



General Fund Balance Analysis

End of 2023 Legislative Session

Comparisons to February 2023 Forecast

2022-23 Biennium

2024-25 Biennium

2026-27 Biennium

July 7, 2023

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

General Fund Summary

Actual & Estimated Resources

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Balance Forward From Prior Year	7,025,957	16,052,653	21,335,151	7,025,957	12,969,000	7,025,957	0	15,485,459	6,695,366	15,485,459	-567,194	8,459,502	4,785,493	4,628,996	4,785,493	-16,549,658	-10,699,966
Current Resources:																	
Tax Revenues	58,023,319	58,319,607	62,994,919	29,390,413	28,632,906	58,023,319	0	27,304,409	29,043,332	56,347,741	-1,971,866	-1,675,578	30,334,438	31,548,982	61,883,420	-1,111,499	5,535,679
Non-Tax Revenues	2,148,732	2,259,658	1,609,206	926,552	1,222,180	2,148,732	0	1,326,621	951,814	2,278,435	18,777	129,703	828,434	829,402	1,657,836	48,630	-620,599
Subtotal Non-Dedicated Revenues	60,172,051	60,579,265	64,604,125	30,316,965	29,855,086	60,172,051	0	28,631,030	29,995,146	58,626,176	-1,953,089	-1,545,875	31,162,872	32,378,384	63,541,256	-1,062,869	4,915,080
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	51,744	179,721	159,495	339,216	0	96,501	25,807	122,308	100	-216,908	301,552	25,967	327,519	275,775	205,211
Prior Year Adjustments	170,029	74,405	74,236	132,779	37,250	170,029	0	34,676	34,385	69,061	-5,344	-100,968	33,952	33,910	67,862	-6,374	-1,199
Subtotal Other Revenue	509,254	196,623	125,990	312,504	196,750	509,254	0	131,182	60,197	191,379	-5,244	-317,875	335,509	59,882	395,391	269,401	204,012
New Legislation Revenues	0	0	0	0	0	0	0	-1,369,079	-589,254	-1,958,333	-1,958,333	-1,958,333	-260,562	-532,906	-793,468	-793,468	1,164,865
Subtotal Current Resources	60,681,305	60,775,888	64,730,115	30,629,469	30,051,836	60,681,305	0	28,762,212	30,055,343	58,817,555	-1,958,333	-1,863,750	31,498,381	32,438,266	63,936,647	-793,468	5,119,092
Total Resources Available	67,707,262	76,828,541	86,065,266	37,655,426	43,020,836	67,707,262	0	44,247,671	36,750,709	74,303,014	-2,525,527	6,595,752	36,283,874	37,067,262	68,722,140	-17,343,126	-5,580,874

Actual & Estimated Expenditures

E-12 Education	20,183,812	21,301,549	21,548,333	9,960,012	10,222,700	20,182,712	-1,100	12,086,281	12,172,300	24,258,581	2,957,032	4,075,869	12,465,491	12,901,701	25,367,192	3,818,859	1,108,611
Higher Education	3,536,024	3,505,828	3,505,828	1,750,216	1,785,808	3,536,024	0	2,058,202	2,115,326	4,173,528	667,700	637,504	1,985,078	1,985,142	3,970,220	464,392	-203,308
Property Tax Aids & Credits	4,641,358	4,434,615	4,554,597	2,052,912	2,588,618	4,641,530	172	2,749,387	2,565,372	5,314,759	880,144	673,229	2,209,692	2,295,432	4,505,124	-49,473	-809,635
Health & Human Services	15,207,795	17,814,454	19,862,289	6,922,572	8,279,979	15,202,551	-5,244	10,557,085	10,076,717	20,633,802	2,819,348	5,431,251	10,878,206	11,430,101	22,308,307	2,446,018	1,674,505
Public Safety & Judiciary	2,671,055	2,676,504	2,664,502	1,292,489	1,438,115	2,730,604	59,549	1,806,190	1,751,516	3,557,706	881,202	827,102	1,695,797	1,695,726	3,391,523	727,021	-166,183
Transportation	481,469	271,460	271,460	236,332	246,366	482,698	1,229	1,121,175	193,870	1,315,045	1,043,585	832,347	172,886	173,011	345,897	74,437	-969,148
Environment and Energy	390,020	349,816	348,936	188,853	198,927	387,780	-2,240	665,125	372,832	1,037,957	688,141	650,177	216,762	216,532	433,294	84,358	-604,663
Jobs, Commerce, Ag and Housing	1,298,573	652,545	588,232	848,116	631,427	1,479,543	180,970	3,038,961	844,637	3,883,598	3,231,053	2,404,055	415,206	417,950	833,156	244,924	-3,050,442
State Government & Veterans	1,767,309	1,602,640	1,345,505	665,137	1,043,330	1,708,467	-58,842	1,734,797	1,132,541	2,867,338	1,264,698	1,158,871	820,497	820,568	1,641,065	295,560	-1,226,273
Debt Service	1,140,185	1,139,914	1,255,316	592,426	547,759	1,140,185	0	567,187	612,539	1,179,726	39,812	39,541	657,041	696,301	1,353,342	98,026	173,616
Capital Projects & Grants	352,009	341,334	348,517	177,361	567,348	744,709	392,700	1,172,915	142,566	1,315,481	974,147	570,772	143,222	144,986	288,208	-60,309	-1,027,273
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
Estimated Inflation	0	1,422,731	3,090,378	0	0	0	0	0	0	0	-1,422,731	0	0	0	0	-3,090,378	0
Subtotal by Appropriation Bill	51,654,609	55,493,390	59,363,893	24,686,426	27,535,377	52,221,803	567,194	37,552,305	31,965,216	69,517,521	14,024,131	17,295,718	31,654,878	32,762,450	64,417,328	5,053,435	-5,100,193
Total Expenditures & Transfers	51,654,609	55,493,390	59,363,893	24,686,426	27,535,377	52,221,803	567,194	37,552,305	31,965,216	69,517,521	14,024,131	17,295,718	31,654,878	32,762,450	64,417,328	5,053,435	-5,100,193
Balance Before Reserves	16,052,653	21,335,151	26,701,373	12,969,000	15,485,459	15,485,459	-567,194	6,695,366	4,785,493	4,785,493	-16,549,658	-10,699,966	4,628,996	4,304,812	4,304,812	-22,396,561	-480,681
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	366,179	678,315	1,020,617	229,397	0	0	-366,179	0	0	0	-678,315	0	0	0	0	-1,020,617	0
Appropriations Carried Forward	0	0	0	972,828	0	0	0	0	0	0	0	0	0	0	0	0	0
Budgetary Balance	12,484,376	17,454,738	22,478,658	8,744,291	12,283,361	12,283,361	-201,015	3,493,268	1,583,395	1,583,395	-15,871,343	-10,699,966	1,426,898	1,102,714	1,102,714	-21,375,944	-480,681
Planning Biennium Estimated Inflation	0	0	0	0	0	0	0	0	0	0	0	0	266,436	550,624	817,060	817,060	817,060
Planning Estimate Budgetary Balance with Inflation	12,484,376	17,454,738	22,478,658	8,744,291	12,283,361	12,283,361	-201,015	3,493,268	1,583,395	1,583,395	-15,871,343	-10,699,966	1,160,462	552,090	285,654	-22,193,004	-1,297,741

General Fund - Fund Balance Analysis

(\$ in Thousands)

Non-Dedicated Revenue

Tax Revenues:

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Non-Dedicated Revenue																	
Tax Revenues:																	
Individual Income Tax	37,332,564	37,464,794	40,403,340	19,272,711	18,059,853	37,332,564	0	18,424,293	19,040,501	37,464,794	0	132,230	19,915,319	20,488,021	40,403,340	0	2,938,546
Individual Income Tax Refunds	-4,965,636	-4,803,946	-4,453,061	-2,400,002	-2,565,634	-4,965,636	0	-2,444,875	-2,359,071	-4,803,946	0	161,690	-2,354,131	-2,098,930	-4,453,061	0	350,885
23, CH 64 - One-time Refundable Credit	0	0	0	0	0	0	0	-1,130,900	0	-1,130,900	-1,130,900	-1,130,900	0	0	0	0	1,130,900
23, CH 64 - MN Child Tax Credit	0	0	0	0	0	0	0	-455,400	-438,000	-893,400	-893,400	-893,400	-434,600	-480,400	-915,000	-915,000	-21,600
23, CH 64 - Working Family Credit for ITINs, incl. interactions	0	0	0	0	0	0	0	-54,700	-52,100	-106,800	-106,800	-106,800	-51,300	-56,000	-107,300	-107,300	-500
23, CH 64 - Modify Working Family Credit	0	0	0	0	0	0	0	150,000	150,000	300,000	300,000	300,000	150,300	150,600	300,900	300,900	900
23, CH 64 - Newly Eligible Dependents	0	0	0	0	0	0	0	-58,400	-58,600	-117,000	-117,000	-117,000	-58,800	-60,100	-118,900	-118,900	-1,900
23, CH 64 - Dependent Care Credit Newborn Credit to Unmarried Filers	0	0	0	0	0	0	0	-1,600	-1,600	-3,200	-3,200	-3,200	-1,600	-1,600	-3,200	-3,200	0
23, CH 64 - Renter's Income Tax Credit	0	0	0	0	0	0	0	0	-378,600	-378,600	-378,600	-378,600	-382,300	-386,000	-768,300	-768,300	-389,700
23, CH 64 - Social Security Subtraction	0	0	0	0	0	0	0	-235,800	-260,400	-496,200	-496,200	-496,200	-279,500	-297,300	-576,800	-576,800	-80,600
23, CH 64 - Public Pension Subtraction, incl. interactions	0	0	0	0	0	0	0	-40,300	-40,100	-80,400	-80,400	-80,400	-40,000	-39,800	-79,800	-79,800	600
23, CH 64 - K-12 Credit; Education Expenses, incl. interactions	0	0	0	0	0	0	0	-11,100	-11,700	-22,800	-22,800	-22,800	-12,000	-12,200	-24,200	-24,200	-1,400
23, CH 64 - Angel Tax Credit	0	0	0	0	0	0	0	-5,000	-5,000	-10,000	-10,000	-10,000	0	0	0	0	10,000
23, CH 64 - Beginning Farmer Credit	0	0	0	0	0	0	0	-4,000	-4,000	-8,000	-8,000	-8,000	-4,000	-4,000	-8,000	-8,000	0
23, CH 64 - Film Production Credit	0	0	0	0	0	0	0	-8,500	-10,100	-18,600	-18,600	-18,600	-12,700	-13,000	-25,700	-25,700	-7,100
23, CH 64 - Sexual Harassment Payment Subtraction	0	0	0	0	0	0	0	-100	-100	-200	-200	-200	-100	-100	-200	-200	0
23, CH 64 - Discharged Student Loan Subtraction	0	0	0	0	0	0	0	0	0	0	0	0	0	-100	-100	-100	-100
23, CH 64 - Military Credit Due Date	0	0	0	0	0	0	0	-200	0	-200	-200	-200	0	0	0	0	200
23, CH 64 - Manufactured Home Park Credit	0	0	0	0	0	0	0	-350	-380	-730	-730	-730	-400	-430	-830	-830	-100
23, CH 64 - Short Line Railroad Credit	0	0	0	0	0	0	0	-1,400	-1,400	-2,800	-2,800	-2,800	-1,400	-1,400	-2,800	-2,800	0
23, CH 64 - Subtractions, Unemployment Compensation Received by Teenagers	0	0	0	0	0	0	0	-10	0	-10	-10	-10	0	0	0	0	10
23, CH 64 - Standard/Itemized Deduction Phase-Out	0	0	0	0	0	0	0	173,800	180,500	354,300	354,300	354,300	187,600	197,800	385,400	385,400	31,100
23, CH 64 - Net Investment Income Tax	0	0	0	0	0	0	0	0	86,200	86,200	86,200	86,200	87,700	88,800	176,500	176,500	90,300
23, CH 64 - Federal Conformity Limit on Excess Business Losses, Nonresident Income	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
23, CH 64 - Federal Conformity Secure Act 2.0	0	0	0	0	0	0	0	2,700	-800	1,900	1,900	1,900	-800	-2,000	-2,800	-2,800	-4,700
23, CH 64 - Federal Conformity Repeal GILTI Subtraction	0	0	0	0	0	0	0	3,500	2,800	6,300	6,300	6,300	2,900	3,100	6,000	6,000	-300
23, CH 64 - 2023 Tax Bill Individual Income Tax Interactions	0	0	0	0	0	0	0	0	850	850	850	850	770	750	1,520	1,520	670
23, CH 64 - Repeal \$50 Fee for Payment Agreement Plan	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, CH 68 - Registration Tab Fee Restructure Interaction	0	0	0	0	0	0	0	0	-500	-500	-500	-500	-700	-1,000	-1,700	-1,700	-1,200
23, CH 68 - Met Council Regional Transit Bonding Authority Interaction	0	0	0	0	0	0	0	0	-20	-20	-20	-20	-220	-310	-530	-530	-510
Individual Income Tax	32,366,928	32,660,848	35,950,279	16,872,709	15,494,219	32,366,928	0	14,304,558	15,836,180	30,140,738	-2,520,110	-2,226,190	16,728,238	17,541,201	34,269,439	-1,680,840	4,128,701
Corporate Income Tax	5,874,608	4,982,579	5,109,841	2,948,822	2,925,786	5,874,608	0	2,523,534	2,459,045	4,982,579	0	-892,029	2,524,318	2,585,523	5,109,841	0	127,262
Corporate Income Tax Refunds	-287,712	-407,778	-403,152	-125,947	-161,765	-287,712	0	-205,548	-202,230	-407,778	0	-120,066	-203,303	-199,849	-403,152	0	4,626
23, CH 64 - Historic Rehabilitation Credit	0	0	0	0	0	0	0	-700	-3,100	-3,800	-3,800	-3,800	-8,100	-14,700	-22,800	-22,800	-19,000
23, CH 64 - Federal Conformity Repeal GILTI Subtraction with DRD	0	0	0	0	0	0	0	249,200	181,500	430,700	430,700	430,700	184,500	188,600	373,100	373,100	-57,600
23, CH 64 - Reduce Dividend Received Deduction	0	0	0	0	0	0	0	74,100	54,000	128,100	128,100	128,100	54,900	56,100	111,000	111,000	-17,100
23, CH 64 - Reduce NOL Limit to 70%	0	0	0	0	0	0	0	22,100	17,300	39,400	39,400	39,400	17,600	17,900	35,500	35,500	-3,900
23, CH 64 - 2023 Tax Bill Corporate Franchise Tax Interactions	0	0	0	0	0	0	0	0	1,010	1,010	1,010	1,010	910	910	1,820	1,820	810
23, CH 68 - CorpTax, Sustainable Aviation Fuel Credit	0	0	0	0	0	0	0	0	-7,400	-7,400	-7,400	-7,400	-2,100	-2,100	-4,200	-4,200	3,200
Corporate Income Tax	5,586,896	4,574,801	4,706,689	2,822,875	2,764,021	5,586,896	0	2,662,686	2,500,125	5,162,811	588,010	-424,085	2,568,725	2,632,384	5,201,109	494,420	38,298
23, CH 63 - Cannabis Gross Receipts Tax	0	0	0	0	0	0	0	10,600	32,000	42,600	42,600	42,600	52,200	68,600	120,800	120,800	78,200
Sales Tax	14,386,718	15,482,863	16,399,856	6,798,807	7,587,911	14,386,718	0	7,638,135	7,844,728	15,482,863	0	1,096,145	8,085,881	8,313,975	16,399,856	0	916,993
Sales Tax Refunds	-348,162	-369,602	-329,602	-161,863	-186,299	-348,162	0	-204,801	-164,801	-369,602	0	-21,440	-164,801	-164,801	-329,602	0	40,000
Sales Tax Refunds, Indian Sales Tax	-30,031	-31,900	-33,100	-14,531	-15,500	-30,031	0	-15,800	-16,100	-31,900	0	-1,869	-16,400	-16,700	-33,100	0	-1,200
12, CH 299 MPLS Sales Tax to MSFA	1,089	3,565	4,269	0	1,089	1,089	0	1,756	1,809	3,565	0	2,476	2,021	2,248	4,269	0	704
MPLS Sales Tax w/Holding for NFL Stadium	42,919	44,670	45,728	21,215	21,704	42,919	0	22,148	22,522	44,670	0	1,751	22,710	23,018	45,728	0	1,058
23, CH 64 - Local Sales Tax Exemptions	0	0	0	0	0	0	0	-8,340	-4,310	-12,650	-12,650	-12,650	-2,530	-1,100	-3,630	-3,630	9,020
23, CH 64 - Certain Natural Gas Fees to Residential Customers	0	0	0	0	0	0	0	-7,560	-2,380	-9,940	-9,940	-9,940	-2,380	-1,310	-3,690	-3,690	6,250
23, CH 64 - MSP Airport	0	0	0	0	0	0	0	-7,560	0	-7,560	-7,560	-7,560	0	0	0	0	7,560
23, CH 64 - Suite Licenses & Amenities Included with Admission	0	0	0	0	0	0	0	-1,840	-950	-2,790	-2,790	-2,790	-950	-970	-1,920	-1,920	870
23, CH 64 - Nonprofit Blood Centers	0	0	0	0	0	0	0	-1,400	-300	-1,700	-1,700	-1,700	-300	-300	-600	-600	1,100
23, CH 64 - Disregarded LLCs	0	0	0	0	0	0	0	-710	-760	-1,470	-1,470	-1,470	-810	-860	-1,670	-1,670	-200

*Individual income tax totals in FY 2024-27 do not include the estimated revenue impact related to a drafting oversight impacting the standard deduction in Ch. 64 (2023 tax bill) that would result in an estimated \$350 million in added revenue each fiscal year if not corrected. It is assumed that the 2024 legislature will pass legislation to correct this oversight.

