



General Fund Balance Analysis 2020 Governor's Recommendations

Expenditures by Omnibus Bill - Summary

2020-21 Biennium
2022-23 Biennium

March 12, 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
New Legislation Revenues	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

	2-20 Fcst FY 2020-21	2-20 Fcst FY 2022-23	Gov FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Feb FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov 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	3,726,106	3,971,359	0	4,005,049	3,894,151	4,005,049	-346,107
Current Resources:										
Tax Revenues	46,669,345	49,571,270	22,770,622	23,898,723	46,669,345	0	24,401,403	25,169,867	49,571,270	0
Non-Tax Revenues	1,563,396	1,550,025	787,262	776,134	1,563,396	0	779,026	770,999	1,550,025	0
Subtotal Non-Dedicated Revenues	48,232,741	51,121,295	23,557,884	24,674,857	48,232,741	0	25,180,429	25,940,866	51,121,295	0
Transfers From Other Funds	455,986	305,460	155,936	300,050	455,986	0	152,689	152,771	305,460	0
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	190,014	379,946	0
New Legislation Revenues	0	0	205	8,497	8,702	8,702	9,596	9,787	19,383	19,383
Subtotal Current Resources	48,752,372	51,501,241	23,740,685	25,020,389	48,761,074	8,702	25,379,957	26,140,667	51,520,624	19,383
Total Resources Available	52,723,731	55,852,397	27,712,044	28,746,495	52,732,433	8,702	29,385,006	30,034,818	55,525,673	-326,724
Actual & Estimated Expenditures										
E-12 Education	19,998,881	20,744,714	9,854,258	10,171,716	20,025,974	27,093	10,326,323	10,481,418	20,807,741	63,027
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	1,861,901	2,010,277	3,872,178	0	2,070,142	2,100,091	4,170,233	0
Health & Human Services	14,682,036	16,385,682	7,281,009	7,538,376	14,819,385	137,349	8,102,548	8,407,132	16,509,680	123,998
Public Safety & Judiciary	2,513,942	2,516,434	1,285,626	1,295,438	2,581,064	67,122	1,292,888	1,289,629	2,582,517	66,083
Transportation	348,637	246,996	212,847	143,171	356,018	7,381	129,893	131,534	261,427	14,431
Environment	342,180	332,276	175,398	178,108	353,506	11,326	167,003	166,925	333,928	1,652
Agriculture & Housing	247,709	242,842	127,583	120,426	248,009	300	121,421	121,421	242,842	0
Jobs, Economic Development & Commerce	372,264	328,988	201,867	172,532	374,399	2,135	163,006	166,252	329,258	270
State Government & Veterans	1,206,641	1,172,237	621,481	598,536	1,220,017	13,376	594,722	596,885	1,191,607	19,370
Debt Service	1,130,051	1,204,966	540,081	609,788	1,149,869	19,818	671,398	693,366	1,364,764	159,798
Capital Projects & Grants	271,904	304,110	130,034	210,779	340,813	68,909	153,447	168,715	322,162	18,052
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	23,985,938	24,741,446	48,727,384	354,809	25,490,855	26,011,432	51,502,287	466,681
Total Expenditures & Transfers	48,372,575	51,035,606	23,985,938	24,741,446	48,727,384	354,809	25,490,855	26,011,432	51,502,287	466,681
Balance Before Reserves	4,351,156	4,816,791	3,726,106	4,005,049	4,005,049	-346,107	3,894,151	4,023,386	4,023,386	-793,405
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	2,358,698	2,358,698	2,358,698	491,369
Stadium Reserve	129,714	262,708	78,228	129,714	129,714	0	191,509	262,708	262,708	0
Budgetary Balance	1,512,744	2,336,754	939,180	1,166,637	1,166,637	-346,107	993,944	1,051,980	1,051,980	-1,284,774

