



General Fund Balance Analysis

May 2020 Interim Budget Projection

Updated to Include Projection for FY 2022-23 biennium
Expenditures by Omnibus Bill - Summary

2020-21 Biennium
2022-23 Biennium

August 3, 2020

Table of Contents

	<u>Page</u>
Summary of Resources and Expenditures	1
<u>Revenues/Resources</u>	
Non-Dedicated	2
Dedicated	3
Transfers From Other Funds	3
Prior Year Adjustments	3
<u>Expenditures/Uses</u>	
E-12 Education	4
Higher Education	4
Property Tax Aids & Credits	5
Health & Human Services	7
Public Safety & Judiciary	7
Transportation	8
Environment	8
Agriculture & Housing	8
Jobs, Economic Development & Commerce	8
State Government & Veterans	9
Debt Service	10
Capital Projects & Grants	10
Cancellation Estimates	11
Reserves & Appropriations Carried Forward	11



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

	2-20 Fcst FY 2020-21	2-20 Fcst FY 2022-23	May Proj FY 2020	May Proj FY 2021	May Proj FY 2020-21	May vs Feb FY 2020-21	May Proj FY 2022	May Proj FY 2023	May Proj FY 2022-23	May vs Feb FY 2022-23
General Fund Summary										
Actual & Estimated Resources										
Balance Forward From Prior Year	3,971,359	4,351,156	3,971,359	2,919,446	3,971,359	0	349,318	-2,217,426	349,318	-4,001,838
Current Resources:										
Tax Revenues	46,669,345	49,571,270	22,180,466	20,977,858	43,158,324	-3,511,021	22,023,119	22,975,956	44,999,075	-4,572,195
Non-Tax Revenues	1,563,396	1,550,025	767,262	696,134	1,463,396	-100,000	699,026	690,999	1,390,025	-160,000
Subtotal Non-Dedicated Revenues	48,232,741	51,121,295	22,947,728	21,673,992	44,621,720	-3,611,021	22,722,145	23,666,955	46,389,100	-4,732,195
Transfers From Other Funds	455,986	305,460	155,936	300,050	455,986	0	152,689	30,771	183,460	-122,000
Prior Year Adjustments	63,645	74,486	26,660	36,985	63,645	0	37,243	37,243	74,486	0
Subtotal Other Revenue	519,631	379,946	182,596	337,035	519,631	0	189,932	68,014	257,946	-122,000
Subtotal Current Resources	48,752,372	51,501,241	23,130,324	22,011,027	45,141,351	-3,611,021	22,912,077	23,734,969	46,647,046	-4,854,195
Total Resources Available	52,723,731	55,852,397	27,101,683	24,930,473	49,112,710	-3,611,021	23,261,395	21,517,543	46,996,364	-8,856,033
Actual & Estimated Expenditures										
E-12 Education	19,998,881	20,744,714	9,854,258	10,144,623	19,998,881	0	10,295,510	10,449,204	20,744,714	0
Higher Education	3,406,152	3,406,128	1,698,853	1,707,299	3,406,152	0	1,703,064	1,703,064	3,406,128	0
Property Tax Aids & Credits	3,872,178	4,170,233	1,872,901	2,010,277	3,883,178	11,000	2,070,142	2,100,091	4,170,233	0
Health & Human Services	14,682,036	16,385,682	7,254,444	7,559,959	14,814,403	132,367	8,240,353	8,469,929	16,710,282	324,600
Public Safety & Judiciary	2,513,942	2,516,434	1,284,418	1,259,524	2,543,942	30,000	1,256,962	1,259,472	2,516,434	0
Transportation	348,637	246,996	210,447	138,190	348,637	0	123,718	123,278	246,996	0
Environment	342,180	332,276	174,898	167,282	342,180	0	166,177	166,099	332,276	0
Agriculture & Housing	247,709	242,842	128,833	120,126	248,959	1,250	121,421	121,421	242,842	0
Jobs, Economic Development & Commerce	372,264	328,988	211,867	170,397	382,264	10,000	162,871	166,117	328,988	0
State Government & Veterans	1,206,641	1,172,237	826,203	586,638	1,412,841	206,200	584,987	587,250	1,172,237	0
Debt Service	1,130,051	1,204,966	540,081	589,970	1,130,051	0	610,195	594,771	1,204,966	0
Capital Projects & Grants	271,904	304,110	130,034	141,870	271,904	0	148,421	155,689	304,110	0
Cancellation Estimates	-20,000	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0
Subtotal by Appropriation Bill	48,372,575	51,035,606	24,182,237	24,581,155	48,763,392	390,817	25,478,821	25,881,385	51,360,206	324,600
Total Expenditures & Transfers	48,372,575	51,035,606	24,182,237	24,581,155	48,763,392	390,817	25,478,821	25,881,385	51,360,206	324,600
Balance Before Reserves	4,351,156	4,816,791	2,919,446	349,318	349,318	-4,001,838	-2,217,426	-4,363,842	-4,363,842	-9,180,633
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0
Budget Reserve	2,358,698	1,867,329	2,358,698	2,358,698	2,358,698	0	1,867,329	1,867,329	1,867,329	0
Stadium Reserve	129,714	262,708	56,052	66,255	66,255	-63,459	80,827	100,942	100,942	-161,766
Budgetary Balance	1,512,744	2,336,754	154,696	-2,425,635	-2,425,635	-3,938,379	-4,515,582	-6,682,113	-6,682,113	-9,018,867



