



General Fund Balance Analysis May 2020 Interim Budget Projection

Expenditures by Omnibus Bill - Summary

2020-21 Biennium

May 5, 2020

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

	2-20 Fcst FY 2020-21	Enacted FY 2020	Enacted FY 2021	Enacted FY 2020-21	Enacted vs Feb FY 2020-21	May Proj FY 2020	May Proj FY 2021	May Proj FY 2020-21	May vs Feb FY 2020-21	May vs Enacted FY 2020-21
General Fund Summary										
Actual & Estimated Resources										
Balance Forward From Prior Year	3,971,359	3,971,359	3,232,006	3,971,359	0	3,971,359	2,919,446	3,971,359	0	0
Current Resources:										
Tax Revenues	46,669,345	22,770,622	23,898,723	46,669,345	0	22,180,466	20,977,858	43,158,324	-3,511,021	-3,511,021
Non-Tax Revenues	1,563,396	787,262	776,134	1,563,396	0	767,262	696,134	1,463,396	-100,000	-100,000
Subtotal Non-Dedicated Revenues	48,232,741	23,557,884	24,674,857	48,232,741	0	22,947,728	21,673,992	44,621,720	-3,611,021	-3,611,021
Transfers From Other Funds	455,986	155,936	300,050	455,986	0	155,936	300,050	455,986	0	0
Prior Year Adjustments	63,645	26,660	36,985	63,645	0	26,660	36,985	63,645	0	0
Subtotal Other Revenue	519,631	182,596	337,035	519,631	0	182,596	337,035	519,631	0	0
New Legislation Revenues	0	0	0	0	0	0	0	0	0	0
Subtotal Current Resources	48,752,372	23,740,480	25,011,892	48,752,372	0	23,130,324	22,011,027	45,141,351	-3,611,021	-3,611,021
Total Resources Available	52,723,731	27,711,839	28,243,898	52,723,731	0	27,101,683	24,930,473	49,112,710	-3,611,021	-3,611,021
Actual & Estimated Expenditures										
E-12 Education	19,998,881	9,854,258	10,144,623	19,998,881	0	9,854,258	10,144,623	19,998,881	0	0
Higher Education	3,406,152	1,698,853	1,707,299	3,406,152	0	1,698,853	1,707,299	3,406,152	0	0
Property Tax Aids & Credits	3,872,178	1,872,901	2,010,277	3,883,178	11,000	1,872,901	2,010,277	3,883,178	11,000	0
Health & Human Services	14,682,036	7,552,040	7,421,916	14,973,956	291,920	7,254,444	7,559,959	14,814,403	132,367	-159,553
Public Safety & Judiciary	2,513,942	1,284,418	1,259,524	2,543,942	30,000	1,284,418	1,259,524	2,543,942	30,000	0
Transportation	348,637	210,447	138,190	348,637	0	210,447	138,190	348,637	0	0
Environment	342,180	174,898	167,282	342,180	0	174,898	167,282	342,180	0	0
Agriculture & Housing	247,709	128,833	120,126	248,959	1,250	128,833	120,126	248,959	1,250	0
Jobs, Economic Development & Commerce	372,264	211,867	170,397	382,264	10,000	211,867	170,397	382,264	10,000	0
State Government & Veterans	1,206,641	826,203	586,638	1,412,841	206,200	826,203	586,638	1,412,841	206,200	0
Debt Service	1,130,051	540,081	589,970	1,130,051	0	540,081	589,970	1,130,051	0	0
Capital Projects & Grants	271,904	130,034	141,870	271,904	0	130,034	141,870	271,904	0	0
Cancellation Estimates	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0	0
Subtotal by Appropriation Bill	48,372,575	24,479,833	24,443,112	48,922,945	550,370	24,182,237	24,581,155	48,763,392	390,817	-159,553
Total Expenditures & Transfers	48,372,575	24,479,833	24,443,112	48,922,945	550,370	24,182,237	24,581,155	48,763,392	390,817	-159,553
Balance Before Reserves	4,351,156	3,232,006	3,800,786	3,800,786	-550,370	2,919,446	349,318	349,318	-4,001,838	-3,451,468
Cash Flow Account	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0	0
Budget Reserve	2,358,698	2,358,698	2,358,698	2,358,698	0	2,358,698	2,358,698	2,358,698	0	0
Stadium Reserve	129,714	78,228	129,714	129,714	0	56,052	66,255	66,255	-63,459	-63,459
Budgetary Balance	1,512,744	445,080	962,374	962,374	-550,370	154,696	-2,425,635	-2,425,635	-3,938,379	-3,388,009



