



# General Fund Balance Analysis

## 2023 Governor's Recommendations

Comparisons to November 2022 Forecast  
Expenditures by Omnibus Bill - Summary

2022-23 Biennium  
2024-25 Biennium  
2026-27 Biennium

January 24, 2023

Revised for Error Correction, January 27, 2023

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**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
<b>Current Resources:</b>																	
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
<b>Total Resources Available</b>	<b>66,953,912</b>	<b>75,366,519</b>	<b>86,003,577</b>	<b>37,655,426</b>	<b>42,267,486</b>	<b>66,953,912</b>	<b>0</b>	<b>40,000,079</b>	<b>35,496,316</b>	<b>69,658,666</b>	<b>-5,707,853</b>	<b>2,704,754</b>	<b>35,642,272</b>	<b>35,765,844</b>	<b>68,112,199</b>	<b>-17,891,378</b>	<b>-1,546,467</b>

**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
<b>Total Expenditures &amp; Transfers</b>	<b>51,764,536</b>	<b>53,953,161</b>	<b>56,151,047</b>	<b>24,686,426</b>	<b>27,418,432</b>	<b>52,104,858</b>	<b>340,322</b>	<b>34,162,350</b>	<b>31,029,386</b>	<b>65,191,736</b>	<b>11,238,575</b>	<b>13,086,878</b>	<b>32,346,355</b>	<b>32,517,302</b>	<b>64,863,657</b>	<b>8,712,610</b>	<b>-328,079</b>
<b>Balance Before Reserves</b>	<b>15,189,376</b>	<b>21,413,358</b>	<b>29,852,530</b>	<b>12,969,000</b>	<b>14,849,054</b>	<b>14,849,054</b>	<b>-340,322</b>	<b>5,837,729</b>	<b>4,466,930</b>	<b>4,466,930</b>	<b>-16,946,428</b>	<b>-10,382,124</b>	<b>3,295,917</b>	<b>3,248,542</b>	<b>3,248,542</b>	<b>-26,603,988</b>	<b>-1,218,388</b>
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
<b>Budgetary Balance</b>	<b>11,619,218</b>	<b>17,526,995</b>	<b>25,619,623</b>	<b>8,744,291</b>	<b>11,646,956</b>	<b>11,646,956</b>	<b>27,738</b>	<b>2,635,631</b>	<b>1,264,832</b>	<b>1,264,832</b>	<b>-16,262,163</b>	<b>-10,382,124</b>	<b>93,819</b>	<b>46,444</b>	<b>46,444</b>	<b>-25,573,179</b>	<b>-1,218,388</b>



**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
<b>Insurance Gross Earn &amp; Fire Marshall</b>	<b>956,902</b>	<b>971,704</b>	<b>997,777</b>	<b>484,257</b>	<b>472,645</b>	<b>956,902</b>	<b>0</b>	<b>480,915</b>	<b>490,789</b>	<b>971,704</b>	<b>0</b>	<b>14,802</b>	<b>493,096</b>	<b>504,681</b>	<b>997,777</b>	<b>0</b>	<b>26,073</b>
<b>Controlled Substance Tax</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>0</b>
<b>Other Gross Earnings</b>	<b>105</b>	<b>100</b>	<b>100</b>	<b>55</b>	<b>50</b>	<b>105</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>100</b>	<b>0</b>	<b>-5</b>	<b>50</b>	<b>50</b>	<b>100</b>	<b>0</b>	<b>0</b>
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
<b>Lawful Gambling Taxes</b>	<b>379,519</b>	<b>434,500</b>	<b>465,400</b>	<b>181,719</b>	<b>197,800</b>	<b>379,519</b>	<b>0</b>	<b>211,950</b>	<b>222,550</b>	<b>434,500</b>	<b>0</b>	<b>54,981</b>	<b>229,250</b>	<b>236,150</b>	<b>465,400</b>	<b>0</b>	<b>30,900</b>
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]
<b>Medical Assistance Surcharges</b>	<b>584,495</b>	<b>643,471</b>	<b>696,227</b>	<b>257,836</b>	<b>326,659</b>	<b>584,495</b>	<b>0</b>	<b>315,803</b>	<b>327,668</b>	<b>643,471</b>	<b>0</b>	<b>58,976</b>	<b>340,929</b>	<b>355,298</b>	<b>696,227</b>	<b>0</b>	<b>52,756</b>
<b>Other Tax Refunds</b>	<b>-11,064</b>	<b>-10,704</b>	<b>-10,704</b>	<b>-5,612</b>	<b>-5,452</b>	<b>-11,064</b>	<b>0</b>	<b>-5,352</b>	<b>-5,352</b>	<b>-10,704</b>	<b>0</b>	<b>360</b>	<b>-5,352</b>	<b>-5,352</b>	<b>-10,704</b>	<b>0</b>	<b>0</b>
<b>Tax Revenues</b>	<b>57,303,180</b>	<b>57,714,254</b>	<b>62,822,231</b>	<b>29,390,413</b>	<b>27,912,767</b>	<b>57,303,180</b>	<b>0</b>	<b>23,687,478</b>	<b>28,609,776</b>	<b>52,297,254</b>	<b>-5,417,000</b>	<b>-5,005,926</b>	<b>30,058,922</b>	<b>31,553,479</b>	<b>61,612,401</b>	<b>-1,209,830</b>	<b>9,315,147</b>
<b>Non-Tax Revenues:</b>																	
<b>Investment Income</b>	<b>472,306</b>	<b>783,000</b>	<b>150,000</b>	<b>44,806</b>	<b>427,500</b>	<b>472,306</b>	<b>0</b>	<b>572,000</b>	<b>211,000</b>	<b>783,000</b>	<b>0</b>	<b>310,694</b>	<b>75,000</b>	<b>75,000</b>	<b>150,000</b>	<b>0</b>	<b>-633,000</b>
<b>Lottery Revenue</b>	<b>143,970</b>	<b>136,766</b>	<b>139,628</b>	<b>78,702</b>	<b>65,268</b>	<b>143,970</b>	<b>0</b>	<b>66,952</b>	<b>69,814</b>	<b>136,766</b>	<b>0</b>	<b>-7,204</b>	<b>69,814</b>	<b>69,814</b>	<b>139,628</b>	<b>0</b>	<b>2,862</b>
<b>Tobacco Settlements</b>	<b>365,494</b>	<b>351,187</b>	<b>360,708</b>	<b>192,965</b>	<b>172,529</b>	<b>365,494</b>	<b>0</b>	<b>174,972</b>	<b>176,215</b>	<b>351,187</b>	<b>0</b>	<b>-14,307</b>	<b>178,793</b>	<b>181,915</b>	<b>360,708</b>	<b>0</b>	<b>9,521</b>
<b>Settlements</b>	<b>8,252</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,252</b>	<b>8,252</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-8,252</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fees</b>																	
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
<b>Departmental Earnings</b>	<b>430,526</b>	<b>421,377</b>	<b>416,933</b>	<b>221,050</b>	<b>209,476</b>	<b>430,526</b>	<b>0</b>	<b>208,845</b>	<b>212,532</b>	<b>421,377</b>	<b>0</b>	<b>-9,149</b>	<b>209,214</b>	<b>207,719</b>	<b>416,933</b>	<b>0</b>	<b>-4,444</b>
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
<b>DHS MSOP Collections</b>	<b>32,093</b>	<b>30,000</b>	<b>30,000</b>	<b>17,093</b>	<b>15,000</b>	<b>32,093</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>30,000</b>	<b>0</b>	<b>-2,093</b>	<b>15,000</b>	<b>15,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>
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
<b>DHS SOS Collections</b>	<b>193,624</b>	<b>177,900</b>	<b>177,900</b>	<b>104,674</b>	<b>88,950</b>	<b>193,624</b>	<b>0</b>	<b>113,498</b>	<b>120,011</b>	<b>233,509</b>	<b>55,609</b>	<b>39,885</b>	<b>120,011</b>	<b>120,011</b>	<b>240,022</b>	<b>62,122</b>	<b>6,513</b>
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
<b>Fine &amp; Surcharges</b>	<b>153,433</b>	<b>149,896</b>	<b>150,686</b>	<b>78,624</b>	<b>74,809</b>	<b>153,433</b>	<b>0</b>	<b>74,813</b>	<b>75,083</b>	<b>149,896</b>	<b>0</b>	<b>-3,537</b>	<b>75,311</b>	<b>75,375</b>	<b>150,686</b>	<b>0</b>	<b>790</b>
<b>Fees</b>	<b>809,676</b>	<b>779,173</b>	<b>775,519</b>	<b>421,441</b>	<b>388,235</b>	<b>809,676</b>	<b>0</b>	<b>411,861</b>	<b>424,058</b>	<b>835,919</b>	<b>56,746</b>	<b>26,243</b>	<b>421,651</b>	<b>422,225</b>	<b>843,876</b>	<b>68,357</b>	<b>7,957</b>
<b>Other Non-Dedicated Revenue</b>																	
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
<b>All Other Non-Dedicated Revenue</b>	<b>315,823</b>	<b>216,140</b>	<b>216,140</b>	<b>188,638</b>	<b>127,185</b>	<b>315,823</b>	<b>0</b>	<b>107,672</b>	<b>108,468</b>	<b>216,140</b>	<b>0</b>	<b>-99,683</b>	<b>107,671</b>	<b>108,469</b>	<b>216,140</b>	<b>0</b>	<b>0</b>
<b>Non-Tax Revenues</b>	<b>2,115,521</b>	<b>2,266,266</b>	<b>1,641,995</b>	<b>926,552</b>	<b>1,188,969</b>	<b>2,115,521</b>	<b>0</b>	<b>1,333,457</b>	<b>989,555</b>	<b>2,323,012</b>	<b>56,746</b>	<b>207,491</b>	<b>852,929</b>	<b>857,423</b>	<b>1,710,352</b>	<b>68,357</b>	<b>-612,660</b>
<b>Net Non-Dedicated Revenue</b>	<b>59,418,701</b>	<b>59,980,520</b>	<b>64,464,226</b>	<b>30,316,965</b>	<b>29,101,736</b>	<b>59,418,701</b>	<b>0</b>	<b>25,020,935</b>	<b>29,599,331</b>	<b>54,620,266</b>	<b>-5,360,254</b>	<b>-4,798,435</b>	<b>30,911,851</b>	<b>32,410,902</b>	<b>63,322,753</b>	<b>-1,141,473</b>	<b>8,702,487</b>

**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
<b>Dedicated Revenues</b>																	
All Other Dedicated Revenues	9	10	10	4	5	9	0	5	5	10	0	1	5	5	10	0	0
<b>Dedicated Revenue</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>4</b>	<b>5</b>	<b>9</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>1</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>0</b>
<b>Transfers From Other Funds</b>																	
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
<b>Other Special Revenue Funds</b>	<b>4,105</b>	<b>1,283</b>	<b>1,364</b>	<b>3,306</b>	<b>799</b>	<b>4,105</b>	<b>0</b>	<b>600</b>	<b>683</b>	<b>1,283</b>	<b>0</b>	<b>-2,822</b>	<b>585</b>	<b>779</b>	<b>1,364</b>	<b>0</b>	<b>81</b>
<b>All Other Transfers</b>	<b>31,029</b>	<b>17,353</b>	<b>17,356</b>	<b>11,765</b>	<b>19,264</b>	<b>31,029</b>	<b>0</b>	<b>8,680</b>	<b>8,673</b>	<b>17,353</b>	<b>0</b>	<b>-13,676</b>	<b>8,677</b>	<b>8,679</b>	<b>17,356</b>	<b>0</b>	<b>3</b>
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
<b>Laws 1997, Transfers In</b>	<b>15,666</b>	<b>15,710</b>	<b>15,710</b>	<b>7,810</b>	<b>7,856</b>	<b>15,666</b>	<b>0</b>	<b>7,855</b>	<b>7,855</b>	<b>15,710</b>	<b>0</b>	<b>44</b>	<b>7,855</b>	<b>7,855</b>	<b>15,710</b>	<b>0</b>	<b>0</b>
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
<b>Laws 2010, Transfers In</b>	<b>493</b>	<b>348</b>	<b>348</b>	<b>319</b>	<b>174</b>	<b>493</b>	<b>0</b>	<b>174</b>	<b>174</b>	<b>348</b>	<b>0</b>	<b>-145</b>	<b>174</b>	<b>174</b>	<b>348</b>	<b>0</b>	<b>0</b>
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
<b>Laws 2015, Transfers In</b>	<b>1,985</b>	<b>1,983</b>	<b>1,982</b>	<b>993</b>	<b>992</b>	<b>1,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,983</b>	<b>-1,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,982</b>	<b>0</b>
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
<b>Laws 2020, Transfers In</b>	<b>25,714</b>	<b>0</b>	<b>0</b>	<b>25,714</b>	<b>0</b>	<b>25,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-25,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Laws 2021, Transfer In</b>	<b>1,274</b>	<b>2,198</b>	<b>2,198</b>	<b>300</b>	<b>974</b>	<b>1,274</b>	<b>0</b>	<b>1,099</b>	<b>1,099</b>	<b>2,198</b>	<b>0</b>	<b>924</b>	<b>1,099</b>	<b>1,099</b>	<b>2,198</b>	<b>0</b>	<b>0</b>
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
<b>Laws 2023, Transfer In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>204,630</b>	<b>0</b>	<b>204,630</b>	<b>204,630</b>	<b>204,630</b>
<b>Transfers From Other Funds</b>	<b>339,216</b>	<b>122,208</b>	<b>51,746</b>	<b>179,721</b>	<b>159,495</b>	<b>339,216</b>	<b>0</b>	<b>95,409</b>	<b>24,816</b>	<b>120,225</b>	<b>-1,983</b>	<b>-218,991</b>	<b>229,414</b>	<b>24,980</b>	<b>254,394</b>	<b>202,648</b>	<b>134,169</b>
<b>Prior Year Adj and Other Transactions</b>																	
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
<b>Cancel of Prior Year Encumbrances</b>	<b>127,991</b>	<b>70,000</b>	<b>70,000</b>	<b>92,991</b>	<b>35,000</b>	<b>127,991</b>	<b>0</b>	<b>35,000</b>	<b>35,000</b>	<b>70,000</b>	<b>0</b>	<b>-57,991</b>	<b>35,000</b>	<b>35,000</b>	<b>70,000</b>	<b>0</b>	<b>0</b>
<b>Prior Yr Revenue &amp; Transfers</b>	<b>37,357</b>	<b>0</b>	<b>0</b>	<b>37,357</b>	<b>0</b>	<b>37,357</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-37,357</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Net Loan Activity</b>	<b>-225</b>	<b>-679</b>	<b>-848</b>	<b>67</b>	<b>-292</b>	<b>-225</b>	<b>0</b>	<b>-324</b>	<b>-565</b>	<b>-889</b>	<b>-210</b>	<b>-664</b>	<b>-928</b>	<b>-960</b>	<b>-1,888</b>	<b>-1,040</b>	<b>-999</b>
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
<b>Net Cash Advance &amp; Reimbursement</b>	<b>5,084</b>	<b>5,084</b>	<b>5,084</b>	<b>2,542</b>	<b>2,542</b>	<b>5,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-5,084</b>	<b>-5,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-5,084</b>	<b>0</b>
Other	-178	0	0	-178	0	-178	0	0	0	0	0	178	0	0	0	0	0
<b>Other</b>	<b>-178</b>	<b>0</b>	<b>0</b>	<b>-178</b>	<b>0</b>	<b>-178</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>178</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Prior Year Adjustments</b>	<b>170,029</b>	<b>74,405</b>	<b>74,236</b>	<b>132,779</b>	<b>37,250</b>	<b>170,029</b>	<b>0</b>	<b>34,676</b>	<b>34,435</b>	<b>69,111</b>	<b>-5,294</b>	<b>-100,918</b>	<b>34,072</b>	<b>34,040</b>	<b>68,112</b>	<b>-6,124</b>	<b>-999</b>
<b>Governor's Revenue Changes</b>																	
<b>Tax Revenues</b>																	
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
<b>Non-Tax Revenues</b>																	
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
<b>Governor's Revenue Changes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4,651,239</b>	<b>-716,292</b>	<b>-5,367,531</b>	<b>-5,367,531</b>	<b>-5,367,531</b>	<b>-408,770</b>	<b>-536,179</b>	<b>-944,949</b>	<b>-944,949</b>	<b>4,422,582</b>