General Fund - Fund Balance Analysis

	2-20 Fcst	2-20 Fcst	Gov	Gov	Gov	Gov vs Feb	Gov	Gov	Gov	Gov vs Feb
(\$ in Thousands)	FY 2020-21	FY 2022-23	FY 2020	FY 2021	FY 2020-21	FY 2020-21	FY 2022	FY 2023	FY 2022-23	FY 2022-23
Non-Dedicated Revenue										
<u>Tax Revenues:</u>										
Individual Income	25,987,900	27,859,700	12,492,600	13,495,300	25,987,900	0	13,688,700	14,171,000	27,859,700	0
Corporate Income	3,114,080	3,240,266	1,589,248	1,524,832	3,114,080	0	1,601,949	1,638,317	3,240,266	0
Sales Tax-General	12,044,105	12,823,672	5,928,159	6,115,946	12,044,105	0	6,313,861	6,509,811	12,823,672	0
Statewide Property Tax	1,561,873	1,535,635	787,515	774,358	1,561,873	0	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	425,358	439,878	865,236	0	454,575	469,374	923,949	0
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	102,150	113,750	215,900	0	123,350	132,850	256,200	0
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	22,770,622	23,898,723	46,669,345	0	24,401,403	25,169,867	49,571,270	0
<u>Non-Tax Revenues:</u>										
Investment Income	180,000	180,000	90,000	90,000	180,000	0	90,000	90,000	180,000	0
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
<u>Fees:</u>										
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
<u>Other Non-Dedicated Revenue:</u>										
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	787,262	776,134	1,563,396	0	779,026	770,999	1,550,025	0
Total Net Non-Dedicated Revenue	48,232,741	51,121,295	23,557,884	24,674,857	48,232,741	0	25,180,429	25,940,866	51,121,295	0



General Fund - Fund Balance Analysis

	2-20 Fcst FY 2020-21	2-20 Fcst FY 2022-23	Gov FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Feb FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov 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	122,000	244,000	0
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	152,771	305,460	0
Prior Year Adjustments	63,645	74,486	26,660	36,985	63,645	0	37,243	37,243	74,486	0
New Legislation Revenues										
Tax Revenues										
03-20 Gov Rec - Tobbaco Tax - Vapor Prod & Dev Gross Rcpt Tax	0	0	0	4,190	4,190	4,190	10,200	10,500	20,700	20,700
03-20 Gov Rec - Sales Tax - Vapor Prod & Dev Gross Rcpt Tax	0	0	0	-530	-530	-530	-1,280	-1,390	-2,670	-2,670
Subtotal - Tax Revenues	0	0	0	3,660	3,660	3,660	8,920	9,110	18,030	18,030
Non-Tax Revenues										
03-20 Gov Rec - Dept Earn - Ag - Water Sources for Food Sales	0	0	0	0	0	0	1	2	3	3
03-20 Gov Rec - Dept Earn - Comm - Debt Buyer Licensing	0	0	0	50	50	50	50	50	100	100
03-20 Gov Rec - Dept Earn - Corrections - Invst in Comm Superv Partners	0	0	205	430	635	635	430	430	860	860
03-20 Gov Rec - Dept Earn - Prof Edu Lic Std Bd - MNIT Operating Request	0	0	0	195	195	195	195	195	390	390
03-20 Gov Rec - DHS SOS Coll - Dir Care and Treatment (DCT) Ops Adj	0	0	0	4,162	4,162	4,162	0	0	0	0
Subtotal - Non-Tax Revenues	0	0	205	4,837	5,042	5,042	676	677	1,353	1,353
New Legislation Revenues	0	0	205	8,497	8,702	8,702	9,596	9,787	19,383	19,383



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

	2-20 Fcst FY 2020-21	2-20 Fcst FY 2022-23	Gov FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Feb FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov 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	185,769	361,673	1,000	193,440	202,075	395,515	2,000
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	103,454	205,453	2,000	103,241	103,129	206,370	4,000
Special Student & Teacher Programs	147,325	144,531	75,771	92,924	168,695	21,370	97,438	99,810	197,248	52,717
Subtotal Education Excellence	738,963	770,933	366,856	396,477	763,333	24,370	409,025	420,625	829,650	58,717
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	142,565	307,031	-18	141,722	140,371	282,093	-40
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	174,699	352,132	377	174,045	174,273	348,318	754
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	2,167,098	4,208,791	359	2,290,953	2,416,562	4,707,515	714
Education, Dept of	54,139	49,202	29,228	26,508	55,736	1,597	26,188	26,208	52,396	3,194
Prof Educator Licensing Std Bd.	9,062	8,930	4,593	5,236	9,829	767	4,709	4,623	9,332	402
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	10,171,716	20,025,974	27,093	10,326,323	10,481,418	20,807,741	63,027
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

