



General Fund Balance Analysis

2023 Governor's Recommendations

Comparisons to November 2022 Forecast

2022-23 Biennium

2024-25 Biennium

2026-27 Biennium

January 24, 2023

Revised for Error Correction, January 27, 2023

Table of Contents

| | <u>Page</u> |
|--|-------------|
| Summary of Resources and Expenditures | 1 |
| <u>Revenues/Resources</u> | |
| Non-Dedicated | 2 |
| Dedicated | 4 |
| Transfers From Other Funds | 4 |
| Prior Year Adjustments | 4 |
| Governor's Revenue Changes | 5 |
| <u>Expenditures/Uses</u> | |
| E-12 Education | 6 |
| Higher Education | 8 |
| Property Tax Aids & Credits | 9 |
| Health & Human Services | 10 |
| Public Safety & Judiciary | 12 |
| Transportation | 13 |
| Environment | 14 |
| Economic Development, Energy, Ag and Housing | 15 |
| State Government & Veterans | 16 |
| Debt Service | 19 |
| Capital Projects & Grants | 19 |
| Cancellation Estimates | 20 |
| Reserves & Appropriations Carried Forward | 20 |

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

General Fund Summary

Actual & Estimated Resources

| | Nov Rev* FY 2022-23 | Nov Rev* FY 2024-25 | Nov Rev* FY 2026-27 | Actual FY 2022 | Gov FY 2023 | Gov FY 2022-23 | Gov vs Nov FY 2022-23 | Gov FY 2024 | Gov FY 2025 | Gov FY 2024-25 | Gov vs Nov FY 2024-25 | FY 2024-25 vs FY 2022-23 | Gov FY 2026 | Gov FY 2027 | Gov FY 2026-27 | Gov vs Nov FY 2026-27 | FY 2026-27 vs FY 2024-25 |
|----------------------------------|------------------------|------------------------|------------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|-------------------|--------------------------|-----------------------------|-------------------|-------------------|-------------------|--------------------------|-----------------------------|
| Balance Forward From Prior Year | 7,025,957 | 15,189,376 | 21,413,359 | 7,025,957 | 12,969,000 | 7,025,957 | 0 | 14,849,054 | 5,837,729 | 14,849,054 | -340,322 | 7,823,097 | 4,466,930 | 3,295,917 | 4,466,930 | -16,946,429 | -10,382,124 |
| Current Resources: | | | | | | | | | | | | | | | | | |
| Tax Revenues | 57,303,180 | 57,714,254 | 62,822,231 | 29,390,413 | 27,912,767 | 57,303,180 | 0 | 23,687,478 | 28,609,776 | 52,297,254 | -5,417,000 | -5,005,926 | 30,058,922 | 31,553,479 | 61,612,401 | -1,209,830 | 9,315,147 |
| Non-Tax Revenues | 2,115,521 | 2,266,266 | 1,641,995 | 926,552 | 1,188,969 | 2,115,521 | 0 | 1,333,457 | 989,555 | 2,323,012 | 56,746 | 207,491 | 852,929 | 857,423 | 1,710,352 | 68,357 | -612,660 |
| Subtotal Non-Dedicated Revenues | 59,418,701 | 59,980,520 | 64,464,226 | 30,316,965 | 29,101,736 | 59,418,701 | 0 | 25,020,935 | 29,599,331 | 54,620,266 | -5,360,254 | -4,798,435 | 30,911,851 | 32,410,902 | 63,322,753 | -1,141,473 | 8,702,487 |
| Dedicated Revenue | 9 | 10 | 10 | 4 | 5 | 9 | 0 | 5 | 5 | 10 | 0 | 1 | 5 | 5 | 10 | 0 | 0 |
| Transfers From Other Funds | 339,216 | 122,208 | 51,746 | 179,721 | 159,495 | 339,216 | 0 | 95,409 | 24,816 | 120,225 | -1,983 | -218,991 | 229,414 | 24,980 | 254,394 | 202,648 | 134,169 |
| Prior Year Adjustments | 170,029 | 74,405 | 74,236 | 132,779 | 37,250 | 170,029 | 0 | 34,676 | 34,435 | 69,111 | -5,294 | -100,918 | 34,072 | 34,040 | 68,112 | -6,124 | -999 |
| Subtotal Other Revenue | 509,254 | 196,623 | 125,992 | 312,504 | 196,750 | 509,254 | 0 | 130,090 | 59,256 | 189,346 | -7,277 | -319,908 | 263,491 | 59,025 | 322,516 | 196,524 | 133,170 |
| Governor's Revenue Changes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -4,651,239 | -716,292 | -5,367,531 | -5,367,531 | -5,367,531 | -408,770 | -536,179 | -944,949 | -944,949 | 4,422,582 |
| Subtotal Current Resources | 59,927,955 | 60,177,143 | 64,590,218 | 30,629,469 | 29,298,486 | 59,927,955 | 0 | 25,151,025 | 29,658,587 | 54,809,612 | -5,367,531 | -5,118,343 | 31,175,342 | 32,469,927 | 63,645,269 | -944,949 | 8,835,657 |
| Total Resources Available | 66,953,912 | 75,366,519 | 86,003,577 | 37,655,426 | 42,267,486 | 66,953,912 | 0 | 40,000,079 | 35,496,316 | 69,658,666 | -5,707,853 | 2,704,754 | 35,642,272 | 35,765,844 | 68,112,199 | -17,891,378 | -1,546,467 |

Actual & Estimated Expenditures

| | | | | | | | | | | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|-------------------|-------------------|-------------------|--------------------|--------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| E-12 Education | 20,223,386 | 21,251,951 | 21,459,335 | 9,960,012 | 10,262,277 | 20,222,289 | -1,097 | 12,000,552 | 12,038,072 | 24,038,624 | 2,786,673 | 3,816,335 | 12,650,806 | 12,967,728 | 25,618,534 | 4,159,199 | 1,579,910 |
| Higher Education | 3,534,554 | 3,505,828 | 3,505,828 | 1,750,216 | 1,784,338 | 3,534,554 | 0 | 1,923,283 | 1,914,146 | 3,837,429 | 331,601 | 302,875 | 1,968,777 | 1,968,831 | 3,937,608 | 431,780 | 100,179 |
| Property Tax Aids & Credits | 4,648,600 | 4,472,595 | 4,591,540 | 2,052,912 | 2,595,688 | 4,648,600 | 0 | 2,565,988 | 2,335,177 | 4,901,165 | 428,570 | 252,565 | 2,375,718 | 2,402,882 | 4,778,600 | 187,060 | -122,565 |
| Health & Human Services | 15,233,653 | 17,811,341 | 19,881,012 | 6,922,572 | 8,310,232 | 15,233,653 | -849 | 9,642,806 | 9,591,026 | 19,233,832 | 1,422,491 | 4,001,028 | 11,189,207 | 10,977,589 | 22,166,796 | 2,285,784 | 2,932,964 |
| Public Safety & Judiciary | 2,671,055 | 2,676,504 | 2,664,502 | 1,292,489 | 1,379,566 | 2,672,055 | 1,000 | 1,762,253 | 1,773,791 | 3,536,044 | 859,540 | 863,989 | 1,757,638 | 1,762,072 | 3,519,710 | 855,208 | -16,334 |
| Transportation | 481,469 | 271,460 | 271,460 | 236,332 | 245,137 | 481,469 | 0 | 961,998 | 161,412 | 1,123,410 | 851,950 | 641,941 | 162,928 | 162,928 | 325,856 | 54,396 | -797,554 |
| Environment | 403,012 | 359,165 | 358,361 | 195,128 | 208,134 | 403,262 | 250 | 629,356 | 425,325 | 1,054,681 | 695,516 | 651,419 | 256,913 | 256,538 | 513,451 | 155,090 | -541,230 |
| Economic Development, Energy, Ag and Housing | 1,285,122 | 640,110 | 575,828 | 841,841 | 443,814 | 1,285,655 | 533 | 1,448,359 | 955,789 | 2,404,148 | 1,764,038 | 1,118,493 | 389,285 | 389,246 | 778,531 | 202,703 | -1,625,617 |
| State Government & Veterans | 1,807,056 | 1,500,098 | 1,260,795 | 665,137 | 1,089,704 | 1,754,841 | -52,215 | 1,631,618 | 1,069,981 | 2,701,599 | 1,201,501 | 946,758 | 753,288 | 762,709 | 1,515,997 | 255,202 | -1,185,602 |
| Debt Service | 1,140,185 | 1,146,757 | 1,257,296 | 592,426 | 547,759 | 1,140,185 | 0 | 576,458 | 638,100 | 1,214,558 | 67,801 | 74,373 | 694,266 | 717,357 | 1,411,623 | 154,327 | 197,065 |
| Capital Projects & Grants | 351,444 | 337,352 | 345,090 | 177,361 | 566,783 | 744,144 | 392,700 | 1,024,679 | 141,567 | 1,166,246 | 828,894 | 422,102 | 152,529 | 164,422 | 316,951 | -28,139 | -849,295 |
| Cancellation Estimates | -15,000 | -20,000 | -20,000 | 0 | -15,000 | -15,000 | 0 | -5,000 | -15,000 | -20,000 | 0 | -5,000 | -5,000 | -15,000 | -20,000 | 0 | 0 |
| Subtotal by Appropriation Bill | 51,764,536 | 53,953,161 | 56,151,047 | 24,686,426 | 27,418,432 | 52,104,858 | 340,322 | 34,162,350 | 31,029,386 | 65,191,736 | 11,238,575 | 13,086,878 | 32,346,355 | 32,517,302 | 64,863,657 | 8,712,610 | -328,079 |
| Total Expenditures & Transfers | 51,764,536 | 53,953,161 | 56,151,047 | 24,686,426 | 27,418,432 | 52,104,858 | 340,322 | 34,162,350 | 31,029,386 | 65,191,736 | 11,238,575 | 13,086,878 | 32,346,355 | 32,517,302 | 64,863,657 | 8,712,610 | -328,079 |
| Balance Before Reserves | 15,189,376 | 21,413,358 | 29,852,530 | 12,969,000 | 14,849,054 | 14,849,054 | -340,322 | 5,837,729 | 4,466,930 | 4,466,930 | -16,946,428 | -10,382,124 | 3,295,917 | 3,248,542 | 3,248,542 | -26,603,988 | -1,218,388 |
| Cash Flow Account | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 0 | 350,000 | 350,000 | 350,000 | 0 | 0 | 350,000 | 350,000 | 350,000 | 0 | 0 |
| Budget Reserve | 2,852,098 | 2,852,098 | 2,852,098 | 2,672,484 | 2,852,098 | 2,852,098 | 0 | 2,852,098 | 2,852,098 | 2,852,098 | 0 | 0 | 2,852,098 | 2,852,098 | 2,852,098 | 0 | 0 |
| Stadium Reserve | 368,060 | 684,265 | 1,030,809 | 229,397 | 0 | 0 | -368,060 | 0 | 0 | 0 | -684,265 | 0 | 0 | 0 | 0 | -1,030,809 | 0 |
| Appropriations Carried Forward | 0 | 0 | 0 | 972,828 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budgetary Balance | 11,619,218 | 17,526,995 | 25,619,623 | 8,744,291 | 11,646,956 | 11,646,956 | 27,738 | 2,635,631 | 1,264,832 | 1,264,832 | -16,262,163 | -10,382,124 | 93,819 | 46,444 | 46,444 | -25,573,179 | -1,218,388 |



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

| | Nov Rev* FY 2022-23 | Nov Rev* FY 2024-25 | Nov Rev* FY 2026-27 | Actual FY 2022 | Gov FY 2023 | Gov FY 2022-23 | Gov vs Nov FY 2022-23 | Gov FY 2024 | Gov FY 2025 | Gov FY 2024-25 | Gov vs Nov FY 2024-25 | FY 2024-25 vs FY 2022-23 | Gov FY 2026 | Gov FY 2027 | Gov FY 2026-27 | Gov vs Nov FY 2026-27 | FY 2026-27 vs FY 2024-25 |
|--|------------------------|------------------------|------------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|-------------------|--------------------------|-----------------------------|-------------------|-------------------|-------------------|--------------------------|-----------------------------|
| Insurance Gross Earn & Fire Marshall Refunds | -4,201 | -5,000 | -5,000 | -1,701 | -2,500 | -4,201 | 0 | -2,500 | -2,500 | -5,000 | 0 | -799 | -2,500 | -2,500 | -5,000 | 0 | 0 |
| Insurance Gross Earn & Fire Marshall | 956,902 | 971,704 | 997,777 | 484,257 | 472,645 | 956,902 | 0 | 480,915 | 490,789 | 971,704 | 0 | 14,802 | 493,096 | 504,681 | 997,777 | 0 | 26,073 |
| Controlled Substance Tax | 5 | 10 | 10 | 0 | 5 | 5 | 0 | 5 | 5 | 10 | 0 | 5 | 5 | 5 | 10 | 0 | 0 |
| Other Gross Earnings | 105 | 100 | 100 | 55 | 50 | 105 | 0 | 50 | 50 | 100 | 0 | -5 | 50 | 50 | 100 | 0 | 0 |
| Lawful Gambling Taxes | 380,423 | 435,000 | 465,900 | 182,123 | 198,300 | 380,423 | 0 | 212,200 | 222,800 | 435,000 | 0 | 54,577 | 229,500 | 236,400 | 465,900 | 0 | 30,900 |
| Gambling Tax Refunds | -904 | -500 | -500 | -404 | -500 | -904 | 0 | -250 | -250 | -500 | 0 | 404 | -250 | -250 | -500 | 0 | 0 |
| Lawful Gambling Taxes | 379,519 | 434,500 | 465,400 | 181,719 | 197,800 | 379,519 | 0 | 211,950 | 222,550 | 434,500 | 0 | 54,981 | 229,250 | 236,150 | 465,400 | 0 | 30,900 |
| Lawful Gambling Taxes - February 2012 Base | [73,800] | [73,800] | [73,800] | [36,900] | [36,900] | [73,800] | [0] | [36,900] | [36,900] | [73,800] | [0] | [0] | [36,900] | [36,900] | [73,800] | [0] | [0] |
| Lawful Gambling Taxes - Stadium | [305,719] | [360,700] | [391,600] | [144,819] | [160,900] | [305,719] | [0] | [175,050] | [185,650] | [360,700] | [0] | [54,981] | [192,350] | [199,250] | [391,600] | [0] | [30,900] |
| Medical Assistance Surcharges | 584,495 | 643,471 | 696,227 | 257,836 | 326,659 | 584,495 | 0 | 315,803 | 327,668 | 643,471 | 0 | 58,976 | 340,929 | 355,298 | 696,227 | 0 | 52,756 |
| Other Tax Refunds | -11,064 | -10,704 | -10,704 | -5,612 | -5,452 | -11,064 | 0 | -5,352 | -5,352 | -10,704 | 0 | 360 | -5,352 | -5,352 | -10,704 | 0 | 0 |
| Tax Revenues | 57,303,180 | 57,714,254 | 62,822,231 | 29,390,413 | 27,912,767 | 57,303,180 | 0 | 23,687,478 | 28,609,776 | 52,297,254 | -5,417,000 | -5,005,926 | 30,058,922 | 31,553,479 | 61,612,401 | -1,209,830 | 9,315,147 |
| Non-Tax Revenues: | | | | | | | | | | | | | | | | | |
| Investment Income | 472,306 | 783,000 | 150,000 | 44,806 | 427,500 | 472,306 | 0 | 572,000 | 211,000 | 783,000 | 0 | 310,694 | 75,000 | 75,000 | 150,000 | 0 | -633,000 |
| Lottery Revenue | 143,970 | 136,766 | 139,628 | 78,702 | 65,268 | 143,970 | 0 | 66,952 | 69,814 | 136,766 | 0 | -7,204 | 69,814 | 69,814 | 139,628 | 0 | 2,862 |
| Tobacco Settlements | 365,494 | 351,187 | 360,708 | 192,965 | 172,529 | 365,494 | 0 | 174,972 | 176,215 | 351,187 | 0 | -14,307 | 178,793 | 181,915 | 360,708 | 0 | 9,521 |
| Settlements | 8,252 | 0 | 0 | 0 | 8,252 | 8,252 | 0 | 0 | 0 | 0 | 0 | -8,252 | 0 | 0 | 0 | 0 | 0 |
| Fees | | | | | | | | | | | | | | | | | |
| Departmental Earnings | 430,526 | 421,377 | 416,933 | 221,050 | 209,476 | 430,526 | 0 | 208,845 | 212,532 | 421,377 | 0 | -9,149 | 209,214 | 207,719 | 416,933 | 0 | -4,444 |
| 23, Gov Rec - DE, MDH Trauma System Fee Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -354 | -354 | -708 | -708 | -708 | -354 | -354 | -708 | -708 | 0 |
| 23, Gov Rec - DE, DNR Improve Visitor Services at State Parks & Recreation Areas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 210 | 210 | 420 | 420 | 420 | 210 | 210 | 420 | 420 | 0 |
| 23, Gov Rec - DE, AG Licensing Moderization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -3,827 | -3,827 | -7,654 | -7,654 | -7,654 | -3,827 | -3,827 | -7,654 | -7,654 | 0 |
| 23, Gov Rec - DE, CMB Legalizing Adult-Use Cannabis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,996 | 3,330 | 5,326 | 5,326 | 5,326 | 4,000 | 6,000 | 10,000 | 10,000 | 4,674 |
| 23, Gov Rec - DE, Comm Energy Resources and Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,260 | 1,260 | 2,520 | 2,520 | 2,520 | 1,260 | 1,260 | 2,520 | 2,520 | 0 |
| 23, Gov Rec - DE, LI Earned Sick Leave | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 104 | 207 | 311 | 311 | 311 | 207 | 207 | 414 | 414 | 103 |
| 23, Gov Rec - DE, LI Prevailing Wage Education and Compliance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 | 20 | 36 | 36 | 36 | 25 | 25 | 50 | 50 | 14 |
| 23, Gov Rec - DE, LI Safe and Skilled Worker Act | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | 10 | 20 | 20 | 20 | 10 | 10 | 20 | 20 | 0 |
| 23, Gov Rec - DE, State Auditor Operating Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 290 | 576 | 866 | 866 | 866 | 584 | 589 | 1,173 | 1,173 | 307 |
| Departmental Earnings | 430,526 | 421,377 | 416,933 | 221,050 | 209,476 | 430,526 | 0 | 208,550 | 213,964 | 422,514 | 1,137 | -8,012 | 211,329 | 211,839 | 423,168 | 6,235 | 654 |
| DHS MSOP Collections | 32,093 | 30,000 | 30,000 | 17,093 | 15,000 | 32,093 | 0 | 15,000 | 15,000 | 30,000 | 0 | -2,093 | 15,000 | 15,000 | 30,000 | 0 | 0 |
| DHS MSOP Collections | 32,093 | 30,000 | 30,000 | 17,093 | 15,000 | 32,093 | 0 | 15,000 | 15,000 | 30,000 | 0 | -2,093 | 15,000 | 15,000 | 30,000 | 0 | 0 |
| DHS SOS Collections | 193,624 | 177,900 | 177,900 | 104,674 | 88,950 | 193,624 | 0 | 88,950 | 88,950 | 177,900 | 0 | -15,724 | 88,950 | 88,950 | 177,900 | 0 | 0 |
| 23, Gov Rec - SOS, DHS DCT Program Enhancements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,009 | 8,009 | 16,018 | 16,018 | 16,018 | 8,009 | 8,009 | 16,018 | 16,018 | 0 |
| 23, Gov Rec - SOS, DHS DCT Maintain Current Service Levels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,539 | 23,052 | 39,591 | 39,591 | 39,591 | 23,052 | 23,052 | 46,104 | 46,104 | 6,513 |
| DHS SOS Collections | 193,624 | 177,900 | 177,900 | 104,674 | 88,950 | 193,624 | 0 | 113,498 | 120,011 | 233,509 | 55,609 | 39,885 | 120,011 | 120,011 | 240,022 | 62,122 | 6,513 |
| Fines & Surcharges | 153,433 | 149,896 | 150,686 | 78,624 | 74,809 | 153,433 | 0 | 74,813 | 75,083 | 149,896 | 0 | -3,537 | 75,311 | 75,375 | 150,686 | 0 | 790 |
| Fine & Surcharges | 153,433 | 149,896 | 150,686 | 78,624 | 74,809 | 153,433 | 0 | 74,813 | 75,083 | 149,896 | 0 | -3,537 | 75,311 | 75,375 | 150,686 | 0 | 790 |
| Fees | 809,676 | 779,173 | 775,519 | 421,441 | 388,235 | 809,676 | 0 | 411,861 | 424,058 | 835,919 | 56,746 | 26,243 | 421,651 | 422,225 | 843,876 | 68,357 | 7,957 |
| Other Non-Dedicated Revenue | | | | | | | | | | | | | | | | | |
| Assigned Risk Plan Surplus | 16,739 | 0 | 0 | 16,739 | 0 | 16,739 | 0 | 0 | 0 | 0 | 0 | -16,739 | 0 | 0 | 0 | 0 | 0 |
| All Other Non-Dedicated Revenue | 299,084 | 216,140 | 216,140 | 171,899 | 127,185 | 299,084 | 0 | 107,672 | 108,468 | 216,140 | 0 | -82,944 | 107,671 | 108,469 | 216,140 | 0 | 0 |
| All Other Non-Dedicated Revenue | 315,823 | 216,140 | 216,140 | 188,638 | 127,185 | 315,823 | 0 | 107,672 | 108,468 | 216,140 | 0 | -99,683 | 107,671 | 108,469 | 216,140 | 0 | 0 |
| Non-Tax Revenues | 2,115,521 | 2,266,266 | 1,641,995 | 926,552 | 1,188,969 | 2,115,521 | 0 | 1,333,457 | 989,555 | 2,323,012 | 56,746 | 207,491 | 852,929 | 857,423 | 1,710,352 | 68,357 | -612,660 |
| Net Non-Dedicated Revenue | 59,418,701 | 59,980,520 | 64,464,226 | 30,316,965 | 29,101,736 | 59,418,701 | 0 | 25,020,935 | 29,599,331 | 54,620,266 | -5,360,254 | -4,798,435 | 30,911,851 | 32,410,902 | 63,322,753 | -1,141,473 | 8,702,487 |