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

**E-12 Education**

	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
<b>General Education</b>	<b>14,878,529</b>	<b>15,454,893</b>	<b>15,193,975</b>	<b>7,354,159</b>	<b>7,524,370</b>	<b>14,878,529</b>	<b>0</b>	<b>8,061,348</b>	<b>8,173,753</b>	<b>16,235,101</b>	<b>780,208</b>	<b>1,356,572</b>	<b>8,393,328</b>	<b>8,534,956</b>	<b>16,928,284</b>	<b>1,734,309</b>	<b>693,183</b>
Enrollment Options Transportation	16	2	2	15	1	16	0	1	1	2	0	-14	1	1	2	0	0
Abatement Aid	3,382	5,004	6,198	2,042	1,340	3,382	0	2,339	2,665	5,004	0	1,622	2,949	3,249	6,198	0	1,194
Consolidation Transition Aid	384	477	600	292	92	384	0	187	290	477	0	93	300	300	600	0	123
Nonpublic Pupil Aid	35,786	41,795	46,357	16,757	19,029	35,786	0	20,516	21,900	42,416	621	6,630	23,171	24,459	47,630	1,273	5,214
Nonpublic Transportation	39,372	38,550	38,738	19,771	19,601	39,372	0	21,026	22,176	43,202	4,652	3,830	23,555	24,790	48,345	9,607	5,143
21, SS1, CH 13 - English Learner Cross-Sbsdy Rdctn Aid (FY22-25 only)	4,000	4,000	0	2,000	2,000	4,000	0	0	0	0	-4,000	-4,000	0	0	0	0	0
Spec Prov for Select Districts	130	130	130	65	65	130	0	65	65	130	0	0	65	65	130	0	0
Career and Technical Aid	4,597	2,433	459	2,582	2,015	4,597	0	1,603	830	2,433	0	-2,164	421	38	459	0	-1,974
Pregnant/Parenting Pupil Trans	111	110	110	56	55	111	0	55	55	110	0	-1	55	55	110	0	0
23, Gov Rec - Unemployment Insurance Aid	0	0	0	0	0	0	0	0	0	0	0	0	161,755	161,755	323,510	323,510	323,510
<b>Other General Education Programs</b>	<b>87,778</b>	<b>92,501</b>	<b>92,594</b>	<b>43,580</b>	<b>44,198</b>	<b>87,778</b>	<b>0</b>	<b>45,792</b>	<b>47,982</b>	<b>93,774</b>	<b>1,273</b>	<b>5,996</b>	<b>212,272</b>	<b>214,712</b>	<b>426,984</b>	<b>334,390</b>	<b>333,210</b>
<b>General Education</b>	<b>14,966,307</b>	<b>15,547,394</b>	<b>15,286,569</b>	<b>7,397,739</b>	<b>7,568,568</b>	<b>14,966,307</b>	<b>0</b>	<b>8,107,140</b>	<b>8,221,735</b>	<b>16,328,875</b>	<b>781,481</b>	<b>1,362,568</b>	<b>8,605,600</b>	<b>8,749,668</b>	<b>17,355,268</b>	<b>2,068,699</b>	<b>1,026,393</b>
Charter School Lease Aid	173,007	195,726	216,155	83,643	89,364	173,007	0	95,404	100,393	195,797	71	22,790	108,346	113,808	222,154	5,999	26,357
Recovery Programs	1,500	1,500	1,500	750	750	1,500	0	750	750	1,500	0	0	750	750	1,500	0	0
Achievement and Integration Aid	161,559	167,293	169,001	80,264	81,295	161,559	0	83,427	84,306	167,733	440	6,174	85,200	85,840	171,040	2,039	3,307
Interdistrict Desegregation Transportation	20,874	25,645	31,457	9,900	10,974	20,874	0	12,165	13,480	25,645	0	4,771	14,929	16,528	31,457	0	5,812
<b>Education Excellence - Choice Programs</b>	<b>356,940</b>	<b>390,164</b>	<b>418,113</b>	<b>174,557</b>	<b>182,383</b>	<b>356,940</b>	<b>0</b>	<b>191,746</b>	<b>198,929</b>	<b>390,675</b>	<b>511</b>	<b>33,735</b>	<b>209,225</b>	<b>216,926</b>	<b>426,151</b>	<b>8,038</b>	<b>35,476</b>
Indian Education Formula Aid	23,163	24,748	26,547	11,399	11,764	23,163	0	18,460	19,789	38,249	13,501	15,086	20,425	21,157	41,582	15,035	3,333
Indian Teacher Preparation Grants (Gov Rec transfer to SRF)	1,200	1,200	1,200	600	600	1,200	0	2,210	600	2,810	1,610	1,610	600	600	1,200	0	-1,610
Tribal Contract Schools	5,332	4,848	5,381	2,808	2,524	5,332	0	2,544	2,726	5,270	422	-62	3,013	3,214	6,227	846	957
Early Childhood Programs at Tribal Schools	136	136	136	68	68	136	0	68	68	136	0	0	68	68	136	0	0
<b>Education Excellence - Indian Programs</b>	<b>29,831</b>	<b>30,932</b>	<b>33,264</b>	<b>14,875</b>	<b>14,956</b>	<b>29,831</b>	<b>0</b>	<b>23,282</b>	<b>23,183</b>	<b>46,465</b>	<b>15,533</b>	<b>16,634</b>	<b>24,106</b>	<b>25,039</b>	<b>49,145</b>	<b>15,881</b>	<b>2,680</b>
Statewide Testing	19,384	21,784	21,784	9,636	9,748	19,384	0	10,892	10,892	21,784	0	2,400	10,892	10,892	21,784	0	0
Alternative Teacher Compensation Aid	176,828	176,325	175,745	88,547	88,281	176,828	0	88,548	88,178	176,726	401	-102	88,905	89,056	177,961	2,216	1,235
Principals Academy	400	400	400	200	200	400	0	200	200	400	0	0	200	200	400	0	0
ACT Reimbursements	2,022	2,022	2,022	1,011	1,011	2,022	0	1,011	1,011	2,022	0	0	1,011	1,011	2,022	0	0
<b>Education Excellence - Innovation Accountability</b>	<b>198,634</b>	<b>200,531</b>	<b>199,951</b>	<b>99,394</b>	<b>99,240</b>	<b>198,634</b>	<b>0</b>	<b>100,651</b>	<b>100,281</b>	<b>200,932</b>	<b>401</b>	<b>2,298</b>	<b>101,008</b>	<b>101,159</b>	<b>202,167</b>	<b>2,216</b>	<b>1,235</b>
Advanced Placement / Intl Baccalaureate	9,000	9,000	9,000	3,000	6,000	9,000	0	4,500	4,500	9,000	0	0	4,500	4,500	9,000	0	0
Concurrent Enrollment	8,000	8,000	8,000	4,000	4,000	8,000	0	4,000	4,000	8,000	0	0	4,000	4,000	8,000	0	0
Literacy Incentive Aid	91,043	84,667	86,574	45,075	45,968	91,043	0	42,216	42,451	84,667	0	-6,376	43,305	43,269	86,574	0	1,907
Serve Minnesota	1,800	1,800	1,800	900	900	1,800	0	900	900	1,800	0	0	900	900	1,800	0	0
Early Childhood Literacy Programs	15,900	15,900	15,900	7,950	7,950	15,900	0	7,950	7,950	15,900	0	0	7,950	7,950	15,900	0	0
Student Organizations	1,536	1,536	1,536	768	768	1,536	0	768	768	1,536	0	0	768	768	1,536	0	0
Minnesota Math Corps	2,000	1,000	1,000	1,000	1,000	2,000	0	500	500	1,000	0	-1,000	500	500	1,000	0	0
Civic Education Grants	150	0	0	45	105	150	0	0	0	0	0	-150	0	0	0	0	0
21, SS1, CH 13 - MN Youth Council	375	0	0	187	188	375	0	0	0	0	0	-375	0	0	0	0	0
Starbase MN	1,000	1,000	1,000	500	500	1,000	0	500	500	1,000	0	0	500	500	1,000	0	0
Museums and Educational Centers	1,220	920	920	610	610	1,220	0	460	460	920	0	-300	460	460	920	0	0
Support Our Schools	3,123	0	0	3,123	0	3,123	0	0	0	0	0	-3,123	0	0	0	0	0
Statewide Concurrent Enrollment Teacher Training	750	750	750	375	375	750	0	375	375	750	0	0	375	375	750	0	0
Grow Your Own (TR OUT)	13,000	13,000	13,000	6,500	6,500	13,000	0	24,000	24,000	48,000	35,000	35,000	24,000	24,000	48,000	35,000	0
21, SS1, CH 13 - Sanneh Foundation Grant	3,000	0	0	1,500	1,500	3,000	0	0	0	0	0	-3,000	0	0	0	0	0
Ag Educators	500	500	500	250	250	500	0	250	250	500	0	0	250	250	500	0	0
21, SS1, CH 13 - Girls in Action Grant	1,500	0	0	1,500	0	1,500	0	0	0	0	0	-1,500	0	0	0	0	0
21, SS1, CH 13 - Come Teach in MN Hiring Bonuses (TR OUT) - SPECREV	400	400	400	200	200	400	0	200	200	400	0	0	200	200	400	0	0
21, SS1, CH13 - Language Grants for Teachers (LETTRS)	3,000	0	0	1,997	1,003	3,000	0	0	0	0	0	-3,000	0	0	0	0	0
21, SS1, CH 13 - Non-exclusionary Discipline Training	1,750	0	0	0	1,750	1,750	0	0	0	0	0	-1,750	0	0	0	0	0
AP/IB STEM Grants	500	500	500	118	382	500	0	250	250	500	0	0	250	250	500	0	0
Expanded Concurrent Enrollment Grants	1,000	1,000	1,000	72	928	1,000	0	500	500	1,000	0	0	500	500	1,000	0	0
Rural Career and Technical Education Consortium	6,000	6,000	6,000	0	6,000	6,000	0	3,000	3,000	6,000	0	0	3,000	3,000	6,000	0	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 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	
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
<b>Education Excellence - Special Student &amp; Teacher Program</b>	<b>169,429</b>	<b>148,805</b>	<b>150,712</b>	<b>81,611</b>	<b>87,818</b>	<b>169,429</b>	<b>0</b>	<b>378,010</b>	<b>203,528</b>	<b>581,538</b>	<b>432,733</b>	<b>412,109</b>	<b>204,585</b>	<b>204,553</b>	<b>409,138</b>	<b>258,426</b>	<b>-172,400</b>
<b>Education Excellence</b>	<b>754,834</b>	<b>770,432</b>	<b>802,040</b>	<b>370,437</b>	<b>384,397</b>	<b>754,834</b>	<b>0</b>	<b>693,689</b>	<b>525,921</b>	<b>1,219,610</b>	<b>449,178</b>	<b>464,776</b>	<b>538,924</b>	<b>547,677</b>	<b>1,086,601</b>	<b>284,561</b>	<b>-133,009</b>
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
<b>Special Education</b>	<b>3,585,234</b>	<b>4,006,914</b>	<b>4,455,377</b>	<b>1,746,543</b>	<b>1,838,691</b>	<b>3,585,234</b>	<b>0</b>	<b>2,279,572</b>	<b>2,461,872</b>	<b>4,741,444</b>	<b>734,530</b>	<b>1,156,210</b>	<b>2,592,041</b>	<b>2,724,529</b>	<b>5,316,570</b>	<b>861,193</b>	<b>575,126</b>
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
<b>Facilities &amp; Technology</b>	<b>275,497</b>	<b>269,744</b>	<b>257,186</b>	<b>139,220</b>	<b>136,277</b>	<b>275,497</b>	<b>0</b>	<b>216,465</b>	<b>169,935</b>	<b>386,400</b>	<b>116,656</b>	<b>110,903</b>	<b>169,109</b>	<b>169,709</b>	<b>338,818</b>	<b>81,632</b>	<b>-47,582</b>
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
<b>Nutrition Programs</b>	<b>40,786</b>	<b>56,062</b>	<b>56,062</b>	<b>12,588</b>	<b>28,198</b>	<b>40,786</b>	<b>0</b>	<b>218,023</b>	<b>226,627</b>	<b>444,650</b>	<b>388,588</b>	<b>403,864</b>	<b>237,369</b>	<b>246,879</b>	<b>484,248</b>	<b>428,186</b>	<b>39,598</b>
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
<b>Library Programs</b>	<b>36,140</b>	<b>36,140</b>	<b>36,140</b>	<b>18,070</b>	<b>18,070</b>	<b>36,140</b>	<b>0</b>	<b>19,870</b>	<b>20,070</b>	<b>39,940</b>	<b>3,800</b>	<b>3,800</b>	<b>20,070</b>	<b>20,070</b>	<b>40,140</b>	<b>4,000</b>	<b>200</b>
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 Divry 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 Divry 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
<b>Early Childhood &amp; Family Support</b>	<b>344,496</b>	<b>349,871</b>	<b>350,632</b>	<b>171,262</b>	<b>173,234</b>	<b>344,496</b>	<b>0</b>	<b>274,134</b>	<b>276,335</b>	<b>550,469</b>	<b>200,598</b>	<b>205,973</b>	<b>349,097</b>	<b>370,861</b>	<b>719,958</b>	<b>369,326</b>	<b>169,489</b>
