
Programs & Operations	45,844	46,394	46,394	22,647	23,197	45,844	0	23,597	23,897	47,494	1,100	1,650	23,897	23,897	47,794	1,400	300
Fiscal Agents	642	642	642	321	321	642	0	321	321	642	0	0	321	321	642	0	0
Historical Society	46,486	47,036	47,036	22,968	23,518	46,486	0	23,918	24,218	48,136	1,100	1,650	24,218	24,218	48,436	1,400	300
Operations and Services	1,904	1,204	1,204	1,120	698	1,818	-86	612	622	1,234	30	-584	622	622	1,244	40	10
Grants Programs	9,600	9,600	9,600	4,800	4,800	9,600	0	4,800	4,800	9,600	0	0	4,800	4,800	9,600	0	0
Regional Arts Council	4,278	4,278	4,278	2,139	2,139	4,278	0	2,139	2,139	4,278	0	0	2,139	2,139	4,278	0	0
Arts Board	15,782	15,082	15,082	8,059	7,637	15,696	-86	7,551	7,561	15,112	30	-584	7,561	7,561	15,122	40	10
MN Humanities Center	1,400	750	750	670	730	1,400	0	375	375	750	0	-650	375	375	750	0	0

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

	Dec SS FY 2020-21	Dec SS FY 2022-23	Dec SS FY 2024-25	Actual FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Dec SS FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Dec SS FY 2022-23	FY 2022-23 vs FY 2020-21	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Dec SS FY 2024-25	FY 2024-25 vs FY 2022-23
Veterans Services	36,332	36,306	36,306	17,264	19,068	36,332	0	22,048	21,678	43,726	7,420	7,394	19,824	19,824	39,648	3,342	-4,078
Veterans Health Care (TR OUT)	115,522	115,522	115,522	57,761	57,761	115,522	0	61,120	62,036	123,156	7,634	7,634	62,036	62,036	124,072	8,550	916
Veterans Health Care (Suicide Prevention)	0	0	0	0	0	0	0	1,000	650	1,650	1,650	1,650	550	550	1,100	1,100	-550
GI Bill (OPEN)	4,099	4,000	4,000	2,099	2,000	4,099	0	2,000	2,000	4,000	0	-99	2,000	2,000	4,000	0	0
GI Bill OJT and Apprenticeships (OPEN)	1,929	2,000	2,000	929	1,000	1,929	0	1,000	1,000	2,000	0	71	1,000	1,000	2,000	0	0
20, CH 71 - COVID-19 Special Emergency Grants	6,200	0	0	2,315	3,885	6,200	0	0	0	0	0	-6,200	0	0	0	0	0
Veteran Affairs, Dept of	164,082	157,828	157,828	80,368	83,714	164,082	0	87,168	87,364	174,532	16,704	10,450	85,410	85,410	170,820	12,992	-3,712
Main-Military Training Facility	19,402	19,402	19,402	9,085	10,317	19,402	0	9,772	9,842	19,614	212	212	9,842	9,842	19,684	282	70
General Support	6,765	6,764	6,764	3,147	3,618	6,765	0	3,507	3,633	7,140	376	375	3,633	3,633	7,266	502	126
Enlistment Incentives	23,222	22,228	22,228	9,127	14,095	23,222	0	11,114	11,114	22,228	0	-994	11,114	11,114	22,228	0	0
Emergency Services / Military Support (OPEN)	21,105	3,164	3,164	12,443	8,662	21,105	0	1,582	1,582	3,164	0	-17,941	1,582	1,582	3,164	0	0
FY19 Available/Balance Forward - Military Affairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Military Affairs, Dept of	70,494	51,558	51,558	33,802	36,692	70,494	0	25,975	26,171	52,146	588	-18,348	26,171	26,171	52,342	784	196
Board of Accountancy	1,369	1,350	1,350	584	785	1,369	0	688	698	1,386	36	17	698	698	1,396	46	10
Board of Accountancy	1,369	1,350	1,350	584	785	1,369	0	688	698	1,386	36	17	698	698	1,396	46	10
Board of Architectural/Eng	1,706	1,702	1,702	685	1,021	1,706	0	863	874	1,737	35	31	874	874	1,748	46	11