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

| | Nov Rev* FY 2022-23 | Nov Rev* FY 2024-25 | Nov Rev* FY 2026-27 | Actual FY 2022 | Gov FY 2023 | Gov FY 2022-23 | Gov vs Nov FY 2022-23 | Gov FY 2024 | Gov FY 2025 | Gov FY 2024-25 | Gov vs Nov FY 2024-25 | FY 2024-25 vs FY 2022-23 | Gov FY 2026 | Gov FY 2027 | Gov FY 2026-27 | Gov vs Nov FY 2026-27 | FY 2026-27 vs FY 2024-25 |
|---|------------------------|------------------------|------------------------|-------------------|----------------|-------------------|--------------------------|----------------|----------------|-------------------|--------------------------|-----------------------------|----------------|----------------|-------------------|--------------------------|-----------------------------|
| Dedicated Revenues | | | | | | | | | | | | | | | | | |
| All Other Dedicated Revenues | 9 | 10 | 10 | 4 | 5 | 9 | 0 | 5 | 5 | 10 | 0 | 1 | 5 | 5 | 10 | 0 | 0 |
| Dedicated Revenue | 9 | 10 | 10 | 4 | 5 | 9 | 0 | 5 | 5 | 10 | 0 | 1 | 5 | 5 | 10 | 0 | 0 |
| Transfers From Other Funds | | | | | | | | | | | | | | | | | |
| Other special Revenue Funds | 4,105 | 1,283 | 1,364 | 3,306 | 799 | 4,105 | 0 | 600 | 683 | 1,283 | 0 | -2,822 | 585 | 779 | 1,364 | 0 | 81 |
| Other Special Revenue Funds | 4,105 | 1,283 | 1,364 | 3,306 | 799 | 4,105 | 0 | 600 | 683 | 1,283 | 0 | -2,822 | 585 | 779 | 1,364 | 0 | 81 |
| All Other Transfers | 31,029 | 17,353 | 17,356 | 11,765 | 19,264 | 31,029 | 0 | 8,680 | 8,673 | 17,353 | 0 | -13,676 | 8,677 | 8,679 | 17,356 | 0 | 3 |
| Admin Dept-Plant Mgmt | 5,864 | 5,022 | 4,878 | 2,932 | 2,932 | 5,864 | 0 | 2,645 | 2,377 | 5,022 | 0 | -842 | 2,439 | 2,439 | 4,878 | 0 | -144 |
| 97, CH 239-Public Safety Alcohol Monitoring | 15,666 | 15,710 | 15,710 | 7,810 | 7,856 | 15,666 | 0 | 7,855 | 7,855 | 15,710 | 0 | 44 | 7,855 | 7,855 | 15,710 | 0 | 0 |
| Laws 1997, Transfers In | 15,666 | 15,710 | 15,710 | 7,810 | 7,856 | 15,666 | 0 | 7,855 | 7,855 | 15,710 | 0 | 44 | 7,855 | 7,855 | 15,710 | 0 | 0 |
| M.S 16B.24 - Admin FR&R Transfers | 9,086 | 8,096 | 7,910 | 4,582 | 4,504 | 9,086 | 0 | 4,141 | 3,955 | 8,096 | 0 | -990 | 3,955 | 3,955 | 7,910 | 0 | -186 |
| 10, CH 215 - DNR Tr fr Spec Rev Fund | 493 | 348 | 348 | 319 | 174 | 493 | 0 | 174 | 174 | 348 | 0 | -145 | 174 | 174 | 348 | 0 | 0 |
| Laws 2010, Transfers In | 493 | 348 | 348 | 319 | 174 | 493 | 0 | 174 | 174 | 348 | 0 | -145 | 174 | 174 | 348 | 0 | 0 |
| M.S 16A. 724 - Tr fr HCAF Fund | 244,000 | 70,215 | 0 | 122,000 | 122,000 | 244,000 | 0 | 70,215 | 0 | 70,215 | 0 | -173,785 | 0 | 0 | 0 | 0 | -70,215 |
| 15, CH 77 - Parking Internal Service Fund | 1,985 | 1,983 | 1,982 | 993 | 992 | 1,985 | 0 | 0 | 0 | 0 | -1,983 | -1,985 | 0 | 0 | 0 | -1,982 | 0 |
| Laws 2015, Transfers In | 1,985 | 1,983 | 1,982 | 993 | 992 | 1,985 | 0 | 0 | 0 | 0 | -1,983 | -1,985 | 0 | 0 | 0 | -1,982 | 0 |
| 20, CH 71, 81 – Unobligated COVID-19 MN and Health Resp. Fund Balance | 25,714 | 0 | 0 | 25,714 | 0 | 25,714 | 0 | 0 | 0 | 0 | 0 | -25,714 | 0 | 0 | 0 | 0 | 0 |
| Laws 2020, Transfers In | 25,714 | 0 | 0 | 25,714 | 0 | 25,714 | 0 | 0 | 0 | 0 | 0 | -25,714 | 0 | 0 | 0 | 0 | 0 |
| 21, SS1, CH 4 – Transfer from Consumer Education Account - SPECREV | 300 | 0 | 0 | 300 | 0 | 300 | 0 | 0 | 0 | 0 | 0 | -300 | 0 | 0 | 0 | 0 | 0 |
| 21, SS1, CH 12 - State Data Security Account Cancellation (transfer in) - SPECREV | 974 | 2,198 | 2,198 | 0 | 974 | 974 | 0 | 1,099 | 1,099 | 2,198 | 0 | 1,224 | 1,099 | 1,099 | 2,198 | 0 | 0 |
| Laws 2021, Transfer In | 1,274 | 2,198 | 2,198 | 300 | 974 | 1,274 | 0 | 1,099 | 1,099 | 2,198 | 0 | 924 | 1,099 | 1,099 | 2,198 | 0 | 0 |
| 23, Gov Rec - Transfer from Premium Security Account - SPECREV | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 204,630 | 0 | 204,630 | 204,630 | 204,630 |
| Laws 2023, Transfer In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 204,630 | 0 | 204,630 | 204,630 | 204,630 |
| Transfers From Other Funds | 339,216 | 122,208 | 51,746 | 179,721 | 159,495 | 339,216 | 0 | 95,409 | 24,816 | 120,225 | -1,983 | -218,991 | 229,414 | 24,980 | 254,394 | 202,648 | 134,169 |
| Prior Year Adj and Other Transactions | | | | | | | | | | | | | | | | | |
| Cancel of Prior Year Encumbrances | 127,991 | 70,000 | 70,000 | 92,991 | 35,000 | 127,991 | 0 | 35,000 | 35,000 | 70,000 | 0 | -57,991 | 35,000 | 35,000 | 70,000 | 0 | 0 |
| Cancel of Prior Year Encumbrances | 127,991 | 70,000 | 70,000 | 92,991 | 35,000 | 127,991 | 0 | 35,000 | 35,000 | 70,000 | 0 | -57,991 | 35,000 | 35,000 | 70,000 | 0 | 0 |
| Prior Yr Revenue & Transfers | 37,357 | 0 | 0 | 37,357 | 0 | 37,357 | 0 | 0 | 0 | 0 | 0 | -37,357 | 0 | 0 | 0 | 0 | 0 |
| Loan Receipts | 3,239 | 2,858 | 2,858 | 1,810 | 1,429 | 3,239 | 0 | 1,429 | 1,429 | 2,858 | 0 | -381 | 1,429 | 1,429 | 2,858 | 0 | 0 |
| Loan Issuances | -3,464 | -3,537 | -3,706 | -1,743 | -1,721 | -3,464 | 0 | -1,753 | -1,994 | -3,747 | -210 | -283 | -2,357 | -2,389 | -4,746 | -1,040 | -999 |
| Net Loan Activity | -225 | -679 | -848 | 67 | -292 | -225 | 0 | -324 | -565 | -889 | -210 | -664 | -928 | -960 | -1,888 | -1,040 | -999 |
| Advance Reimbursement (from MPLS) | 5,084 | 5,084 | 5,084 | 2,542 | 2,542 | 5,084 | 0 | 0 | 0 | 0 | -5,084 | -5,084 | 0 | 0 | 0 | -5,084 | 0 |
| Net Cash Advance & Reimbursement | 5,084 | 5,084 | 5,084 | 2,542 | 2,542 | 5,084 | 0 | 0 | 0 | 0 | -5,084 | -5,084 | 0 | 0 | 0 | -5,084 | 0 |
| Other | -178 | 0 | 0 | -178 | 0 | -178 | 0 | 0 | 0 | 0 | 0 | 178 | 0 | 0 | 0 | 0 | 0 |
| Other | -178 | 0 | 0 | -178 | 0 | -178 | 0 | 0 | 0 | 0 | 0 | 178 | 0 | 0 | 0 | 0 | 0 |
| Prior Year Adjustments | 170,029 | 74,405 | 74,236 | 132,779 | 37,250 | 170,029 | 0 | 34,676 | 34,435 | 69,111 | -5,294 | -100,918 | 34,072 | 34,040 | 68,112 | -6,124 | -999 |
| Governor's Revenue Changes | | | | | | | | | | | | | | | | | |
| Tax Revenues | | | | | | | | | | | | | | | | | |
| 23, Gov Rec - IncTax, Federal Conformity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,400 | -700 | 3,700 | 3,700 | 3,700 | 19,700 | 68,300 | 88,000 | 88,000 | 84,300 |

General Fund - Fund Balance Analysis

(\$ in Thousands)

| | Nov Rev* | Nov Rev* | Nov Rev* | Actual | Gov | Gov | Gov vs Nov | Gov | Gov | Gov | Gov vs Nov | FY 2024-25 vs | Gov | Gov | Gov | Gov vs Nov | FY 2026-27 vs |
|--|------------|------------|------------|----------|----------|------------|------------|-------------------|-----------------|-------------------|-------------------|-------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| | FY 2022-23 | FY 2024-25 | FY 2026-27 | FY 2022 | FY 2023 | FY 2022-23 | FY 2022-23 | FY 2024 | FY 2025 | FY 2024-25 | FY 2024-25 | FY 2022-23 | FY 2026 | FY 2027 | FY 2026-27 | FY 2026-27 | FY 2024-25 |
| 23, Gov Rec - IncTax, Child Tax Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -547,600 | -577,900 | -1,125,500 | -1,125,500 | -1,125,500 | -594,900 | -610,000 | -1,204,900 | -1,204,900 | -79,400 |
| 23, Gov Rec - IncTax, Child & Dependent Care Credit Expan w/ Newborn Cr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -268,200 | -270,400 | -538,600 | -538,600 | -538,600 | -272,500 | -274,800 | -547,300 | -547,300 | -8,700 |
| 23, Gov Rec - IncTax, K-12 Education Credit Update | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -10,000 | -10,500 | -20,500 | -20,500 | -20,500 | -10,900 | -11,000 | -21,900 | -21,900 | -1,400 |
| 23, Gov Rec - IncTax, Direct Payments - Advance Refundable Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -3,902,000 | 0 | -3,902,000 | -3,902,000 | -3,902,000 | 0 | 0 | 0 | 0 | 3,902,000 |
| 23, Gov Rec - IncTax, Social Security Subtraction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -104,900 | -113,800 | -218,700 | -218,700 | -218,700 | -121,300 | -127,900 | -249,200 | -249,200 | -30,500 |
| 23, Gov Rec - IncTax, Working Family Credit Expansion for ITINs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -9,800 | -10,000 | -19,800 | -19,800 | -19,800 | -10,200 | -10,400 | -20,600 | -20,600 | -800 |
| 23, Gov Rec - IncTax, Payment Agreement Fee Removal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1,500 | -1,500 | -3,000 | -3,000 | -3,000 | -1,500 | -1,500 | -3,000 | -3,000 | 0 |
| 23, Gov Rec - IncTax, Military Credit Due Date Change | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -200 | 0 | -200 | -200 | -200 | 0 | 0 | 0 | 0 | 200 |
| 23, Gov Rec - IncTax, Capital Gains and Dividend Income Surtax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 352,200 | 309,200 | 661,400 | 661,400 | 661,400 | 299,900 | 306,400 | 606,300 | 606,300 | -55,100 |
| 23, Gov Rec - SalesTax, Edible Cannabinoids Sales Tax Provisions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | 10 | 20 | 20 | 20 | 10 | 10 | 20 | 20 | 0 |
| 23, Gov Rec - SalesTax, Exemption for Local Govt and Non Profit Construction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -172,570 | -77,030 | -249,600 | -249,600 | -249,600 | 0 | 0 | 0 | 0 | 249,600 |
| 23, Gov Rec - IncTax, Angel Tax Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -10,000 | -10,000 | -20,000 | -20,000 | -20,000 | -10,000 | -10,000 | -20,000 | -20,000 | 0 |
| 23, Gov Rec - IncTax, Reinstated the Historic Rehabilitation Tax Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -7,600 | -13,300 | -20,900 | -20,900 | -20,900 | -20,300 | -27,300 | -47,600 | -47,600 | -26,700 |
| 23, Gov Rec - SalesTax, Legalizing Adult-Use Cannabis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -200 | 4,500 | 4,300 | 4,300 | 4,300 | 17,300 | 30,800 | 48,100 | 48,100 | 43,800 |
| 23, Gov Rec - CGRTax, Legalizing Adult-Use Cannabis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,000 | 26,500 | 32,500 | 32,500 | 32,500 | 62,000 | 100,000 | 162,000 | 162,000 | 129,500 |
| 23, Gov Rec - IncTax, 2023 Gov Tax Bill Income Tax Interactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -120 | -120 | -120 | -120 | 170 | 80 | 250 | 250 | 370 |
| Subtotal - Tax Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -4,671,960 | -745,040 | -5,417,000 | -5,417,000 | -5,417,000 | -642,520 | -567,310 | -1,209,830 | -1,209,830 | 4,207,170 |
| Non-Tax Revenues | | | | | | | | | | | | | | | | | |
| 23, Gov Rec - DE, MDH Trauma System Fee Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -354 | -354 | -708 | -708 | -708 | -354 | -354 | -708 | -708 | 0 |
| 23, Gov Rec - DE, DNR Improve Visitor Services at State Parks & Recreation Areas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 210 | 210 | 420 | 420 | 420 | 210 | 210 | 420 | 420 | 0 |
| 23, Gov Rec - DE, AG Licensing Moderization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -3,827 | -3,827 | -7,654 | -7,654 | -7,654 | -3,827 | -3,827 | -7,654 | -7,654 | 0 |
| 23, Gov Rec - DE, CMB Legalizing Adult-Use Cannabis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,996 | 3,330 | 5,326 | 5,326 | 5,326 | 4,000 | 6,000 | 10,000 | 10,000 | 4,674 |
| 23, Gov Rec - DE, Comm Energy Resources and Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,260 | 1,260 | 2,520 | 2,520 | 2,520 | 1,260 | 1,260 | 2,520 | 2,520 | 0 |
| 23, Gov Rec - DE, LI Earned Sick Leave | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 104 | 207 | 311 | 311 | 311 | 207 | 207 | 414 | 414 | 103 |
| 23, Gov Rec - DE, LI Prevailing Wage Education and Compliance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 | 20 | 36 | 36 | 36 | 25 | 25 | 50 | 50 | 14 |
| 23, Gov Rec - DE, LI Safe and Skilled Worker Act | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | 10 | 20 | 20 | 20 | 10 | 10 | 20 | 20 | 0 |
| 23, Gov Rec - DE, State Auditor Operating Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 290 | 576 | 866 | 866 | 866 | 584 | 589 | 1,173 | 1,173 | 307 |
| 23, Gov Rec - SOS, DHS DCT Program Enhancements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,009 | 8,009 | 16,018 | 16,018 | 16,018 | 8,009 | 8,009 | 16,018 | 16,018 | 0 |
| 23, Gov Rec - SOS, DHS DCT Maintain Current Service Levels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,539 | 23,052 | 39,591 | 39,591 | 39,591 | 23,052 | 23,052 | 46,104 | 46,104 | 6,513 |
| 23, Gov Rec - TR-IN, Parking Internal Service Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -990 | -993 | -1,983 | -1,983 | -1,983 | -994 | -988 | -1,982 | -1,982 | 1 |
| 23, Gov Rec - TR-IN, Transfer from Premium Security Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 204,630 | 0 | 204,630 | 204,630 | 204,630 |
| 23, Gov Rec - PPA, Advance Reimbursement (from MPLS) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -2,542 | -2,542 | -5,084 | -5,084 | -5,084 | -2,542 | -2,542 | -5,084 | -5,084 | 0 |
| 23, Gov Rec - PPA, Senior Deferral Program Update | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -210 | -210 | -210 | -210 | -520 | -520 | -1,040 | -1,040 | -830 |
| Subtotal - Non-Tax Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,721 | 28,748 | 49,469 | 49,469 | 49,469 | 233,750 | 31,131 | 264,881 | 264,881 | 215,412 |
| Governor's Revenue Changes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -4,651,239 | -716,292 | -5,367,531 | -5,367,531 | -5,367,531 | -408,770 | -536,179 | -944,949 | -944,949 | 4,422,582 |