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
<b>Community Ed &amp; Prevention</b>	<b>1,883</b>	<b>1,769</b>	<b>1,712</b>	<b>952</b>	<b>931</b>	<b>1,883</b>	<b>0</b>	<b>44,619</b>	<b>865</b>	<b>45,484</b>	<b>43,715</b>	<b>43,601</b>	<b>858</b>	<b>854</b>	<b>1,712</b>	<b>0</b>	<b>-43,772</b>
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
<b>Self-Sufficiency &amp; Lifelong Learning</b>	<b>103,635</b>	<b>103,771</b>	<b>103,763</b>	<b>51,629</b>	<b>52,006</b>	<b>103,635</b>	<b>0</b>	<b>52,378</b>	<b>51,883</b>	<b>104,261</b>	<b>490</b>	<b>626</b>	<b>51,882</b>	<b>51,881</b>	<b>103,763</b>	<b>0</b>	<b>-498</b>
<b>Subtotal E-12 Education Aids</b>	<b>20,108,812</b>	<b>21,142,097</b>	<b>21,349,481</b>	<b>9,908,440</b>	<b>10,200,372</b>	<b>20,108,812</b>	<b>0</b>	<b>11,905,890</b>	<b>11,955,243</b>	<b>23,861,133</b>	<b>2,719,036</b>	<b>3,752,321</b>	<b>12,564,950</b>	<b>12,882,128</b>	<b>25,447,078</b>	<b>4,097,597</b>	<b>1,585,945</b>
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 Divry 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
<b>Education, Dept of</b>	<b>57,139</b>	<b>51,974</b>	<b>51,974</b>	<b>25,686</b>	<b>30,356</b>	<b>56,042</b>	<b>-1,097</b>	<b>60,348</b>	<b>49,460</b>	<b>109,808</b>	<b>57,834</b>	<b>53,766</b>	<b>52,240</b>	<b>52,227</b>	<b>104,467</b>	<b>52,493</b>	<b>-5,341</b>
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
<b>Prof Educator Licensing Std Bd.</b>	<b>14,130</b>	<b>14,170</b>	<b>14,170</b>	<b>5,727</b>	<b>8,403</b>	<b>14,130</b>	<b>0</b>	<b>7,650</b>	<b>7,807</b>	<b>15,457</b>	<b>1,287</b>	<b>1,327</b>	<b>7,807</b>	<b>7,807</b>	<b>15,614</b>	<b>1,444</b>	<b>157</b>
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
<b>Minn State Academies</b>	<b>28,373</b>	<b>28,646</b>	<b>28,646</b>	<b>13,136</b>	<b>15,237</b>	<b>28,373</b>	<b>0</b>	<b>17,445</b>	<b>17,085</b>	<b>34,530</b>	<b>5,884</b>	<b>6,157</b>	<b>17,332</b>	<b>17,089</b>	<b>34,421</b>	<b>5,775</b>	<b>-109</b>
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
<b>Perpich Center for Arts Education</b>	<b>14,932</b>	<b>15,064</b>	<b>15,064</b>	<b>7,023</b>	<b>7,909</b>	<b>14,932</b>	<b>0</b>	<b>9,219</b>	<b>8,477</b>	<b>17,696</b>	<b>2,632</b>	<b>2,764</b>	<b>8,477</b>	<b>8,477</b>	<b>16,954</b>	<b>1,890</b>	<b>-742</b>
<b>E-12 Education</b>	<b>20,223,386</b>	<b>21,251,951</b>	<b>21,459,335</b>	<b>9,960,012</b>	<b>10,262,277</b>	<b>20,222,289</b>	<b>-1,097</b>	<b>12,000,552</b>	<b>12,038,072</b>	<b>24,038,624</b>	<b>2,786,673</b>	<b>3,816,335</b>	<b>12,650,806</b>	<b>12,967,728</b>	<b>25,618,534</b>	<b>4,159,199</b>	<b>1,579,910</b>
<b>Higher Education</b>																	
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
<b>Office of Higher Education</b>	<b>568,944</b>	<b>545,392</b>	<b>545,392</b>	<b>265,954</b>	<b>302,990</b>	<b>568,944</b>	<b>0</b>	<b>341,867</b>	<b>332,730</b>	<b>674,597</b>	<b>129,205</b>	<b>105,653</b>	<b>353,111</b>	<b>353,165</b>	<b>706,276</b>	<b>160,884</b>	<b>31,679</b>
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
<b>University of Minnesota</b>	<b>1,381,025</b>	<b>1,378,512</b>	<b>1,378,512</b>	<b>690,519</b>	<b>690,506</b>	<b>1,381,025</b>	<b>0</b>	<b>724,256</b>	<b>724,256</b>	<b>1,448,512</b>	<b>70,000</b>	<b>67,487</b>	<b>734,256</b>	<b>734,256</b>	<b>1,468,512</b>	<b>90,000</b>	<b>20,000</b>
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
<b>Minnesota State</b>	<b>1,581,883</b>	<b>1,579,222</b>	<b>1,579,222</b>	<b>792,392</b>	<b>789,491</b>	<b>1,581,883</b>	<b>0</b>	<b>855,361</b>	<b>855,361</b>	<b>1,710,722</b>	<b>131,500</b>	<b>128,839</b>	<b>879,611</b>	<b>879,611</b>	<b>1,759,222</b>	<b>180,000</b>	<b>48,500</b>
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
<b>Higher Education</b>	<b>3,534,554</b>	<b>3,505,828</b>	<b>3,505,828</b>	<b>1,750,216</b>	<b>1,784,338</b>	<b>3,534,554</b>	<b>0</b>	<b>1,923,283</b>	<b>1,914,146</b>	<b>3,837,429</b>	<b>331,601</b>	<b>302,875</b>	<b>1,968,777</b>	<b>1,968,831</b>	<b>3,937,608</b>	<b>431,780</b>	<b>100,179</b>
<b>Property Tax Aids &amp; Credits</b>																	
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
<b>Property Tax Refunds</b>	<b>1,678,383</b>	<b>1,926,620</b>	<b>2,010,630</b>	<b>808,353</b>	<b>870,030</b>	<b>1,678,383</b>	<b>0</b>	<b>944,920</b>	<b>982,110</b>	<b>1,927,030</b>	<b>410</b>	<b>248,647</b>	<b>1,000,890</b>	<b>1,013,180</b>	<b>2,014,070</b>	<b>3,440</b>	<b>87,040</b>
<b>Political Contribution Refunds (Open)</b>	<b>5,868</b>	<b>6,400</b>	<b>6,400</b>	<b>2,468</b>	<b>3,400</b>	<b>5,868</b>	<b>0</b>	<b>3,000</b>	<b>3,400</b>	<b>6,400</b>	<b>0</b>	<b>532</b>	<b>3,000</b>	<b>3,400</b>	<b>6,400</b>	<b>0</b>	<b>0</b>
<b>Tax Refund Interest (Open)</b>	<b>27,008</b>	<b>26,200</b>	<b>26,600</b>	<b>14,058</b>	<b>12,950</b>	<b>27,008</b>	<b>0</b>	<b>13,050</b>	<b>13,150</b>	<b>26,200</b>	<b>0</b>	<b>-808</b>	<b>13,250</b>	<b>13,350</b>	<b>26,600</b>	<b>0</b>	<b>400</b>
<b>22, Ch 50 - Frontline Worker Aid</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Local Government Aid (City Aid)</b>	<b>1,128,645</b>	<b>1,128,796</b>	<b>1,128,796</b>	<b>564,247</b>	<b>564,398</b>	<b>1,128,645</b>	<b>0</b>	<b>564,398</b>	<b>594,398</b>	<b>1,158,796</b>	<b>30,000</b>	<b>30,151</b>	<b>594,398</b>	<b>594,398</b>	<b>1,188,796</b>	<b>60,000</b>	<b>30,000</b>
<b>23, Gov Rec - Public Safety Aid</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-300,000</b>
<b>21, SS1, CH 14 One-time Supplemental Local Government Aid</b>	<b>5,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,516</b>	<b>5,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-5,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>County Program Aid</b>	<b>527,983</b>	<b>529,956</b>	<b>523,336</b>	<b>263,971</b>	<b>264,012</b>	<b>527,983</b>	<b>0</b>	<b>265,088</b>	<b>294,868</b>	<b>559,956</b>	<b>30,000</b>	<b>31,973</b>	<b>291,668</b>	<b>291,668</b>	<b>583,336</b>	<b>60,000</b>	<b>23,380</b>
<b>21, SS1, CH 14 Local Homeless Prevention Aid to Counties</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>40,000</b>	<b>0</b>	<b>40,000</b>	<b>20,000</b>	<b>20,000</b>	<b>40,000</b>	<b>0</b>	<b>0</b>
<b>21, SS1, CH 14 One-time Local Government Assistance to Counties</b>	<b>29,355</b>	<b>0</b>	<b>0</b>	<b>29,355</b>	<b>0</b>	<b>29,355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-29,355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Township Aid</b>	<b>20,000</b>	<b>19,112</b>	<b>19,000</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>0</b>	<b>9,612</b>	<b>9,500</b>	<b>19,112</b>	<b>0</b>	<b>-888</b>	<b>9,500</b>	<b>9,500</b>	<b>19,000</b>	<b>0</b>	<b>-112</b>
<b>Payment in Lieu of Taxes - PILT (Open)</b>	<b>72,846</b>	<b>82,079</b>	<b>82,979</b>	<b>36,358</b>	<b>36,488</b>	<b>72,846</b>	<b>0</b>	<b>40,927</b>	<b>41,152</b>	<b>82,079</b>	<b>0</b>	<b>9,233</b>	<b>41,377</b>	<b>41,602</b>	<b>82,979</b>	<b>0</b>	<b>900</b>
<b>Aquatic Invasive Species Prevention Aid</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>
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
<b>Riparian Protection Aid</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>8,000</b>	<b>8,000</b>	<b>16,000</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>16,000</b>	<b>0</b>	<b>0</b>
<b>Indian Family Out-Of-Home Placement Aid</b>	<b>8,391</b>	<b>10,000</b>	<b>10,000</b>	<b>4,337</b>	<b>4,054</b>	<b>8,391</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>10,000</b>	<b>0</b>	<b>1,609</b>	<b>5,000</b>	<b>5,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
<b>Casino Aid to Counties</b>	<b>2,785</b>	<b>3,228</b>	<b>3,228</b>	<b>1,171</b>	<b>1,614</b>	<b>2,785</b>	<b>0</b>	<b>1,614</b>	<b>1,614</b>	<b>3,228</b>	<b>0</b>	<b>443</b>	<b>1,614</b>	<b>1,614</b>	<b>3,228</b>	<b>0</b>	<b>0</b>
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
<b>State Taconite Aid</b>	<b>15,349</b>	<b>14,887</b>	<b>14,629</b>	<b>7,784</b>	<b>7,565</b>	<b>15,349</b>	<b>0</b>	<b>7,481</b>	<b>7,406</b>	<b>14,887</b>	<b>0</b>	<b>-462</b>	<b>7,281</b>	<b>7,348</b>	<b>14,629</b>	<b>0</b>	<b>-258</b>
<b>Utility Valuation Transition Aid</b>	<b>20</b>	<b>33</b>	<b>37</b>	<b>11</b>	<b>9</b>	<b>20</b>	<b>0</b>	<b>16</b>	<b>17</b>	<b>33</b>	<b>0</b>	<b>13</b>	<b>18</b>	<b>19</b>	<b>37</b>	<b>0</b>	<b>4</b>
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
<b>Disparity Reduction Aid</b>	<b>36,252</b>	<b>36,266</b>	<b>36,266</b>	<b>18,119</b>	<b>18,133</b>	<b>36,252</b>	<b>0</b>	<b>18,133</b>	<b>18,133</b>	<b>36,266</b>	<b>0</b>	<b>14</b>	<b>18,133</b>	<b>18,133</b>	<b>36,266</b>	<b>0</b>	<b>0</b>
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
<b>Border City Disparity Reduction Credit</b>	<b>28,600</b>	<b>27,718</b>	<b>29,421</b>	<b>14,084</b>	<b>14,516</b>	<b>28,600</b>	<b>0</b>	<b>13,648</b>	<b>14,070</b>	<b>27,718</b>	<b>0</b>	<b>-882</b>	<b>14,491</b>	<b>14,930</b>	<b>29,421</b>	<b>0</b>	<b>1,703</b>
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
<b>Agricultural Homestead Market Value Credit</b>	<b>72,607</b>	<b>69,655</b>	<b>69,620</b>	<b>36,140</b>	<b>36,467</b>	<b>72,607</b>	<b>0</b>	<b>34,845</b>	<b>34,810</b>	<b>69,655</b>	<b>0</b>	<b>-2,952</b>	<b>34,810</b>	<b>34,810</b>	<b>69,620</b>	<b>0</b>	<b>-35</b>