Board of Architectural/Eng	1,706	1,702	1,702	685	1,021	1,706	0	863	874	1,737	35	31	874	874	1,748	46	11
Board of Cosmetologist Examiners	5,827	5,846	5,846	2,752	3,075	5,827	0	2,969	3,016	5,985	139	158	3,016	3,016	6,032	186	47
Board of Cosmetologist Examiners	5,827	5,846	5,846	2,752	3,075	5,827	0	2,969	3,016	5,985	139	158	3,016	3,016	6,032	186	47
Board of Barber Examiners	686	686	686	284	402	686	0	348	353	701	15	15	353	353	706	20	5
Board of Barber Examiners	686	686	686	284	402	686	0	348	353	701	15	15	353	353	706	20	5
Contingent Accounts	500	500	500	100	400	500	0	500	0	500	0	0	500	0	500	0	0
Contingent Accounts	500	500	500	100	400	500	0	500	0	500	0	0	500	0	500	0	0
Tort Claims	322	322	322	0	322	322	0	161	161	322	0	0	161	161	322	0	0
Tort Claims	322	322	322	0	322	322	0	161	161	322	0	0	161	161	322	0	0
Consolidated Leg & Const Officers Retire (OPEN)	18,001	18,361	18,438	8,850	9,151	18,001	0	9,171	9,190	18,361	0	360	9,208	9,230	18,438	0	77
Judges Retirement 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)	5,654	5,654	5,654	2,827	2,827	5,654	0	2,827	2,827	5,654	0	0	2,827	2,827	5,654	0	0
14, CH 296 - Pension Bill - St Paul Teachers	14,000	14,000	14,000	7,000	7,000	14,000	0	7,000	7,000	14,000	0	0	7,000	7,000	14,000	0	0
18, CH 211 - Pension, St Paul Dir Aid	10,000	10,000	10,000	5,000	5,000	10,000	0	5,000	5,000	10,000	0	0	5,000	5,000	10,000	0	0
St Paul Teacher Retirement Aid	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
State Government Appropriations	1,372,263	1,203,070	1,213,856	600,633	766,224	1,366,857	-5,406	627,437	632,011	1,259,448	56,378	-107,409	637,467	629,647	1,267,114	53,258	7,666
DNR Police State Aid (TR OUT)	2,826	2,940	2,940	1,356	1,470	2,826	0	1,470	1,470	2,940	0	114	1,470	1,470	2,940	0	0
DPS Police State Aid (TR OUT)	8,228	8,582	8,582	3,937	4,291	8,228	0	4,291	4,291	8,582	0	354	4,291	4,291	8,582	0	0
DPS/DNR Police State Aid GF [Cancel]	[5,466]	[6,808]	[8,478]	[2,652]	[2,814]	[5,466]	[0]	[3,199]	[3,609]	[6,808]	[0]	[1,342]	[4,019]	[4,459]	[8,478]	[0]	[1,670]
MMB Non-Operating	11,054	11,522	11,522	5,293	5,761	11,054	0	5,761	5,761	11,522	0	468	5,761	5,761	11,522	0	0
Indirect Cost Receipts Offset	-39,055	-39,954	-39,954	-19,078	-19,977	-39,055	0	-19,977	-19,977	-39,954	0	-899	-19,977	-19,977	-39,954	0	0
MMB - Public Defender Aid	953	0	0	453	500	953	0	0	0	0	0	-953	0	0	0	0	0
01-21 Gov Rec - Paid Family Medical Leave Enterprise Cost	0	0	0	0	0	0	0	0	1,930	1,930	1,930	1,930	3,727	3,727	7,454	7,454	5,524
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

General Fund - Fund Balance Analysis (\$ in Thousands)	Dec SS	Dec SS	Dec SS	Actual	Gov	Gov	Gov vs Dec SS	Gov	Gov	Gov	Gov vs Dec SS	FY 2022-23 vs FY 2020-21	Gov	Gov	Gov	Gov vs Dec SS	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
CMA Interest Liability	214	0	0	214	0	214	0	0	0	0	0	-214	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
State Government & Veterans	1,552,629	1,174,638	1,185,424	794,715	752,508	1,547,223	-5,406	613,221	619,725	1,232,946	58,308	-314,277	626,978	619,158	1,246,136	60,712	13,190
Debt Service																	
