



# **General Fund Balance Analysis**

## **2022 Governor's Recommendations**

Comparisons to November 2021 Forecast

2020-21 Biennium

2022-23 Biennium

2024-25 Biennium

January 26, 2022

---

# Table of Contents

	<u>Page</u>
Summary of Resources and Expenditures	1
<u>Revenues/Resources</u>	
Non-Dedicated	2
Dedicated	4
Transfers From Other Funds	4
Prior Year Adjustments	4
New Legislation Revenues	6
<u>Expenditures/Uses</u>	
E-12 Education	7
Higher Education	10
Property Tax Aids & Credits	11
Health & Human Services	13
Public Safety & Judiciary	15
Transportation	17
Environment	18
Economic Development, Energy, Ag and Housing	20
State Government & Veterans	22
Debt Service	26
Capital Projects & Grants	26
Cancellation Estimates	27
Reserves & Appropriations Carried Forward	27

---



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

**General Fund Summary**

**Actual & Estimated Resources**

Balance Forward From Prior Year

**Current Resources:**

Tax Revenues

Non-Tax Revenues

Subtotal Non-Dedicated Revenues

Dedicated Revenue

Transfers From Other Funds

Prior Year Adjustments

Subtotal Other Revenue

Governor's Revenue Changes

Subtotal Current Resources

**Total Resources Available**

**Actual & Estimated Expenditures**

E-12 Education

Higher Education

Property Tax Aids & Credits

Health & Human Services

Public Safety & Judiciary

Transportation

Environment

Economic Development, Energy, Ag and Housing

State Government & Veterans

Debt Service

Capital Projects & Grants

Cancellation Estimates

Subtotal by Appropriation Bill

**Total Expenditures & Transfers**

**Balance Before Reserves**

Cash Flow Account

Budget Reserve

Stadium Reserve

**Budgetary Balance**

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Balance Forward From Prior Year	7,025,957	11,063,685	7,025,957	5,499,228	7,025,957	0	3,481,147	3,949,936	3,481,147	-7,582,538	-3,544,810
<b>Current Resources:</b>											
Tax Revenues	53,440,332	57,825,811	25,826,946	27,378,606	53,205,552	-234,780	28,386,656	29,251,515	57,638,171	-187,640	4,432,619
Non-Tax Revenues	1,529,186	1,535,993	761,542	792,628	1,554,170	24,984	795,508	792,633	1,588,141	52,148	33,971
Subtotal Non-Dedicated Revenues	54,969,518	59,361,804	26,588,488	28,171,234	54,759,722	-209,796	29,182,164	30,044,148	59,226,312	-135,492	4,466,590
Dedicated Revenue	10	10	5	5	10	0	5	5	10	0	0
Transfers From Other Funds	959,181	849,584	176,896	782,285	959,181	0	712,082	149,250	861,332	11,748	-97,849
Prior Year Adjustments	108,481	74,088	71,378	37,103	108,481	0	37,014	36,894	73,908	-180	-34,573
Subtotal Other Revenue	1,067,672	923,682	248,279	819,393	1,067,672	0	749,101	186,149	935,250	11,568	-132,422
Governor's Revenue Changes	0	0	1	-209,797	-209,796	-209,796	-76,498	-47,426	-123,924	-123,924	85,872
Subtotal Current Resources	56,037,190	60,285,486	26,836,767	28,990,627	55,827,394	-209,796	29,931,265	30,230,297	60,161,562	-123,924	4,334,168
<b>Total Resources Available</b>	<b>63,063,147</b>	<b>71,349,171</b>	<b>33,862,724</b>	<b>34,489,855</b>	<b>62,853,351</b>	<b>-209,796</b>	<b>33,412,412</b>	<b>34,180,233</b>	<b>63,642,709</b>	<b>-7,706,462</b>	<b>789,358</b>
<b>Actual &amp; Estimated Expenditures</b>											
E-12 Education	20,660,548	21,294,353	10,180,844	11,269,219	21,450,063	789,515	11,465,028	11,541,385	23,006,413	1,712,060	1,556,350
Higher Education	3,511,868	3,505,828	1,756,101	1,879,992	3,636,093	124,225	1,870,042	1,869,542	3,739,584	233,756	103,491
Property Tax Aids & Credits	4,168,586	4,367,225	2,079,740	2,914,546	4,994,286	825,700	2,287,383	2,322,252	4,609,635	242,410	-384,651
Health & Human Services	16,409,852	18,420,746	7,211,513	9,752,933	16,964,445	554,594	9,892,724	10,746,111	20,638,835	2,218,089	3,674,390
Public Safety & Judiciary	2,680,711	2,649,392	1,356,620	1,451,914	2,808,534	127,823	1,442,128	1,434,469	2,876,597	227,205	68,063
Transportation	477,224	271,460	442,476	538,986	981,462	504,238	321,104	334,974	656,078	384,618	-325,384
Environment	385,583	355,626	203,410	397,062	600,472	214,889	183,822	183,214	367,036	11,410	-233,436
Economic Development, Energy, Ag and Housing	823,029	604,976	3,266,137	1,044,091	4,310,228	3,487,199	459,286	447,375	906,661	301,685	-3,403,567
State Government & Veterans	1,364,453	1,259,954	1,103,077	724,000	1,827,077	462,624	681,870	660,297	1,342,167	82,213	-484,910
Debt Service	1,198,836	1,272,723	592,426	623,841	1,216,267	17,431	690,140	723,024	1,413,164	140,441	196,897
Capital Projects & Grants	338,772	350,527	176,152	427,125	603,277	264,505	173,948	188,749	362,697	12,170	-240,580
Cancellation Estimates	-20,000	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0	0
Subtotal by Appropriation Bill	51,999,462	54,332,810	28,363,496	31,008,709	59,372,204	7,372,743	29,462,475	30,436,392	59,898,867	5,566,057	526,663
<b>Total Expenditures &amp; Transfers</b>	<b>51,999,462</b>	<b>54,332,810</b>	<b>28,363,496</b>	<b>31,008,709</b>	<b>59,372,204</b>	<b>7,372,743</b>	<b>29,462,475</b>	<b>30,436,392</b>	<b>59,898,867</b>	<b>5,566,057</b>	<b>526,663</b>
<b>Balance Before Reserves</b>	<b>11,063,685</b>	<b>17,016,361</b>	<b>5,499,228</b>	<b>3,481,147</b>	<b>3,481,147</b>	<b>-7,582,539</b>	<b>3,949,936</b>	<b>3,743,841</b>	<b>3,743,841</b>	<b>-13,272,520</b>	<b>262,695</b>
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0	0
Budget Reserve	2,655,745	2,655,745	2,655,745	2,655,745	2,655,745	0	2,655,745	2,655,745	2,655,745	0	0
Stadium Reserve	312,108	550,332	204,679	312,108	312,108	0	427,746	550,332	550,332	0	238,224
<b>Budgetary Balance</b>	<b>7,745,832</b>	<b>13,460,284</b>	<b>2,288,804</b>	<b>163,294</b>	<b>163,294</b>	<b>-7,582,539</b>	<b>516,445</b>	<b>187,764</b>	<b>187,764</b>	<b>-13,272,520</b>	<b>24,471</b>



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

**Non-Dedicated Revenue**

Tax Revenues:

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Individual Income Tax	33,054,000	36,313,700	16,069,200	16,984,800	33,054,000	0	17,799,600	18,514,100	36,313,700	0	3,259,700
Individual Income Tax Refunds	-3,604,500	-3,197,800	-2,063,600	-1,540,900	-3,604,500	0	-1,510,300	-1,687,500	-3,197,800	0	406,700
01-22 Gov Rec - Federal Tax Changes	0	0	0	-66,590	-66,590	-66,590	-10,550	-11,220	-21,770	-21,770	44,820
01-22 Gov Rec - Expand the K-12 Education Credit	0	0	0	-12,200	-12,200	-12,200	-12,700	-13,000	-25,700	-25,700	-13,500
01-22 Gov Rec - Expand the Child and Dependent Care Credit	0	0	0	-17,900	-17,900	-17,900	-18,500	-8,400	-26,900	-26,900	-9,000
01-22 Gov Rec - Angel Investment Credit	0	0	0	-7,000	-7,000	-7,000	-5,000	-5,000	-10,000	-10,000	-3,000
01-22 Gov Rec - Working Family Credit for ITIN	0	0	0	-9,800	-9,800	-9,800	-10,400	-10,400	-20,800	-20,800	-11,000
01-22 Gov Rec - Public Safety Aid Interaction	0	0	0	0	0	0	470	470	940	940	940
<b>Individual Income Tax</b>	<b>29,449,500</b>	<b>33,115,900</b>	<b>14,005,600</b>	<b>15,330,410</b>	<b>29,336,010</b>	<b>-113,490</b>	<b>16,232,620</b>	<b>16,779,050</b>	<b>33,011,670</b>	<b>-104,230</b>	<b>3,675,660</b>
Corporate Income Tax	4,756,495	3,987,696	2,524,446	2,232,049	4,756,495	0	2,014,629	1,973,067	3,987,696	0	-768,799
Corporate Income Tax Refunds	-426,115	-373,659	-232,586	-193,529	-426,115	0	-188,080	-185,579	-373,659	0	52,456
01-22 Gov Rec - Federal Tax Changes	0	0	0	-26,490	-26,490	-26,490	-3,810	-3,000	-6,810	-6,810	19,680
01-22 Gov Rec - Public Safety Aid Interaction	0	0	0	0	0	0	550	550	1,100	1,100	1,100
<b>Corporate Income Tax</b>	<b>4,330,380</b>	<b>3,614,037</b>	<b>2,291,860</b>	<b>2,012,030</b>	<b>4,303,890</b>	<b>-26,490</b>	<b>1,823,289</b>	<b>1,785,038</b>	<b>3,608,327</b>	<b>-5,710</b>	<b>-695,563</b>
Sales Tax	14,345,258	15,273,379	7,062,315	7,282,943	14,345,258	0	7,497,134	7,776,245	15,273,379	0	928,121
Sales Tax Refunds	-395,351	-353,602	-208,550	-186,801	-395,351	0	-176,801	-176,801	-353,602	0	41,749
Sales Tax Refunds, Indian Sales Tax	-23,500	-25,600	-11,000	-12,500	-23,500	0	-12,700	-12,900	-25,600	0	-2,100
12, CH 299 MPLS Sales Tax to MSFA	0	3,494	0	0	0	0	1,642	1,852	3,494	0	3,494
MPLS Sales Tax w/Holding for NFL Stadium	42,917	44,697	21,214	21,703	42,917	0	22,147	22,550	44,697	0	1,780
MS 16A.152 Eliminate June Sales Tax Acceleration	-358,500	-24,200	-347,600	-10,900	-358,500	0	-10,500	-13,700	-24,200	0	334,300
01-22 Gov Rec - Legalize Cannabis Sales Tax	0	0	0	0	0	0	5,800	19,400	25,200	25,200	25,200
01-22 Gov Rec - Local Govt. Exemption for Construction Materials	0	0	0	-94,800	-94,800	-94,800	-68,900	-72,700	-141,600	-141,600	-46,800
<b>Sales Tax</b>	<b>13,610,824</b>	<b>14,918,168</b>	<b>6,516,379</b>	<b>6,999,645</b>	<b>13,516,024</b>	<b>-94,800</b>	<b>7,257,822</b>	<b>7,543,946</b>	<b>14,801,768</b>	<b>-116,400</b>	<b>1,285,744</b>
<b>01-22 Gov Rec - Cannabis Gross Receipts Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,900</b>	<b>29,800</b>	<b>38,700</b>	<b>38,700</b>	<b>38,700</b>
Statewide Property Tax	1,538,403	1,497,093	774,232	764,171	1,538,403	0	748,456	748,637	1,497,093	0	-41,310
<b>Statewide Property Tax</b>	<b>1,538,403</b>	<b>1,497,093</b>	<b>774,232</b>	<b>764,171</b>	<b>1,538,403</b>	<b>0</b>	<b>748,456</b>	<b>748,637</b>	<b>1,497,093</b>	<b>0</b>	<b>-41,310</b>
Estate Tax	428,400	486,700	209,800	218,600	428,400	0	235,100	251,600	486,700	0	58,300
Estate Tax Refunds	-14,600	-14,600	-7,300	-7,300	-14,600	0	-7,300	-7,300	-14,600	0	0
<b>Estate Tax</b>	<b>413,800</b>	<b>472,100</b>	<b>202,500</b>	<b>211,300</b>	<b>413,800</b>	<b>0</b>	<b>227,800</b>	<b>244,300</b>	<b>472,100</b>	<b>0</b>	<b>58,300</b>
Liquor, Wine & Beer Tax	209,350	219,810	103,290	106,060	209,350	0	108,600	111,210	219,810	0	10,460
Liquor, Wine & Beer Tax Refunds	-1,750	-1,790	-870	-880	-1,750	0	-890	-900	-1,790	0	-40
<b>Liquor, Wine &amp; Beer Tax</b>	<b>207,600</b>	<b>218,020</b>	<b>102,420</b>	<b>105,180</b>	<b>207,600</b>	<b>0</b>	<b>107,710</b>	<b>110,310</b>	<b>218,020</b>	<b>0</b>	<b>10,420</b>

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

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Cigarette & Tobacco Products Tax	1,203,670	1,201,610	601,040	602,630	1,203,670	0	601,330	600,280	1,201,610	0	-2,060
Cigarette & Tobacco Products Tax Refunds	-21,300	-21,200	-10,800	-10,500	-21,300	0	-10,600	-10,600	-21,200	0	100
<b>Cigarette &amp; Tobacco Products Tax</b>	<b>1,182,370</b>	<b>1,180,410</b>	<b>590,240</b>	<b>592,130</b>	<b>1,182,370</b>	<b>0</b>	<b>590,730</b>	<b>589,680</b>	<b>1,180,410</b>	<b>0</b>	<b>-1,960</b>
<b>Taconite Occupation Tax</b>	<b>32,300</b>	<b>31,000</b>	<b>16,800</b>	<b>15,500</b>	<b>32,300</b>	<b>0</b>	<b>15,500</b>	<b>15,500</b>	<b>31,000</b>	<b>0</b>	<b>-1,300</b>
<b>Mortgage Registry Tax</b>	<b>400,972</b>	<b>349,726</b>	<b>210,383</b>	<b>190,589</b>	<b>400,972</b>	<b>0</b>	<b>180,234</b>	<b>169,492</b>	<b>349,726</b>	<b>0</b>	<b>-51,246</b>
Deed Transfer Tax	374,282	381,775	187,590	186,692	374,282	0	187,696	194,079	381,775	0	7,493
<b>Deed Transfer Tax</b>	<b>374,282</b>	<b>381,775</b>	<b>187,590</b>	<b>186,692</b>	<b>374,282</b>	<b>0</b>	<b>187,696</b>	<b>194,079</b>	<b>381,775</b>	<b>0</b>	<b>7,493</b>
Insurance Gross Earn & Fire Marshall	908,335	956,992	446,343	461,992	908,335	0	473,014	483,978	956,992	0	48,657
Insurance Gross Earn & Fire Marshall Refunds	-5,000	-5,000	-2,500	-2,500	-5,000	0	-2,500	-2,500	-5,000	0	0
<b>Insurance Gross Earn &amp; Fire Marshall</b>	<b>903,335</b>	<b>951,992</b>	<b>443,843</b>	<b>459,492</b>	<b>903,335</b>	<b>0</b>	<b>470,514</b>	<b>481,478</b>	<b>951,992</b>	<b>0</b>	<b>48,657</b>
<b>Controlled Substance Tax</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>0</b>
<b>Other Gross Earnings</b>	<b>100</b>	<b>100</b>	<b>50</b>	<b>50</b>	<b>100</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>100</b>	<b>0</b>	<b>0</b>
Lawful Gambling Taxes	323,500	356,500	157,000	166,500	323,500	0	174,800	181,700	356,500	0	33,000
Gambling Tax Refunds	-500	-500	-250	-250	-500	0	-250	-250	-500	0	0
<b>Lawful Gambling Taxes</b>	<b>323,000</b>	<b>356,000</b>	<b>156,750</b>	<b>166,250</b>	<b>323,000</b>	<b>0</b>	<b>174,550</b>	<b>181,450</b>	<b>356,000</b>	<b>0</b>	<b>33,000</b>
Lawful Gambling Taxes - February 2012 Base	[73,800]	[73,800]	[36,900]	[36,900]	[73,800]	[0]	[36,900]	[36,900]	[73,800]	[0]	[0]
Lawful Gambling Taxes - Stadium	[251,568]	[284,958]	[119,850]	[129,350]	[251,568]	[0]	[137,650]	[144,550]	[284,958]	[0]	[33,390]
<b>Medical Assistance Surcharges</b>	<b>684,162</b>	<b>749,886</b>	<b>333,797</b>	<b>350,365</b>	<b>684,162</b>	<b>0</b>	<b>365,983</b>	<b>383,903</b>	<b>749,886</b>	<b>0</b>	<b>65,724</b>
<b>Other Tax Refunds</b>	<b>-10,706</b>	<b>-10,406</b>	<b>-5,503</b>	<b>-5,203</b>	<b>-10,706</b>	<b>0</b>	<b>-5,203</b>	<b>-5,203</b>	<b>-10,406</b>	<b>0</b>	<b>300</b>
<b>Tax Revenues</b>	<b>53,440,332</b>	<b>57,825,811</b>	<b>25,826,946</b>	<b>27,378,606</b>	<b>53,205,552</b>	<b>-234,780</b>	<b>28,386,656</b>	<b>29,251,515</b>	<b>57,638,171</b>	<b>-187,640</b>	<b>4,432,619</b>
<b>Non-Tax Revenues:</b>											
Investment Income	53,200	53,200	26,600	26,600	53,200	0	26,600	26,600	53,200	0	0
Lottery Revenue	145,229	154,660	70,673	74,556	145,229	0	77,330	77,330	154,660	0	9,431
Tobacco Settlements	327,746	321,488	164,109	163,637	327,746	0	161,613	159,875	321,488	0	-6,258