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

	Feb	Feb	Feb	Actual	EOS	EOS	EOS vs Feb	EOS	EOS	EOS	EOS vs Feb	FY 2024-25 vs	EOS	EOS	EOS	EOS vs Feb	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, CH 64 - Firearms Storage Units	0	0	0	0	0	0	0	-20	-20	-40	-40	-40	-20	-20	-40	-40	0
23, CH 64 - County Agricultural Societies	0	0	0	0	0	0	0	-30	-30	-60	-60	-60	-30	-30	-60	-60	0
23, CH 64 - Solid Waste Tax Transfer	0	0	0	0	0	0	0	-3,400	-3,500	-6,900	-6,900	-6,900	-3,600	-3,700	-7,300	-7,300	-400
23, CH 63 - Legalizing Adult-Use Cannabis	0	0	0	0	0	0	0	4,800	18,000	22,800	22,800	22,800	31,800	42,600	74,400	74,400	51,600
23, CH 64 - Forgive MPLS Interest on Construction Obligation	0	0	0	0	0	0	0	-6,172	-6,172	-12,344	-12,344	-12,344	-6,172	-6,172	-12,344	-12,344	0
23, CH 68 - Auto Parts Sales Tax Reallocation	0	0	0	0	0	0	0	-5,509	-13,831	-19,340	-19,340	-19,340	-22,261	-34,132	-56,393	-56,393	-37,053
23, CH 72 - SalesTax, Warroad Event Center	0	0	0	0	0	0	0	-290	-210	-500	-500	-500	0	0	0	0	500
23, CH 68 - Tribal Agreements	0	0	0	0	0	0	0	-250	-710	-960	-960	-960	-760	-870	-1,630	-1,630	-670
Sales Tax	14,052,533	15,129,596	16,087,151	6,643,628	7,408,905	14,052,533	0	7,403,157	7,672,985	15,076,142	-53,454	1,023,609	7,921,398	8,150,876	16,072,274	-14,877	996,132
Statewide Property Tax	1,531,483	1,492,411	1,490,570	774,121	757,362	1,531,483	0	747,132	745,279	1,492,411	0	-39,072	745,283	745,287	1,490,570	0	-1,841
23, CH 64 - Tribal Land Exemption	0	0	0	0	0	0	0	-10	0	-10	-10	-10	0	0	0	0	10
Statewide Property Tax	1,531,483	1,492,411	1,490,570	774,121	757,362	1,531,483	0	747,122	745,279	1,492,401	-10	-39,082	745,283	745,287	1,490,570	0	-1,831
Estate Tax	465,618	503,100	548,100	224,518	241,100	465,618	0	245,900	257,200	503,100	0	37,482	268,400	279,700	548,100	0	45,000
Estate Tax Refunds	-16,329	-16,800	-17,900	-8,529	-7,800	-16,329	0	-8,200	-8,600	-16,800	0	-471	-8,600	-9,300	-17,900	0	-1,100
Estate Tax	449,289	486,300	530,200	215,989	233,300	449,289	0	237,700	248,600	486,300	0	37,011	259,800	270,400	530,200	0	43,900
Liquor, Wine & Beer Tax	214,830	223,750	233,690	106,530	108,300	214,830	0	110,660	113,090	223,750	0	8,920	115,570	118,120	233,690	0	9,940
Liquor, Wine & Beer Tax Refunds	-3,376	-2,230	-2,270	-1,776	-1,600	-3,376	0	-1,110	-1,120	-2,230	0	1,146	-1,130	-1,140	-2,270	0	-40
Liquor, Wine & Beer Tax	211,454	221,520	231,420	104,754	106,700	211,454	0	109,550	111,970	221,520	0	10,066	114,440	116,980	231,420	0	9,900
Cigarette & Tobacco Products Tax	1,146,308	1,117,600	1,116,160	587,478	558,830	1,146,308	0	559,080	558,520	1,117,600	0	-28,708	558,210	557,950	1,116,160	0	-1,440
Cigarette & Tobacco Products Tax Refunds	-19,358	-19,000	-19,000	-9,608	-9,750	-19,358	0	-9,500	-9,500	-19,000	0	358	-9,500	-9,500	-19,000	0	0
23, CH 70 - Transition MERC to SPECREV	0	0	0	0	0	0	0	149	149	298	298	298	149	149	298	298	0
Cigarette & Tobacco Products Tax	1,126,950	1,098,600	1,097,160	577,870	549,080	1,126,950	0	549,729	549,169	1,098,898	298	-28,052	548,859	548,599	1,097,458	298	-1,440
Taconite Occupation Tax	114,751	70,200	50,000	56,451	58,300	114,751	0	36,000	34,200	70,200	0	-44,551	25,000	25,000	50,000	0	-20,200
Mortgage Registry Tax	326,688	277,622	328,559	203,491	123,197	326,688	0	129,902	147,720	277,622	0	-49,066	156,201	172,358	328,559	0	50,937
Deed Transfer Tax	358,096	291,377	378,053	200,270	157,826	358,096	0	135,478	155,899	291,377	0	-66,719	172,872	205,181	378,053	0	86,676
Deed Transfer Tax	358,096	291,377	378,053	200,270	157,826	358,096	0	135,478	155,899	291,377	0	-66,719	172,872	205,181	378,053	0	86,676
Insurance Gross Earn & Fire Marshall	951,142	957,955	1,003,205	485,958	465,184	951,142	0	473,521	484,434	957,955	0	6,813	495,790	507,415	1,003,205	0	45,250
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
23, CH 64 - Gross Proceeds Tax, Non Ferrous Mining	0	0	0	0	0	0	0	0	0	0	0	0	1,500	1,400	2,900	2,900	2,900
23, CH 64 - Gross Proceeds Tax, State Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	-1,500	-1,500	-1,500	-1,500
Insurance Gross Earn & Fire Marshall	946,941	952,955	998,205	484,257	462,684	946,941	0	471,021	481,934	952,955	0	6,014	494,790	504,815	999,605	1,400	46,650
Controlled Substance Tax	5	10	10	0	5	5	0	5	5	10	0	5	5	5	10	0	0
Other Gross Earnings	105	100	100	55	50	105	0	50	50	100	0	-5	50	50	100	0	0
Lawful Gambling Taxes	378,623	431,100	461,600	182,123	196,500	378,623	0	210,300	220,800	431,100	0	52,477	227,400	234,200	461,600	0	30,500
Gambling Tax Refunds	-1,004	-500	-500	-404	-600	-1,004	0	-250	-250	-500	0	504	-250	-250	-500	0	0
23, CH 64 - Combined Net Receipt Tax Rate Reduction	0	0	0	0	0	0	0	-13,600	-15,600	-29,200	-29,200	-29,200	-16,100	-16,600	-32,700	-32,700	-3,500
Lawful Gambling Taxes	377,619	430,600	461,100	181,719	195,900	377,619	0	196,450	204,950	401,400	-29,200	23,781	211,050	217,350	428,400	-32,700	27,000
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	[303,819]	[356,800]	[387,300]	[144,819]	[159,000]	[303,819]	[0]	[159,550]	[168,050]	[327,600]	[-29,200]	[23,781]	[174,150]	[180,450]	[354,600]	[-32,700]	[27,000]
Medical Assistance Surcharges	584,495	643,471	696,227	257,836	326,659	584,495	0	315,803	327,668	643,471	0	58,976	340,929	355,298	696,227	0	52,756
Other Tax Refunds	-10,914	-10,804	-10,804	-5,612	-5,302	-10,914	0	-5,402	-5,402	-10,804	0	110	-5,402	-5,402	-10,804	0	0
Tax Revenues	58,023,319	58,319,607	62,994,919	29,390,413	28,632,906	58,023,319	0	27,304,409	29,043,332	56,347,741	-1,971,866	-1,675,578	30,334,438	31,548,982	61,883,420	-1,111,499	5,535,679
Non-Tax Revenues:																	
Investment Income	478,706	782,700	137,400	44,806	433,900	478,706	0	586,500	196,200	782,700	0	303,994	69,400	68,000	137,400	0	-645,300
Lottery Revenue	159,988	140,967	143,966	78,702	81,286	159,988	0	68,984	71,983	140,967	0	-19,021	71,983	71,983	143,966	0	2,999
Tobacco Settlements	363,950	336,831	332,432	192,965	170,985	363,950	0	169,151	167,680	336,831	0	-27,119	166,820	165,612	332,432	0	-4,399

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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Settlements	8,252	0	0	0	8,252	8,252	0	0	0	0	0	-8,252	0	0	0	0	0
Fees																	
Departmental Earnings	434,765	425,448	421,001	221,050	213,715	434,765	0	210,882	214,566	425,448	0	-9,317	211,249	209,752	421,001	0	-4,447
23, CH 61 - Elimination of Parental Fees under TEFRA	0	0	0	0	0	0	0	-5,205	-5,205	-10,410	-10,410	-10,410	-5,205	-5,205	-10,410	-10,410	0
23, CH 43 - Food Licensing Modernization	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, CH 62 - Absentee Ballot List	0	0	0	0	0	0	0	2	2	4	4	4	2	2	4	4	0
23, CH 62 - State Auditor Operating Adj	0	0	0	0	0	0	0	290	576	866	866	866	584	589	1,173	1,173	307
23, CH 62 - Admin Parking Fund Debt Service Waiver	0	0	0	0	0	0	0	-990	-993	-1,983	-1,983	-1,983	-994	-988	-1,982	-1,982	1
23, CH 62 - BdCosmo Hair Technician Licensing	0	0	0	0	0	0	0	0	39	39	39	39	39	39	78	78	39
23, CH 57 - Telecommunications Assessment	0	0	0	0	0	0	0	38	78	116	116	116	78	78	156	156	40
23, CH 57 - Fee Modernization	0	0	0	0	0	0	0	484	484	968	968	968	484	484	968	968	0
23, CH 57 - AttyGen Prescription Dug Affordability Act	0	0	0	0	0	0	0	73	73	146	146	146	73	73	146	146	0
23, CH 53 - Prevailing Wage Education and Compliance	0	0	0	0	0	0	0	16	20	36	36	36	25	25	50	50	14
23, CH 53 - DLI AGO Estimated Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23, CH 53 - Safe and Skilled Worker Act	0	0	0	0	0	0	0	5	5	10	10	10	5	5	10	10	0
23, CH 53 - Safe Workplaces for Livestock Procsng Wkrs	0	0	0	0	0	0	0	25	25	50	50	50	25	25	50	50	0
23, CH 52 - Probation Reform Revenue Loss	0	0	0	0	0	0	0	-5,910	-5,910	-11,820	-11,820	-11,820	-5,910	-5,910	-11,820	-11,820	0
23, CH 52 - SupCt Eliminate Fees for Uncertified Court Documents	0	0	0	0	0	0	0	-265	-284	-549	-549	-549	-284	-284	-568	-568	-19
23, CH 60 - PUC Increased Assessment for Operations	0	0	0	0	0	0	0	1,522	1,791	3,313	3,313	3,313	1,791	1,791	3,582	3,582	269
23, CH 60 - PUC Community Solar Garden Modifications	0	0	0	0	0	0	0	512	512	1,024	1,024	1,024	512	512	1,024	1,024	0
23, CH 60 - PUC Dispute Resolution with Utilities	0	0	0	0	0	0	0	236	229	465	465	465	229	229	458	458	-7
23, CH 60 - PUC Elec Vehic Rebates Admin	0	0	0	0	0	0	0	64	64	128	128	128	64	64	128	128	0
23, CH 60 - PUC Transportation Electrification Plan	0	0	0	0	0	0	0	0	96	96	96	96	96	96	192	192	96
23, CH 60 - PUC Energy Storage Rebates	0	0	0	0	0	0	0	68	68	136	136	136	112	68	180	180	44
23, CH 60 - PUC Compensation for PUC Proceeding	0	0	0	0	0	0	0	32	32	64	64	64	32	32	64	64	0
23, CH 60 - Comm Incr Assessment for Operations	0	0	0	0	0	0	0	184	361	545	545	545	361	361	722	722	177
23, CH 60 - Comm Dispute Resolution w/ Utilities	0	0	0	0	0	0	0	77	77	154	154	154	77	77	154	154	0
23, CH 60 - Comm Energy Storage Rebates	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23, CH 60 - Comm Community Solar Garden Modifications	0	0	0	0	0	0	0	961	961	1,922	1,922	1,922	961	961	1,922	1,922	0
23, CH 60 - Comm Transportation Electrification Plan	0	0	0	0	0	0	0	0	164	164	164	164	164	164	328	328	164
23, CH 60 - Comm Assmnt for Energy Resources & 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, CH 60 - Comm Utility Grid Reliability Assessment Extension	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23, CH 60 - DNR Lottery in-Lieu Percentage Change and New Accts	0	0	0	0	0	0	0	-5,492	-5,713	-11,205	-11,205	-11,205	-5,713	-5,713	-11,426	-11,426	-221
23, CH 61 - MDH Trauma System Fee Increase and Revenue Adjustment	0	0	0	0	0	0	0	-354	-354	-708	-708	-708	-354	-354	-708	-708	0
23, CH 61 - MDH Access to Original Birth Recs for Adoptees	0	0	0	0	0	0	0	11	11	22	22	22	6	3	9	9	-13
23, CH 61 - DLI KNABA, Nondedicated Revenue	0	0	0	0	0	0	0	5	5	10	10	10	205	205	410	410	400
23, CH 68 - DPS Reintegration License, Fee Loss	0	0	0	0	0	0	0	-25	-101	-126	-126	-126	-101	-101	-202	-202	-76
23, CH 68 - MMB Transit Safety Admin Citations Revenue Loss	0	0	0	0	0	0	0	-1	-1	-2	-2	-2	-1	-1	-2	-2	0
23, CH 68 - SupCt Transit Safety Admin Citations Revenue Loss	0	0	0	0	0	0	0	-2	-3	-5	-5	-5	-3	-3	-6	-6	-1
23, CH 64 - DOR Disallow Revenue Recapture Nonprofit Hospitals	0	0	0	0	0	0	0	-201	-201	-402	-402	-402	-201	-201	-402	-402	0
23, CH 63 - Office of Cannabis Mgmt, Licensing Fees	0	0	0	0	0	0	0	3,330	5,376	8,706	8,706	8,706	6,717	10,560	17,277	17,277	8,571
23, CH 59 - Family Medical Benefit Insurance, DLI, Enforcement, Penalty Revenue	0	0	0	0	0	0	0	0	0	0	0	0	2	2	4	4	4
23, CH 59 - Family Medical Benefit Insurance, SOS, Filing Fee	0	0	0	0	0	0	0	0	0	0	0	0	1	1	2	2	2
23, CH 59 - Family Medical Benefit Insurance, Courts Filing Fee	0	0	0	0	0	0	0	0	0	0	0	0	42	167	209	209	209
23, CH 53 - DLI, Earned Sick and Safe Time	0	0	0	0	0	0	0	104	207	311	311	311	207	207	414	414	103
23, CH 53 - Earned Sick and Safe Time, District Court Filing Fee	0	0	0	0	0	0	0	0	67	67	67	67	73	73	146	146	79
Departmental Earnings	434,765	425,448	421,001	221,050	213,715	434,765	0	197,909	204,557	402,466	-22,982	-32,299	202,883	205,318	408,201	-12,800	5,735
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
23, CH 61 - Collections	0	0	0	0	0	0	0	2,481	3,458	5,939	5,939	5,939	3,458	3,458	6,916	6,916	977
DHS MSOP Collections	32,093	30,000	30,000	17,093	15,000	32,093	0	17,481	18,458	35,939	5,939	3,846	18,458	18,458	36,916	6,916	977
DHS SOS Collections	201,624	189,900	189,900	104,674	96,950	201,624	0	94,950	94,950	189,900	0	-11,724	94,950	94,950	189,900	0	0
23, CH 61 - Collections	0	0	0	0	0	0	0	15,248	20,784	36,032	36,032	36,032	27,378	27,378	54,756	54,756	18,724
DHS SOS Collections	201,624	189,900	189,900	104,674	96,950	201,624	0	110,198	115,734	225,932	36,032	24,308	122,328	122,328	244,656	54,756	18,724
Fines & Surcharges	146,579	137,672	138,367	78,624	67,955	146,579	0	68,817	68,855	137,672	0	-8,907	69,012	69,355	138,367	0	695
23, CH 52 - Ramsey Co. Fine Distribution	0	0	0	0	0	0	0	-91	-121	-212	-212	-212	-121	-121	-242	-242	-30

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Fine & Surcharges	146,579	137,672	138,367	78,624	67,955	146,579	0	68,726	68,734	137,460	-212	-9,119	68,891	69,234	138,125	-242	665
Fees	815,061	783,020	779,268	421,441	393,620	815,061	0	394,314	407,483	801,797	18,777	-13,264	412,560	415,338	827,898	48,630	26,101
Other Non-Dedicated Revenue																	
Assigned Risk Plan Surplus	16,739	0	0	16,739	0	16,739	0	0	0	0	0	-16,739	0	0	0	0	0
All Other Non-Dedicated Revenue	306,036	216,140	216,140	171,899	134,137	306,036	0	107,672	108,468	216,140	0	-89,896	107,671	108,469	216,140	0	0
All Other Non-Dedicated Revenue	322,775	216,140	216,140	188,638	134,137	322,775	0	107,672	108,468	216,140	0	-106,635	107,671	108,469	216,140	0	0
Non-Tax Revenues	2,148,732	2,259,658	1,609,206	926,552	1,222,180	2,148,732	0	1,326,621	951,814	2,278,435	18,777	129,703	828,434	829,402	1,657,836	48,630	-620,599
Net Non-Dedicated Revenue	60,172,051	60,579,265	64,604,125	30,316,965	29,855,086	60,172,051	0	28,631,030	29,995,146	58,626,176	-1,953,089	-1,545,875	31,162,872	32,378,384	63,541,256	-1,062,869	4,915,080

Dedicated Revenues

All Other Dedicated Revenues	9	10	10	4	5	9	0	5	5	10	0	1	5	5	10	0	0
Dedicated Revenue	9	10	10	4	5	9	0	5	5	10	0	1	5	5	10	0	0

Transfers From Other Funds

Other special Revenue Funds	4,105	1,283	1,364	3,306	799	4,105	0	602	681	1,283	0	-2,822	585	779	1,364	0	81
Other Special Revenue Funds	4,105	1,283	1,364	3,306	799	4,105	0	602	681	1,283	0	-2,822	585	779	1,364	0	81
All Other Transfers	31,029	17,353	17,356	11,765	19,264	31,029	0	8,680	8,673	17,353	0	-13,676	8,677	8,679	17,356	0	3
Admin Dept-Plant Mgmt	5,864	5,022	4,876	2,932	2,932	5,864	0	2,645	2,377	5,022	0	-842	2,438	2,438	4,876	0	-146
97, CH 239-Public Safety Alcohol Monitoring	15,666	15,710	15,710	7,810	7,856	15,666	0	7,855	7,855	15,710	0	44	7,855	7,855	15,710	0	0
Laws 1997, Transfers In	15,666	15,710	15,710	7,810	7,856	15,666	0	7,855	7,855	15,710	0	44	7,855	7,855	15,710	0	0
M.S 16B.24 - Admin FR&R Transfers	9,086	8,096	7,910	4,582	4,504	9,086	0	4,141	3,955	8,096	0	-990	3,955	3,955	7,910	0	-186
10, CH 215 - DNR Tr fr Spec Rev Fund	493	348	348	319	174	493	0	174	174	348	0	-145	174	174	348	0	0
Laws 2010, Transfers In	493	348	348	319	174	493	0	174	174	348	0	-145	174	174	348	0	0
M.S 16A. 724 - Tr fr HCAF Fund	244,000	70,215	0	122,000	122,000	244,000	0	70,215	0	70,215	0	-173,785	0	0	0	0	-70,215
15, CH 77 - Parking Internal Service Fund	1,985	1,983	1,982	993	992	1,985	0	990	993	1,983	0	-2	994	988	1,982	0	-1
Laws 2015, Transfers In	1,985	1,983	1,982	993	992	1,985	0	990	993	1,983	0	-2	994	988	1,982	0	-1
20, CH 71, 81 – Unobligated COVID-19 MN and Health Resp. Fund Balance	25,714	0	0	25,714	0	25,714	0	0	0	0	0	-25,714	0	0	0	0	0
Laws 2020, Transfers In	25,714	0	0	25,714	0	25,714	0	0	0	0	0	-25,714	0	0	0	0	0
21, SS1, CH 4 – Transfer from Consumer Education Account - SPECREV	300	0	0	300	0	300	0	0	0	0	0	-300	0	0	0	0	0
21, SS1, CH 12 - State Data Security Account Cancellation (transfer in) - SPECREV	974	2,198	2,198	0	974	974	0	1,099	1,099	2,198	0	1,224	1,099	1,099	2,198	0	0
Laws 2021, Transfer In	1,274	2,198	2,198	300	974	1,274	0	1,099	1,099	2,198	0	924	1,099	1,099	2,198	0	0
23, CH 57 - Premium Security Plan Account Transfer In	0	0	0	0	0	0	0	0	0	0	0	0	275,775	0	275,775	275,775	275,775
23, CH 57 - Txfrin, MDE MN Council of Economic Education	0	0	0	0	0	0	0	100	0	100	100	100	0	0	0	0	-100
Laws 2023, Transfer In	0	0	0	0	0	0	0	100	0	100	100	100	275,775	0	275,775	275,775	275,675
Transfers From Other Funds	339,216	122,208	51,744	179,721	159,495	339,216	0	96,501	25,807	122,308	100	-216,908	301,552	25,967	327,519	275,775	205,211