**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
<b>School Building Bond Agricultural Credit</b>	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
<b>23, Gov Rec - Soil and Water CD Capacity Aid</b>	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
<b>Agriculture Preservation Credit</b>	53	99	100	53	0	53	0	49	50	99	0	46	50	50	100	0	1
<b>Supplemental Taconite Homestead Credit</b>	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
<b>Prior Year Credit Adjustment</b>	170	2	0	95	75	170	0	2	0	2	0	-168	0	0	0	0	-2
<b>Police State Aid</b>	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
<b>Fire State Aid</b>	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
<b>Fire Insurance Surcharge Aid</b>	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
<b>Police-Fire Retirement Supp Aid</b>	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
<b>Police/Fire Amortization Aid</b>	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
<b>Redirected Amortization Aid to SPTRFA/TRA</b>	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
<b>Firefighter Supplemental Benefits Reimbursement</b>	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
<b>Disaster Credit</b>	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
<b>Local Option Disaster Abatement Reimbursement</b>	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
<b>Mahnomen Property Tax Reimbursement</b>	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
<b>Border City Reimbursement</b>	115	166	166	32	83	115	0	83	83	166	0	51	83	83	166	0	0
<b>Taconite Aid Reimbursement</b>	1,122	1,122	1,122	561	561	1,122	0	561	561	1,122	0	0	561	561	1,122	0	0
<b>Performance Measurement Reimbursement</b>	1,011	1,035	1,046	497	514	1,011	0	516	519	1,035	0	24	522	524	1,046	0	11
<b>Minneapolis Debt Service Aid</b>	3,374	0	0	3,374	0	3,374	0	0	0	0	0	-3,374	0	0	0	0	0
<b>19, SS1, CH 6 - Grant to City of Virginia</b>	5,400	0	0	5,400	0	5,400	0	0	0	0	0	-5,400	0	0	0	0	0
<b>21, SS1, CH 14 Grants to Various Local Governments</b>	1,014	0	0	1,014	0	1,014	0	0	0	0	0	-1,014	0	0	0	0	0
<b>23, Gov Rec - Tribal Nations for Housing and Homelessness</b>	0	0	0	0	0	0	0	44,000	0	44,000	44,000	44,000	0	0	0	0	-44,000
<b>Property Tax Aids &amp; Credits</b>	<b>4,648,600</b>	<b>4,472,595</b>	<b>4,591,540</b>	<b>2,052,912</b>	<b>2,595,688</b>	<b>4,648,600</b>	<b>0</b>	<b>2,565,988</b>	<b>2,335,177</b>	<b>4,901,165</b>	<b>428,570</b>	<b>252,565</b>	<b>2,375,718</b>	<b>2,402,882</b>	<b>4,778,600</b>	<b>187,060</b>	<b>-122,565</b>

**Health & Human Services**

<b>Central Office Operations</b>																	
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
<b>Subtotal Central Office Operations</b>	<b>585,652</b>	<b>532,222</b>	<b>523,974</b>	<b>268,248</b>	<b>317,404</b>	<b>585,652</b>	<b>0</b>	<b>490,384</b>	<b>432,628</b>	<b>923,012</b>	<b>390,790</b>	<b>337,360</b>	<b>420,419</b>	<b>420,623</b>	<b>841,042</b>	<b>317,068</b>	<b>-81,970</b>





**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
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
<b>Council on Disability</b>	<b>2,060</b>	<b>2,076</b>	<b>2,076</b>	<b>929</b>	<b>1,131</b>	<b>2,060</b>	<b>0</b>	<b>1,652</b>	<b>2,032</b>	<b>3,684</b>	<b>1,608</b>	<b>1,624</b>	<b>2,032</b>	<b>2,032</b>	<b>4,064</b>	<b>1,988</b>	<b>380</b>
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
<b>MH/DD Ombudsman</b>	<b>5,216</b>	<b>5,072</b>	<b>5,072</b>	<b>2,262</b>	<b>2,954</b>	<b>5,216</b>	<b>0</b>	<b>3,441</b>	<b>3,644</b>	<b>7,085</b>	<b>2,013</b>	<b>1,869</b>	<b>3,644</b>	<b>3,644</b>	<b>7,288</b>	<b>2,216</b>	<b>203</b>
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
<b>Ombudsperson for Families</b>	<b>1,477</b>	<b>1,488</b>	<b>1,488</b>	<b>494</b>	<b>983</b>	<b>1,477</b>	<b>0</b>	<b>759</b>	<b>776</b>	<b>1,535</b>	<b>47</b>	<b>58</b>	<b>776</b>	<b>776</b>	<b>1,552</b>	<b>64</b>	<b>17</b>
Ombudsperson for American Indian Families	380	380	380	169	211	380	0	336	340	676	296	296	340	340	680	300	4
<b>Ombudsperson for American Indian Families</b>	<b>380</b>	<b>380</b>	<b>380</b>	<b>169</b>	<b>211</b>	<b>380</b>	<b>0</b>	<b>336</b>	<b>340</b>	<b>676</b>	<b>296</b>	<b>296</b>	<b>340</b>	<b>340</b>	<b>680</b>	<b>300</b>	<b>4</b>
<b>21, SS1, CH 7, ART 15 - Transfer to MNsure (TR OUT)</b>	<b>3,844</b>	<b>0</b>	<b>0</b>	<b>3,844</b>	<b>0</b>	<b>3,844</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3,844</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>22, CH 63 - Ombudsperson for Foster Youth</b>	<b>775</b>	<b>1,452</b>	<b>1,452</b>	<b>0</b>	<b>775</b>	<b>775</b>	<b>0</b>	<b>742</b>	<b>759</b>	<b>1,501</b>	<b>49</b>	<b>726</b>	<b>759</b>	<b>759</b>	<b>1,518</b>	<b>66</b>	<b>17</b>
<b>22, CH 44 - Transfer to MNsure Enterprise Fund</b>	<b>13,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,269</b>	<b>13,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-13,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>23, Gov Rec - MNsure Health Insurance Marketplace</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,095</b>	<b>14,296</b>	<b>25,391</b>	<b>25,391</b>	<b>25,391</b>	<b>3,591</b>	<b>70</b>	<b>3,661</b>	<b>3,661</b>	<b>-21,730</b>
<b>Health &amp; Human Services</b>	<b>15,233,653</b>	<b>17,811,341</b>	<b>19,881,012</b>	<b>6,922,572</b>	<b>8,310,232</b>	<b>15,232,804</b>	<b>-849</b>	<b>9,642,806</b>	<b>9,591,026</b>	<b>19,233,832</b>	<b>1,422,491</b>	<b>4,001,028</b>	<b>11,189,207</b>	<b>10,977,589</b>	<b>22,166,796</b>	<b>2,285,784</b>	<b>2,932,964</b>
<b>Public Safety &amp; Judiciary</b>																	
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
<b>Supreme Court</b>	<b>122,099</b>	<b>123,164</b>	<b>123,164</b>	<b>57,751</b>	<b>64,348</b>	<b>122,099</b>	<b>0</b>	<b>71,425</b>	<b>78,916</b>	<b>150,341</b>	<b>27,177</b>	<b>28,242</b>	<b>82,889</b>	<b>87,373</b>	<b>170,262</b>	<b>47,098</b>	<b>19,921</b>
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
<b>Court of Appeals</b>	<b>27,064</b>	<b>27,148</b>	<b>27,148</b>	<b>12,938</b>	<b>14,126</b>	<b>27,064</b>	<b>0</b>	<b>14,606</b>	<b>15,410</b>	<b>30,016</b>	<b>2,868</b>	<b>2,952</b>	<b>15,410</b>	<b>15,410</b>	<b>30,820</b>	<b>3,672</b>	<b>804</b>
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
<b>District Courts</b>	<b>655,518</b>	<b>667,976</b>	<b>667,976</b>	<b>306,178</b>	<b>349,340</b>	<b>655,518</b>	<b>0</b>	<b>377,705</b>	<b>381,994</b>	<b>759,699</b>	<b>91,723</b>	<b>104,181</b>	<b>381,994</b>	<b>381,994</b>	<b>763,988</b>	<b>96,012</b>	<b>4,289</b>
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
<b>State Guardian Ad Litem Board</b>	<b>45,391</b>	<b>45,630</b>	<b>45,630</b>	<b>20,909</b>	<b>24,482</b>	<b>45,391</b>	<b>0</b>	<b>24,358</b>	<b>25,620</b>	<b>49,978</b>	<b>4,348</b>	<b>4,587</b>	<b>25,620</b>	<b>25,620</b>	<b>51,240</b>	<b>5,610</b>	<b>1,262</b>
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
<b>Tax Court</b>	<b>3,668</b>	<b>3,682</b>	<b>3,682</b>	<b>1,746</b>	<b>1,922</b>	<b>3,668</b>	<b>0</b>	<b>2,133</b>	<b>2,268</b>	<b>4,401</b>	<b>719</b>	<b>733</b>	<b>2,268</b>	<b>2,268</b>	<b>4,536</b>	<b>854</b>	<b>135</b>
Uniform Laws Commission	200	200	200	80	120	200	0	115	115	230	30	30	115	115	230	30	0
<b>Uniform Laws Commission</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>80</b>	<b>120</b>	<b>200</b>	<b>0</b>	<b>115</b>	<b>115</b>	<b>230</b>	<b>30</b>	<b>30</b>	<b>115</b>	<b>115</b>	<b>230</b>	<b>30</b>	<b>0</b>
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
<b>Judicial Standards, Bd of</b>	<b>1,415</b>	<b>1,172</b>	<b>1,172</b>	<b>445</b>	<b>970</b>	<b>1,415</b>	<b>0</b>	<b>655</b>	<b>645</b>	<b>1,300</b>	<b>128</b>	<b>-115</b>	<b>645</b>	<b>645</b>	<b>1,290</b>	<b>118</b>	<b>-10</b>
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
<b>Board of Public Defense</b>	<b>218,591</b>	<b>222,818</b>	<b>222,818</b>	<b>102,347</b>	<b>116,244</b>	<b>218,591</b>	<b>0</b>	<b>154,134</b>	<b>164,360</b>	<b>318,494</b>	<b>95,676</b>	<b>99,903</b>	<b>164,360</b>	<b>164,360</b>	<b>328,720</b>	<b>105,902</b>	<b>10,226</b>
Private Detective Board	570	576	576	262	308	570	0	568	498	1,066	490	496	498	498	996	420	-70
<b>Private Detective Board</b>	<b>570</b>	<b>576</b>	<b>576</b>	<b>262</b>	<b>308</b>	<b>570</b>	<b>0</b>	<b>568</b>	<b>498</b>	<b>1,066</b>	<b>490</b>	<b>496</b>	<b>498</b>	<b>498</b>	<b>996</b>	<b>420</b>	<b>-70</b>
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
<b>Peace Officer Standards and Training, Board</b>	<b>23,117</b>	<b>23,108</b>	<b>11,108</b>	<b>11,093</b>	<b>12,024</b>	<b>23,117</b>	<b>0</b>	<b>12,428</b>	<b>12,282</b>	<b>24,710</b>	<b>1,602</b>	<b>1,593</b>	<b>6,265</b>	<b>6,265</b>	<b>12,530</b>	<b>1,422</b>	<b>-12,180</b>
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
<b>Corrections, Dept of</b>	<b>1,268,366</b>	<b>1,277,862</b>	<b>1,278,310</b>	<b>621,482</b>	<b>646,884</b>	<b>1,268,366</b>	<b>0</b>	<b>828,922</b>	<b>863,406</b>	<b>1,692,328</b>	<b>414,466</b>	<b>423,962</b>	<b>851,080</b>	<b>851,030</b>	<b>1,702,110</b>	<b>423,800</b>	<b>9,782</b>