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
<b>Fees</b>											
Departmental Earnings	437,408	444,446	216,750	220,658	437,408	0	222,262	222,184	444,446	0	7,038
01-22 Gov Rec - Trauma System Fee Adjustment (Health)	0	0	0	-354	-354	-354	-354	-354	-708	-708	-354
01-22 Gov Rec - Record Management System & Background Checks (Priv D&P Bd)	0	0	1	1	2	2	1	1	2	2	0
01-22 Gov Rec - Legalizing Adult-Use Cannabis (Cannabis Mgmt Office)	0	0	0	0	0	0	854	1,109	1,963	1,963	1,963
01-22 Gov Rec - Financial Institutions Assessment Equity (Commerce)	0	0	0	-783	-783	-783	-783	-783	-1,566	-1,566	-783
01-22 Gov Rec - Eliminating Open Meeting Law Fees (Administration)	0	0	0	-1	-1	-1	-1	-1	-2	-2	-1
<b>Departmental Earnings</b>	<b>437,408</b>	<b>444,446</b>	<b>216,751</b>	<b>219,521</b>	<b>436,272</b>	<b>-1,136</b>	<b>221,979</b>	<b>222,156</b>	<b>444,135</b>	<b>-311</b>	<b>7,863</b>
DHS MSOP Collections	29,100	29,600	14,300	14,800	29,100	0	14,800	14,800	29,600	0	500
<b>DHS MSOP Collections</b>	<b>29,100</b>	<b>29,600</b>	<b>14,300</b>	<b>14,800</b>	<b>29,100</b>	<b>0</b>	<b>14,800</b>	<b>14,800</b>	<b>29,600</b>	<b>0</b>	<b>500</b>
DHS SOS Collections	173,800	179,700	83,950	89,850	173,800	0	89,850	89,850	179,700	0	5,900
<b>DHS SOS Collections</b>	<b>173,800</b>	<b>179,700</b>	<b>83,950</b>	<b>89,850</b>	<b>173,800</b>	<b>0</b>	<b>89,850</b>	<b>89,850</b>	<b>179,700</b>	<b>0</b>	<b>5,900</b>
Fines & Surcharges	158,374	158,383	77,816	80,558	158,374	0	79,580	78,803	158,383	0	9
<b>Fine &amp; Surcharges</b>	<b>158,374</b>	<b>158,383</b>	<b>77,816</b>	<b>80,558</b>	<b>158,374</b>	<b>0</b>	<b>79,580</b>	<b>78,803</b>	<b>158,383</b>	<b>0</b>	<b>9</b>
<b>Fees</b>	<b>798,682</b>	<b>812,129</b>	<b>392,817</b>	<b>404,729</b>	<b>797,546</b>	<b>-1,136</b>	<b>406,209</b>	<b>405,609</b>	<b>811,818</b>	<b>-311</b>	<b>14,272</b>
<b>Other Non-Dedicated Revenue</b>											
All Other Non-Dedicated Revenue	204,329	194,516	107,343	96,986	204,329	0	97,529	96,987	194,516	0	-9,813
01-22 Gov Rec - Federal TANF	0	0	0	26,000	26,000	26,000	26,000	26,000	52,000	52,000	26,000
01-22 Gov Rec - Earned Sick and Safe Time (Labor and Industry)	0	0	0	104	104	104	207	207	414	414	310
01-22 Gov Rec - Prevailing Wage Education and Compliance (Labor and Industry)	0	0	0	16	16	16	20	25	45	45	29
<b>All Other Non-Dedicated Revenue</b>	<b>204,329</b>	<b>194,516</b>	<b>107,343</b>	<b>123,106</b>	<b>230,449</b>	<b>26,120</b>	<b>123,756</b>	<b>123,219</b>	<b>246,975</b>	<b>52,459</b>	<b>16,526</b>
<b>Non-Tax Revenues</b>	<b>1,529,186</b>	<b>1,535,993</b>	<b>761,542</b>	<b>792,628</b>	<b>1,554,170</b>	<b>24,984</b>	<b>795,508</b>	<b>792,633</b>	<b>1,588,141</b>	<b>52,148</b>	<b>33,971</b>
<b>Net Non-Dedicated Revenue</b>	<b>54,969,518</b>	<b>59,361,804</b>	<b>26,588,488</b>	<b>28,171,234</b>	<b>54,759,722</b>	<b>-209,796</b>	<b>29,182,164</b>	<b>30,044,148</b>	<b>59,226,312</b>	<b>-135,492</b>	<b>4,466,590</b>
<b>Dedicated Revenues</b>											
All Other Dedicated Revenues	10	10	5	5	10	0	5	5	10	0	0
<b>Dedicated Revenue</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>0</b>
<b>Transfers From Other Funds</b>											
Other special Revenue Funds	5,619	5,618	2,751	2,868	5,619	0	2,751	2,867	5,618	0	-1
<b>Other Special Revenue Funds</b>	<b>5,619</b>	<b>5,618</b>	<b>2,751</b>	<b>2,868</b>	<b>5,619</b>	<b>0</b>	<b>2,751</b>	<b>2,867</b>	<b>5,618</b>	<b>0</b>	<b>-1</b>
<b>All Other Transfers</b>	<b>25,734</b>	<b>15,408</b>	<b>18,030</b>	<b>7,704</b>	<b>25,734</b>	<b>0</b>	<b>7,704</b>	<b>7,704</b>	<b>15,408</b>	<b>0</b>	<b>-10,326</b>
Admin Dept-Plant Mgmt	5,864	5,996	2,932	2,932	5,864	0	2,998	2,998	5,996	0	132

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

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
97, CH 239-Public Safety Alcohol Monitoring	15,872	15,872	7,936	7,936	15,872	0	7,936	7,936	15,872	0	0
<b>Laws 1997, Transfers In</b>	<b>15,872</b>	<b>15,872</b>	<b>7,936</b>	<b>7,936</b>	<b>15,872</b>	<b>0</b>	<b>7,936</b>	<b>7,936</b>	<b>15,872</b>	<b>0</b>	<b>0</b>
<b>M.S 16B.24 - Admin FR&amp;R Transfers</b>	<b>9,164</b>	<b>9,164</b>	<b>4,582</b>	<b>4,582</b>	<b>9,164</b>	<b>0</b>	<b>4,582</b>	<b>4,582</b>	<b>9,164</b>	<b>0</b>	<b>0</b>
10, CH 215 - DNR Tr fr Spec Rev Fund	335	344	163	172	335	0	172	172	344	0	9
<b>Laws 2010, Transfers In</b>	<b>335</b>	<b>344</b>	<b>163</b>	<b>172</b>	<b>335</b>	<b>0</b>	<b>172</b>	<b>172</b>	<b>344</b>	<b>0</b>	<b>9</b>
19, SS1, Ch 6 - Extend Provider Tax - Tr fr HCAF	244,000	179,843	122,000	122,000	244,000	0	122,000	57,843	179,843	0	-64,157
21 SS1, CH 7- ARPA MNCare Premium Conformity	0	64,157	0	0	0	0	0	64,157	64,157	0	64,157
<b>M.S 16A. 724 - Tr fr HCAF Fund</b>	<b>244,000</b>	<b>244,000</b>	<b>122,000</b>	<b>122,000</b>	<b>244,000</b>	<b>0</b>	<b>122,000</b>	<b>122,000</b>	<b>244,000</b>	<b>0</b>	<b>0</b>
15, CH 77 - Parking Internal Service Fund	1,982	1,982	991	991	1,982	0	991	991	1,982	0	0
<b>Laws 2015, Transfers In</b>	<b>1,982</b>	<b>1,982</b>	<b>991</b>	<b>991</b>	<b>1,982</b>	<b>0</b>	<b>991</b>	<b>991</b>	<b>1,982</b>	<b>0</b>	<b>0</b>
20, CH 71, 81 – Unobligated COVID-19 MN Fund Balance	17,211	0	17,211	0	17,211	0	0	0	0	0	-17,211
<b>Laws 2020, Transfers In</b>	<b>17,211</b>	<b>0</b>	<b>17,211</b>	<b>0</b>	<b>17,211</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-17,211</b>
21, CH 12 - ARPA SFRF Revenue Replacement (TR-IN)	633,100	550,000	0	633,100	633,100	0	550,000	0	550,000	0	-83,100
21, SS1, CH 4 – Transfer from Consumer Education Account - SPECREV	300	0	300	0	300	0	0	0	0	0	-300
21, SS1, CH 12 - State Data Security Account Cancellation (transfer in) - SPECREV	0	1,200	0	0	0	0	1,200	0	1,200	0	1,200
<b>Laws 2021, Transfer In</b>	<b>633,400</b>	<b>551,200</b>	<b>300</b>	<b>633,100</b>	<b>633,400</b>	<b>0</b>	<b>551,200</b>	<b>0</b>	<b>551,200</b>	<b>0</b>	<b>-82,200</b>
01-22 Gov Rec - Paid Family and Medical Leave Insurance - Tr in (Deed)	0	0	0	0	0	0	11,748	0	11,748	11,748	11,748
<b>Laws 2022, Transfer In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,748</b>	<b>0</b>	<b>11,748</b>	<b>11,748</b>	<b>11,748</b>
<b>Transfers From Other Funds</b>	<b>959,181</b>	<b>849,584</b>	<b>176,896</b>	<b>782,285</b>	<b>959,181</b>	<b>0</b>	<b>712,082</b>	<b>149,250</b>	<b>861,332</b>	<b>11,748</b>	<b>-97,849</b>
<b>Prior Year Adjustment and Other Financial Transactions</b>											
Cancel of Prior Year Encumbrances	70,000	70,000	35,000	35,000	70,000	0	35,000	35,000	70,000	0	0
21, Ch 12 - GF Refinance w/CRF (PPA)	34,375	0	34,375	0	34,375	0	0	0	0	0	-34,375
<b>Cancel of Prior Year Encumbrances</b>	<b>104,375</b>	<b>70,000</b>	<b>69,375</b>	<b>35,000</b>	<b>104,375</b>	<b>0</b>	<b>35,000</b>	<b>35,000</b>	<b>70,000</b>	<b>0</b>	<b>-34,375</b>
<b>Prior Yr Revenue &amp; Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Loan Receipts	2,611	2,750	1,236	1,375	2,611	0	1,375	1,375	2,750	0	139
Loan Issuances	-3,589	-3,746	-1,775	-1,814	-3,589	0	-1,903	-2,023	-3,926	-180	-337
<b>Net Loan Activity</b>	<b>-978</b>	<b>-996</b>	<b>-539</b>	<b>-439</b>	<b>-978</b>	<b>0</b>	<b>-528</b>	<b>-648</b>	<b>-1,176</b>	<b>-180</b>	<b>-198</b>
Cash Advance (to MSFA for MPLS NFL Stadium Obligation)	0	0	0	0	0	0	0	0	0	0	0
Advance Reimbursement (from MPLS)	5,084	5,084	2,542	2,542	5,084	0	2,542	2,542	5,084	0	0
<b>Net Cash Advance &amp; Reimbursement</b>	<b>5,084</b>	<b>5,084</b>	<b>2,542</b>	<b>2,542</b>	<b>5,084</b>	<b>0</b>	<b>2,542</b>	<b>2,542</b>	<b>5,084</b>	<b>0</b>	<b>0</b>
<b>Prior Year Adjustments</b>	<b>108,481</b>	<b>74,088</b>	<b>71,378</b>	<b>37,103</b>	<b>108,481</b>	<b>0</b>	<b>37,014</b>	<b>36,894</b>	<b>73,908</b>	<b>-180</b>	<b>-34,573</b>



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

**Governor's Revenue Changes**

**Tax Revenues**

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
01-22 Gov Rec - Federal Tax Changes - Inc Tax	0	0	0	-66,590	-66,590	-66,590	-10,550	-11,220	-21,770	-21,770	44,820
01-22 Gov Rec - Expand the K-12 Education Credit - Inc Tax	0	0	0	-12,200	-12,200	-12,200	-12,700	-13,000	-25,700	-25,700	-13,500
01-22 Gov Rec - Expand the Child and Dependent Care Credit - Inc Tax	0	0	0	-17,900	-17,900	-17,900	-18,500	-8,400	-26,900	-26,900	-9,000
01-22 Gov Rec - Angel Investment Credit - Inc Tax	0	0	0	-7,000	-7,000	-7,000	-5,000	-5,000	-10,000	-10,000	-3,000
01-22 Gov Rec - Working Family Credit for ITIN - Inc Tax	0	0	0	-9,800	-9,800	-9,800	-10,400	-10,400	-20,800	-20,800	-11,000
01-22 Gov Rec - Public Safety Aid Interaction - Inc Tax	0	0	0	0	0	0	470	470	940	940	940
01-22 Gov Rec - Federal Tax Changes - Corp Tax	0	0	0	-26,490	-26,490	-26,490	-3,810	-3,000	-6,810	-6,810	19,680
01-22 Gov Rec - Public Safety Aid Interaction - Corp Tax	0	0	0	0	0	0	550	550	1,100	1,100	1,100
01-22 Gov Rec - Legalize Cannabis Sales and Gross Receipts Tax - Sales Tax	0	0	0	0	0	0	14,700	49,200	63,900	63,900	63,900
01-22 Gov Rec - Local Govt. Exemption for Construction Materials - Sales Tax	0	0	0	-94,800	-94,800	-94,800	-68,900	-72,700	-141,600	-141,600	-46,800
Subtotal - Tax Revenues	0	0	0	-234,780	-234,780	-234,780	-114,140	-73,500	-187,640	-187,640	47,140

**Non-Tax Revenues**

01-22 Gov Rec - Trauma System Fee Adjustment - DE (Health)	0	0	0	-354	-354	-354	-354	-354	-708	-708	-354
01-22 Gov Rec - Record Management System & Background Checks - DE (Priv D&P)	0	0	1	1	2	2	1	1	2	2	0
01-22 Gov Rec - Legalizing Adult-Use Cannabis - DE (Cannabis Mgmt Office)	0	0	0	0	0	0	854	1,109	1,963	1,963	1,963
01-22 Gov Rec - Financial Institutions Assessment Equity - DE (Commerce)	0	0	0	-783	-783	-783	-783	-783	-1,566	-1,566	-783
01-22 Gov Rec - Earned Sick and Safe Time - All Other (Labor and Industry)	0	0	0	104	104	104	207	207	414	414	310
01-22 Gov Rec - Prevailing Wage Education and Compliance - All Other (Labor and Industry)	0	0	0	16	16	16	20	25	45	45	29
01-22 Gov Rec - Eliminating Open Meeting Law Fees - DE (Administration)	0	0	0	-1	-1	-1	-1	-1	-2	-2	-1
01-22 Gov Rec - Paid Family and Medical Leave Insurance - Tr in (Deed)	0	0	0	0	0	0	11,748	0	11,748	11,748	11,748
01-22 Gov Rec - Senior Loan Deferral - PPA (PTAC)	0	0	0	0	0	0	-50	-130	-180	-180	-180
01-22 Gov Rec - Federal TANF - All Other (DHS)	0	0	0	26,000	26,000	26,000	26,000	26,000	52,000	52,000	26,000
Subtotal - Non-Tax Revenues	0	0	1	24,983	24,984	24,984	37,642	26,074	63,716	63,716	38,732

<b>Governor's Revenue Changes</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>-209,797</b>	<b>-209,796</b>	<b>-209,796</b>	<b>-76,498</b>	<b>-47,426</b>	<b>-123,924</b>	<b>-123,924</b>	<b>85,872</b>
-----------------------------------	----------	----------	----------	-----------------	-----------------	-----------------	----------------	----------------	-----------------	-----------------	---------------



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

**E-12 Education**

**General Education**

Enrollment Options Transportation	2	2	1	1	2	0	1	1	2	0	0
Abatement Aid	4,574	6,369	2,261	2,313	4,574	0	3,101	3,268	6,369	0	1,795
Consolidation Transition Aid	681	893	309	372	681	0	443	450	893	0	212
Nonpublic Pupil Aid	34,446	37,588	16,995	17,553	34,548	102	18,544	19,180	37,724	136	3,176
Nonpublic Transportation	38,827	39,035	19,341	19,841	39,182	355	19,908	20,009	39,917	882	735
21, SS1, CH 13 - English Learner cross - Sbsdy Rdctn Aid (FY22-25 only)	4,000	4,000	2,000	0	2,000	-2,000	0	0	0	-4,000	-2,000
Spec Prov for Select Districts	130	130	65	65	130	0	65	65	130	0	0
Career and Technical Aid	5,248	2,608	3,151	2,645	5,796	548	5,253	4,658	9,911	7,303	4,115
Pregnant/Parenting Pupil Trans	111	110	56	55	111	0	55	55	110	0	-1

**Other General Education Programs**

**General Education**

Charter School Lease Aid	186,608	209,108	90,475	98,576	189,051	2,443	104,664	110,128	214,792	5,684	25,741
Recovery Programs	1,500	1,500	750	750	1,500	0	750	750	1,500	0	0
Achievement and Integration Aid	163,123	160,273	82,037	83,363	165,400	2,277	83,095	82,416	165,511	5,238	111
Interdistrict Desegregation Transportation	27,133	31,620	12,310	14,823	27,133	0	15,414	16,206	31,620	0	4,487

**Education Excellence - Choice Programs**

Indian Education Formula Aid	23,291	25,059	11,414	14,997	26,411	3,120	15,428	15,871	31,299	6,240	4,888
Indian Teacher Preparation Grants	1,200	1,200	600	600	1,200	0	600	600	1,200	0	0
Tribal Contract Schools	5,975	6,899	2,808	3,225	6,033	58	3,432	3,602	7,034	135	1,001
Early Childhood Programs at Tribal Schools	136	136	68	68	136	0	68	68	136	0	0
01-22 Gov Rec - Expand Supplemental Enrollment	0	0	0	3	3	3	3	3	6	6	3

**Education Excellence - Indian Programs**

Statewide Testing	19,384	21,784	9,692	9,692	19,384	0	10,892	10,892	21,784	0	2,400
Alternative Teacher Compensation Aid	176,986	176,535	88,600	89,827	178,427	1,441	90,176	90,141	180,317	3,782	1,890
Principals Academy	400	400	200	200	400	0	200	200	400	0	0
ACT Reimbursements	2,022	2,022	1,011	1,011	2,022	0	1,011	1,011	2,022	0	0
01-22 Gov Rec - Competency-Based Education	0	0	0	6,648	6,648	6,648	1,676	1,676	3,352	3,352	-3,296
01-22 Gov Rec - Intermediate School District Mental Health Innovative Grant Prog	0	0	0	4,900	4,900	4,900	0	0	0	0	-4,900

**Education Excellence - Innovation Accountability**

Advanced Placement / Intl Baccalaureate	9,000	9,000	4,500	4,500	9,000	0	4,500	4,500	9,000	0	0
Concurrent Enrollment	8,000	8,000	4,000	4,000	8,000	0	4,000	4,000	8,000	0	0
Literacy Incentive Aid	91,043	87,801	45,075	45,968	91,043	0	43,997	43,804	87,801	0	-3,242
Serve Minnesota	1,800	1,800	900	900	1,800	0	900	900	1,800	0	0

