



General Fund Balance Analysis End of 2020 5th Special Legislative Session

Comparisons to End of 2020 Regular, 1st and 2nd Special Legislative Sessions

Expenditures by Omnibus Bill - Summary

2020-21 Biennium

2022-23 Biennium

October 21, 2020

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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

Transfers From Other Funds

Prior Year Adjustments

Subtotal Other Revenue

New Legislation Revenues

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

Agriculture & Housing

Jobs, Economic Development & Commerce

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

August EOS/Executive Actions	August EOS/Executive Actions	Oct SS	Oct SS	Oct SS	Oct SS vs August	Oct SS	Oct SS	Oct SS	Oct SS vs August
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
3,971,359	450,869	3,971,359	2,910,781	3,971,359	0	479,683	-2,244,915	479,683	28,814
43,158,324	44,999,075	22,180,466	20,887,858	43,068,324	-90,000	21,958,419	22,922,556	44,880,975	-118,100
1,482,005	1,390,004	766,866	718,748	1,485,614	3,609	699,015	690,989	1,390,004	0
44,640,329	46,389,079	22,947,332	21,606,606	44,553,938	-86,391	22,657,434	23,613,545	46,270,979	-118,100
455,986	183,460	155,936	405,050	560,986	105,000	147,451	30,771	178,222	-5,238
63,645	74,486	26,660	36,985	63,645	0	37,243	37,243	74,486	0
519,631	257,946	182,596	442,035	624,631	105,000	184,694	68,014	252,708	-5,238
-12	-21	0	18,609	18,609	18,621	-69,938	-53,400	-123,338	-123,317
45,159,960	46,647,025	23,129,928	22,048,641	45,178,569	18,609	22,842,128	23,681,559	46,523,687	-123,338
49,131,319	47,097,894	27,101,287	24,959,422	49,149,928	18,609	23,321,811	21,436,644	47,003,370	-94,524
19,998,663	20,744,929	9,853,360	10,145,285	19,998,645	-18	10,295,633	10,449,256	20,744,889	-40
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
3,883,178	4,170,233	1,872,901	2,010,277	3,883,178	0	2,070,072	2,100,001	4,170,073	-160
14,721,570	16,720,429	7,262,133	7,429,272	14,691,405	-30,165	8,286,000	8,471,172	16,757,172	36,743
2,551,079	2,536,564	1,284,418	1,279,536	2,563,954	12,875	1,269,938	1,272,448	2,542,386	5,822
348,637	246,996	210,447	142,349	352,796	4,159	124,996	124,556	249,552	2,556
342,180	332,276	174,898	169,394	344,292	2,112	166,177	166,099	332,276	0
248,959	242,842	128,833	120,126	248,959	0	121,421	121,421	242,842	0
382,384	329,082	211,867	170,517	382,384	0	162,918	166,164	329,082	0
1,415,693	1,172,213	827,681	578,012	1,405,693	-10,000	584,975	587,238	1,172,213	0
1,130,051	1,204,966	540,081	557,872	1,097,953	-32,098	633,960	642,377	1,276,337	71,371
271,904	304,110	130,034	184,800	314,834	42,930	152,572	163,840	316,412	12,302
-20,000	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0
48,680,450	51,390,768	24,190,506	24,479,739	48,670,245	-10,205	25,566,726	25,952,636	51,519,362	128,594
48,680,450	51,390,768	24,190,506	24,479,739	48,670,245	-10,205	25,566,726	25,952,636	51,519,362	128,594
450,869	-4,292,874	2,910,781	479,683	479,683	28,814	-2,244,915	-4,515,992	-4,515,992	-223,118
350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0
2,377,319	1,885,950	2,358,698	2,377,319	2,377,319	0	1,885,950	1,885,950	1,885,950	0
66,255	100,942	56,052	66,255	66,255	0	80,827	100,942	100,942	0
-2,342,705	-6,629,766	146,031	-2,313,891	-2,313,891	28,814	-4,561,692	-6,852,884	-6,852,884	-223,118

General Fund - Fund Balance Analysis

(\$ in Thousands)