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

	2-20 Fcst FY 2020-21	Enacted FY 2020	Enacted FY 2021	Enacted FY 2020-21	Enacted vs Feb FY 2020-21	May Proj FY 2020	May Proj FY 2021	May Proj FY 2020-21	May vs Feb FY 2020-21	May vs Enacted FY 2020-21
Non-Dedicated Revenue										
Tax Revenues:										
Individual Income	25,987,900	12,492,600	13,495,300	25,987,900	0	12,277,400	12,051,200	24,328,600	-1,659,300	-1,659,300
Corporate Income	3,114,080	1,589,248	1,524,832	3,114,080	0	1,554,822	1,154,679	2,709,501	-404,579	-404,579
Sales Tax-General	12,044,105	5,928,159	6,115,946	12,044,105	0	5,674,515	5,018,622	10,693,137	-1,350,968	-1,350,968
Statewide Property Tax	1,561,873	787,515	774,358	1,561,873	0	726,660	823,446	1,550,106	-11,767	-11,767
Estate & Gift Tax	324,100	163,900	160,200	324,100	0	163,900	160,200	324,100	0	0
Liquor, Wine, Beer	191,870	95,260	96,610	191,870	0	95,260	96,610	191,870	0	0
Cigarette & Tobacco Products	1,144,450	577,270	567,180	1,144,450	0	577,270	567,180	1,144,450	0	0
Taconite Occupation	39,400	19,700	19,700	39,400	0	19,700	19,700	39,400	0	0
Mortgage Registry Tax	273,894	146,376	127,518	273,894	0	146,376	127,518	273,894	0	0
Deed Transfer Tax	299,175	145,257	153,918	299,175	0	145,257	153,918	299,175	0	0
Insurance Gross Earnings	865,236	425,358	439,878	865,236	0	421,727	423,202	844,929	-20,307	-20,307
Controlled Substance Tax	10	5	5	10	0	5	5	10	0	0
Other Gross Earnings	100	50	50	100	0	50	50	100	0	0
Lawful Gambling Taxes	215,900	102,150	113,750	215,900	0	79,750	72,050	151,800	-64,100	-64,100
Medical Assistance Surcharges	618,608	303,777	314,831	618,608	0	303,777	314,831	618,608	0	0
All Other Tax Refunds	-11,356	-6,003	-5,353	-11,356	0	-6,003	-5,353	-11,356	0	0
Subtotal Tax Revenues	46,669,345	22,770,622	23,898,723	46,669,345	0	22,180,466	20,977,858	43,158,324	-3,511,021	-3,511,021
Non-Tax Revenues:										
Investment Income	180,000	90,000	90,000	180,000	0	70,000	10,000	80,000	-100,000	-100,000
Lottery Revenue	124,755	61,500	63,255	124,755	0	61,500	63,255	124,755	0	0
Tobacco Settlements	308,495	154,254	154,241	308,495	0	154,254	154,241	308,495	0	0
Fees:										
Departmental Earnings	408,368	207,251	201,117	408,368	0	207,251	201,117	408,368	0	0
DHS MSOP Collections	28,000	14,000	14,000	28,000	0	14,000	14,000	28,000	0	0
DHS SOS Collections	159,800	78,650	81,150	159,800	0	78,650	81,150	159,800	0	0
Fines & Surcharges	147,990	74,965	73,025	147,990	0	74,965	73,025	147,990	0	0
Subtotal Fees	744,158	374,866	369,292	744,158	0	374,866	369,292	744,158	0	0
Other Non-Dedicated Revenue:										
All Other Non-Dedicated Revenue	205,988	106,642	99,346	205,988	0	106,642	99,346	205,988	0	0
Subtotal Other Non-Dedicated Revenue	205,988	106,642	99,346	205,988	0	106,642	99,346	205,988	0	0
Subtotal Non-Tax Revenues	1,563,396	787,262	776,134	1,563,396	0	767,262	696,134	1,463,396	-100,000	-100,000
Total Net Non-Dedicated Revenue	48,232,741	23,557,884	24,674,857	48,232,741	0	22,947,728	21,673,992	44,621,720	-3,611,021	-3,611,021