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
<b>General Education</b>	<b>15,156,342</b>	<b>15,361,848</b>	<b>7,477,564</b>	<b>7,969,031</b>	<b>15,446,595</b>	<b>290,253</b>	<b>8,037,337</b>	<b>7,994,974</b>	<b>16,032,311</b>	<b>670,463</b>	<b>585,716</b>
<b>Other General Education Programs</b>	<b>88,019</b>	<b>90,735</b>	<b>44,179</b>	<b>42,845</b>	<b>87,024</b>	<b>-995</b>	<b>47,370</b>	<b>47,686</b>	<b>95,056</b>	<b>4,321</b>	<b>8,032</b>
<b>General Education</b>	<b>15,244,361</b>	<b>15,452,583</b>	<b>7,521,743</b>	<b>8,011,876</b>	<b>15,533,619</b>	<b>289,258</b>	<b>8,084,707</b>	<b>8,042,660</b>	<b>16,127,367</b>	<b>674,784</b>	<b>593,748</b>
<b>Education Excellence - Choice Programs</b>	<b>378,364</b>	<b>402,501</b>	<b>185,572</b>	<b>197,512</b>	<b>383,084</b>	<b>4,720</b>	<b>203,923</b>	<b>209,500</b>	<b>413,423</b>	<b>10,922</b>	<b>30,339</b>
<b>Education Excellence - Indian Programs</b>	<b>30,602</b>	<b>33,294</b>	<b>14,890</b>	<b>18,893</b>	<b>33,783</b>	<b>3,181</b>	<b>19,531</b>	<b>20,144</b>	<b>39,675</b>	<b>6,381</b>	<b>5,892</b>
<b>Education Excellence - Innovation Accountability</b>	<b>198,792</b>	<b>200,741</b>	<b>99,503</b>	<b>112,278</b>	<b>211,781</b>	<b>12,989</b>	<b>103,955</b>	<b>103,920</b>	<b>207,875</b>	<b>7,134</b>	<b>-3,906</b>

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

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Early Childhood Literacy Programs	15,900	15,900	7,950	7,950	15,900	0	7,950	7,950	15,900	0	0
Student Organizations	1,536	1,536	768	768	1,536	0	768	768	1,536	0	0
Minnesota Math Corps	2,000	1,000	1,000	1,000	2,000	0	500	500	1,000	0	-1,000
Civic Education Grants	150	0	75	75	150	0	0	0	0	0	-150
21, SS1, CH 13 - MN Youth Council	375	0	187	188	375	0	0	0	0	0	-375
Starbase MN	1,000	1,000	500	500	1,000	0	500	500	1,000	0	0
Museums and Educational Centers	1,220	920	610	610	1,220	0	460	460	920	0	-300
Statewide Concurrent Enrollment Teacher Training	750	750	375	375	750	0	375	375	750	0	0
Grow Your Own (TR OUT)	13,000	13,000	6,500	28,225	34,725	21,725	26,225	26,225	52,450	39,450	17,725
21, SS1, CH 13 - Sanneh Foundation Grant	3,000	0	1,500	1,500	3,000	0	0	0	0	0	-3,000
Ag Educators	500	500	250	250	500	0	250	250	500	0	0
21, SS1, CH 13 - Girls in Action Grant	1,500	0	1,500	0	1,500	0	0	0	0	0	-1,500
21, SS1, CH 13 - Black Men Teach Twin Cities Grant (Tr to OHE)	750	0	750	0	750	0	0	0	0	0	-750
21, SS1, CH 13 - Come Teach in MN Hiring Bonuses (TR OUT) - SPECREV	400	400	200	200	400	0	200	200	400	0	0
21, SS1, CH13 - Language Grants for Teachers (LETRS)	3,000	0	3,000	0	3,000	0	0	0	0	0	-3,000
21, SS1, CH 13 - Non-exclusionary Discipline Training	1,750	0	1,750	0	1,750	0	0	0	0	0	-1,750
AP/IB STEM Grants	500	500	250	250	500	0	250	250	500	0	0
Expanded Concurrent Enrollment Grants	1,000	1,000	500	500	1,000	0	500	500	1,000	0	0
Rural Career and Technical Education Consortium	6,000	6,000	3,000	3,000	6,000	0	3,000	3,000	6,000	0	0
Suicide Prevention Training for Teachers (Tr to MDH)	265	0	265	0	265	0	0	0	0	0	-265
21, SS1, CH 4 - MN Council Econ Ed (MCEE)	300	0	150	150	300	0	0	0	0	0	-300
P-TECH Schools	1,582	1,582	791	791	1,582	0	791	791	1,582	0	0
MN Indep College & Community (Tr to OHE)	1,250	1,250	625	625	1,250	0	625	625	1,250	0	0
21, SS1, CH 13 - Digital Well-being Grant	1,000	0	1,000	0	1,000	0	0	0	0	0	-1,000
01-22 Gov Rec - American Indian History and Culture Relicensure Requirements	0	0	0	86	86	86	60	60	120	120	34
01-22 Gov Rec - Aspiring Teacher Retention Bonus	0	0	0	3,750	3,750	3,750	3,750	3,750	7,500	7,500	3,750
01-22 Gov Rec - BOLD Literacy	0	0	0	5,000	5,000	5,000	5,000	5,000	10,000	10,000	5,000
01-22 Gov Rec - Culturally-Specific Learning Opportunities	0	0	0	5,000	5,000	5,000	5,000	5,000	10,000	10,000	5,000
01-22 Gov Rec - Early Childhood Fam Educ Teacher Lic Support	0	0	0	177	177	177	177	0	177	177	0
01-22 Gov Rec - Educator Career Pathways	0	0	0	5,000	5,000	5,000	5,000	5,000	10,000	10,000	5,000
01-22 Gov Rec - Establishment of Visually Impaired (VI) Graduate Program	0	0	0	700	700	700	700	700	1,400	1,400	700
01-22 Gov Rec - Expand Rigorous Coursework	0	0	0	10,000	10,000	10,000	10,000	10,000	20,000	20,000	10,000
01-22 Gov Rec - Full Service Community Schools	0	0	0	5,000	5,000	5,000	5,000	5,000	10,000	10,000	5,000
01-22 Gov Rec - Intermediates District Support	0	0	0	1,000	1,000	1,000	1,000	1,000	2,000	2,000	1,000
01-22 Gov Rec - Mentor and Induction	0	0	0	5,500	5,500	5,500	5,500	5,500	11,000	11,000	5,500
01-22 Gov Rec - Multi-Tiered Support System	0	0	0	15,000	15,000	15,000	15,000	15,000	30,000	30,000	15,000
01-22 Gov Rec - Recruit and Retain Education Support Professionals	0	0	0	15,000	15,000	15,000	15,000	15,000	30,000	30,000	15,000
01-22 Gov Rec - Reduce Financial Burden for Aspiring Teachers	0	0	0	2,275	2,275	2,275	2,275	2,275	4,550	4,550	2,275
01-22 Gov Rec - School Based Mental Health Screening	0	0	0	9,983	9,983	9,983	9,983	9,983	19,966	19,966	9,983
01-22 Gov Rec - School-Linked Mental Health Grants	0	0	0	6,000	6,000	6,000	6,000	6,000	12,000	12,000	6,000
01-22 Gov Rec - Student Support Personnel	0	0	0	21,955	21,955	21,955	26,834	28,100	54,934	54,934	32,979
<b>Education Excellence - Special Student &amp; Teacher Program</b>	<b>168,571</b>	<b>151,939</b>	<b>87,971</b>	<b>213,751</b>	<b>301,722</b>	<b>133,151</b>	<b>212,070</b>	<b>212,966</b>	<b>425,036</b>	<b>273,097</b>	<b>123,314</b>
<b>Education Excellence</b>	<b>776,329</b>	<b>788,475</b>	<b>387,936</b>	<b>542,434</b>	<b>930,370</b>	<b>154,041</b>	<b>539,479</b>	<b>546,530</b>	<b>1,086,009</b>	<b>297,534</b>	<b>155,639</b>



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

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Regular Special Education	3,699,467	4,120,633	1,799,119	1,950,242	3,749,361	49,894	2,069,216	2,172,954	4,242,170	121,537	492,809
Children with Disabilities Aid	3,561	4,520	1,674	1,887	3,561	0	2,126	2,394	4,520	0	959
Travel for Home Based Services	977	1,095	465	512	977	0	536	559	1,095	0	118
21, SS1, CH 13 - Special Education Cross-Subsidy Reduction Aid	10,425	0	10,425	0	10,425	0	0	0	0	0	-10,425
Court Placed Special Education Revenue	49	53	24	25	49	0	26	27	53	0	4
Out-of-State Tuition for Special Education Students	500	500	250	250	500	0	250	250	500	0	0
01-22 Gov Rec - Life Skills & Vocational Skills Secondary Transition Programs	0	0	0	1,000	1,000	1,000	1,000	1,000	2,000	2,000	1,000
01-22 Gov Rec - Separate Sites and Programs	0	0	0	5,071	5,071	5,071	5,325	5,991	11,316	11,316	6,245
<b>Special Education</b>	<b>3,714,979</b>	<b>4,126,801</b>	<b>1,811,957</b>	<b>1,958,987</b>	<b>3,770,944</b>	<b>55,965</b>	<b>2,078,479</b>	<b>2,183,175</b>	<b>4,261,654</b>	<b>134,853</b>	<b>490,710</b>
Debt Service Equalization	49,469	42,638	25,001	24,468	49,469	0	22,269	20,369	42,638	0	-6,831
Telecommunications Access	7,500	7,500	3,750	3,750	7,500	0	3,750	3,750	7,500	0	0
Long-Term Maintenance Equalization Aid	216,676	218,681	107,757	111,254	219,011	2,335	111,861	112,109	223,970	5,289	4,959
Maximum Effort Loan Aid	3,288	0	3,288	0	3,288	0	0	0	0	0	-3,288
<b>Facilities &amp; Technology</b>	<b>276,933</b>	<b>268,819</b>	<b>139,796</b>	<b>139,472</b>	<b>279,268</b>	<b>2,335</b>	<b>137,880</b>	<b>136,228</b>	<b>274,108</b>	<b>5,289</b>	<b>-5,160</b>
School Lunch	30,812	32,619	14,828	16,398	31,226	414	16,628	16,871	33,499	880	2,273
School Breakfast	10,620	20,747	101	11,658	11,759	1,139	11,602	11,545	23,147	2,400	11,388
Summer School Food Service Repl Aid	300	300	150	150	300	0	150	150	300	0	0
Kindergarten Milk	968	1,318	309	659	968	0	659	659	1,318	0	350
01-22 Gov Rec - Universal Free Meals	0	0	0	186,969	186,969	186,969	194,376	202,157	396,533	396,533	209,564
<b>Nutrition Programs</b>	<b>42,700</b>	<b>54,984</b>	<b>15,388</b>	<b>215,834</b>	<b>231,222</b>	<b>188,522</b>	<b>223,415</b>	<b>231,382</b>	<b>454,797</b>	<b>399,813</b>	<b>223,575</b>
Basic Support	27,140	27,140	13,570	13,570	27,140	0	13,570	13,570	27,140	0	0
Multicounty, Multitype Library Systems	2,600	2,600	1,300	1,300	2,600	0	1,300	1,300	2,600	0	0
Electronic Library for Minnesota	1,800	1,800	900	900	1,800	0	900	900	1,800	0	0
Regional Library Telecommunications Aid	4,600	4,600	2,300	2,300	4,600	0	2,300	2,300	4,600	0	0
<b>Library Programs</b>	<b>36,140</b>	<b>36,140</b>	<b>18,070</b>	<b>18,070</b>	<b>36,140</b>	<b>0</b>	<b>18,070</b>	<b>18,070</b>	<b>36,140</b>	<b>0</b>	<b>0</b>
Early Childhood Family Education Aid	69,742	72,345	34,121	36,676	70,797	1,055	37,939	38,301	76,240	3,895	5,443
School Readiness	67,366	67,366	33,683	33,683	67,366	0	33,683	33,683	67,366	0	0
Health & Developmental Screening Aid	7,136	6,946	3,623	3,513	7,136	0	3,464	3,482	6,946	0	-190
Educate Parents Partnership	98	98	49	49	98	0	49	49	98	0	0
Kindergarten Entrance Assessment	562	562	281	281	562	0	281	281	562	0	0
Head Start Program	50,200	50,200	25,100	25,100	50,200	0	25,100	25,100	50,200	0	0
Early Learning Scholarships (TR OUT) - SPECREV	141,418	141,418	70,709	145,709	216,418	75,000	145,709	145,709	291,418	150,000	75,000
ParentChild+ Program	1,800	1,800	900	900	1,800	0	900	900	1,800	0	0
Education Partnerships Coalition	6,160	6,160	3,080	3,080	6,160	0	3,080	3,080	6,160	0	0
Statewide Early Childhood Rating System (Tr to DHS)	3,500	3,500	1,750	1,750	3,500	0	1,750	1,750	3,500	0	0
Home Visiting Aid	873	764	444	429	873	0	401	363	764	0	-109
01-22 Gov Rec - Infant and EC Mental Health Consult in Schools	0	0	0	3,759	3,759	3,759	3,759	3,759	7,518	7,518	3,759
01-22 Gov Rec - Mental Health Services and Early Childhood Social Workers	0	0	0	2,500	2,500	2,500	2,500	2,500	5,000	5,000	2,500
<b>Early Childhood &amp; Family Support</b>	<b>348,855</b>	<b>351,159</b>	<b>173,740</b>	<b>257,429</b>	<b>431,169</b>	<b>82,314</b>	<b>258,615</b>	<b>258,957</b>	<b>517,572</b>	<b>166,413</b>	<b>86,403</b>

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

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Community Education	335	256	180	155	335	0	141	115	256	0	-79
Adults With Disabilities Program Aid	1,420	1,420	710	710	1,420	0	710	710	1,420	0	0
Hearing Impaired Adults	140	140	70	70	140	0	70	70	140	0	0
School Age Care Revenue	2	2	1	1	2	0	1	1	2	0	0
01-22 Gov Rec - After School Grant Programs	0	0	0	5,000	5,000	5,000	5,000	5,000	10,000	10,000	5,000
01-22 Gov Rec - Out of School Time and Community Partnerships	0	0	0	7,000	7,000	7,000	7,000	7,000	14,000	14,000	7,000
<b>Community Ed</b>	<b>1,897</b>	<b>1,818</b>	<b>961</b>	<b>12,936</b>	<b>13,897</b>	<b>12,000</b>	<b>12,922</b>	<b>12,896</b>	<b>25,818</b>	<b>24,000</b>	<b>11,921</b>
Adult Basic Education Aid	103,524	103,514	51,764	51,760	103,524	0	51,758	51,756	103,514	0	-10
GED Tests	250	250	125	470	595	345	470	470	940	690	345
<b>Self-Sufficiency &amp; Lifelong Learning</b>	<b>103,774</b>	<b>103,764</b>	<b>51,889</b>	<b>52,230</b>	<b>104,119</b>	<b>345</b>	<b>52,228</b>	<b>52,226</b>	<b>104,454</b>	<b>690</b>	<b>335</b>
<b>Subtotal E-12 Education Aids</b>	<b>20,545,968</b>	<b>21,184,543</b>	<b>10,121,480</b>	<b>11,209,268</b>	<b>21,330,748</b>	<b>784,780</b>	<b>11,405,795</b>	<b>11,482,124</b>	<b>22,887,919</b>	<b>1,703,376</b>	<b>1,557,171</b>
Education, Dept of	57,124	51,930	30,837	29,763	60,600	3,476	29,360	29,388	58,748	6,818	-1,852
FY21 Available/Balance Forward - Education Department	19	0	19	0	19	0	0	0	0	0	-19
01-22 Gov Rec - Legalizing Adult-Use Cannabis	0	0	0	59	59	59	29	29	58	58	-1
01-22 Gov Rec - Specific Learning Disability Criteria Change	0	0	0	540	540	540	540	540	1,080	1,080	540
<b>Education, Dept of</b>	<b>57,143</b>	<b>51,930</b>	<b>30,856</b>	<b>30,362</b>	<b>61,218</b>	<b>4,075</b>	<b>29,929</b>	<b>29,957</b>	<b>59,886</b>	<b>7,956</b>	<b>-1,332</b>
Prof Educator Licensing Std Bd.	5,631	5,678	2,792	2,839	5,631	0	2,839	2,839	5,678	0	47
Collab. Urban and Greater MN Educators of Color Grants	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0	0
21, SS1, CH 13 - Teacher Recruitment Marketing Campaign	500	500	250	250	500	0	250	250	500	0	0
Teachers of Color (Mentoring and Retention)	6,000	5,992	3,004	2,996	6,000	0	2,996	2,996	5,992	0	-8
01-22 Gov Rec - Educators Online Licensing System	0	0	0	660	660	660	364	364	728	728	68
<b>Prof Educator Licensing Std Bd.</b>	<b>14,131</b>	<b>14,170</b>	<b>7,046</b>	<b>7,745</b>	<b>14,791</b>	<b>660</b>	<b>7,449</b>	<b>7,449</b>	<b>14,898</b>	<b>728</b>	<b>107</b>
Minn State Academies	28,373	28,646	14,056	14,317	28,373	0	14,323	14,323	28,646	0	273
<b>Minn State Academies</b>	<b>28,373</b>	<b>28,646</b>	<b>14,056</b>	<b>14,317</b>	<b>28,373</b>	<b>0</b>	<b>14,323</b>	<b>14,323</b>	<b>28,646</b>	<b>0</b>	<b>273</b>
Perpich Center for Arts Education	14,933	15,064	7,406	7,527	14,933	0	7,532	7,532	15,064	0	131
<b>Perpich Center for Arts Education</b>	<b>14,933</b>	<b>15,064</b>	<b>7,406</b>	<b>7,527</b>	<b>14,933</b>	<b>0</b>	<b>7,532</b>	<b>7,532</b>	<b>15,064</b>	<b>0</b>	<b>131</b>
<b>E-12 Education</b>	<b>20,660,548</b>	<b>21,294,353</b>	<b>10,180,844</b>	<b>11,269,219</b>	<b>21,450,063</b>	<b>789,515</b>	<b>11,465,028</b>	<b>11,541,385</b>	<b>23,006,413</b>	<b>1,712,060</b>	<b>1,556,350</b>
<b>Higher Education</b>											
Office of Higher Education	545,971	545,392	271,702	299,069	570,771	24,800	306,884	306,884	613,768	68,376	42,997
01-22 Gov Rec - College Application Fee Waiver Grants	0	0	0	10,000	10,000	10,000	0	0	0	0	-10,000
01-22 Gov Rec - Legalizing Adult-Use Cannabis	0	0	0	500	500	500	500	500	1,000	1,000	500
01-22 Gov Rec - Student Parent Center Grants	0	0	0	6,925	6,925	6,925	6,440	5,940	12,380	12,380	5,455
<b>Office of Higher Education</b>	<b>545,971</b>	<b>545,392</b>	<b>271,702</b>	<b>316,494</b>	<b>588,196</b>	<b>42,225</b>	<b>313,824</b>	<b>313,324</b>	<b>627,148</b>	<b>81,756</b>	<b>38,952</b>
University of Minnesota	1,381,312	1,378,512	690,656	733,656	1,424,312	43,000	726,256	726,256	1,452,512	74,000	28,200
<b>University of Minnesota</b>	<b>1,381,312</b>	<b>1,378,512</b>	<b>690,656</b>	<b>733,656</b>	<b>1,424,312</b>	<b>43,000</b>	<b>726,256</b>	<b>726,256</b>	<b>1,452,512</b>	<b>74,000</b>	<b>28,200</b>