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

| | Nov Rev* | Nov Rev* | Nov Rev* | Actual | Gov | Gov | Gov vs Nov | Gov | Gov | Gov | Gov vs Nov | FY 2024-25 vs | Gov | Gov | Gov | Gov vs Nov | FY 2026-27 vs |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------------|----------------|-----------------|
| | FY 2022-23 | FY 2024-25 | FY 2026-27 | FY 2022 | FY 2023 | FY 2022-23 | FY 2022-23 | FY 2024 | FY 2025 | FY 2024-25 | FY 2024-25 | FY 2022-23 | FY 2026 | FY 2027 | FY 2026-27 | FY 2026-27 | FY 2024-25 |
| 21, SS1, CH 4 - MN Council Econ Ed (MCEE) | 300 | 0 | 0 | 150 | 150 | 300 | 0 | 0 | 0 | 0 | 0 | -300 | 0 | 0 | 0 | 0 | 0 |
| P-TECH Schools | 1,582 | 1,582 | 1,582 | 791 | 791 | 1,582 | 0 | 791 | 791 | 1,582 | 0 | 0 | 791 | 791 | 1,582 | 0 | 0 |
| MN Indep College & Community (Tr to OHE) | 0 | 1,250 | 1,250 | 0 | 0 | 0 | 0 | 625 | 625 | 1,250 | 0 | 1,250 | 625 | 625 | 1,250 | 0 | 0 |
| 21, SS1, CH 13 - Digital Well-being Grant | 1,000 | 0 | 0 | 1,000 | 0 | 1,000 | 0 | 0 | 0 | 0 | 0 | -1,000 | 0 | 0 | 0 | 0 | 0 |
| 23, Gov Rec - Alternatives to Exclusionary Discipline Strategies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 | 5,000 | 10,000 | 10,000 | 10,000 | 5,000 | 5,000 | 10,000 | 10,000 | 0 |
| 23, Gov Rec - MTSS and COMPASS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,200 | 19,246 | 39,446 | 39,446 | 39,446 | 18,958 | 18,958 | 37,916 | 37,916 | -1,530 |
| 23, Gov Rec - Computer Science Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 370 | 403 | 773 | 773 | 773 | 463 | 463 | 926 | 926 | 153 |
| 23, Gov Rec - Youth Apprenticeship Programs Alignment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 0 | 100 | 100 | 100 | 0 | 0 | 0 | 0 | -100 |
| 23, Gov Rec - Competency Based Education Expansion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31,011 | 0 | 31,011 | 31,011 | 31,011 | 0 | 0 | 0 | 0 | -31,011 |
| 23, Gov Rec - Rigorous Coursework Expansion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,000 | 3,000 | 6,000 | 6,000 | 6,000 | 3,000 | 3,000 | 6,000 | 6,000 | 0 |
| 23, Gov Rec - Career and Technical Education Access | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,790 | 0 | 28,790 | 28,790 | 28,790 | 0 | 0 | 0 | 0 | -28,790 |
| 23, Gov Rec - Full-Service Community Schools | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,836 | 0 | 13,836 | 13,836 | 13,836 | 0 | 0 | 0 | 0 | -13,836 |
| 23, Gov Rec - EDI Center - Culturally Relevant Practices Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31,076 | 0 | 31,076 | 31,076 | 31,076 | 0 | 0 | 0 | 0 | -31,076 |
| 23, Gov Rec - BOLD Literacy: A Birth-Grade 12 Action Plan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33,000 | 32,800 | 65,800 | 65,800 | 65,800 | 32,800 | 32,800 | 65,600 | 65,600 | -200 |
| 23, Gov Rec - Native Language Revitalization Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,117 | 7,117 | 14,234 | 14,234 | 14,234 | 7,117 | 7,117 | 14,234 | 14,234 | 0 |
| 23, Gov Rec - PSEO Funding Pilot | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47,892 | 0 | 47,892 | 47,892 | 47,892 | 0 | 0 | 0 | 0 | -47,892 |
| 23, Gov Rec - Student Support Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,756 | 28,849 | 53,605 | 53,605 | 53,605 | 29,070 | 29,074 | 58,144 | 58,144 | 4,539 |
| 23, Gov Rec - Student Voice Models | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,617 | 0 | 7,617 | 7,617 | 7,617 | 0 | 0 | 0 | 0 | -7,617 |
| 23, Gov Rec - Early Childhood Teacher Shortage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 478 | 478 | 956 | 956 | 956 | 688 | 688 | 1,376 | 1,376 | 420 |
| 23, Gov Rec - Educator Career Pathway | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,650 | 0 | 6,650 | 6,650 | 6,650 | 0 | 0 | 0 | 0 | -6,650 |
| 23, Gov Rec - Paid Student Teaching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,615 | 14,615 | 29,230 | 29,230 | 29,230 | 14,615 | 14,615 | 29,230 | 29,230 | 0 |
| 23, Gov Rec - Statewide Teacher Mentoring Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,367 | 0 | 9,367 | 9,367 | 9,367 | 0 | 0 | 0 | 0 | -9,367 |
| 23, Gov Rec - Teacher Licensing and Exam Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,350 | 0 | 1,350 | 1,350 | 1,350 | 0 | 0 | 0 | 0 | -1,350 |
| Education Excellence - Special Student & Teacher Program | 169,429 | 148,805 | 150,712 | 81,611 | 87,818 | 169,429 | 0 | 378,010 | 203,528 | 581,538 | 432,733 | 412,109 | 204,585 | 204,553 | 409,138 | 258,426 | -172,400 |
| Education Excellence | 754,834 | 770,432 | 802,040 | 370,437 | 384,397 | 754,834 | 0 | 693,689 | 525,921 | 1,219,610 | 449,178 | 464,776 | 538,924 | 547,677 | 1,086,601 | 284,561 | -133,009 |
| Regular Special Education | 3,570,723 | 4,001,978 | 4,449,396 | 1,734,175 | 1,836,548 | 3,570,723 | 0 | 2,272,843 | 2,454,204 | 4,727,047 | 725,069 | 1,156,324 | 2,583,859 | 2,715,789 | 5,299,648 | 850,252 | 572,601 |
| Children with Disabilities Aid | 2,822 | 3,562 | 4,525 | 1,338 | 1,484 | 2,822 | 0 | 1,674 | 1,888 | 3,562 | 0 | 740 | 2,128 | 2,397 | 4,525 | 0 | 963 |
| Travel for Home Based Services | 739 | 821 | 899 | 355 | 384 | 739 | 0 | 401 | 420 | 821 | 0 | 82 | 439 | 460 | 899 | 0 | 78 |
| 21, SS1, CH 13 - Special Education Cross-Subsidy Reduction Aid | 10,425 | 0 | 0 | 10,425 | 0 | 10,425 | 0 | 0 | 0 | 0 | 0 | -10,425 | 0 | 0 | 0 | 0 | 0 |
| Court Placed Special Education Revenue | 25 | 53 | 57 | 0 | 25 | 25 | 0 | 26 | 27 | 53 | 0 | 28 | 28 | 29 | 57 | 0 | 4 |
| Out-of-State Tuition for Special Education Students | 500 | 500 | 500 | 250 | 250 | 500 | 0 | 250 | 250 | 500 | 0 | 0 | 250 | 250 | 500 | 0 | 0 |
| 23, Gov Rec - Special Education Separate Sites and Programs Aid | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,378 | 5,083 | 9,461 | 9,461 | 9,461 | 5,337 | 5,604 | 10,941 | 10,941 | 1,480 |
| Special Education | 3,585,234 | 4,006,914 | 4,455,377 | 1,746,543 | 1,838,691 | 3,585,234 | 0 | 2,279,572 | 2,461,872 | 4,741,444 | 734,530 | 1,156,210 | 2,592,041 | 2,724,529 | 5,316,570 | 861,193 | 575,126 |
| Debt Service Equalization | 49,316 | 47,011 | 33,940 | 25,001 | 24,315 | 49,316 | 0 | 24,511 | 22,500 | 47,011 | 0 | -2,305 | 18,576 | 15,364 | 33,940 | 0 | -13,071 |
| Telecommunications Access | 7,500 | 7,500 | 7,500 | 3,748 | 3,752 | 7,500 | 0 | 3,750 | 3,750 | 7,500 | 0 | 0 | 3,750 | 3,750 | 7,500 | 0 | 0 |
| Long-Term Facilities Maintenance | 215,393 | 215,233 | 215,746 | 107,183 | 108,210 | 215,393 | 0 | 138,204 | 143,685 | 281,889 | 66,656 | 66,496 | 146,783 | 150,595 | 297,378 | 81,632 | 15,489 |
| Maximum Effort Loan Aid | 3,288 | 0 | 0 | 3,288 | 0 | 3,288 | 0 | 0 | 0 | 0 | 0 | -3,288 | 0 | 0 | 0 | 0 | 0 |
| 23, Gov Rec - Building and Cyber Security Grant Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 | 0 | 50,000 | 50,000 | 50,000 | 0 | 0 | 0 | 0 | -50,000 |
| Facilities & Technology | 275,497 | 269,744 | 257,186 | 139,220 | 136,277 | 275,497 | 0 | 216,465 | 169,935 | 386,400 | 116,656 | 110,903 | 169,109 | 169,709 | 338,818 | 81,632 | -47,582 |
| School Lunch | 28,813 | 33,562 | 33,562 | 11,990 | 16,823 | 28,813 | 0 | 193,518 | 201,297 | 394,815 | 361,253 | 366,002 | 209,843 | 218,319 | 428,162 | 394,600 | 33,347 |
| School Breakfast | 10,572 | 20,882 | 20,882 | 6 | 10,566 | 10,572 | 0 | 23,696 | 24,521 | 48,217 | 27,335 | 37,645 | 26,717 | 27,751 | 54,468 | 33,586 | 6,251 |
| Summer School Food Service Repl Aid | 300 | 300 | 300 | 150 | 150 | 300 | 0 | 150 | 150 | 300 | 0 | 0 | 150 | 150 | 300 | 0 | 0 |
| Kindergarten Milk | 1,101 | 1,318 | 1,318 | 442 | 659 | 1,101 | 0 | 659 | 659 | 1,318 | 0 | 217 | 659 | 659 | 1,318 | 0 | 0 |
| Nutrition Programs | 40,786 | 56,062 | 56,062 | 12,588 | 28,198 | 40,786 | 0 | 218,023 | 226,627 | 444,650 | 388,588 | 403,864 | 237,369 | 246,879 | 484,248 | 428,186 | 39,598 |
| Basic Support | 27,140 | 27,140 | 27,140 | 13,570 | 13,570 | 27,140 | 0 | 15,370 | 15,570 | 30,940 | 3,800 | 3,800 | 15,570 | 15,570 | 31,140 | 4,000 | 200 |
| Multicounty, Multitype Library Systems | 2,600 | 2,600 | 2,600 | 1,300 | 1,300 | 2,600 | 0 | 1,300 | 1,300 | 2,600 | 0 | 0 | 1,300 | 1,300 | 2,600 | 0 | 0 |
| Electronic Library for Minnesota | 1,800 | 1,800 | 1,800 | 900 | 900 | 1,800 | 0 | 900 | 900 | 1,800 | 0 | 0 | 900 | 900 | 1,800 | 0 | 0 |
| Regional Library Telecommunications Aid | 4,600 | 4,600 | 4,600 | 2,300 | 2,300 | 4,600 | 0 | 2,300 | 2,300 | 4,600 | 0 | 0 | 2,300 | 2,300 | 4,600 | 0 | 0 |
| Library Programs | 36,140 | 36,140 | 36,140 | 18,070 | 18,070 | 36,140 | 0 | 19,870 | 20,070 | 39,940 | 3,800 | 3,800 | 20,070 | 20,070 | 40,140 | 4,000 | 200 |
| Early Childhood Family Education Aid | 69,182 | 71,280 | 72,405 | 34,118 | 35,064 | 69,182 | 0 | 38,607 | 40,876 | 79,483 | 8,203 | 10,301 | 43,501 | 45,892 | 89,393 | 16,988 | 9,910 |
| School Readiness | 67,366 | 67,366 | 67,366 | 33,683 | 33,683 | 67,366 | 0 | 33,683 | 33,683 | 67,366 | 0 | 0 | 33,683 | 33,683 | 67,366 | 0 | 0 |
| Health & Developmental Screening Aid | 6,857 | 6,781 | 6,664 | 3,373 | 3,484 | 6,857 | 0 | 4,351 | 4,359 | 8,710 | 1,929 | 1,853 | 4,334 | 4,329 | 8,663 | 1,999 | -47 |
| Educate Parents Partnership | 98 | 98 | 98 | 49 | 49 | 98 | 0 | 49 | 49 | 98 | 0 | 0 | 49 | 49 | 98 | 0 | 0 |
| Kindergarten Entrance Assessment | 562 | 562 | 562 | 266 | 296 | 562 | 0 | 281 | 281 | 562 | 0 | 0 | 0 | 0 | 0 | -562 | -562 |
| Head Start Program | 50,200 | 50,200 | 50,200 | 24,873 | 25,327 | 50,200 | 0 | 25,100 | 25,100 | 50,200 | 0 | 0 | 25,100 | 25,100 | 50,200 | 0 | 0 |

