



General Fund Balance Analysis Governor's Revised Budget

Expenditures by Omnibus Bill - Summary

2016-17 Biennium

2018-19 Biennium

2020-21 Biennium

March 16, 2018

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General Fund - Fund Balance Analysis

	2-18 Fcst	2-18 Pling Est	3-18 Gov Rec	3-18 Gov Rec	3-18 Gov Rec	Gov vs Feb	3-18 Gov Pling	3-18 Gov Pling	3-18 Gov Pling	Gov vs Feb
	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2020-21
General Fund Summary										
Actual & Estimated Resources										
Balance Forward From Prior Year	3,333,262	2,345,282	3,333,262	2,523,966	3,333,262	0	2,138,865	2,037,913	2,138,865	(206,417)
Current Resources:										
Tax Revenues	42,963,853	46,360,377	20,927,502	22,036,351	42,963,853	0	22,724,055	23,636,322	46,360,377	0
Non-Tax Revenues	1,475,068	1,403,231	758,193	716,875	1,475,068	0	705,916	697,315	1,403,231	0
Subtotal Non-Dedicated Revenue	44,438,921	47,763,608	21,685,695	22,753,226	44,438,921	0	23,429,971	24,333,637	47,763,608	0
Dedicated Revenue	1,205	1,222	594	611	1,205	0	611	611	1,222	0
Transfers In	307,396	307,674	153,716	153,680	307,396	0	153,783	153,891	307,674	0
Prior Year Adjustments	53,335	63,107	26,816	26,519	53,335	0	26,220	36,887	63,107	0
Subtotal Other Revenue	361,936	372,003	181,126	180,810	361,936	0	180,614	191,389	372,003	0
Budget Changes - Taxes	0	0	(40,330)	65,105	24,775	24,775	170,640	246,335	416,975	416,975
Budget Changes - Non-Taxes	0	0	0	(4,357)	(4,357)	(4,357)	138,510	24,618	163,128	163,128
Subtotal Current Resources	44,800,857	48,135,611	21,826,491	22,994,784	44,821,275	20,418	23,919,735	24,795,979	48,715,714	580,103
Total Resources Available	48,134,119	50,480,893	25,159,753	25,518,750	48,154,537	20,418	26,058,600	26,833,892	50,854,579	373,686
Actual & Estimated Spending										
E-12 Education	18,835,239	19,555,176	9,274,278	9,607,742	18,882,020	46,781	9,781,623	9,954,100	19,735,723	180,547
Higher Education	3,282,318	3,255,802	1,652,917	1,659,365	3,312,282	29,964	1,638,670	1,637,501	3,276,171	20,369
Property Tax Aids & Credits	3,655,702	3,652,469	1,733,795	1,921,907	3,655,702	0	1,792,810	1,861,859	3,654,669	2,200
Health & Human Services	13,617,643	15,413,621	6,697,402	6,954,709	13,652,111	34,468	7,779,549	7,795,873	15,575,422	161,801
Public Safety & Judiciary	2,335,516	2,361,015	1,168,904	1,190,050	2,358,954	23,438	1,186,771	1,190,460	2,377,231	16,216
Transportation	340,791	247,118	162,082	207,819	369,901	29,110	123,769	123,794	247,563	445
Environment	355,291	322,341	194,644	163,634	358,278	2,987	162,282	162,161	324,443	2,102
Agriculture	125,575	122,022	63,575	62,200	125,775	200	61,211	61,211	122,422	400
Jobs, Economic Development, Housing & Commerce	552,504	402,929	299,932	286,572	586,504	34,000	198,599	212,330	410,929	8,000
State Government & Veterans	1,310,369	1,060,604	701,261	597,860	1,299,121	(11,248)	567,381	573,741	1,141,122	80,518
Debt Service	1,138,131	1,177,965	563,123	585,288	1,148,411	10,280	601,153	654,050	1,255,203	77,238
Capital Projects & Grants	259,758	271,446	128,874	157,739	286,613	26,855	131,869	145,075	276,944	5,498
Cancellation Estimates	(20,000)	(20,000)	(5,000)	(15,000)	(20,000)	0	(5,000)	(15,000)	(20,000)	0
Subtotal Expenditures & Transfers	45,788,837	47,822,508	22,635,787	23,379,885	46,015,672	226,835	24,020,687	24,357,155	48,377,842	555,334
Total Expenditures & Transfers	45,788,837	47,822,508	22,635,787	23,379,885	46,015,672	226,835	24,020,687	24,357,155	48,377,842	555,334
Balance Before Reserves	2,345,282	2,658,385	2,523,966	2,138,865	2,138,865	(206,417)	2,037,913	2,476,737	2,476,737	(181,648)
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0
Budget Reserve	1,608,364	1,608,364	1,608,364	1,608,364	1,608,364	0	1,608,364	1,608,364	1,608,364	0
Stadium Reserve	57,638	120,177	39,608	57,638	57,638	0	79,133	120,177	120,177	0
Budgetary Balance	329,280	579,844	525,994	122,863	122,863	(206,417)	416	398,196	398,196	(181,648)