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

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Minnesota State (TR OUT)	1,581,483	1,579,222	791,992	828,491	1,620,483	39,000	828,611	828,611	1,657,222	78,000	36,739
21, SS1, CH 10 - Career and Technical Educator Pilot	400	0	400	0	400	0	0	0	0	0	-400
<b>Minnesota State</b>	<b>1,581,883</b>	<b>1,579,222</b>	<b>792,392</b>	<b>828,491</b>	<b>1,620,883</b>	<b>39,000</b>	<b>828,611</b>	<b>828,611</b>	<b>1,657,222</b>	<b>78,000</b>	<b>36,339</b>
Mayo Medical School	1,330	1,330	665	665	1,330	0	665	665	1,330	0	0
Mayo Family & Residency	1,372	1,372	686	686	1,372	0	686	686	1,372	0	0
<b>Mayo Foundation</b>	<b>2,702</b>	<b>2,702</b>	<b>1,351</b>	<b>1,351</b>	<b>2,702</b>	<b>0</b>	<b>1,351</b>	<b>1,351</b>	<b>2,702</b>	<b>0</b>	<b>0</b>
<b>Higher Education</b>	<b>3,511,868</b>	<b>3,505,828</b>	<b>1,756,101</b>	<b>1,879,992</b>	<b>3,636,093</b>	<b>124,225</b>	<b>1,870,042</b>	<b>1,869,542</b>	<b>3,739,584</b>	<b>233,756</b>	<b>103,491</b>
<b>Property Tax Aids &amp; Credits</b>											
Homestead Credit Refund	1,206,700	1,312,200	590,200	616,500	1,206,700	0	644,470	666,100	1,310,570	-1,630	103,870
Renters Property Tax Refund	452,800	466,500	225,300	227,500	452,800	0	232,600	233,900	466,500	0	13,700
Special Property Tax Refund	11,330	13,000	2,930	8,400	11,330	0	6,500	6,500	13,000	0	1,670
Sustainable Forest Incentive Payments	26,500	28,680	12,990	13,510	26,500	0	14,060	14,620	28,680	0	2,180
<b>Property Tax Refunds</b>	<b>1,697,330</b>	<b>1,820,380</b>	<b>831,420</b>	<b>865,910</b>	<b>1,697,330</b>	<b>0</b>	<b>897,630</b>	<b>921,120</b>	<b>1,818,750</b>	<b>-1,630</b>	<b>121,420</b>
<b>01-22 Gov Rec - Direct Payments to Minnesotans</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>703,700</b>	<b>703,700</b>	<b>703,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-703,700</b>
<b>Political Contribution Refunds (Open)</b>	<b>6,500</b>	<b>6,500</b>	<b>3,000</b>	<b>3,500</b>	<b>6,500</b>	<b>0</b>	<b>3,000</b>	<b>3,500</b>	<b>6,500</b>	<b>0</b>	<b>0</b>
<b>Tax Refund Interest (Open)</b>	<b>28,400</b>	<b>25,800</b>	<b>15,650</b>	<b>12,750</b>	<b>28,400</b>	<b>0</b>	<b>12,850</b>	<b>12,950</b>	<b>25,800</b>	<b>0</b>	<b>-2,600</b>
<b>Local Government Aid (City Aid)</b>	<b>1,128,796</b>	<b>1,128,796</b>	<b>564,398</b>	<b>564,398</b>	<b>1,128,796</b>	<b>0</b>	<b>564,398</b>	<b>564,398</b>	<b>1,128,796</b>	<b>0</b>	<b>0</b>
<b>21, SS1, CH 14 One-time Supplemental Local Government Aid</b>	<b>5,516</b>	<b>0</b>	<b>0</b>	<b>5,516</b>	<b>5,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-5,516</b>
County Program Aid	527,983	528,328	263,971	264,012	527,983	0	264,374	263,954	528,328	0	345
21, SS1, CH 14, Public Defense Board Public Defender Aid (TR OUT)	1,000	1,000	500	500	1,000	0	500	500	1,000	0	0
21, SS1, CH 12, LBO Local Impact Notes (TR OUT)	414	414	207	207	414	0	207	207	414	0	0
MDE Local Impact Notes (TR OUT)	14	14	7	7	14	0	7	7	14	0	0
<b>County Program Aid</b>	<b>529,411</b>	<b>529,756</b>	<b>264,685</b>	<b>264,726</b>	<b>529,411</b>	<b>0</b>	<b>265,088</b>	<b>264,668</b>	<b>529,756</b>	<b>0</b>	<b>345</b>
<b>21, SS1, CH 14 Local Homeless Prevention Aid to Counties</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>40,000</b>	<b>0</b>	<b>40,000</b>
<b>21, SS1, CH 14 One-time Local Government Assistance to Counties</b>	<b>29,355</b>	<b>0</b>	<b>29,355</b>	<b>0</b>	<b>29,355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-29,355</b>
<b>Township Aid</b>	<b>20,000</b>	<b>20,000</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>
<b>Payment in Lieu of Taxes - PILT (Open)</b>	<b>73,387</b>	<b>79,289</b>	<b>36,581</b>	<b>36,806</b>	<b>73,387</b>	<b>0</b>	<b>39,532</b>	<b>39,757</b>	<b>79,289</b>	<b>0</b>	<b>5,902</b>
<b>Aquatic Invasive Species Prevention Aid</b>	<b>20,000</b>	<b>20,000</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>
Riparian Protection Aid to BWSR (TR OUT)	1,490	1,490	745	745	1,490	0	745	745	1,490	0	0
Riparian Protection Aid Local Distribution	14,510	14,510	7,255	7,255	14,510	0	7,255	7,255	14,510	0	0
<b>Riparian Protection Aid</b>	<b>16,000</b>	<b>16,000</b>	<b>8,000</b>	<b>8,000</b>	<b>16,000</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>16,000</b>	<b>0</b>	<b>0</b>

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

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
<b>01-22 Gov Rec - Soil and Water Conservation District Aid</b>	0	0	0	22,000	22,000	22,000	22,000	22,000	44,000	44,000	22,000
<b>01-22 Gov Rec - Public Safety Aid</b>	0	0	0	100,000	100,000	100,000	100,000	100,000	200,000	200,000	100,000
<b>Indian Family Out-Of-Home Placement Aid</b>	7,886	10,000	4,337	3,549	7,886	0	5,000	5,000	10,000	0	2,114
<b>Casino Aid to Counties</b>	3,014	3,228	1,400	1,614	3,014	0	1,614	1,614	3,228	0	214
State Taconite Aid to IRRR (TR OUT)	7,353	8,233	3,629	3,724	7,353	0	4,003	4,230	8,233	0	880
State Taconite Aid Local Distribution	8,186	8,282	4,136	4,050	8,186	0	4,107	4,175	8,282	0	96
<b>State Taconite Aid</b>	<b>15,539</b>	<b>16,515</b>	<b>7,765</b>	<b>7,774</b>	<b>15,539</b>	<b>0</b>	<b>8,110</b>	<b>8,405</b>	<b>16,515</b>	<b>0</b>	<b>976</b>
<b>Utility Valuation Transition Aid</b>	<b>20</b>	<b>20</b>	<b>11</b>	<b>9</b>	<b>20</b>	<b>0</b>	<b>8</b>	<b>12</b>	<b>20</b>	<b>0</b>	<b>0</b>
Aid To School Districts	16,052	16,046	8,029	8,023	16,052	0	8,023	8,023	16,046	0	-6
Cities, Towns, Counties	20,220	20,220	10,110	10,110	20,220	0	10,110	10,110	20,220	0	0
<b>Disparity Reduction Aid</b>	<b>36,272</b>	<b>36,266</b>	<b>18,139</b>	<b>18,133</b>	<b>36,272</b>	<b>0</b>	<b>18,133</b>	<b>18,133</b>	<b>36,266</b>	<b>0</b>	<b>-6</b>
Aid To School Districts	6,562	6,955	3,236	3,326	6,562	0	3,424	3,531	6,955	0	393
Cities, Towns, Counties	22,022	23,354	10,848	11,174	22,022	0	11,506	11,848	23,354	0	1,332
<b>Border City Disparity Reduction Credit</b>	<b>28,584</b>	<b>30,309</b>	<b>14,084</b>	<b>14,500</b>	<b>28,584</b>	<b>0</b>	<b>14,930</b>	<b>15,379</b>	<b>30,309</b>	<b>0</b>	<b>1,725</b>
Aid To School Districts	15,205	14,752	7,794	7,411	15,205	0	7,376	7,378	14,754	2	-451
Cities, Towns, Counties	56,392	55,086	28,849	27,543	56,392	0	27,543	27,551	55,094	8	-1,298
<b>Agricultural Homestead Market Value Credit</b>	<b>71,597</b>	<b>69,838</b>	<b>36,643</b>	<b>34,954</b>	<b>71,597</b>	<b>0</b>	<b>34,919</b>	<b>34,929</b>	<b>69,848</b>	<b>10</b>	<b>-1,749</b>
<b>School Building Bond Agricultural Credit</b>	<b>133,897</b>	<b>189,052</b>	<b>62,109</b>	<b>71,788</b>	<b>133,897</b>	<b>0</b>	<b>92,087</b>	<b>96,995</b>	<b>189,082</b>	<b>30</b>	<b>55,185</b>
Aid To School Districts	5	0	5	0	5	0	0	0	0	0	-5
<b>Agriculture Preservation Credit</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-5</b>
<b>Supplemental Taconite Homestead Credit</b>	<b>10,870</b>	<b>11,087</b>	<b>5,408</b>	<b>5,462</b>	<b>10,870</b>	<b>0</b>	<b>5,516</b>	<b>5,571</b>	<b>11,087</b>	<b>0</b>	<b>217</b>
Aid To School Districts	107	0	104	3	107	0	0	0	0	0	-107
Cities, Towns, Counties	65	0	65	0	65	0	0	0	0	0	-65
<b>Prior Year Credit Adjustment</b>	<b>172</b>	<b>0</b>	<b>169</b>	<b>3</b>	<b>172</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-172</b>
<b>Police State Aid</b>	<b>168,101</b>	<b>183,620</b>	<b>82,181</b>	<b>85,920</b>	<b>168,101</b>	<b>0</b>	<b>89,790</b>	<b>93,830</b>	<b>183,620</b>	<b>0</b>	<b>15,519</b>
<b>Fire State Aid</b>	<b>69,451</b>	<b>73,600</b>	<b>34,211</b>	<b>35,240</b>	<b>69,451</b>	<b>0</b>	<b>36,270</b>	<b>37,330</b>	<b>73,600</b>	<b>0</b>	<b>4,149</b>
<b>Fire Insurance Surcharge Aid</b>	<b>9,640</b>	<b>10,230</b>	<b>4,750</b>	<b>4,890</b>	<b>9,640</b>	<b>0</b>	<b>5,040</b>	<b>5,190</b>	<b>10,230</b>	<b>0</b>	<b>590</b>
<b>Police-Fire Retirement Supp Aid</b>	<b>31,000</b>	<b>31,000</b>	<b>15,500</b>	<b>15,500</b>	<b>31,000</b>	<b>0</b>	<b>15,500</b>	<b>15,500</b>	<b>31,000</b>	<b>0</b>	<b>0</b>
<b>Police/Fire Amortization Aid</b>	<b>5,458</b>	<b>5,458</b>	<b>2,729</b>	<b>2,729</b>	<b>5,458</b>	<b>0</b>	<b>2,729</b>	<b>2,729</b>	<b>5,458</b>	<b>0</b>	<b>0</b>
<b>Redirected Amortization Aid to SPTRFA/TRA</b>	<b>4,188</b>	<b>4,188</b>	<b>2,094</b>	<b>2,094</b>	<b>4,188</b>	<b>0</b>	<b>2,094</b>	<b>2,094</b>	<b>4,188</b>	<b>0</b>	<b>0</b>
<b>Firefighter Supplemental Benefits Reimbursement</b>	<b>1,270</b>	<b>1,266</b>	<b>637</b>	<b>633</b>	<b>1,270</b>	<b>0</b>	<b>633</b>	<b>633</b>	<b>1,266</b>	<b>0</b>	<b>-4</b>

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

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Aid to School Districts	604	59	544	60	604	0	28	31	59	0	-545
Aid to Cities, Towns, Counties	1,809	188	1,809	0	1,809	0	94	94	188	0	-1,621
<b>Disaster Credit</b>	<b>2,413</b>	<b>247</b>	<b>2,353</b>	<b>60</b>	<b>2,413</b>	<b>0</b>	<b>122</b>	<b>125</b>	<b>247</b>	<b>0</b>	<b>-2,166</b>
Aid to School Districts	71	50	48	23	71	0	25	25	50	0	-21
Aid to Cities, Towns, Counties	75	150	0	75	75	0	75	75	150	0	75
<b>Local Option Disaster Abatement Reimbursement</b>	<b>146</b>	<b>200</b>	<b>48</b>	<b>98</b>	<b>146</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>200</b>	<b>0</b>	<b>54</b>
Aid to School District	280	280	140	140	280	0	140	140	280	0	0
Aid to City and County	2,120	2,120	1,060	1,060	2,120	0	1,060	1,060	2,120	0	0
<b>Mahnomen Property Tax Reimbursement</b>	<b>2,400</b>	<b>2,400</b>	<b>1,200</b>	<b>1,200</b>	<b>2,400</b>	<b>0</b>	<b>1,200</b>	<b>1,200</b>	<b>2,400</b>	<b>0</b>	<b>0</b>
<b>Border City Reimbursement</b>	<b>64</b>	<b>64</b>	<b>32</b>	<b>32</b>	<b>64</b>	<b>0</b>	<b>32</b>	<b>32</b>	<b>64</b>	<b>0</b>	<b>0</b>
<b>Taconite Aid Reimbursement</b>	<b>1,122</b>	<b>1,122</b>	<b>561</b>	<b>561</b>	<b>1,122</b>	<b>0</b>	<b>561</b>	<b>561</b>	<b>1,122</b>	<b>0</b>	<b>0</b>
<b>Performance Measurement Reimbursement</b>	<b>994</b>	<b>994</b>	<b>497</b>	<b>497</b>	<b>994</b>	<b>0</b>	<b>497</b>	<b>497</b>	<b>994</b>	<b>0</b>	<b>0</b>
<b>Minneapolis Debt Service Aid</b>	<b>3,374</b>	<b>0</b>	<b>3,374</b>	<b>0</b>	<b>3,374</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3,374</b>
<b>19, SS1, CH 6 - Grant to City of Virginia</b>	<b>5,400</b>	<b>0</b>	<b>5,400</b>	<b>0</b>	<b>5,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-5,400</b>
<b>21, SS1, CH 14 Grants to Various Local Governments</b>	<b>1,014</b>	<b>0</b>	<b>1,014</b>	<b>0</b>	<b>1,014</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,014</b>
<b>Property Tax Aids &amp; Credits</b>	<b>4,168,586</b>	<b>4,367,225</b>	<b>2,079,740</b>	<b>2,914,546</b>	<b>4,994,286</b>	<b>825,700</b>	<b>2,287,383</b>	<b>2,322,252</b>	<b>4,609,635</b>	<b>242,410</b>	<b>-384,651</b>

**Health & Human Services**

Central Office Operations

Finance & Management	350,035	326,895	177,598	267,880	445,478	95,443	177,525	174,523	352,048	25,153	-93,430
Children & Families	36,665	37,280	18,295	24,515	42,810	6,145	25,439	24,652	50,091	12,811	7,281
Health Care Management	51,201	47,972	26,397	25,711	52,108	907	25,251	24,393	49,644	1,672	-2,464
Continuing Care Management	44,120	40,477	21,988	22,132	44,120	0	21,198	19,279	40,477	0	-3,643
Community Support	83,955	75,147	41,940	47,193	89,133	5,178	46,694	44,240	90,934	15,787	1,801
Comp. Gambling Chem & Mental Hlth (Standing)	353	118	294	59	353	0	59	59	118	0	-235
Administration, Law Changes (ICWA)	780	780	390	390	780	0	390	390	780	0	0
<b>Subtotal Central Office Operations</b>	<b>567,109</b>	<b>528,669</b>	<b>286,902</b>	<b>387,880</b>	<b>674,782</b>	<b>107,673</b>	<b>296,556</b>	<b>287,536</b>	<b>584,092</b>	<b>55,423</b>	<b>-90,690</b>



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

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
<b>Forecasted Programs</b>											
MN Family Inv Plan/Div Work Prog Grants (MFIP/DWP)	255,873	185,532	165,100	91,058	256,158	285	100,787	106,798	207,585	22,053	-48,573
MFIP Child Care Asst Grants	77,115	258,779	0	77,216	77,216	101	210,202	219,274	429,476	170,697	352,260
General Assistance (GA)	102,254	103,602	50,957	51,345	102,302	48	72,543	80,850	153,393	49,791	51,091
Minnesota Supplemental Aid (MSA)	103,531	110,180	50,776	52,755	103,531	0	54,301	55,879	110,180	0	6,649
Housing Support	378,769	417,212	182,206	196,562	378,768	0	204,667	212,545	417,212	0	38,443
Medical Assistance	12,399,973	14,291,512	5,234,435	7,156,967	12,391,402	-8,571	6,915,378	7,465,852	14,381,230	89,717	1,989,828
Alternative Care Program	81,149	91,926	35,227	45,922	81,149	0	45,945	45,981	91,926	0	10,777
Behavioral Health Fund (TR OUT)	176,842	191,629	83,034	93,808	176,842	0	94,981	96,649	191,630	0	14,788
Northstar Care for Children	220,171	252,844	105,790	114,381	220,171	0	121,485	128,725	250,210	-2,634	30,039
<b>Subtotal Forecasted Programs</b>	<b>13,795,677</b>	<b>15,903,217</b>	<b>5,907,526</b>	<b>7,880,014</b>	<b>13,787,539</b>	<b>-8,137</b>	<b>7,820,288</b>	<b>8,412,553</b>	<b>16,232,841</b>	<b>329,624</b>	<b>2,445,302</b>
<b>Grant Programs</b>											
Support Services Grants	17,430	17,430	8,715	8,715	17,430	0	8,715	8,715	17,430	0	0
Basic Sliding Fee Child Care Asst Grants	106,712	106,732	53,350	53,362	106,712	0	301,725	599,808	901,533	794,801	794,821
Child Care Development	3,474	3,474	1,737	33,443	35,180	31,706	68,825	5,037	73,862	70,388	38,682
Child Support Enforcement	100	100	50	50	100	0	50	50	100	0	0
Children's Services Grants	105,021	104,736	52,653	56,408	109,061	4,040	99,939	97,268	197,207	92,471	88,146
Children & Community Svcs	123,107	123,712	61,251	61,856	123,107	0	61,856	61,856	123,712	0	605
Refugee Service Grants	0	0	0	5,111	5,111	5,111	5,083	0	5,083	5,083	-28
Children & Econ Support Grants	59,480	59,480	29,740	98,839	128,579	69,099	91,281	93,819	185,100	125,620	56,521
Other Health Care Grants	9,622	9,622	4,811	6,811	11,622	2,000	4,811	4,811	9,622	0	-2,000
Other LTC Grants	30,121	20,938	10,608	134,513	145,121	115,000	19,013	1,925	20,938	0	-124,183
Aging & Adult Services Grants	67,440	67,440	32,995	34,445	67,440	0	34,445	32,995	67,440	0	0
Deaf & Hard of Hearing Grants	5,772	5,772	2,886	2,886	5,772	0	2,886	2,886	5,772	0	0
Disabilities Grants	62,408	51,520	31,398	31,010	62,408	0	29,760	24,260	54,020	2,500	-8,388
Housing Support Grants	38,728	28,728	19,364	20,464	39,828	1,100	19,464	22,464	41,928	13,200	2,100
Adult Mental Health Grants	197,475	176,619	98,772	106,630	205,402	7,927	106,086	103,240	209,326	32,707	3,924
Children's Mental Health Grants	60,349	57,285	30,167	40,982	71,149	10,800	45,380	28,505	73,885	16,600	2,736
CCDTF Non-Entitlements	8,547	7,272	4,273	6,274	10,547	2,000	10,636	8,636	19,272	12,000	8,725
Compulsive Gambling Grants (Standing)	4,761	3,443	3,157	1,604	4,761	0	1,687	1,756	3,443	0	-1,318
<b>Subtotal Grant Programs</b>	<b>900,547</b>	<b>844,303</b>	<b>445,927</b>	<b>703,403</b>	<b>1,149,330</b>	<b>248,783</b>	<b>911,642</b>	<b>1,098,031</b>	<b>2,009,673</b>	<b>1,165,370</b>	<b>860,343</b>
<b>State Operated Services</b>											
MH & Substance Abuse Treatment	284,644	293,420	137,934	146,710	284,644	0	146,710	146,710	293,420	0	8,776
Community Based Services	37,081	39,578	17,292	19,789	37,081	0	19,789	19,789	39,578	0	2,497
Forensic Services	243,621	248,830	119,206	124,415	243,621	0	124,415	124,415	248,830	0	5,209
Sex Offender Program	199,257	203,344	97,585	101,672	199,257	0	101,672	101,672	203,344	0	4,087
DCT Operations	127,867	116,828	69,453	64,915	134,368	6,501	63,681	58,414	122,095	5,267	-12,273
<b>Subtotal State Operated Services</b>	<b>892,470</b>	<b>902,000</b>	<b>441,470</b>	<b>457,501</b>	<b>898,971</b>	<b>6,501</b>	<b>456,267</b>	<b>451,000</b>	<b>907,267</b>	<b>5,267</b>	<b>8,296</b>
<b>Subtotal Human Services, Dept of</b>	<b>16,155,803</b>	<b>18,178,189</b>	<b>7,081,825</b>	<b>9,428,798</b>	<b>16,510,622</b>	<b>354,820</b>	<b>9,484,753</b>	<b>10,249,120</b>	<b>19,733,873</b>	<b>1,555,684</b>	<b>3,223,251</b>