**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 2022-23	FY 2026	FY 2027	FY 2026-27	FY 2026-27	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	
<b>Ombudsperson for Corrections</b>	<b>1,322</b>	<b>1,326</b>	<b>1,326</b>	<b>569</b>	<b>753</b>	<b>1,322</b>	<b>0</b>	<b>1,105</b>	<b>1,099</b>	<b>2,204</b>	<b>878</b>	<b>882</b>	<b>1,099</b>	<b>1,099</b>	<b>2,198</b>	<b>872</b>	<b>-6</b>	
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	
<b>Sentencing Guidelines Comm</b>	<b>1,505</b>	<b>1,530</b>	<b>1,530</b>	<b>683</b>	<b>822</b>	<b>1,505</b>	<b>0</b>	<b>1,549</b>	<b>1,488</b>	<b>3,037</b>	<b>1,507</b>	<b>1,532</b>	<b>1,071</b>	<b>1,071</b>	<b>2,142</b>	<b>612</b>	<b>-895</b>	
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	
<b>Public Safety, Dept of</b>	<b>260,344</b>	<b>246,072</b>	<b>246,072</b>	<b>120,374</b>	<b>140,970</b>	<b>261,344</b>	<b>1,000</b>	<b>211,387</b>	<b>204,662</b>	<b>416,049</b>	<b>169,977</b>	<b>154,705</b>	<b>202,816</b>	<b>202,816</b>	<b>405,632</b>	<b>159,560</b>	<b>-10,417</b>	
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	
<b>Human Rights, Dept of</b>	<b>10,963</b>	<b>11,068</b>	<b>11,068</b>	<b>5,171</b>	<b>5,792</b>	<b>10,963</b>	<b>0</b>	<b>8,431</b>	<b>8,823</b>	<b>17,254</b>	<b>6,186</b>	<b>6,291</b>	<b>9,303</b>	<b>9,303</b>	<b>18,606</b>	<b>7,538</b>	<b>1,352</b>	
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	
<b>Public Safety &amp; Judiciary</b>	<b>2,671,055</b>	<b>2,676,504</b>	<b>2,664,502</b>	<b>1,292,489</b>	<b>1,379,566</b>	<b>2,672,055</b>	<b>1,000</b>	<b>1,762,253</b>	<b>1,773,791</b>	<b>3,536,044</b>	<b>859,540</b>	<b>863,989</b>	<b>1,757,638</b>	<b>1,762,072</b>	<b>3,519,710</b>	<b>855,208</b>	<b>-16,334</b>	
<b>Transportation</b>																		
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	
<b>Transportation, Dept of</b>	<b>173,990</b>	<b>46,568</b>	<b>46,568</b>	<b>65,304</b>	<b>108,686</b>	<b>173,990</b>	<b>0</b>	<b>797,255</b>	<b>38,231</b>	<b>835,486</b>	<b>788,918</b>	<b>661,496</b>	<b>39,747</b>	<b>39,747</b>	<b>79,494</b>	<b>32,926</b>	<b>-755,992</b>	
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	
<b>Metropolitan Council</b>	<b>235,700</b>	<b>177,260</b>	<b>177,260</b>	<b>147,070</b>	<b>88,630</b>	<b>235,700</b>	<b>0</b>	<b>117,830</b>	<b>88,630</b>	<b>206,460</b>	<b>29,200</b>	<b>-29,240</b>	<b>88,630</b>	<b>88,630</b>	<b>177,260</b>	<b>0</b>	<b>-29,200</b>	
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	
<b>Public Safety, Dept of</b>	<b>71,779</b>	<b>47,632</b>	<b>47,632</b>	<b>23,958</b>	<b>47,821</b>	<b>71,779</b>	<b>0</b>	<b>46,913</b>	<b>34,551</b>	<b>81,464</b>	<b>33,832</b>	<b>9,685</b>	<b>34,551</b>	<b>34,551</b>	<b>69,102</b>	<b>21,470</b>	<b>-12,362</b>	
<b>Transportation</b>	<b>481,469</b>	<b>271,460</b>	<b>271,460</b>	<b>236,332</b>	<b>245,137</b>	<b>481,469</b>	<b>0</b>	<b>961,998</b>	<b>161,412</b>	<b>1,123,410</b>	<b>851,950</b>	<b>641,941</b>	<b>162,928</b>	<b>162,928</b>	<b>325,856</b>	<b>54,396</b>	<b>-797,554</b>	



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

Environment

	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
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
<b>Pollution Control Agency</b>	<b>17,665</b>	<b>13,072</b>	<b>13,072</b>	<b>8,872</b>	<b>8,793</b>	<b>17,665</b>	<b>0</b>	<b>190,494</b>	<b>137,172</b>	<b>327,666</b>	<b>314,594</b>	<b>310,001</b>	<b>15,896</b>	<b>15,686</b>	<b>31,582</b>	<b>18,510</b>	<b>-296,084</b>
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
<b>Natural Resources, Dept of</b>	<b>290,599</b>	<b>255,928</b>	<b>255,170</b>	<b>135,039</b>	<b>155,810</b>	<b>290,849</b>	<b>250</b>	<b>298,468</b>	<b>180,054</b>	<b>478,522</b>	<b>222,594</b>	<b>187,673</b>	<b>170,834</b>	<b>170,654</b>	<b>341,488</b>	<b>86,318</b>	<b>-137,034</b>
<b>Transfer to Mining and Env Regulatory Account (OPEN)</b>	<b>1,769</b>	<b>1,701</b>	<b>1,655</b>	<b>886</b>	<b>883</b>	<b>1,769</b>	<b>0</b>	<b>837</b>	<b>864</b>	<b>1,701</b>	<b>0</b>	<b>-68</b>	<b>820</b>	<b>835</b>	<b>1,655</b>	<b>0</b>	<b>-46</b>
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
<b>Board of Water &amp; Soil Resources</b>	<b>35,072</b>	<b>30,536</b>	<b>30,536</b>	<b>22,276</b>	<b>12,796</b>	<b>35,072</b>	<b>0</b>	<b>65,466</b>	<b>65,654</b>	<b>131,120</b>	<b>100,584</b>	<b>96,048</b>	<b>33,682</b>	<b>33,682</b>	<b>67,364</b>	<b>36,828</b>	<b>-63,756</b>
<b>MN Conservation Corps</b>	<b>910</b>	<b>910</b>	<b>910</b>	<b>455</b>	<b>455</b>	<b>910</b>	<b>0</b>	<b>455</b>	<b>455</b>	<b>910</b>	<b>0</b>	<b>0</b>	<b>455</b>	<b>455</b>	<b>910</b>	<b>0</b>	<b>0</b>
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
<b>Metropolitan Council Parks</b>	<b>5,080</b>	<b>5,080</b>	<b>5,080</b>	<b>2,540</b>	<b>2,540</b>	<b>5,080</b>	<b>0</b>	<b>22,040</b>	<b>5,040</b>	<b>27,080</b>	<b>22,000</b>	<b>22,000</b>	<b>5,040</b>	<b>5,040</b>	<b>10,080</b>	<b>5,000</b>	<b>-17,000</b>
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
<b>Zoological Board</b>	<b>19,618</b>	<b>20,534</b>	<b>20,534</b>	<b>9,809</b>	<b>9,809</b>	<b>19,618</b>	<b>0</b>	<b>13,989</b>	<b>13,557</b>	<b>27,546</b>	<b>7,012</b>	<b>7,928</b>	<b>13,557</b>	<b>13,557</b>	<b>27,114</b>	<b>6,580</b>	<b>-432</b>
<b>Science Museum of Minnesota</b>	<b>2,158</b>	<b>2,158</b>	<b>2,158</b>	<b>1,079</b>	<b>1,079</b>	<b>2,158</b>	<b>0</b>	<b>1,200</b>	<b>1,260</b>	<b>2,460</b>	<b>302</b>	<b>302</b>	<b>1,260</b>	<b>1,260</b>	<b>2,520</b>	<b>362</b>	<b>60</b>
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
<b>Explore Minnesota Tourism</b>	<b>29,941</b>	<b>29,046</b>	<b>29,046</b>	<b>14,072</b>	<b>15,869</b>	<b>29,941</b>	<b>0</b>	<b>36,307</b>	<b>21,169</b>	<b>57,476</b>	<b>28,430</b>	<b>27,535</b>	<b>15,269</b>	<b>15,269</b>	<b>30,538</b>	<b>1,492</b>	<b>-26,938</b>
<b>21, SS1, CH 6 - MLCAT Repayment to REM-MLC (TR OUT)</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>100</b>	<b>100</b>	<b>200</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>200</b>	<b>0</b>	<b>0</b>
<b>Environment</b>	<b>403,012</b>	<b>359,165</b>	<b>358,361</b>	<b>195,128</b>	<b>208,134</b>	<b>403,262</b>	<b>250</b>	<b>629,356</b>	<b>425,325</b>	<b>1,054,681</b>	<b>695,516</b>	<b>651,419</b>	<b>256,913</b>	<b>256,538</b>	<b>513,451</b>	<b>155,090</b>	<b>-541,230</b>

**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		
<b>Economic Development, Energy, Ag and Housing</b>																		
Protection Service	39,869	40,560	39,300	18,725	21,144	39,869	0	28,128	20,001	48,129	7,569	8,260	19,298	19,298	38,596	-704	-9,533	
Promotion & Marketing	8,178	8,030	8,030	3,486	4,692	8,178	0	5,374	5,505	10,879	2,849	2,701	5,155	5,155	10,310	2,280	-569	
Value-Added Products	52,580	53,764	18,600	24,684	27,896	52,580	0	26,882	26,882	53,764	0	1,184	9,300	9,300	18,600	0	-35,164	
Admin & Financial Assistance	33,304	17,780	17,196	13,096	20,208	33,304	0	14,173	14,139	28,312	10,532	-4,992	14,940	14,940	29,880	12,684	1,568	
21, SS1, CH 3 - Ag Best Management Practices Loan Program (TR OUT)	2,874	2,850	2,850	1,437	1,437	2,874	0	1,425	1,425	2,850	0	-24	1,425	1,425	2,850	0	0	
21, SS1, CH 3 - Emerging Farmers Working Group/Emerging Farmer Acct (TR OUT)	20	0	0	10	10	20	0	0	0	0	0	-20	0	0	0	0	0	
21, SS1, CH 14 - Oriented Strand Board Production Incentive	0	1,500	6,000	0	0	0	0	0	1,500	1,500	0	1,500	3,000	3,000	6,000	0	4,500	
22, CH 47 - Txfr to Ag Emgcy Acct, Avian Flu	1,000	500	500	1,000	0	1,000	0	250	250	500	0	-500	250	250	500	0	0	
22, CH 95 - Aquaculture Plan	0	50	0	0	0	0	0	50	0	50	0	50	0	0	0	0	-50	
22, CH 95 - Veterinary Diagnostic Laboratory Equipment	1,250	250	0	0	1,250	1,250	0	250	0	250	0	-1,000	0	0	0	0	-250	
22, CH 95 - Regional and Local Food Systems Report	10	0	0	0	10	10	0	0	0	0	0	-10	0	0	0	0	0	
23, Gov Rec - Soil Health Program	0	0	0	0	0	0	0	2,000	2,000	4,000	4,000	4,000	0	0	0	0	-4,000	
23, Gov Rec - AG Growth Research & Innov	0	0	0	0	0	0	0	4,500	4,500	9,000	9,000	9,000	24,582	24,582	49,164	49,164	40,164	
23, Gov Rec - AG Emergency Account	0	0	0	0	0	0	0	1,500	0	1,500	1,500	1,500	0	0	0	0	-1,500	
23, Gov Rec - IT Modernization	0	0	0	0	0	0	0	1,200	1,200	2,400	2,400	2,400	0	0	0	0	-2,400	
<b>Agriculture, Dept of</b>	<b>139,085</b>	<b>125,284</b>	<b>92,476</b>	<b>62,438</b>	<b>76,647</b>	<b>139,085</b>	<b>0</b>	<b>85,732</b>	<b>77,402</b>	<b>163,134</b>	<b>37,850</b>	<b>24,049</b>	<b>77,950</b>	<b>77,950</b>	<b>155,900</b>	<b>63,424</b>	<b>-7,234</b>	
<b>23, Gov Rec - Cannabis Management Office</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,430</b>	<b>14,841</b>	<b>30,271</b>	<b>30,271</b>	<b>30,271</b>	<b>13,980</b>	<b>13,711</b>	<b>27,691</b>	<b>27,691</b>	<b>-2,580</b>	
Agricultural Utilization Research Institute	8,586	8,786	8,486	4,543	4,043	8,586	0	4,543	4,243	8,786	0	200	4,243	4,243	8,486	0	-300	
<b>Agricultural Utilization Research Institute</b>	<b>8,586</b>	<b>8,786</b>	<b>8,486</b>	<b>4,543</b>	<b>4,043</b>	<b>8,586</b>	<b>0</b>	<b>4,543</b>	<b>4,243</b>	<b>8,786</b>	<b>0</b>	<b>200</b>	<b>4,243</b>	<b>4,243</b>	<b>8,486</b>	<b>0</b>	<b>-300</b>	
Board of Animal Health	12,097	12,162	12,162	5,500	7,130	12,630	533	6,780	6,946	13,726	1,564	1,096	6,946	6,946	13,892	1,730	166	
<b>Board of Animal Health</b>	<b>12,097</b>	<b>12,162</b>	<b>12,162</b>	<b>5,500</b>	<b>7,130</b>	<b>12,630</b>	<b>533</b>	<b>6,780</b>	<b>6,946</b>	<b>13,726</b>	<b>1,564</b>	<b>1,096</b>	<b>6,946</b>	<b>6,946</b>	<b>13,892</b>	<b>1,730</b>	<b>166</b>	
<b>Agriculture and Rural Development Subtotal</b>	<b>159,768</b>	<b>146,232</b>	<b>113,124</b>	<b>72,481</b>	<b>87,820</b>	<b>160,301</b>	<b>533</b>	<b>112,485</b>	<b>103,432</b>	<b>215,917</b>	<b>69,685</b>	<b>55,616</b>	<b>103,119</b>	<b>102,850</b>	<b>205,969</b>	<b>92,845</b>	<b>-9,948</b>	
Housing Finance Agency (TR OUT)	125,596	115,596	115,596	67,798	57,798	125,596	0	471,048	371,048	842,096	726,500	716,500	78,548	78,548	157,096	41,500	-685,000	
<b>Housing Finance Agency</b>	<b>125,596</b>	<b>115,596</b>	<b>115,596</b>	<b>67,798</b>	<b>57,798</b>	<b>125,596</b>	<b>0</b>	<b>471,048</b>	<b>371,048</b>	<b>842,096</b>	<b>726,500</b>	<b>716,500</b>	<b>78,548</b>	<b>78,548</b>	<b>157,096</b>	<b>41,500</b>	<b>-685,000</b>	
<b>Housing Finance Subtotal</b>	<b>125,596</b>	<b>115,596</b>	<b>115,596</b>	<b>67,798</b>	<b>57,798</b>	<b>125,596</b>	<b>0</b>	<b>471,048</b>	<b>371,048</b>	<b>842,096</b>	<b>726,500</b>	<b>716,500</b>	<b>78,548</b>	<b>78,548</b>	<b>157,096</b>	<b>41,500</b>	<b>-685,000</b>	
Financial Institutions	4,164	4,482	4,482	1,583	2,581	4,164	0	2,372	2,492	4,864	382	700	2,492	2,492	4,984	502	120	
Administrative Services	18,167	17,272	18,167	7,128	11,039	18,167	0	9,158	9,415	18,573	1,305	406	9,415	9,415	18,830	1,558	257	
Enforcement	12,935	13,472	13,472	5,439	7,496	12,935	0	7,225	7,406	14,631	1,159	1,696	7,406	7,406	14,812	1,340	181	
Telecommunications	2,163	2,180	2,180	945	1,218	2,163	0	1,128	1,168	2,296	116	133	1,168	1,168	2,336	156	40	
Energy Resources	9,518	9,512	9,512	4,171	5,347	9,518	0	6,200	6,377	12,577	3,065	3,059	6,377	6,377	12,754	3,242	177	
Insurance	12,627	12,508	12,508	5,237	7,390	12,627	0	8,737	8,934	17,671	5,163	5,044	8,616	8,616	17,232	4,724	-439	
Weights and Measures Division	3,000	3,000	3,000	1,152	1,848	3,000	0	1,606	1,839	3,445	445	445	2,125	2,355	4,480	1,480	1,035	
21, SS1, CH 4 - Solar on Schools	7,922	0	0	0	7,922	7,922	0	0	0	0	0	-7,922	0	0	0	0	0	
21, SS1, CH 4 - Solar on Community Colleges	1,241	1,138	0	0	1,241	1,241	0	1,138	0	1,138	0	-103	0	0	0	0	-1,138	
21, SS1, CH 4 - Insurance Division Additional Funding	504	0	0	0	504	504	0	0	0	0	0	-504	0	0	0	0	0	
22, CH 93 - Comm, Auto Theft Prevention Library	522	0	0	0	522	522	0	0	0	0	0	-522	0	0	0	0	0	
23, Gov Rec - Pre-Weatherization & Workforce Planning	0	0	0	0	0	0	0	2,630	21,340	23,970	23,970	23,970	690	690	1,380	1,380	-22,590	
23, Gov Rec - Solar Schools	0	0	0	0	0	0	0	61,500	0	61,500	61,500	61,500	0	0	0	0	-61,500	
23, Gov Rec - State Competitiveness	0	0	0	0	0	0	0	113,750	0	113,750	113,750	113,750	0	0	0	0	-113,750	
23, Gov Rec - Strengthen MN Homes	0	0	0	0	0	0	0	16,239	16,239	32,478	32,478	32,478	1,239	1,239	2,478	2,478	-30,000	
<b>Commerce, Department of</b>	<b>72,763</b>	<b>63,560</b>	<b>62,426</b>	<b>25,655</b>	<b>47,108</b>	<b>72,763</b>	<b>0</b>	<b>231,683</b>	<b>75,210</b>	<b>306,893</b>	<b>243,333</b>	<b>234,130</b>	<b>39,528</b>	<b>39,758</b>	<b>79,286</b>	<b>16,860</b>	<b>-227,607</b>	
Public Utilities Commission	16,275	16,404	16,404	7,717	8,558	16,275	0	9,724	9,993	19,717	3,313	3,442	9,993	9,993	19,986	3,582	269	
21, SS1, CH 4 - Natural Gas Innovation Act	224	224	224	80	144	224	0	112	112	224	0	0	112	112	224	0	0	
<b>Public Utilities Commission</b>	<b>16,499</b>	<b>16,628</b>	<b>16,628</b>	<b>7,797</b>	<b>8,702</b>	<b>16,499</b>	<b>0</b>	<b>9,836</b>	<b>10,105</b>	<b>19,941</b>	<b>3,313</b>	<b>3,442</b>	<b>10,105</b>	<b>10,105</b>	<b>20,210</b>	<b>3,582</b>	<b>269</b>	
<b>Commerce and Energy Subtotal</b>	<b>89,262</b>	<b>80,188</b>	<b>79,054</b>	<b>33,452</b>	<b>55,810</b>	<b>89,262</b>	<b>0</b>	<b>241,519</b>	<b>85,315</b>	<b>326,834</b>	<b>246,646</b>	<b>237,572</b>	<b>49,633</b>	<b>49,863</b>	<b>99,496</b>	<b>20,442</b>	<b>-227,338</b>	
Business & Community Development	137,122	90,758	85,758	57,429	79,693	137,122	0	55,129	55,129	110,258	19,500	-26,864	48,879	48,879	97,758	12,000	-12,500	
Employment and Training Programs	14,841	13,092	13,092	7,420	7,421	14,841	0	21,546	21,546	43,092	30,000	28,251	11,546	11,546	23,092	10,000	-20,000	
23, Gov Rec - CareerForce Systems	0	0	0	0	0	0	0	10,000	0	10,000	10,000	10,000	0	0	0	0	-10,000	