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

	2-20 Fcst FY 2020-21	2-20 Fcst FY 2022-23	May Proj FY 2020	May Proj FY 2021	May Proj FY 2020-21	May vs Feb FY 2020-21	May Proj FY 2022	May Proj FY 2023	May Proj FY 2022-23	May vs Feb FY 2022-23
Non-Dedicated Revenue										
Tax Revenues:										
Individual Income	25,987,900	27,859,700	12,277,400	12,051,200	24,328,600	-1,659,300	12,361,300	12,829,800	25,191,100	-2,668,600
Corporate Income	3,114,080	3,240,266	1,554,822	1,154,679	2,709,501	-404,579	1,324,864	1,569,595	2,894,459	-345,807
Sales Tax-General	12,044,105	12,823,672	5,674,515	5,018,622	10,693,137	-1,350,968	5,609,425	5,788,525	11,397,950	-1,425,722
Statewide Property Tax	1,561,873	1,535,635	726,660	823,446	1,550,106	-11,767	767,814	767,821	1,535,635	0
Estate & Gift Tax	324,100	345,700	163,900	160,200	324,100	0	167,500	178,200	345,700	0
Liquor, Wine, Beer	191,870	198,940	95,260	96,610	191,870	0	98,320	100,620	198,940	0
Cigarette & Tobacco Products	1,144,450	1,114,740	577,270	567,180	1,144,450	0	559,310	555,430	1,114,740	0
Taconite Occupation	39,400	38,700	19,700	19,700	39,400	0	19,700	19,000	38,700	0
Mortgage Registry Tax	273,894	256,435	146,376	127,518	273,894	0	126,794	129,641	256,435	0
Deed Transfer Tax	299,175	317,775	145,257	153,918	299,175	0	157,086	160,689	317,775	0
Insurance Gross Earnings	865,236	923,949	421,727	423,202	844,929	-20,307	432,912	458,271	891,183	-32,766
Controlled Substance Tax	10	10	5	5	10	0	5	5	10	0
Other Gross Earnings	100	100	50	50	100	0	50	50	100	0
Lawful Gambling Taxes	215,900	256,200	79,750	72,050	151,800	-64,100	75,650	81,250	156,900	-99,300
Medical Assistance Surcharges	618,608	670,154	303,777	314,831	618,608	0	327,742	342,412	670,154	0
All Other Tax Refunds	-11,356	-10,706	-6,003	-5,353	-11,356	0	-5,353	-5,353	-10,706	0
Subtotal Tax Revenues	46,669,345	49,571,270	22,180,466	20,977,858	43,158,324	-3,511,021	22,023,119	22,975,956	44,999,075	-4,572,195
Non-Tax Revenues:										
Investment Income	180,000	180,000	70,000	10,000	80,000	-100,000	10,000	10,000	20,000	-160,000
Lottery Revenue	124,755	127,102	61,500	63,255	124,755	0	63,551	63,551	127,102	0
Tobacco Settlements	308,495	303,239	154,254	154,241	308,495	0	154,447	148,792	303,239	0
Fees:										
Departmental Earnings	408,368	399,753	207,251	201,117	408,368	0	200,515	199,238	399,753	0
DHS MSOP Collections	28,000	28,000	14,000	14,000	28,000	0	14,000	14,000	28,000	0
DHS SOS Collections	159,800	162,300	78,650	81,150	159,800	0	81,150	81,150	162,300	0
Fines & Surcharges	147,990	150,576	74,965	73,025	147,990	0	75,434	75,142	150,576	0
Subtotal Fees	744,158	740,629	374,866	369,292	744,158	0	371,099	369,530	740,629	0
Other Non-Dedicated Revenue:										
All Other Non-Dedicated Revenue	205,988	199,055	106,642	99,346	205,988	0	99,929	99,126	199,055	0
Subtotal Other Non-Dedicated Revenue	205,988	199,055	106,642	99,346	205,988	0	99,929	99,126	199,055	0
Subtotal Non-Tax Revenues	1,563,396	1,550,025	767,262	696,134	1,463,396	-100,000	699,026	690,999	1,390,025	-160,000
Total Net Non-Dedicated Revenue	48,232,741	51,121,295	22,947,728	21,673,992	44,621,720	-3,611,021	22,722,145	23,666,955	46,389,100	-4,732,195