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

| | Nov Rev* FY 2022-23 | Nov Rev* FY 2024-25 | Nov Rev* FY 2026-27 | Actual FY 2022 | Gov FY 2023 | Gov FY 2022-23 | Gov vs Nov FY 2022-23 | Gov FY 2024 | Gov FY 2025 | Gov FY 2024-25 | Gov vs Nov FY 2024-25 | FY 2024-25 vs FY 2022-23 | Gov FY 2026 | Gov FY 2027 | Gov FY 2026-27 | Gov vs Nov FY 2026-27 | FY 2026-27 vs FY 2024-25 |
|--|------------------------|------------------------|------------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|-------------------|--------------------------|-----------------------------|-------------------|-------------------|-------------------|--------------------------|-----------------------------|
| Early Learning Scholarships (TR OUT) - SPECREV | 141,418 | 141,418 | 141,418 | 70,709 | 70,709 | 141,418 | 0 | 160,709 | 160,709 | 321,418 | 180,000 | 180,000 | 132,509 | 132,509 | 265,018 | 123,600 | -56,400 |
| 23, Gov Rec - Targeted Mixed Dlrvy Early Lrng - Child Care and Head Start | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 99,551 | 118,812 | 218,363 | 218,363 | 218,363 |
| 23, Gov Rec - Targeted Mixed Dlrvy Early Lrng - Plng, Coaching, Assessment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,233 | 5,233 | 10,466 | 10,466 | 10,466 | 4,394 | 4,544 | 8,938 | 8,938 | -1,528 |
| ParentChild+ Program | 1,800 | 1,800 | 1,800 | 900 | 900 | 1,800 | 0 | 900 | 900 | 1,800 | 0 | 0 | 900 | 900 | 1,800 | 0 | 0 |
| Education Partnerships Coalition | 6,160 | 6,160 | 6,160 | 2,850 | 3,310 | 6,160 | 0 | 3,080 | 3,080 | 6,160 | 0 | 0 | 3,080 | 3,080 | 6,160 | 0 | 0 |
| Statewide Early Childhood Rating System (Tr to DHS) | 0 | 3,500 | 3,500 | 0 | 0 | 0 | 0 | 1,750 | 1,750 | 3,500 | 0 | 3,500 | 1,750 | 1,750 | 3,500 | 0 | 0 |
| Home Visiting Aid | 853 | 706 | 459 | 441 | 412 | 853 | 0 | 391 | 315 | 706 | 0 | -147 | 246 | 213 | 459 | 0 | -247 |
| Early Childhood & Family Support | 344,496 | 349,871 | 350,632 | 171,262 | 173,234 | 344,496 | 0 | 274,134 | 276,335 | 550,469 | 200,598 | 205,973 | 349,097 | 370,861 | 719,958 | 369,326 | 169,489 |
| Community Education | 330 | 207 | 151 | 180 | 150 | 330 | 0 | 123 | 84 | 207 | 0 | -123 | 77 | 74 | 151 | 0 | -56 |
| Adults With Disabilities Program Aid | 1,412 | 1,420 | 1,420 | 702 | 710 | 1,412 | 0 | 710 | 710 | 1,420 | 0 | 8 | 710 | 710 | 1,420 | 0 | 0 |
| Hearing Impaired Adults | 140 | 140 | 140 | 70 | 70 | 140 | 0 | 70 | 70 | 140 | 0 | 0 | 70 | 70 | 140 | 0 | 0 |
| School Age Care Revenue | 1 | 2 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 2 | 0 | 1 | 1 | 0 | 1 | 0 | -1 |
| 23, Gov Rec - After School Community Learning Grant Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,715 | 0 | 43,715 | 43,715 | 43,715 | 0 | 0 | 0 | 0 | -43,715 |
| Community Ed & Prevention | 1,883 | 1,769 | 1,712 | 952 | 931 | 1,883 | 0 | 44,619 | 865 | 45,484 | 43,715 | 43,601 | 858 | 854 | 1,712 | 0 | -43,772 |
| Adult Basic Education Aid | 103,385 | 103,521 | 103,513 | 51,595 | 51,790 | 103,385 | 0 | 51,763 | 51,758 | 103,521 | 0 | 136 | 51,757 | 51,756 | 103,513 | 0 | -8 |
| High School Equivalency Tests | 250 | 250 | 250 | 34 | 216 | 250 | 0 | 615 | 125 | 740 | 490 | 490 | 125 | 125 | 250 | 0 | -490 |
| Self-Sufficiency & Lifelong Learning | 103,635 | 103,771 | 103,763 | 51,629 | 52,006 | 103,635 | 0 | 52,378 | 51,883 | 104,261 | 490 | 626 | 51,882 | 51,881 | 103,763 | 0 | -498 |
| Subtotal E-12 Education Aids | 20,108,812 | 21,142,097 | 21,349,481 | 9,908,440 | 10,200,372 | 20,108,812 | 0 | 11,905,890 | 11,955,243 | 23,861,133 | 2,719,036 | 3,752,321 | 12,564,950 | 12,882,128 | 25,447,078 | 4,097,597 | 1,585,945 |
| Education, Dept of | 57,139 | 51,930 | 51,930 | 25,686 | 30,356 | 56,042 | -1,097 | 43,915 | 37,839 | 81,754 | 29,824 | 25,712 | 38,083 | 38,070 | 76,153 | 24,223 | -5,601 |
| 22, CH 93 – Licensing Disqualification; Preliminary Applications | 0 | 44 | 44 | 0 | 0 | 0 | 0 | 22 | 22 | 44 | 0 | 44 | 22 | 22 | 44 | 0 | 0 |
| 23, Gov Rec - Legal Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,500 | 0 | 7,500 | 7,500 | 7,500 | 0 | 0 | 0 | 0 | -7,500 |
| 23, Gov Rec - Ed-Fi Data Collection System and Reporting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 595 | 2,609 | 3,204 | 3,204 | 3,204 | 2,359 | 2,359 | 4,718 | 4,718 | 1,514 |
| 23, Gov Rec - Equity, Diversity, and Inclusion Center Staff | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | 2,000 | 4,000 | 4,000 | 4,000 | 2,000 | 2,000 | 4,000 | 4,000 | 0 |
| 23, Gov Rec - Targeted Mixed Dlrvy Early Lrng Model - Admin and MNIT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,460 | 1,586 | 4,046 | 4,046 | 4,046 | 2,806 | 2,806 | 5,612 | 5,612 | 1,566 |
| 23, Gov Rec - Board of School Administrators Staffing and Outreach | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64 | 64 | 128 | 128 | 128 | 64 | 64 | 128 | 128 | 0 |
| 23, Gov Rec - IT Infrastructure and Portfolio Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,792 | 3,340 | 5,132 | 5,132 | 5,132 | 4,906 | 4,906 | 9,812 | 9,812 | 4,680 |
| 23, Gov Rec - Office of Inspector General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | 2,000 | 4,000 | 4,000 | 4,000 | 2,000 | 2,000 | 4,000 | 4,000 | 0 |
| Education, Dept of | 57,139 | 51,974 | 51,974 | 25,686 | 30,356 | 56,042 | -1,097 | 60,348 | 49,460 | 109,808 | 57,834 | 53,766 | 52,240 | 52,227 | 104,467 | 52,493 | -5,341 |
| Prof Educator Licensing Std Bd. | 5,631 | 5,678 | 5,678 | 2,651 | 2,980 | 5,631 | 0 | 3,404 | 3,561 | 6,965 | 1,287 | 1,334 | 3,561 | 3,561 | 7,122 | 1,444 | 157 |
| Collab. Urban and Greater MN Educators of Color Grants | 2,000 | 2,000 | 2,000 | 1,000 | 1,000 | 2,000 | 0 | 1,000 | 1,000 | 2,000 | 0 | 0 | 1,000 | 1,000 | 2,000 | 0 | 0 |
| 21, SS1, CH 13 - Teacher Recruitment Marketing Campaign | 499 | 500 | 500 | 107 | 392 | 499 | 0 | 250 | 250 | 500 | 0 | 1 | 250 | 250 | 500 | 0 | 0 |
| Teachers of Color (Mentoring and Retention) | 6,000 | 5,992 | 5,992 | 1,969 | 4,031 | 6,000 | 0 | 2,996 | 2,996 | 5,992 | 0 | -8 | 2,996 | 2,996 | 5,992 | 0 | 0 |
| Prof Educator Licensing Std Bd. | 14,130 | 14,170 | 14,170 | 5,727 | 8,403 | 14,130 | 0 | 7,650 | 7,807 | 15,457 | 1,287 | 1,327 | 7,807 | 7,807 | 15,614 | 1,444 | 157 |
| Minn State Academies | 28,373 | 28,646 | 28,646 | 13,136 | 15,237 | 28,373 | 0 | 17,445 | 17,085 | 34,530 | 5,884 | 6,157 | 17,332 | 17,089 | 34,421 | 5,775 | -109 |
| Minn State Academies | 28,373 | 28,646 | 28,646 | 13,136 | 15,237 | 28,373 | 0 | 17,445 | 17,085 | 34,530 | 5,884 | 6,157 | 17,332 | 17,089 | 34,421 | 5,775 | -109 |
| Perpich Center for Arts Education | 14,932 | 15,064 | 15,064 | 7,023 | 7,909 | 14,932 | 0 | 9,219 | 8,477 | 17,696 | 2,632 | 2,764 | 8,477 | 8,477 | 16,954 | 1,890 | -742 |
| Perpich Center for Arts Education | 14,932 | 15,064 | 15,064 | 7,023 | 7,909 | 14,932 | 0 | 9,219 | 8,477 | 17,696 | 2,632 | 2,764 | 8,477 | 8,477 | 16,954 | 1,890 | -742 |
| E-12 Education | 20,223,386 | 21,251,951 | 21,459,335 | 9,960,012 | 10,262,277 | 20,222,289 | -1,097 | 12,000,552 | 12,038,072 | 24,038,624 | 2,786,673 | 3,816,335 | 12,650,806 | 12,967,728 | 25,618,534 | 4,159,199 | 1,579,910 |
| Higher Education | | | | | | | | | | | | | | | | | |
| Office of Higher Education | 546,499 | 545,392 | 545,392 | 265,954 | 280,545 | 546,499 | 0 | 341,867 | 332,730 | 674,597 | 129,205 | 128,098 | 353,111 | 353,165 | 706,276 | 160,884 | 31,679 |
| 22, CH 42 - ALS Research | 20,000 | 0 | 0 | 0 | 20,000 | 20,000 | 0 | 0 | 0 | 0 | 0 | -20,000 | 0 | 0 | 0 | 0 | 0 |
| 22, CH 50 - COVID-19 Management - OHE | 2,445 | 0 | 0 | 0 | 2,445 | 2,445 | 0 | 0 | 0 | 0 | 0 | -2,445 | 0 | 0 | 0 | 0 | 0 |
| Office of Higher Education | 568,944 | 545,392 | 545,392 | 265,954 | 302,990 | 568,944 | 0 | 341,867 | 332,730 | 674,597 | 129,205 | 105,653 | 353,111 | 353,165 | 706,276 | 160,884 | 31,679 |
| University of Minnesota | 1,381,025 | 1,378,512 | 1,378,512 | 690,519 | 690,506 | 1,381,025 | 0 | 724,256 | 724,256 | 1,448,512 | 70,000 | 67,487 | 734,256 | 734,256 | 1,468,512 | 90,000 | 20,000 |
| University of Minnesota | 1,381,025 | 1,378,512 | 1,378,512 | 690,519 | 690,506 | 1,381,025 | 0 | 724,256 | 724,256 | 1,448,512 | 70,000 | 67,487 | 734,256 | 734,256 | 1,468,512 | 90,000 | 20,000 |
| Minnesota State (TR OUT) | 1,581,483 | 1,579,222 | 1,579,222 | 791,992 | 789,491 | 1,581,483 | 0 | 855,361 | 855,361 | 1,710,722 | 131,500 | 129,239 | 879,611 | 879,611 | 1,759,222 | 180,000 | 48,500 |
| 21, SS1, CH 10 - Career and Technical Educator Pilot | 400 | 0 | 0 | 400 | 0 | 400 | 0 | 0 | 0 | 0 | 0 | -400 | 0 | 0 | 0 | 0 | 0 |
| Minnesota State | 1,581,883 | 1,579,222 | 1,579,222 | 792,392 | 789,491 | 1,581,883 | 0 | 855,361 | 855,361 | 1,710,722 | 131,500 | 128,839 | 879,611 | 879,611 | 1,759,222 | 180,000 | 48,500 |
| Mayo Medical School | 1,330 | 1,330 | 1,330 | 665 | 665 | 1,330 | 0 | 1,113 | 1,113 | 2,226 | 896 | 896 | 1,113 | 1,113 | 2,226 | 896 | 0 |

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

| | Nov Rev* | Nov Rev* | Nov Rev* | Actual | Gov | Gov | Gov vs Nov | Gov | Gov | Gov | Gov vs Nov | FY 2024-25 vs | Gov | Gov | Gov | Gov vs Nov | FY 2026-27 vs | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------|------------------|------------------|------------------|----------------|-----------------|------------------|------------------|------------------|----------------|-----------------|--|
| | FY 2022-23 | FY 2024-25 | FY 2026-27 | FY 2022 | FY 2023 | FY 2022-23 | FY 2022-23 | FY 2024 | FY 2025 | FY 2024-25 | FY 2024-25 | FY 2022-23 | FY 2026 | FY 2027 | FY 2026-27 | FY 2026-27 | FY 2024-25 | |
| Mayo Family & Residency | 1,372 | 1,372 | 1,372 | 686 | 686 | 1,372 | 0 | 686 | 686 | 1,372 | 0 | 0 | 686 | 686 | 1,372 | 0 | 0 | |
| Mayo Foundation | 2,702 | 2,702 | 2,702 | 1,351 | 1,351 | 2,702 | 0 | 1,799 | 1,799 | 3,598 | 896 | 896 | 1,799 | 1,799 | 3,598 | 896 | 0 | |
| Higher Education | 3,534,554 | 3,505,828 | 3,505,828 | 1,750,216 | 1,784,338 | 3,534,554 | 0 | 1,923,283 | 1,914,146 | 3,837,429 | 331,601 | 302,875 | 1,968,777 | 1,968,831 | 3,937,608 | 431,780 | 100,179 | |
| Property Tax Aids & Credits | | | | | | | | | | | | | | | | | | |
| Homestead Credit Refund | 1,187,971 | 1,387,000 | 1,463,200 | 571,271 | 616,700 | 1,187,971 | 0 | 675,200 | 712,210 | 1,387,410 | 410 | 199,439 | 727,890 | 738,750 | 1,466,640 | 3,440 | 79,230 | |
| Renters Property Tax Refund | 453,014 | 485,500 | 501,100 | 220,814 | 232,200 | 453,014 | 0 | 238,000 | 247,500 | 485,500 | 0 | 32,486 | 250,500 | 250,600 | 501,100 | 0 | 15,600 | |
| Special Property Tax Refund | 10,508 | 24,900 | 14,700 | 3,148 | 7,360 | 10,508 | 0 | 17,400 | 7,500 | 24,900 | 0 | 14,392 | 7,000 | 7,700 | 14,700 | 0 | -10,200 | |
| Sustainable Forest Incentive Payments | 26,890 | 29,220 | 31,630 | 13,120 | 13,770 | 26,890 | 0 | 14,320 | 14,900 | 29,220 | 0 | 2,330 | 15,500 | 16,130 | 31,630 | 0 | 2,410 | |
| Property Tax Refunds | 1,678,383 | 1,926,620 | 2,010,630 | 808,353 | 870,030 | 1,678,383 | 0 | 944,920 | 982,110 | 1,927,030 | 410 | 248,647 | 1,000,890 | 1,013,180 | 2,014,070 | 3,440 | 87,040 | |
| Political Contribution Refunds (Open) | 5,868 | 6,400 | 6,400 | 2,468 | 3,400 | 5,868 | 0 | 3,000 | 3,400 | 6,400 | 0 | 532 | 3,000 | 3,400 | 6,400 | 0 | 0 | |
| Tax Refund Interest (Open) | 27,008 | 26,200 | 26,600 | 14,058 | 12,950 | 27,008 | 0 | 13,050 | 13,150 | 26,200 | 0 | -808 | 13,250 | 13,350 | 26,600 | 0 | 400 | |
| 22, Ch 50 - Frontline Worker Aid | 500,000 | 0 | 0 | 0 | 500,000 | 500,000 | 0 | 0 | 0 | 0 | 0 | -500,000 | 0 | 0 | 0 | 0 | 0 | |
| Local Government Aid (City Aid) | 1,128,645 | 1,128,796 | 1,128,796 | 564,247 | 564,398 | 1,128,645 | 0 | 564,398 | 594,398 | 1,158,796 | 30,000 | 30,151 | 594,398 | 594,398 | 1,188,796 | 60,000 | 30,000 | |
| 23, Gov Rec - Public Safety Aid | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 300,000 | 0 | 300,000 | 300,000 | 300,000 | 0 | 0 | 0 | 0 | -300,000 | |
| 21, SS1, CH 14 One-time Supplemental Local Government Aid | 5,516 | 0 | 0 | 0 | 5,516 | 5,516 | 0 | 0 | 0 | 0 | 0 | -5,516 | 0 | 0 | 0 | 0 | 0 | |
| County Program Aid | 527,983 | 528,528 | 521,908 | 263,971 | 264,012 | 527,983 | 0 | 264,374 | 294,154 | 558,528 | 30,000 | 30,545 | 290,954 | 290,954 | 581,908 | 60,000 | 23,380 | |
| 21, SS1, CH 14, Public Defense Board Public Defender Aid (TR OUT) | 0 | 1,000 | 1,000 | 0 | 0 | 0 | 0 | 500 | 500 | 1,000 | 0 | 1,000 | 500 | 500 | 1,000 | 0 | 0 | |
| 21, SS1, CH 12, LBO Local Impact Notes (TR OUT) | 0 | 414 | 414 | 0 | 0 | 0 | 0 | 207 | 207 | 414 | 0 | 414 | 207 | 207 | 414 | 0 | 0 | |
| MDE Local Impact Notes (TR OUT) | 0 | 14 | 14 | 0 | 0 | 0 | 0 | 7 | 7 | 14 | 0 | 14 | 7 | 7 | 14 | 0 | 0 | |
| County Program Aid | 527,983 | 529,956 | 523,336 | 263,971 | 264,012 | 527,983 | 0 | 265,088 | 294,868 | 559,956 | 30,000 | 31,973 | 291,668 | 291,668 | 583,336 | 60,000 | 23,380 | |
| 21, SS1, CH 14 Local Homeless Prevention Aid to Counties | 0 | 40,000 | 40,000 | 0 | 0 | 0 | 0 | 20,000 | 20,000 | 40,000 | 0 | 40,000 | 20,000 | 20,000 | 40,000 | 0 | 0 | |
| 21, SS1, CH 14 One-time Local Government Assistance to Counties | 29,355 | 0 | 0 | 29,355 | 0 | 29,355 | 0 | 0 | 0 | 0 | 0 | -29,355 | 0 | 0 | 0 | 0 | 0 | |
| Township Aid | 20,000 | 19,112 | 19,000 | 10,000 | 10,000 | 20,000 | 0 | 9,612 | 9,500 | 19,112 | 0 | -888 | 9,500 | 9,500 | 19,000 | 0 | -112 | |
| Payment in Lieu of Taxes - PILT (Open) | 72,846 | 82,079 | 82,979 | 36,358 | 36,488 | 72,846 | 0 | 40,927 | 41,152 | 82,079 | 0 | 9,233 | 41,377 | 41,602 | 82,979 | 0 | 900 | |
| Aquatic Invasive Species Prevention Aid | 20,000 | 20,000 | 20,000 | 10,000 | 10,000 | 20,000 | 0 | 10,000 | 10,000 | 20,000 | 0 | 0 | 10,000 | 10,000 | 20,000 | 0 | 0 | |
| Riparian Protection Aid to BWSR (TR OUT) | 1,490 | 1,490 | 1,490 | 745 | 745 | 1,490 | 0 | 745 | 745 | 1,490 | 0 | 0 | 745 | 745 | 1,490 | 0 | 0 | |
| Riparian Protection Aid Local Distribution | 14,510 | 14,510 | 14,510 | 7,255 | 7,255 | 14,510 | 0 | 7,255 | 7,255 | 14,510 | 0 | 0 | 7,255 | 7,255 | 14,510 | 0 | 0 | |
| Riparian Protection Aid | 16,000 | 16,000 | 16,000 | 8,000 | 8,000 | 16,000 | 0 | 8,000 | 8,000 | 16,000 | 0 | 0 | 8,000 | 8,000 | 16,000 | 0 | 0 | |
| Indian Family Out-Of-Home Placement Aid | 8,391 | 10,000 | 10,000 | 4,337 | 4,054 | 8,391 | 0 | 5,000 | 5,000 | 10,000 | 0 | 1,609 | 5,000 | 5,000 | 10,000 | 0 | 0 | |
| Casino Aid to Counties | 2,785 | 3,228 | 3,228 | 1,171 | 1,614 | 2,785 | 0 | 1,614 | 1,614 | 3,228 | 0 | 443 | 1,614 | 1,614 | 3,228 | 0 | 0 | |
| State Taconite Aid to IRRR (TR OUT) | 7,287 | 7,320 | 7,409 | 3,688 | 3,599 | 7,287 | 0 | 3,654 | 3,666 | 7,320 | 0 | 33 | 3,643 | 3,766 | 7,409 | 0 | 89 | |
| State Taconite Aid Local Distribution | 8,062 | 7,567 | 7,220 | 4,096 | 3,966 | 8,062 | 0 | 3,827 | 3,740 | 7,567 | 0 | -495 | 3,638 | 3,582 | 7,220 | 0 | -347 | |
| State Taconite Aid | 15,349 | 14,887 | 14,629 | 7,784 | 7,565 | 15,349 | 0 | 7,481 | 7,406 | 14,887 | 0 | -462 | 7,281 | 7,348 | 14,629 | 0 | -258 | |
| Utility Valuation Transition Aid | 20 | 33 | 37 | 11 | 9 | 20 | 0 | 16 | 17 | 33 | 0 | 13 | 18 | 19 | 37 | 0 | 4 | |
| Aid To School Districts | 16,053 | 16,046 | 16,046 | 8,030 | 8,023 | 16,053 | 0 | 8,023 | 8,023 | 16,046 | 0 | -7 | 8,023 | 8,023 | 16,046 | 0 | 0 | |
| Cities, Towns, Counties | 20,199 | 20,220 | 20,220 | 10,089 | 10,110 | 20,199 | 0 | 10,110 | 10,110 | 20,220 | 0 | 21 | 10,110 | 10,110 | 20,220 | 0 | 0 | |
| Disparity Reduction Aid | 36,252 | 36,266 | 36,266 | 18,119 | 18,133 | 36,252 | 0 | 18,133 | 18,133 | 36,266 | 0 | 14 | 18,133 | 18,133 | 36,266 | 0 | 0 | |
| Aid To School Districts | 6,421 | 6,038 | 6,396 | 3,236 | 3,185 | 6,421 | 0 | 2,983 | 3,055 | 6,038 | 0 | -383 | 3,149 | 3,247 | 6,396 | 0 | 358 | |
| Cities, Towns, Counties | 22,179 | 21,680 | 23,025 | 10,848 | 11,331 | 22,179 | 0 | 10,665 | 11,015 | 21,680 | 0 | -499 | 11,342 | 11,683 | 23,025 | 0 | 1,345 | |
| Border City Disparity Reduction Credit | 28,600 | 27,718 | 29,421 | 14,084 | 14,516 | 28,600 | 0 | 13,648 | 14,070 | 27,718 | 0 | -882 | 14,491 | 14,930 | 29,421 | 0 | 1,703 | |
| Aid To School Districts | 14,953 | 14,607 | 14,572 | 7,312 | 7,641 | 14,953 | 0 | 7,321 | 7,286 | 14,607 | 0 | -346 | 7,286 | 7,286 | 14,572 | 0 | -35 | |
| Cities, Towns, Counties | 57,654 | 55,048 | 55,048 | 28,828 | 28,826 | 57,654 | 0 | 27,524 | 27,524 | 55,048 | 0 | -2,606 | 27,524 | 27,524 | 55,048 | 0 | 0 | |
| Agricultural Homestead Market Value Credit | 72,607 | 69,655 | 69,620 | 36,140 | 36,467 | 72,607 | 0 | 34,845 | 34,810 | 69,655 | 0 | -2,952 | 34,810 | 34,810 | 69,620 | 0 | -35 | |