**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 2022-23	FY 2026	FY 2027	FY 2026-27	FY 2026-27	FY 2024-25	
General Support Services	6,226	7,900	7,900	3,034	3,192	6,226	0	7,486	8,452	15,938	8,038	9,712	8,452	8,452	16,904	9,004	966	
Minnesota Trade Office	4,327	4,484	4,484	2,159	2,168	4,327	0	2,242	2,242	4,484	0	157	2,242	2,242	4,484	0	0	
Vocational Rehabilitation	62,294	57,722	57,722	31,612	30,682	62,294	0	30,806	30,806	61,612	3,890	-682	30,806	30,806	61,612	3,890	0	
Services for the Blind	13,101	12,850	12,850	6,413	6,688	13,101	0	10,425	10,425	20,850	8,000	7,749	8,425	8,425	16,850	4,000	-4,000	
Broadband Development Office (TR-OUT)	25,700	25,700	700	283	25,417	25,700	0	163,350	138,350	301,700	276,000	276,000	350	350	700	0	-301,000	
21, SS1, CH 10 - Main Street COVID-19 Relief Grant Program	69,983	0	0	69,983	0	69,983	0	0	0	0	0	-69,983	0	0	0	0	0	
21, SS1, CH 10 - Main Street Economic Revitalization Program	79,999	0	0	33,583	46,416	79,999	0	0	0	0	0	-79,999	0	0	0	0	0	
21, SS1, CH 10 - NW Angle/ Lake of the Woods Relief	2,919	0	0	2,919	0	2,919	0	0	0	0	0	-2,919	0	0	0	0	0	
23, Gov Rec - Energy Transition Office	0	0	0	0	0	0	0	5,000	5,000	10,000	10,000	10,000	0	0	0	0	-10,000	
23, Gov Rec - Bus Dev Comp	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 - MN Init Fnd Childcare '25	0	0	0	0	0	0	0	2,500	2,500	5,000	5,000	5,000	0	0	0	0	-5,000	
23, Gov Rec - Main Street Econ Revit	0	0	0	0	0	0	0	42,295	42,295	84,590	84,590	84,590	0	0	0	0	-84,590	
23, Gov Rec - MN Forward	0	0	0	0	0	0	0	150,000	0	150,000	150,000	150,000	0	0	0	0	-150,000	
23, Gov Rec - Bus Finance Adult-Use Cannabis	0	0	0	0	0	0	0	4,000	2,619	6,619	6,619	6,619	0	0	0	0	-6,619	
23, Gov Rec - Small Bus Adult-Use Cannabis	0	0	0	0	0	0	0	2,000	1,884	3,884	3,884	3,884	0	0	0	0	-3,884	
23, Gov Rec - Youth at Work Comp	0	0	0	0	0	0	0	5,000	5,000	10,000	10,000	10,000	0	0	0	0	-10,000	
23, Gov Rec - Drive for 5 Workforce	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 - ETP Adult-Use Cannabis	0	0	0	0	0	0	0	4,400	2,197	6,597	6,597	6,597	0	0	0	0	-6,597	
23, Gov Rec - Return-to-Work Program	0	0	0	0	0	0	0	5,000	5,000	10,000	10,000	10,000	0	0	0	0	-10,000	
23, Gov Rec - Expanding Opportunity	0	0	0	0	0	0	0	40,000	0	40,000	40,000	40,000	0	0	0	0	-40,000	
<b>Employment &amp; Economic Development</b>	<b>416,512</b>	<b>212,506</b>	<b>182,506</b>	<b>214,835</b>	<b>201,677</b>	<b>416,512</b>	<b>0</b>	<b>576,179</b>	<b>348,445</b>	<b>924,624</b>	<b>712,118</b>	<b>508,112</b>	<b>110,700</b>	<b>110,700</b>	<b>221,400</b>	<b>38,894</b>	<b>-703,224</b>	
<b>22, CH 50 - UI Replenishment</b>	<b>405,825</b>	<b>0</b>	<b>0</b>	<b>405,825</b>	<b>0</b>	<b>405,825</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-405,825</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Destination Medical Center (Open)</b>	<b>47,146</b>	<b>69,000</b>	<b>69,000</b>	<b>24,940</b>	<b>22,206</b>	<b>47,146</b>	<b>0</b>	<b>34,500</b>	<b>34,500</b>	<b>69,000</b>	<b>0</b>	<b>21,854</b>	<b>34,500</b>	<b>34,500</b>	<b>69,000</b>	<b>0</b>	<b>0</b>	
Labor & Industry, Dept of	10,712	6,958	6,958	5,103	5,609	10,712	0	6,555	7,026	13,581	6,623	2,869	6,716	6,716	13,432	6,474	-149	
22, CH 50 - DLI, Admin Costs for Frontline Worker Aid	11,650	0	0	4,039	7,611	11,650	0	0	0	0	0	-11,650	0	0	0	0	0	
Chapter 65 - Benefit Adequacy Study	125	0	0	0	125	125	0	0	0	0	0	-125	0	0	0	0	0	
<b>Labor &amp; Industry, Dept of</b>	<b>22,487</b>	<b>6,958</b>	<b>6,958</b>	<b>9,142</b>	<b>13,345</b>	<b>22,487</b>	<b>0</b>	<b>6,555</b>	<b>7,026</b>	<b>13,581</b>	<b>6,623</b>	<b>-8,906</b>	<b>6,716</b>	<b>6,716</b>	<b>13,432</b>	<b>6,474</b>	<b>-149</b>	
Mediation Services	4,782	4,580	4,580	2,134	2,648	4,782	0	3,482	3,564	7,046	2,466	2,264	3,564	3,564	7,128	2,548	82	
<b>Mediation Services</b>	<b>4,782</b>	<b>4,580</b>	<b>4,580</b>	<b>2,134</b>	<b>2,648</b>	<b>4,782</b>	<b>0</b>	<b>3,482</b>	<b>3,564</b>	<b>7,046</b>	<b>2,466</b>	<b>2,264</b>	<b>3,564</b>	<b>3,564</b>	<b>7,128</b>	<b>2,548</b>	<b>82</b>	
GF Tr to IRRR Region 3 (Carlton & Koochiching Counties) (OPEN)	1,032	1,010	1,002	530	502	1,032	0	518	492	1,010	0	-22	501	501	1,002	0	-8	
GF Tr to IRRR School Consolidation Acct (OPEN)	4,128	4,040	4,008	2,120	2,008	4,128	0	2,073	1,967	4,040	0	-88	2,004	2,004	4,008	0	-32	
<b>General Fund Transfer to IRRR</b>	<b>5,160</b>	<b>5,050</b>	<b>5,010</b>	<b>2,650</b>	<b>2,510</b>	<b>5,160</b>	<b>0</b>	<b>2,591</b>	<b>2,459</b>	<b>5,050</b>	<b>0</b>	<b>-110</b>	<b>2,505</b>	<b>2,505</b>	<b>5,010</b>	<b>0</b>	<b>-40</b>	
16A.152, Subd. 2a. (6) – Tr. to MN 21st century fund	8,584	0	0	8,584	0	8,584	0	0	0	0	0	-8,584	0	0	0	0	0	
<b>Jobs and Economic Growth Subtotal</b>	<b>910,496</b>	<b>298,094</b>	<b>268,054</b>	<b>668,110</b>	<b>242,386</b>	<b>910,496</b>	<b>0</b>	<b>623,307</b>	<b>395,994</b>	<b>1,019,301</b>	<b>721,207</b>	<b>108,805</b>	<b>157,985</b>	<b>157,985</b>	<b>315,970</b>	<b>47,916</b>	<b>-703,331</b>	
<b>Economic Development, Energy, Ag and Housing</b>	<b>1,285,122</b>	<b>640,110</b>	<b>575,828</b>	<b>841,841</b>	<b>443,814</b>	<b>1,285,655</b>	<b>533</b>	<b>1,448,359</b>	<b>955,789</b>	<b>2,404,148</b>	<b>1,764,038</b>	<b>1,118,493</b>	<b>389,285</b>	<b>389,246</b>	<b>778,531</b>	<b>202,703</b>	<b>-1,625,617</b>	
<b>State Government &amp; Veterans</b>																		
House of Representatives	81,281	80,862	80,862	39,580	41,701	81,281	0	40,431	40,431	80,862	0	-419	40,431	40,431	80,862	0	0	
Senate	75,967	75,090	75,090	37,429	38,538	75,967	0	37,545	37,545	75,090	0	-877	37,545	37,545	75,090	0	0	
Legislative Coordinating Commission	47,216	44,859	44,910	20,561	26,655	47,216	0	22,404	22,455	44,859	0	-2,357	22,455	22,455	44,910	0	51	
FY23 Available/Balance Forward - Legislature	9,107	0	0	0	9,107	9,107	0	0	0	0	0	-9,107	0	0	0	0	0	
<b>Legislature</b>	<b>213,571</b>	<b>200,811</b>	<b>200,862</b>	<b>97,570</b>	<b>116,001</b>	<b>213,571</b>	<b>0</b>	<b>100,380</b>	<b>100,431</b>	<b>200,811</b>	<b>0</b>	<b>-12,760</b>	<b>100,431</b>	<b>100,431</b>	<b>200,862</b>	<b>0</b>	<b>51</b>	
Governor's Office	7,244	7,244	7,244	3,418	3,826	7,244	0	8,968	9,216	18,184	10,940	10,940	9,216	9,216	18,432	11,188	248	
<b>Governor's Office</b>	<b>7,244</b>	<b>7,244</b>	<b>7,244</b>	<b>3,418</b>	<b>3,826</b>	<b>7,244</b>	<b>0</b>	<b>8,968</b>	<b>9,216</b>	<b>18,184</b>	<b>10,940</b>	<b>10,940</b>	<b>9,216</b>	<b>9,216</b>	<b>18,432</b>	<b>11,188</b>	<b>248</b>	
State Auditor	24,104	24,132	24,138	8,682	15,422	24,104	0	13,835	14,224	28,059	3,927	3,955	14,238	14,248	28,486	4,348	427	
21, SS1, CH 11 - Forfeiture Reporting	0	60	60	0	0	0	0	30	30	60	0	60	30	30	60	0	0	
<b>State Auditor</b>	<b>24,104</b>	<b>24,192</b>	<b>24,198</b>	<b>8,682</b>	<b>15,422</b>	<b>24,104</b>	<b>0</b>	<b>13,865</b>	<b>14,254</b>	<b>28,119</b>	<b>3,927</b>	<b>4,015</b>	<b>14,268</b>	<b>14,278</b>	<b>28,546</b>	<b>4,348</b>	<b>427</b>	
Attorney General	54,886	52,424	52,424	24,927	29,959	54,886	0	50,880	40,909	91,789	39,365	36,903	40,909	40,909	81,818	29,394	-9,971	
<b>Attorney General</b>	<b>54,886</b>	<b>52,424</b>	<b>52,424</b>	<b>24,927</b>	<b>29,959</b>	<b>54,886</b>	<b>0</b>	<b>50,880</b>	<b>40,909</b>	<b>91,789</b>	<b>39,365</b>	<b>36,903</b>	<b>40,909</b>	<b>40,909</b>	<b>81,818</b>	<b>29,394</b>	<b>-9,971</b>	
Secretary of State	18,835	18,310	18,310	9,277	9,558	18,835	0	11,533	10,938	22,471	4,161	3,636	10,806	10,938	21,744	3,434	-727	