General Fund - Fund Balance Analysis

	2-18 Fcst	2-18 Pling Est	3-18 Gov Rec	3-18 Gov Rec	3-18 Gov Rec	Gov vs Feb	3-18 Gov Pling	3-18 Gov Pling	3-18 Gov Pling	Gov vs Feb
	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2020-21
<u>Non-Dedicated Revenue</u>										
Tax Revenues:										
Individual Income	23,714,700	26,195,000	11,451,400	12,263,300	23,714,700	0	12,796,200	13,398,800	26,195,000	0
Corporate Income	2,596,475	2,608,929	1,301,100	1,295,375	2,596,475	0	1,293,108	1,315,821	2,608,929	0
Sales Tax-General	11,263,416	12,027,421	5,488,618	5,774,798	11,263,416	0	5,890,440	6,136,981	12,027,421	0
Statewide Property Tax	1,621,475	1,634,030	804,976	816,499	1,621,475	0	817,144	816,886	1,634,030	0
Estate & Gift Tax	329,000	248,100	199,700	129,300	329,000	0	126,500	121,600	248,100	0
Liquor, Wine, Beer	183,930	193,960	90,750	93,180	183,930	0	95,690	98,270	193,960	0
Cigarette & Tobacco Products	1,208,140	1,241,290	583,990	624,150	1,208,140	0	621,740	619,550	1,241,290	0
Taconite Occupation	21,600	22,800	10,500	11,100	21,600	0	11,400	11,400	22,800	0
Mortgage Registry Tax	234,332	234,297	119,340	114,992	234,332	0	116,418	117,879	234,297	0
Deed Transfer Tax	272,609	324,898	129,682	142,927	272,609	0	155,618	169,280	324,898	0
Insurance Gross Earnings	797,235	851,088	394,263	402,972	797,235	0	417,571	433,517	851,088	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	148,000	163,600	71,200	76,800	148,000	0	80,600	83,000	163,600	0
Medical Assistance Surcharges	583,541	625,664	287,233	296,308	583,541	0	306,976	318,688	625,664	0
All Other Tax Refunds	(10,710)	(10,810)	(5,305)	(5,405)	(10,710)	0	(5,405)	(5,405)	(10,810)	0
Subtotal Tax Revenues	42,963,853	46,360,377	20,927,502	22,036,351	42,963,853	0	22,724,055	23,636,322	46,360,377	0
Non-Tax Revenues:										
Investment Income	58,000	38,000	32,000	26,000	58,000	0	19,000	19,000	38,000	0
Lottery Revenue	129,256	129,152	64,562	64,694	129,256	0	64,576	64,576	129,152	0
Tobacco Settlements	307,864	292,219	157,260	150,604	307,864	0	147,663	144,556	292,219	0
FEES:										
Departmental Earnings	382,386	378,371	193,785	188,601	382,386	0	191,618	186,753	378,371	0
DHS MSOP Collections	29,600	29,600	14,800	14,800	29,600	0	14,800	14,800	29,600	0
DHS SOS Collections	141,000	143,900	69,500	71,500	141,000	0	71,800	72,100	143,900	0
Fines & Surcharges	147,177	142,939	74,254	72,923	147,177	0	71,927	71,012	142,939	0
Subtotal Fees	700,163	694,810	352,339	347,824	700,163	0	350,145	344,665	694,810	0
OTHER NON-DEDICATED REVENUE:										
All Other Non-Dedicated Revenue	279,785	249,050	152,032	127,753	279,785	0	124,532	124,518	249,050	0
Subtotal Other Non-Dedicated Revenue	279,785	249,050	152,032	127,753	279,785	0	124,532	124,518	249,050	0
Subtotal Non-Tax Revenues	1,475,068	1,403,231	758,193	716,875	1,475,068	0	705,916	697,315	1,403,231	0
Total Net Non-Dedicated Revenue	44,438,921	47,763,608	21,685,695	22,753,226	44,438,921	0	23,429,971	24,333,637	47,763,608	0

General Fund - Fund Balance Analysis

	2-18 Fcst	2-18 Pling Est	3-18 Gov Rec	3-18 Gov Rec	3-18 Gov Rec	Gov vs Feb	3-18 Gov Pling	3-18 Gov Pling	3-18 Gov Pling	Gov vs Feb
	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2020-21
<u>Dedicated Revenue</u>										
All Other Dedicated Revenues	1,205	1,222	594	611	1,205	0	611	611	1,222	0
Total Dedicated Revenue	1,205	1,222	594	611	1,205	0	611	611	1,222	0
<u>Transfers From Other Funds</u>										
Special Revenue Funds	5,211	5,172	2,625	2,586	5,211	0	2,586	2,586	5,172	0
All Other Transfers	26,606	26,920	13,303	13,303	26,606	0	13,406	13,514	26,920	0
Laws 1997, Transfers In	17,130	17,130	8,565	8,565	17,130	0	8,565	8,565	17,130	0
Laws 2002, Transfers In	2,600	2,600	1,300	1,300	2,600	0	1,300	1,300	2,600	0
Laws 2003, Transfers In	9,344	9,344	4,672	4,672	9,344	0	4,672	4,672	9,344	0
Laws 2008, Transfers In	154	154	77	77	154	0	77	77	154	0
Laws 2010, Transfers In	366	366	183	183	366	0	183	183	366	0
Laws 2011, Transfers In	244,000	244,000	122,000	122,000	244,000	0	122,000	122,000	244,000	0
Laws 2015, Transfers In	1,985	1,988	991	994	1,985	0	994	994	1,988	0
Total Transfers From Other Funds	307,396	307,674	153,716	153,680	307,396	0	153,783	153,891	307,674	0
Prior Year Adjustments	53,335	63,107	26,816	26,519	53,335	0	26,220	36,887	63,107	0