Prior Year Adj and Other Transactions

Cancel of Prior Year Encumbrances	127,991	70,000	70,000	92,991	35,000	127,991	0	35,000	35,000	70,000	0	-57,991	35,000	35,000	70,000	0	0
Cancel of Prior Year Encumbrances	127,991	70,000	70,000	92,991	35,000	127,991	0	35,000	35,000	70,000	0	-57,991	35,000	35,000	70,000	0	0
Prior Yr Revenue & Transfers	37,357	0	0	37,357	0	37,357	0	0	0	0	0	-37,357	0	0	0	0	0
Loan Receipts	3,239	2,858	2,858	1,810	1,429	3,239	0	1,429	1,429	2,858	0	-381	1,429	1,429	2,858	0	0
Loan Issuances	-3,464	-3,537	-3,706	-1,743	-1,721	-3,464	0	-1,753	-2,044	-3,797	-260	-333	-2,477	-2,519	-4,996	-1,290	-1,199
Net Loan Activity	-225	-679	-848	67	-292	-225	0	-324	-615	-939	-260	-714	-1,048	-1,090	-2,138	-1,290	-1,199

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Advance Reimbursement (from MPLS)	5,084	5,084	5,084	2,542	2,542	5,084	0	0	0	0	-5,084	-5,084	0	0	0	-5,084	0
Net Cash Advance & Reimbursement	5,084	5,084	5,084	2,542	2,542	5,084	0	0	0	0	-5,084	-5,084	0	0	0	-5,084	0
Other	-178	0	0	-178	0	-178	0	0	0	0	0	178	0	0	0	0	0
Other	-178	0	0	-178	0	-178	0	0	0	0	0	178	0	0	0	0	0
Prior Year Adjustments	170,029	74,405	74,236	132,779	37,250	170,029	0	34,676	34,385	69,061	-5,344	-100,968	33,952	33,910	67,862	-6,374	-1,199
New Legislation Revenues																	
<u>Tax Revenues</u>																	
23, CH 64 - IncTax, One-time Refundable Credit	0	0	0	0	0	0	0	-1,130,900	0	-1,130,900	-1,130,900	-1,130,900	0	0	0	0	1,130,900
23, CH 64 - IncTax, MN Child Tax Credit	0	0	0	0	0	0	0	-455,400	-438,000	-893,400	-893,400	-893,400	-434,600	-480,400	-915,000	-915,000	-21,600
23, CH 64 - IncTax, Working Family Credit for ITINs, incl. interactions	0	0	0	0	0	0	0	-54,700	-52,100	-106,800	-106,800	-106,800	-51,300	-56,000	-107,300	-107,300	-500
23, CH 64 - IncTax, Modify Working Family Credit	0	0	0	0	0	0	0	150,000	150,000	300,000	300,000	300,000	150,300	150,600	300,900	300,900	900
23, CH 64 - IncTax, Newly Eligible Dependents	0	0	0	0	0	0	0	-58,400	-58,600	-117,000	-117,000	-117,000	-58,800	-60,100	-118,900	-118,900	-1,900
23, CH 64 - IncTax, Dependent Care Credit Newborn Credit to Unmarried Filers	0	0	0	0	0	0	0	-1,600	-1,600	-3,200	-3,200	-3,200	-1,600	-1,600	-3,200	-3,200	0
23, CH 64 - IncTax, Renter's Income Tax Credit	0	0	0	0	0	0	0	0	-378,600	-378,600	-378,600	-378,600	-382,300	-386,000	-768,300	-768,300	-389,700
23, CH 64 - IncTax, Social Security Subtraction	0	0	0	0	0	0	0	-235,800	-260,400	-496,200	-496,200	-496,200	-279,500	-297,300	-576,800	-576,800	-80,600
23, CH 64 - IncTax, Public Pension Subtraction, incl. interactions	0	0	0	0	0	0	0	-40,300	-40,100	-80,400	-80,400	-80,400	-40,000	-39,800	-79,800	-79,800	600
23, CH 64 - IncTax, K-12 Credit, Education Expenses, incl. interactions	0	0	0	0	0	0	0	-11,100	-11,700	-22,800	-22,800	-22,800	-12,000	-12,200	-24,200	-24,200	-1,400
23, CH 64 - IncTax, Angel Tax Credit	0	0	0	0	0	0	0	-5,000	-5,000	-10,000	-10,000	-10,000	0	0	0	0	10,000
23, CH 64 - IncTax, Beginning Farmer Credit	0	0	0	0	0	0	0	-4,000	-4,000	-8,000	-8,000	-8,000	-4,000	-4,000	-8,000	-8,000	0
23, CH 64 - IncTax, Film Production Credit	0	0	0	0	0	0	0	-8,500	-10,100	-18,600	-18,600	-18,600	-12,700	-13,000	-25,700	-25,700	-7,100
23, CH 64 - IncTax, Sexual Harassment Payment Subtraction	0	0	0	0	0	0	0	-100	-100	-200	-200	-200	-100	-100	-200	-200	0
23, CH 64 - IncTax, Discharged Student Loan Subtraction	0	0	0	0	0	0	0	0	0	0	0	0	0	-100	-100	-100	-100
23, CH 64 - IncTax, Military Credit Due Date	0	0	0	0	0	0	0	-200	0	-200	-200	-200	0	0	0	0	200
23, CH 64 - IncTax, Manufactured Home Park Credit	0	0	0	0	0	0	0	-350	-380	-730	-730	-730	-400	-430	-830	-830	-100
23, CH 64 - IncTax, Short Line Railroad Credit	0	0	0	0	0	0	0	-1,400	-1,400	-2,800	-2,800	-2,800	-1,400	-1,400	-2,800	-2,800	0
23, CH 64 - IncTax, Subtractions, Unemployment Compensation Received by Teenage	0	0	0	0	0	0	0	-10	0	-10	-10	-10	0	0	0	0	10
23, CH 64 - IncTax, Standard/Itemized Deduction Phase-Out	0	0	0	0	0	0	0	173,800	180,500	354,300	354,300	354,300	187,600	197,800	385,400	385,400	31,100
23, CH 64 - IncTax, Net Investment Income Tax	0	0	0	0	0	0	0	0	86,200	86,200	86,200	86,200	87,700	88,800	176,500	176,500	90,300
23, CH 64 - IncTax, Federal Conformity Limit on Excess Business Losses, Nonresident I	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
23, CH 64 - IncTax, Federal Conformity Secure Act 2.0	0	0	0	0	0	0	0	2,700	-800	1,900	1,900	1,900	-800	-2,000	-2,800	-2,800	-4,700
23, CH 64 - IncTax, Federal Conformity Repeal GILTI Subtraction	0	0	0	0	0	0	0	3,500	2,800	6,300	6,300	6,300	2,900	3,100	6,000	6,000	-300
23, CH 64 - IncTax, 2023 Tax Bill Individual Income Tax Interactions	0	0	0	0	0	0	0	0	850	850	850	850	770	750	1,520	1,520	670
23, CH 64 - CorpTax, Historic Rehabilitation Credit	0	0	0	0	0	0	0	-700	-3,100	-3,800	-3,800	-3,800	-8,100	-14,700	-22,800	-22,800	-19,000
23, CH 64 - CorpTax, Federal Conformity Repeal GILTI Subtraction with DRD	0	0	0	0	0	0	0	249,200	181,500	430,700	430,700	430,700	184,500	188,600	373,100	373,100	-57,600
23, CH 64 - CorpTax, Reduce Dividend Received Deduction	0	0	0	0	0	0	0	74,100	54,000	128,100	128,100	128,100	54,900	56,100	111,000	111,000	-17,100
23, CH 64 - CorpTax, Reduce NOL Limit to 70%	0	0	0	0	0	0	0	22,100	17,300	39,400	39,400	39,400	17,600	17,900	35,500	35,500	-3,900
23, CH 64 - CorpTax, 2023 Tax Bill Corporate Franchise Tax Interactions	0	0	0	0	0	0	0	0	1,010	1,010	1,010	1,010	910	910	1,820	1,820	810
23, CH 64 - SalesTax, Local Sales Tax Exemptions	0	0	0	0	0	0	0	-8,340	-4,310	-12,650	-12,650	-12,650	-2,530	-1,100	-3,630	-3,630	9,020
23, CH 64 - SalesTax, Certain Natural Gas Fees to Residential Customers	0	0	0	0	0	0	0	-7,560	-2,380	-9,940	-9,940	-9,940	-2,380	-1,310	-3,690	-3,690	6,250
23, CH 64 - SalesTax, MSP Airport	0	0	0	0	0	0	0	-7,560	0	-7,560	-7,560	-7,560	0	0	0	0	7,560
23, CH 64 - SalesTax, Suite Licenses & Amenities Included with Admission	0	0	0	0	0	0	0	-1,840	-950	-2,790	-2,790	-2,790	-950	-970	-1,920	-1,920	870
23, CH 64 - SalesTax, Nonprofit Blood Centers	0	0	0	0	0	0	0	-1,400	-300	-1,700	-1,700	-1,700	-300	-300	-600	-600	1,100
23, CH 64 - SalesTax, Disregarded LLCs	0	0	0	0	0	0	0	-710	-760	-1,470	-1,470	-1,470	-810	-860	-1,670	-1,670	-200
23, CH 64 - SalesTax, Firearms Storage Units	0	0	0	0	0	0	0	-20	-20	-40	-40	-40	-20	-20	-40	-40	0
23, CH 64 - SalesTax, County Agricultural Societies	0	0	0	0	0	0	0	-30	-30	-60	-60	-60	-30	-30	-60	-60	0
23, CH 64 - SalesTax, Solid Waste Tax Transfer	0	0	0	0	0	0	0	-3,400	-3,500	-6,900	-6,900	-6,900	-3,600	-3,700	-7,300	-7,300	-400
23, CH 64 - SalesTax, Forgive MPLS Interest on Construction Obligation	0	0	0	0	0	0	0	-6,172	-6,172	-12,344	-12,344	-12,344	-6,172	-6,172	-12,344	-12,344	0
23, CH 63 - SalesTax, Legalizing Adult-Use Cannabis	0	0	0	0	0	0	0	4,800	18,000	22,800	22,800	22,800	31,800	42,600	74,400	74,400	51,600
23, CH 72 - SalesTax, Warroad Event Center	0	0	0	0	0	0	0	-290	-210	-500	-500	-500	0	0	0	0	500
23, CH 64 - LawfulGamblingTax, Combined Net Receipt Tax Rate Reduction	0	0	0	0	0	0	0	-13,600	-15,600	-29,200	-29,200	-29,200	-16,100	-16,600	-32,700	-32,700	-3,500
23, CH 63 - Cannabis Gross Receipts Tax	0	0	0	0	0	0	0	10,600	32,000	42,600	42,600	42,600	52,200	68,600	120,800	120,800	78,200
23, CH 68 - IncTax, Registration Tab Fee Restructure Interaction	0	0	0	0	0	0	0	0	-500	-500	-500	-500	-700	-1,000	-1,700	-1,700	-1,200
23, CH 68 - IncTax, Met Council Regional Transit Bonding Authority Interaction	0	0	0	0	0	0	0	0	-20	-20	-20	-20	-220	-310	-530	-530	-510
23, CH 68 - SalesTax, Auto Parts Sales Tax Reallocation	0	0	0	0	0	0	0	-5,509	-13,831	-19,340	-19,340	-19,340	-22,261	-34,132	-56,393	-56,393	-37,053
23, CH 68 - CorpTax, Sustainable Aviation Fuel Credit	0	0	0	0	0	0	0	0	-7,400	-7,400	-7,400	-7,400	-2,100	-2,100	-4,200	-4,200	3,200



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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
23, CH 70 - CigTax, Transition MERC to SPECREV	0	0	0	0	0	0	0	149	149	298	298	298	149	149	298	298	0
23, CH 68 - SalesTax, Tribal Agreements	0	0	0	0	0	0	0	-250	-710	-960	-960	-960	-760	-870	-1,630	-1,630	-670
23, CH 64 - Statewide Property Tax, Tribal Land Exemption	0	0	0	0	0	0	0	-10	0	-10	-10	-10	0	0	0	0	10
23, CH 64 - IncTax, Repeal \$50 Fee for Payment Agreement Plan	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, CH 64 - Insurance Gross Earning Tax, Gross Proceeds Tax, Non Ferrous Mining	0	0	0	0	0	0	0	0	0	0	0	0	1,500	1,400	2,900	2,900	2,900
23, CH 64 - Insurance Gross Earning Tax, Gross Proceeds Tax, State Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	-1,500	-1,500	-1,500	-1,500
Subtotal - Tax Revenues	0	0	0	0	0	0	0	-1,371,302	-600,564	-1,971,866	-1,971,866	-1,971,866	-555,504	-555,995	-1,111,499	-1,111,499	860,367
Non-Tax Revenues																	
23, CH 61 - MSOP, DHS Collections	0	0	0	0	0	0	0	2,481	3,458	5,939	5,939	5,939	3,458	3,458	6,916	6,916	977
23, CH 61 - SOS, DHS Collections	0	0	0	0	0	0	0	15,248	20,784	36,032	36,032	36,032	27,378	27,378	54,756	54,756	18,724
23, CH 61 - DE, DHS Elimination of Parental Fees under TEFRA	0	0	0	0	0	0	0	-5,205	-5,205	-10,410	-10,410	-10,410	-5,205	-5,205	-10,410	-10,410	0
23, CH 43 - DE, MDA Food Licensing Modernization	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, CH 62 - DE, SOS Absentee Ballot List	0	0	0	0	0	0	0	2	2	4	4	4	2	2	4	4	0
23, CH 62 - DE, State Auditor Operating Adj	0	0	0	0	0	0	0	290	576	866	866	866	584	589	1,173	1,173	307
23, CH 62 - DE, Admin Parking Fund Debt Service Waiver	0	0	0	0	0	0	0	-990	-993	-1,983	-1,983	-1,983	-994	-988	-1,982	-1,982	1
23, CH 62 - DE, BdCosmo Hair Technician Licensing	0	0	0	0	0	0	0	0	39	39	39	39	39	39	78	78	39
23, CH 57 - DE, Com Telecommunications Assessment	0	0	0	0	0	0	0	38	78	116	116	116	78	78	156	156	40
23, CH 57 - DE, Com Fee Modernization	0	0	0	0	0	0	0	484	484	968	968	968	484	484	968	968	0
23, CH 57 - DE, AttyGen Prescription Dug Affordability Act	0	0	0	0	0	0	0	73	73	146	146	146	73	73	146	146	0
23, CH 53 - DE, DLI Prevailing Wage Education and Compliance	0	0	0	0	0	0	0	16	20	36	36	36	25	25	50	50	14
23, CH 53 - DE, DLI AGO Estimated Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23, CH 53 - DE, DLI Safe and Skilled Worker Act	0	0	0	0	0	0	0	5	5	10	10	10	5	5	10	10	0
23, CH 53 - DE, AttyGen Safe Workplaces for Livestock Procsng Wkrs	0	0	0	0	0	0	0	25	25	50	50	50	25	25	50	50	0
23, CH 52 - DE, Probation Reform Revenue Loss	0	0	0	0	0	0	0	-5,910	-5,910	-11,820	-11,820	-11,820	-5,910	-5,910	-11,820	-11,820	0
23, CH 52 - DE, SupCt Eliminate Fees for Uncertified Court Documents	0	0	0	0	0	0	0	-265	-284	-549	-549	-549	-284	-284	-568	-568	-19
23, CH 52 - Fines, Ramsey Co. Fine Distribution	0	0	0	0	0	0	0	-91	-121	-212	-212	-212	-121	-121	-242	-242	-30
23, CH 60 - DE, PUC Increased Assessment for Operations	0	0	0	0	0	0	0	1,522	1,791	3,313	3,313	3,313	1,791	1,791	3,582	3,582	269
23, CH 60 - DE, PUC Community Solar Garden Modifications	0	0	0	0	0	0	0	512	512	1,024	1,024	1,024	512	512	1,024	1,024	0
23, CH 60 - DE, PUC Dispute Resolution with Utilities	0	0	0	0	0	0	0	236	229	465	465	465	229	229	458	458	-7
23, CH 60 - DE, PUC Elec Vehic Rebates Admin	0	0	0	0	0	0	0	64	64	128	128	128	64	64	128	128	0
23, CH 60 - DE, PUC Transportation Electrification Plan	0	0	0	0	0	0	0	0	96	96	96	96	96	96	192	192	96
23, CH 60 - DE, PUC Energy Storage Rebates	0	0	0	0	0	0	0	68	68	136	136	136	112	68	180	180	44
23, CH 60 - DE, PUC Compensation for PUC Proceeding	0	0	0	0	0	0	0	32	32	64	64	64	32	32	64	64	0
23, CH 60 - DE, Comm Incr Assessment for Operations	0	0	0	0	0	0	0	184	361	545	545	545	361	361	722	722	177
23, CH 60 - DE, Comm Dispute Resolution w/ Utilities	0	0	0	0	0	0	0	77	77	154	154	154	77	77	154	154	0
23, CH 60 - DE, Comm Energy Storage Rebates	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23, CH 60 - DE, Comm Community Solar Garden Modifications	0	0	0	0	0	0	0	961	961	1,922	1,922	1,922	961	961	1,922	1,922	0
23, CH 60 - DE, Comm Transportation Electrification Plan	0	0	0	0	0	0	0	0	164	164	164	164	164	164	328	328	164
23, CH 60 - DE, Comm Assmnt for Energy Resources & 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, CH 60 - DE, Comm Utility Grid Reliability Assessment Extension	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23, CH 60 - DE, DNR Lottery in-Lieu Percentage Change and New Accts	0	0	0	0	0	0	0	-5,492	-5,713	-11,205	-11,205	-11,205	-5,713	-5,713	-11,426	-11,426	-221
23, CH 61 - DE, MDH Trauma System Fee Increase and Revenue Adjustment	0	0	0	0	0	0	0	-354	-354	-708	-708	-708	-354	-354	-708	-708	0
23, CH 61 - DE, MDH Access to Original Birth Recs for Adoptees	0	0	0	0	0	0	0	11	11	22	22	22	6	3	9	9	-13
23, CH 61 - DE, DLI KNABA, Nondedicated Revenue	0	0	0	0	0	0	0	5	5	10	10	10	205	205	410	410	400
23, CH 68 - DE, DPS Reintegration License, Fee Loss	0	0	0	0	0	0	0	-25	-101	-126	-126	-126	-101	-101	-202	-202	-76
23, CH 68 - DE, MMB Transit Safety Admin Citations Revenue Loss	0	0	0	0	0	0	0	-1	-1	-2	-2	-2	-1	-1	-2	-2	0
23, CH 68 - DE, SupCt Transit Safety Admin Citations Revenue Loss	0	0	0	0	0	0	0	-2	-3	-5	-5	-5	-3	-3	-6	-6	-1
23, CH 63 - DE, Office of Cannabis Mgmt, Licensing Fees	0	0	0	0	0	0	0	3,330	5,376	8,706	8,706	8,706	6,717	10,560	17,277	17,277	8,571
23, CH 59 - Family Medical Benefit Insurance, DLI, Enforcement, Penalty Revenue	0	0	0	0	0	0	0	0	0	0	0	0	2	2	4	4	4
23, CH 59 - Family Medical Benefit Insurance, SOS, Filing Fee	0	0	0	0	0	0	0	0	0	0	0	0	1	1	2	2	2
23, CH 59 - Family Medical Benefit Insurance, Courts Filing Fee	0	0	0	0	0	0	0	0	0	0	0	0	42	167	209	209	209
23, CH 53 - DLI, Earned Sick and Safe Time	0	0	0	0	0	0	0	104	207	311	311	311	207	207	414	414	103
23, CH 53 - Earned Sick and Safe Time, District Court Filing Fee	0	0	0	0	0	0	0	0	67	67	67	67	73	73	146	146	79
23, CH 64 - DE, DOR Disallow Revenue Recapture Nonprofit Hospitals	0	0	0	0	0	0	0	-201	-201	-402	-402	-402	-201	-201	-402	-402	0
23, CH 57 - Txfrln, Com Premium Security Acct	0	0	0	0	0	0	0	0	0	0	0	0	275,775	0	275,775	275,775	275,775
23, CH 57 - Txfrln, MDE MN Council of Economic Education	0	0	0	0	0	0	0	100	0	100	100	100	0	0	0	0	-100
23, CH 64 - PPA, Senior Citizens' Property Tax Deferral	0	0	0	0	0	0	0	0	-260	-260	-260	-260	-640	-650	-1,290	-1,290	-1,030
23, CH 64 - 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