Non-Dedicated Revenue**Tax Revenues:**

	August EOS/Executive Actions FY 2020-21	August EOS/Executive Actions FY 2022-23	Oct SS FY 2020	Oct SS FY 2021	Oct SS FY 2020-21	Oct SS vs August FY 2020-21	Oct SS FY 2022	Oct SS FY 2023	Oct SS FY 2022-23	Oct SS vs August FY 2022-23
Individual Income	24,328,600	25,191,100	12,277,400	11,986,500	24,263,900	-64,700	12,314,200	12,790,900	25,105,100	-86,000
Corporate Income	2,709,501	2,894,459	1,554,822	1,129,379	2,684,201	-25,300	1,307,264	1,555,095	2,862,359	-32,100
Sales Tax-General	10,693,137	11,397,950	5,674,515	5,018,622	10,693,137	0	5,609,425	5,788,525	11,397,950	0
Statewide Property Tax	1,550,106	1,535,635	726,660	823,446	1,550,106	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	844,929	891,183	421,727	423,202	844,929	0	432,912	458,271	891,183	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	151,800	156,900	79,750	72,050	151,800	0	75,650	81,250	156,900	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

43,158,324	44,999,075	22,180,466	20,887,858	43,068,324	-90,000	21,958,419	22,922,556	44,880,975	-118,100
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Non-Tax Revenues:

Investment Income	80,000	20,000	70,000	10,000	80,000	0	10,000	10,000	20,000	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

Fees:

Departmental Earnings	408,356	399,732	206,855	201,501	408,356	0	200,504	199,228	399,732	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	84,759	163,409	3,609	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

744,146	740,608	374,470	373,285	747,755	3,609	371,088	369,520	740,608	0
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Other Non-Dedicated Revenue:

All Other Non-Dedicated Revenue	224,609	199,055	106,642	117,967	224,609	0	99,929	99,126	199,055	0
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Subtotal Other Non-Dedicated Revenue

224,609	199,055	106,642	117,967	224,609	0	99,929	99,126	199,055	0
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Subtotal Non-Tax Revenues

1,482,005	1,390,004	766,866	718,748	1,485,614	3,609	699,015	690,989	1,390,004	0
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Total Net Non-Dedicated Revenue	44,640,329	46,389,079	22,947,332	21,606,606	44,553,938	-86,391	22,657,434	23,613,545	46,270,979	-118,100
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General Fund - Fund Balance Analysis
(\$ in Thousands)

	August EOS/Executive Actions FY 2020-21	August EOS/Executive Actions FY 2022-23	Oct SS FY 2020	Oct SS FY 2021	Oct SS FY 2020-21	Oct SS vs August FY 2020-21	Oct SS FY 2022	Oct SS FY 2023	Oct SS FY 2022-23	Oct SS vs August FY 2022-23
<i>Dedicated Revenue</i>										
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
<i>Transfers From Other Funds</i>										
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	122,000	122,000	122,000	244,000	0	116,762	0	116,762	-5,238
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
Laws 2020, Transfers In	0	0	0	105,000	105,000	105,000	0	0	0	0
Total Transfers From Other Funds	455,986	183,460	155,936	405,050	560,986	105,000	147,451	30,771	178,222	-5,238
Prior Year Adjustments	63,645	74,486	26,660	36,985	63,645	0	37,243	37,243	74,486	0
<i>New Legislation Revenues</i>										
<u>Tax Revenues</u>										
20, SS5, CH 3 - Inc Tax - Retro Sec 179 for Like-Kind Exchange Property	0	0	0	-900	-900	-900	200	200	400	400
20, SS5, CH 3 - Inc Tax - Full Sec 179 Expensing for All Properties	0	0	0	-63,800	-63,800	-63,800	-47,300	-39,100	-86,400	-86,400
20, SS5, CH 3 - Corp Tax - Retro Sec 179 for Like-Kind Exchange Property	0	0	0	-1,100	-1,100	-1,100	300	300	600	600
20, SS5, CH 3 - Corp Tax - Full Sec 179 Expensing for All Properties	0	0	0	-24,200	-24,200	-24,200	-17,900	-14,800	-32,700	-32,700
Subtotal - Tax Revenues	0	0	0	-90,000	-90,000	-90,000	-64,700	-53,400	-118,100	-118,100
<u>Non-Tax Revenues</u>										
20, SS5, CH 3 - Spec Rev Fund Premium Security Account (Tr In)	0	0	0	105,000	105,000	105,000	0	0	0	0
20, SS5, Ch 3 - Extend Provider Tax - Tr fr HCAF	0	0	0	0	0	0	-5,238	0	-5,238	-5,238
20, SS5, CH 3 - DHS SOS Revenue	0	0	0	3,609	3,609	3,609	0	0	0	0
Subtotal - Non-Tax Revenues	0	0	0	108,609	108,609	108,609	-5,238	0	-5,238	-5,238
New Legislation Revenues	0	0	0	18,609	18,609	18,609	-69,938	-53,400	-123,338	-123,338