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

	2-20 Fcst FY 2020-21	Enacted FY 2020	Enacted FY 2021	Enacted FY 2020-21	Enacted vs Feb FY 2020-21	May Proj FY 2020	May Proj FY 2021	May Proj FY 2020-21	May vs Feb FY 2020-21	May vs Enacted FY 2020-21
Dedicated Revenue										
All Other Dedicated Revenues	0	0	0	0	0	0	0	0	0	0
Total Dedicated Revenue	0	0	0	0	0	0	0	0	0	0
Transfers From Other Funds										
Special Revenue Funds	5,666	2,867	2,799	5,666	0	2,867	2,799	5,666	0	0
All Other Transfers	25,054	12,527	12,527	25,054	0	12,527	12,527	25,054	0	0
Laws 1997, Transfers In	17,994	8,963	9,031	17,994	0	8,963	9,031	17,994	0	0
M.S 16B.24 - Admin FR&R Transfers	9,176	4,588	4,588	9,176	0	4,588	4,588	9,176	0	0
Laws 2008, Transfers In	154	77	77	154	0	77	77	154	0	0
Laws 2010, Transfers In	1,193	598	595	1,193	0	598	595	1,193	0	0
M.S 16A. 724 - Tr fr HCAF Fund	244,000	122,000	122,000	244,000	0	122,000	122,000	244,000	0	0
Laws 2015, Transfers In	1,988	994	994	1,988	0	994	994	1,988	0	0
Laws 2019, Transfers In	150,761	3,322	147,439	150,761	0	3,322	147,439	150,761	0	0
Total Transfers From Other Funds	455,986	155,936	300,050	455,986	0	155,936	300,050	455,986	0	0
Prior Year Adjustments	63,645	26,660	36,985	63,645	0	26,660	36,985	63,645	0	0



General Fund - Fund Balance Analysis
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	2-20 Fcst FY 2020-21	Enacted FY 2020	Enacted FY 2021	Enacted FY 2020-21	Enacted vs Feb FY 2020-21	May Proj FY 2020	May Proj FY 2021	May Proj FY 2020-21	May vs Feb FY 2020-21	May vs Enacted FY 2020-21
E-12 Education										
General Education	14,857,975	7,348,336	7,509,639	14,857,975	0	7,348,336	7,509,639	14,857,975	0	0
Other General Education Programs	88,202	42,514	45,688	88,202	0	42,514	45,688	88,202	0	0
Subtotal General Education	14,946,177	7,390,850	7,555,327	14,946,177	0	7,390,850	7,555,327	14,946,177	0	0
Choice Programs	360,673	175,904	184,769	360,673	0	175,904	184,769	360,673	0	0
Indian Programs	27,512	13,182	14,330	27,512	0	13,182	14,330	27,512	0	0
Innovation & Accountability	203,453	101,999	101,454	203,453	0	101,999	101,454	203,453	0	0
Special Student & Teacher Programs	147,325	75,771	71,554	147,325	0	75,771	71,554	147,325	0	0
Subtotal Education Excellence	738,963	366,856	372,107	738,963	0	366,856	372,107	738,963	0	0
Special Education	3,351,548	1,601,840	1,749,708	3,351,548	0	1,601,840	1,749,708	3,351,548	0	0
Facilities & Technology	307,049	164,466	142,583	307,049	0	164,466	142,583	307,049	0	0
Nutrition Programs	57,649	28,481	29,168	57,649	0	28,481	29,168	57,649	0	0
Library Programs	36,140	18,070	18,070	36,140	0	18,070	18,070	36,140	0	0
Early Childhood & Family Support	351,755	177,433	174,322	351,755	0	177,433	174,322	351,755	0	0
Community Ed & Prevention	2,136	1,106	1,030	2,136	0	1,106	1,030	2,136	0	0
Self-Sufficiency & Lifelong Learning	102,155	50,297	51,858	102,155	0	50,297	51,858	102,155	0	0
Subtotal E-12 Education Aids	4,208,432	2,041,693	2,166,739	4,208,432	0	2,041,693	2,166,739	4,208,432	0	0
Education, Dept of	54,139	29,228	24,911	54,139	0	29,228	24,911	54,139	0	0
Prof Educator Licensing Std Bd.	9,062	4,593	4,469	9,062	0	4,593	4,469	9,062	0	0
Minn State Academies	27,533	13,746	13,787	27,533	0	13,746	13,787	27,533	0	0
Perpich Center for Arts Education	14,575	7,292	7,283	14,575	0	7,292	7,283	14,575	0	0
Total E-12 Education	19,998,881	9,854,258	10,144,623	19,998,881	0	9,854,258	10,144,623	19,998,881	0	0
Higher Education										
Office of Higher Education	538,040	269,157	268,883	538,040	0	269,157	268,883	538,040	0	0
University of Minnesota	1,341,072	669,666	671,406	1,341,072	0	669,666	671,406	1,341,072	0	0
MN State Colleges & Universities	1,524,338	758,679	765,659	1,524,338	0	758,679	765,659	1,524,338	0	0
Mayo Foundation	2,702	1,351	1,351	2,702	0	1,351	1,351	2,702	0	0
Total Higher Education	3,406,152	1,698,853	1,707,299	3,406,152	0	1,698,853	1,707,299	3,406,152	0	0



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

Property Tax Aids & Credits

Property Tax Refunds:

	2-20 Fcst FY 2020-21	Enacted FY 2020	Enacted FY 2021	Enacted FY 2020-21	Enacted vs Feb FY 2020-21	May Proj FY 2020	May Proj FY 2021	May Proj FY 2020-21	May vs Feb FY 2020-21	May vs Enacted FY 2020-21
Homestead Credit Refund	1,107,200	542,300	564,900	1,107,200	0	542,300	564,900	1,107,200	0	0
Renters Property Tax Refund	461,100	228,300	232,800	461,100	0	228,300	232,800	461,100	0	0
Special Property Tax Refund	14,321	9,621	4,700	14,321	0	9,621	4,700	14,321	0	0
Sustainable Forest Incentive Payments	24,187	11,857	12,330	24,187	0	11,857	12,330	24,187	0	0
Subtotal Property Tax Refunds	1,606,808	792,078	814,730	1,606,808	0	792,078	814,730	1,606,808	0	0
Political Contribution Refunds	6,200	2,200	4,000	6,200	0	2,200	4,000	6,200	0	0
Tax Refund Interest	36,700	24,300	12,400	36,700	0	24,300	12,400	36,700	0	0
Local Government Aid (City Aid)	1,017,729	456,376	561,353	1,017,729	0	456,376	561,353	1,017,729	0	0
County Program Aid	494,174	233,958	260,216	494,174	0	233,958	260,216	494,174	0	0
MMB Public Defender Aid (TR OUT)	1,000	500	500	1,000	0	500	500	1,000	0	0
03-20 Gov Rec - Board of Public Defense, Public Defender Aid (TR OUT)	0	0	0	0	0	0	0	0	0	0
MMB Local Impact Notes (TR OUT)	414	207	207	414	0	207	207	414	0	0
MDE Local Impact Notes (TR OUT)	14	7	7	14	0	7	7	14	0	0
County Program Aid	495,602	234,672	260,930	495,602	0	234,672	260,930	495,602	0	0
Township Aid	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0	0
Payment in Lieu of Taxes - PILT	72,079	35,927	36,152	72,079	0	35,927	36,152	72,079	0	0
Aquatic Invasive Species Prevention Aid	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0	0
Riparian Protection Aid to BWSR (TR OUT)	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0	0
Riparian Protection Aid Local Distribution	14,000	7,000	7,000	14,000	0	7,000	7,000	14,000	0	0
Riparian Protection Aid	16,000	8,000	8,000	16,000	0	8,000	8,000	16,000	0	0
Indian Family Out-Of-Home Placement Aid	10,000	5,000	5,000	10,000	0	5,000	5,000	10,000	0	0
Casino Aid to Counties	3,194	1,597	1,597	3,194	0	1,597	1,597	3,194	0	0
State Taconite Aid to IRRR (TR OUT)	7,736	3,723	4,013	7,736	0	3,723	4,013	7,736	0	0
State Taconite Aid Local Distribution	8,656	4,297	4,359	8,656	0	4,297	4,359	8,656	0	0
State Taconite Aid	16,392	8,020	8,372	16,392	0	8,020	8,372	16,392	0	0
Production Property Transition Aid	77	53	24	77	0	53	24	77	0	0
Utility Valuation Transition Aid	8	5	3	8	0	5	3	8	0	0
Disparity Reduction Aid										
School	15,938	7,971	7,967	15,938	0	7,971	7,967	15,938	0	0
Non-School	20,246	10,123	10,123	20,246	0	10,123	10,123	20,246	0	0
Border City Disparity Reduction Credit										
School	5,371	2,534	2,837	5,371	0	2,534	2,837	5,371	0	0
Non-School	21,416	9,959	11,457	21,416	0	9,959	11,457	21,416	0	0
Agricultural Homestead Market Value Credit										