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

	2-20 Fcst FY 2020-21	2-20 Fcst FY 2022-23	May Proj FY 2020	May Proj FY 2021	May Proj FY 2020-21	May vs Feb FY 2020-21	May Proj FY 2022	May Proj FY 2023	May Proj FY 2022-23	May vs Feb FY 2022-23
Dedicated Revenue										
All Other Dedicated Revenues	0	0	0	0	0	0	0	0	0	0
Total Dedicated Revenue	0	0	0	0	0	0	0	0	0	0
Transfers From Other Funds										
Special Revenue Funds	5,666	5,734	2,867	2,799	5,666	0	2,867	2,867	5,734	0
All Other Transfers	25,054	25,292	12,527	12,527	25,054	0	12,605	12,687	25,292	0
Laws 1997, Transfers In	17,994	17,926	8,963	9,031	17,994	0	8,963	8,963	17,926	0
M.S 16B.24 - Admin FR&R Transfers	9,176	9,176	4,588	4,588	9,176	0	4,588	4,588	9,176	0
Laws 2008, Transfers In	154	154	77	77	154	0	77	77	154	0
Laws 2010, Transfers In	1,193	1,190	598	595	1,193	0	595	595	1,190	0
M.S 16A. 724 - Tr fr HCAF Fund	244,000	244,000	122,000	122,000	244,000	0	122,000	0	122,000	-122,000
Laws 2015, Transfers In	1,988	1,988	994	994	1,988	0	994	994	1,988	0
Laws 2019, Transfers In	150,761	0	3,322	147,439	150,761	0	0	0	0	0
Total Transfers From Other Funds	455,986	305,460	155,936	300,050	455,986	0	152,689	30,771	183,460	-122,000
Prior Year Adjustments	63,645	74,486	26,660	36,985	63,645	0	37,243	37,243	74,486	0

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

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



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

Property Tax Aids & Credits

Property Tax Refunds:

	2-20 Fcst FY 2020-21	2-20 Fcst FY 2022-23	May Proj FY 2020	May Proj FY 2021	May Proj FY 2020-21	May vs Feb FY 2020-21	May Proj FY 2022	May Proj FY 2023	May Proj FY 2022-23	May vs Feb FY 2022-23
Homestead Credit Refund	1,107,200	1,199,300	542,300	564,900	1,107,200	0	590,700	608,600	1,199,300	0
Renters Property Tax Refund	461,100	477,400	228,300	232,800	461,100	0	237,400	240,000	477,400	0
Special Property Tax Refund	14,321	10,000	9,621	4,700	14,321	0	5,000	5,000	10,000	0
Sustainable Forest Incentive Payments	24,187	26,180	11,857	12,330	24,187	0	12,830	13,350	26,180	0
Subtotal Property Tax Refunds	1,606,808	1,712,880	792,078	814,730	1,606,808	0	845,930	866,950	1,712,880	0
Political Contribution Refunds	6,200	7,500	2,200	4,000	6,200	0	3,500	4,000	7,500	0
Tax Refund Interest	36,700	22,900	24,300	12,400	36,700	0	11,900	11,000	22,900	0
Local Government Aid (City Aid)	1,017,729	1,128,796	456,376	561,353	1,017,729	0	564,398	564,398	1,128,796	0
County Program Aid	494,174	527,925	233,958	260,216	494,174	0	263,971	263,954	527,925	0
MMB Public Defender Aid (TR OUT)	1,000	1,000	500	500	1,000	0	500	500	1,000	0
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	414	207	207	414	0	207	207	414	0
MDE Local Impact Notes (TR OUT)	14	14	7	7	14	0	7	7	14	0
County Program Aid	495,602	529,353	234,672	260,930	495,602	0	264,685	264,668	529,353	0
Township Aid	20,000	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0
Payment in Lieu of Taxes - PILT	72,079	72,979	35,927	36,152	72,079	0	36,377	36,602	72,979	0
Aquatic Invasive Species Prevention Aid	20,000	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0
Riparian Protection Aid to BWSR (TR OUT)	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0
Riparian Protection Aid Local Distribution	14,000	14,000	7,000	7,000	14,000	0	7,000	7,000	14,000	0
Riparian Protection Aid	16,000	16,000	8,000	8,000	16,000	0	8,000	8,000	16,000	0
Indian Family Out-Of-Home Placement Aid	10,000	10,000	5,000	5,000	10,000	0	5,000	5,000	10,000	0
Casino Aid to Counties	3,194	3,194	1,597	1,597	3,194	0	1,597	1,597	3,194	0
State Taconite Aid to IRRR (TR OUT)	7,736	8,282	3,723	4,013	7,736	0	4,087	4,195	8,282	0
State Taconite Aid Local Distribution	8,656	8,526	4,297	4,359	8,656	0	4,291	4,235	8,526	0
State Taconite Aid	16,392	16,808	8,020	8,372	16,392	0	8,378	8,430	16,808	0
Production Property Transition Aid	77	0	53	24	77	0	0	0	0	0
Utility Valuation Transition Aid	8	23	5	3	8	0	11	12	23	0
Disparity Reduction Aid										
School	15,938	15,934	7,971	7,967	15,938	0	7,967	7,967	15,934	0
Non-School	20,246	20,246	10,123	10,123	20,246	0	10,123	10,123	20,246	0
Border City Disparity Reduction Credit										
School	5,371	5,920	2,534	2,837	5,371	0	2,926	2,994	5,920	0
Non-School	21,416	23,577	9,959	11,457	21,416	0	11,678	11,899	23,577	0
Agricultural Homestead Market Value Credit										