General Fund - Fund Balance Analysis

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	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2020-21
<u>New Legislation Revenues</u>										
Tax Revenues:										
3-18 Gov Rec - Estate Tax - Freeze Estate Tax Exclusion at \$2.4 million	0	0	0	0	0	0	11,500	27,100	38,600	38,600
3-18 Gov Rec - Statewide Property Tax - State General Levy Inflation Reinstated	0	0	0	12,140	12,140	12,140	33,630	57,930	91,560	91,560
3-18 Gov Rec - Indv Income Tax - State General Levy Inflation Reinstated - Interactions w/ Inc Tax	0	0	0	0	0	0	(660)	(1,290)	(1,950)	(1,950)
3-18 Gov Rec - Cigarette/Tobacco Tax - Restore Tobacco Tax Inflation & Restore Prem Cigar Tax	0	0	0	3,230	3,230	3,230	9,640	15,830	25,470	25,470
3-18 Gov Rec - Sales Tax - Restore Tobacco Tax Inflation & Restore Prem Cigar Tax	0	0	0	(20)	(20)	(20)	20	60	80	80
3-18 Gov Rec - Indv Income Tax - Expand the Working Family Tax Credit	0	0	0	(52,100)	(52,100)	(52,100)	(50,300)	(51,300)	(101,600)	(101,600)
3-18 Gov Rec - Indv Income Tax - Minnesota Response to 2017 Federal Tax Bill	0	0	(43,830)	(169,825)	(213,655)	(213,655)	(132,980)	(104,365)	(237,345)	(237,345)
3-18 Gov Rec - Corporate Inc Tax - Minnesota Response to 2017 Federal Tax Bill	0	0	3,500	268,700	272,200	272,200	253,000	254,400	507,400	507,400
3-18 Gov Rec - Cigarette/Tobacco Tax - Tobacco Products Tax Changes	0	0	0	1,000	1,000	1,000	2,400	2,500	4,900	4,900
3-18 Gov Rec - Sales Tax - Tobacco Products Tax Changes	0	0	0	(120)	(120)	(120)	(310)	(330)	(640)	(640)
3-18 Gov Rec - Sales Tax - Modify Data Center Exemption	0	0	0	6,600	6,600	6,600	35,800	32,200	68,000	68,000
3-18 Gov Rec - Indv Income Tax - Angel Tax Credit	0	0	0	(10,000)	(10,000)	(10,000)	0	0	0	0
3-18 Gov Rec - Corporate Inc Tax - Corporate Tax Reform	0	0	0	5,500	5,500	5,500	8,500	13,200	21,700	21,700
3-18 Gov Rec - Insurance Gross Earn & Fire Marshall - Corporate Tax Reform	0	0	0	0	0	0	400	400	800	800
Subtotal - Tax Revenues	0	0	(40,330)	65,105	24,775	24,775	170,640	246,335	416,975	416,975
Non-Tax Revenues:										
3-18 Gov Rec - Dept Earn - DLI - Fines/Surcharges - Wage Theft Prevention	0	0	0	172	172	172	172	172	344	344
3-18 Gov Rec - Dept Earn - Tobacco Products Tax Changes	0	0	0	11	11	11	121	12	133	133
3-18 Gov Rec - SOS Collections - Pension Funding Revenue Interaction	0	0	0	132	132	132	258	340	598	598
3-18 Gov Rec - Net Loan Activity - Senior Property Tax Deferral Enhancement	0	0	0	0	0	0	(170)	(250)	(420)	(420)
3-18 Gov Rec - Tran In - Admin - Facilities Repair and Replacement	0	0	0	(4,672)	(4,672)	(4,672)	(4,672)	(4,672)	(9,344)	(9,344)
3-18 Gov Rec - Tran In - Commerce - Premium Security Plan Account TR-In	0	0	0	0	0	0	130,720	0	130,720	130,720
3-18 Gov Rec - Tran In - DHS - Transfer In from HCAF	0	0	0	0	0	0	12,073	29,002	41,075	41,075
3-18 Gov Rec - Tran In - DHS - Increase Access to Substance Use Disorder Treatment	0	0	0	0	0	0	8	14	22	22
Subtotal - Non-Tax Revenues	0	0	0	(4,357)	(4,357)	(4,357)	138,510	24,618	163,128	163,128
Total New Legislation Revenues	0	0	(40,330)	60,748	20,418	20,418	309,150	270,953	580,103	580,103