**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
22, CH 62 - Structured Settlements	19	0	0	0	19	19	0	0	0	0	0	-19	0	0	0	0	0
<b>Secretary of State</b>	<b>18,854</b>	<b>18,310</b>	<b>18,310</b>	<b>9,277</b>	<b>9,577</b>	<b>18,854</b>	<b>0</b>	<b>11,533</b>	<b>10,938</b>	<b>22,471</b>	<b>4,161</b>	<b>3,617</b>	<b>10,806</b>	<b>10,938</b>	<b>21,744</b>	<b>3,434</b>	<b>-727</b>
<b>Presidential Primary (OPEN) (TR OUT)</b>	<b>0</b>	<b>9,690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,690</b>	<b>0</b>	<b>9,690</b>	<b>0</b>	<b>9,690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-9,690</b>
Campaign Finance & Public Disclosure Bd	2,312	2,334	2,334	1,024	1,288	2,312	0	1,366	1,406	2,772	438	460	1,406	1,406	2,812	478	40
Campaign Finance 10A.31	1,020	1,020	1,020	0	1,020	1,020	0	0	1,020	1,020	0	0	0	1,020	1,020	0	0
Campaign Finance (OPEN) (TR OUT)	1,575	1,574	1,574	86	1,489	1,575	0	85	1,489	1,574	0	-1	85	1,489	1,574	0	0
Special Elections (OPEN)	19	38	38	0	19	19	0	19	19	38	0	19	19	19	38	0	0
<b>Campaign Finance</b>	<b>4,926</b>	<b>4,966</b>	<b>4,966</b>	<b>1,110</b>	<b>3,816</b>	<b>4,926</b>	<b>0</b>	<b>1,470</b>	<b>3,934</b>	<b>5,404</b>	<b>438</b>	<b>478</b>	<b>1,510</b>	<b>3,934</b>	<b>5,444</b>	<b>478</b>	<b>40</b>
<b>Investment Board</b>	<b>278</b>	<b>278</b>	<b>278</b>	<b>139</b>	<b>139</b>	<b>278</b>	<b>0</b>	<b>139</b>	<b>139</b>	<b>278</b>	<b>0</b>	<b>0</b>	<b>139</b>	<b>139</b>	<b>278</b>	<b>0</b>	<b>0</b>
MNIT Services	19,737	18,464	18,464	7,924	11,813	19,737	0	11,116	11,367	22,483	4,019	2,746	11,386	11,405	22,791	4,327	308
23, Gov Rec - Application Modernization	0	0	0	0	0	0	0	20,000	20,000	40,000	40,000	40,000	0	0	0	0	-40,000
23, Gov Rec - Enterprise Cloud Transformation	0	0	0	0	0	0	0	10,685	22,910	33,595	33,595	33,595	0	0	0	0	-33,595
23, Gov Rec - Cybersecurity Enhancements	0	0	0	0	0	0	0	12,714	20,863	33,577	33,577	33,577	467	467	934	934	-32,643
<b>MIN-IT Services</b>	<b>19,737</b>	<b>18,464</b>	<b>18,464</b>	<b>7,924</b>	<b>11,813</b>	<b>19,737</b>	<b>0</b>	<b>54,515</b>	<b>75,140</b>	<b>129,655</b>	<b>111,191</b>	<b>109,918</b>	<b>11,853</b>	<b>11,872</b>	<b>23,725</b>	<b>5,261</b>	<b>-105,930</b>
Campaign Violations	294	248	248	77	217	294	0	124	124	248	0	-46	124	124	248	0	0
Data Practices	105	44	44	52	249	301	196	1,848	57	1,905	1,861	1,604	57	57	114	70	-1,791
Municipal Boundary Adjustments	540	526	526	251	289	540	0	263	263	526	0	-14	263	263	526	0	0
<b>Administrative Hearings Office</b>	<b>939</b>	<b>818</b>	<b>818</b>	<b>380</b>	<b>755</b>	<b>1,135</b>	<b>196</b>	<b>2,235</b>	<b>444</b>	<b>2,679</b>	<b>1,861</b>	<b>1,544</b>	<b>444</b>	<b>444</b>	<b>888</b>	<b>70</b>	<b>-1,791</b>
Government and Citizen Services	21,487	21,668	21,668	9,941	11,546	21,487	0	19,048	18,618	37,666	15,998	16,179	18,028	18,040	36,068	14,400	-1,598
Strategic Management Services	4,392	4,436	4,436	2,036	2,356	4,392	0	2,809	3,115	5,924	1,488	1,532	3,115	3,115	6,230	1,794	306
Fiscal Agent	21,030	21,030	21,030	10,515	10,515	21,030	0	11,379	11,379	22,758	1,728	1,728	11,379	11,379	22,758	1,728	0
WCRA (OPEN)	1,614	1,775	1,875	764	850	1,614	0	875	900	1,775	0	161	925	950	1,875	0	100
Public Broadcasting	5,888	5,888	5,888	2,940	2,948	5,888	0	2,944	2,944	5,888	0	0	2,944	2,944	5,888	0	0
Historic Structure Grants MS 290.0681 (OPEN)	969	2,012	2,502	0	969	969	0	1,006	1,006	2,012	0	1,043	1,251	1,251	2,502	0	490
21, SS1, CH 12 - Capital Area Building Predesign (OPEN)	3,649	0	0	132	3,517	3,649	0	0	0	0	0	-3,649	0	0	0	0	0
23, Gov Rec - TG Disparity Study	0	0	0	0	0	0	0	500	1,000	1,500	1,500	1,500	0	0	0	0	-1,500
23, Gov Rec - Property Self-Insurance	0	0	0	0	0	0	0	12,500	0	12,500	12,500	12,500	0	0	0	0	-12,500
23, Gov Rec - Consolidation, Rent Loss & Rel	0	0	0	0	0	0	0	12,000	8,000	20,000	20,000	20,000	0	0	0	0	-20,000
23, Gov Rec - Community Radio News Service	0	0	0	0	0	0	0	1,236	0	1,236	1,236	1,236	0	0	0	0	-1,236
<b>Administration, Dept of</b>	<b>59,029</b>	<b>56,809</b>	<b>57,399</b>	<b>26,328</b>	<b>32,701</b>	<b>59,029</b>	<b>0</b>	<b>64,297</b>	<b>46,962</b>	<b>111,259</b>	<b>54,450</b>	<b>52,230</b>	<b>37,642</b>	<b>37,679</b>	<b>75,321</b>	<b>17,922</b>	<b>-35,938</b>
Capitol Area Arch & Plng Bd	751	730	730	372	379	751	0	570	510	1,080	350	329	455	455	910	180	-170
23, Gov Rec - Commemorative Works Fund	0	0	0	0	0	0	0	500	0	500	500	500	0	0	0	0	-500
<b>Capitol Area Arch &amp; Plng Bd</b>	<b>751</b>	<b>730</b>	<b>730</b>	<b>372</b>	<b>379</b>	<b>751</b>	<b>0</b>	<b>1,070</b>	<b>510</b>	<b>1,580</b>	<b>850</b>	<b>829</b>	<b>455</b>	<b>455</b>	<b>910</b>	<b>180</b>	<b>-670</b>
Minnesota Management and Budget	58,962	59,480	59,480	28,598	30,364	58,962	0	45,302	49,887	95,189	35,709	36,227	49,637	49,637	99,274	39,794	4,085
21, SS1, CH 4 - Mandated Health Benefits Evaluation	98	0	0	5	93	98	0	0	0	0	0	-98	0	0	0	0	0
22, CH 99 - Mental Health	400	800	800	0	400	400	0	400	400	800	0	400	400	400	800	0	0
23, Gov Rec - Transition Office for New Children's Agency	0	0	0	0	0	0	0	7,370	0	7,370	7,370	7,370	0	0	0	0	-7,370
23, Gov Rec - Sustainable Children's Cabinet	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
<b>Minnesota Management &amp; Budget</b>	<b>59,460</b>	<b>60,280</b>	<b>60,280</b>	<b>28,603</b>	<b>30,857</b>	<b>59,460</b>	<b>0</b>	<b>54,072</b>	<b>51,287</b>	<b>105,359</b>	<b>45,079</b>	<b>45,899</b>	<b>51,037</b>	<b>51,037</b>	<b>102,074</b>	<b>41,794</b>	<b>-3,285</b>
Tax System Management	282,130	284,656	284,640	128,654	153,476	282,130	0	159,268	166,813	326,081	41,425	43,951	166,781	166,870	333,651	49,011	7,570
21, SS1, CH 12 - Taxpayer Assistance Grants	1,450	1,500	1,500	698	752	1,450	0	750	750	1,500	0	50	750	750	1,500	0	0
Debt Collection Management	60,263	60,780	60,780	27,628	32,635	60,263	0	32,851	34,927	67,778	6,998	7,515	34,979	34,905	69,884	9,104	2,106
Collections, Seized Property, Recording Fees (OPEN)	1,804	2,000	2,000	804	1,000	1,804	0	1,000	1,000	2,000	0	196	1,000	1,000	2,000	0	0
Property Tax Benchmark Study MS 270C.991	50	50	50	25	25	50	0	25	25	50	0	0	25	25	50	0	0
21, SS1, CH 14 Tax Bill Administration	3,000	1,000	0	1,138	1,862	3,000	0	1,000	0	1,000	0	-2,000	0	0	0	0	-1,000
21, SS1, CH 14 Housing Tax Credit Administration (TR OUT)	100	200	200	0	100	100	0	100	100	200	0	100	100	100	200	0	0
21, SS1, CH 14 Film Tax Credit Administration (FY22-25) (TR OUT)	0	100	0	0	0	0	0	50	50	100	0	100	0	0	0	0	-100
23, Gov Rec - Administering the 2023 Tax Bill	0	0	0	0	2,589	2,589	2,589	20,085	4,548	24,633	24,633	22,044	335	192	527	527	-24,106
<b>Revenue, Dept of</b>	<b>348,797</b>	<b>350,286</b>	<b>349,170</b>	<b>158,947</b>	<b>192,439</b>	<b>351,386</b>	<b>2,589</b>	<b>215,129</b>	<b>208,213</b>	<b>423,342</b>	<b>73,056</b>	<b>71,956</b>	<b>203,970</b>	<b>203,842</b>	<b>407,812</b>	<b>58,642</b>	<b>-15,530</b>
Amateur Sports Commission	628	634	634	285	343	628	0	379	391	770	136	142	391	391	782	148	12
<b>Amateur Sports Commission</b>	<b>628</b>	<b>634</b>	<b>634</b>	<b>285</b>	<b>343</b>	<b>628</b>	<b>0</b>	<b>379</b>	<b>391</b>	<b>770</b>	<b>136</b>	<b>142</b>	<b>391</b>	<b>391</b>	<b>782</b>	<b>148</b>	<b>12</b>