**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
DHS - Federal Reimbursement	-93,442	-86,110	-46,705	-53,603	-100,308	-6,866	-51,081	-48,868	-99,949	-13,839	359
21 SS1, CH 7 - Blue Ribbon Commission - Budget Reserve Use	[-100,000]	0	[-100,000]	0	[-100,000]	[0]	0	0	0	0	[100,000]
<b>Human Services, Dept of</b>	<b>16,062,361</b>	<b>18,092,079</b>	<b>7,035,120</b>	<b>9,375,195</b>	<b>16,410,314</b>	<b>347,954</b>	<b>9,433,672</b>	<b>10,200,252</b>	<b>19,633,924</b>	<b>1,541,845</b>	<b>3,223,610</b>
Health Improvement	247,714	236,045	123,714	170,850	294,564	46,850	169,750	169,659	339,409	103,364	44,845
Health Protection	53,578	52,822	27,180	41,387	68,567	14,989	42,598	30,509	73,107	20,285	4,540
Health Operations	23,149	23,158	11,570	11,579	23,149	0	11,579	11,579	23,158	0	9
21, SS1, CH 4 - Mandated Health Benefits Evaluation	74	74	37	37	74	0	37	37	74	0	0
FY21 Available/Balance Forward - Health Department	395	0	395	0	395	0	0	0	0	0	-395
01-22 Gov Rec - Home Visiting	0	0	0	126,700	126,700	126,700	210,501	313,599	524,100	524,100	397,400
01-22 Gov Rec - Legalizing Adult-Use Cannabis	0	0	0	9,235	9,235	9,235	8,452	8,296	16,748	16,748	7,513
01-22 Gov Rec - Legalizing Adult-Use Cannabis (TR OUT)	0	0	0	716	716	716	0	0	0	0	-716
<b>Health, Department of</b>	<b>324,910</b>	<b>312,099</b>	<b>162,896</b>	<b>360,504</b>	<b>523,400</b>	<b>198,490</b>	<b>442,917</b>	<b>533,679</b>	<b>976,596</b>	<b>664,497</b>	<b>453,196</b>
Emergency Medical Services Board	9,356	7,552	4,780	4,576	9,356	0	3,776	3,776	7,552	0	-1,804
FY21 Available/Balance Forward - Emergency Medical Bd	248	0	248	0	248	0	0	0	0	0	-248
<b>Emergency Medical Services Board</b>	<b>9,604</b>	<b>7,552</b>	<b>5,028</b>	<b>4,576</b>	<b>9,604</b>	<b>0</b>	<b>3,776</b>	<b>3,776</b>	<b>7,552</b>	<b>0</b>	<b>-2,052</b>
Council on Disability	2,060	2,076	1,022	1,413	2,435	375	1,413	1,413	2,826	750	391
<b>Council on Disability</b>	<b>2,060</b>	<b>2,076</b>	<b>1,022</b>	<b>1,413</b>	<b>2,435</b>	<b>375</b>	<b>1,413</b>	<b>1,413</b>	<b>2,826</b>	<b>750</b>	<b>391</b>
MH/DD Ombudsman	4,823	4,872	2,387	2,436	4,823	0	2,436	2,436	4,872	0	49
UMN Drug Trial Monitoring	200	200	100	100	200	0	100	100	200	0	0
FY21 Available/Balance Forward - Ombud Mental Hlth & Dev Dis	193	0	193	0	193	0	0	0	0	0	-193
<b>MH/DD Ombudsman</b>	<b>5,216</b>	<b>5,072</b>	<b>2,680</b>	<b>2,536</b>	<b>5,216</b>	<b>0</b>	<b>2,536</b>	<b>2,536</b>	<b>5,072</b>	<b>0</b>	<b>-144</b>
Ombudsperson for Families	1,477	1,488	733	744	1,477	0	744	744	1,488	0	11
<b>Ombudsperson for Families</b>	<b>1,477</b>	<b>1,488</b>	<b>733</b>	<b>744</b>	<b>1,477</b>	<b>0</b>	<b>744</b>	<b>744</b>	<b>1,488</b>	<b>0</b>	<b>11</b>
Ombudsperson for American Indian Families	380	380	190	190	380	0	190	190	380	0	0
<b>Ombudsperson for American Indian Families</b>	<b>380</b>	<b>380</b>	<b>190</b>	<b>190</b>	<b>380</b>	<b>0</b>	<b>190</b>	<b>190</b>	<b>380</b>	<b>0</b>	<b>0</b>
21, SS1, CH 7, ART 15 - Transfer to Mnsure (TR OUT)	3,844	0	3,844	0	3,844	0	0	0	0	0	-3,844
01-22 Gov Rec - Mnsure	0	0	0	7,775	7,775	7,775	7,476	3,521	10,997	10,997	3,222
<b>Health &amp; Human Services</b>	<b>16,409,852</b>	<b>18,420,746</b>	<b>7,211,513</b>	<b>9,752,933</b>	<b>16,964,445</b>	<b>554,594</b>	<b>9,892,724</b>	<b>10,746,111</b>	<b>20,638,835</b>	<b>2,218,089</b>	<b>3,674,390</b>
<b>Public Safety &amp; Judiciary</b>											
Supreme Court Operations	86,943	86,768	43,559	56,115	99,674	12,731	55,703	55,703	111,406	24,638	11,732
Civil Legal Svcs	35,126	36,396	16,928	18,198	35,126	0	18,198	18,198	36,396	0	1,270
21, SS1, CH 7 - Child Support Policy Modifications-Systems	30	0	30	0	30	0	0	0	0	0	-30
01-22 Gov Rec - Legalizing Adult-Use Cannabis	0	0	0	545	545	545	545	0	545	545	0
<b>Supreme Court</b>	<b>122,099</b>	<b>123,164</b>	<b>60,517</b>	<b>74,858</b>	<b>135,375</b>	<b>13,276</b>	<b>74,446</b>	<b>73,901</b>	<b>148,347</b>	<b>25,183</b>	<b>12,972</b>

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

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Court of Appeals	27,064	27,148	13,490	13,836	27,326	262	13,836	13,836	27,672	524	346
<b>Court of Appeals</b>	<b>27,064</b>	<b>27,148</b>	<b>13,490</b>	<b>13,836</b>	<b>27,326</b>	<b>262</b>	<b>13,836</b>	<b>13,836</b>	<b>27,672</b>	<b>524</b>	<b>346</b>
District Courts	655,518	657,892	326,372	335,362	661,734	6,216	335,162	335,162	670,324	12,432	8,590
<b>District Courts</b>	<b>655,518</b>	<b>657,892</b>	<b>326,372</b>	<b>335,362</b>	<b>661,734</b>	<b>6,216</b>	<b>335,162</b>	<b>335,162</b>	<b>670,324</b>	<b>12,432</b>	<b>8,590</b>
State Guardian Ad Litem Board	45,391	45,630	22,576	23,194	45,770	379	23,194	23,194	46,388	758	618
<b>State Guardian Ad Litem Board</b>	<b>45,391</b>	<b>45,630</b>	<b>22,576</b>	<b>23,194</b>	<b>45,770</b>	<b>379</b>	<b>23,194</b>	<b>23,194</b>	<b>46,388</b>	<b>758</b>	<b>618</b>
Tax Court	3,668	3,682	1,827	1,841	3,668	0	1,841	1,841	3,682	0	14
<b>Tax Court</b>	<b>3,668</b>	<b>3,682</b>	<b>1,827</b>	<b>1,841</b>	<b>3,668</b>	<b>0</b>	<b>1,841</b>	<b>1,841</b>	<b>3,682</b>	<b>0</b>	<b>14</b>
Uniform Laws Commission	200	200	100	100	200	0	100	100	200	0	0
<b>Uniform Laws Commission</b>	<b>200</b>	<b>200</b>	<b>100</b>	<b>100</b>	<b>200</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>200</b>	<b>0</b>	<b>0</b>
Judicial Standards, Bd of	1,166	1,172	580	586	1,166	0	586	586	1,172	0	6
FY21 Available/Balance Forward - Judicial Standards Board	249	0	249	0	249	0	0	0	0	0	-249
<b>Judicial Standards, Bd of</b>	<b>1,415</b>	<b>1,172</b>	<b>829</b>	<b>586</b>	<b>1,415</b>	<b>0</b>	<b>586</b>	<b>586</b>	<b>1,172</b>	<b>0</b>	<b>-243</b>
Board of Public Defense	217,790	222,818	108,121	113,675	221,796	4,006	113,675	113,675	227,350	4,532	5,554
<b>Board of Public Defense</b>	<b>217,790</b>	<b>222,818</b>	<b>108,121</b>	<b>113,675</b>	<b>221,796</b>	<b>4,006</b>	<b>113,675</b>	<b>113,675</b>	<b>227,350</b>	<b>4,532</b>	<b>5,554</b>
Private Detective Board	570	576	362	306	668	98	306	306	612	36	-56
<b>Private Detective Board</b>	<b>570</b>	<b>576</b>	<b>362</b>	<b>306</b>	<b>668</b>	<b>98</b>	<b>306</b>	<b>306</b>	<b>612</b>	<b>36</b>	<b>-56</b>
Peace Officer Standards and Training, Board	23,117	23,108	11,728	11,554	23,282	165	11,554	11,554	23,108	0	-174
<b>Peace Officer Standards and Training, Board</b>	<b>23,117</b>	<b>23,108</b>	<b>11,728</b>	<b>11,554</b>	<b>23,282</b>	<b>165</b>	<b>11,554</b>	<b>11,554</b>	<b>23,108</b>	<b>0</b>	<b>-174</b>
Incarceration and Pre-Release Services	931,116	940,214	461,538	474,931	936,469	5,353	476,068	476,454	952,522	12,308	16,053
Community Supervision and Post-Release Services	275,984	273,766	137,930	143,047	280,977	4,993	145,383	145,383	290,766	17,000	9,789
Organizational, Regulatory and Administrative Services	63,155	63,060	32,625	43,450	76,075	12,920	49,950	49,950	99,900	36,840	23,825
21, CH 26 - Claims Bill	1	0	1	0	1	0	0	0	0	0	-1
FY21 Available/Balance Forward - Corrections Dept	183	0	183	0	183	0	0	0	0	0	-183
<b>Corrections, Dept of</b>	<b>1,270,439</b>	<b>1,277,040</b>	<b>632,277</b>	<b>661,428</b>	<b>1,293,705</b>	<b>23,266</b>	<b>671,401</b>	<b>671,787</b>	<b>1,343,188</b>	<b>66,148</b>	<b>49,483</b>
Ombudsperson for Corrections	1,322	1,326	680	675	1,355	33	675	675	1,350	24	-5
<b>Ombudsperson for Corrections</b>	<b>1,322</b>	<b>1,326</b>	<b>680</b>	<b>675</b>	<b>1,355</b>	<b>33</b>	<b>675</b>	<b>675</b>	<b>1,350</b>	<b>24</b>	<b>-5</b>
Sentencing Guidelines Comm	1,505	1,530	740	765	1,505	0	765	765	1,530	0	25
<b>Sentencing Guidelines Comm</b>	<b>1,505</b>	<b>1,530</b>	<b>740</b>	<b>765</b>	<b>1,505</b>	<b>0</b>	<b>765</b>	<b>765</b>	<b>1,530</b>	<b>0</b>	<b>25</b>
Homeland Security & Emergency Mgmt	6,010	6,166	2,927	3,083	6,010	0	3,083	3,083	6,166	0	156
Criminal Apprehension	144,592	142,016	72,916	88,015	160,931	16,339	81,723	81,723	163,446	21,430	2,515
Gambling & Alcohol Enforcement	5,243	5,264	2,611	3,142	5,753	510	3,142	3,142	6,284	1,020	531
Office of Justice Programs	94,362	92,492	47,221	77,404	124,625	30,263	77,259	69,759	147,018	54,526	22,393
State Fire Marshal	356	356	178	1,328	1,506	1,150	1,328	1,328	2,656	2,300	1,150

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
20, SS5, CH 3 - BCA - Sexual Assault Examination Kits	4,134	4,134	2,067	2,067	4,134	0	2,067	2,067	4,134	0	0
20, SS5, CH 3 - BCA - Crime Laboratory	1,688	1,688	844	844	1,688	0	844	844	1,688	0	0
FY21 Available/Balance Forward - Public Safety Dept	12,343	0	12,343	0	12,343	0	0	0	0	0	-12,343
01-22 Gov Rec - Community-based Public Safety Grants	0	0	0	10,000	10,000	10,000	2,500	2,500	5,000	5,000	-5,000
01-22 Gov Rec - First Responder Wellness Office	0	0	0	2,000	2,000	2,000	1,000	1,000	2,000	2,000	0
01-22 Gov Rec - Legalizing Adult-Use Cannabis	0	0	0	3,013	3,013	3,013	2,486	2,486	4,972	4,972	1,959
01-22 Gov Rec - Local Government Emergency Management Grants	0	0	0	3,000	3,000	3,000	0	0	0	0	-3,000
01-22 Gov Rec - Prevention, Intervention, Enforcement Community Policing Grant	0	0	0	10,000	10,000	10,000	10,000	10,000	20,000	20,000	10,000
<b>Public Safety, Dept of</b>	<b>268,728</b>	<b>252,116</b>	<b>141,107</b>	<b>203,896</b>	<b>345,003</b>	<b>76,275</b>	<b>185,432</b>	<b>177,932</b>	<b>363,364</b>	<b>111,248</b>	<b>18,361</b>
Human Rights, Dept of	10,963	11,068	5,433	8,456	13,889	2,926	7,850	7,850	15,700	4,632	1,811
<b>Human Rights, Dept of</b>	<b>10,963</b>	<b>11,068</b>	<b>5,433</b>	<b>8,456</b>	<b>13,889</b>	<b>2,926</b>	<b>7,850</b>	<b>7,850</b>	<b>15,700</b>	<b>4,632</b>	<b>1,811</b>
<b>01-22 Gov Rec - Cannabis Expungement Board</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>921</b>	<b>921</b>	<b>921</b>	<b>844</b>	<b>844</b>	<b>1,688</b>	<b>1,688</b>	<b>767</b>
Transfer to Disaster Contingency Account	30,000	0	30,000	0	30,000	0	0	0	0	0	-30,000
Transfer out to Community Justice Acct.	922	922	461	461	922	0	461	461	922	0	0
<b>Public Safety &amp; Judiciary</b>	<b>2,680,711</b>	<b>2,649,392</b>	<b>1,356,620</b>	<b>1,451,914</b>	<b>2,808,534</b>	<b>127,823</b>	<b>1,442,128</b>	<b>1,434,469</b>	<b>2,876,597</b>	<b>227,205</b>	<b>68,063</b>
<b>Transportation</b>											
Multimodal Systems	71,511	44,592	49,215	22,296	71,511	0	22,296	22,296	44,592	0	-26,919
State Roads	6	6	3	3	6	0	3	3	6	0	0
Local Roads	49,500	0	49,500	0	49,500	0	0	0	0	0	-49,500
Agency Management	1,970	1,970	985	985	1,970	0	985	985	1,970	0	0
21, SS1, CH 5 - TH Corridor Studies and Local Road Grants	30,930	0	30,930	0	30,930	0	0	0	0	0	-30,930
21, SS1, CH 14 Rondo I-94 Freeway Cap Planning & Development	6,200	0	6,200	0	6,200	0	0	0	0	0	-6,200
21, SS1, CH 5 - Rail service improvement - MRSI (TR OUT)	13,000	0	6,500	6,500	13,000	0	0	0	0	0	-13,000
FY21 Available/Balance Forward - Transportation Dept	872	0	872	0	872	0	0	0	0	0	-872
01-22 Gov Rec - ARMER Radio Tower and Equipment Building	0	0	0	2,000	2,000	2,000	0	0	0	0	-2,000
01-22 Gov Rec -Maximize Federal Transportation Climate Funding	0	0	0	2,000	2,000	2,000	2,000	2,000	4,000	4,000	2,000
01-22 Gov Rec - Multimodal Transportation Package	0	0	40,000	40,000	80,000	80,000	40,000	40,000	80,000	80,000	0
01-22 Gov Rec - Multimodal Transportation Package (TR OUT)	0	0	73,084	126,916	200,000	200,000	139,726	153,596	293,322	293,322	93,322
01-22 Gov Rec - Utility Aircraft Replacement	0	0	0	7,000	7,000	7,000	0	0	0	0	-7,000
<b>Transportation, Dept of</b>	<b>173,989</b>	<b>46,568</b>	<b>257,289</b>	<b>207,700</b>	<b>464,989</b>	<b>291,000</b>	<b>205,010</b>	<b>218,880</b>	<b>423,890</b>	<b>377,322</b>	<b>-41,099</b>
Transit System Operations	123,308	65,308	90,654	32,654	123,308	0	32,654	32,654	65,308	0	-58,000
Metro Mobility	112,392	111,952	56,416	55,976	112,392	0	55,976	55,976	111,952	0	-440
01-22 Gov Rec - Accelerating Zero Emissions Public Transit Bus Transition	0	0	0	3,200	3,200	3,200	0	0	0	0	-3,200
01-22 Gov Rec - Blue Line Light Rail Extension	0	0	0	200,000	200,000	200,000	0	0	0	0	-200,000
<b>Metropolitan Council</b>	<b>235,700</b>	<b>177,260</b>	<b>147,070</b>	<b>291,830</b>	<b>438,900</b>	<b>203,200</b>	<b>88,630</b>	<b>88,630</b>	<b>177,260</b>	<b>0</b>	<b>-261,640</b>