General Fund - Fund Balance Analysis

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	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2020-21
<u>E-12 Education</u>										
General Education	14,294,427	14,554,410	7,055,216	7,239,568	14,294,784	357	7,287,818	7,323,961	14,611,779	57,369
3-18 Gov Rec - Pension Aid to School Districts	0	0	0	10,863	10,863	10,863	23,818	35,365	59,183	59,183
Other General Education Programs	86,657	87,816	42,474	44,183	86,657	0	43,764	44,052	87,816	0
Subtotal General Education	14,381,084	14,642,226	7,097,690	7,294,614	14,392,304	11,220	7,355,400	7,403,378	14,758,778	116,552
Choice Programs	328,803	377,899	159,964	168,839	328,803	0	184,223	193,676	377,899	0
Indian Programs	25,833	24,586	12,515	13,318	25,833	0	13,876	14,380	28,256	3,670
Innovation & Accountability	205,803	203,262	103,411	103,239	206,650	847	103,178	103,155	206,333	3,071
Special Student & Teacher Programs	155,334	144,493	85,586	69,748	155,334	0	72,232	72,261	144,493	0
Subtotal Education Excellence	715,773	750,240	361,476	355,144	716,620	847	373,509	383,472	756,981	6,741
Special Education	2,851,224	3,252,078	1,381,387	1,486,776	2,868,163	16,939	1,592,517	1,703,017	3,295,534	43,456
Facilities & Technology	250,182	279,348	115,314	150,740	266,054	15,872	143,938	145,402	289,340	9,992
Nutrition Programs	56,144	59,024	27,501	28,643	56,144	0	29,163	29,861	59,024	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	340,431	342,899	170,296	170,135	340,431	0	171,199	171,700	342,899	0
Community Ed & Prevention	2,449	2,160	1,258	1,191	2,449	0	1,111	1,049	2,160	0
Self-Sufficiency & Lifelong Learning	99,079	105,045	48,845	50,637	99,482	403	52,151	53,700	105,851	806
Subtotal E-12 Education Aids	18,732,506	19,469,160	9,221,837	9,555,950	18,777,787	45,281	9,737,058	9,909,649	19,646,707	177,547
Education, Dept of	52,073	44,019	27,199	26,374	53,573	1,500	23,554	23,465	47,019	3,000
Board of Teaching	6,974	1,679	3,481	3,493	6,974	0	852	827	1,679	0
Minn State Academies	28,378	26,372	14,026	14,352	28,378	0	13,186	13,186	26,372	0
Perpich Center for Arts Education	15,308	13,946	7,735	7,573	15,308	0	6,973	6,973	13,946	0
Total E-12 Education	18,835,239	19,555,176	9,274,278	9,607,742	18,882,020	46,781	9,781,623	9,954,100	19,735,723	180,547
<u>Higher Education</u>										
Office of Higher Education	519,356	512,990	261,861	258,959	520,820	0	258,764	257,595	516,359	3,369
University of Minnesota	1,307,322	1,297,272	658,686	658,636	1,317,322	0	648,636	648,636	1,297,272	0
MN State Colleges & Universities	1,452,938	1,442,838	731,019	740,419	1,471,438	0	729,919	729,919	1,459,838	17,000
Mayo Foundation	2,702	2,702	1,351	1,351	2,702	0	1,351	1,351	2,702	0
Total Higher Education	3,282,318	3,255,802	1,652,917	1,659,365	3,312,282	0	1,638,670	1,637,501	3,276,171	20,369

General Fund - Fund Balance Analysis

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	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2020-21
<u>Property Tax Aids & Credits</u>										
Property Tax Refunds:										
Regular Homeowners	931,700	974,700	457,900	473,800	931,700	0	486,800	490,100	976,900	2,200
Regular Renters	447,300	458,100	221,600	225,700	447,300	0	228,800	229,300	458,100	0
Targeting	8,130	10,000	3,110	5,020	8,130	0	5,000	5,000	10,000	0
Forest Land Credits	22,150	23,880	10,800	11,350	22,150	0	11,740	12,140	23,880	0
Subtotal Property Tax Refunds	1,409,280	1,466,680	693,410	715,870	1,409,280	0	732,340	736,540	1,468,880	2,200
City Aid	1,131,818	990,774	519,398	612,420	1,131,818	0	456,376	534,398	990,774	0
Disparity Reduction Aid										
School	15,883	15,884	7,941	7,942	15,883	0	7,942	7,942	15,884	0
Non-School	20,188	20,188	10,094	10,094	20,188	0	10,094	10,094	20,188	0
Border City Disparity Credit										
School	4,593	4,842	2,251	2,342	4,593	0	2,395	2,447	4,842	0
Non-School	19,962	21,208	9,663	10,299	19,962	0	10,500	10,708	21,208	0
Taconite Reimbursement (School)	1,122	1,122	561	561	1,122	0	561	561	1,122	0
Supplemental Homestead (Non-School)	10,679	10,894	5,313	5,366	10,679	0	5,420	5,474	10,894	0
Police/Fire/Insurance Surcharge State Aid	214,262	230,398	105,108	109,154	214,262	0	113,134	117,264	230,398	0
Disaster Credit										
School	66	48	59	7	66	0	23	25	48	0
Non-School	212	200	212	0	212	0	100	100	200	0
Border City Reimbursement	35	17	20	15	35	0	11	6	17	0
Prior Year Credit Adjustment	(294)	0	(286)	(8)	(294)	0	0	0	0	0
Agric Market Value Homestead Credit										
School	16,985	16,464	8,709	8,276	16,985	0	8,232	8,232	16,464	0
Non-School	57,331	55,854	29,404	27,927	57,331	0	27,927	27,927	55,854	0
17, SS1, CH 1 - School Building Bond Agricultural Credit	32,978	77,781	0	32,978	32,978	0	38,196	39,585	77,781	0
Agriculture Preservation Credit	1,039	860	603	436	1,039	0	430	430	860	0
Payments to Counties with Indian Casinos	3,152	3,152	1,576	1,576	3,152	0	1,576	1,576	3,152	0
PERA Pension Aid	28,084	13,973	14,065	14,019	28,084	0	13,973	0	13,973	0
Political Contribution Refunds (OPEN)	9,000	10,000	3,500	5,500	9,000	0	4,500	5,500	10,000	0
Tax Refund Interest (OPEN)	20,400	22,000	10,000	10,400	20,400	0	10,800	11,200	22,000	0
Local Police/Fire Amort Aid (OPEN)	5,458	5,458	2,729	2,729	5,458	0	2,729	2,729	5,458	0
Redirected Amortization Aid	4,188	4,188	2,094	2,094	4,188	0	2,094	2,094	4,188	0
Firefighters Relief Reimbursements (OPEN)	1,166	1,164	584	582	1,166	0	582	582	1,164	0
13, CH 143 - Police-Fire Retirement Supp Aid	31,000	31,000	15,500	15,500	31,000	0	15,500	15,500	31,000	0