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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Subtotal - Non-Tax Revenues	0	0	0	0	0	0	0	2,223	11,310	13,533	13,533	13,533	294,942	23,089	318,031	318,031	304,498
New Legislation Revenues	0	0	0	0	0	0	0	-1,369,079	-589,254	-1,958,333	-1,958,333	-1,958,333	-260,562	-532,906	-793,468	-793,468	1,164,865
E-12 Education																	
General Education	14,825,775	15,459,575	15,218,806	7,354,159	7,471,616	14,825,775	0	8,093,493	8,229,982	16,323,475	863,900	1,497,700	8,384,779	8,590,283	16,975,062	1,756,256	651,587
23, CH 64 - Pension Adjustment Revenue Increase	0	0	0	0	0	0	0	0	0	0	0	0	45,518	53,408	98,926	98,926	98,926
Enrollment Options Transportation	31	37	42	15	16	31	0	18	19	37	0	6	20	22	42	0	5
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	385	477	600	292	93	385	0	187	290	477	0	92	300	300	600	0	123
Nonpublic Pupil Aid	35,596	45,533	51,136	16,757	18,839	35,596	0	22,354	23,902	46,256	723	10,660	25,477	27,097	52,574	1,438	6,318
Nonpublic Transportation	40,753	42,980	44,652	19,771	20,982	40,753	0	22,248	23,624	45,872	2,892	5,119	25,254	27,079	52,333	7,681	6,461
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	2,000	2,000	4,000	0	0	0	0	0	0	-4,000
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	4,467	2,273	694	2,582	1,885	4,467	0	1,512	761	2,273	0	-2,194	410	284	694	0	-1,579
Pregnant/Parenting Pupil Trans	111	110	110	56	55	111	0	55	55	110	0	-1	55	55	110	0	0
Career and Technical Education Consortium	6,000	6,000	6,000	0	6,000	6,000	0	5,000	5,000	10,000	4,000	4,000	5,000	5,000	10,000	4,000	0
23, CH 55 - Career and Tech. Prog. Expansion; Aeronautics Pilot Prog.	0	0	0	0	0	0	0	450	0	450	0	450	0	0	0	0	-450
23, CH 55 - Emergency Medical Training	0	0	0	0	0	0	0	500	500	1,000	1,000	1,000	500	500	1,000	1,000	0
23, CH 55 - Area Learning Center Transportation Aid	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
23, CH 55 - Unemployment Aid (TR OUT)	0	0	0	0	0	0	0	135,000	0	135,000	135,000	135,000	0	0	0	0	-135,000
23, CH 64 - Windom School District Onetime Supplemental Aid	0	0	0	0	0	0	0	1,000	0	1,000	1,000	1,000	0	0	0	0	-1,000
Other General Education Programs	94,855	106,544	109,562	43,580	51,275	94,855	0	193,728	59,881	253,609	147,065	158,754	61,030	64,651	125,681	16,119	-127,928
General Education	14,920,630	15,566,119	15,328,368	7,397,739	7,522,891	14,920,630	0	8,287,221	8,289,863	16,577,084	1,010,965	1,656,454	8,491,327	8,708,342	17,199,669	1,871,301	622,585
Charter School Lease Aid	173,778	192,053	207,866	83,643	90,135	173,778	0	94,320	98,166	192,486	433	18,708	102,759	106,844	209,603	1,737	17,117
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	161,555	167,210	169,515	80,264	81,291	161,555	0	83,330	84,232	167,562	352	6,007	84,944	85,584	170,528	1,013	2,966
Interdistrict Desegregation Transportation	23,685	31,601	38,753	9,900	13,785	23,685	0	14,992	16,609	31,601	0	7,916	18,393	20,360	38,753	0	7,152
Education Excellence - Choice Programs	360,518	392,364	417,634	174,557	185,961	360,518	0	193,392	199,757	393,149	785	32,631	206,846	213,538	420,384	2,750	27,235
Indian Education Formula Aid	22,778	24,241	26,296	11,399	11,379	22,778	0	17,949	19,266	37,215	12,974	14,437	20,149	20,898	41,047	14,751	3,832
MIN Indian Teacher Training Program (TR OUT)	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	5,236	4,858	5,390	2,808	2,428	5,236	0	2,585	2,804	5,389	531	153	3,114	3,302	6,416	1,026	1,027
Early Childhood Programs at Tribal Schools	136	136	136	68	68	136	0	68	68	136	0	0	68	68	136	0	0
23, CH 55 - Native Language Revitalization Grants	0	0	0	0	0	0	0	7,500	7,500	15,000	15,000	15,000	7,500	7,500	15,000	15,000	0
Education Excellence - Indian Programs	29,350	30,435	33,022	14,875	14,475	29,350	0	30,312	30,238	60,550	30,115	31,200	31,431	32,368	63,799	30,777	3,249
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
23, CH 55 - Alliance of Chicanos, Hispanics, & Latin Americans	0	0	0	0	0	0	0	300	200	500	500	500	0	0	0	0	-500
23, CH 55 - Alternative Programs	0	0	0	0	0	0	0	50	0	50	0	50	0	0	0	0	-50
AP/IB STEM Grants	500	500	500	118	382	500	0	250	250	500	0	0	250	250	500	0	0
23, CH 55 - BARR Center	0	0	0	0	0	0	0	5,000	0	5,000	5,000	5,000	0	0	0	0	-5,000
Civic Education Grants	150	0	0	45	105	150	0	0	0	0	0	-150	0	0	0	0	0
College Entrance Exam 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
23, CH 55 - COMPASS and MTSS	0	0	0	0	0	0	0	13,500	13,500	27,000	27,000	27,000	13,500	13,500	27,000	27,000	0
23, CH 55 - Computer Science Education Advancement	0	0	0	0	0	0	0	500	500	1,000	1,000	1,000	500	500	1,000	1,000	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
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
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
23, CH 55 - Educational Outcomes and Accountability Pilot	0	0	0	0	0	0	0	150	150	300	300	300	0	0	0	0	-300
23, CH 55 - Ethnic Studies Community Consultation	0	0	0	0	0	0	0	150	150	300	300	300	150	150	300	300	0
23, CH 55 - Ethnic Studies School Grants	0	0	0	0	0	0	0	700	700	1,400	1,400	1,400	700	700	1,400	1,400	0
23 CH 55 - Full-Service Community Schools	0	0	0	0	0	0	0	7,500	7,500	15,000	15,000	15,000	5,000	5,000	10,000	10,000	-5,000
Girls Taking Action	1,500	0	0	1,500	0	1,500	0	1,500	0	1,500	1,500	0	0	0	0	0	-1,500
23, CH 55 - Holocaust & Genocide Education	0	0	0	0	0	0	0	75	75	150	150	150	75	75	150	150	0

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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
23, CH 55 - Innovation Service Learning Grants	0	0	0	0	0	0	0	1,000	0	1,000	1,000	1,000	0	0	0	0	-1,000
23, CH 55 - Junior Achievement North	0	0	0	0	0	0	0	500	500	1,000	1,000	1,000	0	0	0	0	-1,000
21, SS1, CH 13 - Language Grants for Teachers (LETRS)	3,000	0	0	1,997	1,003	3,000	0	0	0	0	0	-3,000	0	0	0	0	0
Literacy Incentive Aid	91,043	84,736	86,595	45,075	45,968	91,043	0	42,234	42,502	84,736	0	-6,307	43,354	43,241	86,595	0	1,859
23, CH 55 - MN Alliance of Boys and Girls Clubs	0	0	0	0	0	0	0	2,500	2,500	5,000	5,000	5,000	0	0	0	0	-5,000
23, CH 55 - MN Center for the Book	0	0	0	0	0	0	0	200	200	400	400	400	200	200	400	400	0
MN Council on Economic Education	300	0	0	150	150	300	0	200	200	400	400	100	0	0	0	0	-400
23, CH 57 - MN Council on Economic Education	0	0	0	0	0	0	0	100	0	100	100	100	0	0	0	0	-100
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
MN Math Corps	2,000	1,000	1,000	1,000	1,000	2,000	0	1,000	1,000	2,000	1,000	0	1,000	1,000	2,000	1,000	0
MN Principals Academy	400	400	400	200	200	400	0	200	200	400	0	0	200	200	400	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
Museums and Educational Centers	1,220	920	920	610	610	1,220	0	1,241	1,241	2,482	1,562	1,262	1,791	1,791	3,582	2,662	1,100
Nonexclusionary Discipline	1,750	0	0	0	1,750	1,750	0	1,750	1,750	3,500	3,500	1,750	1,750	1,750	3,500	3,500	0
23, CH 55 - Online Music Instruction Grant	0	0	0	0	0	0	0	300	0	300	300	300	0	0	0	0	-300
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
23, CH 55 - Paraprofessional Training	0	0	0	0	0	0	0	0	7,230	7,230	7,230	7,230	8,213	8,418	16,631	16,631	9,401
23, CH 55 - READ Act - CAREI	0	0	0	0	0	0	0	4,200	0	4,200	4,200	4,200	0	0	0	0	-4,200
23, CH 55 - READ Act - Curriculum and Materials	0	0	0	0	0	0	0	35,000	0	35,000	35,000	35,000	0	0	0	0	-35,000
23, CH 55 - READ Act - Professional Development	0	0	0	0	0	0	0	34,950	0	34,950	34,950	34,950	7,750	7,750	15,500	15,500	-19,450
23, CH 55 - READ Act - MDE Literacy Specialist	0	0	0	0	0	0	0	250	250	500	500	500	250	250	500	500	0
Sanneh Foundation	3,000	0	0	1,500	1,500	3,000	0	1,500	1,500	3,000	3,000	0	1,500	1,500	3,000	3,000	0
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
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
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
Student Organizations	1,536	1,536	1,536	768	768	1,536	0	1,084	1,084	2,168	632	632	1,084	1,084	2,168	632	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
23, CH 55 - Walkabouts Program	0	0	0	0	0	0	0	250	250	500	500	500	0	0	0	0	-500
Education Excellence - Student Opportunities	169,585	151,430	153,289	85,061	84,524	169,585	0	189,303	114,601	303,904	152,474	134,319	118,436	118,528	236,964	83,675	-66,940
Agricultural Educator Grants	500	500	500	250	250	500	0	250	250	500	0	0	250	250	500	0	0
Alternative Teacher Compensation Aid	176,806	176,222	175,547	88,547	88,259	176,806	0	88,443	88,430	176,873	651	67	89,381	89,089	178,470	2,923	1,597
23, CH 55 - Black Men Teach Twin Cities	0	0	0	0	0	0	0	500	500	1,000	1,000	1,000	500	500	1,000	1,000	0
23, CH 55 - Closing Educational Opportunity Gaps Grants	0	0	0	0	0	0	0	3,000	3,000	6,000	6,000	6,000	0	0	0	0	-6,000
23, CH 55 - Coalition to Increase Tchrs of Color and Am. Ind. Tchrs	0	0	0	0	0	0	0	100	100	200	200	200	100	100	200	200	0
Come Teach in MN Hiring Bonuses (TR OUT)	400	400	400	200	200	400	0	200	400	600	200	200	400	400	800	400	200
Statewide Concurrent Enrollment Teacher Training	750	750	750	375	375	750	0	375	375	750	0	0	375	375	750	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
Grow Your Own (TR OUT)	13,000	13,000	13,000	6,500	6,500	13,000	0	25,000	25,000	50,000	37,000	37,000	31,954	31,954	63,908	50,908	13,908
23, CH 55 - Reimbursements for Teacher Licensing and Exam Fees	0	0	0	0	0	0	0	1,400	0	1,400	1,400	1,400	0	0	0	0	-1,400
23, CH 55 - Special Education Teacher Pipeline (TR OUT)	0	0	0	0	0	0	0	20,000	10,000	30,000	30,000	30,000	0	10,000	10,000	10,000	-20,000
23, CH 55 - Statewide Teacher Mentoring Program	0	0	0	0	0	0	0	9,940	0	9,940	9,940	9,940	0	0	0	0	-9,940
23, CH 55 - Student Support Personnel Aid	0	0	0	0	0	0	0	29,138	35,270	64,408	64,408	64,408	57,640	60,090	117,730	117,730	53,322
23, CH 55 - Student Support Personnel Workforce Pipeline	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, CH 55 - Teacher Residency Pipeline	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
Education Excellence - Teacher Opportunities	192,456	191,872	191,197	95,944	96,512	192,456	0	186,846	171,825	358,671	166,799	166,215	189,100	201,258	390,358	199,161	31,687
Education Excellence	751,909	766,101	795,142	370,437	381,472	751,909	0	599,853	516,421	1,116,274	350,173	364,365	545,813	565,692	1,111,505	316,363	-4,769
Regular Special Education	3,580,548	4,038,658	4,500,995	1,734,175	1,846,373	3,580,548	0	2,271,000	2,434,933	4,705,933	667,275	1,125,385	2,635,225	2,825,550	5,460,775	959,780	754,842
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	672	682	747	355	317	672	0	334	348	682	0	10	366	381	747	0	65
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, CH 55 - Special Education Separate Sites and Programs	0	0	0	0	0	0	0	4,378	5,083	9,461	9,461	9,461	5,337	5,604	10,941	10,941	1,480
Special Education	3,594,992	4,043,455	4,506,824	1,746,543	1,848,449	3,594,992	0	2,277,662	2,442,529	4,720,191	676,736	1,125,199	2,643,334	2,834,211	5,477,545	970,721	757,354
Debt Service Equalization	49,316	45,862	35,005	25,001	24,315	49,316	0	24,511	21,351	45,862	0	-3,454	18,374	16,631	35,005	0	-10,857
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