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

	2-20 Fcst FY 2020-21	2-20 Fcst FY 2022-23	May Proj FY 2020	May Proj FY 2021	May Proj FY 2020-21	May vs Feb FY 2020-21	May Proj FY 2022	May Proj FY 2023	May Proj FY 2022-23	May vs Feb FY 2022-23
School	16,879	16,314	8,669	8,210	16,879	0	8,157	8,157	16,314	0
Non-School	56,036	54,288	28,892	27,144	56,036	0	27,144	27,144	54,288	0
School Building Bond Agricultural Credit	93,695	145,892	37,856	55,839	93,695	0	68,417	77,475	145,892	0
Agriculture Preservation Credit										
School	122	120	62	60	122	0	60	60	120	0
Non-School	283	260	133	150	283	0	130	130	260	0
Supplemental Taconite Homestead Credit	10,837	11,055	5,392	5,445	10,837	0	5,500	5,555	11,055	0
Prior Year Credit Adjustment										
School	37	0	33	4	37	0	0	0	0	0
Non-School	97	0	97	0	97	0	0	0	0	0
Police State Aid	166,140	181,430	81,240	84,900	166,140	0	88,720	92,710	181,430	0
Fire State Aid	61,845	65,570	30,445	31,400	61,845	0	32,310	33,260	65,570	0
Fire Insurance Surcharge Aid	7,910	8,640	3,780	4,130	7,910	0	4,260	4,380	8,640	0
Police-Fire Retirement Supp Aid	31,000	31,000	15,500	15,500	31,000	0	15,500	15,500	31,000	0
Police/Fire Amortization Aid	5,458	5,458	2,729	2,729	5,458	0	2,729	2,729	5,458	0
Redirected Amortization Aid to SPTRFA/TRA	4,188	4,188	2,094	2,094	4,188	0	2,094	2,094	4,188	0
Firefighter Supplemental Benefits Reimbursement	1,321	1,232	705	616	1,321	0	616	616	1,232	0
PERA Pension Aid	13,900	0	13,900	0	13,900	0	0	0	0	0
Disaster Credit		59								
School	26		23	3	26	0	28	31	59	0
Non-School	77	188	77	0	77	0	94	94	188	0
Local Option Disaster Abatement Reimbursement										
School	23	50	0	23	23	0	25	25	50	0
Non-School	75	150	0	75	75	0	75	75	150	0
Mahnomen Adjustments										
School	280	280	140	140	280	0	140	140	280	0
Non-School	2,120	2,120	1,060	1,060	2,120	0	1,060	1,060	2,120	0
Border City Reimbursement	125	120	65	60	125	0	60	60	120	0
Taconite Aid Reimbursement	1,122	1,122	561	561	1,122	0	561	561	1,122	0
Performance Measurement Reimbursement	935	947	466	469	935	0	472	475	947	0
Minneapolis Debt Service Aid	8,240	8,240	4,120	4,120	8,240	0	4,120	4,120	8,240	0
Wadena County Aid	1,200	0	600	600	1,200	0	0	0	0	0
19, SS1, CH 6 - Grants to various local governments	4,447	0	4,447	0	4,447	0	0	0	0	0
19, SS1, CH 6 - Grant to City of Virginia	0	5,400	0	0	0	0	5,400	0	5,400	0
20, CH 70 – Aids & Credits	0	0	11,000	0	11,000	11,000	0	0	0	0
Total Property Tax Aids & Credits	3,872,178	4,170,233	1,872,901	2,010,277	3,883,178	11,000	2,070,142	2,100,091	4,170,233	0