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

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Admin & Related Services	12,303	12,340	6,133	12,170	18,303	6,000	7,670	7,670	15,340	3,000	-2,963
State Patrol	36,185	31,688	20,341	15,844	36,185	0	15,844	15,844	31,688	0	-4,497
MnCRASH System Maintenance (Traffic Safety)	15,953	956	7,983	7,970	15,953	0	478	478	956	0	-14,997
20, SS5, CH 3 - State Patrol Operating Adjustment - Capitol Security	2,094	2,648	770	1,324	2,094	0	1,324	1,324	2,648	0	554
21, SS1, CH 5 - Pipeline Safety	1,000	0	1,000	0	1,000	0	0	0	0	0	-1,000
01-22 Gov Rec - Driver and Vehicle Services Race and Ethnicity Data	0	0	0	173	173	173	173	173	346	346	173
01-22 Gov Rec - State Patrol Ongoing Capitol Protests	0	0	1,890	0	1,890	1,890	0	0	0	0	-1,890
01-22 Gov Rec - Law Enforcement Recruitment	0	0	0	1,975	1,975	1,975	1,975	1,975	3,950	3,950	1,975
<b>Public Safety, Dept of</b>	<b>67,535</b>	<b>47,632</b>	<b>38,117</b>	<b>39,456</b>	<b>77,573</b>	<b>10,038</b>	<b>27,464</b>	<b>27,464</b>	<b>54,928</b>	<b>7,296</b>	<b>-22,645</b>
<b>Transportation</b>	<b>477,224</b>	<b>271,460</b>	<b>442,476</b>	<b>538,986</b>	<b>981,462</b>	<b>504,238</b>	<b>321,104</b>	<b>334,974</b>	<b>656,078</b>	<b>384,618</b>	<b>-325,384</b>
<b>Environment</b>											
Environmental Analysis and Outcomes Division	1,516	448	1,292	224	1,516	0	224	224	448	0	-1,068
Municipal Division	367	380	177	190	367	0	190	190	380	0	13
Operations Division	5,063	5,064	2,531	2,570	5,101	38	2,570	2,570	5,140	76	39
Resource Management and Assistance Division	2,598	1,100	1,299	1,299	2,598	0	550	550	1,100	0	-1,498
Watershed Division	3,918	3,918	1,959	1,959	3,918	0	1,959	1,959	3,918	0	0
Environmental Quality Board	2,162	2,162	1,081	1,081	2,162	0	1,081	1,081	2,162	0	0
FY21 Available/Balance Forward - Pollution Control Agency	37	0	37	0	37	0	0	0	0	0	-37
01-22 Gov Rec - Accelerate Pollution Prevention at Small Businesses	0	0	0	2,000	2,000	2,000	0	0	0	0	-2,000
01-22 Gov Rec - Adaptation Action Grants and Water Storage	0	0	0	54,000	54,000	54,000	333	333	666	666	-53,334
01-22 Gov Rec - Creating a Community-based Brownfield Grant Program	0	0	0	1,000	1,000	1,000	0	0	0	0	-1,000
01-22 Gov Rec - Legalizing Adult-Use Cannabis	0	0	0	538	538	538	513	67	580	580	42
01-22 Gov Rec - PFAS Baseline Conditions Study	0	0	0	500	500	500	0	0	0	0	-500
01-22 Gov Rec - PFAS Community Grants	0	0	0	2,000	2,000	2,000	0	0	0	0	-2,000
01-22 Gov Rec - Technical Assistance and Grant Funding for Wastewater Treatmer	0	0	0	2,175	2,175	2,175	0	0	0	0	-2,175
01-22 Gov Rec - Technical Assistance for Environmental Review	0	0	0	600	600	600	0	0	0	0	-600
01-22 Gov Rec - Waste Prevention Recycling Grants and Loans	0	0	0	18,923	18,923	18,923	0	0	0	0	-18,923
<b>Pollution Control Agency</b>	<b>15,661</b>	<b>13,072</b>	<b>8,376</b>	<b>89,059</b>	<b>97,435</b>	<b>81,774</b>	<b>7,420</b>	<b>6,974</b>	<b>14,394</b>	<b>1,322</b>	<b>-83,041</b>
Land and Mineral Resources Management	3,775	3,802	1,874	2,147	4,021	246	2,147	2,147	4,294	492	273
Ecological & Water Resources	41,113	39,032	21,597	19,516	41,113	0	19,516	19,516	39,032	0	-2,081
Forest Management	72,869	69,274	36,182	36,687	72,869	0	34,637	34,637	69,274	0	-3,595
Parks & Trails Mgmt	57,839	55,752	28,963	28,876	57,839	0	27,876	27,876	55,752	0	-2,087
Fish and Wildlife Management	4,461	564	1,729	2,732	4,461	0	282	282	564	0	-3,897
Enforcement Natural Res Laws-Rules	18,902	19,724	9,040	9,862	18,902	0	9,862	9,862	19,724	0	822
Operations Support	3,400	0	3,400	0	3,400	0	0	0	0	0	-3,400
Office of School Trust Lands	374	374	187	187	374	0	187	187	374	0	0
DNR Firefighting (OPEN)	47,800	44,000	25,800	22,000	47,800	0	22,000	22,000	44,000	0	-3,800
1854 Treaty (OPEN)	13,168	12,081	6,804	6,364	13,168	0	6,116	5,965	12,081	0	-1,087
Leech Lake White Earth (OPEN)	6,040	5,684	3,082	2,958	6,040	0	2,883	2,801	5,684	0	-356

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Con Con Areas (OPEN)	66	66	33	33	66	0	33	33	66	0	0
State Forest Cost Certification (OPEN)	10	10	5	5	10	0	5	5	10	0	0
21, SS1, CH 11 - DNR Body Cameras	876	774	489	387	876	0	387	387	774	0	-102
21, SS1, CH 6 - DNR Conservation Officer Salary	1,386	1,110	831	555	1,386	0	555	555	1,110	0	-276
FY21 Available/Balance Forward - Natural Resources Dept	3,123	0	3,123	0	3,123	0	0	0	0	0	-3,123
01-22 Gov Rec - Acquisition of Public Lands	0	0	0	24,000	24,000	24,000	0	0	0	0	-24,000
01-22 Gov Rec - Climate Adaptation for Natural Lands and Waters	0	0	0	42,000	42,000	42,000	0	0	0	0	-42,000
01-22 Gov Rec - Enhanced Forest Management Assistance to Private Woodland O	0	0	0	5,500	5,500	5,500	0	0	0	0	-5,500
01-22 Gov Rec - Legalizing Adult-Use Cannabis	0	0	0	299	299	299	0	0	0	0	-299
01-22 Gov Rec - Minnesota DNR Drought Response—ReLeaf Minnesota	0	0	0	4,500	4,500	4,500	0	0	0	0	-4,500
01-22 Gov Rec - Minnesota DNR Drought Response—Replacing Drought-Killed Tre	0	0	0	5,550	5,550	5,550	0	0	0	0	-5,550
01-22 Gov Rec - Minnesota DNR Drought Response—Resolve Well Interferences	0	0	300	0	300	300	0	0	0	0	-300
01-22 Gov Rec - Minnesota DNR Drought Response—Water Efficiency Grants	0	0	3,000	0	3,000	3,000	0	0	0	0	-3,000
01-22 Gov Rec - Restoring Grasslands and Wetlands on WMAs for Carbon Capture	0	0	0	10,000	10,000	10,000	0	0	0	0	-10,000
<b>Natural Resources, Dept of</b>	<b>275,202</b>	<b>252,247</b>	<b>146,439</b>	<b>224,158</b>	<b>370,597</b>	<b>95,395</b>	<b>126,486</b>	<b>126,253</b>	<b>252,739</b>	<b>492</b>	<b>-117,858</b>
<b>Transfer to Mining and Env Regulatory Account (OPEN)</b>	<b>1,765</b>	<b>1,843</b>	<b>886</b>	<b>879</b>	<b>1,765</b>	<b>0</b>	<b>888</b>	<b>955</b>	<b>1,843</b>	<b>0</b>	<b>78</b>
Board of Water & Soil Resources	34,785	30,536	18,045	17,460	35,505	720	15,397	15,401	30,798	262	-4,707
FY21 Available/Balance Forward - Water & Soil Resources Board	247	0	247	0	247	0	0	0	0	0	-247
01-22 Gov Rec - Adaptation Action Grants and Water Storage	0	0	0	15,000	15,000	15,000	167	167	334	334	-14,666
01-22 Gov Rec - Healthy Soil Grant Program	0	0	0	17,000	17,000	17,000	4,500	4,500	9,000	9,000	-8,000
<b>Board of Water &amp; Soil Resources</b>	<b>35,032</b>	<b>30,536</b>	<b>18,292</b>	<b>49,460</b>	<b>67,752</b>	<b>32,720</b>	<b>20,064</b>	<b>20,068</b>	<b>40,132</b>	<b>9,596</b>	<b>-27,620</b>
<b>MN Conservation Corps</b>	<b>910</b>	<b>910</b>	<b>455</b>	<b>455</b>	<b>910</b>	<b>0</b>	<b>455</b>	<b>455</b>	<b>910</b>	<b>0</b>	<b>0</b>
Metropolitan Council Parks	5,080	5,080	2,540	2,540	5,080	0	2,540	2,540	5,080	0	0
01-22 Gov Rec - Mapping Infrastructure Climate Risk & Resiliency Opportunities	0	0	0	5,000	5,000	5,000	0	0	0	0	-5,000
<b>Metropolitan Council Parks</b>	<b>5,080</b>	<b>5,080</b>	<b>2,540</b>	<b>7,540</b>	<b>10,080</b>	<b>5,000</b>	<b>2,540</b>	<b>2,540</b>	<b>5,080</b>	<b>0</b>	<b>-5,000</b>
Zoological Board	19,618	20,534	9,809	9,809	19,618	0	10,267	10,267	20,534	0	916
<b>Zoological Board</b>	<b>19,618</b>	<b>20,534</b>	<b>9,809</b>	<b>9,809</b>	<b>19,618</b>	<b>0</b>	<b>10,267</b>	<b>10,267</b>	<b>20,534</b>	<b>0</b>	<b>916</b>
<b>Science Museum of Minnesota</b>	<b>2,158</b>	<b>2,158</b>	<b>1,079</b>	<b>1,079</b>	<b>2,158</b>	<b>0</b>	<b>1,079</b>	<b>1,079</b>	<b>2,158</b>	<b>0</b>	<b>0</b>
Explore Minnesota Tourism	29,957	29,046	15,434	14,523	29,957	0	14,523	14,523	29,046	0	-911
<b>Explore Minnesota Tourism</b>	<b>29,957</b>	<b>29,046</b>	<b>15,434</b>	<b>14,523</b>	<b>29,957</b>	<b>0</b>	<b>14,523</b>	<b>14,523</b>	<b>29,046</b>	<b>0</b>	<b>-911</b>
21, SS1, CH 6 - MLCAT Repayment to REM-MLC (TR OUT)	200	200	100	100	200	0	100	100	200	0	0
<b>Environment</b>	<b>385,583</b>	<b>355,626</b>	<b>203,410</b>	<b>397,062</b>	<b>600,472</b>	<b>214,889</b>	<b>183,822</b>	<b>183,214</b>	<b>367,036</b>	<b>11,410</b>	<b>-233,436</b>

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

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
<b>Economic Development, Energy, Ag and Housing</b>											
Protection Service	38,994	39,220	19,384	24,210	43,594	4,600	19,660	19,660	39,320	100	-4,274
Promotion & Marketing	8,405	8,110	4,190	4,215	8,405	0	4,055	4,055	8,110	0	-295
Value-Added Products	50,700	50,764	25,343	28,607	53,950	3,250	25,507	25,507	51,014	250	-2,936
Admin & Financial Assistance	16,922	16,020	8,530	14,392	22,922	6,000	9,260	9,260	18,520	2,500	-4,402
21, SS1, CH 3 - Ag Best Management Practices Loan Program (TR OUT)	2,874	2,850	1,437	1,437	2,874	0	1,425	1,425	2,850	0	-24
21, SS1, CH 3 - Emerging Farmers Working Group/Emerging Farmer Acct (TR OUT)	20	20	10	10	20	0	10	10	20	0	0
21, SS1, CH 14 - Oriented Strand Board Production Incentive	0	1,500	0	0	0	0	0	1,500	1,500	0	1,500
FY21 Available/Balance Forward - Agriculture Dept	14	0	14	0	14	0	0	0	0	0	-14
01-22 Gov Rec - Disaster Loan Drought Funding and Statutory Updates	0	0	5,000	0	5,000	5,000	0	0	0	0	-5,000
01-22 Gov Rec - Farm Business Management	0	0	0	300	300	300	100	100	200	200	-100
01-22 Gov Rec - Farmers Market and Direct Marketing Support	0	0	0	1,500	1,500	1,500	0	0	0	0	-1,500
01-22 Gov Rec - Food and Agriculture Systems Planning Grants	0	0	0	500	500	500	250	250	500	500	0
01-22 Gov Rec - Food Retailer Improvement Assistance	0	0	0	1,000	1,000	1,000	250	250	500	500	-500
01-22 Gov Rec - Healthy Soil Grant Program	0	0	0	10,000	10,000	10,000	1,000	1,000	2,000	2,000	-8,000
01-22 Gov Rec - Legalizing Adult-Use Cannabis	0	0	0	935	935	935	1,779	1,483	3,262	3,262	2,327
01-22 Gov Rec - Meat Processing Employee Recruitment and Retention Incentives	0	0	0	1,500	1,500	1,500	750	750	1,500	1,500	0
01-22 Gov Rec - Meat Processing Technical Program	0	0	0	2,000	2,000	2,000	250	250	500	500	-1,500
01-22 Gov Rec - Minnesota Copacking Grants	0	0	0	250	250	250	125	125	250	250	0
01-22 Gov Rec - Rapid Response Drought Relief for Specialty Crop Producers and L	0	0	5,000	0	5,000	5,000	0	0	0	0	-5,000
01-22 Gov Rec - Services to Immigrant and BIPOC Producers and Businesses	0	0	0	2,000	2,000	2,000	0	0	0	0	-2,000
01-22 Gov Rec - Noxious Weed Grants	0	0	0	1,000	1,000	1,000	0	0	0	0	-1,000
01-22 Gov Rec - Waste Prevention and Sustainable Packaging Financial Assistance	0	0	0	150	150	150	0	0	0	0	-150
01-22 Gov Rec - Grain Indemnity Fund (TR OUT)	0	0	0	5,000	5,000	5,000	0	0	0	0	-5,000
<b>Agriculture, Dept of</b>	<b>117,929</b>	<b>118,484</b>	<b>68,908</b>	<b>99,006</b>	<b>167,914</b>	<b>49,985</b>	<b>64,421</b>	<b>65,625</b>	<b>130,046</b>	<b>11,562</b>	<b>-37,868</b>
<b>01-22 Gov Rec - Cannabis Management Office</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,165</b>	<b>8,165</b>	<b>8,165</b>	<b>9,369</b>	<b>9,675</b>	<b>19,044</b>	<b>19,044</b>	<b>10,879</b>
Agricultural Utilization Research Institute	8,586	8,086	4,543	4,043	8,586	0	4,043	4,043	8,086	0	-500
<b>Agricultural Utilization Research Institute</b>	<b>8,586</b>	<b>8,086</b>	<b>4,543</b>	<b>4,043</b>	<b>8,586</b>	<b>0</b>	<b>4,043</b>	<b>4,043</b>	<b>8,086</b>	<b>0</b>	<b>-500</b>
Board of Animal Health	11,661	11,762	5,780	5,881	11,661	0	5,881	5,881	11,762	0	101
19, SS1, CH 4 - CWD Monitoring	400	400	200	200	400	0	200	200	400	0	0
FY21 Available/Balance Forward - Animal Health Board	36	0	36	0	36	0	0	0	0	0	-36
<b>Board of Animal Health</b>	<b>12,097</b>	<b>12,162</b>	<b>6,016</b>	<b>6,081</b>	<b>12,097</b>	<b>0</b>	<b>6,081</b>	<b>6,081</b>	<b>12,162</b>	<b>0</b>	<b>65</b>
<b>Agriculture and Rural Development Subtotal</b>	<b>138,612</b>	<b>138,732</b>	<b>79,467</b>	<b>117,295</b>	<b>196,762</b>	<b>58,150</b>	<b>83,914</b>	<b>85,424</b>	<b>169,338</b>	<b>30,606</b>	<b>-27,424</b>
Housing Finance Agency (TR OUT)	125,596	115,596	67,798	283,298	351,096	225,500	149,798	149,798	299,596	184,000	-51,500
<b>Housing Finance Agency</b>	<b>125,596</b>	<b>115,596</b>	<b>67,798</b>	<b>283,298</b>	<b>351,096</b>	<b>225,500</b>	<b>149,798</b>	<b>149,798</b>	<b>299,596</b>	<b>184,000</b>	<b>-51,500</b>
<b>Housing Finance Subtotal</b>	<b>125,596</b>	<b>115,596</b>	<b>67,798</b>	<b>283,298</b>	<b>351,096</b>	<b>225,500</b>	<b>149,798</b>	<b>149,798</b>	<b>299,596</b>	<b>184,000</b>	<b>-51,500</b>