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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Long-Term Facilities Maintenance Equalized Aid	215,272	215,694	216,888	107,183	108,089	215,272	0	108,045	107,894	215,939	245	667	108,796	109,143	217,939	1,051	2,000
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, CH 55 - Building and Cybersecurity Grant Program	0	0	0	0	0	0	0	24,332	0	24,332	24,332	24,332	0	0	0	0	-24,332
23, CH 55 - Gender-Neutral Single-User Restroom Grants	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
Facilities & Technology	275,376	269,056	259,393	139,220	136,156	275,376	0	161,638	133,995	295,633	26,577	20,257	131,920	130,524	262,444	3,051	-33,189
School Lunch	27,974	32,034	32,237	11,990	15,984	27,974	0	190,897	197,936	388,833	356,799	360,859	205,473	213,100	418,573	386,336	29,740
School Breakfast	10,808	21,994	22,874	6	10,802	10,808	0	25,912	26,719	52,631	30,637	41,823	28,206	29,077	57,283	34,409	4,652
Summer School Food Service Repl Aid	300	300	300	150	150	300	0	150	150	300	0	0	150	150	300	0	0
Kindergarten Milk	1,101	1,318	1,318	442	659	1,101	0	659	659	1,318	0	217	659	659	1,318	0	0
Nutrition Programs	40,183	55,646	56,729	12,588	27,595	40,183	0	217,618	225,464	443,082	387,436	402,899	234,488	242,986	477,474	420,745	34,392
Basic Support	27,140	27,140	27,140	13,570	13,570	27,140	0	17,570	17,570	35,140	8,000	8,000	17,837	18,220	36,057	8,917	917
Multicounty, Multitype Library Systems	2,600	2,600	2,600	1,300	1,300	2,600	0	2,000	2,000	4,000	1,400	1,400	2,000	2,000	4,000	1,400	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
23, CH 55 - Licensed Library Media Specialists	0	0	0	0	0	0	0	1,000	0	1,000	1,000	1,000	0	0	0	0	-1,000
23, CH 55 - School Library Aid	0	0	0	0	0	0	0	21,435	23,799	45,234	45,234	45,234	23,797	23,797	47,594	47,594	2,360
Library Programs	36,140	36,140	36,140	18,070	18,070	36,140	0	45,205	46,569	91,774	55,634	55,634	46,834	47,217	94,051	57,911	2,277
Early Childhood Family Education Aid	69,182	71,088	72,202	34,118	35,064	69,182	0	37,497	39,108	76,605	5,517	7,423	40,631	42,299	82,930	10,728	6,325
23, CH 54 - ECFE Support Staff	0	0	0	0	0	0	0	375	375	750	750	750	375	375	750	750	0
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
Developmental Screening Aid	6,851	6,774	6,650	3,373	3,478	6,851	0	4,350	4,375	8,725	1,951	1,874	4,336	4,334	8,670	2,020	-55
23, CH 54 - Admin. Costs for Developmental Screening	0	0	0	0	0	0	0	127	77	204	204	204	77	77	154	154	-50
Educate Parents Partnership	98	98	98	49	49	98	0	49	49	98	0	0	49	49	98	0	0
Kindergarten Entry Assessment	562	562	562	266	296	562	0	1,049	2,037	3,086	2,524	2,524	2,357	1,743	4,100	3,538	1,014
Head Start Program	50,200	50,200	50,200	24,873	25,327	50,200	0	35,100	35,100	70,200	20,000	20,000	35,100	35,100	70,200	20,000	0
Early Learning Scholarships (TR OUT) - SPECREV	141,418	141,418	141,418	70,709	70,709	141,418	0	196,737	196,738	393,475	252,057	252,057	100,173	100,173	200,346	58,928	-193,129
ParentChild+ Program	1,800	1,800	1,800	900	900	1,800	0	1,800	1,800	3,600	1,800	1,800	900	900	1,800	0	-1,800
Statewide Early Childhood Rating System (Tr to DHS)	0	3,500	3,500	0	0	0	0	2,850	1,750	4,600	1,100	4,600	1,750	1,750	3,500	3,500	-1,100
Home Visiting Aid	853	700	453	441	412	853	0	391	309	700	0	-153	245	208	453	0	-247
23, CH 55 - Voluntary Prekindergarten Reserve	0	0	0	0	0	0	0	0	50,000	50,000	50,000	50,000	0	0	0	0	-50,000
23, CH 54 - Voluntary Prekindergarten Administrative Costs	0	0	0	0	0	0	0	340	691	1,031	1,031	1,031	691	691	1,382	1,382	351
23, CH 54 - Grow Your Own Early Child/Family Educators (TR OUT)	0	0	0	0	0	0	0	2,500	2,500	5,000	5,000	5,000	500	500	1,000	1,000	-4,000
23, CH 54 - Early Child/Family Ed Teacher Shortage (Tr to OHE)	0	0	0	0	0	0	0	500	500	1,000	1,000	1,000	500	500	1,000	1,000	0
23, CH 54 - Children's Savings Accounts Start-up Grants	0	0	0	0	0	0	0	500	0	500	500	500	0	0	0	0	-500
23, CH 54 - Learning with Music	0	0	0	0	0	0	0	250	250	500	500	500	0	0	0	0	-500
23, CH 54 - Way to Grow	0	0	0	0	0	0	0	150	150	300	300	300	0	0	0	0	-300
23, CH 54 - Reach Out and Read	0	0	0	0	0	0	0	250	250	500	500	500	250	250	500	500	0
23, CH 54 - Exec. Function Across Generations Curriculum Grant	0	0	0	0	0	0	0	300	0	300	300	300	0	0	0	0	-300
23, CH 54 - Metro Deaf School	0	0	0	0	0	0	0	100	100	200	200	200	0	0	0	0	-200
23, CH 54 - Early Childhood Curriculum Grants	0	0	0	0	0	0	0	250	250	500	500	500	0	0	0	0	-500
23, CH 54 - Great Start Scholarships Program	0	0	0	0	0	0	0	1,656	0	1,656	1,656	1,656	0	0	0	0	-1,656
Early Childhood & Family Support	338,330	343,506	344,249	168,412	169,918	338,330	0	320,804	370,092	690,896	347,390	352,566	221,617	222,632	444,249	100,000	-246,647
Community Education	330	179	149	180	150	330	0	98	8,030	8,128	7,949	7,798	9,552	9,736	19,288	19,139	11,160
Adults With Disabilities Program Aid	1,412	1,420	1,420	702	710	1,412	0	710	1,782	2,492	1,072	1,080	1,906	1,906	3,812	2,392	1,320
Deaf, DeafBlind, and Hard-of-hearing Adults	140	140	140	70	70	140	0	70	70	140	0	0	70	70	140	0	0
School Age Care Revenue	1	2	2	0	1	1	0	1	1	2	0	1	1	1	2	0	0
Neighborhood Partnership Grants	5,200	5,200	5,200	2,600	2,600	5,200	0	2,600	2,600	5,200	0	0	2,600	2,600	5,200	0	0
Regional Neighborhood Partnership Grants	960	960	960	250	710	960	0	1,400	1,400	2,800	1,840	1,840	1,400	1,400	2,800	1,840	0
23, CH 55 - After School Community Learning Grant Program	0	0	0	0	0	0	0	30,000	0	30,000	30,000	30,000	0	0	0	0	-30,000
Community Education	8,043	7,901	7,871	3,802	4,241	8,043	0	34,879	13,883	48,762	40,861	40,719	15,529	15,713	31,242	23,371	-17,520
Adult Basic Education Aid	103,385	103,521	103,513	51,595	51,790	103,385	0	52,663	53,717	106,380	2,859	2,995	53,814	53,812	107,626	4,113	1,246
High School Equivalency Tests	250	250	250	34	216	250	0	615	125	740	490	490	125	125	250	0	-490
Self-Sufficiency & Lifelong Learning	103,635	103,771	103,763	51,629	52,006	103,635	0	53,278	53,842	107,120	3,349	3,485	53,939	53,937	107,876	4,113	756
Subtotal E-12 Education Aids	20,069,238	21,191,695	21,438,479	9,908,440	10,160,798	20,069,238	0	11,998,158	12,092,658	24,090,816	2,899,121	4,021,578	12,384,801	12,821,254	25,206,055	3,767,576	1,115,239

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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Education, Dept of	57,139	51,930	51,930	25,686	29,953	55,639	-1,500	47,005	39,922	86,927	34,997	31,288	39,667	39,667	79,334	27,404	-7,593
22, CH 93 - Licensing Disqualification; Preliminary Applications	0	44	44	0	0	0	0	0	0	0	-44	0	0	0	0	-44	0
23, CH 18 - Free School Meals Administrative Costs	0	0	0	0	400	400	400	0	0	0	0	-400	0	0	0	0	0
23, CH 63 - Adult-Use Cannabis; Educational Program Resources	0	0	0	0	0	0	0	180	120	300	300	300	120	120	240	240	-60
Education, Dept of	57,139	51,974	51,974	25,686	30,353	56,039	-1,100	47,185	40,042	87,227	35,253	31,188	39,787	39,787	79,574	27,600	-7,653
Prof Educator Licensing Std Bd.	5,631	5,678	5,678	2,651	2,980	5,631	0	3,484	3,628	7,112	1,434	1,481	3,628	3,628	7,256	1,578	144
Collab. Urban and Greater MN Educators of Color Grants	2,000	2,000	2,000	1,000	1,000	2,000	0	5,440	5,440	10,880	8,880	8,880	5,440	5,440	10,880	8,880	0
Teacher Recruitment Marketing Campaign	499	500	500	107	392	499	0	500	500	1,000	500	501	500	500	1,000	500	0
Teachers of Color (Mentoring and Retention)	6,000	5,992	5,992	1,969	4,031	6,000	0	3,500	3,500	7,000	1,008	1,000	4,500	4,500	9,000	3,008	2,000
23, CH 55 - Alternative Pathways Support Position	0	0	0	0	0	0	0	150	150	300	300	300	150	150	300	300	0
23, CH 55 - Heritage Language and Culture Teachers	0	0	0	0	0	0	0	208	208	416	416	416	208	208	416	416	0
23, CH 55 - Licensure via Portfolio Online Platform	0	0	0	0	0	0	0	150	150	300	300	300	150	150	300	300	0
23, CH 55 - Pathway Preparation Grants	0	0	0	0	0	0	0	400	400	800	800	800	400	400	800	800	0
23, CH 55 - Removing Barriers to Licensure	0	0	0	0	0	0	0	77	0	77	77	77	0	0	0	0	-77
23, CH 55 - Reports on Increasing Tchrs of Color and Am. Ind. Tchrs	0	0	0	0	0	0	0	20	0	20	20	20	0	0	0	0	-20
Prof Educator Licensing Std Bd.	14,130	14,170	14,170	5,727	8,403	14,130	0	13,929	13,976	27,905	13,735	13,775	14,976	14,976	29,952	15,782	2,047
Minn State Academies	28,373	28,646	28,646	13,136	15,237	28,373	0	17,766	17,189	34,955	6,309	6,582	17,436	17,193	34,629	5,983	-326
23, CH 64 - TRA Pension Contributions	0	0	0	0	0	0	0	0	0	0	0	0	44	44	88	88	88
Minn State Academies	28,373	28,646	28,646	13,136	15,237	28,373	0	17,766	17,189	34,955	6,309	6,582	17,480	17,237	34,717	6,071	-238
Perpich Center for Arts Education	14,932	15,064	15,064	7,023	7,909	14,932	0	9,243	8,435	17,678	2,614	2,746	8,435	8,435	16,870	1,806	-808
23, CH 64 - TRA Pension Contributions	0	0	0	0	0	0	0	0	0	0	0	0	12	12	24	24	24
Perpich Center for Arts Education	14,932	15,064	15,064	7,023	7,909	14,932	0	9,243	8,435	17,678	2,614	2,746	8,447	8,447	16,894	1,830	-784
E-12 Education	20,183,812	21,301,549	21,548,333	9,960,012	10,222,700	20,182,712	-1,100	12,086,281	12,172,300	24,258,581	2,957,032	4,075,869	12,465,491	12,901,701	25,367,192	3,818,859	1,108,611
Higher Education																	
Office of Higher Education	547,969	545,392	545,392	265,954	282,015	547,969	0	340,411	435,963	776,374	230,982	228,405	361,608	361,661	723,269	177,877	-53,105
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
23, CH 63 - Adult-Use Cannabis (TR OUT)	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
Office of Higher Education	570,414	545,392	545,392	265,954	304,460	570,414	0	341,411	436,963	778,374	232,982	207,960	362,608	362,661	725,269	179,877	-53,105
University of Minnesota	1,381,025	1,378,512	1,378,512	690,519	690,506	1,381,025	0	756,996	746,732	1,503,728	125,216	122,703	740,732	740,732	1,481,464	102,952	-22,264
23, CH 60 - Lowland Conifer Reserve Study	0	0	0	0	0	0	0	500	0	500	500	500	0	0	0	0	-500
23, CH 60 - Aquatic Invasive Species Research	0	0	0	0	0	0	0	1,000	0	1,000	1,000	1,000	0	0	0	0	-1,000
23, CH 60 - Weather Resiliency Program	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
23, CH 62 - Cut Wall Study	0	0	0	0	0	0	0	1,000	0	1,000	1,000	1,000	0	0	0	0	-1,000
23, CH 68 - Small community partnerships	0	0	0	0	0	0	0	2,500	2,500	5,000	5,000	5,000	0	0	0	0	-5,000
23, CH 63 - Adult-Use Cannabis	0	0	0	0	0	0	0	2,600	2,600	5,200	5,200	5,200	3,250	3,250	6,500	6,500	1,300
University of Minnesota	1,381,025	1,378,512	1,378,512	690,519	690,506	1,381,025	0	765,596	752,832	1,518,428	139,916	137,403	744,982	744,982	1,489,964	111,452	-28,464
Minnesota State (TR OUT)	1,581,483	1,579,222	1,579,222	791,992	789,491	1,581,483	0	948,896	923,232	1,872,128	292,906	290,645	873,743	873,754	1,747,497	168,275	-124,631
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
23, CH 52 - Transfer JDAI from Corrections	0	0	0	0	0	0	0	500	500	1,000	1,000	1,000	500	500	1,000	1,000	0
23, CH 64 - TRA Pension Contributions	0	0	0	0	0	0	0	0	0	0	0	0	1,446	1,446	2,892	2,892	2,892
Minnesota State	1,581,883	1,579,222	1,579,222	792,392	789,491	1,581,883	0	949,396	923,732	1,873,128	293,906	291,245	875,689	875,700	1,751,389	172,167	-121,739
Mayo Medical School	1,330	1,330	1,330	665	665	1,330	0	665	665	1,330	0	0	665	665	1,330	0	0
Mayo Family & Residency	1,372	1,372	1,372	686	686	1,372	0	1,134	1,134	2,268	896	896	1,134	1,134	2,268	896	0
Mayo Foundation	2,702	2,702	2,702	1,351	1,351	2,702	0	1,799	1,799	3,598	896	896	1,799	1,799	3,598	896	0
Higher Education	3,536,024	3,505,828	3,505,828	1,750,216	1,785,808	3,536,024	0	2,058,202	2,115,326	4,173,528	667,700	637,504	1,985,078	1,985,142	3,970,220	464,392	-203,308
Property Tax Aids & Credits																	
Homestead Credit Refund	1,184,071	1,357,300	1,423,000	571,271	612,846	1,184,117	46	874,425	714,180	1,588,605	231,305	404,488	725,590	739,630	1,465,220	42,220	-123,385
Renters Property Tax Refund	450,114	476,700	492,800	220,814	229,300	450,114	0	234,300	242,400	476,700	0	26,586	245,500	247,300	492,800	0	16,100



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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
23, CH 64 - Repeal Renter Property Refund - Convert to Income Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	-245,500	-247,300	-492,800	-492,800	-492,800
Special Property Tax Refund	10,438	22,900	13,500	3,148	7,290	10,438	0	17,700	5,200	22,900	0	12,462	5,800	7,700	13,500	0	-9,400
Sustainable Forest Incentive Payments	26,750	28,930	31,300	13,120	13,630	26,750	0	14,180	14,750	28,930	0	2,180	15,340	15,960	31,300	0	2,370
Property Tax Refunds	1,671,373	1,885,830	1,960,600	808,353	863,066	1,671,419	46	1,140,605	976,530	2,117,135	231,305	445,716	746,730	763,290	1,510,020	-450,580	-607,115
Political Contribution Refunds (Open)	5,868	6,200	6,200	2,468	3,400	5,868	0	3,800	4,500	8,300	2,100	2,432	4,500	4,500	9,000	2,800	700
Tax Refund Interest (Open)	26,108	25,500	26,300	14,058	12,050	26,108	0	12,650	12,850	25,500	0	-608	13,050	13,250	26,300	0	800
22, Ch 50 - Frontline Worker Aid	500,000	0	0	0	500,000	500,000	0	0	0	0	0	-500,000	0	0	0	0	0
Local Government Aid (City Aid)	1,128,645	1,128,796	1,128,796	564,247	564,398	1,128,645	0	564,398	704,984	1,269,382	140,586	140,737	583,812	644,398	1,228,210	99,414	-41,172
21, SS1, CH 14 One-time Supplemental Local Government Aid	5,516	0	0	0	5,516	5,516	0	0	0	0	0	-5,516	0	0	0	0	0
County Program Aid	527,983	528,528	521,908	263,971	264,012	527,983	0	264,374	344,154	608,528	80,000	80,545	340,954	340,954	681,908	160,000	73,380
21, SS1, CH 14, Public Defense Board Public Defender Aid (TR OUT)	0	1,000	1,000	0	0	0	0	500	500	1,000	0	1,000	500	500	1,000	0	0
21, SS1, CH 12, LBO Local Impact Notes (TR OUT)	0	414	414	0	0	0	0	207	207	414	0	414	207	207	414	0	0
MDE Local Impact Notes (TR OUT)	0	14	14	0	0	0	0	7	7	14	0	14	7	7	14	0	0
County Program Aid	527,983	529,956	523,336	263,971	264,012	527,983	0	265,088	344,868	609,956	80,000	81,973	341,668	341,668	683,336	160,000	73,380
21, SS1, CH 14 Local Homeless Prevention Aid to Counties	0	40,000	40,000	0	0	0	0	20,000	20,000	40,000	0	40,000	20,000	20,000	40,000	0	0
23, CH 64 - Tribal Nation Aid	0	0	0	0	0	0	0	0	35,000	35,000	35,000	35,000	35,000	35,000	70,000	70,000	35,000
23, CH 64 - Statewide Local Housing Aid	0	0	0	0	0	0	0	22,500	22,500	45,000	45,000	45,000	10,000	10,000	20,000	20,000	-25,000
21, SS1, CH 14 One-time Local Government Assistance to Counties	29,355	0	0	29,355	0	29,355	0	0	0	0	0	-29,355	0	0	0	0	0
Township Aid	20,000	19,112	19,000	10,000	10,000	20,000	0	9,612	9,500	19,112	0	-888	9,500	9,500	19,000	0	-112
23, CH 64 - Public Safety Aid	0	0	0	0	0	0	0	300,000	0	300,000	300,000	300,000	0	0	0	0	-300,000
23, CH 64 - Soil and Water Conservation District Aid	0	0	0	0	0	0	0	15,000	15,000	30,000	30,000	30,000	12,000	12,000	24,000	24,000	-6,000
23, CH 64 - Class 4d Transition Aid	0	0	0	0	0	0	0	0	0	0	0	0	580	580	1,160	1,160	1,160
Payment in Lieu of Taxes - PILT (Open)	72,846	81,957	82,857	36,358	36,488	72,846	0	40,866	50,391	91,257	9,300	18,411	51,516	52,541	104,057	21,200	12,800
Aquatic Invasive Species Prevention Aid	20,000	20,000	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0	0	10,000	10,000	20,000	0	0
Riparian Protection Aid to BWSR (TR OUT)	1,490	1,490	1,490	745	745	1,490	0	745	745	1,490	0	0	745	745	1,490	0	0
Riparian Protection Aid Local Distribution	14,510	14,510	14,510	7,255	7,255	14,510	0	7,255	7,255	14,510	0	0	7,255	7,255	14,510	0	0
Riparian Protection Aid	16,000	16,000	16,000	8,000	8,000	16,000	0	8,000	8,000	16,000	0	0	8,000	8,000	16,000	0	0
Indian Family Out-Of-Home Placement Aid	8,391	10,000	10,000	4,337	4,054	8,391	0	5,000	5,000	10,000	0	1,609	5,000	5,000	10,000	0	0
Casino Aid to Counties	2,785	3,228	3,228	1,171	1,614	2,785	0	1,624	1,644	3,268	40	483	1,644	1,654	3,298	70	30
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	8,076	7,621	7,234	4,096	3,980	8,076	0	3,854	3,767	7,621	0	-455	3,651	3,583	7,234	0	-387
State Taconite Aid	15,363	14,941	14,643	7,784	7,579	15,363	0	7,508	7,433	14,941	0	-422	7,294	7,349	14,643	0	-298
Utility Valuation Transition Aid	20	33	37	11	9	20	0	16	0	16	-17	-4	0	0	0	-37	-16
23, CH 64 - Electric Generation Transition Aid to Local Governments	0	0	0	0	0	0	0	0	2,120	2,120	2,120	2,120	3,430	1,420	4,850	4,850	2,730
Aid To School Districts	16,066	16,074	16,074	8,030	8,036	16,066	0	8,037	8,037	16,074	0	8	8,037	8,037	16,074	0	0
Cities, Towns, Counties	20,234	20,290	20,290	10,089	10,145	20,234	0	10,145	10,145	20,290	0	56	10,145	10,145	20,290	0	0
Disparity Reduction Aid	36,300	36,364	36,364	18,119	18,181	36,300	0	18,182	18,182	36,364	0	64	18,182	18,182	36,364	0	0
Aid To School Districts	6,421	5,923	6,268	3,236	3,185	6,421	0	2,929	2,994	5,923	0	-498	3,086	3,182	6,268	0	345
Cities, Towns, Counties	22,179	21,249	22,563	10,848	11,331	22,179	0	10,453	10,796	21,249	0	-930	11,115	11,448	22,563	0	1,314
Border City Disparity Reduction Credit	28,600	27,172	28,831	14,084	14,516	28,600	0	13,382	13,790	27,172	0	-1,428	14,201	14,630	28,831	0	1,659
Aid To School Districts	14,953	14,601	14,566	7,312	7,641	14,953	0	7,318	7,283	14,601	0	-352	7,283	7,283	14,566	0	-35
Cities, Towns, Counties	57,654	55,016	55,016	28,828	28,826	57,654	0	27,508	27,508	55,016	0	-2,638	27,508	27,508	55,016	0	0
Agricultural Homestead Market Value Credit	72,607	69,617	69,582	36,140	36,467	72,607	0	34,826	34,791	69,617	0	-2,990	34,791	34,791	69,582	0	-35