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

	2-20 Fcst FY 2020-21	2-20 Fcst FY 2022-23	May Proj FY 2020	May Proj FY 2021	May Proj FY 2020-21	May vs Feb FY 2020-21	May Proj FY 2022	May Proj FY 2023	May Proj FY 2022-23	May vs Feb FY 2022-23
Health & Human Services										
Human Services, Dept of										
Central Office Operations	491,958	478,485	246,617	245,341	491,958	0	238,098	240,387	478,485	0
Forecasted Programs	12,416,620	14,217,220	5,837,132	6,426,224	12,263,356	-153,264	7,157,652	7,385,279	14,542,931	325,711
Grant Programs	745,366	771,074	433,763	376,345	810,108	64,742	384,987	384,976	769,963	-1,111
State Operated Services	809,433	816,278	402,435	406,998	809,433	0	408,139	408,139	816,278	0
Subtotal DHS Appropriations	14,463,377	16,283,057	6,919,947	7,454,908	14,374,855	-88,522	8,188,876	8,418,781	16,607,657	324,600
Federal Reimbursement	-76,812	-77,976	-38,195	-38,617	-76,812	0	-39,039	-38,937	-77,976	0
19 SS1, CH 9 - Blue Ribbon Commission	0	-100,000	0	0	0	0	-50,000	-50,000	-100,000	0
Health, Dept of	271,019	264,715	135,327	135,692	271,019	0	132,573	132,142	264,715	0
20, CH 66 - Public Health Response Contingency Account (TR OUT)	0	0	20,889	0	20,889	20,889	0	0	0	0
20, CH 70 - Public Health Response Contingency Account (TR OUT)	0	0	50,000	0	50,000	50,000	0	0	0	0
20, CH 70 – Health Care Response Fund (TR OUT)	0	0	150,000	0	150,000	150,000	0	0	0	0
Emergency Medical Services Board	7,556	7,552	3,747	3,809	7,556	0	3,776	3,776	7,552	0
Council on Disability	2,020	2,012	1,014	1,006	2,020	0	1,006	1,006	2,012	0
MH/MR Ombudsman	5,069	4,876	2,631	2,438	5,069	0	2,438	2,438	4,876	0
Ombudsperson for Families	1,437	1,446	714	723	1,437	0	723	723	1,446	0
Board of Pharmacy - 19, SS1, Ch 63 - Opiate Epidemic Response	370	0	370	0	370	0	0	0	0	0
19, SS1, CH 9 - Mnsure	8,000	0	8,000	0	8,000	0	0	0	0	0
Total Health & Human Services	14,682,036	16,385,682	7,254,444	7,559,959	14,814,403	132,367	8,240,353	8,469,929	16,710,282	324,600
Public Safety & Judiciary										
Supreme Court	113,862	113,004	56,367	57,495	113,862	0	56,502	56,502	113,004	0
Court of Appeals	25,994	26,326	12,831	13,163	25,994	0	13,163	13,163	26,326	0
District Courts	626,204	634,404	309,002	317,202	626,204	0	317,202	317,202	634,404	0
State Guardian Ad Litem Board	43,386	44,000	21,386	22,000	43,386	0	22,000	22,000	44,000	0
Tax Court	3,615	3,616	1,807	1,808	3,615	0	1,808	1,808	3,616	0
Uniform Laws Comm	196	196	98	98	196	0	98	98	196	0
Judicial Stnds, Bd on	1,267	1,018	758	509	1,267	0	509	509	1,018	0
Bd of Public Defense	197,552	202,356	96,374	101,178	197,552	0	101,178	101,178	202,356	0
Private Detective Board	554	554	277	277	554	0	277	277	554	0
Peace Officer Standards and Training, Board	20,692	8,692	10,346	10,346	20,692	0	4,346	4,346	8,692	0
Corrections, Dept of	1,235,723	1,261,766	611,119	624,604	1,235,723	0	629,628	632,138	1,261,766	0
Sentencing Guidelines Commission	1,366	1,374	679	687	1,366	0	687	687	1,374	0
Public Safety, Dept of	212,559	207,944	107,994	104,565	212,559	0	103,972	103,972	207,944	0
Human Rights, Dept of	10,042	10,262	4,911	5,131	10,042	0	5,131	5,131	10,262	0
Transfer to Disaster Contingency Account	20,000	0	50,000	0	50,000	30,000	0	0	0	0
Transfer out to Community Justice Acct.	922	922	461	461	922	0	461	461	922	0
Total Public Safety & Judiciary	2,513,942	2,516,434	1,284,418	1,259,524	2,543,942	30,000	1,256,962	1,259,472	2,516,434	0