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School	16,879	8,669	8,210	16,879	0	8,669	8,210	16,879	0	0
Non-School	56,036	28,892	27,144	56,036	0	28,892	27,144	56,036	0	0
School Building Bond Agricultural Credit	93,695	37,856	55,839	93,695	0	37,856	55,839	93,695	0	0
Agriculture Preservation Credit										
School	122	62	60	122	0	62	60	122	0	0
Non-School	283	133	150	283	0	133	150	283	0	0
Supplemental Taconite Homestead Credit	10,837	5,392	5,445	10,837	0	5,392	5,445	10,837	0	0
Prior Year Credit Adjustment										
School	37	33	4	37	0	33	4	37	0	0
Non-School	97	97	0	97	0	97	0	97	0	0
Police State Aid	166,140	81,240	84,900	166,140	0	81,240	84,900	166,140	0	0
Fire State Aid	61,845	30,445	31,400	61,845	0	30,445	31,400	61,845	0	0
Fire Insurance Surcharge Aid	7,910	3,780	4,130	7,910	0	3,780	4,130	7,910	0	0
Police-Fire Retirement Supp Aid	31,000	15,500	15,500	31,000	0	15,500	15,500	31,000	0	0
Police/Fire Amortization Aid	5,458	2,729	2,729	5,458	0	2,729	2,729	5,458	0	0
Redirected Amortization Aid to SPTRFA/TRA	4,188	2,094	2,094	4,188	0	2,094	2,094	4,188	0	0
Firefighter Supplemental Benefits Reimbursement	1,321	705	616	1,321	0	705	616	1,321	0	0
PERA Pension Aid	13,900	13,900	0	13,900	0	13,900	0	13,900	0	0
Disaster Credit										
School	26	23	3	26	0	23	3	26	0	0
Non-School	77	77	0	77	0	77	0	77	0	0
Local Option Disaster Abatement Reimbursement										
School	23	0	23	23	0	0	23	23	0	0
Non-School	75	0	75	75	0	0	75	75	0	0
Mahnomen Adjustments										
School	280	140	140	280	0	140	140	280	0	0
Non-School	2,120	1,060	1,060	2,120	0	1,060	1,060	2,120	0	0
Border City Reimbursement	125	65	60	125	0	65	60	125	0	0
Taconite Aid Reimbursement	1,122	561	561	1,122	0	561	561	1,122	0	0
Performance Measurement Reimbursement	935	466	469	935	0	466	469	935	0	0
Minneapolis Debt Service Aid	8,240	4,120	4,120	8,240	0	4,120	4,120	8,240	0	0
Wadena County Aid	1,200	600	600	1,200	0	600	600	1,200	0	0
19, SS1, CH 6 - Grants to various local governments	4,447	4,447	0	4,447	0	4,447	0	4,447	0	0
19, SS1, CH 6 - Grant to City of Virginia	0	0	0	0	0	0	0	0	0	0
20, CH 70 – Aids & Credits	0	11,000	0	11,000	11,000	11,000	0	11,000	11,000	0
Total Property Tax Aids & Credits	3,872,178	1,872,901	2,010,277	3,883,178	11,000	1,872,901	2,010,277	3,883,178	11,000	0



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Health & Human Services										
<i>Human Services, Dept of</i>										
Central Office Operations	491,958	246,617	245,341	491,958	0	246,617	245,341	491,958	0	0
Forecasted Programs	12,416,620	6,134,445	6,287,705	12,422,150	5,530	5,837,132	6,426,224	12,263,356	-153,264	-158,794
Grant Programs	745,366	434,046	376,821	810,867	65,501	433,763	376,345	810,108	64,742	-759
State Operated Services	809,433	402,435	406,998	809,433	0	402,435	406,998	809,433	0	0
Subtotal DHS Appropriations	14,463,377	7,217,543	7,316,865	14,534,408	71,031	6,919,947	7,454,908	14,374,855	-88,522	-159,553
Federal Reimbursement	-76,812	-38,195	-38,617	-76,812	0	-38,195	-38,617	-76,812	0	0
19 SS1, CH 9 - Blue Ribbon Commission	0	0	0	0	0	0	0	0	0	0
Health, Dept of	271,019	135,327	135,692	271,019	0	135,327	135,692	271,019	0	0
20, CH 66 - Public Health Response Contingency Account (TR OUT)	0	20,889	0	20,889	20,889	20,889	0	20,889	20,889	0
20, CH 70 - Public Health Response Contingency Account (TR OUT)	0	50,000	0	50,000	50,000	50,000	0	50,000	50,000	0
20, CH 70 – Health Care Response Fund (TR OUT)	0	150,000	0	150,000	150,000	150,000	0	150,000	150,000	0
Emergency Medical Services Board	7,556	3,747	3,809	7,556	0	3,747	3,809	7,556	0	0
Council on Disability	2,020	1,014	1,006	2,020	0	1,014	1,006	2,020	0	0
MH/MR Ombudsman	5,069	2,631	2,438	5,069	0	2,631	2,438	5,069	0	0
Ombudsperson for Families	1,437	714	723	1,437	0	714	723	1,437	0	0
Board of Pharmacy - 19, SS1, Ch 63 - Opiate Epidemic Response	370	370	0	370	0	370	0	370	0	0
19, SS1, CH 9 - Mnsure	8,000	8,000	0	8,000	0	8,000	0	8,000	0	0
Total Health & Human Services	14,682,036	7,552,040	7,421,916	14,973,956	291,920	7,254,444	7,559,959	14,814,403	132,367	-159,553
Public Safety & Judiciary										
Supreme Court	113,862	56,367	57,495	113,862	0	56,367	57,495	113,862	0	0
Court of Appeals	25,994	12,831	13,163	25,994	0	12,831	13,163	25,994	0	0
District Courts	626,204	309,002	317,202	626,204	0	309,002	317,202	626,204	0	0
State Guardian Ad Litem Board	43,386	21,386	22,000	43,386	0	21,386	22,000	43,386	0	0
Tax Court	3,615	1,807	1,808	3,615	0	1,807	1,808	3,615	0	0
Uniform Laws Comm	196	98	98	196	0	98	98	196	0	0
Judicial Stnds, Bd on	1,267	758	509	1,267	0	758	509	1,267	0	0
Bd of Public Defense	197,552	96,374	101,178	197,552	0	96,374	101,178	197,552	0	0
Private Detective Board	554	277	277	554	0	277	277	554	0	0
Peace Officer Standards and Training, Board	20,692	10,346	10,346	20,692	0	10,346	10,346	20,692	0	0
Corrections, Dept of	1,235,723	611,119	624,604	1,235,723	0	611,119	624,604	1,235,723	0	0
Sentencing Guidelines Commission	1,366	679	687	1,366	0	679	687	1,366	0	0
Public Safety, Dept of	212,559	107,994	104,565	212,559	0	107,994	104,565	212,559	0	0
Human Rights, Dept of	10,042	4,911	5,131	10,042	0	4,911	5,131	10,042	0	0
Transfer to Disaster Contingency Account	20,000	50,000	0	50,000	30,000	50,000	0	50,000	30,000	0
Transfer out to Community Justice Acct.	922	461	461	922	0	461	461	922	0	0
Total Public Safety & Judiciary	2,513,942	1,284,418	1,259,524	2,543,942	30,000	1,284,418	1,259,524	2,543,942	30,000	0