Debt Service (TR OUT)	1,055,625	1,256,945	1,282,554	540,081	515,544	1,055,625	0	631,510	625,435	1,256,945	0	201,320	638,836	643,718	1,282,554	0	25,609
Debt Service	1,055,625	1,256,945	1,282,554	540,081	515,544	1,055,625	0	631,510	625,435	1,256,945	0	201,320	638,836	643,718	1,282,554	0	25,609
Debt Service	1,055,625	1,256,945	1,282,554	540,081	515,544	1,055,625	0	631,510	625,435	1,256,945	0	201,320	638,836	643,718	1,282,554	0	25,609
Capital Projects & Grants																	
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	2,336	5,133	0	2,337	2,333	4,670	0	-463	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
01-21 Gov Rec - Housing Finance Agency (TR OUT)	0	0	0	0	0	0	0	0	0	0	0	0	4,000	8,000	12,000	12,000	12,000
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	24,619	2,700	10,960	13,660	0	11,373	11,807	23,180	0	9,520	12,128	12,491	24,619	0	1,439
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
12, CH 299 - MPLS Sales Tax to MSFA	2,120	1,919	4,836	2,120	0	2,120	0	0	1,919	1,919	0	-201	2,226	2,610	4,836	0	2,917
15, SS1, CH 5 - Lewis & Clark Water Project Debt Service	2,504	2,500	2,505	1,254	1,250	2,504	0	1,247	1,253	2,500	0	-4	1,252	1,253	2,505	0	5
17, SS1, CH 8 - Lewis & Clark Water Project Phase 3 Debt Service	265	530	530	0	265	265	0	265	265	530	0	265	265	265	530	0	0
19, SS1, CH 6 - Duluth Regional Exchange District - Debt Service	0	11,760	16,200	0	0	0	0	3,660	8,100	11,760	0	11,760	8,100	8,100	16,200	0	4,440
20, SS5, CH 3 - ADM Electric Vehicle Infrastructure Debt Service	234	468	468	0	234	234	0	234	234	468	0	234	234	234	468	0	0
20, SS5, CH 3 - MPCA Response to Releases Debt Service	2,158	4,316	4,316	0	2,158	2,158	0	2,158	2,158	4,316	0	2,158	2,158	2,158	4,316	0	0
20, SS5, CH 3 - Minnesota Public TV Debt Service	1,759	3,518	3,518	0	1,759	1,759	0	1,759	1,759	3,518	0	1,759	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
01-21 Gov Rec - DEED Redevelopment Debt Service	0	0	0	0	0	0	0	10,364	10,364	20,728	20,728	20,728	10,364	10,364	20,728	20,728	0
Capital Projects & Grants	308,857	317,223	340,209	129,727	179,130	308,857	0	162,782	175,169	337,951	20,728	29,094	183,943	188,994	372,937	32,728	34,986
Cancellation Estimates																	
Cancellation Estimates	-15,000	-20,000	-20,000	0	-15,000	-15,000	0	-5,000	-15,000	-20,000	0	-5,000	-5,000	-15,000	-20,000	0	0
Cancellation Estimates	-15,000	-20,000	-20,000	0	-15,000	-15,000	0	-5,000	-15,000	-20,000	0	-5,000	-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	1,885,950	1,885,950	2,358,698	2,377,319	2,377,319	0	885,950	847,303	847,303	-1,038,647	-1,530,016	847,303	847,303	847,303	-1,038,647	0
Stadium Reserve Account	80,861	229,662	418,674	55,700	80,861	80,861	0	100,000	100,000	100,000	-129,662	19,139	100,000	100,000	100,000	-318,674	0
Appropriation Carried Forward	0	0	0	246,058	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserve & Appropriation Carried Forward	2,808,180	2,465,612	2,654,624	3,010,456	2,808,180	2,808,180	0	1,335,950	1,297,303	1,297,303	-1,168,309	-1,510,877	1,297,303	1,297,303	1,297,303	-1,357,321	0