**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
Council on Minnesotans of African Heritage	1,096	1,104	1,104	404	692	1,096	0	795	816	1,611	507	515	816	816	1,632	528	21
<b>Council on Minnesotans of African Heritage</b>	<b>1,096</b>	<b>1,104</b>	<b>1,104</b>	<b>404</b>	<b>692</b>	<b>1,096</b>	<b>0</b>	<b>795</b>	<b>816</b>	<b>1,611</b>	<b>507</b>	<b>515</b>	<b>816</b>	<b>816</b>	<b>1,632</b>	<b>528</b>	<b>21</b>
Minnesota Council on Latino Affairs	1,078	1,088	1,088	438	640	1,078	0	664	680	1,344	256	266	680	680	1,360	272	16
<b>Minnesota Council on Latino Affairs</b>	<b>1,078</b>	<b>1,088</b>	<b>1,088</b>	<b>438</b>	<b>640</b>	<b>1,078</b>	<b>0</b>	<b>664</b>	<b>680</b>	<b>1,344</b>	<b>256</b>	<b>266</b>	<b>680</b>	<b>680</b>	<b>1,360</b>	<b>272</b>	<b>16</b>
Council on Asian-Pacific Minnesotans	1,059	1,068	1,068	508	551	1,059	0	623	645	1,268	200	209	645	645	1,290	222	22
<b>Council on Asian-Pacific Minnesotans</b>	<b>1,059</b>	<b>1,068</b>	<b>1,068</b>	<b>508</b>	<b>551</b>	<b>1,059</b>	<b>0</b>	<b>623</b>	<b>645</b>	<b>1,268</b>	<b>200</b>	<b>209</b>	<b>645</b>	<b>645</b>	<b>1,290</b>	<b>222</b>	<b>22</b>
Indian Affairs Council	1,719	1,728	1,728	511	1,208	1,719	0	1,337	1,360	2,697	969	978	1,360	1,360	2,720	992	23
<b>Indian Affairs Council</b>	<b>1,719</b>	<b>1,728</b>	<b>1,728</b>	<b>511</b>	<b>1,208</b>	<b>1,719</b>	<b>0</b>	<b>1,337</b>	<b>1,360</b>	<b>2,697</b>	<b>969</b>	<b>978</b>	<b>1,360</b>	<b>1,360</b>	<b>2,720</b>	<b>992</b>	<b>23</b>
Programs & Operations	46,994	47,194	47,194	23,397	23,597	46,994	0	25,510	26,511	52,021	4,827	5,027	26,136	26,136	52,272	5,078	251
Fiscal Agents	892	642	642	571	321	892	0	321	321	642	0	-250	321	321	642	0	0
<b>Historical Society</b>	<b>47,886</b>	<b>47,836</b>	<b>47,836</b>	<b>23,968</b>	<b>23,918</b>	<b>47,886</b>	<b>0</b>	<b>25,831</b>	<b>26,832</b>	<b>52,663</b>	<b>4,827</b>	<b>4,777</b>	<b>26,457</b>	<b>26,457</b>	<b>52,914</b>	<b>5,078</b>	<b>251</b>
Operations and Services	1,204	1,244	1,244	428	776	1,204	0	835	848	1,683	439	479	848	848	1,696	452	13
Grants Programs	9,601	9,600	9,600	4,798	4,803	9,601	0	4,800	4,800	9,600	0	-1	4,800	4,800	9,600	0	0
Regional Arts Council	4,278	4,278	4,278	2,139	2,139	4,278	0	2,139	2,139	4,278	0	0	2,139	2,139	4,278	0	0
<b>Arts Board</b>	<b>15,083</b>	<b>15,122</b>	<b>15,122</b>	<b>7,365</b>	<b>7,718</b>	<b>15,083</b>	<b>0</b>	<b>7,774</b>	<b>7,787</b>	<b>15,561</b>	<b>439</b>	<b>478</b>	<b>7,787</b>	<b>7,787</b>	<b>15,574</b>	<b>452</b>	<b>13</b>
<b>MN Humanities Center</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>	<b>700</b>	<b>700</b>	<b>1,400</b>	<b>0</b>	<b>845</b>	<b>845</b>	<b>1,690</b>	<b>290</b>	<b>290</b>	<b>845</b>	<b>845</b>	<b>1,690</b>	<b>290</b>	<b>0</b>
Veterans Services	84,533	48,380	48,380	22,166	59,367	81,533	-3,000	41,296	31,071	72,367	23,987	-9,166	31,071	31,071	62,142	13,762	-10,225
Veterans Health Care (TR OUT)	133,621	140,172	140,172	61,864	71,757	133,621	0	89,172	101,951	191,123	50,951	57,502	95,135	96,183	191,318	51,146	195
GI Bill (OPEN)	4,066	4,400	4,400	1,866	2,200	4,066	0	2,200	2,200	4,400	0	334	2,200	2,200	4,400	0	0
GI Bill OJT and Apprenticeships (OPEN)	1,547	2,000	2,000	547	1,000	1,547	0	1,000	1,000	2,000	0	453	1,000	1,000	2,000	0	0
23, Gov Rec - Veterans Bonus Program	0	0	0	0	0	0	0	22,000	0	22,000	22,000	22,000	0	0	0	0	-22,000
23, Gov Rec - Mn Assist Council for Vets	0	0	0	0	0	0	0	530	530	1,060	1,060	1,060	0	0	0	0	-1,060
<b>Veteran Affairs, Dept of</b>	<b>223,767</b>	<b>194,952</b>	<b>194,952</b>	<b>86,443</b>	<b>134,324</b>	<b>220,767</b>	<b>-3,000</b>	<b>156,198</b>	<b>136,752</b>	<b>292,950</b>	<b>97,998</b>	<b>72,183</b>	<b>129,406</b>	<b>130,454</b>	<b>259,860</b>	<b>64,908</b>	<b>-33,090</b>
Main-Military Training Facility	19,614	19,684	19,684	8,939	10,675	19,614	0	9,951	10,064	20,015	331	401	10,064	10,064	20,128	444	113
General Support	7,341	7,266	7,266	3,372	3,969	7,341	0	5,727	5,821	11,548	4,282	4,207	5,856	5,890	11,746	4,480	198
Enlistment Incentives	28,473	24,228	24,228	10,631	17,842	28,473	0	13,614	13,614	27,228	3,000	-1,245	13,614	13,614	27,228	3,000	0
Emergency Services / Military Support (OPEN)	4,521	4,156	4,156	2,443	2,078	4,521	0	2,078	2,078	4,156	0	-365	2,078	2,078	4,156	0	0
<b>Military Affairs, Dept of</b>	<b>59,949</b>	<b>55,334</b>	<b>55,334</b>	<b>25,385</b>	<b>34,564</b>	<b>59,949</b>	<b>0</b>	<b>31,370</b>	<b>31,577</b>	<b>62,947</b>	<b>7,613</b>	<b>2,998</b>	<b>31,612</b>	<b>31,646</b>	<b>63,258</b>	<b>7,924</b>	<b>311</b>
Board of Accountancy	1,386	1,400	1,400	658	728	1,386	0	840	861	1,701	301	315	861	861	1,722	322	21
22, CH 93 – Licensing Disqualification; Preliminary Applications	0	4	4	0	0	0	0	2	2	4	0	4	2	2	4	0	0
<b>Board of Accountancy</b>	<b>1,386</b>	<b>1,404</b>	<b>1,404</b>	<b>658</b>	<b>728</b>	<b>1,386</b>	<b>0</b>	<b>842</b>	<b>863</b>	<b>1,705</b>	<b>301</b>	<b>319</b>	<b>863</b>	<b>863</b>	<b>1,726</b>	<b>322</b>	<b>21</b>
Board of Architectural/Eng	1,737	1,748	1,748	715	1,022	1,737	0	893	913	1,806	58	69	913	913	1,826	78	20
<b>Board of Architectural/Eng</b>	<b>1,737</b>	<b>1,748</b>	<b>1,748</b>	<b>715</b>	<b>1,022</b>	<b>1,737</b>	<b>0</b>	<b>893</b>	<b>913</b>	<b>1,806</b>	<b>58</b>	<b>69</b>	<b>913</b>	<b>913</b>	<b>1,826</b>	<b>78</b>	<b>20</b>
Board of Cosmetologist Examiners	5,846	5,846	5,846	2,614	3,232	5,846	0	3,379	3,599	6,978	1,132	1,132	3,599	3,599	7,198	1,352	220
<b>Board of Cosmetologist Examiners</b>	<b>5,846</b>	<b>5,846</b>	<b>5,846</b>	<b>2,614</b>	<b>3,232</b>	<b>5,846</b>	<b>0</b>	<b>3,379</b>	<b>3,599</b>	<b>6,978</b>	<b>1,132</b>	<b>1,132</b>	<b>3,599</b>	<b>3,599</b>	<b>7,198</b>	<b>1,352</b>	<b>220</b>
Board of Barber Examiners	701	706	706	304	397	701	0	442	452	894	188	193	452	452	904	198	10
<b>Board of Barber Examiners</b>	<b>701</b>	<b>706</b>	<b>706</b>	<b>304</b>	<b>397</b>	<b>701</b>	<b>0</b>	<b>442</b>	<b>452</b>	<b>894</b>	<b>188</b>	<b>193</b>	<b>452</b>	<b>452</b>	<b>904</b>	<b>198</b>	<b>10</b>
<b>23, Gov Rec - Racing Commission</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,000</b>
Contingent Accounts	375	500	500	0	375	375	0	1,500	1,500	3,000	2,500	2,625	1,500	1,500	3,000	2,500	0
<b>Contingent Accounts</b>	<b>375</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>375</b>	<b>375</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>3,000</b>	<b>2,500</b>	<b>2,625</b>	<b>1,500</b>	<b>1,500</b>	<b>3,000</b>	<b>2,500</b>	<b>0</b>
Tort Claims	322	322	322	145	177	322	0	161	161	322	0	0	161	161	322	0	0
<b>Tort Claims</b>	<b>322</b>	<b>322</b>	<b>322</b>	<b>145</b>	<b>177</b>	<b>322</b>	<b>0</b>	<b>161</b>	<b>161</b>	<b>322</b>	<b>0</b>	<b>0</b>	<b>161</b>	<b>161</b>	<b>322</b>	<b>0</b>	<b>0</b>
<b>Consolidated Leg &amp; Const Officers Retire (OPEN)</b>	<b>17,507</b>	<b>16,729</b>	<b>16,066</b>	<b>8,886</b>	<b>8,621</b>	<b>17,507</b>	<b>0</b>	<b>8,449</b>	<b>8,280</b>	<b>16,729</b>	<b>0</b>	<b>-778</b>	<b>8,114</b>	<b>7,952</b>	<b>16,066</b>	<b>0</b>	<b>-663</b>
<b>Judges Retirement Plan Direct Appropriation</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>6,000</b>	<b>6,000</b>	<b>12,000</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>12,000</b>	<b>0</b>	<b>0</b>
<b>18, CH 211 - Pension, PERA Police and Fire</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>9,000</b>	<b>9,000</b>	<b>18,000</b>	<b>0</b>	<b>9,000</b>	<b>9,000</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>9,000</b>	<b>18,000</b>	<b>0</b>	<b>0</b>
<b>PERA / Mpls Employee Retirement Aid (OPEN)</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>16,000</b>	<b>16,000</b>	<b>32,000</b>	<b>0</b>	<b>16,000</b>	<b>16,000</b>	<b>32,000</b>	<b>0</b>	<b>0</b>	<b>16,000</b>	<b>16,000</b>	<b>32,000</b>	<b>0</b>	<b>0</b>



**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
<b>1993 TRA / Mpls Teacher Retire Aid (OPEN)</b>	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
<b>1997 TRA / Mpls Teacher Retire Aid (OPEN)</b>	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
<b>St Paul Teacher Retirement Aid</b>	<b>29,654</b>	<b>29,654</b>	<b>29,654</b>	<b>14,827</b>	<b>14,827</b>	<b>29,654</b>	<b>0</b>	<b>14,827</b>	<b>14,827</b>	<b>29,654</b>	<b>0</b>	<b>0</b>	<b>14,827</b>	<b>14,827</b>	<b>29,654</b>	<b>0</b>	<b>0</b>
<b>State Government Appropriations</b>	<b>1,345,431</b>	<b>1,304,139</b>	<b>1,293,317</b>	<b>602,664</b>	<b>742,552</b>	<b>1,345,216</b>	<b>-215</b>	<b>906,383</b>	<b>861,488</b>	<b>1,767,871</b>	<b>463,732</b>	<b>422,655</b>	<b>773,939</b>	<b>777,353</b>	<b>1,551,292</b>	<b>257,975</b>	<b>-216,579</b>
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]
<b>MMB Non-Operating</b>	<b>10,705</b>	<b>10,694</b>	<b>11,678</b>	<b>5,701</b>	<b>5,004</b>	<b>10,705</b>	<b>0</b>	<b>5,230</b>	<b>5,464</b>	<b>10,694</b>	<b>0</b>	<b>-11</b>	<b>5,710</b>	<b>5,968</b>	<b>11,678</b>	<b>0</b>	<b>984</b>
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
<b>State Government &amp; Veterans</b>	<b>1,807,056</b>	<b>1,500,098</b>	<b>1,260,795</b>	<b>665,137</b>	<b>1,089,704</b>	<b>1,754,841</b>	<b>-52,215</b>	<b>1,631,618</b>	<b>1,069,981</b>	<b>2,701,599</b>	<b>1,201,501</b>	<b>946,758</b>	<b>753,288</b>	<b>762,709</b>	<b>1,515,997</b>	<b>255,202</b>	<b>-1,185,602</b>
<b>Debt Service</b>																	
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
<b>Debt Service</b>	<b>1,140,185</b>	<b>1,146,757</b>	<b>1,257,296</b>	<b>592,426</b>	<b>547,759</b>	<b>1,140,185</b>	<b>0</b>	<b>576,458</b>	<b>638,100</b>	<b>1,214,558</b>	<b>67,801</b>	<b>74,373</b>	<b>694,266</b>	<b>717,357</b>	<b>1,411,623</b>	<b>154,327</b>	<b>197,065</b>
<b>Debt Service</b>	<b>1,140,185</b>	<b>1,146,757</b>	<b>1,257,296</b>	<b>592,426</b>	<b>547,759</b>	<b>1,140,185</b>	<b>0</b>	<b>576,458</b>	<b>638,100</b>	<b>1,214,558</b>	<b>67,801</b>	<b>74,373</b>	<b>694,266</b>	<b>717,357</b>	<b>1,411,623</b>	<b>154,327</b>	<b>197,065</b>
<b>Capital Projects &amp; Grants</b>																	
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* 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
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
<b>Capital Projects &amp; Grants</b>	<b>351,444</b>	<b>337,352</b>	<b>345,090</b>	<b>177,361</b>	<b>566,783</b>	<b>744,144</b>	<b>392,700</b>	<b>1,024,679</b>	<b>141,567</b>	<b>1,166,246</b>	<b>828,894</b>	<b>422,102</b>	<b>152,529</b>	<b>164,422</b>	<b>316,951</b>	<b>-28,139</b>	<b>-849,295</b>
<b>Cancellation Estimates</b>																	
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
<b>Cancellation Estimates</b>	<b>-15,000</b>	<b>-20,000</b>	<b>-20,000</b>	<b>0</b>	<b>-15,000</b>	<b>-15,000</b>	<b>0</b>	<b>-5,000</b>	<b>-15,000</b>	<b>-20,000</b>	<b>0</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-15,000</b>	<b>-20,000</b>	<b>0</b>	<b>0</b>
<b>Reserve &amp; Appropriation Carried Forward</b>																	
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
<b>Reserve &amp; Appropriation Carried Forward</b>	<b>3,570,158</b>	<b>3,886,363</b>	<b>4,232,907</b>	<b>4,224,709</b>	<b>3,202,098</b>	<b>3,202,098</b>	<b>-368,060</b>	<b>3,202,098</b>	<b>3,202,098</b>	<b>3,202,098</b>	<b>-684,265</b>	<b>0</b>	<b>3,202,098</b>	<b>3,202,098</b>	<b>3,202,098</b>	<b>-1,030,809</b>	<b>0</b>

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