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

	2-20 Fcst FY 2020-21	Enacted FY 2020	Enacted FY 2021	Enacted FY 2020-21	Enacted vs Feb FY 2020-21	May Proj FY 2020	May Proj FY 2021	May Proj FY 2020-21	May vs Feb FY 2020-21	May vs Enacted FY 2020-21
Transportation										
Transportation, Dept of	42,510	22,819	19,691	42,510	0	22,819	19,691	42,510	0	0
Metropolitan Council	216,010	113,190	102,820	216,010	0	113,190	102,820	216,010	0	0
Public Safety, Dept of	90,117	74,438	15,679	90,117	0	74,438	15,679	90,117	0	0
Total Transportation	348,637	210,447	138,190	348,637	0	210,447	138,190	348,637	0	0
Environment										
Pollution Control Agency	13,398	6,874	6,524	13,398	0	6,874	6,524	13,398	0	0
Natural Resources, Dept of	185,432	96,197	89,235	185,432	0	96,197	89,235	185,432	0	0
Natural Resources, Dept of (OPENS)	54,947	27,472	27,475	54,947	0	27,472	27,475	54,947	0	0
Transfer to Mining and Environmental Regulatory Account (OPEN)	1,822	873	949	1,822	0	873	949	1,822	0	0
Water & Soil Resources Bd	30,187	15,315	14,872	30,187	0	15,315	14,872	30,187	0	0
MN Conservation Corps	910	455	455	910	0	455	455	910	0	0
Metropolitan Council Parks	5,080	2,540	2,540	5,080	0	2,540	2,540	5,080	0	0
Zoological Board	19,474	9,665	9,809	19,474	0	9,665	9,809	19,474	0	0
Science Museum of Minnesota	2,158	1,079	1,079	2,158	0	1,079	1,079	2,158	0	0
Explore Minnesota Tourism	28,772	14,428	14,344	28,772	0	14,428	14,344	28,772	0	0
Total Environment	342,180	174,898	167,282	342,180	0	174,898	167,282	342,180	0	0
Agriculture										
Agriculture, Dept of	107,617	55,059	53,808	108,867	1,250	55,059	53,808	108,867	1,250	0
Animal Health Board	11,710	5,833	5,877	11,710	0	5,833	5,877	11,710	0	0
Agric Util Research Inst	7,786	3,893	3,893	7,786	0	3,893	3,893	7,786	0	0
Housing Finance (TR OUT)	120,596	64,048	56,548	120,596	0	64,048	56,548	120,596	0	0
Total Agriculture	247,709	128,833	120,126	248,959	1,250	128,833	120,126	248,959	1,250	0
Jobs, Economic Development, Housing & Commerce										
Commerce, Dept of	52,528	26,476	26,052	52,528	0	26,476	26,052	52,528	0	0
Public Utilities Comm	15,586	7,793	7,793	15,586	0	7,793	7,793	15,586	0	0
Employment & Economic Development	250,509	154,772	105,737	260,509	10,000	154,772	105,737	260,509	10,000	0
Destination Medical Center	34,963	13,493	21,470	34,963	0	13,493	21,470	34,963	0	0
Labor & Industry	7,688	3,844	3,844	7,688	0	3,844	3,844	7,688	0	0
Mediation Services	5,282	2,641	2,641	5,282	0	2,641	2,641	5,282	0	0
Region 3 - Occupation Tax (OPEN)	5,708	2,848	2,860	5,708	0	2,848	2,860	5,708	0	0
Total Jobs, Economic Development, Housing & Commerce	372,264	211,867	170,397	382,264	10,000	211,867	170,397	382,264	10,000	0