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

	2-20 Fcst FY 2020-21	2-20 Fcst FY 2022-23	May Proj FY 2020	May Proj FY 2021	May Proj FY 2020-21	May vs Feb FY 2020-21	May Proj FY 2022	May Proj FY 2023	May Proj FY 2022-23	May vs Feb FY 2022-23
Transportation										
Transportation, Dept of	42,510	38,750	22,819	19,691	42,510	0	19,375	19,375	38,750	0
Metropolitan Council	216,010	177,700	113,190	102,820	216,010	0	89,070	88,630	177,700	0
Public Safety, Dept of	90,117	30,546	74,438	15,679	90,117	0	15,273	15,273	30,546	0
Total Transportation	348,637	246,996	210,447	138,190	348,637	0	123,718	123,278	246,996	0
Environment										
Pollution Control Agency	13,398	12,396	6,874	6,524	13,398	0	6,198	6,198	12,396	0
Natural Resources, Dept of	185,432	176,967	96,197	89,235	185,432	0	88,483	88,484	176,967	0
Natural Resources, Dept of (OPENS)	54,947	54,811	27,472	27,475	54,947	0	27,444	27,367	54,811	0
Transfer to Mining and Environmental Regulatory Account (OPEN)	1,822	1,904	873	949	1,822	0	953	951	1,904	0
Water & Soil Resources Bd	30,187	29,744	15,315	14,872	30,187	0	14,872	14,872	29,744	0
MN Conservation Corps	910	910	455	455	910	0	455	455	910	0
Metropolitan Council Parks	5,080	5,080	2,540	2,540	5,080	0	2,540	2,540	5,080	0
Zoological Board	19,474	19,618	9,665	9,809	19,474	0	9,809	9,809	19,618	0
Science Museum of Minnesota	2,158	2,158	1,079	1,079	2,158	0	1,079	1,079	2,158	0
Explore Minnesota Tourism	28,772	28,688	14,428	14,344	28,772	0	14,344	14,344	28,688	0
Total Environment	342,180	332,276	174,898	167,282	342,180	0	166,177	166,099	332,276	0
Agriculture										
Agriculture, Dept of	107,617	107,706	55,059	53,808	108,867	1,250	53,853	53,853	107,706	0
Animal Health Board	11,710	11,754	5,833	5,877	11,710	0	5,877	5,877	11,754	0
Agric Util Research Inst	7,786	7,786	3,893	3,893	7,786	0	3,893	3,893	7,786	0
Housing Finance (TR OUT)	120,596	115,596	64,048	56,548	120,596	0	57,798	57,798	115,596	0
Total Agriculture	247,709	242,842	128,833	120,126	248,959	1,250	121,421	121,421	242,842	0
Jobs, Economic Development, Housing & Commerce										
Commerce, Dept of	52,528	52,860	26,476	26,052	52,528	0	26,754	26,106	52,860	0
Public Utilities Comm	15,586	15,586	7,793	7,793	15,586	0	7,793	7,793	15,586	0
Employment & Economic Development	250,509	169,876	154,772	105,737	260,509	10,000	84,938	84,938	169,876	0
Destination Medical Center	34,963	71,149	13,493	21,470	34,963	0	33,649	37,500	71,149	0
Labor & Industry	7,688	8,488	3,844	3,844	7,688	0	4,244	4,244	8,488	0
Mediation Services	5,282	5,282	2,641	2,641	5,282	0	2,641	2,641	5,282	0
Region 3 - Occupation Tax (OPEN)	5,708	5,747	2,848	2,860	5,708	0	2,852	2,895	5,747	0
Total Jobs, Economic Development, Housing & Commerce	372,264	328,988	211,867	170,397	382,264	10,000	162,871	166,117	328,988	0