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

| | Nov Rev* FY 2022-23 | Nov Rev* FY 2024-25 | Nov Rev* FY 2026-27 | Actual FY 2022 | Gov FY 2023 | Gov FY 2022-23 | Gov vs Nov FY 2022-23 | Gov FY 2024 | Gov FY 2025 | Gov FY 2024-25 | Gov vs Nov FY 2024-25 | FY 2024-25 vs FY 2022-23 | Gov FY 2026 | Gov FY 2027 | Gov FY 2026-27 | Gov vs Nov FY 2026-27 | FY 2026-27 vs FY 2024-25 |
|--|------------------------|------------------------|------------------------|-------------------|------------------|-------------------|--------------------------|------------------|------------------|-------------------|--------------------------|-----------------------------|------------------|------------------|-------------------|--------------------------|-----------------------------|
| School Building Bond Agricultural Credit | 132,232 | 182,577 | 199,194 | 62,182 | 70,050 | 132,232 | 0 | 86,302 | 96,275 | 182,577 | 0 | 50,345 | 115,366 | 123,128 | 238,494 | 39,300 | 55,917 |
| 23, Gov Rec - Soil and Water CD Capacity Aid | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,000 | 12,000 | 24,000 | 24,000 | 24,000 | 12,000 | 12,000 | 24,000 | 24,000 | 0 |
| Aid To School Districts | 0 | 19 | 20 | 0 | 0 | 0 | 0 | 9 | 10 | 19 | 0 | 19 | 10 | 10 | 20 | 0 | 1 |
| Cities, Towns, Counties | 53 | 80 | 80 | 53 | 0 | 53 | 0 | 40 | 40 | 80 | 0 | 27 | 40 | 40 | 80 | 0 | 0 |
| Agriculture Preservation Credit | 53 | 99 | 100 | 53 | 0 | 53 | 0 | 49 | 50 | 99 | 0 | 46 | 50 | 50 | 100 | 0 | 1 |
| Supplemental Taconite Homestead Credit | 10,862 | 11,073 | 11,294 | 5,408 | 5,454 | 10,862 | 0 | 5,509 | 5,564 | 11,073 | 0 | 211 | 5,619 | 5,675 | 11,294 | 0 | 221 |
| Aid To School Districts | 43 | 2 | 0 | 26 | 17 | 43 | 0 | 2 | 0 | 2 | 0 | -41 | 0 | 0 | 0 | 0 | -2 |
| Cities, Towns, Counties | 127 | 0 | 0 | 69 | 58 | 127 | 0 | 0 | 0 | 0 | 0 | -127 | 0 | 0 | 0 | 0 | 0 |
| Prior Year Credit Adjustment | 170 | 2 | 0 | 95 | 75 | 170 | 0 | 2 | 0 | 2 | 0 | -168 | 0 | 0 | 0 | 0 | -2 |
| Police State Aid | 168,980 | 185,580 | 202,660 | 82,181 | 86,799 | 168,980 | 0 | 90,750 | 94,830 | 185,580 | 0 | 16,600 | 99,100 | 103,560 | 202,660 | 0 | 17,080 |
| Fire State Aid | 71,122 | 77,300 | 81,900 | 34,191 | 36,931 | 71,122 | 0 | 38,090 | 39,210 | 77,300 | 0 | 6,178 | 40,360 | 41,540 | 81,900 | 0 | 4,600 |
| Fire Insurance Surcharge Aid | 10,970 | 11,638 | 12,346 | 5,404 | 5,566 | 10,970 | 0 | 5,733 | 5,905 | 11,638 | 0 | 668 | 6,082 | 6,264 | 12,346 | 0 | 708 |
| Police-Fire Retirement Supp Aid | 30,996 | 31,000 | 31,000 | 15,496 | 15,500 | 30,996 | 0 | 15,500 | 15,500 | 31,000 | 0 | 4 | 15,500 | 15,500 | 31,000 | 0 | 0 |
| Police/Fire Amortization Aid | 5,458 | 5,458 | 5,458 | 2,729 | 2,729 | 5,458 | 0 | 2,729 | 2,729 | 5,458 | 0 | 0 | 2,729 | 2,729 | 5,458 | 0 | 0 |
| Redirected Amortization Aid to SPTRFA/TRA | 4,188 | 4,188 | 4,188 | 2,094 | 2,094 | 4,188 | 0 | 2,094 | 2,094 | 4,188 | 0 | 0 | 2,094 | 2,094 | 4,188 | 0 | 0 |
| Firefighter Supplemental Benefits Reimbursement | 1,214 | 1,274 | 1,274 | 607 | 607 | 1,214 | 0 | 637 | 637 | 1,274 | 0 | 60 | 637 | 637 | 1,274 | 0 | 0 |
| Aid to School Districts | 416 | 129 | 62 | 369 | 47 | 416 | 0 | 91 | 38 | 129 | 0 | -287 | 31 | 31 | 62 | 0 | -67 |
| Aid to Cities, Towns, Counties | 1,537 | 398 | 188 | 1,527 | 10 | 1,537 | 0 | 304 | 94 | 398 | 0 | -1,139 | 94 | 94 | 188 | 0 | -210 |
| Disaster Credit | 1,953 | 527 | 250 | 1,896 | 57 | 1,953 | 0 | 395 | 132 | 527 | 0 | -1,426 | 125 | 125 | 250 | 0 | -277 |
| Aid to School Districts | 111 | 56 | 50 | 38 | 73 | 111 | 0 | 31 | 25 | 56 | 0 | -55 | 25 | 25 | 50 | 0 | -6 |
| Aid to Cities, Towns, Counties | 247 | 150 | 150 | 4 | 243 | 247 | 0 | 75 | 75 | 150 | 0 | -97 | 75 | 75 | 150 | 0 | 0 |
| Local Option Disaster Abatement Reimbursement | 358 | 206 | 200 | 42 | 316 | 358 | 0 | 106 | 100 | 206 | 0 | -152 | 100 | 100 | 200 | 0 | -6 |
| Aid to School District | 280 | 280 | 280 | 140 | 140 | 280 | 0 | 140 | 140 | 280 | 0 | 0 | 140 | 140 | 280 | 0 | 0 |
| Aid to City and County | 2,120 | 2,120 | 2,120 | 1,060 | 1,060 | 2,120 | 0 | 1,060 | 1,220 | 2,280 | 160 | 160 | 1,220 | 1,220 | 2,440 | 320 | 160 |
| Mahnomen Property Tax Reimbursement | 2,400 | 2,400 | 2,400 | 1,200 | 1,200 | 2,400 | 0 | 1,200 | 1,360 | 2,560 | 160 | 160 | 1,360 | 1,360 | 2,720 | 320 | 160 |
| Border City Reimbursement | 115 | 166 | 166 | 32 | 83 | 115 | 0 | 83 | 83 | 166 | 0 | 51 | 83 | 83 | 166 | 0 | 0 |
| Taconite Aid Reimbursement | 1,122 | 1,122 | 1,122 | 561 | 561 | 1,122 | 0 | 561 | 561 | 1,122 | 0 | 0 | 561 | 561 | 1,122 | 0 | 0 |
| Performance Measurement Reimbursement | 1,011 | 1,035 | 1,046 | 497 | 514 | 1,011 | 0 | 516 | 519 | 1,035 | 0 | 24 | 522 | 524 | 1,046 | 0 | 11 |
| Minneapolis Debt Service Aid | 3,374 | 0 | 0 | 3,374 | 0 | 3,374 | 0 | 0 | 0 | 0 | 0 | -3,374 | 0 | 0 | 0 | 0 | 0 |
| 19, SS1, CH 6 - Grant to City of Virginia | 5,400 | 0 | 0 | 5,400 | 0 | 5,400 | 0 | 0 | 0 | 0 | 0 | -5,400 | 0 | 0 | 0 | 0 | 0 |
| 21, SS1, CH 14 Grants to Various Local Governments | 1,014 | 0 | 0 | 1,014 | 0 | 1,014 | 0 | 0 | 0 | 0 | 0 | -1,014 | 0 | 0 | 0 | 0 | 0 |
| 23, Gov Rec - Tribal Nations for Housing and Homelessness | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 44,000 | 0 | 44,000 | 44,000 | 44,000 | 0 | 0 | 0 | 0 | -44,000 |
| Property Tax Aids & Credits | 4,648,600 | 4,472,595 | 4,591,540 | 2,052,912 | 2,595,688 | 4,648,600 | 0 | 2,565,988 | 2,335,177 | 4,901,165 | 428,570 | 252,565 | 2,375,718 | 2,402,882 | 4,778,600 | 187,060 | -122,565 |

Health & Human Services

Central Office Operations

| | | | | | | | | | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Finance & Management | 364,788 | 332,299 | 332,034 | 178,570 | 186,218 | 364,788 | 0 | 315,302 | 271,984 | 587,286 | 254,987 | 222,498 | 263,358 | 261,365 | 524,723 | 192,689 | -62,563 |
| Children & Families | 38,775 | 36,808 | 36,814 | 17,275 | 21,500 | 38,775 | 0 | 40,568 | 42,523 | 83,091 | 46,283 | 44,316 | 41,848 | 40,452 | 82,300 | 45,486 | -791 |
| Health Care Management | 51,582 | 46,417 | 45,606 | 20,011 | 31,571 | 51,582 | 0 | 51,564 | 36,001 | 87,565 | 41,148 | 35,983 | 35,143 | 38,830 | 73,973 | 28,367 | -13,592 |
| Continuing Care Management | 44,776 | 73,414 | 69,376 | 18,835 | 25,941 | 44,776 | 0 | 49,744 | 48,093 | 97,837 | 24,423 | 53,061 | 46,653 | 46,509 | 93,162 | 23,786 | -4,675 |
| Community Support | 85,377 | 42,386 | 39,246 | 33,375 | 52,002 | 85,377 | 0 | 32,757 | 33,578 | 66,335 | 23,949 | -19,042 | 32,968 | 33,018 | 65,986 | 26,740 | -349 |
| Comp. Gambling Chem & Mental Hlth (Standing) | 354 | 118 | 118 | 182 | 172 | 354 | 0 | 59 | 59 | 118 | 0 | -236 | 59 | 59 | 118 | 0 | 0 |
| Administration, Law Changes (ICWA) | 0 | 780 | 780 | 0 | 0 | 0 | 0 | 390 | 390 | 780 | 0 | 780 | 390 | 390 | 780 | 0 | 0 |
| Subtotal Central Office Operations | 585,652 | 532,222 | 523,974 | 268,248 | 317,404 | 585,652 | 0 | 490,384 | 432,628 | 923,012 | 390,790 | 337,360 | 420,419 | 420,623 | 841,042 | 317,068 | -81,970 |

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

| | Nov Rev* | Nov Rev* | Nov Rev* | Actual | Gov | Gov | Gov vs Nov | Gov | Gov | Gov | Gov vs Nov | FY 2024-25 vs | Gov | Gov | Gov | Gov vs Nov | FY 2026-27 vs |
|--|-------------------|-------------------|-------------------|------------------|------------------|-------------------|---------------|------------------|------------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|------------------|
| | FY 2022-23 | FY 2024-25 | FY 2026-27 | FY 2022 | FY 2023 | FY 2022-23 | FY 2022-23 | FY 2024 | FY 2025 | FY 2024-25 | FY 2024-25 | FY 2022-23 | FY 2026 | FY 2027 | FY 2026-27 | FY 2026-27 | FY 2024-25 |
| Forecasted Programs | | | | | | | | | | | | | | | | | |
| MN Family Inv Plan/Div Work Prog Grants (MFIP/DWP) | 245,299 | 169,622 | 173,165 | 164,694 | 80,605 | 245,299 | 0 | 84,134 | 86,417 | 170,551 | 929 | -74,748 | 96,000 | 99,652 | 195,652 | 22,487 | 25,101 |
| MFIP Child Care Asst Grants | 0 | 116,097 | 254,879 | 0 | 0 | 0 | 0 | 46,989 | 150,099 | 197,088 | 80,991 | 197,088 | 197,530 | 233,125 | 430,655 | 175,776 | 233,567 |
| General Assistance (GA) | 100,467 | 105,000 | 107,326 | 49,691 | 50,776 | 100,467 | 0 | 72,248 | 81,553 | 153,801 | 48,801 | 53,334 | 85,922 | 88,129 | 174,051 | 66,725 | 20,250 |
| Minnesota Supplemental Aid (MSA) | 104,154 | 113,879 | 120,622 | 50,060 | 54,094 | 104,154 | 0 | 59,859 | 65,495 | 125,354 | 11,475 | 21,200 | 67,760 | 69,901 | 137,661 | 17,039 | 12,307 |
| Housing Support | 379,448 | 429,331 | 467,655 | 177,530 | 201,918 | 379,448 | 0 | 212,572 | 222,635 | 435,207 | 5,876 | 55,759 | 237,851 | 247,339 | 485,190 | 17,535 | 49,983 |
| Medical Assistance | 11,169,620 | 13,775,364 | 15,624,471 | 5,046,080 | 6,123,891 | 11,169,971 | 351 | 6,760,954 | 6,578,756 | 13,339,710 | -435,654 | 2,169,739 | 8,076,337 | 7,812,796 | 15,889,133 | 264,662 | 2,549,423 |
| Alternative Care Program | 57,533 | 91,926 | 91,962 | 11,611 | 45,922 | 57,533 | 0 | 47,034 | 50,637 | 97,671 | 5,745 | 40,138 | 52,137 | 52,360 | 104,497 | 12,535 | 6,826 |
| Behavioral Health Fund (TR OUT) | 178,704 | 204,173 | 231,404 | 84,363 | 94,341 | 178,704 | 0 | 101,596 | 102,997 | 204,593 | 420 | 25,889 | 116,819 | 115,127 | 231,946 | 542 | 27,353 |
| Northstar Care for Children | 197,393 | 248,956 | 280,587 | 93,682 | 103,711 | 197,393 | 0 | 120,060 | 127,740 | 247,800 | -1,156 | 50,407 | 134,640 | 141,165 | 275,805 | -4,782 | 28,005 |
| Subtotal Forecasted Programs | 12,432,618 | 15,254,348 | 17,352,071 | 5,677,711 | 6,755,258 | 12,432,969 | 351 | 7,505,446 | 7,466,329 | 14,971,775 | -282,573 | 2,538,806 | 9,064,996 | 8,859,595 | 17,924,591 | 572,520 | 2,952,816 |
| Grant Programs | | | | | | | | | | | | | | | | | |
| Support Services Grants | 17,407 | 17,430 | 17,430 | 8,692 | 8,715 | 17,407 | 0 | 8,715 | 8,715 | 17,430 | 0 | 23 | 8,715 | 8,715 | 17,430 | 0 | 0 |
| Basic Sliding Fee Child Care Asst Grants | 106,712 | 106,732 | 106,732 | 53,350 | 53,362 | 106,712 | 0 | 68,402 | 119,785 | 188,187 | 81,455 | 81,475 | 145,462 | 142,412 | 287,874 | 181,142 | 99,687 |
| Child Care Development | 5,899 | 3,474 | 3,474 | 2,937 | 2,962 | 5,899 | 0 | 170,337 | 177,656 | 347,993 | 344,519 | 342,094 | 170,652 | 170,667 | 341,319 | 337,845 | -6,674 |
| Child Support Enforcement | 100 | 100 | 100 | 50 | 50 | 100 | 0 | 50 | 50 | 100 | 0 | 0 | 50 | 50 | 100 | 0 | 0 |
| Children's Services Grants | 104,157 | 104,736 | 104,736 | 50,894 | 53,263 | 104,157 | 0 | 84,024 | 105,668 | 189,692 | 84,956 | 85,535 | 114,766 | 114,766 | 229,532 | 124,796 | 39,840 |
| Children & Community Svcs | 120,209 | 121,712 | 121,712 | 59,353 | 60,856 | 120,209 | 0 | 60,856 | 60,856 | 121,712 | 0 | 1,503 | 60,856 | 60,856 | 121,712 | 0 | 0 |
| Children & Econ Support Grants | 62,244 | 65,480 | 65,480 | 28,910 | 33,334 | 62,244 | 0 | 90,609 | 77,109 | 167,718 | 102,238 | 105,474 | 93,609 | 93,609 | 187,218 | 121,738 | 19,500 |
| Other Health Care Grants | 9,297 | 9,622 | 9,622 | 4,486 | 4,811 | 9,297 | 0 | 5,811 | 7,297 | 13,108 | 3,486 | 3,811 | 7,071 | 6,071 | 13,142 | 3,520 | 34 |
| Other LTC Grants | 29,938 | 20,938 | 3,850 | 1,925 | 28,013 | 29,938 | 0 | 24,013 | 24,925 | 48,938 | 28,000 | 19,000 | 24,925 | 24,925 | 49,850 | 46,000 | 912 |
| Aging & Adult Services Grants | 70,853 | 67,440 | 65,990 | 31,408 | 39,445 | 70,853 | 0 | 43,605 | 44,465 | 88,070 | 20,630 | 17,217 | 45,201 | 45,327 | 90,528 | 24,538 | 2,458 |
| Deaf & Hard of Hearing Grants | 5,747 | 5,772 | 5,772 | 2,861 | 2,886 | 5,747 | 0 | 2,886 | 2,886 | 5,772 | 0 | 25 | 2,886 | 2,886 | 5,772 | 0 | 0 |
| Disabilities Grants | 138,655 | 51,520 | 44,520 | 63,911 | 74,744 | 138,655 | 0 | 96,324 | 34,460 | 130,784 | 79,264 | -7,871 | 31,605 | 31,030 | 62,635 | 18,115 | -68,149 |
| Housing Support Grants | 37,986 | 28,728 | 20,728 | 18,622 | 19,364 | 37,986 | 0 | 18,364 | 10,364 | 28,728 | 0 | -9,258 | 10,364 | 10,364 | 20,728 | 0 | -8,000 |
| Adult Mental Health Grants | 200,764 | 201,452 | 223,594 | 80,990 | 119,774 | 200,764 | 0 | 129,537 | 143,175 | 272,712 | 71,260 | 71,948 | 153,483 | 153,465 | 306,948 | 83,354 | 34,236 |
| Children's Mental Health Grants | 61,387 | 61,785 | 59,910 | 24,491 | 36,896 | 61,387 | 0 | 48,530 | 46,676 | 95,206 | 33,421 | 33,819 | 50,926 | 50,926 | 101,852 | 41,942 | 6,646 |
| CCDTF Non-Entitlements | 8,485 | 6,494 | 4,494 | 2,205 | 6,280 | 8,485 | 0 | 7,097 | 11,597 | 18,694 | 12,200 | 10,209 | 11,597 | 11,597 | 23,194 | 18,700 | 4,500 |
| Compulsive Gambling Grants (Standing) | 5,580 | 4,228 | 4,537 | 1,060 | 4,520 | 5,580 | 0 | 2,061 | 2,167 | 4,228 | 0 | -1,352 | 2,234 | 2,303 | 4,537 | 0 | 309 |
| Subtotal Grant Programs | 985,420 | 877,643 | 862,681 | 436,145 | 549,275 | 985,420 | 0 | 861,221 | 877,851 | 1,739,072 | 861,429 | 753,652 | 934,402 | 929,969 | 1,864,371 | 1,001,690 | 125,299 |
| State Operated Services | | | | | | | | | | | | | | | | | |
| MH & Substance Abuse Treatment | 284,535 | 293,420 | 293,420 | 135,781 | 148,754 | 284,535 | 0 | 175,350 | 183,215 | 358,565 | 65,145 | 74,030 | 183,215 | 183,215 | 366,430 | 73,010 | 7,865 |
| Community Based Services | 36,908 | 37,386 | 37,386 | 17,024 | 19,884 | 36,908 | 0 | 15,462 | 15,776 | 31,238 | -6,148 | -5,670 | 15,776 | 15,776 | 31,552 | -5,834 | 314 |
| Forensic Services | 242,742 | 251,022 | 251,022 | 118,165 | 124,577 | 242,742 | 0 | 141,020 | 148,513 | 289,533 | 38,511 | 46,791 | 148,513 | 148,513 | 297,026 | 46,004 | 7,493 |
| Sex Offender Program | 199,016 | 203,344 | 203,344 | 96,347 | 102,669 | 199,016 | 0 | 115,920 | 121,726 | 237,646 | 34,302 | 38,630 | 121,726 | 121,726 | 243,452 | 40,108 | 5,806 |
| DCT Operations | 113,811 | 116,828 | 113,811 | 60,016 | 53,795 | 113,811 | 0 | 74,218 | 89,404 | 163,622 | 46,794 | 49,811 | 82,056 | 82,976 | 165,032 | 48,204 | 1,810 |
| Subtotal State Operated Services | 877,012 | 902,000 | 902,000 | 427,333 | 449,679 | 877,012 | 0 | 521,970 | 558,634 | 1,080,604 | 178,604 | 203,592 | 551,286 | 552,206 | 1,103,492 | 201,492 | 22,888 |
| Subtotal Human Services, Dept of | 14,880,702 | 17,566,213 | 19,640,726 | 6,809,437 | 8,071,616 | 14,881,053 | 351 | 9,379,021 | 9,335,442 | 18,714,463 | 1,148,250 | 3,833,410 | 10,971,103 | 10,762,393 | 21,733,496 | 2,092,770 | 3,019,033 |
| DHS - Federal Reimbursement | -88,918 | -89,691 | -89,676 | -44,281 | -44,637 | -88,918 | 0 | -77,410 | -79,464 | -156,874 | -67,183 | -67,956 | -79,796 | -78,849 | -158,645 | -68,969 | -1,771 |
| 22, CH 50 - COVID-19 Management - DHS | 4,033 | 0 | 0 | 0 | 4,033 | 4,033 | 0 | 0 | 0 | 0 | 0 | -4,033 | 0 | 0 | 0 | 0 | 0 |
| Human Services, Dept of | 14,795,817 | 17,476,522 | 19,551,050 | 6,765,156 | 8,031,012 | 14,796,168 | 351 | 9,301,611 | 9,255,978 | 18,557,589 | 1,081,067 | 3,761,421 | 10,891,307 | 10,683,544 | 21,574,851 | 2,023,801 | 3,017,262 |
| Health Improvement | 249,465 | 239,547 | 234,806 | 112,413 | 135,852 | 248,265 | -1,200 | 238,756 | 228,434 | 467,190 | 227,643 | 218,925 | 226,602 | 226,372 | 452,974 | 218,168 | -14,216 |
| Health Protection | 52,648 | 52,270 | 52,270 | 23,546 | 29,102 | 52,648 | 0 | 48,101 | 48,534 | 96,635 | 44,365 | 43,987 | 36,773 | 36,669 | 73,442 | 21,172 | -23,193 |
| Health Operations | 25,284 | 24,982 | 24,866 | 8,880 | 16,404 | 25,284 | 0 | 18,492 | 18,405 | 36,897 | 11,915 | 11,613 | 18,405 | 18,405 | 36,810 | 11,944 | -87 |
| 22, CH 50 - COVID-19 Management - MDH | 73,530 | 0 | 0 | 420 | 73,110 | 73,530 | 0 | 0 | 0 | 0 | 0 | -73,530 | 0 | 0 | 0 | 0 | 0 |
| 23, Gov Rec - COVID Delayed Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,500 | 7,500 | 15,000 | 15,000 | 15,000 | 0 | 0 | 0 | 0 | -15,000 |
| 23, Gov Rec - Community Mental Well-Being | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,350 | 2,350 | 4,700 | 4,700 | 4,700 | 0 | 0 | 0 | 0 | -4,700 |
| 23, Gov Rec - Lead Service Line | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,000 | 3,000 | 6,000 | 6,000 | 6,000 | 0 | 0 | 0 | 0 | -6,000 |
| Health, Department of | 400,927 | 316,799 | 311,942 | 145,259 | 254,468 | 399,727 | -1,200 | 318,199 | 308,223 | 626,422 | 309,623 | 226,695 | 281,780 | 281,446 | 563,226 | 251,284 | -63,196 |
| Emergency Medical Services Board | 9,601 | 7,552 | 7,552 | 4,459 | 5,142 | 9,601 | 0 | 4,317 | 4,376 | 8,693 | 1,141 | -908 | 4,376 | 4,376 | 8,752 | 1,200 | 59 |
| Emergency Medical Services Board | 9,601 | 7,552 | 7,552 | 4,459 | 5,142 | 9,601 | 0 | 4,317 | 4,376 | 8,693 | 1,141 | -908 | 4,376 | 4,376 | 8,752 | 1,200 | 59 |