General Fund - Fund Balance Analysis
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	2-20 Fcst FY 2020-21	Enacted FY 2020	Enacted FY 2021	Enacted FY 2020-21	Enacted vs Feb FY 2020-21	May Proj FY 2020	May Proj FY 2021	May Proj FY 2020-21	May vs Feb FY 2020-21	May vs Enacted FY 2020-21
State Government & Veterans										
Legislature	211,031	115,450	95,581	211,031	0	115,450	95,581	211,031	0	0
Governor/Lt Gov Office	7,244	3,622	3,622	7,244	0	3,622	3,622	7,244	0	0
State Auditor Office	20,942	10,338	10,604	20,942	0	10,338	10,604	20,942	0	0
Attorney General Office	46,341	22,828	23,513	46,341	0	22,828	23,513	46,341	0	0
Secretary of State	28,567	21,275	7,292	28,567	0	21,275	7,292	28,567	0	0
Campaign Finance	4,683	1,208	3,475	4,683	0	1,208	3,475	4,683	0	0
Investment Board	278	139	139	278	0	139	139	278	0	0
MN-IT Services	15,359	7,680	7,679	15,359	0	7,680	7,679	15,359	0	0
Administrative Hearings Office	800	400	400	800	0	400	400	800	0	0
Administration, Dept of	51,080	26,085	24,995	51,080	0	26,085	24,995	51,080	0	0
Administration Dept, WCRA (OPEN)	1,352	650	702	1,352	0	650	702	1,352	0	0
Capitol Area Arch Planning Bd	702	351	351	702	0	351	351	702	0	0
Minnesota Management & Budget	54,965	27,744	27,221	54,965	0	27,744	27,221	54,965	0	0
Revenue, Dept of	329,715	163,384	166,331	329,715	0	163,384	166,331	329,715	0	0
Revenue, Dept of (OPENS)	2,050	1,025	1,025	2,050	0	1,025	1,025	2,050	0	0
Amateur Sports Commission	647	341	306	647	0	341	306	647	0	0
Council for Minnesotans of African Heritage	1,063	531	532	1,063	0	531	532	1,063	0	0
Minnesota Council on Latino Affairs	1,044	519	525	1,044	0	519	525	1,044	0	0
Council on Asian-Pacific Minnesotans	1,025	510	515	1,025	0	510	515	1,025	0	0
Indian Affairs Council	1,699	853	846	1,699	0	853	846	1,699	0	0
Historical Society	46,486	22,968	23,518	46,486	0	22,968	23,518	46,486	0	0
State Arts Board	15,782	8,241	7,541	15,782	0	8,241	7,541	15,782	0	0
MN Humanities Commission	1,400	700	700	1,400	0	700	700	1,400	0	0
Veterans Affairs, Dept of	151,855	82,141	75,914	158,055	6,200	82,141	75,914	158,055	6,200	0
Veterans Affairs, Dept of (OPEN)	6,200	3,100	3,100	6,200	0	3,100	3,100	6,200	0	0
Military Affairs, Dept of	49,389	25,192	24,197	49,389	0	25,192	24,197	49,389	0	0
Military Affairs, Dept of (OPEN)	394	197	197	394	0	197	197	394	0	0
Accountancy, Bd of	1,369	694	675	1,369	0	694	675	1,369	0	0
Architectural/Eng, Bd of	1,706	855	851	1,706	0	855	851	1,706	0	0
Board of Cosmetologist Examiners	5,839	2,904	2,935	5,839	0	2,904	2,935	5,839	0	0
Board of Barber Examiners	686	343	343	686	0	343	343	686	0	0