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

	2-20 Fcst FY 2020-21	2-20 Fcst FY 2022-23	May Proj FY 2020	May Proj FY 2021	May Proj FY 2020-21	May vs Feb FY 2020-21	May Proj FY 2022	May Proj FY 2023	May Proj FY 2022-23	May vs Feb FY 2022-23
State Government & Veterans										
Legislature	211,031	190,583	115,450	95,581	211,031	0	95,291	95,292	190,583	0
Governor/Lt Gov Office	7,244	7,244	3,622	3,622	7,244	0	3,622	3,622	7,244	0
State Auditor Office	20,942	21,208	10,338	10,604	20,942	0	10,604	10,604	21,208	0
Attorney General Office	46,341	47,026	22,828	23,513	46,341	0	23,513	23,513	47,026	0
Secretary of State	28,567	14,584	21,275	7,292	28,567	0	7,292	7,292	14,584	0
Campaign Finance	4,683	4,605	1,208	3,475	4,683	0	1,208	3,397	4,605	0
Investment Board	278	278	139	139	278	0	139	139	278	0
MN-IT Services	15,359	15,358	7,680	7,679	15,359	0	7,679	7,679	15,358	0
Administrative Hearings Office	800	800	400	400	800	0	400	400	800	0
Administration, Dept of	51,080	51,110	26,085	24,995	51,080	0	25,424	25,686	51,110	0
Administration Dept, WCRA (OPEN)	1,352	1,446	650	702	1,352	0	716	730	1,446	0
Capitol Area Arch Planning Bd	702	702	351	351	702	0	351	351	702	0
Minnesota Management & Budget	54,965	54,442	27,744	27,221	54,965	0	27,221	27,221	54,442	0
Revenue, Dept of	329,715	332,662	163,384	166,331	329,715	0	166,331	166,331	332,662	0
Revenue, Dept of (OPENS)	2,050	2,050	1,025	1,025	2,050	0	1,025	1,025	2,050	0
Amateur Sports Commission	647	612	341	306	647	0	306	306	612	0
Council for Minnesotans of African Heritage	1,063	1,064	531	532	1,063	0	532	532	1,064	0
Minnesota Council on Latino Affairs	1,044	1,050	519	525	1,044	0	525	525	1,050	0
Council on Asian-Pacific Minnesotans	1,025	1,030	510	515	1,025	0	515	515	1,030	0
Indian Affairs Council	1,699	1,692	853	846	1,699	0	846	846	1,692	0
Historical Society	46,486	47,036	22,968	23,518	46,486	0	23,518	23,518	47,036	0
State Arts Board	15,782	15,082	8,241	7,541	15,782	0	7,541	7,541	15,082	0
MN Humanities Commission	1,400	750	700	700	1,400	0	375	375	750	0
Veterans Affairs, Dept of	151,855	151,828	82,141	75,914	158,055	6,200	75,914	75,914	151,828	0
Veterans Affairs, Dept of (OPEN)	6,200	6,200	3,100	3,100	6,200	0	3,100	3,100	6,200	0
Military Affairs, Dept of	49,389	48,394	25,192	24,197	49,389	0	24,197	24,197	48,394	0
Military Affairs, Dept of (OPEN)	394	394	197	197	394	0	197	197	394	0
Accountancy, Bd of	1,369	1,350	694	675	1,369	0	675	675	1,350	0
Architectural/Eng, Bd of	1,706	1,702	855	851	1,706	0	851	851	1,702	0
Board of Cosmetologist Examiners	5,839	5,870	2,904	2,935	5,839	0	2,935	2,935	5,870	0
Board of Barber Examiners	686	686	343	343	686	0	343	343	686	0