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

| | Nov Rev* | Nov Rev* | Nov Rev* | Actual | Gov | Gov | Gov vs Nov | Gov | Gov | Gov | Gov vs Nov | FY 2024-25 vs FY 2022-23 | Gov | Gov | Gov | Gov vs Nov | FY 2026-27 vs FY 2024-25 |
|--|-------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------|------------------|------------------|-------------------|------------------|-----------------------------|-------------------|-------------------|-------------------|------------------|-----------------------------|
| | FY 2022-23 | FY 2024-25 | FY 2026-27 | FY 2022 | FY 2023 | FY 2022-23 | FY 2022-23 | FY 2024 | FY 2025 | FY 2024-25 | FY 2024-25 | | FY 2026 | FY 2027 | FY 2026-27 | FY 2026-27 | |
| Council on Disability | 2,060 | 2,076 | 2,076 | 929 | 1,131 | 2,060 | 0 | 1,652 | 2,032 | 3,684 | 1,608 | 1,624 | 2,032 | 2,032 | 4,064 | 1,988 | 380 |
| Council on Disability | 2,060 | 2,076 | 2,076 | 929 | 1,131 | 2,060 | 0 | 1,652 | 2,032 | 3,684 | 1,608 | 1,624 | 2,032 | 2,032 | 4,064 | 1,988 | 380 |
| MH/DD Ombudsman | 5,016 | 4,872 | 4,872 | 2,162 | 2,854 | 5,016 | 0 | 3,341 | 3,544 | 6,885 | 2,013 | 1,869 | 3,544 | 3,544 | 7,088 | 2,216 | 203 |
| UMN Drug Trial Monitoring | 200 | 200 | 200 | 100 | 100 | 200 | 0 | 100 | 100 | 200 | 0 | 0 | 100 | 100 | 200 | 0 | 0 |
| MH/DD Ombudsman | 5,216 | 5,072 | 5,072 | 2,262 | 2,954 | 5,216 | 0 | 3,441 | 3,644 | 7,085 | 2,013 | 1,869 | 3,644 | 3,644 | 7,288 | 2,216 | 203 |
| Ombudsperson for Families | 1,477 | 1,488 | 1,488 | 494 | 983 | 1,477 | 0 | 759 | 776 | 1,535 | 47 | 58 | 776 | 776 | 1,552 | 64 | 17 |
| Ombudsperson for Families | 1,477 | 1,488 | 1,488 | 494 | 983 | 1,477 | 0 | 759 | 776 | 1,535 | 47 | 58 | 776 | 776 | 1,552 | 64 | 17 |
| Ombudsperson for American Indian Families | 380 | 380 | 380 | 169 | 211 | 380 | 0 | 336 | 340 | 676 | 296 | 296 | 340 | 340 | 680 | 300 | 4 |
| Ombudsperson for American Indian Families | 380 | 380 | 380 | 169 | 211 | 380 | 0 | 336 | 340 | 676 | 296 | 296 | 340 | 340 | 680 | 300 | 4 |
| 21, SS1, CH 7, ART 15 - Transfer to MNsure (TR OUT) | 3,844 | 0 | 0 | 3,844 | 0 | 3,844 | 0 | 0 | 0 | 0 | 0 | -3,844 | 0 | 0 | 0 | 0 | 0 |
| Rare Disease Advisory Council | 287 | 0 | 0 | 0 | 287 | 287 | 0 | 654 | 602 | 1,256 | 1,256 | 969 | 602 | 602 | 1,204 | 1,204 | -52 |
| 22, CH 63 - Ombudsperson for Foster Youth | 775 | 1,452 | 1,452 | 0 | 775 | 775 | 0 | 742 | 759 | 1,501 | 49 | 726 | 759 | 759 | 1,518 | 66 | 17 |
| 22, CH 44 - Transfer to MNsure Enterprise Fund | 13,269 | 0 | 0 | 0 | 13,269 | 13,269 | 0 | 0 | 0 | 0 | 0 | -13,269 | 0 | 0 | 0 | 0 | 0 |
| 23, Gov Rec - MNsure Health Insurance Marketplace | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,095 | 14,296 | 25,391 | 25,391 | 25,391 | 3,591 | 70 | 3,661 | 3,661 | -21,730 |
| Health & Human Services | 15,233,653 | 17,811,341 | 19,881,012 | 6,922,572 | 8,310,232 | 15,232,804 | -849 | 9,642,806 | 9,591,026 | 19,233,832 | 1,422,491 | 4,001,028 | 11,189,207 | 10,977,589 | 22,166,796 | 2,285,784 | 2,932,964 |

Public Safety & Judiciary

| | | | | | | | | | | | | | | | | | |
|--|------------------|------------------|------------------|----------------|----------------|------------------|----------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|
| Supreme Court Operations | 86,943 | 86,768 | 86,768 | 40,818 | 46,125 | 86,943 | 0 | 47,143 | 49,663 | 96,806 | 10,038 | 9,863 | 49,118 | 49,118 | 98,236 | 11,468 | 1,430 |
| Civil Legal Svcs | 35,126 | 36,396 | 36,396 | 16,903 | 18,223 | 35,126 | 0 | 24,282 | 29,253 | 53,535 | 17,139 | 18,409 | 33,771 | 38,255 | 72,026 | 35,630 | 18,491 |
| 21, SS1, CH 7 - Child Support Policy Modifications-Systems | 30 | 0 | 0 | 30 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | -30 | 0 | 0 | 0 | 0 | 0 |
| Supreme Court | 122,099 | 123,164 | 123,164 | 57,751 | 64,348 | 122,099 | 0 | 71,425 | 78,916 | 150,341 | 27,177 | 28,242 | 82,889 | 87,373 | 170,262 | 47,098 | 19,921 |
| Court of Appeals | 27,064 | 27,148 | 27,148 | 12,938 | 14,126 | 27,064 | 0 | 14,606 | 15,410 | 30,016 | 2,868 | 2,952 | 15,410 | 15,410 | 30,820 | 3,672 | 804 |
| Court of Appeals | 27,064 | 27,148 | 27,148 | 12,938 | 14,126 | 27,064 | 0 | 14,606 | 15,410 | 30,016 | 2,868 | 2,952 | 15,410 | 15,410 | 30,820 | 3,672 | 804 |
| District Courts | 655,518 | 657,892 | 657,892 | 306,178 | 349,340 | 655,518 | 0 | 372,663 | 376,952 | 749,615 | 91,723 | 94,097 | 376,952 | 376,952 | 753,904 | 96,012 | 4,289 |
| 22, CH 99 - Mental Health | 0 | 10,084 | 10,084 | 0 | 0 | 0 | 0 | 5,042 | 5,042 | 10,084 | 0 | 10,084 | 5,042 | 5,042 | 10,084 | 0 | 0 |
| District Courts | 655,518 | 667,976 | 667,976 | 306,178 | 349,340 | 655,518 | 0 | 377,705 | 381,994 | 759,699 | 91,723 | 104,181 | 381,994 | 381,994 | 763,988 | 96,012 | 4,289 |
| State Guardian Ad Litem Board | 45,391 | 45,630 | 45,630 | 20,909 | 24,482 | 45,391 | 0 | 24,358 | 25,620 | 49,978 | 4,348 | 4,587 | 25,620 | 25,620 | 51,240 | 5,610 | 1,262 |
| State Guardian Ad Litem Board | 45,391 | 45,630 | 45,630 | 20,909 | 24,482 | 45,391 | 0 | 24,358 | 25,620 | 49,978 | 4,348 | 4,587 | 25,620 | 25,620 | 51,240 | 5,610 | 1,262 |
| Tax Court | 3,668 | 3,682 | 3,682 | 1,746 | 1,922 | 3,668 | 0 | 2,133 | 2,268 | 4,401 | 719 | 733 | 2,268 | 2,268 | 4,536 | 854 | 135 |
| Tax Court | 3,668 | 3,682 | 3,682 | 1,746 | 1,922 | 3,668 | 0 | 2,133 | 2,268 | 4,401 | 719 | 733 | 2,268 | 2,268 | 4,536 | 854 | 135 |
| Uniform Laws Commission | 200 | 200 | 200 | 80 | 120 | 200 | 0 | 115 | 115 | 230 | 30 | 30 | 115 | 115 | 230 | 30 | 0 |
| Uniform Laws Commission | 200 | 200 | 200 | 80 | 120 | 200 | 0 | 115 | 115 | 230 | 30 | 30 | 115 | 115 | 230 | 30 | 0 |
| Judicial Standards, Bd of | 1,415 | 1,172 | 1,172 | 445 | 970 | 1,415 | 0 | 655 | 645 | 1,300 | 128 | -115 | 645 | 645 | 1,290 | 118 | -10 |
| Judicial Standards, Bd of | 1,415 | 1,172 | 1,172 | 445 | 970 | 1,415 | 0 | 655 | 645 | 1,300 | 128 | -115 | 645 | 645 | 1,290 | 118 | -10 |
| Board of Public Defense | 218,591 | 222,818 | 222,818 | 102,347 | 116,244 | 218,591 | 0 | 154,134 | 164,360 | 318,494 | 95,676 | 99,903 | 164,360 | 164,360 | 328,720 | 105,902 | 10,226 |
| Board of Public Defense | 218,591 | 222,818 | 222,818 | 102,347 | 116,244 | 218,591 | 0 | 154,134 | 164,360 | 318,494 | 95,676 | 99,903 | 164,360 | 164,360 | 328,720 | 105,902 | 10,226 |
| Private Detective Board | 570 | 576 | 576 | 262 | 308 | 570 | 0 | 568 | 498 | 1,066 | 490 | 496 | 498 | 498 | 996 | 420 | -70 |
| Private Detective Board | 570 | 576 | 576 | 262 | 308 | 570 | 0 | 568 | 498 | 1,066 | 490 | 496 | 498 | 498 | 996 | 420 | -70 |
| Peace Officer Standards and Training, Board | 23,117 | 23,108 | 11,108 | 11,093 | 12,024 | 23,117 | 0 | 12,428 | 12,282 | 24,710 | 1,602 | 1,593 | 6,265 | 6,265 | 12,530 | 1,422 | -12,180 |
| Peace Officer Standards and Training, Board | 23,117 | 23,108 | 11,108 | 11,093 | 12,024 | 23,117 | 0 | 12,428 | 12,282 | 24,710 | 1,602 | 1,593 | 6,265 | 6,265 | 12,530 | 1,422 | -12,180 |
| Incarceration and Prerelease Services | 929,636 | 940,632 | 941,080 | 456,883 | 472,753 | 929,636 | 0 | 543,063 | 572,808 | 1,115,871 | 175,239 | 186,235 | 571,843 | 572,093 | 1,143,936 | 202,856 | 28,065 |
| Community Supervision and Postrelease Services | 275,575 | 273,766 | 273,766 | 134,938 | 140,637 | 275,575 | 0 | 213,831 | 215,070 | 428,901 | 155,135 | 153,326 | 213,949 | 213,849 | 427,798 | 154,032 | -1,103 |
| Organizational, Regulatory, and Administrative Services | 63,155 | 63,060 | 63,060 | 29,661 | 33,494 | 63,155 | 0 | 71,826 | 75,326 | 147,152 | 84,092 | 83,997 | 65,086 | 64,886 | 129,972 | 66,912 | -17,180 |
| 22, CH 99 - Mental Health | 0 | 404 | 404 | 0 | 0 | 0 | 0 | 202 | 202 | 404 | 0 | 404 | 202 | 202 | 404 | 0 | 0 |
| Corrections, Dept of | 1,268,366 | 1,277,862 | 1,278,310 | 621,482 | 646,884 | 1,268,366 | 0 | 828,922 | 863,406 | 1,692,328 | 414,466 | 423,962 | 851,080 | 851,030 | 1,702,110 | 423,800 | 9,782 |