General Fund - Fund Balance Analysis

	2-18 Fcst	2-18 Pling Est	3-18 Gov Rec	3-18 Gov Rec	3-18 Gov Rec	Gov vs Feb	3-18 Gov Pling	3-18 Gov Pling	3-18 Gov Pling	Gov vs Feb
	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2020-21
14, CH 308 - Fire/EMS Volunteer Retention Stipend Aid Pilot	1,559	0	1,559	0	1,559	0	0	0	0	0
Taconite Production Tax Replacement Aid	14,486	16,691	7,187	7,299	14,486	0	8,086	8,605	16,691	0
PILT for DNR & DOT Owned Lands	68,677	73,241	32,457	36,220	68,677	0	36,480	36,761	73,241	0
County Program Aid	443,976	469,340	209,171	234,805	443,976	0	234,672	234,668	469,340	0
17, SS1, CH 1 - Wadena County Aid	1,200	0	600	600	1,200	0	0	0	0	0
17, SS1, CH 1 - Indian Child Welfare Act - Aid to Counties	5,000	10,000	0	5,000	5,000	0	5,000	5,000	10,000	0
17, CH 93; SS1, CH 1 - Riparian Aid	18,000	20,000	8,000	10,000	18,000	0	10,000	10,000	20,000	0
14, CH 308 - County AIS Prevention Aid Changes	20,000	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0
13, CH 143 - Township Aid	20,000	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0
Mahnomen Adjustments (School)	280	280	140	140	280	0	140	140	280	0
Mahnomen Adjustments (Non-School)	2,120	2,120	1,060	1,060	2,120	0	1,060	1,060	2,120	0
Utility Transition Aid (Non-School)	6	8	1	5	6	0	3	5	8	0
14, CH 308 - Transition Aid for Business Production Property	190	72	105	85	190	0	51	21	72	0
Performance Measurement	917	928	457	460	917	0	463	465	928	0
Local Option Abatement Reimb (Non-School)	80	160	0	80	80	0	80	80	160	0
Local Option Abatement Reimb (School)	26	40	7	19	26	0	20	20	40	0
Aid for City of Mpls Debt Svc	8,240	8,240	4,120	4,120	8,240	0	4,120	4,120	8,240	0
Bloomington Infrastructure Projects FD	9,562	0	4,858	4,704	9,562	0	0	0	0	0
Greater MN Intern. DOR transfer to OHE	20	0	20	0	20	0	0	0	0	0
17, SS1, CH 1 - One time Transfer to HCAF (TR OUT)	0	7,200	0	0	0	0	7,200	0	7,200	0
17, SS1, CH 1 - MMB Hold Harmless Transfer to Legacy Funds (TR OUT)	2,776	0	1,545	1,231	2,776	0	0	0	0	0
Total Property Tax Aids & Credits	3,655,702	3,652,469	1,733,795	1,921,907	3,655,702	0	1,792,810	1,861,859	3,654,669	2,200