General Fund - Fund Balance Analysis
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	2-20 Fcst FY 2020-21	2-20 Fcst FY 2022-23	May Proj FY 2020	May Proj FY 2021	May Proj FY 2020-21	May vs Feb FY 2020-21	May Proj FY 2022	May Proj FY 2023	May Proj FY 2022-23	May vs Feb FY 2022-23
Contingent Accounts	500	500	500	0	500	0	500	0	500	0
Tort Claims	322	322	161	161	322	0	161	161	322	0
Consolidated Leg & Const Officers Retire (OPEN)	18,241	18,310	9,111	9,130	18,241	0	9,148	9,162	18,310	0
Judges Plan Direct Appropriation	12,000	12,000	6,000	6,000	12,000	0	6,000	6,000	12,000	0
18, CH 211 - Pension, PERA Police and Fire	13,500	18,000	4,500	9,000	13,500	0	9,000	9,000	18,000	0
PERA/Mpls Employee Retirement Aid (OPEN)	32,000	32,000	16,000	16,000	32,000	0	16,000	16,000	32,000	0
1993 TRA/Mpls Teacher Retire Aid (OPEN)	5,000	5,000	2,500	2,500	5,000	0	2,500	2,500	5,000	0
1997 TRA/Mpls Teacher Retire Aid (OPEN)	54,662	54,662	27,331	27,331	54,662	0	27,331	27,331	54,662	0
St Paul Teacher Retirement Aid 1997 (OPEN)	29,654	29,654	14,827	14,827	29,654	0	14,827	14,827	29,654	0
Subtotal State Government & Veterans	1,227,572	1,199,286	633,198	600,574	1,233,772	6,200	598,653	600,633	1,199,286	0
MMB Non-Operating (OPEN)	11,823	12,905	5,782	6,041	11,823	0	6,311	6,594	12,905	0
Indirect Cost Receipts Offset	-39,954	-39,954	-19,977	-19,977	-39,954	0	-19,977	-19,977	-39,954	0
One time Transfer to HCAF (TR OUT)	7,200	0	7,200	0	7,200	0	0	0	0	0
20, CH 71, Transfer to COVID-19 Minnesota Fund	0	0	200,000	0	200,000	200,000	0	0	0	0
Total State Government & Veterans	1,206,641	1,172,237	826,203	586,638	1,412,841	206,200	584,987	587,250	1,172,237	0
Debt Service										
Debt Service	1,130,051	1,204,966	540,081	589,970	1,130,051	0	610,195	594,771	1,204,966	0
Total Debt Service	1,130,051	1,204,966	540,081	589,970	1,130,051	0	610,195	594,771	1,204,966	0
Capital Projects										
08, CH 179 - Housing Finance Agency	4,800	4,800	2,400	2,400	4,800	0	2,400	2,400	4,800	0
14, CH 295 - Additional MHFA Debt Service	12,797	12,794	6,399	6,398	12,797	0	6,398	6,396	12,794	0
08, CH 179 - UofM Biomed Research Facility	27,847	27,849	13,921	13,926	27,847	0	13,926	13,923	27,849	0
06, SF2460 - UofM Stadium	20,500	20,500	10,250	10,250	20,500	0	10,250	10,250	20,500	0
12, CH 293 - Housing Finance Agency (TR OUT)	4,080	4,077	2,039	2,041	4,080	0	2,040	2,037	4,077	0
State Appropriation Refunding Bonds	109,641	108,484	54,934	54,707	109,641	0	54,645	53,839	108,484	0
12, CH 299 - Grants to City of St Paul, Pmts to MSFA for MPLS	13,953	23,271	2,700	11,253	13,953	0	11,491	11,780	23,271	0
12, CH 299 - Vikings Stadium Debt Service	60,313	60,309	30,156	30,157	60,313	0	30,154	30,155	60,309	0
12, CH 299 - MPLS Sales Tax to MSFA	4,543	5,503	2,120	2,423	4,543	0	2,609	2,894	5,503	0
15, SS1, CH 5 - Housing Finance Agency (TR OUT)	1,596	1,593	796	800	1,596	0	796	797	1,593	0
15, SS1, CH 5 - Lewis and Clark Water Project	2,504	2,500	1,254	1,250	2,504	0	1,247	1,253	2,500	0
17, SS1, CH 8 - Lewis & Clark Water Project Phase 3 Debt Service	530	530	265	265	530	0	265	265	530	0
17, SS1, CH 8 - Housing Finance Agency (TR OUT)	5,600	5,600	2,800	2,800	5,600	0	2,800	2,800	5,600	0
18, CH 214 - Housing Finance Agency (TR OUT)	3,200	12,800	0	3,200	3,200	0	6,400	6,400	12,800	0
19, SS1, CH 13 - New MHFA HIB Approp Bond ¹	0	2,400	0	0	0	0	0	2,400	2,400	0
19, SS1, CH 6 - Duluth Regional Exchange District - Debt Service	0	11,100	0	0	0	0	3,000	8,100	11,100	0



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

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Total Capital Projects	271,904	304,110	130,034	141,870	271,904	0	148,421	155,689	304,110	0
<i>Cancellation Estimates</i>										
Cancellation Estimates	-20,000	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0
Total Cancellation Estimates	-20,000	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0
<i>Reserve & Appropriation Carried Forward</i>										
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0
Budget Reserve Account	2,358,698	1,867,329	2,358,698	2,358,698	2,358,698	0	1,867,329	1,867,329	1,867,329	0
Stadium Reserve Account	129,714	262,708	56,052	66,255	66,255	-63,459	80,827	100,942	100,942	-161,766
Total Reserve & Appropriation Carried Forward	2,838,412	2,480,037	2,764,750	2,774,953	2,774,953	-63,459	2,298,156	2,318,271	2,318,271	-161,766

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