	2-20 Fcst FY 2020-21	2-20 Fcst FY 2022-23	Gov FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Feb FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Feb FY 2022-23
Property Tax Aids & Credits										
Property Tax Refunds:										
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 (<i>City Aid</i>)	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 (<i>TR OUT</i>)	1,000	1,000	500	0	500	-500	0	0	0	-1,000
03-20 Gov Rec - Board of Public Defense, Public Defender Aid (<i>TR OUT</i>)	0	0	0	500	500	500	500	500	1,000	1,000
MMB Local Impact Notes (<i>TR OUT</i>)	414	414	207	207	414	0	207	207	414	0
MDE Local Impact Notes (<i>TR OUT</i>)	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 (<i>TR OUT</i>)	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 (<i>TR OUT</i>)	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										
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



General Fund - Fund Balance Analysis

	2-20 Fcst	2-20 Fcst	Gov	Gov	Gov	Gov vs Feb	Gov	Gov	Gov	Gov vs Feb
	FY 2020-21	FY 2022-23	FY 2020	FY 2021	FY 2020-21	FY 2020-21	FY 2022	FY 2023	FY 2022-23	FY 2022-23
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										
School	26	59	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
Total Property Tax Aids & Credits	3,872,178	4,170,233	1,861,901	2,010,277	3,872,178	0	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	Gov FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Feb FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Feb FY 2022-23
Health & Human Services										
Human Services, Dept of										
Central Office Operations	491,958	478,485	246,617	245,952	492,569	611	238,475	240,659	479,134	649
Forecasted Programs	12,416,620	14,217,220	6,128,915	6,325,426	12,454,341	37,721	6,984,360	7,279,273	14,263,633	46,413
Grant Programs	745,366	771,074	368,545	408,634	777,179	31,813	411,852	419,635	831,487	60,413
State Operated Services	809,433	816,278	402,435	445,108	847,543	38,110	408,139	408,139	816,278	0
Subtotal DHS Appropriations	14,463,377	16,283,057	7,146,512	7,425,120	14,571,632	108,255	8,042,826	8,347,706	16,390,532	107,475
Federal Reimbursement	-76,812	-77,976	-38,195	-38,768	-76,963	-151	-39,151	-39,015	-78,166	-190
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	156,216	144,048	300,264	29,245	140,930	140,498	281,428	16,713
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	7,281,009	7,538,376	14,819,385	137,349	8,102,548	8,407,132	16,509,680	123,998
Public Safety & Judiciary										
Supreme Court	113,862	113,004	56,367	61,995	118,362	4,500	58,252	58,252	116,504	3,500
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 Strnds, 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	612,327	647,742	1,260,069	24,346	659,107	655,848	1,314,955	53,189
Sentencing Guidelines Commission	1,366	1,374	679	731	1,410	44	723	723	1,446	72
Public Safety, Dept of	212,559	207,944	107,994	112,797	220,791	8,232	108,633	108,633	217,266	9,322
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	1,285,626	1,295,438	2,581,064	67,122	1,292,888	1,289,629	2,582,517	66,083



General Fund - Fund Balance Analysis

	2-20 Fcst FY 2020-21	2-20 Fcst FY 2022-23	Gov FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Feb FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov 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	106,523	219,713	3,703	93,967	95,608	189,575	11,875
Public Safety, Dept of	90,117	30,546	76,838	16,957	93,795	3,678	16,551	16,551	33,102	2,556
Total Transportation	348,637	246,996	212,847	143,171	356,018	7,381	129,893	131,534	261,427	14,431
Environment										
Pollution Control Agency	13,398	12,396	6,874	7,250	14,124	726	6,924	6,924	13,848	1,452
Natural Resources, Dept of	185,432	176,967	96,697	99,335	196,032	10,600	88,583	88,584	177,167	200
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	175,398	178,108	353,506	11,326	167,003	166,925	333,928	1,652
Agriculture										
Agriculture, Dept of	107,617	107,706	53,809	54,108	107,917	300	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	127,583	120,426	248,009	300	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	144,772	107,872	252,644	2,135	85,073	85,073	170,146	270
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	201,867	172,532	374,399	2,135	163,006	166,252	329,258	270



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

State Government & Veterans

	2-20 Fcst FY 2020-21	2-20 Fcst FY 2022-23	Gov FY 2020	Gov FY 2021	Gov FY 2020-21	Gov vs Feb FY 2020-21	Gov FY 2022	Gov FY 2023	Gov FY 2022-23	Gov vs Feb FY 2022-23
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	11,292	21,630	688	11,294	11,294	22,588	1,380
Attorney General Office	46,341	47,026	22,828	26,363	49,191	2,850	25,718	25,718	51,436	4,410
Secretary of State	28,567	14,584	22,753	7,292	30,045	1,478	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	10,679	18,359	3,000	9,679	9,679	19,358	4,000
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, WCRS (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	27,456	55,200	235	27,456	27,456	54,912	470
Revenue, Dept of	329,715	332,662	163,384	167,291	330,675	960	167,121	167,121	334,242	1,580
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	75,941	80,079	156,020	4,165	79,729	79,629	159,358	7,530
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
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