General Fund - Fund Balance Analysis

	2-18 Fcst	2-18 Pling Est	3-18 Gov Rec	3-18 Gov Rec	3-18 Gov Rec	Gov vs Feb	3-18 Gov Pling	3-18 Gov Pling	3-18 Gov Pling	Gov vs Feb
	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2020-21
<u>Health & Human Services</u>										
Human Services, Dept of										
Central Office Operations	427,116	416,053	214,671	228,538	443,209	16,093	222,750	221,894	444,644	28,591
Forecasted Programs	11,497,123	13,339,643	5,661,637	5,832,803	11,494,440	(2,683)	6,659,781	6,734,163	13,393,944	54,301
Grant Programs	724,013	717,331	357,970	376,729	734,699	10,686	367,765	369,670	737,435	20,104
State Operated Services	762,436	768,744	381,371	381,065	762,436	0	383,731	385,013	768,744	0
Subtotal DHS Appropriations	13,410,688	15,241,771	6,615,649	6,819,135	13,434,784	24,096	7,634,027	7,710,740	15,344,767	102,996
Federal Reimbursement	(75,233)	(74,300)	(37,781)	(40,977)	(78,758)	(3,525)	(40,899)	(40,868)	(81,767)	(7,467)
Total Human Services, Dept of (Net)	13,335,455	15,167,471	6,577,868	6,778,158	13,356,026	20,571	7,593,128	7,669,872	15,263,000	95,529
Health, Dept of	217,110	231,456	111,836	116,788	228,624	11,514	120,684	118,653	239,337	7,881
Emergency Medical Services Board	7,341	7,196	3,745	3,596	7,341	0	3,598	3,598	7,196	0
Council on Disability	1,785	1,714	893	892	1,785	0	856	858	1,714	0
MH/MR Ombudsman	5,027	4,854	2,600	2,427	5,027	0	2,427	2,427	4,854	0
Ombudsperson for Families	925	930	460	465	925	0	465	465	930	0
Board of Pharmacy	0	0	0	2,383	2,383	2,383	0	0	0	0
3-18 Gov Rec - Transfer to Special Revenue Fund - MN Buy-In Reserve	0	0	0	0	0	0	58,391	0	58,391	58,391
15, CH71 - Transfer to Health Care Access Fund	50,000	0	0	50,000	50,000	0	0	0	0	0
Total Health & Human Services	13,617,643	15,413,621	6,697,402	6,954,709	13,652,111	34,468	7,779,549	7,795,873	15,575,422	161,801
<u>Public Safety & Judiciary</u>										
Supreme Court	105,455	106,838	52,036	55,259	107,295	1,840	54,259	54,259	108,518	1,680
Court of Appeals	24,940	24,988	12,311	12,629	24,940	0	12,494	12,494	24,988	0
Trial Courts	589,955	597,936	290,987	298,968	589,955	0	298,968	298,968	597,936	0
State Guardian Ad Litem Board	32,870	33,426	16,157	20,380	36,537	3,667	20,713	20,713	41,426	8,000
Tax Court	3,355	3,352	1,679	1,676	3,355	0	1,676	1,676	3,352	0
Uniform Laws Comm	186	186	93	93	186	0	93	93	186	0
Judicial Stnds, Bd on	972	972	486	486	972	0	486	486	972	0
Bd of Public Defense	174,442	176,620	86,132	88,310	174,442	0	88,310	88,310	176,620	0
Private Detective Board	383	384	191	192	383	0	192	192	384	0
Peace Officer Standards and Training, Board	12,000	12,000	6,000	6,125	12,125	125	6,000	6,000	12,000	0
Corrections, Dept of	1,170,321	1,202,291	585,178	601,517	1,186,695	16,374	602,569	606,258	1,208,827	6,536
Sentencing Guidelines Commission	1,324	1,338	655	669	1,324	0	669	669	1,338	0
Public Safety, Dept of	208,391	199,762	106,538	103,285	209,823	1,432	99,881	99,881	199,762	0
Transfer to Disaster Contingency Account	10,000	0	10,000	0	10,000	0	0	0	0	0
16, CH 160 - Transfer out to Community Justice Acct.	922	922	461	461	922	0	461	461	922	0
Total Public Safety & Judiciary	2,335,516	2,361,015	1,168,904	1,190,050	2,358,954	23,438	1,186,771	1,190,460	2,377,231	16,216

General Fund - Fund Balance Analysis

	2-18 Fcst	2-18 Pling Est	3-18 Gov Rec	3-18 Gov Rec	3-18 Gov Rec	Gov vs Feb	3-18 Gov Pling	3-18 Gov Pling	3-18 Gov Pling	Gov vs Feb
	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2020-21
<u>Transportation</u>										
Transportation, Dept of	55,588	38,716	21,080	35,559	56,639	1,051	19,568	19,593	39,161	445
Metropolitan Council	250,851	179,640	121,031	129,820	250,851	0	89,820	89,820	179,640	0
Public Safety, Dept of	34,352	28,762	19,971	42,440	62,411	28,059	14,381	14,381	28,762	0
Total Transportation	340,791	247,118	162,082	207,819	369,901	29,110	123,769	123,794	247,563	445
<u>Environment</u>										
Pollution Control Agency	13,986	13,388	7,184	6,802	13,986	0	6,802	6,586	13,388	0
Natural Resources, Dept of	176,773	170,022	91,762	87,571	179,333	2,560	86,011	86,011	172,022	2,000
Natural Resources, Dept of (OPENS)	52,303	53,689	25,839	26,464	52,303	0	26,852	26,837	53,689	0
Transfer to Mining and Environmental Regulatory Account (OPEN)	1,639	1,838	838	801	1,639	0	864	974	1,838	0
Water & Soil Resources Bd	32,227	28,328	18,196	14,458	32,654	427	14,215	14,215	28,430	102
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	18,210	18,286	9,067	9,143	18,210	0	9,143	9,143	18,286	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	30,005	28,642	15,684	14,321	30,005	0	14,321	14,321	28,642	0
M.S. 16A.152 – Transfer out to Clean Water Fund	22,000	0	22,000	0	22,000	0	0	0	0	0
Total Environment	355,291	322,341	194,644	163,634	358,278	2,987	162,282	162,161	324,443	2,102
<u>Agriculture</u>										
Agriculture, Dept of	105,816	103,524	53,065	52,951	106,016	200	51,962	51,962	103,924	400
Animal Health Board	12,173	10,912	6,717	5,456	12,173	0	5,456	5,456	10,912	0
Agric Util Research Inst	7,586	7,586	3,793	3,793	7,586	0	3,793	3,793	7,586	0
Total Agriculture	125,575	122,022	63,575	62,200	125,775	200	61,211	61,211	122,422	400