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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
School Building Bond Agricultural Credit	132,232	185,509	212,015	62,182	70,050	132,232	0	87,166	98,343	185,509	0	53,277	103,184	106,161	209,345	-2,670	23,836
Aid To School Districts	0	19	20	0	0	0	0	9	10	19	0	19	10	10	20	0	1
Cities, Towns, Counties	53	80	80	53	0	53	0	40	40	80	0	27	40	40	80	0	0
Agriculture Preservation Credit	53	99	100	53	0	53	0	49	50	99	0	46	50	50	100	0	1
Supplemental Taconite Homestead Credit	10,862	11,073	11,294	5,408	5,454	10,862	0	5,509	5,564	11,073	0	211	5,619	5,675	11,294	0	221
Aid To School Districts	43	2	0	26	17	43	0	2	0	2	0	-41	0	0	0	0	-2
Cities, Towns, Counties	127	0	0	69	58	127	0	0	0	0	0	-127	0	0	0	0	0
Prior Year Credit Adjustment	170	2	0	95	75	170	0	2	0	2	0	-168	0	0	0	0	-2
Police State Aid	168,980	185,580	202,660	82,181	86,799	168,980	0	90,750	94,830	185,580	0	16,600	99,100	103,560	202,660	0	17,080
Fire State Aid	71,122	77,300	81,900	34,191	36,931	71,122	0	38,090	39,210	77,300	0	6,178	40,360	41,540	81,900	0	4,600
Fire Insurance Surcharge Aid	11,604	12,970	13,750	5,404	6,200	11,604	0	6,390	6,580	12,970	0	1,366	6,770	6,980	13,750	0	780
Police-Fire Retirement Supp Aid	30,996	31,000	31,000	15,496	15,500	30,996	0	15,500	15,500	31,000	0	4	15,500	15,500	31,000	0	0
Police/Fire Amortization Aid	5,458	5,458	5,458	2,729	2,729	5,458	0	2,729	2,729	5,458	0	0	2,729	2,729	5,458	0	0
Redirected Amortization Aid to SPTRFA/TRA	4,188	4,188	4,188	2,094	2,094	4,188	0	2,094	2,094	4,188	0	0	2,094	2,094	4,188	0	0
Firefighter Supplemental Benefits Reimbursement	1,214	1,274	1,274	607	607	1,214	0	637	637	1,274	0	60	637	637	1,274	0	0
Aid to School Districts	415	91	62	369	46	415	0	56	35	91	0	-324	31	31	62	0	-29
Aid to Cities, Towns, Counties	1,538	439	188	1,527	11	1,538	0	345	94	439	0	-1,099	94	94	188	0	-251
Disaster Credit	1,953	530	250	1,896	57	1,953	0	401	129	530	0	-1,423	125	125	250	0	-280
Aid to School Districts	83	53	50	38	45	83	0	28	25	53	0	-30	25	25	50	0	-3
Aid to Cities, Towns, Counties	247	150	150	4	243	247	0	75	75	150	0	-97	75	75	150	0	0
Local Option Disaster Abatement Reimbursement	330	203	200	42	288	330	0	103	100	203	0	-127	100	100	200	0	-3
Aid to School District	280	280	280	140	140	280	0	140	140	280	0	0	140	140	280	0	0
Aid to City and County	2,120	2,120	2,120	1,060	1,060	2,120	0	1,060	1,220	2,280	160	160	1,220	1,220	2,440	320	160
Mahnomen Property Tax Reimbursement	2,400	2,400	2,400	1,200	1,200	2,400	0	1,200	1,360	2,560	160	160	1,360	1,360	2,720	320	160
Border City Reimbursement	115	166	166	32	83	115	0	83	83	166	0	51	83	83	166	0	0
Taconite Aid Reimbursement	1,122	1,122	1,122	561	561	1,122	0	561	561	1,122	0	0	561	561	1,122	0	0
Performance Measurement Reimbursement	1,011	1,035	1,046	497	514	1,011	0	516	519	1,035	0	24	522	524	1,046	0	11
Minneapolis Debt Service Aid	3,374	0	0	3,374	0	3,374	0	0	0	0	0	-3,374	0	0	0	0	0
19, SS1, CH 6 - Grant to City of Virginia	5,400	0	0	5,400	0	5,400	0	0	0	0	0	-5,400	0	0	0	0	0
21, SS1, CH 14 Grants to Various Local Governments	1,014	0	0	1,014	0	1,014	0	0	0	0	0	-1,014	0	0	0	0	0
23, CH 64 - City of Spring Grove Fire Remediation Grant	0	0	0	0	0	0	0	250	0	250	250	250	0	0	0	0	-250
23, CH 64 - City of Northfield Infrastructure Grant	0	0	0	0	0	0	0	300	0	300	300	300	0	0	0	0	-300
23, CH 64 - City of Echo 2021 LGA Penalty Forgiveness	0	0	0	0	47	47	47	0	0	0	0	-47	0	0	0	0	0
23, CH 64 - City of Morton 2021 LGA Penalty Forgiveness	0	0	0	0	79	79	79	0	0	0	0	-79	0	0	0	0	0
23, CH 68 - Electric-Assisted Bicycle Rebate Program	0	0	0	0	0	0	0	4,000	0	4,000	4,000	4,000	0	0	0	0	-4,000
Property Tax Aids & Credits	4,641,358	4,434,615	4,554,597	2,052,912	2,588,618	4,641,530	172	2,749,387	2,565,372	5,314,759	880,144	673,229	2,209,692	2,295,432	4,505,124	-49,473	-809,635
Health & Human Services																	
<u>Central Office Operations</u>																	
Finance & Management	364,788	332,299	332,034	178,570	186,215	364,785	-3	363,934	259,089	623,023	290,724	258,238	235,399	236,955	472,354	140,320	-150,669
Children & Families	38,775	36,808	36,814	17,275	21,500	38,775	0	59,416	43,125	102,541	65,733	63,766	35,889	35,466	71,355	34,541	-31,186
Health Care Management	51,582	46,417	45,606	20,011	31,571	51,582	0	58,802	35,251	94,053	47,636	42,471	35,637	30,858	66,495	20,889	-27,558



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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Continuing Care Management	44,776	73,414	69,376	18,835	25,641	44,476	-300	80,124	46,716	126,840	53,426	82,364	42,877	42,781	85,658	16,282	-41,182
Community Support	85,377	42,386	39,246	33,375	51,887	85,262	-115	37,443	31,640	69,083	26,697	-16,179	29,002	28,341	57,343	18,097	-11,740
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
23, CH 63 - Adult-Use Cannabis	0	0	0	0	0	0	0	1,506	1,360	2,866	2,866	2,866	1,360	1,360	2,720	2,720	-146
Subtotal Central Office Operations	585,652	532,222	523,974	268,248	316,986	585,234	-418	601,674	417,630	1,019,304	487,082	434,070	380,613	376,210	756,823	232,849	-262,481
<u>Forecasted Programs</u>																	
MN Family Inv Plan/Div Work Prog Grants (MFIP/DWP)	241,564	168,002	174,824	164,694	76,870	241,564	0	82,652	90,798	173,450	5,448	-68,114	102,742	110,466	213,208	38,384	39,758
MFIP Child Care Asst Grants	0	102,590	254,879	0	0	0	0	38,745	144,051	182,796	80,206	182,796	200,177	243,563	443,740	188,861	260,944
General Assistance (GA)	99,356	105,000	107,326	49,691	49,665	99,356	0	52,026	69,820	121,846	16,846	22,490	79,680	81,675	161,355	54,029	39,509
Minnesota Supplemental Aid (MSA)	104,942	118,147	125,134	50,060	54,882	104,942	0	58,548	60,358	118,906	759	13,964	62,175	64,104	126,279	1,145	7,373
Housing Support	379,407	429,996	469,373	177,530	201,877	379,407	0	212,999	226,828	439,827	9,831	60,420	240,852	250,175	491,027	21,654	51,200
Medical Assistance	11,107,554	13,807,517	15,622,122	5,046,080	6,061,474	11,107,554	0	6,890,276	7,157,748	14,048,024	240,507	2,940,470	7,993,973	8,479,078	16,473,051	850,929	2,425,027
Alternative Care Program	57,533	91,926	91,962	11,611	45,922	57,533	0	48,101	53,609	101,710	9,784	44,177	55,607	56,097	111,704	19,742	9,994
Behavioral Health Fund (TR OUT)	173,244	194,804	212,670	84,363	88,881	173,244	0	96,738	98,767	195,505	701	22,261	108,312	107,898	216,210	3,540	20,705
NorthStar Care for Children	192,025	239,518	275,101	93,682	98,343	192,025	0	113,912	124,546	238,458	-1,060	46,433	131,946	138,283	270,229	-4,872	31,771
Subtotal Forecasted Programs	12,355,625	15,257,500	17,333,391	5,677,711	6,677,914	12,355,625	0	7,593,997	8,026,525	15,620,522	363,022	3,264,897	8,975,464	9,531,339	18,506,803	1,173,412	2,886,281
<u>Grant Programs</u>																	
Support Services Grants	17,407	17,430	17,430	8,692	8,715	17,407	0	8,715	8,715	17,430	0	23	8,715	8,715	17,430	0	0
Basic Sliding Fee Child Care Asst Grants	106,712	106,732	106,732	53,350	53,362	106,712	0	57,953	107,346	165,299	58,567	58,587	137,768	135,212	272,980	166,248	107,681
Child Care Development	5,899	3,474	3,474	2,937	2,962	5,899	0	157,070	216,844	373,914	370,440	368,015	137,594	137,594	275,188	271,714	-98,726
23, CH 54 - Great Start Scholarships	0	0	0	0	0	0	0	2,610	0	2,610	2,610	2,610	0	0	0	0	-2,610
Child Support Enforcement	100	100	100	50	50	100	0	50	50	100	0	0	50	50	100	0	0
Children's Services Grants	104,157	104,736	104,736	50,894	53,263	104,157	0	86,212	85,063	171,275	66,539	67,118	85,280	85,281	170,561	65,825	-714
23, Ch 52 - Child Advocacy Center	0	0	0	0	0	0	0	1,500	0	1,500	1,500	1,500	0	0	0	0	-1,500
Children & Community Svcs	120,209	121,712	121,712	59,353	65,856	125,209	5,000	63,559	63,560	127,119	5,407	1,910	60,856	60,856	121,712	0	-5,407
Refugee Grants	0	0	0	0	0	0	0	14,000	0	14,000	14,000	14,000	0	0	0	0	-14,000
Children & Econ Support Grants	62,244	65,480	65,480	28,910	33,334	62,244	0	212,877	78,333	291,210	225,730	228,966	83,179	88,179	171,358	105,878	-119,852
Other Health Care Grants	9,297	9,622	9,622	4,486	4,811	9,297	0	62,561	8,561	71,122	61,500	61,825	4,811	4,811	9,622	0	-61,500
Other LTC Grants	29,938	20,938	3,850	1,925	28,013	29,938	0	400,024	1,925	401,949	381,011	372,011	3,949	3,949	7,898	4,048	-394,051
Aging & Adult Services Grants	70,853	67,440	65,990	31,408	39,445	70,853	0	165,354	35,523	200,877	133,437	130,024	33,861	33,862	67,723	1,733	-133,154
Deaf & Hard of Hearing Grants	5,747	5,772	5,772	2,861	2,886	5,747	0	2,886	2,886	5,772	0	25	2,886	2,886	5,772	0	0
Disabilities Grants	138,376	51,520	44,520	63,911	74,465	138,376	0	113,684	30,377	144,061	92,541	5,685	27,343	27,016	54,359	9,839	-89,702
Housing Support Grants	37,986	28,728	20,728	18,622	19,364	37,986	0	20,014	12,014	32,028	3,300	-5,958	10,364	10,364	20,728	0	-11,300
Adult Mental Health Grants	200,764	201,452	223,594	80,990	110,435	191,425	-9,339	136,727	121,270	257,997	56,545	66,572	121,980	121,980	243,960	20,366	-14,037
Children's Mental Health Grants	61,387	61,785	59,910	24,491	32,843	57,334	-4,053	44,487	37,934	82,421	20,636	25,087	34,648	34,648	69,296	9,386	-13,125
CCDTF Non-Entitlements	8,485	6,494	4,494	2,205	6,280	8,485	0	54,691	5,342	60,033	53,539	51,548	3,247	3,247	6,494	2,000	-53,539
Compulsive Gambling Grants (Standing)	5,561	4,189	4,494	1,060	4,501	5,561	0	1,906	1,991	3,897	-292	-1,664	2,052	2,115	4,167	-327	270
23, CH 63 - TxfrOut, DHS, Substance Use Treatment, Recovery, & Prev Grants	0	0	0	0	0	0	0	5,500	5,500	11,000	11,000	11,000	5,500	5,500	11,000	11,000	0
Subtotal Grant Programs	985,122	877,604	862,638	436,145	540,585	976,730	-8,392	1,612,380	823,234	2,435,614	1,558,010	1,458,884	764,083	766,265	1,530,348	667,710	-905,266
<u>State Operated Services</u>																	
MH & Substance Abuse Treatment	284,535	293,420	293,420	135,781	148,754	284,535	0	169,962	177,152	347,114	53,694	62,579	177,152	177,152	354,304	60,884	7,190
23, CH 70 As Amended By CH 75 -- Contingent*	0	0	0	0	0	0	0	0	6,109	6,109	6,109	6,109	7,566	7,566	15,132	15,132	9,023
Community Based Services	36,908	37,386	37,386	17,024	19,884	36,908	0	20,386	21,164	41,550	4,164	4,642	20,116	20,116	40,232	2,846	-1,318
Forensic Services	242,742	251,022	251,022	118,165	124,577	242,742	0	141,020	148,513	289,533	38,511	46,791	148,513	148,513	297,026	46,004	7,493
Sex Offender Program	199,016	203,344	203,344	96,347	102,669	199,016	0	115,920	121,726	237,646	34,302	38,630	121,726	121,726	243,452	40,108	5,806
DCT Operations	113,811	116,828	116,828	60,016	58,624	118,640	4,829	80,177	96,858	177,035	60,207	58,395	70,063	70,161	140,224	23,396	-36,811
Subtotal State Operated Services	877,012	902,000	902,000	427,333	454,508	881,841	4,829	527,465	571,522	1,098,987	196,987	217,146	545,136	545,234	1,090,370	188,370	-8,617
Subtotal Human Services, Dept of	14,803,411	17,569,326	19,622,003	6,809,437	7,989,993	14,799,430	-3,981	10,335,516	9,838,911	20,174,427	2,605,101	5,374,997	10,665,296	11,219,048	21,884,344	2,262,341	1,709,917
DHS - Federal Reimbursement	-88,918	-89,691	-89,676	-44,281	-44,600	-88,881	37	-96,077	-80,591	-176,668	-86,977	-87,787	-74,246	-72,404	-146,650	-56,974	30,018
22, CH 50 - COVID-19 Management - DHS	5,138	0	0	0	5,138	5,138	0	0	0	0	0	-5,138	0	0	0	0	0
Human Services, Dept of	14,719,631	17,479,635	19,532,327	6,765,156	7,950,531	14,715,687	-3,944	10,239,439	9,758,320	19,997,759	2,518,124	5,282,072	10,591,050	11,146,644	21,737,694	2,205,367	1,739,935
Health Improvement	249,465	239,547	234,806	112,413	135,852	248,265	-1,200	229,600	210,030	439,630	200,083	191,365	197,644	195,714	393,358	158,552	-46,272