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

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Financial Institutions	3,864	3,882	1,923	1,941	3,864	0	1,941	1,941	3,882	0	18
Administrative Services	18,167	17,226	9,346	8,821	18,167	0	8,613	8,613	17,226	0	-941
Enforcement	10,703	10,594	5,406	5,297	10,703	0	5,297	5,297	10,594	0	-109
Telecommunications	2,473	2,180	1,383	1,391	2,774	301	1,391	1,391	2,782	602	8
Energy Resources	9,061	9,134	4,494	4,567	9,061	0	4,567	4,567	9,134	0	73
Insurance	11,966	11,020	5,952	26,014	31,966	20,000	5,510	5,510	11,020	0	-20,946
Weights and Measures Division	3,000	3,000	1,500	2,525	4,025	1,025	2,025	2,025	4,050	1,050	25
19, CH 39 - Lic Reg Pharm Benefit Managers	860	864	428	432	860	0	432	432	864	0	4
19 SS1, CH 9 - Pediatric Autoimmune Coverage Admin	54	54	27	27	54	0	27	27	54	0	0
21, SS1, CH 4 - Mandated Health Benefit Proposals Eval	210	210	105	105	210	0	105	105	210	0	0
21, SS1, CH 4 - Solar on Schools	8,000	0	8,000	0	8,000	0	0	0	0	0	-8,000
21, SS1, CH 4 - Solar on Community Colleges	1,242	1,138	1,242	0	1,242	0	1,138	0	1,138	0	-104
21, SS1, CH 4 - Natural Gas Innovation Act	378	378	189	189	378	0	189	189	378	0	0
21, SS1, CH 4 - Landfill Bond Prepayment; Solar Pilot Project	100	0	100	0	100	0	0	0	0	0	-100
21, SS1, CH 4 - Insurance Fraud Specialist Salary Increases	566	566	283	283	566	0	283	283	566	0	0
21, SS1, CH 7 - Waiver Application for PY2023	155	0	155	0	155	0	0	0	0	0	-155
FY21 Available/Balance Forward - Commerce Dept	272	0	272	0	272	0	0	0	0	0	-272
01-22 Gov Rec - Decarbonization Technology Capital Fund	0	0	0	35,000	35,000	35,000	0	0	0	0	-35,000
01-22 Gov Rec - Green Bank (C-PACE)	0	0	0	34,000	34,000	34,000	0	0	0	0	-34,000
01-22 Gov Rec - Legalizing Adult-Use Cannabis	0	0	0	63	63	63	230	452	682	682	619
01-22 Gov Rec - Solar on Schools	0	0	0	3,000	3,000	3,000	0	0	0	0	-3,000
01-22 Gov Rec - Wastewater & Drinking Water Energy Feasibility	0	0	0	18,000	18,000	18,000	0	0	0	0	-18,000
01-22 Gov Rec - Weatherization Assistance Program Pandemic Relief	0	0	0	34,500	34,500	34,500	14,000	10,000	24,000	24,000	-10,500
<b>Commerce, Department of</b>	<b>71,071</b>	<b>60,246</b>	<b>40,805</b>	<b>176,155</b>	<b>216,960</b>	<b>145,889</b>	<b>45,748</b>	<b>40,832</b>	<b>86,580</b>	<b>26,334</b>	<b>-130,380</b>
Public Utilities Commission	16,275	16,404	8,073	8,202	16,275	0	8,202	8,202	16,404	0	129
21, SS1, CH 4 - Natural Gas Innovation Act	224	224	112	112	224	0	112	112	224	0	0
<b>Public Utilities Commission</b>	<b>16,499</b>	<b>16,628</b>	<b>8,185</b>	<b>8,314</b>	<b>16,499</b>	<b>0</b>	<b>8,314</b>	<b>8,314</b>	<b>16,628</b>	<b>0</b>	<b>129</b>
<b>Commerce and Energy Subtotal</b>	<b>87,570</b>	<b>76,874</b>	<b>48,990</b>	<b>184,469</b>	<b>233,459</b>	<b>145,889</b>	<b>54,062</b>	<b>49,146</b>	<b>103,208</b>	<b>26,334</b>	<b>-130,251</b>
Business & Community Development	92,465	90,058	50,524	54,478	105,002	12,537	45,536	45,536	91,072	1,014	-13,930
Employment and Training Programs	14,842	13,092	7,421	7,421	14,842	0	6,546	6,546	13,092	0	-1,750
General Support Services	7,107	7,900	3,157	3,950	7,107	0	3,950	3,950	7,900	0	793
Minnesota Trade Office	4,309	4,484	2,167	2,142	4,309	0	2,242	2,242	4,484	0	175
Vocational Rehabilitation	57,742	57,722	28,881	28,861	57,742	0	28,861	28,861	57,722	0	-20
Services for the Blind	12,976	12,850	6,551	6,425	12,976	0	6,425	6,425	12,850	0	-126
Broadband Development Office (TR-OUT)	700	700	350	350	700	0	350	350	700	0	0
21, SS1, CH 10 - Main Street COVID-19 Relief Grant Program	80,000	0	80,000	0	80,000	0	0	0	0	0	-80,000
21, SS1, CH 10 - Main Street Economic Revitalization Program	70,000	0	70,000	0	70,000	0	0	0	0	0	-70,000
21, SS1, CH 10 - NW Angle/ Lake of the Woods Relief	5,000	0	5,000	0	5,000	0	0	0	0	0	-5,000
21, SS1, CH 5 - MnDOT freight optimization tool - staff support	30	0	15	15	30	0	0	0	0	0	-30
21, SS1, CH 4 - Community Planning Energy Transition Office	520	700	170	350	520	0	350	350	700	0	180

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
FY21 Available/Balance Forward - Employ & Econ Development Dept	42,506	0	42,506	0	42,506	0	0	0	0	0	-42,506
01-22 Gov Rec - Broadband Development	0	0	0	170,000	170,000	170,000	0	0	0	0	-170,000
01-22 Gov Rec - Clean Tech Workforce Training Program	0	0	0	8,000	8,000	8,000	0	0	0	0	-8,000
01-22 Gov Rec - Electric Vehicle and Infrastructure Grant Program'	0	0	0	20,000	20,000	20,000	0	0	0	0	-20,000
01-22 Gov Rec - Equitable Economy – Workforce	0	0	0	43,000	43,000	43,000	20,060	15,000	35,060	35,060	-7,940
01-22 Gov Rec - Legalizing Adult-Use Cannabis	0	0	0	6,229	6,229	6,229	7,941	2,997	10,938	10,938	4,709
01-22 Gov Rec - Nonprofit Resiliency & Recovery Fund	0	0	0	50,000	50,000	50,000	0	0	0	0	-50,000
01-22 Gov Rec - Office for New Americans	0	0	0	470	470	470	470	470	940	940	470
01-22 Gov Rec - Paid Family and Medical Leave Insurance Statewide Impact	0	0	0	11,748	11,748	11,748	1,930	3,727	5,657	5,657	-6,091
01-22 Gov Rec - Frontline Worker Pay	0	0	215	0	215	215	0	0	0	0	-215
<b>Employment &amp; Economic Development</b>	<b>388,197</b>	<b>187,506</b>	<b>296,957</b>	<b>413,439</b>	<b>710,396</b>	<b>322,199</b>	<b>124,661</b>	<b>116,454</b>	<b>241,115</b>	<b>53,609</b>	<b>-469,281</b>
<b>01-22 Gov Rec - Unemployment Insurance Trust Fund (TR OUT)</b>	<b>0</b>	<b>0</b>	<b>2,730,000</b>	<b>0</b>	<b>2,730,000</b>	<b>2,730,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,730,000</b>
<b>Destination Medical Center (Open)</b>	<b>58,091</b>	<b>69,000</b>	<b>24,940</b>	<b>33,151</b>	<b>58,091</b>	<b>0</b>	<b>34,500</b>	<b>34,500</b>	<b>69,000</b>	<b>0</b>	<b>10,909</b>
Labor & Industry, Dept of	9,758	6,958	5,379	5,472	10,851	1,093	4,533	4,545	9,078	2,120	-1,773
FY21 Available/Balance Forward - Labor & Industry Dept	953	0	953	0	953	0	0	0	0	0	-953
01-22 Gov Rec - Earned Sick and Safe Time	0	0	0	1,367	1,367	1,367	2,017	1,707	3,724	3,724	2,357
01-22 Gov Rec - Legalizing Adult-Use Cannabis	0	0	0	121	121	121	121	121	242	242	121
01-22 Gov Rec - Frontline Worker Pay	0	0	2,480	0	2,480	2,480	0	0	0	0	-2,480
<b>Labor &amp; Industry, Dept of</b>	<b>10,711</b>	<b>6,958</b>	<b>8,812</b>	<b>6,960</b>	<b>15,772</b>	<b>5,061</b>	<b>6,671</b>	<b>6,373</b>	<b>13,044</b>	<b>6,086</b>	<b>-2,728</b>
Mediation Services	4,691	4,486	2,323	2,768	5,091	400	2,768	2,768	5,536	1,050	445
20, SS2, CH 2 - Police Reform	94	94	47	47	94	0	47	47	94	0	0
<b>Mediation Services</b>	<b>4,785</b>	<b>4,580</b>	<b>2,370</b>	<b>2,815</b>	<b>5,185</b>	<b>400</b>	<b>2,815</b>	<b>2,815</b>	<b>5,630</b>	<b>1,050</b>	<b>445</b>
GF Tr to IRRR Region 3 (Carlton & Koochiching Counties) (OPEN)	1,060	1,146	527	533	1,060	0	573	573	1,146	0	86
GF Tr to IRRR School Consolidation Acct (OPEN)	4,240	4,584	2,109	2,131	4,240	0	2,292	2,292	4,584	0	344
<b>General Fund Transfer to IRRR</b>	<b>5,300</b>	<b>5,730</b>	<b>2,636</b>	<b>2,664</b>	<b>5,300</b>	<b>0</b>	<b>2,865</b>	<b>2,865</b>	<b>5,730</b>	<b>0</b>	<b>430</b>
16A.152, Subd. 2a. (6) – Tr. to MN 21st century fund	4,167	0	4,167	0	4,167	0	0	0	0	0	-4,167
<b>Jobs and Economic Growth Subtotal</b>	<b>471,251</b>	<b>273,774</b>	<b>3,069,882</b>	<b>459,029</b>	<b>3,528,911</b>	<b>3,057,660</b>	<b>171,512</b>	<b>163,007</b>	<b>334,519</b>	<b>60,745</b>	<b>-3,194,392</b>
<b>Economic Development, Energy, Ag and Housing</b>	<b>823,029</b>	<b>604,976</b>	<b>3,266,137</b>	<b>1,044,091</b>	<b>4,310,228</b>	<b>3,487,199</b>	<b>459,286</b>	<b>447,375</b>	<b>906,661</b>	<b>301,685</b>	<b>-3,403,567</b>
<b>State Government &amp; Veterans</b>											
House of Representatives	80,363	80,862	39,932	40,431	80,363	0	40,431	40,431	80,862	0	499
Senate	74,975	75,090	37,430	37,545	74,975	0	37,545	37,545	75,090	0	115
Legislative Coordinating Commission	43,219	43,474	21,457	21,762	43,219	0	21,737	21,737	43,474	0	255
21, SS1, CH 11 - Data Practices Commission	120	120	60	60	120	0	60	60	120	0	0
21, SS1, CH 14 Tax Expenditure Review Commission	664	1,265	36	628	664	0	607	658	1,265	0	601
21, SS1, CH 7 - Leg Task Force on Human Services BackgroundStudies	208	0	132	76	208	0	0	0	0	0	-208
FY21 Available/Balance Forward - Legislature	27,136	0	27,136	0	27,136	0	0	0	0	0	-27,136
<b>Legislature</b>	<b>226,685</b>	<b>200,811</b>	<b>126,183</b>	<b>100,502</b>	<b>226,685</b>	<b>0</b>	<b>100,380</b>	<b>100,431</b>	<b>200,811</b>	<b>0</b>	<b>-25,874</b>



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

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Governor's Office	7,244	7,244	3,622	3,622	7,244	0	3,622	3,622	7,244	0	0
<b>Governor's Office</b>	<b>7,244</b>	<b>7,244</b>	<b>3,622</b>	<b>3,622</b>	<b>7,244</b>	<b>0</b>	<b>3,622</b>	<b>3,622</b>	<b>7,244</b>	<b>0</b>	<b>0</b>
State Auditor	24,006	24,128	11,955	12,051	24,006	0	12,064	12,064	24,128	0	122
Statutory Local Performance Measurement Rptg	4	4	2	2	4	0	2	2	4	0	0
21, SS1, CH 11 - Forfeiture Reporting	94	60	64	30	94	0	30	30	60	0	-34
<b>State Auditor</b>	<b>24,104</b>	<b>24,192</b>	<b>12,021</b>	<b>12,083</b>	<b>24,104</b>	<b>0</b>	<b>12,096</b>	<b>12,096</b>	<b>24,192</b>	<b>0</b>	<b>88</b>
Attorney General	54,886	52,376	31,863	30,344	62,207	7,321	30,344	30,344	60,688	8,312	-1,519
<b>Attorney General</b>	<b>54,886</b>	<b>52,376</b>	<b>31,863</b>	<b>30,344</b>	<b>62,207</b>	<b>7,321</b>	<b>30,344</b>	<b>30,344</b>	<b>60,688</b>	<b>8,312</b>	<b>-1,519</b>
Secretary of State	18,836	18,304	9,684	9,462	19,146	310	9,462	9,462	18,924	620	-222
<b>Secretary of State</b>	<b>18,836</b>	<b>18,304</b>	<b>9,684</b>	<b>9,462</b>	<b>19,146</b>	<b>310</b>	<b>9,462</b>	<b>9,462</b>	<b>18,924</b>	<b>620</b>	<b>-222</b>
<b>Presidential Primary (OPEN) (TR OUT)</b>	<b>0</b>	<b>9,690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,690</b>	<b>0</b>	<b>9,690</b>	<b>0</b>	<b>9,690</b>
Campaign Finance & Public Disclosure Bd	2,312	2,334	1,145	1,167	2,312	0	1,167	1,167	2,334	0	22
Campaign Finance 10A.31	1,020	1,020	0	1,020	1,020	0	0	1,020	1,020	0	0
Campaign Finance (OPEN) (TR OUT)	1,644	1,568	85	1,559	1,644	0	85	1,483	1,568	0	-76
Special Elections (OPEN)	38	38	19	19	38	0	19	19	38	0	0
<b>Campaign Finance</b>	<b>5,014</b>	<b>4,960</b>	<b>1,249</b>	<b>3,765</b>	<b>5,014</b>	<b>0</b>	<b>1,271</b>	<b>3,689</b>	<b>4,960</b>	<b>0</b>	<b>-54</b>
<b>Investment Board</b>	<b>278</b>	<b>278</b>	<b>139</b>	<b>139</b>	<b>278</b>	<b>0</b>	<b>139</b>	<b>139</b>	<b>278</b>	<b>0</b>	<b>0</b>
MNIT Services	9,737	8,464	10,864	19,573	30,437	20,700	19,206	10,707	29,913	21,449	-524
19, SS1, CH 10 - Cybersecurity	10,000	10,000	5,000	5,000	10,000	0	5,000	5,000	10,000	0	0
<b>MN-IT Services</b>	<b>19,737</b>	<b>18,464</b>	<b>15,864</b>	<b>24,573</b>	<b>40,437</b>	<b>20,700</b>	<b>24,206</b>	<b>15,707</b>	<b>39,913</b>	<b>21,449</b>	<b>-524</b>
Campaign Violations	244	248	120	124	244	0	124	124	248	0	4
Data Practices	44	44	22	22	44	0	22	22	44	0	0
Municipal Boundary Adjustments	526	526	263	263	526	0	263	263	526	0	0
<b>Administrative Hearings Office</b>	<b>814</b>	<b>818</b>	<b>405</b>	<b>409</b>	<b>814</b>	<b>0</b>	<b>409</b>	<b>409</b>	<b>818</b>	<b>0</b>	<b>4</b>
Government and Citizen Services	21,486	21,668	10,652	16,494	27,146	5,660	13,341	13,341	26,682	5,014	-464
Strategic Management Services	4,392	4,436	2,174	2,218	4,392	0	2,218	2,218	4,436	0	44
Fiscal Agent	21,030	21,030	10,515	10,515	21,030	0	10,515	10,515	21,030	0	0
WCRA (OPEN)	1,532	1,634	747	785	1,532	0	809	825	1,634	0	102
Public Broadcasting	5,888	5,888	2,944	2,944	5,888	0	2,944	2,944	5,888	0	0
Historic Structure Grants MS 290.0681 (OPEN)	1,485	2,256	492	993	1,485	0	1,038	1,218	2,256	0	771
21, SS1, CH 12 - Capital Area Building Predesign (OPEN)	3,000	0	600	2,400	3,000	0	0	0	0	0	-3,000
<b>Administration, Dept of</b>	<b>58,813</b>	<b>56,912</b>	<b>28,124</b>	<b>36,349</b>	<b>64,473</b>	<b>5,660</b>	<b>30,865</b>	<b>31,061</b>	<b>61,926</b>	<b>5,014</b>	<b>-2,547</b>
Capitol Area Arch & Plng Bd	751	730	386	365	751	0	365	365	730	0	-21
<b>Capitol Area Arch &amp; Plng Bd</b>	<b>751</b>	<b>730</b>	<b>386</b>	<b>365</b>	<b>751</b>	<b>0</b>	<b>365</b>	<b>365</b>	<b>730</b>	<b>0</b>	<b>-21</b>