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

	August EOS/Executive Actions	August EOS/Executive Actions	Oct SS	Oct SS	Oct SS	Oct SS vs August	Oct SS	Oct SS	Oct SS	Oct SS vs August
	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
<i>E-12 Education</i>										
General Education	14,857,975	15,073,628	7,348,336	7,509,639	14,857,975	0	7,528,097	7,545,531	15,073,628	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	15,166,808	7,390,850	7,555,327	14,946,177	0	7,574,431	7,592,377	15,166,808	0
Choice Programs	360,595	393,593	175,196	185,399	360,595	0	192,518	201,075	393,593	0
Indian Programs	27,512	30,517	13,182	14,330	27,512	0	14,906	15,611	30,517	0
Innovation & Accountability	203,273	202,370	101,819	101,454	203,273	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	738,705	771,011	365,968	372,737	738,705	0	380,484	390,527	771,011	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	142,565	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	351,746	347,564	177,423	174,323	351,746	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	4,208,423	4,706,801	2,041,683	2,166,722	4,208,405	-18	2,290,576	2,416,185	4,706,761	-40
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.	9,111	8,930	4,593	4,518	9,111	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	19,998,663	20,744,929	9,853,360	10,145,285	19,998,645	-18	10,295,633	10,449,256	20,744,889	-40
<i>Higher Education</i>										
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:

	August EOS/Executive Actions	August EOS/Executive Actions	Oct SS	Oct SS	Oct SS	Oct SS vs August	Oct SS	Oct SS	Oct SS	Oct SS vs August
	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
Homestead Credit Refund	1,107,200	1,199,300	542,300	564,900	1,107,200	0	590,630	608,510	1,199,140	-160
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	845,860	866,860	1,712,720	-160
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	500	1,000	0	500	500	1,000	0
03-20 Gov Rec - Board of Public Defense, Public Defender Aid (<i>TR OUT</i>)	0	0	0	0	0	0	0	0	0	0
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										

General Fund - Fund Balance Analysis

(\$ in Thousands)

	August EOS/Executive Actions	August EOS/Executive Actions	Oct SS	Oct SS	Oct SS	Oct SS vs August	Oct SS	Oct SS	Oct SS	Oct SS vs August
	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	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										
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
20, CH 70 – Aids & Credits	11,000	0	11,000	0	11,000	0	0	0	0	0
Total Property Tax Aids & Credits	3,883,178	4,170,233	1,872,901	2,010,277	3,883,178	0	2,070,072	2,100,001	4,170,073	-160

General Fund - Fund Balance Analysis

(\$ in Thousands)

Health & Human Services**Human Services, Dept of**

	August EOS/Executive Actions FY 2020-21	August EOS/Executive Actions FY 2022-23	Oct SS FY 2020	Oct SS FY 2021	Oct SS FY 2020-21	Oct SS vs August FY 2020-21	Oct SS FY 2022	Oct SS FY 2023	Oct SS FY 2022-23	Oct SS vs August FY 2022-23
Central Office Operations	491,958	478,485	246,617	245,444	492,061	103	238,098	240,387	478,485	0
Forecasted Programs	12,171,178	14,552,912	5,844,821	6,280,089	12,124,910	-46,268	7,203,201	7,386,454	14,589,655	36,743
Grant Programs	810,108	769,963	433,763	376,345	810,108	0	384,987	384,976	769,963	0
State Operated Services	809,433	816,278	402,435	423,027	825,462	16,029	408,139	408,139	816,278	0
Subtotal DHS Appropriations	14,282,677	16,617,638	6,927,636	7,324,905	14,252,541	-30,136	8,234,425	8,419,956	16,654,381	36,743
Federal Reimbursement	-76,812	-77,976	-38,195	-38,646	-76,841	-29	-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	270,364	264,881	135,327	135,037	270,364	0	132,671	132,210	264,881	0
20, CH 66 - Public Health Response Contingency Account (TR OUT)	20,889	0	20,889	0	20,889	0	0	0	0	0
20, CH 70 - Public Health Response Contingency Account (TR OUT)	50,000	0	50,000	0	50,000	0	0	0	0	0
20, CH 70 – Health Care Response Fund (TR OUT)	150,000	0	150,000	0	150,000	0	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	14,721,570	16,720,429	7,262,133	7,429,272	14,691,405	-30,165	8,286,000	8,471,172	16,757,172	36,743

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	24,456	22,262	10,346	14,110	24,456	0	11,131	11,131	22,262	0
Corrections, Dept of	1,235,723	1,261,766	611,119	632,104	1,243,223	7,500	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	215,932	214,504	107,994	113,313	221,307	5,375	110,163	110,163	220,326	5,822
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	50,000	0	50,000	0	50,000	0	0	0	0	0
Transfer out to Community Justice Acct.	922	922	461	461	922	0	461	461	922	0
Total Public Safety & Judiciary	2,551,079	2,536,564	1,284,418	1,279,536	2,563,954	12,875	1,269,938	1,272,448	2,542,386	5,822