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

| | Nov Rev* FY 2022-23 | Nov Rev* FY 2024-25 | Nov Rev* FY 2026-27 | Actual FY 2022 | Gov FY 2023 | Gov FY 2022-23 | Gov vs Nov FY 2022-23 | Gov FY 2024 | Gov FY 2025 | Gov FY 2024-25 | Gov vs Nov FY 2024-25 | FY 2024-25 vs FY 2022-23 | Gov FY 2026 | Gov FY 2027 | Gov FY 2026-27 | Gov vs Nov FY 2026-27 | FY 2026-27 vs FY 2024-25 |
|--|------------------------|------------------------|------------------------|-------------------|------------------|-------------------|--------------------------|------------------|------------------|-------------------|--------------------------|-----------------------------|------------------|------------------|-------------------|--------------------------|-----------------------------|
| Ombudsperson for Corrections | 1,322 | 1,326 | 1,326 | 569 | 753 | 1,322 | 0 | 1,105 | 1,099 | 2,204 | 878 | 882 | 1,099 | 1,099 | 2,198 | 872 | -6 |
| Ombudsperson for Corrections | 1,322 | 1,326 | 1,326 | 569 | 753 | 1,322 | 0 | 1,105 | 1,099 | 2,204 | 878 | 882 | 1,099 | 1,099 | 2,198 | 872 | -6 |
| Sentencing Guidelines Comm | 1,505 | 1,530 | 1,530 | 683 | 822 | 1,505 | 0 | 1,549 | 1,488 | 3,037 | 1,507 | 1,532 | 1,071 | 1,071 | 2,142 | 612 | -895 |
| Sentencing Guidelines Comm | 1,505 | 1,530 | 1,530 | 683 | 822 | 1,505 | 0 | 1,549 | 1,488 | 3,037 | 1,507 | 1,532 | 1,071 | 1,071 | 2,142 | 612 | -895 |
| Homeland Security & Emergency Mgmt | 6,960 | 6,166 | 6,166 | 3,776 | 3,184 | 6,960 | 0 | 4,067 | 4,145 | 8,212 | 2,046 | 1,252 | 4,145 | 4,145 | 8,290 | 2,124 | 78 |
| Criminal Apprehension | 152,051 | 141,294 | 141,294 | 67,223 | 84,828 | 152,051 | 0 | 121,765 | 116,005 | 237,770 | 96,476 | 85,719 | 114,159 | 114,159 | 228,318 | 87,024 | -9,452 |
| Gambling & Alcohol Enforcement | 5,614 | 5,764 | 5,764 | 2,485 | 3,129 | 5,614 | 0 | 3,432 | 3,687 | 7,119 | 1,355 | 1,505 | 3,687 | 3,687 | 7,374 | 1,610 | 255 |
| Office of Justice Programs | 88,268 | 84,492 | 84,492 | 43,801 | 44,467 | 88,268 | 0 | 65,077 | 65,952 | 131,029 | 46,537 | 42,761 | 65,952 | 65,952 | 131,904 | 47,412 | 875 |
| State Fire Marshal | 7,451 | 8,356 | 8,356 | 3,089 | 4,362 | 7,451 | 0 | 5,184 | 5,190 | 10,374 | 2,018 | 2,923 | 5,190 | 5,190 | 10,380 | 2,024 | 6 |
| 23, Gov Rec - Line of Duty Death | 0 | 0 | 0 | 0 | 1,000 | 1,000 | 1,000 | 1,500 | 1,500 | 3,000 | 3,000 | 2,000 | 1,500 | 1,500 | 3,000 | 3,000 | 0 |
| 23, Gov Rec - Public Safety Administration | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,362 | 7,183 | 16,545 | 16,545 | 16,545 | 7,183 | 7,183 | 14,366 | 14,366 | -2,179 |
| 23, Gov Rec - MN Firefighters Training and Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 1,000 | 2,000 | 2,000 | 2,000 | 1,000 | 1,000 | 2,000 | 2,000 | 0 |
| Public Safety, Dept of | 260,344 | 246,072 | 246,072 | 120,374 | 140,970 | 261,344 | 1,000 | 211,387 | 204,662 | 416,049 | 169,977 | 154,705 | 202,816 | 202,816 | 405,632 | 159,560 | -10,417 |
| Human Rights, Dept of | 10,963 | 11,068 | 11,068 | 5,171 | 5,792 | 10,963 | 0 | 8,431 | 8,823 | 17,254 | 6,186 | 6,291 | 9,303 | 9,303 | 18,606 | 7,538 | 1,352 |
| Human Rights, Dept of | 10,963 | 11,068 | 11,068 | 5,171 | 5,792 | 10,963 | 0 | 8,431 | 8,823 | 17,254 | 6,186 | 6,291 | 9,303 | 9,303 | 18,606 | 7,538 | 1,352 |
| 23, Gov Rec - Cannabis Expungement Board | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 921 | 844 | 1,765 | 1,765 | 1,765 | 844 | 844 | 1,688 | 1,688 | -77 |
| 22, CH 99 - State Competency Restoration Board | 0 | 22,250 | 21,800 | 0 | 0 | 0 | 0 | 11,350 | 10,900 | 22,250 | 0 | 22,250 | 10,900 | 10,900 | 21,800 | 0 | -450 |
| Transfer to Disaster Contingency Account | 30,000 | 0 | 0 | 30,000 | 0 | 30,000 | 0 | 40,000 | 0 | 40,000 | 40,000 | 10,000 | 0 | 0 | 0 | 0 | -40,000 |
| Transfer out to Community Justice Acct. | 922 | 922 | 922 | 461 | 461 | 922 | 0 | 461 | 461 | 922 | 0 | 0 | 461 | 461 | 922 | 0 | 0 |
| Public Safety & Judiciary | 2,671,055 | 2,676,504 | 2,664,502 | 1,292,489 | 1,379,566 | 2,672,055 | 1,000 | 1,762,253 | 1,773,791 | 3,536,044 | 859,540 | 863,989 | 1,757,638 | 1,762,072 | 3,519,710 | 855,208 | -16,334 |
| Transportation | | | | | | | | | | | | | | | | | |
| Multimodal Systems | 72,385 | 44,592 | 44,592 | 22,214 | 50,171 | 72,385 | 0 | 30,836 | 29,212 | 60,048 | 15,456 | -12,337 | 30,728 | 30,728 | 61,456 | 16,864 | 1,408 |
| State Roads | 6 | 6 | 6 | 3 | 3 | 6 | 0 | 2,003 | 2,003 | 4,006 | 4,000 | 4,000 | 2,003 | 2,003 | 4,006 | 4,000 | 0 |
| Local Roads | 49,499 | 0 | 0 | 30,776 | 18,723 | 49,499 | 0 | 4,300 | 1,000 | 5,300 | 5,300 | -44,199 | 1,000 | 1,000 | 2,000 | 2,000 | -3,300 |
| Agency Management | 1,970 | 1,970 | 1,970 | 911 | 1,059 | 1,970 | 0 | 9,004 | 6,016 | 15,020 | 13,050 | 13,050 | 6,016 | 6,016 | 12,032 | 10,062 | -2,988 |
| 21, SS1, CH 5 - TH Corridor Studies and Local Road Grants | 30,930 | 0 | 0 | 0 | 30,930 | 30,930 | 0 | 0 | 0 | 0 | 0 | -30,930 | 0 | 0 | 0 | 0 | 0 |
| 21, SS1, CH 14 Rondo I-94 Freeway Cap Planning & Development | 6,200 | 0 | 0 | 4,900 | 1,300 | 6,200 | 0 | 0 | 0 | 0 | 0 | -6,200 | 0 | 0 | 0 | 0 | 0 |
| 21, SS1, CH 5 - Rail service improvement - MRSI (TR OUT) | 13,000 | 0 | 0 | 6,500 | 6,500 | 13,000 | 0 | 0 | 0 | 0 | 0 | -13,000 | 0 | 0 | 0 | 0 | 0 |
| 23, Gov Rec - Aero Systems and Investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,000 | 0 | 15,000 | 15,000 | 15,000 | 0 | 0 | 0 | 0 | -15,000 |
| 23, Gov Rec - Stone Arch Bridge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 | 0 | 5,000 | 5,000 | 5,000 | 0 | 0 | 0 | 0 | -5,000 |
| 23, Gov Rec - State Plane | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,000 | 0 | 7,000 | 7,000 | 7,000 | 0 | 0 | 0 | 0 | -7,000 |
| 23, Gov Rec - ARMER Tower and Bldg Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | 0 | 2,000 | 2,000 | 2,000 | 0 | 0 | 0 | 0 | -2,000 |
| 23, Gov Rec - Multimodal Transp Package | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 722,112 | 0 | 722,112 | 722,112 | 722,112 | 0 | 0 | 0 | 0 | -722,112 |
| Transportation, Dept of | 173,990 | 46,568 | 46,568 | 65,304 | 108,686 | 173,990 | 0 | 797,255 | 38,231 | 835,486 | 788,918 | 661,496 | 39,747 | 39,747 | 79,494 | 32,926 | -755,992 |
| Transit System Operations | 123,308 | 65,308 | 65,308 | 90,654 | 32,654 | 123,308 | 0 | 32,654 | 32,654 | 65,308 | 0 | -58,000 | 32,654 | 32,654 | 65,308 | 0 | 0 |
| Metro Mobility | 112,392 | 111,952 | 111,952 | 56,416 | 55,976 | 112,392 | 0 | 55,976 | 55,976 | 111,952 | 0 | -440 | 55,976 | 55,976 | 111,952 | 0 | 0 |
| 23, Gov Rec - Bus Electrification / IJA Match | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29,200 | 0 | 29,200 | 29,200 | 29,200 | 0 | 0 | 0 | 0 | -29,200 |
| Metropolitan Council | 235,700 | 177,260 | 177,260 | 147,070 | 88,630 | 235,700 | 0 | 117,830 | 88,630 | 206,460 | 29,200 | -29,240 | 88,630 | 88,630 | 177,260 | 0 | -29,200 |
| Admin & Related Services | 12,302 | 12,340 | 12,340 | 5,088 | 7,214 | 12,302 | 0 | 7,830 | 8,815 | 16,645 | 4,305 | 4,343 | 8,815 | 8,815 | 17,630 | 5,290 | 985 |
| State Patrol | 39,044 | 34,336 | 34,336 | 12,550 | 26,494 | 39,044 | 0 | 19,314 | 19,620 | 38,934 | 4,598 | -110 | 19,620 | 19,620 | 39,240 | 4,904 | 306 |
| Office of Traffic Safety | 15,952 | 956 | 956 | 1,839 | 14,113 | 15,952 | 0 | 4,709 | 5,556 | 10,265 | 9,309 | -5,687 | 5,556 | 5,556 | 11,112 | 10,156 | 847 |
| Driver and Vehicle Services | 4,481 | 0 | 0 | 4,481 | 0 | 4,481 | 0 | 0 | 0 | 0 | 0 | -4,481 | 0 | 0 | 0 | 0 | 0 |
| 23, Gov Rec - Aircraft Purch | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,500 | 0 | 14,500 | 14,500 | 14,500 | 0 | 0 | 0 | 0 | -14,500 |
| 23, Gov Rec - Office of Pipeline Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 560 | 560 | 1,120 | 1,120 | 1,120 | 560 | 560 | 1,120 | 1,120 | 0 |
| Public Safety, Dept of | 71,779 | 47,632 | 47,632 | 23,958 | 47,821 | 71,779 | 0 | 46,913 | 34,551 | 81,464 | 33,832 | 9,685 | 34,551 | 34,551 | 69,102 | 21,470 | -12,362 |
| Transportation | 481,469 | 271,460 | 271,460 | 236,332 | 245,137 | 481,469 | 0 | 961,998 | 161,412 | 1,123,410 | 851,950 | 641,941 | 162,928 | 162,928 | 325,856 | 54,396 | -797,554 |

General Fund - Fund Balance Analysis

(\$ in Thousands)

Environment

| | Nov Rev* | Nov Rev* | Nov Rev* | Actual | Gov | Gov | Gov vs Nov | Gov | Gov | Gov | Gov vs Nov | FY 2024-25 vs FY 2022-23 | Gov | Gov | Gov | Gov vs Nov | FY 2026-27 vs FY 2024-25 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|------------|----------------|----------------|------------------|----------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------------------|
| | FY 2022-23 | FY 2024-25 | FY 2026-27 | FY 2022 | FY 2023 | FY 2022-23 | FY 2022-23 | FY 2024 | FY 2025 | FY 2024-25 | FY 2024-25 | FY 2022-23 | FY 2026 | FY 2027 | FY 2026-27 | FY 2026-27 | FY 2024-25 |
| Environmental Analysis and Outcomes Division | 1,515 | 448 | 448 | 976 | 539 | 1,515 | 0 | 254 | 262 | 516 | 68 | -999 | 262 | 262 | 524 | 76 | 8 |
| 23, Gov Rec - Industrial Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,584 | 884 | 21,468 | 21,468 | 21,468 | 884 | 884 | 1,768 | 1,768 | -19,700 |
| Municipal Division | 367 | 380 | 380 | 153 | 214 | 367 | 0 | 761 | 767 | 1,528 | 1,148 | 1,161 | 767 | 767 | 1,534 | 1,154 | 6 |
| Operations Division | 7,063 | 5,064 | 5,064 | 3,531 | 3,532 | 7,063 | 0 | 5,000 | 5,109 | 10,109 | 5,045 | 3,046 | 5,109 | 5,109 | 10,218 | 5,154 | 109 |
| 23, Gov Rec - Remediation Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 | 0 | 25,000 | 25,000 | 25,000 | 0 | 0 | 0 | 0 | -25,000 |
| Resource Management and Assistance Division | 2,640 | 1,100 | 1,100 | 1,308 | 1,332 | 2,640 | 0 | 3,504 | 1,196 | 4,700 | 3,600 | 2,060 | 770 | 770 | 1,540 | 440 | -3,160 |
| Watershed Division | 3,918 | 3,918 | 3,918 | 1,959 | 1,959 | 3,918 | 0 | 3,231 | 3,231 | 6,462 | 2,544 | 2,544 | 3,231 | 3,231 | 6,462 | 2,544 | 0 |
| Environmental Quality Board | 2,162 | 2,162 | 2,162 | 945 | 1,217 | 2,162 | 0 | 1,234 | 1,273 | 2,507 | 345 | 345 | 1,273 | 1,273 | 2,546 | 384 | 39 |
| 23, Gov Rec - Climate Pathways Analysis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 0 | 500 | 500 | 500 | 0 | 0 | 0 | 0 | -500 |
| 23, Gov Rec - Resilient Communities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 87,206 | 87,210 | 174,416 | 174,416 | 174,416 | 1,390 | 1,390 | 2,780 | 2,780 | -171,636 |
| 23, Gov Rec - Air Emission Reduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,200 | 3,200 | 6,400 | 6,400 | 6,400 | 0 | 0 | 0 | 0 | -6,400 |
| 23, Gov Rec - Env Automation Modernization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,250 | 16,750 | 35,000 | 35,000 | 35,000 | 0 | 0 | 0 | 0 | -35,000 |
| 23, Gov Rec - Waste Prev & Reduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,940 | 16,940 | 33,880 | 33,880 | 33,880 | 2,000 | 2,000 | 4,000 | 4,000 | -29,880 |
| 23, Gov Rec - PFAS Source Reductions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,210 | 210 | 4,420 | 4,420 | 4,420 | 210 | 0 | 210 | 210 | -4,210 |
| 23, Gov Rec - Tech Assistance for Env Review | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 620 | 140 | 760 | 760 | 760 | 0 | 0 | 0 | 0 | -760 |
| Pollution Control Agency | 17,665 | 13,072 | 13,072 | 8,872 | 8,793 | 17,665 | 0 | 190,494 | 137,172 | 327,666 | 314,594 | 310,001 | 15,896 | 15,686 | 31,582 | 18,510 | -296,084 |
| Land and Mineral Resources Management | 3,804 | 3,802 | 3,802 | 1,612 | 3,192 | 4,804 | 1,000 | 4,829 | 4,562 | 9,391 | 5,589 | 4,587 | 4,562 | 4,562 | 9,124 | 5,322 | -267 |
| Ecological & Water Resources | 40,768 | 39,032 | 39,032 | 18,758 | 22,010 | 40,768 | 0 | 24,594 | 25,838 | 50,432 | 11,400 | 9,664 | 25,270 | 25,270 | 50,540 | 11,508 | 108 |
| Forest Management | 72,857 | 69,274 | 69,274 | 33,855 | 39,002 | 72,857 | 0 | 51,770 | 54,087 | 105,857 | 36,583 | 33,000 | 46,125 | 46,125 | 92,250 | 22,976 | -13,607 |
| Parks & Trails Mgmt | 58,095 | 55,752 | 55,752 | 25,368 | 32,727 | 58,095 | 0 | 34,994 | 38,707 | 73,701 | 17,949 | 15,606 | 38,707 | 38,707 | 77,414 | 21,662 | 3,713 |
| Fish and Wildlife Management | 4,461 | 564 | 564 | 1,145 | 3,316 | 4,461 | 0 | 13,116 | 3,116 | 16,232 | 15,668 | 11,771 | 2,616 | 2,616 | 5,232 | 4,668 | -11,000 |
| Enforcement Natural Res Laws-Rules | 21,433 | 21,608 | 21,608 | 9,567 | 11,866 | 21,433 | 0 | 15,610 | 19,453 | 35,063 | 13,455 | 13,630 | 19,453 | 19,453 | 38,906 | 17,298 | 3,843 |
| Operations Support | 3,386 | 0 | 0 | 738 | 1,898 | 2,636 | -750 | 2,434 | 1,408 | 3,842 | 3,842 | 1,206 | 1,408 | 1,408 | 2,816 | 2,816 | -1,026 |
| Office of School Trust Lands | 374 | 374 | 374 | 181 | 193 | 374 | 0 | 211 | 221 | 432 | 58 | 58 | 221 | 221 | 442 | 68 | 10 |
| DNR Firefighting (OPEN) | 60,860 | 48,000 | 48,000 | 33,860 | 27,000 | 60,860 | 0 | 24,000 | 24,000 | 48,000 | 0 | -12,860 | 24,000 | 24,000 | 48,000 | 0 | 0 |
| 1854 Treaty (OPEN) | 13,179 | 11,861 | 11,348 | 6,803 | 6,376 | 13,179 | 0 | 5,997 | 5,864 | 11,861 | 0 | -1,318 | 5,735 | 5,613 | 11,348 | 0 | -513 |
| Leech Lake White Earth (OPEN) | 5,988 | 5,599 | 5,354 | 3,089 | 2,899 | 5,988 | 0 | 2,832 | 2,767 | 5,599 | 0 | -389 | 2,706 | 2,648 | 5,354 | 0 | -245 |
| Con Con Areas (OPEN) | 94 | 62 | 62 | 63 | 31 | 94 | 0 | 31 | 31 | 62 | 0 | -32 | 31 | 31 | 62 | 0 | 0 |
| 22, CH 95 - Replace Drought Killed Seedlings | 5,000 | 0 | 0 | 0 | 5,000 | 5,000 | 0 | 0 | 0 | 0 | 0 | -5,000 | 0 | 0 | 0 | 0 | 0 |
| 22, CH 95 - Resolving Well Interference | 300 | 0 | 0 | 0 | 300 | 300 | 0 | 0 | 0 | 0 | 0 | -300 | 0 | 0 | 0 | 0 | 0 |
| 23, Gov Rec - Get Out MORE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 115,000 | 0 | 115,000 | 115,000 | 115,000 | 0 | 0 | 0 | 0 | -115,000 |
| 23, Gov Rec - ENF Aviation Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,050 | 0 | 3,050 | 3,050 | 3,050 | 0 | 0 | 0 | 0 | -3,050 |
| Natural Resources, Dept of | 290,599 | 255,928 | 255,170 | 135,039 | 155,810 | 290,849 | 250 | 298,468 | 180,054 | 478,522 | 222,594 | 187,673 | 170,834 | 170,654 | 341,488 | 86,318 | -137,034 |
| Transfer to Mining and Env Regulatory Account (OPEN) | 1,769 | 1,701 | 1,655 | 886 | 883 | 1,769 | 0 | 837 | 864 | 1,701 | 0 | -68 | 820 | 835 | 1,655 | 0 | -46 |
| Board of Water & Soil Resources | 35,072 | 30,536 | 30,536 | 22,276 | 12,796 | 35,072 | 0 | 65,466 | 65,654 | 131,120 | 100,584 | 96,048 | 33,682 | 33,682 | 67,364 | 36,828 | -63,756 |
| Board of Water & Soil Resources | 35,072 | 30,536 | 30,536 | 22,276 | 12,796 | 35,072 | 0 | 65,466 | 65,654 | 131,120 | 100,584 | 96,048 | 33,682 | 33,682 | 67,364 | 36,828 | -63,756 |
| MN Conservation Corps | 910 | 910 | 910 | 455 | 455 | 910 | 0 | 455 | 455 | 910 | 0 | 0 | 455 | 455 | 910 | 0 | 0 |
| Metropolitan Council Parks | 5,080 | 5,080 | 5,080 | 2,540 | 2,540 | 5,080 | 0 | 5,040 | 5,040 | 10,080 | 5,000 | 5,000 | 5,040 | 5,040 | 10,080 | 5,000 | 0 |
| 23, Gov Rec - Capital Improvement Metro Parks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,000 | 0 | 12,000 | 12,000 | 12,000 | 0 | 0 | 0 | 0 | -12,000 |
| 23, Gov Rec - Mapping Infrastructure Climate Risk | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 | 0 | 5,000 | 5,000 | 5,000 | 0 | 0 | 0 | 0 | -5,000 |
| Metropolitan Council Parks | 5,080 | 5,080 | 5,080 | 2,540 | 2,540 | 5,080 | 0 | 22,040 | 5,040 | 27,080 | 22,000 | 22,000 | 5,040 | 5,040 | 10,080 | 5,000 | -17,000 |
| Zoological Board | 19,618 | 20,534 | 20,534 | 9,809 | 9,809 | 19,618 | 0 | 13,989 | 13,557 | 27,546 | 7,012 | 7,928 | 13,557 | 13,557 | 27,114 | 6,580 | -432 |
| Zoological Board | 19,618 | 20,534 | 20,534 | 9,809 | 9,809 | 19,618 | 0 | 13,989 | 13,557 | 27,546 | 7,012 | 7,928 | 13,557 | 13,557 | 27,114 | 6,580 | -432 |
| Science Museum of Minnesota | 2,158 | 2,158 | 2,158 | 1,079 | 1,079 | 2,158 | 0 | 1,200 | 1,260 | 2,460 | 302 | 302 | 1,260 | 1,260 | 2,520 | 362 | 60 |
| Explore Minnesota Tourism | 29,941 | 29,046 | 29,046 | 14,072 | 15,869 | 29,941 | 0 | 36,307 | 21,169 | 57,476 | 28,430 | 27,535 | 15,269 | 15,269 | 30,538 | 1,492 | -26,938 |
| Explore Minnesota Tourism | 29,941 | 29,046 | 29,046 | 14,072 | 15,869 | 29,941 | 0 | 36,307 | 21,169 | 57,476 | 28,430 | 27,535 | 15,269 | 15,269 | 30,538 | 1,492 | -26,938 |
| 21, SS1, CH 6 - MLCAT Repayment to REM-MLC (TR OUT) | 200 | 200 | 200 | 100 | 100 | 200 | 0 | 100 | 100 | 200 | 0 | 0 | 100 | 100 | 200 | 0 | 0 |
| Environment | 403,012 | 359,165 | 358,361 | 195,128 | 208,134 | 403,262 | 250 | 629,356 | 425,325 | 1,054,681 | 695,516 | 651,419 | 256,913 | 256,538 | 513,451 | 155,090 | -541,230 |