General Fund - Fund Balance Analysis

	2-18 Fcst	2-18 Pling Est	3-18 Gov Rec	3-18 Gov Rec	3-18 Gov Rec	Gov vs Feb	3-18 Gov Pling	3-18 Gov Pling	3-18 Gov Pling	Gov vs Feb
	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2020-21
<u>Jobs, Economic Development, Housing & Commerce</u>										
Commerce, Dept of	46,779	46,304	23,627	23,152	46,779	0	23,152	23,152	46,304	0
17, CH 13 - Reinsurance (TR OUT)	142,000	0	71,000	71,000	142,000	0	0	0	0	0
Public Utilities Comm	14,930	14,930	7,465	7,465	14,930	0	7,465	7,465	14,930	0
Employment & Economic Development	216,676	166,668	131,929	114,747	246,676	30,000	83,334	83,334	166,668	0
Destination Medical Center	9,194	54,941	2,687	6,507	9,194	0	20,617	34,324	54,941	0
Housing Finance (TR OUT)	107,596	105,596	54,798	56,798	111,596	4,000	56,798	56,798	113,596	8,000
Labor & Industry	3,566	3,580	1,776	1,790	3,566	0	1,790	1,790	3,580	0
Mediation Services	4,968	5,044	2,446	2,522	4,968	0	2,522	2,522	5,044	0
Region 3 - Occupation Tax (OPEN)	4,995	5,866	2,404	2,591	4,995	0	2,921	2,945	5,866	0
17, CH 94 - Public Facilities Authority	1,800	0	1,800	0	1,800	0	0	0	0	0
Total Jobs, Economic Development, Housing & Commerce	552,504	402,929	299,932	286,572	586,504	34,000	198,599	212,330	410,929	8,000
<u>State Government & Veterans</u>										
Legislature	185,396	163,990	103,355	82,041	185,396	0	81,995	81,995	163,990	0
Governor/Lt Gov Office	7,232	7,232	3,616	3,616	7,232	0	3,616	3,616	7,232	0
State Auditor Office	19,789	20,078	9,750	10,039	19,789	0	10,039	10,039	20,078	0
Attorney General Office	44,250	44,250	22,125	22,125	44,250	0	22,125	22,125	44,250	0
Secretary of State	20,373	16,924	13,631	7,123	20,754	381	10,654	7,011	17,665	741
Campaign Finance	4,628	4,636	1,121	3,507	4,628	0	1,129	3,507	4,636	0
Investment Board	278	278	139	139	278	0	139	139	278	0
MN-IT Services	8,178	5,324	5,516	22,343	27,859	19,681	8,593	8,593	17,186	11,862
Administrative Hearings Office	796	798	397	399	796	0	399	399	798	0
Administration, Dept of	48,562	48,034	24,745	24,017	48,762	200	24,217	24,217	48,434	400
Administration Dept, WCRA (OPEN)	1,350	1,411	675	675	1,350	0	695	716	1,411	0
Capitol Area Arch Planning Bd	710	700	360	350	710	0	350	350	700	0
Minnesota Management & Budget	71,513	51,652	36,468	41,409	77,877	6,364	29,451	29,481	58,932	7,280
Health Insurance Premium Assistance	171,591	0	113,200	0	113,200	(58,391)	0	0	0	0
Revenue, Dept of	250,553	254,148	123,576	130,821	254,397	3,844	129,595	129,374	258,969	4,821
Revenue, Dept of (OPENS)	61,032	61,032	30,516	30,516	61,032	0	30,516	30,516	61,032	0
Amateur Sports Commission	608	610	303	305	608	0	305	305	610	0
Council for Minnesotans of African Heritage	809	812	403	406	809	0	406	406	812	0
Minnesota Council on Latino Affairs	971	988	477	494	971	0	494	494	988	0
Council on Asian-Pacific Minnesotans	921	928	457	464	921	0	464	464	928	0
Indian Affairs Council	1,164	1,168	580	784	1,364	200	784	784	1,568	400
Historical Society	55,254	48,311	29,059	26,195	55,254	0	24,268	24,043	48,311	0
State Arts Board	15,073	15,078	7,534	7,539	15,073	0	7,539	7,539	15,078	0
MN Humanities Commission	1,900	1,400	950	950	1,900	0	700	700	1,400	0