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

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Minnesota Management and Budget	58,961	59,382	29,270	37,590	66,860	7,899	41,411	39,380	80,791	21,409	13,931
21, SS1, CH 4 - Mandated Health Benefits Evaluation	98	98	49	49	98	0	49	49	98	0	0
01-22 Gov Rec - Earned Sick and Safe Time	0	0	0	3	3	3	0	0	0	0	-3
<b>Minnesota Management &amp; Budget</b>	<b>59,059</b>	<b>59,480</b>	<b>29,319</b>	<b>37,642</b>	<b>66,961</b>	<b>7,902</b>	<b>41,460</b>	<b>39,429</b>	<b>80,889</b>	<b>21,409</b>	<b>13,928</b>
<b>01-22 Gov Rec - COVID-19 Emergency Response</b>	<b>0</b>	<b>0</b>	<b>350,069</b>	<b>0</b>	<b>350,069</b>	<b>350,069</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-350,069</b>
Tax System Management	281,983	284,338	139,814	142,169	281,983	0	142,169	142,169	284,338	0	2,355
21, SS1, CH 12 - Taxpayer Assistance Grants	1,450	1,500	700	750	1,450	0	750	750	1,500	0	50
Debt Collection Management	60,263	60,780	29,873	30,390	60,263	0	30,390	30,390	60,780	0	517
Collections, Seized Property, Recording Fees (OPEN)	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0	0
Property Tax Benchmark Study MS 270C.991	50	50	25	25	50	0	25	25	50	0	0
21, SS1, CH 14 Tax Expenditure Review Commission	148	296	0	148	148	0	148	148	296	0	148
21, SS1, CH 14 Tax Bill Administration	3,000	1,000	3,000	0	3,000	0	1,000	0	1,000	0	-2,000
21, SS1, CH 14 Housing Tax Credit Administration (TR OUT)	100	200	0	100	100	0	100	100	200	0	100
21, SS1, CH 14 Film Tax Credit Administration (FY22-25) (TR OUT)	100	100	50	50	100	0	50	50	100	0	0
01-22 Gov Rec - Frontline Worker Pay	0	0	2,049	0	2,049	2,049	0	0	0	0	-2,049
01-22 Gov Rec - Governor's Tax Bill Administration	0	0	7,752	821	8,573	8,573	389	382	771	771	-7,802
01-22 Gov Rec - Legalizing Adult-Use Cannabis	0	0	0	4,294	4,294	4,294	4,011	4,031	8,042	8,042	3,748
<b>Revenue, Dept of</b>	<b>349,094</b>	<b>350,264</b>	<b>184,263</b>	<b>179,747</b>	<b>364,010</b>	<b>14,916</b>	<b>180,032</b>	<b>179,045</b>	<b>359,077</b>	<b>8,813</b>	<b>-4,933</b>
Amateur Sports Commission	628	634	311	317	628	0	317	317	634	0	6
<b>Amateur Sports Commission</b>	<b>628</b>	<b>634</b>	<b>311</b>	<b>317</b>	<b>628</b>	<b>0</b>	<b>317</b>	<b>317</b>	<b>634</b>	<b>0</b>	<b>6</b>
Council on Minnesotans of African Heritage	1,096	1,104	544	552	1,096	0	552	552	1,104	0	8
<b>Council on Minnesotans of African Heritage</b>	<b>1,096</b>	<b>1,104</b>	<b>544</b>	<b>552</b>	<b>1,096</b>	<b>0</b>	<b>552</b>	<b>552</b>	<b>1,104</b>	<b>0</b>	<b>8</b>
Minnesota Council on Latino Affairs	1,078	1,088	534	544	1,078	0	544	544	1,088	0	10
<b>Minnesota Council on Latino Affairs</b>	<b>1,078</b>	<b>1,088</b>	<b>534</b>	<b>544</b>	<b>1,078</b>	<b>0</b>	<b>544</b>	<b>544</b>	<b>1,088</b>	<b>0</b>	<b>10</b>
Council on Asian-Pacific Minnesotans	1,059	1,068	525	534	1,059	0	534	534	1,068	0	9
<b>Council on Asian-Pacific Minnesotans</b>	<b>1,059</b>	<b>1,068</b>	<b>525</b>	<b>534</b>	<b>1,059</b>	<b>0</b>	<b>534</b>	<b>534</b>	<b>1,068</b>	<b>0</b>	<b>9</b>
Indian Affairs Council	1,719	1,728	855	864	1,719	0	864	864	1,728	0	9
<b>Indian Affairs Council</b>	<b>1,719</b>	<b>1,728</b>	<b>855</b>	<b>864</b>	<b>1,719</b>	<b>0</b>	<b>864</b>	<b>864</b>	<b>1,728</b>	<b>0</b>	<b>9</b>
Programs & Operations	46,994	47,194	23,397	24,847	48,244	1,250	24,097	24,097	48,194	1,000	-50
Fiscal Agents	892	642	571	321	892	0	321	321	642	0	-250
<b>Historical Society</b>	<b>47,886</b>	<b>47,836</b>	<b>23,968</b>	<b>25,168</b>	<b>49,136</b>	<b>1,250</b>	<b>24,418</b>	<b>24,418</b>	<b>48,836</b>	<b>1,000</b>	<b>-300</b>
Operations and Services	1,204	1,244	602	602	1,204	0	622	622	1,244	0	40
Grants Programs	9,600	9,600	4,800	4,800	9,600	0	4,800	4,800	9,600	0	0
Regional Arts Council	4,278	4,278	2,139	2,139	4,278	0	2,139	2,139	4,278	0	0
<b>Arts Board</b>	<b>15,082</b>	<b>15,122</b>	<b>7,541</b>	<b>7,541</b>	<b>15,082</b>	<b>0</b>	<b>7,561</b>	<b>7,561</b>	<b>15,122</b>	<b>0</b>	<b>40</b>
<b>MN Humanities Center</b>	<b>1,400</b>	<b>1,400</b>	<b>700</b>	<b>722</b>	<b>1,422</b>	<b>22</b>	<b>722</b>	<b>722</b>	<b>1,444</b>	<b>44</b>	<b>22</b>

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

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
Veterans Services	49,226	40,200	27,573	35,194	62,767	13,541	28,416	25,416	53,832	13,632	-8,935
Veterans Health Care (TROUT)	133,490	140,172	62,457	71,033	133,490	0	70,086	70,086	140,172	0	6,682
GI Bill (OPEN)	4,000	4,000	2,000	2,000	4,000	0	2,000	2,000	4,000	0	0
GI Bill OJT and Apprenticeships (OPEN)	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0	0
01-22 Gov Rec - Service Bonus to Minnesota's Post-9/11 Veterans	0	0	0	40,000	40,000	40,000	0	0	0	0	-40,000
<b>Veteran Affairs, Dept of</b>	<b>188,716</b>	<b>186,372</b>	<b>93,030</b>	<b>149,227</b>	<b>242,257</b>	<b>53,541</b>	<b>101,502</b>	<b>98,502</b>	<b>200,004</b>	<b>13,632</b>	<b>-42,253</b>
Main-Military Training Facility	19,614	19,684	9,772	9,842	19,614	0	9,842	9,842	19,684	0	70
General Support	7,140	7,266	3,507	4,398	7,905	765	4,375	4,375	8,750	1,484	845
Enlistment Incentives	22,228	22,228	11,114	11,114	22,228	0	11,114	11,114	22,228	0	0
Emergency Services / Military Support (OPEN)	4,012	4,012	2,006	2,006	4,012	0	2,006	2,006	4,012	0	0
FY21 Available/Balance Forward - Military Affairs Dept	4,245	0	4,245	0	4,245	0	0	0	0	0	-4,245
<b>Military Affairs, Dept of</b>	<b>57,239</b>	<b>53,190</b>	<b>30,644</b>	<b>27,360</b>	<b>58,004</b>	<b>765</b>	<b>27,337</b>	<b>27,337</b>	<b>54,674</b>	<b>1,484</b>	<b>-3,330</b>
Board of Accountancy	1,386	1,396	688	818	1,506	120	818	818	1,636	240	130
<b>Board of Accountancy</b>	<b>1,386</b>	<b>1,396</b>	<b>688</b>	<b>818</b>	<b>1,506</b>	<b>120</b>	<b>818</b>	<b>818</b>	<b>1,636</b>	<b>240</b>	<b>130</b>
Board of Architectural/Eng	1,737	1,748	863	874	1,737	0	874	874	1,748	0	11
<b>Board of Architectural/Eng</b>	<b>1,737</b>	<b>1,748</b>	<b>863</b>	<b>874</b>	<b>1,737</b>	<b>0</b>	<b>874</b>	<b>874</b>	<b>1,748</b>	<b>0</b>	<b>11</b>
Board of Cosmetologist Examiners	5,846	5,846	2,923	2,923	5,846	0	2,923	2,923	5,846	0	0
<b>Board of Cosmetologist Examiners</b>	<b>5,846</b>	<b>5,846</b>	<b>2,923</b>	<b>2,923</b>	<b>5,846</b>	<b>0</b>	<b>2,923</b>	<b>2,923</b>	<b>5,846</b>	<b>0</b>	<b>0</b>
Board of Barber Examiners	701	706	348	353	701	0	353	353	706	0	5
<b>Board of Barber Examiners</b>	<b>701</b>	<b>706</b>	<b>348</b>	<b>353</b>	<b>701</b>	<b>0</b>	<b>353</b>	<b>353</b>	<b>706</b>	<b>0</b>	<b>5</b>
Contingent Accounts	500	500	500	0	500	0	500	0	500	0	0
<b>Contingent Accounts</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>
Tort Claims	322	322	161	161	322	0	161	161	322	0	0
<b>Tort Claims</b>	<b>322</b>	<b>322</b>	<b>161</b>	<b>161</b>	<b>322</b>	<b>0</b>	<b>161</b>	<b>161</b>	<b>322</b>	<b>0</b>	<b>0</b>
<b>Consolidated Leg &amp; Const Officers Retire (OPEN)</b>	<b>17,616</b>	<b>18,328</b>	<b>8,721</b>	<b>8,895</b>	<b>17,616</b>	<b>0</b>	<b>9,073</b>	<b>9,255</b>	<b>18,328</b>	<b>0</b>	<b>712</b>
<b>Judges Retirement Plan Direct Appropriation</b>	<b>12,000</b>	<b>12,000</b>	<b>6,000</b>	<b>6,000</b>	<b>12,000</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>12,000</b>	<b>0</b>	<b>0</b>
<b>18, CH 211 - Pension, PERA Police and Fire</b>	<b>18,000</b>	<b>18,000</b>	<b>9,000</b>	<b>9,000</b>	<b>18,000</b>	<b>0</b>	<b>9,000</b>	<b>9,000</b>	<b>18,000</b>	<b>0</b>	<b>0</b>
<b>PERA / Mpls Employee Retirement Aid (OPEN)</b>	<b>32,000</b>	<b>32,000</b>	<b>16,000</b>	<b>16,000</b>	<b>32,000</b>	<b>0</b>	<b>16,000</b>	<b>16,000</b>	<b>32,000</b>	<b>0</b>	<b>0</b>
<b>1993 TRA / Mpls Teacher Retire Aid (OPEN)</b>	<b>5,000</b>	<b>5,000</b>	<b>2,500</b>	<b>2,500</b>	<b>5,000</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
<b>1997 TRA / Mpls Teacher Retire Aid (OPEN)</b>	<b>54,662</b>	<b>54,662</b>	<b>27,331</b>	<b>27,331</b>	<b>54,662</b>	<b>0</b>	<b>27,331</b>	<b>27,331</b>	<b>54,662</b>	<b>0</b>	<b>0</b>
St Paul Teacher Retirement Aid 1997 (OPEN)	5,654	5,654	2,827	2,827	5,654	0	2,827	2,827	5,654	0	0
14, CH 296 - Pension Bill - St Paul Teachers	14,000	14,000	7,000	7,000	14,000	0	7,000	7,000	14,000	0	0
18, CH 211 - Pension, St Paul Dir Aid	10,000	10,000	5,000	5,000	10,000	0	5,000	5,000	10,000	0	0
<b>St Paul Teacher Retirement Aid</b>	<b>29,654</b>	<b>29,654</b>	<b>14,827</b>	<b>14,827</b>	<b>29,654</b>	<b>0</b>	<b>14,827</b>	<b>14,827</b>	<b>29,654</b>	<b>0</b>	<b>0</b>

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

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
<b>State Government Appropriations</b>	<b>1,320,642</b>	<b>1,294,227</b>	<b>1,041,705</b>	<b>741,513</b>	<b>1,783,218</b>	<b>462,576</b>	<b>699,052</b>	<b>677,192</b>	<b>1,376,244</b>	<b>82,017</b>	<b>-406,974</b>
DNR Police State Aid (TR OUT)	2,935	3,202	1,433	1,502	2,935	0	1,568	1,634	3,202	0	267
DPS Police State Aid (TR OUT)	9,366	10,225	4,579	4,787	9,366	0	5,002	5,223	10,225	0	859
DPS/DNR Police State Aid GF [Cancel]	[6,086]	[6,643]	[2,975]	[3,111]	[6,086]	[0]	[3,250]	[3,393]	[6,643]	[0]	[557]
<b>MMB Non-Operating</b>	<b>12,301</b>	<b>13,427</b>	<b>6,012</b>	<b>6,289</b>	<b>12,301</b>	<b>0</b>	<b>6,570</b>	<b>6,857</b>	<b>13,427</b>	<b>0</b>	<b>1,126</b>
<b>Indirect Cost Receipts Offset</b>	<b>-47,700</b>	<b>-47,700</b>	<b>-23,850</b>	<b>-23,850</b>	<b>-47,700</b>	<b>0</b>	<b>-23,850</b>	<b>-23,850</b>	<b>-47,700</b>	<b>0</b>	<b>0</b>
<b>21, CH 26 - Claims Bill</b>	<b>109</b>	<b>0</b>	<b>109</b>	<b>0</b>	<b>109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-109</b>
<b>21, SS1, CH 7 - Reinsurance Tr to HCAF (TR OUT)</b>	<b>79,101</b>	<b>0</b>	<b>79,101</b>	<b>0</b>	<b>79,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-79,101</b>
<b>01-22 Gov Rec - Earned Sick and Safe Time</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>98</b>	<b>98</b>	<b>196</b>	<b>196</b>	<b>148</b>
<b>State Government &amp; Veterans</b>	<b>1,364,453</b>	<b>1,259,954</b>	<b>1,103,077</b>	<b>724,000</b>	<b>1,827,077</b>	<b>462,624</b>	<b>681,870</b>	<b>660,297</b>	<b>1,342,167</b>	<b>82,213</b>	<b>-484,910</b>
<b>Debt Service</b>											
Debt Service (TR OUT)	1,198,836	1,272,723	592,426	623,841	1,216,267	17,431	690,140	723,024	1,413,164	140,441	196,897
<b>Debt Service</b>	<b>1,198,836</b>	<b>1,272,723</b>	<b>592,426</b>	<b>623,841</b>	<b>1,216,267</b>	<b>17,431</b>	<b>690,140</b>	<b>723,024</b>	<b>1,413,164</b>	<b>140,441</b>	<b>196,897</b>
<b>Debt Service</b>	<b>1,198,836</b>	<b>1,272,723</b>	<b>592,426</b>	<b>623,841</b>	<b>1,216,267</b>	<b>17,431</b>	<b>690,140</b>	<b>723,024</b>	<b>1,413,164</b>	<b>140,441</b>	<b>196,897</b>
<b>Capital Projects &amp; Grants</b>											
08, CH 179 - Housing Finance Agency (TR OUT)	4,794	4,793	2,395	2,399	4,794	0	2,397	2,396	4,793	0	-1
14, CH 295 - Housing Finance Agency (TR OUT)	12,767	12,771	6,386	6,381	12,767	0	6,387	6,384	12,771	0	4
12, CH 293 - Housing Finance Agency (TR OUT)	4,077	4,077	2,040	2,037	4,077	0	2,038	2,039	4,077	0	0
15, SS1, CH 5 - Housing Finance Agency (TR OUT)	1,582	1,584	789	793	1,582	0	791	793	1,584	0	2
17, SS1, CH 8 - Housing Finance Agency (TR OUT)	4,670	4,664	2,337	2,333	4,670	0	2,332	2,332	4,664	0	-6
18, CH 214 - Housing Finance Agency (TR OUT)	12,800	12,800	6,400	6,400	12,800	0	6,400	6,400	12,800	0	0
19, SS1, CH 13 - Housing Finance Agency (TR OUT)	7,200	9,600	2,400	4,800	7,200	0	4,800	4,800	9,600	0	2,400
20, SS5, CH 3 - Housing Finance Agency (TR OUT)	4,000	16,000	0	4,000	4,000	0	8,000	8,000	16,000	0	12,000
21, SS1, CH 8 - Housing Finance Agency (TR OUT)	0	12,000	0	0	0	0	4,000	8,000	12,000	0	12,000
01-22 Gov Rec - Housing Finance Agency (TR OUT)	0	0	0	0	0	0	0	10,000	10,000	10,000	10,000
08, CH 179 - UofM Biomed Research Facility	27,849	27,848	13,926	13,923	27,849	0	13,923	13,925	27,848	0	-1
06, CH 247 - UofM Stadium	20,500	20,500	10,250	10,250	20,500	0	10,250	10,250	20,500	0	0
State Appropriation Refunding Bonds (TR OUT)	108,484	108,277	54,645	53,839	108,484	0	53,987	54,290	108,277	0	-207
12, CH 299 - Grants To St Paul, Pmts to MSFA for MPLS	23,178	24,809	11,372	11,806	23,178	0	12,261	12,548	24,809	0	1,631
12, CH 299 - Vikings Stadium Debt Service (TR OUT)	60,309	60,303	30,154	30,155	60,309	0	30,152	30,151	60,303	0	-6
12, CH 299 - MPLS Sales Tax to MSFA	0	3,494	0	0	0	0	1,642	1,852	3,494	0	3,494
15, SS1, CH 5 - Lewis & Clark Water Project Debt Service	2,500	2,505	1,247	1,253	2,500	0	1,252	1,253	2,505	0	5
19, SS1, CH 6 - Duluth Regional Exchange District - Debt Service	11,760	16,200	3,660	8,100	11,760	0	8,100	8,100	16,200	0	4,440
20, SS5, CH 3 - ADM Electric Vehicle Infrastructure Debt Service	468	468	234	234	468	0	234	234	468	0	0

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Nov FY 2022-23	Nov FY 2024-25	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Nov FY 2022-23	Gov FY 2024	Gov FY 2025	Gov FY 2024-25	Gov vs Nov FY 2024-25	FY 2024-25 vs FY 2022-23
20, SS5, CH 3 - MPCA Response to Releases Debt Service	4,316	4,316	2,158	2,158	4,316	0	2,158	2,158	4,316	0	0
20, SS5, CH 3 - Minnesota Public TV Debt Service	3,518	3,518	1,759	1,759	3,518	0	1,759	1,759	3,518	0	0
21, SS1, CH 14 Targeted Community Capital Project Grant Program	24,000	0	24,000	0	24,000	0	0	0	0	0	-24,000
01-22 Gov Rec - Cash for Equity Projects	0	0	0	100,995	100,995	100,995	0	0	0	0	-100,995
01-22 Gov Rec - Cash Capital Projects	0	0	0	162,425	162,425	162,425	0	0	0	0	-162,425
01-22 Gov Rec - Admin Parking Ramp	0	0	0	1,085	1,085	1,085	1,085	1,085	2,170	2,170	1,085
<b>Capital Projects &amp; Grants</b>	<b>338,772</b>	<b>350,527</b>	<b>176,152</b>	<b>427,125</b>	<b>603,277</b>	<b>264,505</b>	<b>173,948</b>	<b>188,749</b>	<b>362,697</b>	<b>12,170</b>	<b>-240,580</b>
<b>Cancellation Estimates</b>											
Cancellation Estimates	-20,000	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0	0
<b>Cancellation Estimates</b>	<b>-20,000</b>	<b>-20,000</b>	<b>-5,000</b>	<b>-15,000</b>	<b>-20,000</b>	<b>0</b>	<b>-5,000</b>	<b>-15,000</b>	<b>-20,000</b>	<b>0</b>	<b>0</b>
<b>Reserve &amp; Appropriation Carried Forward</b>											
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0	0
Budget Reserve Account	2,655,745	2,655,745	2,655,745	2,655,745	2,655,745	0	2,655,745	2,655,745	2,655,745	0	0
Stadium Reserve Account	312,108	550,332	204,679	312,108	312,108	0	427,746	550,332	550,332	0	238,224
<b>Reserve &amp; Appropriation Carried Forward</b>	<b>3,317,853</b>	<b>3,556,077</b>	<b>3,210,424</b>	<b>3,317,853</b>	<b>3,317,853</b>	<b>0</b>	<b>3,433,491</b>	<b>3,556,077</b>	<b>3,556,077</b>	<b>0</b>	<b>238,224</b>