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

| | Nov Rev* FY 2022-23 | Nov Rev* FY 2024-25 | Nov Rev* FY 2026-27 | Actual FY 2022 | Gov FY 2023 | Gov FY 2022-23 | Gov vs Nov FY 2022-23 | Gov FY 2024 | Gov FY 2025 | Gov FY 2024-25 | Gov vs Nov FY 2024-25 | FY 2024-25 vs FY 2022-23 | Gov FY 2026 | Gov FY 2027 | Gov FY 2026-27 | Gov vs Nov FY 2026-27 | FY 2026-27 vs FY 2024-25 |
|---|------------------------|------------------------|------------------------|-------------------|------------------|-------------------|--------------------------|------------------|------------------|-------------------|--------------------------|-----------------------------|----------------|----------------|-------------------|--------------------------|-----------------------------|
| 1993 TRA / Mpls Teacher Retire Aid (OPEN) | 5,000 | 5,000 | 5,000 | 2,500 | 2,500 | 5,000 | 0 | 2,500 | 2,500 | 5,000 | 0 | 0 | 2,500 | 2,500 | 5,000 | 0 | 0 |
| 1997 TRA / Mpls Teacher Retire Aid (OPEN) | 54,662 | 54,662 | 54,662 | 27,331 | 27,331 | 54,662 | 0 | 27,331 | 27,331 | 54,662 | 0 | 0 | 27,331 | 27,331 | 54,662 | 0 | 0 |
| St Paul Teacher Retirement Aid 1997 (OPEN) | 5,654 | 5,654 | 5,654 | 2,827 | 2,827 | 5,654 | 0 | 2,827 | 2,827 | 5,654 | 0 | 0 | 2,827 | 2,827 | 5,654 | 0 | 0 |
| 14, CH 296 - Pension Bill - St Paul Teachers | 14,000 | 14,000 | 14,000 | 7,000 | 7,000 | 14,000 | 0 | 7,000 | 7,000 | 14,000 | 0 | 0 | 7,000 | 7,000 | 14,000 | 0 | 0 |
| 18, CH 211 - Pension, St Paul Dir Aid | 10,000 | 10,000 | 10,000 | 5,000 | 5,000 | 10,000 | 0 | 5,000 | 5,000 | 10,000 | 0 | 0 | 5,000 | 5,000 | 10,000 | 0 | 0 |
| St Paul Teacher Retirement Aid | 29,654 | 29,654 | 29,654 | 14,827 | 14,827 | 29,654 | 0 | 14,827 | 14,827 | 29,654 | 0 | 0 | 14,827 | 14,827 | 29,654 | 0 | 0 |
| State Government Appropriations | 1,345,431 | 1,304,139 | 1,293,317 | 602,664 | 742,552 | 1,345,216 | -215 | 906,383 | 861,488 | 1,767,871 | 463,732 | 422,655 | 773,939 | 777,353 | 1,551,292 | 257,975 | -216,579 |
| DNR Police State Aid (TR OUT) | 2,746 | 2,999 | 3,274 | 1,343 | 1,403 | 2,746 | 0 | 1,469 | 1,530 | 2,999 | 0 | 253 | 1,599 | 1,675 | 3,274 | 0 | 275 |
| DPS Police State Aid (TR OUT) | 7,959 | 7,695 | 8,404 | 4,358 | 3,601 | 7,959 | 0 | 3,761 | 3,934 | 7,695 | 0 | -264 | 4,111 | 4,293 | 8,404 | 0 | 709 |
| DPS/DNR Police State Aid GF [Cancel] | [9,701] | [10,588] | [10,588] | [4,742] | [4,958] | [9,701] | [0] | [5,180] | [5,416] | [10,588] | [0] | [887] | [5,660] | [5,912] | [10,588] | [0] | [0] |
| MMB Non-Operating | 10,705 | 10,694 | 11,678 | 5,701 | 5,004 | 10,705 | 0 | 5,230 | 5,464 | 10,694 | 0 | -11 | 5,710 | 5,968 | 11,678 | 0 | 984 |
| Indirect Cost Receipts Offset | -44,551 | -44,200 | -44,200 | -22,451 | -22,100 | -44,551 | 0 | -22,100 | -22,100 | -44,200 | 0 | 351 | -22,100 | -22,100 | -44,200 | 0 | 0 |
| CMIA Interest Liability | 13 | 0 | 0 | 13 | 0 | 13 | 0 | 0 | 0 | 0 | 0 | -13 | 0 | 0 | 0 | 0 | 0 |
| 21, CH 26 - Claims Bill | 109 | 0 | 0 | 109 | 0 | 109 | 0 | 0 | 0 | 0 | 0 | -109 | 0 | 0 | 0 | 0 | 0 |
| 22, CH 88 - Claims Bill | 813 | 0 | 0 | 0 | 813 | 813 | 0 | 0 | 0 | 0 | 0 | -813 | 0 | 0 | 0 | 0 | 0 |
| 21, SS1, CH 7 - Reinsurance Tr to HCAF (TR OUT) | 79,101 | 0 | 0 | 79,101 | 0 | 79,101 | 0 | 0 | 0 | 0 | 0 | -79,101 | 0 | 0 | 0 | 0 | 0 |
| 22, CH 44 - Transfer to Premium Security Account | 300,092 | 229,465 | 0 | 0 | 300,092 | 300,092 | 0 | 0 | 229,465 | 229,465 | 0 | -70,627 | 0 | 0 | 0 | 0 | -229,465 |
| 22, CH 50 - COVID-19 Management (Balance Remaining) | 109,992 | 0 | 0 | 0 | 57,992 | 57,992 | -52,000 | 0 | 0 | 0 | 0 | -57,992 | 0 | 0 | 0 | 0 | 0 |
| FEMA Refund Cold Storage Facility (TR OUT) | 5,351 | 0 | 0 | 0 | 5,351 | 5,351 | 0 | 0 | 0 | 0 | 0 | -5,351 | 0 | 0 | 0 | 0 | 0 |
| 23, Gov Rec - One Time COLA for Retirees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 78,120 | 0 | 78,120 | 78,120 | 78,120 | 0 | 0 | 0 | 0 | -78,120 |
| 23, Gov Rec - State Agency Gov Office Billing Allocated Reduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -4,336 | -4,336 | -8,672 | -8,672 | -8,672 | -4,336 | -4,336 | -8,672 | -8,672 | 0 |
| 23, Gov Rec - Paid Family and Medical Leave Insurance (TR OUT) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 668,321 | 0 | 668,321 | 668,321 | 668,321 | 0 | 0 | 0 | 0 | -668,321 |
| 23, Gov Rec - Paid Family and Medical Leave Insurance (Enterprise Cost) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 5,824 | 5,899 | 5,899 | 5,899 |
| State Government & Veterans | 1,807,056 | 1,500,098 | 1,260,795 | 665,137 | 1,089,704 | 1,754,841 | -52,215 | 1,631,618 | 1,069,981 | 2,701,599 | 1,201,501 | 946,758 | 753,288 | 762,709 | 1,515,997 | 255,202 | -1,185,602 |
| Debt Service | | | | | | | | | | | | | | | | | |
| Debt Service (TR OUT) | 1,140,185 | 1,146,757 | 1,257,296 | 592,426 | 547,759 | 1,140,185 | 0 | 576,458 | 638,100 | 1,214,558 | 67,801 | 74,373 | 694,266 | 717,357 | 1,411,623 | 154,327 | 197,065 |
| Debt Service | 1,140,185 | 1,146,757 | 1,257,296 | 592,426 | 547,759 | 1,140,185 | 0 | 576,458 | 638,100 | 1,214,558 | 67,801 | 74,373 | 694,266 | 717,357 | 1,411,623 | 154,327 | 197,065 |
| Debt Service | 1,140,185 | 1,146,757 | 1,257,296 | 592,426 | 547,759 | 1,140,185 | 0 | 576,458 | 638,100 | 1,214,558 | 67,801 | 74,373 | 694,266 | 717,357 | 1,411,623 | 154,327 | 197,065 |
| Capital Projects & Grants | | | | | | | | | | | | | | | | | |
| 08, CH 179 - Housing Finance Agency (TR OUT) | 4,800 | 4,792 | 4,792 | 2,400 | 2,400 | 4,800 | 0 | 2,396 | 2,396 | 4,792 | 0 | -8 | 2,396 | 2,396 | 4,792 | 0 | 0 |
| 14, CH 295 - Housing Finance Agency (TR OUT) | 12,790 | 12,791 | 12,787 | 6,399 | 6,391 | 12,790 | 0 | 6,397 | 6,394 | 12,791 | 0 | 1 | 6,394 | 6,393 | 12,787 | 0 | -4 |
| 12, CH 293 - Housing Finance Agency (TR OUT) | 4,077 | 4,077 | 4,076 | 2,040 | 2,037 | 4,077 | 0 | 2,038 | 2,039 | 4,077 | 0 | 0 | 2,036 | 2,040 | 4,076 | 0 | -1 |
| 15, SS1, CH 5 - Housing Finance Agency (TR OUT) | 1,591 | 1,604 | 1,606 | 793 | 798 | 1,591 | 0 | 801 | 803 | 1,604 | 0 | 13 | 804 | 802 | 1,606 | 0 | 2 |
| 17, SS1, CH 8 - Housing Finance Agency (TR OUT) | 4,690 | 4,694 | 4,702 | 2,345 | 2,345 | 4,690 | 0 | 2,347 | 2,347 | 4,694 | 0 | 4 | 2,348 | 2,354 | 4,702 | 0 | 8 |
| 18, CH 214 - Housing Finance Agency (TR OUT) | 10,889 | 11,204 | 11,202 | 5,285 | 5,604 | 10,889 | 0 | 5,603 | 5,601 | 11,204 | 0 | 315 | 5,599 | 5,603 | 11,202 | 0 | -2 |
| 19, SS1, CH 13 - Housing Finance Agency (TR OUT) | 4,062 | 8,135 | 8,132 | 0 | 4,062 | 4,062 | 0 | 4,068 | 4,067 | 8,135 | 0 | 4,073 | 4,063 | 4,069 | 8,132 | 0 | -3 |
| 20, SSS, CH 3 - Housing Finance Agency (TR OUT) | 3,947 | 14,522 | 14,518 | 0 | 3,947 | 3,947 | 0 | 7,264 | 7,258 | 14,522 | 0 | 10,575 | 7,257 | 7,261 | 14,518 | 0 | -4 |
| 21, SS1, CH 8 - Housing Finance Agency (TR OUT) | 0 | 12,441 | 16,000 | 0 | 0 | 0 | 0 | 4,441 | 8,000 | 12,441 | 0 | 12,441 | 8,000 | 8,000 | 16,000 | 0 | 3,559 |
| 23, Gov Rec - Housing Finance Agency (TR OUT) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 | 20,000 | 30,000 | 30,000 | 30,000 |
| 08, CH 179 - UofM Biomed Research Facility | 27,844 | 27,844 | 27,842 | 13,923 | 13,921 | 27,844 | 0 | 13,922 | 13,922 | 27,844 | 0 | 0 | 13,922 | 13,920 | 27,842 | 0 | -2 |
| 06, CH 247 - UofM Stadium | 20,500 | 20,500 | 20,500 | 10,250 | 10,250 | 20,500 | 0 | 10,250 | 10,250 | 20,500 | 0 | 0 | 10,250 | 10,250 | 20,500 | 0 | 0 |
| State Appropriation Refunding Bonds (TR OUT) | 107,592 | 103,918 | 105,757 | 54,645 | 52,947 | 107,592 | 0 | 51,809 | 52,109 | 103,918 | 0 | -3,674 | 52,267 | 53,490 | 105,757 | 0 | 1,839 |
| 12, CH 299 - Grants To St Paul, Pmts to MSFA for MPLS | 23,180 | 23,964 | 25,052 | 11,373 | 11,807 | 23,180 | 0 | 11,903 | 12,061 | 23,964 | 0 | 784 | 12,381 | 12,671 | 25,052 | 0 | 1,088 |
| 12, CH 299 - Vikings Stadium Debt Service (TR OUT) | 60,309 | 60,303 | 60,309 | 30,154 | 407,155 | 437,309 | 377,000 | 0 | 0 | 0 | -60,303 | -437,309 | 0 | 0 | 0 | -60,309 | 0 |

General Fund - Fund Balance Analysis

(\$ in Thousands)

| | Nov Rev* | Nov Rev* | Nov Rev* | Actual | Gov | Gov | Gov vs Nov | Gov | Gov | Gov | Gov vs Nov | FY 2024-25 vs | Gov | Gov | Gov | Gov vs Nov | FY 2026-27 vs |
|--|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------------|------------------|------------------|-----------------|----------------|------------------|------------------|------------------|-------------------|-----------------|
| | FY 2022-23 | FY 2024-25 | FY 2026-27 | FY 2022 | FY 2023 | FY 2022-23 | FY 2022-23 | FY 2024 | FY 2025 | FY 2024-25 | FY 2024-25 | FY 2022-23 | FY 2026 | FY 2027 | FY 2026-27 | FY 2026-27 | FY 2024-25 |
| 12, CH 299 - MPLS Sales Tax to MSFA | 524 | 344 | 1,597 | 0 | 524 | 524 | 0 | 217 | 127 | 344 | 0 | -180 | 615 | 982 | 1,597 | 0 | 1,253 |
| 15, SS1, CH 5 - Lewis & Clark Water Project Debt Service | 2,500 | 2,505 | 2,504 | 1,247 | 1,253 | 2,500 | 0 | 1,252 | 1,253 | 2,505 | 0 | 5 | 1,253 | 1,251 | 2,504 | 0 | -1 |
| 19, SS1, CH 6 - Duluth Regional Exchange District - Debt Service | 6,461 | 16,200 | 16,200 | 1,608 | 4,853 | 6,461 | 0 | 8,100 | 8,100 | 16,200 | 0 | 9,739 | 8,100 | 8,100 | 16,200 | 0 | 0 |
| 20, SS5, CH 3 - ADM Electric Vehicle Infrastructure Debt Service | 232 | 438 | 436 | 18 | 214 | 232 | 0 | 219 | 219 | 438 | 0 | 206 | 218 | 218 | 436 | 0 | -2 |
| 20, SS5, CH 3 - MPCA Response to Releases Debt Service | 2,270 | 3,818 | 3,823 | 362 | 1,908 | 2,270 | 0 | 1,909 | 1,909 | 3,818 | 0 | 1,548 | 1,913 | 1,910 | 3,823 | 0 | 5 |
| 20, SS5, CH 3 - Minnesota Public TV Debt Service | 1,813 | 3,258 | 3,255 | 190 | 1,623 | 1,813 | 0 | 1,631 | 1,627 | 3,258 | 0 | 1,445 | 1,628 | 1,627 | 3,255 | 0 | -3 |
| 21, SS1, CH 14 Targeted Community Capital Project Grant Program | 24,000 | 0 | 0 | 24,000 | 0 | 24,000 | 0 | 0 | 0 | 0 | 0 | -24,000 | 0 | 0 | 0 | 0 | 0 |
| 22, CH 54 - Fargo VA Medical Center Fisher House Construction | 500 | 0 | 0 | 0 | 500 | 500 | 0 | 0 | 0 | 0 | 0 | -500 | 0 | 0 | 0 | 0 | 0 |
| 22, CH 54 - Veterans Homes Supplemental Funding | 26,873 | 0 | 0 | 10,329 | 16,544 | 26,873 | 0 | 0 | 0 | 0 | 0 | -26,873 | 0 | 0 | 0 | 0 | 0 |
| 23, Gov Rec - Cash Capital Projects | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 887,027 | 0 | 887,027 | 887,027 | 887,027 | 0 | 0 | 0 | 0 | -887,027 |
| 23, Gov Rec - Admin Parking Ramp F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,085 | 1,085 | 2,170 | 2,170 | 2,170 | 1,085 | 1,085 | 2,170 | 2,170 | 0 |
| 23, Gov Rec - Payment to MSFA-Cap Reserve | 0 | 0 | 0 | 0 | 15,700 | 15,700 | 15,700 | 0 | 0 | 0 | 0 | -15,700 | 0 | 0 | 0 | 0 | 0 |
| Capital Projects & Grants | 351,444 | 337,352 | 345,090 | 177,361 | 566,783 | 744,144 | 392,700 | 1,024,679 | 141,567 | 1,166,246 | 828,894 | 422,102 | 152,529 | 164,422 | 316,951 | -28,139 | -849,295 |
| Cancellation Estimates | | | | | | | | | | | | | | | | | |
| Cancellation Estimates | -15,000 | -20,000 | -20,000 | 0 | -15,000 | -15,000 | 0 | -5,000 | -15,000 | -20,000 | 0 | -5,000 | -5,000 | -15,000 | -20,000 | 0 | 0 |
| Cancellation Estimates | -15,000 | -20,000 | -20,000 | 0 | -15,000 | -15,000 | 0 | -5,000 | -15,000 | -20,000 | 0 | -5,000 | -5,000 | -15,000 | -20,000 | 0 | 0 |
| Reserve & Appropriation Carried Forward | | | | | | | | | | | | | | | | | |
| Cash Flow Account | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 0 | 350,000 | 350,000 | 350,000 | 0 | 0 | 350,000 | 350,000 | 350,000 | 0 | 0 |
| Budget Reserve Account | 2,852,098 | 2,852,098 | 2,852,098 | 2,672,484 | 2,852,098 | 2,852,098 | 0 | 2,852,098 | 2,852,098 | 2,852,098 | 0 | 0 | 2,852,098 | 2,852,098 | 2,852,098 | 0 | 0 |
| Stadium Reserve Account | 368,060 | 684,265 | 1,030,809 | 229,397 | 0 | 0 | -368,060 | 0 | 0 | 0 | -684,265 | 0 | 0 | 0 | 0 | -1,030,809 | 0 |
| Appropriation Carried Forward | 0 | 0 | 0 | 972,828 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve & Appropriation Carried Forward | 3,570,158 | 3,886,363 | 4,232,907 | 4,224,709 | 3,202,098 | 3,202,098 | -368,060 | 3,202,098 | 3,202,098 | 3,202,098 | -684,265 | 0 | 3,202,098 | 3,202,098 | 3,202,098 | -1,030,809 | 0 |

*November Forecast adjusted for enactment of Ch 1. (Federal Conformity) and corrections to errors in legislative and Secretary of State line items