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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Health Protection	52,648	52,270	52,270	23,546	29,102	52,648	0	38,125	36,030	74,155	21,885	21,507	32,332	32,162	64,494	12,224	-9,661
Health Operations	25,284	24,982	24,866	8,880	16,404	25,284	0	19,642	19,555	39,197	14,215	13,913	19,555	19,555	39,110	14,244	-87
22, CH 50 - COVID-19 Management - MDH	123,858	0	0	420	123,438	123,858	0	0	0	0	0	-123,858	0	0	0	0	0
23, CH 63 - Adult-Use Cannabis	0	0	0	0	0	0	0	3,300	19,992	23,292	23,292	23,292	18,283	18,283	36,566	36,566	13,274
23, CH 57 - Commerce Omnibus	0	0	0	0	0	0	0	74	56	130	130	130	56	56	112	112	-18
Health, Department of	451,255	316,799	311,942	145,259	304,796	450,055	-1,200	290,741	285,663	576,404	259,605	126,349	267,870	265,770	533,640	221,698	-42,764
Emergency Medical Services Board	9,601	7,552	7,552	4,459	5,142	9,601	0	6,800	6,176	12,976	5,424	3,375	6,976	5,376	12,352	4,800	-624
Emergency Medical Services Board	9,601	7,552	7,552	4,459	5,142	9,601	0	6,800	6,176	12,976	5,424	3,375	6,976	5,376	12,352	4,800	-624
Council on Disability	2,060	2,076	2,076	929	1,131	2,060	0	2,027	2,407	4,434	2,358	2,374	2,406	2,407	4,813	2,737	379
Council on Disability	2,060	2,076	2,076	929	1,131	2,060	0	2,027	2,407	4,434	2,358	2,374	2,406	2,407	4,813	2,737	379
MH/DD Ombudsman	5,016	4,872	4,872	2,162	2,854	5,016	0	3,341	3,544	6,885	2,013	1,869	3,544	3,544	7,088	2,216	203
UMN Drug Trial Monitoring	200	200	200	100	100	200	0	100	100	200	0	0	100	100	200	0	0
MH/DD Ombudsman	5,216	5,072	5,072	2,262	2,954	5,216	0	3,441	3,644	7,085	2,013	1,869	3,644	3,644	7,288	2,216	203
Ombudsperson for Families	1,477	1,488	1,488	494	983	1,477	0	759	776	1,535	47	58	776	776	1,552	64	17
Ombudsperson for Families	1,477	1,488	1,488	494	983	1,477	0	759	776	1,535	47	58	776	776	1,552	64	17
Ombudsperson for American Indian Families	380	380	380	169	211	380	0	336	340	676	296	296	340	340	680	300	4
Ombudsperson for American Indian Families	380	380	380	169	211	380	0	336	340	676	296	296	340	340	680	300	4
23, CH 70. Board of Pharmacy	0	0	0	0	0	0	0	468	468	936	936	936	468	468	936	936	0
21, SS1, CH 7, ART 15 - Transfer to MNsure (TR OUT)	3,844	0	0	3,844	0	3,844	0	0	0	0	0	-3,844	0	0	0	0	0
Rare Disease Advisory Council	287	0	0	0	287	287	0	314	326	640	640	353	326	326	652	652	12
Ombudsperson for Foster Youth	775	1,452	1,452	0	675	675	-100	842	759	1,601	149	926	759	759	1,518	66	-83
22, CH 44 - Transfer to MNsure Enterprise Fund	13,269	0	0	0	13,269	13,269	0	0	0	0	0	-13,269	0	0	0	0	0
23, CH 70 - Transfer to MNsure Enterprise Fund	0	0	0	0	0	0	0	11,095	14,317	25,412	25,412	25,412	70	70	140	140	-25,272
23, CH 70 - Department of Children, Youth, and Families	0	0	0	0	0	0	0	823	3,521	4,344	4,344	4,344	3,521	3,521	7,042	7,042	2,698
Health & Human Services	15,207,795	17,814,454	19,862,289	6,922,572	8,279,979	15,202,551	-5,244	10,557,085	10,076,717	20,633,802	2,819,348	5,431,251	10,878,206	11,430,101	22,308,307	2,446,018	1,674,505
Public Safety & Judiciary																	
Supreme Court Operations	86,943	86,768	86,768	40,818	46,125	86,943	0	46,581	49,064	95,645	8,877	8,702	49,064	49,064	98,128	11,360	2,483
Civil Legal Svcs	35,126	36,396	36,396	16,903	18,223	35,126	0	33,560	33,560	67,120	30,724	31,994	34,167	34,167	68,334	31,938	1,214
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
23, CH 63 - Adult-Use Cannabis	0	0	0	0	0	0	0	545	545	1,090	1,090	1,090	0	0	0	0	-1,090
Supreme Court	122,099	123,164	123,164	57,751	64,348	122,099	0	80,686	83,169	163,855	40,691	41,756	83,231	83,231	166,462	43,298	2,607
Court of Appeals	27,064	27,148	27,148	12,938	14,126	27,064	0	14,559	15,259	29,818	2,670	2,754	15,259	15,259	30,518	3,370	700
Court of Appeals	27,064	27,148	27,148	12,938	14,126	27,064	0	14,559	15,259	29,818	2,670	2,754	15,259	15,259	30,518	3,370	700
District Courts	655,518	657,892	657,892	306,178	349,340	655,518	0	370,910	381,590	752,500	94,608	96,982	380,090	380,090	760,180	102,288	7,680
22, CH 99 - Mental Health	0	10,084	10,084	0	0	0	0	0	0	0	-10,084	0	0	0	0	-10,084	0
23, CH 63 - Adult-Use Cannabis	0	0	0	0	0	0	0	1,500	1,500	3,000	3,000	3,000	2,500	2,500	5,000	5,000	2,000
District Courts	655,518	667,976	667,976	306,178	349,340	655,518	0	372,410	383,090	755,500	87,524	99,982	382,590	382,590	765,180	97,204	9,680
State Guardian Ad Litem Board	45,391	45,630	45,630	20,909	24,482	45,391	0	24,358	25,620	49,978	4,348	4,587	25,620	25,620	51,240	5,610	1,262
State Guardian Ad Litem Board	45,391	45,630	45,630	20,909	24,482	45,391	0	24,358	25,620	49,978	4,348	4,587	25,620	25,620	51,240	5,610	1,262
Tax Court	3,668	3,682	3,682	1,746	1,922	3,668	0	2,133	2,268	4,401	719	733	2,268	2,268	4,536	854	135
Tax Court	3,668	3,682	3,682	1,746	1,922	3,668	0	2,133	2,268	4,401	719	733	2,268	2,268	4,536	854	135
Uniform Laws Commission	200	200	200	80	120	200	0	115	115	230	30	30	115	115	230	30	0
Uniform Laws Commission	200	200	200	80	120	200	0	115	115	230	30	30	115	115	230	30	0
Judicial Standards, Bd on	1,415	1,172	1,172	445	970	1,415	0	655	645	1,300	128	-115	645	645	1,290	118	-10



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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Judicial Standards, Bd on	1,415	1,172	1,172	445	970	1,415	0	655	645	1,300	128	-115	645	645	1,290	118	-10
Board of Public Defense	218,591	222,818	222,818	102,347	116,244	218,591	0	154,884	164,360	319,244	96,426	100,653	164,360	164,360	328,720	105,902	9,476
Board of Public Defense	218,591	222,818	222,818	102,347	116,244	218,591	0	154,884	164,360	319,244	96,426	100,653	164,360	164,360	328,720	105,902	9,476
State Competency Attainment Board	0	0	0	0	250	250	250	3,515	10,900	14,415	14,415	14,165	10,900	10,900	21,800	21,800	7,385
State Competency Attainment Board	0	0	0	0	250	250	250	3,515	10,900	14,415	14,415	14,165	10,900	10,900	21,800	21,800	7,385
Office of Appellate Counsel and Training	0	0	0	0	0	0	0	659	1,560	2,219	2,219	2,219	1,560	1,560	3,120	3,120	901
Office of Appellate Counsel and Training	0	0	0	0	0	0	0	659	1,560	2,219	2,219	2,219	1,560	1,560	3,120	3,120	901
Private Detective Board	570	576	576	262	308	570	0	758	688	1,446	870	876	688	688	1,376	800	-70
Private Detective Board	570	576	576	262	308	570	0	758	688	1,446	870	876	688	688	1,376	800	-70
Peace Officer Standards and Training, Board	23,117	23,108	11,108	11,093	12,024	23,117	0	12,863	12,717	25,580	2,472	2,463	6,700	6,700	13,400	2,292	-12,180
Peace Officer Standards and Training, Board	23,117	23,108	11,108	11,093	12,024	23,117	0	12,863	12,717	25,580	2,472	2,463	6,700	6,700	13,400	2,292	-12,180
Incarceration and Prerelease Services	929,636	940,632	941,080	456,883	485,396	942,279	12,643	534,412	561,421	1,095,833	155,201	153,554	552,775	553,043	1,105,818	164,738	9,985
Community Supervision and Post release Services	275,575	273,766	273,766	134,938	140,637	275,575	0	189,939	190,953	380,892	107,126	105,317	189,272	189,172	378,444	104,678	-2,448
Organizational, Regulatory, and Administrative Services	63,155	63,060	63,060	29,661	33,494	63,155	0	73,586	74,287	147,873	84,813	84,718	55,849	55,649	111,498	48,438	-36,375
22, CH 99 - Mental Health	0	404	404	0	0	0	0	0	0	0	-404	0	0	0	0	0	-404
23, CH 62 - Elections	0	0	0	0	0	0	0	165	33	198	198	198	33	33	66	66	-132
23, CH 63 - Adult-Use Cannabis	0	0	0	0	0	0	0	-165	-368	-533	-533	-533	-460	-503	-963	-963	-430
23, CH 56 - Claims Bill	0	0	0	0	0	0	0	51	0	51	51	51	0	0	0	0	-51
Corrections, Dept of	1,268,366	1,277,862	1,278,310	621,482	659,527	1,281,009	12,643	797,988	826,326	1,624,314	346,452	343,305	797,469	797,394	1,594,863	316,553	-29,451
Ombudsperson for Corrections	1,322	1,326	1,326	569	753	1,322	0	1,105	1,099	2,204	878	882	1,099	1,099	2,198	872	-6
Ombudsperson for Corrections	1,322	1,326	1,326	569	753	1,322	0	1,105	1,099	2,204	878	882	1,099	1,099	2,198	872	-6
Sentencing Guidelines Comm	1,505	1,530	1,530	683	822	1,505	0	1,549	1,488	3,037	1,507	1,532	1,071	1,071	2,142	612	-895
Sentencing Guidelines Comm	1,505	1,530	1,530	683	822	1,505	0	1,549	1,488	3,037	1,507	1,532	1,071	1,071	2,142	612	-895
Homeland Security & Emergency Mgmt	6,960	6,166	6,166	3,776	3,184	6,960	0	7,211	4,290	11,501	5,335	4,541	4,040	4,040	8,080	1,914	-3,421
Criminal Apprehension	152,051	141,294	141,294	67,223	84,828	152,051	0	120,686	104,434	225,120	83,826	73,069	104,303	104,303	208,606	67,312	-16,514
Gambling & Alcohol Enforcement	5,614	5,764	5,764	2,485	3,129	5,614	0	4,032	3,787	7,819	2,055	2,205	3,787	3,787	7,574	1,810	-245
Office of Justice Programs	88,268	84,492	84,492	43,801	44,467	88,268	0	94,662	80,338	175,000	90,508	86,732	62,249	62,253	124,502	40,010	-50,498
State Fire Marshal	7,451	8,356	8,356	3,089	4,362	7,451	0	4,184	4,190	8,374	18	923	4,190	4,190	8,380	24	6
Emergency Communication Networks	0	0	0	0	0	0	0	2,000	2,000	4,000	4,000	4,000	0	0	0	0	-4,000
23, CH 52 - Firearm Storage Grants	0	0	0	0	0	0	0	250	0	250	250	250	0	0	0	0	-250
23, CH 63 - Adult-Use Cannabis	0	0	0	0	6,656	6,656	6,656	10,000	8,629	18,629	18,629	11,973	8,629	8,629	17,258	17,258	-1,371
23, CH 15 - Catalytic Converter	0	0	0	0	0	0	0	298	298	596	596	596	298	298	596	596	0
Public Safety, Dept of	260,344	246,072	246,072	120,374	146,626	267,000	6,656	243,323	207,966	451,289	205,217	184,289	187,496	187,500	374,996	128,924	-76,293
Human Rights, Dept of	10,963	11,068	11,068	5,171	5,792	10,963	0	8,048	8,429	16,477	5,409	5,514	8,909	8,909	17,818	6,750	1,341
Human Rights, Dept of	10,963	11,068	11,068	5,171	5,792	10,963	0	8,048	8,429	16,477	5,409	5,514	8,909	8,909	17,818	6,750	1,341
23, CH 63 - Cannabis Expungement Board	0	0	0	0	0	0	0	5,871	5,356	11,227	11,227	11,227	5,356	5,356	10,712	10,712	-515
22, CH 99 - State Competency Restoration Board	0	22,250	21,800	0	0	0	0	0	0	0	-22,250	0	0	0	0	-21,800	0
Transfer to Disaster Contingency Account	30,000	0	0	30,000	40,000	70,000	40,000	0	0	0	0	-70,000	0	0	0	0	0
Transfer out to Community Justice Acct.	922	922	922	461	461	922	0	461	461	922	0	0	461	461	922	0	0
23, CH 52 - Community Crime & Violence Prevention Account (TR OUT)	0	0	0	0	0	0	0	70,000	0	70,000	70,000	70,000	0	0	0	0	-70,000
23, CH 52 - Crisis Resp. / Crim. Inv. Account (TR OUT)	0	0	0	0	0	0	0	10,000	0	10,000	10,000	10,000	0	0	0	0	-10,000
23, CH 52 - Indigenous Reward Fund (TR OUT)	0	0	0	0	0	0	0	250	0	250	250	250	0	0	0	0	-250
Public Safety & Judiciary	2,671,055	2,676,504	2,664,502	1,292,489	1,438,115	2,730,604	59,549	1,806,190	1,751,516	3,557,706	881,202	827,102	1,695,797	1,695,726	3,391,523	727,021	-166,183
Transportation																	
Multimodal Systems	72,385	44,592	44,592	22,214	48,400	70,614	-1,771	54,639	37,944	92,583	47,991	21,969	29,757	29,757	59,514	14,922	-33,069

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
State Roads	6	6	6	3	3	6	0	8,053	2,003	10,056	10,050	10,050	2,003	2,003	4,006	4,000	-6,050
Local Roads	49,499	0	0	30,776	18,723	49,499	0	60,326	1,000	61,326	61,326	11,827	1,000	1,000	2,000	2,000	-59,326
Agency Management	1,970	1,970	1,970	911	1,059	1,970	0	9,694	6,206	15,900	13,930	13,930	6,151	6,151	12,302	10,332	-3,598
MS174.59 MnDOT Central Office Building (OPEN)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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, CH 60 - Construction Material Environmental Analysis	0	0	0	0	0	0	0	310	0	310	310	310	0	0	0	0	0
23, CH 68 - Northern Lights Express	0	0	0	0	0	0	0	194,700	0	194,700	194,700	194,700	0	0	0	0	-194,700
23, CH 68 - Multimodal / IJIA Match Transportation Package	0	0	0	0	0	0	0	76,000	0	76,000	76,000	76,000	0	0	0	0	-76,000
23, CH 68 - Multimodal / IJIA Match Grants	0	0	0	0	0	0	0	216,400	0	216,400	216,400	216,400	0	0	0	0	-216,400
23, CH 68 - Electric Vehicle Infrastructure / IJIA Match	0	0	0	0	0	0	0	13,600	0	13,600	13,600	13,600	0	0	0	0	-13,600
23, CH 68 - Federal Funds Technical Assistance Grants	0	0	0	0	0	0	0	2,000	0	2,000	2,000	2,000	0	0	0	0	-2,000
23, CH 68 - MNDOT Cash Projects	0	0	0	0	0	0	0	120,650	0	120,650	120,650	120,650	0	0	0	0	-120,650
23, CH 68 - From GF to THF for Federal Funds Match (TR OUT)	0	0	0	0	0	0	0	152,650	0	152,650	152,650	152,650	0	0	0	0	-152,650
23, CH 68 - From GF to Active Transportation Acct (TR OUT)	0	0	0	0	0	0	0	19,500	19,500	39,000	39,000	39,000	8,875	9,000	17,875	17,875	-21,125
Transportation, Dept of	173,990	46,568	46,568	65,304	106,915	172,219	-1,771	928,522	66,653	995,175	948,607	822,956	47,786	47,911	95,697	49,129	-899,478
Transit System Operations	123,308	65,308	65,308	90,654	34,654	125,308	2,000	35,654	32,654	68,308	3,000	-57,000	32,654	32,654	65,308	0	-3,000
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, CH 68 - Blue Line Extension	0	0	0	0	0	0	0	50,000	0	50,000	50,000	50,000	0	0	0	0	-50,000
Metropolitan Council	235,700	177,260	177,260	147,070	90,630	237,700	2,000	141,630	88,630	230,260	53,000	-7,440	88,630	88,630	177,260	0	-53,000
Admin & Related Services	12,302	12,340	12,340	5,088	7,214	12,302	0	10,342	12,148	22,490	10,150	10,188	12,148	12,148	24,296	11,956	1,806
State Patrol	39,044	34,336	34,336	12,550	26,494	39,044	0	19,053	19,268	38,321	3,985	-723	19,268	19,268	38,536	4,200	215
Office of Traffic Safety	15,952	956	956	1,839	14,113	15,952	0	10,803	3,494	14,297	13,341	-1,655	3,494	3,494	6,988	6,032	-7,309
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
Pipeline Safety	0	0	0	0	0	0	0	560	560	1,120	1,120	1,120	560	560	1,120	1,120	0
23, CH 52 - Expansion of Line of Duty Death	0	0	0	0	1,000	1,000	1,000	1,000	1,000	2,000	2,000	1,000	1,000	1,000	2,000	2,000	0
23, CH 52 - Expansion of Soft Body Armor Program	0	0	0	0	0	0	0	1,000	1,000	2,000	2,000	2,000	0	0	0	0	-2,000
23, CH 63 - Adult-Use Cannabis	0	0	0	0	0	0	0	2,265	1,117	3,382	3,382	3,382	0	0	0	0	-3,382
23, CH 68 - Aid to Deputy Registrars	0	0	0	0	0	0	0	6,000	0	6,000	6,000	6,000	0	0	0	0	-6,000
Public Safety, Dept of	71,779	47,632	47,632	23,958	48,821	72,779	1,000	51,023	38,587	89,610	41,978	16,831	36,470	36,470	72,940	25,308	-16,670
Transportation	481,469	271,460	271,460	236,332	246,366	482,698	1,229	1,121,175	193,870	1,315,045	1,043,585	832,347	172,886	173,011	345,897	74,437	-969,148
Environment and Energy																	
Environmental Analysis and Outcomes Division	1,515	448	448	976	539	1,515	0	59,307	52,739	112,046	111,598	110,531	231	231	462	14	-111,584
Municipal Division	367	380	380	153	214	367	0	190	190	380	0	13	190	190	380	0	0
Operations Division	7,063	5,064	5,064	3,531	3,532	7,063	0	20,282	18,782	39,064	34,000	32,001	2,532	2,532	5,064	0	-34,000
Remediation Division	0	0	0	0	0	0	0	2,140	140	2,280	2,280	2,280	0	0	0	0	-2,280
Industrial Division	0	0	0	0	0	0	0	25,327	6,387	31,714	31,714	31,714	250	250	500	500	-31,214
Resource Management and Assistance Division	2,640	1,100	1,100	1,308	1,332	2,640	0	64,214	14,100	78,314	77,214	75,674	550	550	1,100	0	-77,214
Watershed Division	3,918	3,918	3,918	1,959	1,959	3,918	0	5,679	5,679	11,358	7,440	7,440	1,959	1,959	3,918	0	-7,440
Environmental Quality Board	2,162	2,162	2,162	945	1,217	2,162	0	1,701	1,221	2,922	760	760	1,081	1,081	2,162	0	-760
23, CH 60 - Maintain Current Service Levels	0	0	0	0	0	0	0	694	860	1,554	1,554	1,554	860	860	1,720	1,720	166
23, CH 60 - Local Climate Action Grants	0	0	0	0	0	0	0	2,000	0	2,000	2,000	2,000	0	0	0	0	-2,000
23, CH 63 - Adult-Use Cannabis	0	0	0	0	0	0	0	140	70	210	210	210	70	70	140	140	-70
Pollution Control Agency	17,665	13,072	13,072	8,872	8,793	17,665	0	181,674	100,168	281,842	268,770	264,177	7,723	7,723	15,446	2,374	-266,396
Land and Mineral Resources Management	3,804	3,802	3,802	1,612	2,192	3,804	0	2,501	2,501	5,002	1,200	1,198	1,901	1,901	3,802	0	-1,200
Ecological & Water Resources	40,768	39,032	39,032	18,758	21,970	40,728	-40	25,072	21,540	46,612	7,580	5,884	19,516	19,516	39,032	0	-7,580
Forest Management	72,857	69,274	69,274	33,855	39,002	72,857	0	38,623	38,623	77,246	7,972	4,389	34,637	34,637	69,274	0	-7,972
Parks & Trails Mgmt	58,095	55,752	55,752	25,368	32,727	58,095	0	37,134	28,876	66,010	10,258	7,915	27,876	27,876	55,752	0	-10,258
Fish and Wildlife Management	4,461	564	564	1,145	416	1,561	-2,900	19,280	2,482	21,762	21,198	20,201	1,282	1,282	2,564	2,000	-19,198
Enforcement Natural Res Laws-Rules	21,433	21,608	21,608	9,567	11,866	21,433	0	13,854	10,804	24,658	3,050	3,225	10,804	10,804	21,608	0	-3,050
Operations Support	3,386	0	0	738	2,648	3,386	0	1,684	1,408	3,092	3,092	-294	0	0	0	0	-3,092
Office of School Trust Lands	374	374	374	181	193	374	0	187	187	374	0	0	187	187	374	0	0
DNR Firefighting (OPEN)	60,860	50,000	50,000	33,860	27,000	60,860	0	25,000	25,000	50,000	0	-10,860	25,000	25,000	50,000	0	0