General Fund - Fund Balance Analysis
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Contingent Accounts	500	500	0	500	0	500	0	500	0	0
Tort Claims	322	161	161	322	0	161	161	322	0	0
Consolidated Leg & Const Officers Retire (OPEN)	18,241	9,111	9,130	18,241	0	9,111	9,130	18,241	0	0
Judges Plan Direct Appropriation	12,000	6,000	6,000	12,000	0	6,000	6,000	12,000	0	0
18, CH 211 - Pension, PERA Police and Fire	13,500	4,500	9,000	13,500	0	4,500	9,000	13,500	0	0
PERA/Mpls Employee Retirement Aid (OPEN)	32,000	16,000	16,000	32,000	0	16,000	16,000	32,000	0	0
1993 TRA/Mpls Teacher Retire Aid (OPEN)	5,000	2,500	2,500	5,000	0	2,500	2,500	5,000	0	0
1997 TRA/Mpls Teacher Retire Aid (OPEN)	54,662	27,331	27,331	54,662	0	27,331	27,331	54,662	0	0
St Paul Teacher Retirement Aid 1997 (OPEN)	29,654	14,827	14,827	29,654	0	14,827	14,827	29,654	0	0
Subtotal State Government & Veterans	1,227,572	633,198	600,574	1,233,772	6,200	633,198	600,574	1,233,772	6,200	0
MMB Non-Operating (OPEN)	11,823	5,782	6,041	11,823	0	5,782	6,041	11,823	0	0
Indirect Cost Receipts Offset	-39,954	-19,977	-19,977	-39,954	0	-19,977	-19,977	-39,954	0	0
One time Transfer to HCAF (TR OUT)	7,200	7,200	0	7,200	0	7,200	0	7,200	0	0
20, CH 71, Transfer to COVID-19 Minnesota Fund	0	200,000	0	200,000	200,000	200,000	0	200,000	200,000	0
Total State Government & Veterans	1,206,641	826,203	586,638	1,412,841	206,200	826,203	586,638	1,412,841	206,200	0
Debt Service										
Debt Service	1,130,051	540,081	589,970	1,130,051	0	540,081	589,970	1,130,051	0	0
Total Debt Service	1,130,051	540,081	589,970	1,130,051	0	540,081	589,970	1,130,051	0	0
Capital Projects										
08, CH 179 - Housing Finance Agency	4,800	2,400	2,400	4,800	0	2,400	2,400	4,800	0	0
14, CH 295 - Additional MHFA Debt Service	12,797	6,399	6,398	12,797	0	6,399	6,398	12,797	0	0
08, CH 179 - UofM Biomed Research Facility	27,847	13,921	13,926	27,847	0	13,921	13,926	27,847	0	0
06, SF2460 - UofM Stadium	20,500	10,250	10,250	20,500	0	10,250	10,250	20,500	0	0
12, CH 293 - Housing Finance Agency (TR OUT)	4,080	2,039	2,041	4,080	0	2,039	2,041	4,080	0	0
State Appropriation Refunding Bonds	109,641	54,934	54,707	109,641	0	54,934	54,707	109,641	0	0
12, CH 299 - Grants to City of St Paul, Pmts to MSFA for MPLS	13,953	2,700	11,253	13,953	0	2,700	11,253	13,953	0	0
12, CH 299 - Vikings Stadium Debt Service	60,313	30,156	30,157	60,313	0	30,156	30,157	60,313	0	0
12, CH 299 - MPLS Sales Tax to MSFA	4,543	2,120	2,423	4,543	0	2,120	2,423	4,543	0	0
15, SS1, CH 5 - Housing Finance Agency (TR OUT)	1,596	796	800	1,596	0	796	800	1,596	0	0
15, SS1, CH 5 - Lewis and Clark Water Project	2,504	1,254	1,250	2,504	0	1,254	1,250	2,504	0	0
17, SS1, CH 8 - Lewis & Clark Water Project Phase 3 Debt Service	530	265	265	530	0	265	265	530	0	0
17, SS1, CH 8 - Housing Finance Agency (TR OUT)	5,600	2,800	2,800	5,600	0	2,800	2,800	5,600	0	0
18, CH 214 - Housing Finance Agency (TR OUT)	3,200	0	3,200	3,200	0	0	3,200	3,200	0	0
19, SS1, CH 13 - New MHFA HIB Approp Bond ¹	0	0	0	0	0	0	0	0	0	0
19, SS1, CH 6 - Duluth Regional Exchange District - Debt Service	0	0	0	0	0	0	0	0	0	0

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

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Total Capital Projects	271,904	130,034	141,870	271,904	0	130,034	141,870	271,904	0	0
<i>Cancellation Estimates</i>										
Cancellation Estimates	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0	0
Total Cancellation Estimates	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0	0
<i>Reserve & Appropriation Carried Forward</i>										
Cash Flow Account	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0	0
Budget Reserve Account	2,358,698	2,358,698	2,358,698	2,358,698	0	2,358,698	2,358,698	2,358,698	0	0
Stadium Reserve Account	129,714	78,228	129,714	129,714	0	56,052	66,255	66,255	-63,459	-63,459
Total Reserve & Appropriation Carried Forward	2,838,412	2,786,926	2,838,412	2,838,412	0	2,764,750	2,774,953	2,774,953	-63,459	-63,459

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