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

	August EOS/Executive Actions FY 2020-21	August EOS/Executive Actions FY 2022-23	Oct SS FY 2020	Oct SS FY 2021	Oct SS FY 2020-21	Oct SS vs August FY 2020-21	Oct SS FY 2022	Oct SS FY 2023	Oct SS FY 2022-23	Oct SS vs August 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	19,838	94,276	4,159	16,551	16,551	33,102	2,556
Total Transportation	348,637	246,996	210,447	142,349	352,796	4,159	124,996	124,556	249,552	2,556
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	91,347	187,544	2,112	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	169,394	344,292	2,112	166,177	166,099	332,276	0
Agriculture										
Agriculture, Dept of	108,867	107,706	55,059	53,808	108,867	0	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	248,959	242,842	128,833	120,126	248,959	0	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	260,509	169,876	154,772	105,737	260,509	0	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	5,402	5,376	2,641	2,761	5,402	0	2,688	2,688	5,376	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	382,384	329,082	211,867	170,517	382,384	0	162,918	166,164	329,082	0

General Fund - Fund Balance Analysis

(\$ in Thousands)

State Government & Veterans

	August EOS/Executive Actions	August EOS/Executive Actions	Oct SS	Oct SS	Oct SS	Oct SS vs August	Oct SS	Oct SS	Oct SS	Oct SS vs August
	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
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	31,431	14,584	22,753	8,678	31,431	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	158,055	151,828	82,141	75,914	158,055	0	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	5,827	5,846	2,904	2,923	5,827	0	2,923	2,923	5,846	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

General Fund - Fund Balance Analysis

(\$ in Thousands)

	August EOS/Executive Actions	August EOS/Executive Actions	Oct SS	Oct SS	Oct SS	Oct SS vs August	Oct SS	Oct SS	Oct SS	Oct SS vs August
	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
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	1,236,624	1,199,262	634,676	601,948	1,236,624	0	598,641	600,621	1,199,262	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	200,000	0	200,000	0	200,000	0	0	0	0	0
20, SS5, CH 3 - Refinance GF Spending to CRF	0	0	0	-10,000	-10,000	-10,000	0	0	0	0
Total State Government & Veterans	1,415,693	1,172,213	827,681	578,012	1,405,693	-10,000	584,975	587,238	1,172,213	0
Debt Service										
Debt Service	1,130,051	1,204,966	540,081	557,872	1,097,953	-32,098	633,960	642,377	1,276,337	71,371
Total Debt Service	1,130,051	1,204,966	540,081	557,872	1,097,953	-32,098	633,960	642,377	1,276,337	71,371
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)

	August EOS/Executive Actions	August EOS/Executive Actions	Oct SS	Oct SS	Oct SS	Oct SS vs August	Oct SS	Oct SS	Oct SS	Oct SS vs August
	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
20, SS5, CH 3 - MPCA Electric Vehicle Infrastructure Debt Service	0	0	0	234	234	234	234	234	468	468
20, SS5, CH 3 - MPCA Response to Releases Debt Service	0	0	0	2,158	2,158	2,158	2,158	2,158	4,316	4,316
20, SS5, CH 3 - Minnesota Public TV Debt Service	0	0	0	1,759	1,759	1,759	1,759	1,759	3,518	3,518
20, SS5, CH 3 - MHFA Housing Infrastructure Bonds Debt Service	0	0	0	0	0	0	0	4,000	4,000	4,000
20, SS5, CH 3 - Cash Capital Projects	0	0	0	8,779	8,779	8,779	0	0	0	0
20, SS5, CH 3 - Cash for Equity Projects	0	0	0	30,000	30,000	30,000	0	0	0	0
Total Capital Projects	271,904	304,110	130,034	184,800	314,834	42,930	152,572	163,840	316,412	12,302
<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	2,377,319	1,885,950	2,358,698	2,377,319	2,377,319	0	1,885,950	1,885,950	1,885,950	0
Stadium Reserve Account	66,255	100,942	56,052	66,255	66,255	0	80,827	100,942	100,942	0
Total Reserve & Appropriation Carried Forward	2,793,574	2,336,892	2,764,750	2,793,574	2,793,574	0	2,316,777	2,336,892	2,336,892	0

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 This fund statement recognizes the impact of an allocation of the Minnesota Workers’ Compensation Assigned Risk Plan Surplus from calendar year 2019 to the budget reserve account