General Fund - Fund Balance Analysis

	2-18 Fcst	2-18 Pling Est	3-18 Gov Rec	3-18 Gov Rec	3-18 Gov Rec	Gov vs Feb	3-18 Gov Pling	3-18 Gov Pling	3-18 Gov Pling	Gov vs Feb
	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2020-21
Veterans Affairs, Dept of	150,507	150,294	75,010	75,497	150,507	0	75,147	75,147	150,294	0
Veterans Affairs, Dept of (OPEN)	6,400	6,600	3,200	3,200	6,400	0	3,300	3,300	6,600	0
Military Affairs, Dept of	51,497	45,840	28,577	22,920	51,497	0	22,920	22,920	45,840	0
Military Affairs, Dept of (OPEN)	1,438	338	1,269	169	1,438	0	169	169	338	0
Human Rights, Dept of	8,973	9,160	4,393	4,580	8,973	0	4,580	4,580	9,160	0
Accountancy, Bd of	1,294	1,298	645	649	1,294	0	649	649	1,298	0
Architectural/Eng, Bd of	1,603	1,608	799	804	1,603	0	804	804	1,608	0
Board of Cosmetologist Examiners	5,560	5,570	2,775	2,785	5,560	0	2,785	2,785	5,570	0
Board of Barber Examiners	684	686	341	343	684	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)	18,392	19,160	9,093	9,299	18,392	0	9,485	9,675	19,160	0
Judges Plan Direct Appropriation	12,000	12,000	6,000	6,000	12,000	0	6,000	6,000	12,000	0
PERA/Mpls Employee Retirement Aid (OPEN)	32,000	12,000	16,000	16,000	32,000	0	6,000	6,000	12,000	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)	19,654	19,654	9,827	9,827	19,654	0	9,827	9,827	19,654	0
3-18 Gov Rec - St. Paul Teacher Direct Aid	0	0	0	5,000	5,000	5,000	5,000	5,000	10,000	10,000
3-18 Gov Rec - PERA Police and Fire Direct Aid	0	0	0	4,500	4,500	4,500	4,500	9,000	13,500	13,500
SUBTOTAL STATE GOVERNMENT & VETERANS	1,343,417	1,094,474	717,374	607,822	1,325,196	(18,221)	570,474	573,004	1,143,478	49,004
MMB Non-Operating (OPEN)	9,971	9,970	4,986	4,985	9,971	0	4,985	4,985	9,970	0
Indirect Cost Receipts Offset	(39,828)	(39,828)	(19,914)	(19,914)	(39,828)	0	(19,914)	(19,914)	(39,828)	0
17, SS1, CH 4 - Opt Out of SEGIP Benefits	(4,012)	(4,012)	(2,006)	(2,006)	(4,012)	0	(2,006)	(2,006)	(4,012)	0
Torrens Act Payment	821	0	821	0	821	0	0	0	0	0
3-18 Gov Rec - State Agency Funding - Pension Total	0	0	0	6,973	6,973	6,973	13,842	17,672	31,514	31,514
Total State Government & Veterans	1,310,369	1,060,604	701,261	597,860	1,299,121	(11,248)	567,381	573,741	1,141,122	80,518
Debt Service										
Debt Service	1,138,131	1,177,965	563,123	585,288	1,148,411	10,280	601,153	654,050	1,255,203	77,238
Total Debt Service	1,138,131	1,177,965	563,123	585,288	1,148,411	10,280	601,153	654,050	1,255,203	77,238

General Fund - Fund Balance Analysis

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	FY 2018-19	FY 2020-21	FY 2018	FY 2019	FY 2018-19	FY 2018-19	FY 2020	FY 2021	FY 2020-21	FY 2020-21
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	12,800	12,800	6,400	6,400	12,800	0	6,400	6,400	12,800	0
08, CH 179 UofM Biomed Research Facility	27,848	27,846	13,925	13,923	27,848	0	13,923	13,923	27,846	0
06, SF2460 UofM Stadium	20,497	20,500	10,247	10,250	20,497	0	10,250	10,250	20,500	0
12, CH 293 Housing Finance Agency (TR OUT)	4,400	4,400	2,200	2,200	4,400	0	2,200	2,200	4,400	0
State Appropriation Refunding Bonds	111,451	110,360	56,271	55,180	111,451	0	55,180	55,180	110,360	0
12, CH 299 Grants to City of St Paul, Pmts to MSFA for MPLS	5,400	14,271	2,700	2,700	5,400	0	2,700	11,571	14,271	0
12, CH 299 Vikings Stadium Debt Service	60,313	60,313	30,155	30,158	60,313	0	30,156	30,157	60,313	0
12, CH 299 MPLS Sales Tax to MSFA	4,617	5,724	2,160	2,457	4,617	0	2,695	3,029	5,724	0
15, SS1, CH 5 - Housing Finance Agency (TR OUT)	1,600	1,600	800	800	1,600	0	800	800	1,600	0
15, SS1, CH 5 - Lewis and Clark Water Project	2,702	2,702	1,351	1,351	2,702	0	1,351	1,351	2,702	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)	2,800	5,600	0	2,800	2,800	0	2,800	2,800	5,600	0
3-18 Gov Rec - Cash Capital Projects, Administration	0	0	0	12,855	12,855	12,855	0	0	0	0
3-18 Gov Rec - Cash Capital Projects, Health	0	0	0	2,327	2,327	2,327	0	0	0	0
3-18 Gov Rec - Cash Capital Projects, Agriculture	0	0	0	1,041	1,041	1,041	0	0	0	0
3-18 Gov Rec - Cash Capital Projects, Transportation	0	0	0	7,200	7,200	7,200	0	0	0	0
3-18 Gov Rec - Cash Capital Projects, Human Services	0	0	0	2,683	2,683	2,683	0	0	0	0
3-18 Gov Rec - MHFA (TR OUT) Debt Service	0	0	0	0	0	0	0	4,000	4,000	4,000
3-18 Gov Rec - UMN Debt Service	0	0	0	749	749	749	749	749	1,498	1,498
Total Capital Projects	259,758	271,446	128,874	157,739	286,613	26,855	131,869	145,075	276,944	5,498
Other	0	0	0	0	0	0	0	0	0	0
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/Appr 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	1,608,364	1,608,364	1,608,364	1,608,364	1,608,364	0	1,608,364	1,608,364	1,608,364	0
Stadium Reserve Account	57,638	120,177	39,608	57,638	57,638	0	79,133	120,177	120,177	0
Total Reserve/Appr Carried Fwd	2,016,002	2,078,541	1,997,972	2,016,002	2,016,002	0	2,037,497	2,078,541	2,078,541	0