General Fund - Fund Balance Analysis

	2-20 Fcst	2-20 Fcst	Gov	Gov	Gov	Gov vs Feb	Gov	Gov	Gov	Gov vs Feb
	FY 2020-21	FY 2022-23	FY 2020	FY 2021	FY 2020-21	FY 2020-21	FY 2022	FY 2023	FY 2022-23	FY 2022-23
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	628,476	612,472	1,240,948	13,376	608,388	610,268	1,218,656	19,370
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
Total State Government & Veterans	1,206,641	1,172,237	621,481	598,536	1,220,017	13,376	594,722	596,885	1,191,607	19,370
Debt Service										
Debt Service	1,130,051	1,204,966	540,081	609,788	1,149,869	19,818	671,398	693,366	1,364,764	159,798
Total Debt Service	1,130,051	1,204,966	540,081	609,788	1,149,869	19,818	671,398	693,366	1,364,764	159,798
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
3-20 Gov Rec - AP Bonds - Housing Finance Agency ² (TR OUT)	0	0	0	0	0	0	0	8,000	8,000	8,000
03-20 Gov Rec - AP Bonds - Superfund Program (TR OUT)	0	0	0	1,626	1,626	1,626	1,626	1,626	3,252	3,252
03-20 Gov Rec - AP Bonds - Admin - Electric Vehicle Infrastructure (TR OUT)	0	0	0	234	234	234	234	234	468	468
03-20 Gov Rec - AP Bonds - MPCA - Electric Vehicle Infrastructure (TR OUT)	0	0	0	1,407	1,407	1,407	1,407	1,407	2,814	2,814
03-20 Gov Rec - AP Bonds - MN Public TV (TR OUT)	0	0	0	1,759	1,759	1,759	1,759	1,759	3,518	3,518
03-20 Gov Rec - Cash Capital Projects - Administration	0	0	0	13,500	13,500	13,500	0	0	0	0
03-20 Gov Rec - Cash Capital Projects - Amateur Sports	0	0	0	329	329	329	0	0	0	0
03-20 Gov Rec - Cash Capital Projects - Historical Society	0	0	0	275	275	275	0	0	0	0
03-20 Gov Rec - Cash Capital Projects - Agriculture	0	0	0	779	779	779	0	0	0	0

General Fund - Fund Balance Analysis

	2-20 Fcst	2-20 Fcst	Gov	Gov	Gov	Gov vs Feb	Gov	Gov	Gov	Gov vs Feb
	FY 2020-21	FY 2022-23	FY 2020	FY 2021	FY 2020-21	FY 2020-21	FY 2022	FY 2023	FY 2022-23	FY 2022-23
03-20 Gov Rec - Cash Capital Projects - Human Services	0	0	0	8,500	8,500	8,500	0	0	0	0
03-20 Gov Rec - Cash Capital Projects - Public Safety	0	0	0	500	500	500	0	0	0	0
03-20 Gov Rec - Cash Capital Projects - Transportation	0	0	0	2,000	2,000	2,000	0	0	0	0
03-20 Gov Rec - Cash Capital Projects - Water & Soil Resources Board	0	0	0	8,000	8,000	8,000	0	0	0	0
03-20 Gov Rec - Cash Capital Projects - Equity Capital Projects	0	0	0	30,000	30,000	30,000	0	0	0	0
Total Capital Projects	271,904	304,110	130,034	210,779	340,813	68,909	153,447	168,715	322,162	18,052
Cancellation Estimates										
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
Reserve & Appropriation Carried Forward										
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	2,358,698	2,358,698	2,358,698	491,369
Stadium Reserve Account	129,714	262,708	78,228	129,714	129,714	0	191,509	262,708	262,708	0
Total Reserve & Appropriation Carried Forward	2,838,412	2,480,037	2,786,926	2,838,412	2,838,412	0	2,900,207	2,971,406	2,971,406	491,369

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

² FY 2023 assumes \$100 million in MHFA bonds issued, the debt service at full issuance would be \$16 million for FY 2024 and beyond