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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
1854 Treaty (OPEN)	13,435	12,550	11,990	6,803	6,632	13,435	0	9,346	9,204	18,550	6,000	5,115	6,062	5,928	11,990	0	-6,560
Leech Lake White Earth (OPEN)	6,162	5,933	5,663	3,089	3,073	6,162	0	3,002	2,931	5,933	0	-229	2,864	2,799	5,663	0	-270
Con Con Areas (OPEN)	114	102	102	63	51	114	0	51	51	102	0	-12	51	51	102	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
23, CH 60 - Legal Costs	300	0	0	0	0	0	-300	300	0	300	300	300	0	0	0	0	-300
23, CH 60 - Mississippi Boat Launch	0	0	0	0	0	0	0	1,200	0	1,200	1,200	1,200	0	0	0	0	-1,200
23, CH 60 - Addressing Imminent Safety Needs at the Drill Core Library	0	0	0	0	1,000	1,000	1,000	0	0	0	0	-1,000	0	0	0	0	0
23, CH 60 - Maintain Current Service Levels	0	0	0	0	0	0	0	20,621	33,059	53,680	53,680	53,680	33,059	33,059	66,118	66,118	12,438
23, CH 60 - Get Out MORE	0	0	0	0	0	0	0	117,598	7,598	125,196	125,196	125,196	0	0	0	0	-125,196
23, CH 52 - Fentanyl - Narcan	0	0	0	0	0	0	0	73	9	82	82	82	9	9	18	18	-64
23, CH 63 - Adult-Use Cannabis	0	0	0	0	0	0	0	338	0	338	338	338	0	0	0	0	-338
Natural Resources, Dept of	291,049	258,991	258,161	135,039	153,770	288,809	-2,240	315,864	184,273	500,137	241,146	211,328	163,248	163,049	326,297	68,136	-173,840
Transfer to Mining and Env Regulatory Account (OPEN)	1,769	1,707	1,657	886	883	1,769	0	840	867	1,707	0	-62	822	835	1,657	0	-50
Board of Water & Soil Resources	35,072	30,536	30,536	22,276	12,796	35,072	0	61,943	58,131	120,074	89,538	85,002	15,782	15,782	31,564	1,028	-88,510
Board of Water & Soil Resources	35,072	30,536	30,536	22,276	12,796	35,072	0	61,943	58,131	120,074	89,538	85,002	15,782	15,782	31,564	1,028	-88,510
MN Conservation Corps	910	910	910	455	455	910	0	580	580	1,160	250	250	580	580	1,160	250	0
Metropolitan Council Parks	5,080	5,080	5,080	2,540	2,540	5,080	0	23,290	2,540	25,830	20,750	20,750	2,540	2,540	5,080	0	-20,750
Metropolitan Council Parks	5,080	5,080	5,080	2,540	2,540	5,080	0	23,290	2,540	25,830	20,750	20,750	2,540	2,540	5,080	0	-20,750
Minnesota Zoo	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
Minnesota Zoo	19,618	20,534	20,534	9,809	9,809	19,618	0	13,989	13,557	27,546	7,012	7,928	13,557	13,557	27,114	6,580	-432
Science Museum of Minnesota	2,158	2,158	2,158	1,079	1,079	2,158	0	8,200	1,260	9,460	7,302	7,302	1,260	1,260	2,520	362	-6,940
23, CH 62 - Revenue Recovery	0	0	0	0	0	0	0	500	250	750	750	750	0	0	0	0	-750
Science Museum of Minnesota	2,158	2,158	2,158	1,079	1,079	2,158	0	8,700	1,510	10,210	8,052	8,052	1,260	1,260	2,520	362	-7,690
Public Utilities Commission	16,275	16,404	16,404	7,717	8,558	16,275	0	10,636	10,994	21,630	5,226	5,355	11,038	10,994	22,032	5,628	402
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
Public Utilities Commission	16,499	16,628	16,628	7,797	8,702	16,499	0	10,748	11,106	21,854	5,226	5,355	11,150	11,106	22,256	5,628	402
MLCAT Repayment to REM-MLC (TR OUT)	200	200	200	100	100	200	0	27,497	100	27,597	27,397	27,397	100	100	200	0	-27,397
23, CH 60 - Transfer to the Climate Innovation Finance Authority Account	0	0	0	0	0	0	0	20,000	0	20,000	20,000	20,000	0	0	0	0	-20,000
Environment and Energy	390,020	349,816	348,936	188,853	198,927	387,780	-2,240	665,125	372,832	1,037,957	688,141	650,177	216,762	216,532	433,294	84,358	-604,663
Jobs, Commerce, Ag and Housing																	
Protection Service	39,869	40,560	39,300	18,725	21,144	39,869	0	32,034	18,743	50,777	10,217	10,908	18,562	18,562	37,124	-2,176	-13,653
Promotion & Marketing	8,188	8,030	8,030	3,486	4,702	8,188	0	5,165	4,985	10,150	2,120	1,962	4,655	4,655	9,310	1,280	-840
Value-Added Products	52,600	53,764	18,600	24,694	27,906	52,600	0	37,809	33,809	71,618	17,854	19,018	26,646	26,646	53,292	34,692	-18,326
Admin & Financial Assistance	38,428	21,430	20,546	15,533	22,895	38,428	0	16,618	14,287	30,905	9,475	-7,523	12,758	12,758	25,516	4,970	-5,389
Oriented Strand Board Production Incentive	0	1,500	6,000	0	0	0	0	0	0	0	-1,500	0	0	0	0	-6,000	0
23, CH 60 - Green Fertilizer Production Facilities	0	0	0	0	0	0	0	7,000	0	7,000	7,000	7,000	0	0	0	0	-7,000
23, CH 63 - Adult-Use Cannabis	0	0	0	0	3,000	3,000	3,000	411	411	822	822	-2,178	338	338	676	676	-146
Agriculture, Dept of	139,085	125,284	92,476	62,438	79,647	142,085	3,000	99,037	72,235	171,272	45,988	29,187	62,959	62,959	125,918	33,442	-45,354
23, CH 63 - Cannabis Management Office	0	0	0	0	0	0	0	21,614	17,953	39,567	39,567	39,567	35,587	38,144	73,731	73,731	34,164
Agricultural Utilization Research Institute	8,586	8,786	8,486	4,543	4,043	8,586	0	6,143	4,343	10,486	1,700	1,900	4,343	4,343	8,686	200	-1,800
Agricultural Utilization Research Institute	8,586	8,786	8,486	4,543	4,043	8,586	0	6,143	4,343	10,486	1,700	1,900	4,343	4,343	8,686	200	-1,800
Board of Animal Health	12,097	12,162	12,162	5,500	6,597	12,097	0	6,241	6,401	12,642	480	545	6,401	6,401	12,802	640	160
Board of Animal Health	12,097	12,162	12,162	5,500	6,597	12,097	0	6,241	6,401	12,642	480	545	6,401	6,401	12,802	640	160
DEED, Office of Broadband	25,700	25,700	700	283	25,417	25,700	0	75,350	50,350	125,700	100,000	100,000	350	350	700	0	-125,000
DEED, Office of Broadband	25,700	25,700	700	283	25,417	25,700	0	75,350	50,350	125,700	100,000	100,000	350	350	700	0	-125,000
Agriculture, Broadband and Rural Development Subtotal	185,468	171,932	113,824	72,764	115,704	188,468	3,000	208,385	151,282	359,667	187,735	171,199	109,640	112,197	221,837	108,013	-137,830
Housing Finance Agency (TR OUT)	125,596	115,596	115,596	67,798	107,798	175,596	50,000	792,098	273,298	1,065,396	949,800	889,800	82,798	82,798	165,596	50,000	-899,800

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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
23, CH 64 - Workforce & Affordable Homeownership Account (TR OUT)	0	0	0	0	0	0	0	40,000	0	40,000	40,000	40,000	0	0	0	0	-40,000
Housing Finance Agency	125,596	115,596	115,596	67,798	107,798	175,596	50,000	832,098	273,298	1,105,396	989,800	929,800	82,798	82,798	165,596	50,000	-939,800
Housing Finance Subtotal	125,596	115,596	115,596	67,798	107,798	175,596	50,000	832,098	273,298	1,105,396	989,800	929,800	82,798	82,798	165,596	50,000	-939,800
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	17,268	17,272	7,128	11,039	18,167	0	10,078	10,104	20,182	2,914	2,015	10,042	10,042	20,084	2,812	-98
Enforcement	12,935	13,472	13,472	5,439	7,496	12,935	0	7,174	7,455	14,629	1,157	1,694	7,580	7,580	15,160	1,688	531
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	94,945	27,617	122,562	113,050	114,182	11,579	11,579	23,158	13,646	-100,542
Insurance	12,627	12,508	12,508	5,237	7,390	12,627	0	8,593	8,977	17,570	5,062	4,943	8,649	8,649	17,298	4,790	-272
Weights and Measures Division	3,000	3,000	3,000	1,152	1,848	3,000	0	1,531	1,556	3,087	87	87	1,556	1,556	3,112	112	25
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	0	0	0	-1,138	-1,241	0	0	0	0	0
23, CH 60 - Solar for Schools Acct (TR OUT)	0	0	0	0	0	0	0	1,138	0	1,138	1,138	1,138	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, CH 63 - Adult-Use Cannabis	0	0	0	0	0	0	0	527	1,093	1,620	1,620	1,620	1,341	1,520	2,861	2,861	1,241
23, CH 70 - Biomarker Testing Mandated Benefit	0	0	0	0	0	0	0	0	17	17	17	17	2,611	2,611	5,222	5,222	5,205
23, CH 24 - State Completeness Fund (TR OUT)	0	0	0	0	115,000	115,000	115,000	0	0	0	0	-115,000	0	0	0	0	0
Commerce, Department of	72,763	63,560	62,426	25,655	162,108	187,763	115,000	127,486	60,485	187,971	124,411	1,346	47,018	47,197	94,215	31,789	-94,894
Commerce Subtotal	72,763	63,560	62,426	25,655	162,108	187,763	115,000	127,486	60,485	187,971	124,411	1,346	47,018	47,197	94,215	31,789	-94,894
Business & Community Development	137,122	90,758	85,758	57,429	79,693	137,122	0	192,011	138,879	330,890	240,132	193,768	45,179	45,179	90,358	4,600	-240,532
Employment and Training Programs	14,841	13,092	13,092	7,420	7,421	14,841	0	91,036	83,497	174,533	161,441	159,692	8,746	8,746	17,492	4,400	-157,041
General Support Services	6,226	7,900	7,900	3,034	3,192	6,226	0	17,950	7,950	25,900	18,000	19,674	5,950	5,950	11,900	4,000	-14,000
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	37,861	37,861	75,722	18,000	13,428	31,361	31,361	62,722	5,000	-13,000
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
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, CH 68 - Staffing for freight network tool development	0	0	0	0	-30	-30	-30	30	0	30	30	60	0	0	0	0	-30
23, CH 64 - Windom Relief - Grant	0	0	0	0	13,000	13,000	13,000	0	0	0	0	-13,000	0	0	0	0	0
23, CH 64 - City of Minneapolis - Acquisition of Property at 28th St E and Longfellow	0	0	0	0	0	0	0	2,000	0	2,000	2,000	2,000	0	0	0	0	-2,000
23, CH 64 - City of Minneapolis - Lake Street Corridor	0	0	0	0	0	0	0	8,000	0	8,000	8,000	8,000	0	0	0	0	-8,000
23, CH 63 - Adult-Use Cannabis	0	0	0	0	0	0	0	6,000	6,000	12,000	12,000	12,000	6,000	6,000	12,000	12,000	0
Employment & Economic Development	390,812	186,806	181,806	214,552	189,230	403,782	12,970	367,555	286,854	654,409	467,603	250,627	107,903	107,903	215,806	34,000	-438,603
23, CH 59 - Family and Medical Benefit Insurance Fund (TR OUT)	0	0	0	0	0	0	0	668,321	0	668,321	668,321	668,321	0	0	0	0	-668,321
22, CH 50 - UI Replenishment	405,825	0	0	405,825	0	405,825	0	0	0	0	0	-405,825	0	0	0	0	0
Destination Medical Center (Open)	47,146	69,000	68,986	24,940	22,206	47,146	0	37,500	37,500	75,000	6,000	27,854	37,500	37,486	74,986	6,000	-14
Explore Minnesota	29,941	29,046	29,046	14,072	15,869	29,941	0	40,954	21,369	62,323	33,277	32,382	17,023	17,023	34,046	5,000	-28,277
Explore Minnesota	29,941	29,046	29,046	14,072	15,869	29,941	0	40,954	21,369	62,323	33,277	32,382	17,023	17,023	34,046	5,000	-28,277
Labor & Industry, Dept of	10,712	6,958	6,958	5,103	5,609	10,712	0	7,200	4,889	12,089	5,131	1,377	4,936	4,958	9,894	2,936	-2,195
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
22, CH 65 - Benefit Adequacy Study	125	0	0	0	125	125	0	0	0	0	0	-125	0	0	0	0	0
23, CH 53 - Earned Sick and Safe Time Enforcement	0	0	0	0	0	0	0	1,445	2,209	3,654	3,654	3,654	1,899	1,899	3,798	3,798	144
23, CH 53 - Earned Sick and Safe Time Grants	0	0	0	0	0	0	0	300	300	600	600	600	0	0	0	0	-600
23, CH 63 - Adult-Use Cannabis	0	0	0	0	0	0	0	116	123	239	239	239	123	123	246	246	7
23, CH 75 - Keeping Nurses at the Bedside -- CONTINGENT	0	0	0	0	0	0	0	0	72	72	72	72	72	72	144	144	72
Labor & Industry, Dept of	22,487	6,958	6,958	9,142	13,345	22,487	0	9,061	7,593	16,654	9,696	-5,833	7,030	7,052	14,082	7,124	-2,572
Mediation Services	4,782	4,580	4,580	2,134	2,648	4,782	0	3,707	3,789	7,496	2,916	2,714	3,789	3,789	7,578	2,998	82
Mediation Services	4,782	4,580	4,580	2,134	2,648	4,782	0	3,707	3,789	7,496	2,916	2,714	3,789	3,789	7,578	2,998	82
GF Tr to IRRR Region 3 (Carlton & Koochiching Counties) (OPEN)	1,034	1,013	1,002	530	504	1,034	0	520	493	1,013	0	-21	501	501	1,002	0	-11

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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
GF Tr to IRRR School Consolidation Acct (OPEN)	4,135	4,054	4,008	2,120	2,015	4,135	0	2,080	1,974	4,054	0	-81	2,004	2,004	4,008	0	-46
General Fund Transfer to IRRR	5,169	5,067	5,010	2,650	2,519	5,169	0	2,600	2,467	5,067	0	-102	2,505	2,505	5,010	0	-57
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
23, CH 53 - Transfer to MN Forward Fund	0	0	0	0	0	0	0	500,000	0	500,000	500,000	500,000	0	0	0	0	-500,000
23, CH 64 - Crane Lake Water and Sanitary District Service Relief	0	0	0	0	0	0	0	1,294	0	1,294	1,294	1,294	0	0	0	0	-1,294
23, CH 39 - Lead Lines	0	0	0	0	0	0	0	240,000	0	240,000	240,000	240,000	0	0	0	0	-240,000
Jobs and Labor Subtotal	914,746	301,457	296,386	681,899	245,817	927,716	12,970	1,870,992	359,572	2,230,564	1,929,107	1,302,848	175,750	175,758	351,508	55,122	-1,879,056
Jobs, Commerce, Ag and Housing	1,298,573	652,545	588,232	848,116	631,427	1,479,543	180,970	3,038,961	844,637	3,883,598	3,231,053	2,405,193	415,206	417,950	833,156	244,924	-3,051,580

State Government & Veterans

House of Representatives	81,281	80,862	80,862	39,580	41,701	81,281	0	48,046	48,558	96,604	15,742	15,323	48,558	48,558	97,116	16,254	512
Senate	75,967	75,090	75,090	37,429	38,538	75,967	0	41,045	43,845	84,890	9,800	8,923	43,845	43,845	87,690	12,600	2,800
Legislative Coordinating Commission	47,216	44,859	44,910	20,561	26,655	47,216	0	64,164	30,590	94,754	49,895	47,538	30,690	30,690	61,380	16,470	-33,374
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
23, CH 68 - Metro Governance Task Force	0	0	0	0	0	0	0	225	0	225	225	225	0	0	0	0	-225
Legislature	213,571	200,811	200,862	97,570	116,001	213,571	0	153,480	122,993	276,473	75,662	62,902	123,093	123,093	246,186	45,324	-30,287
Governor's Office	7,244	7,244	7,244	3,418	3,826	7,244	0	9,258	9,216	18,474	11,230	11,230	9,216	9,216	18,432	11,188	-42
22, CH 50 - COVID-19 Management	225	0	0	0	225	225	0	0	0	0	0	-225	0	0	0	0	0
Governor's Office	7,469	7,244	7,244	3,418	4,051	7,469	0	9,258	9,216	18,474	11,230	11,005	9,216	9,216	18,432	11,188	-42
State Auditor	24,104	24,132	24,138	8,682	15,422	24,104	0	14,935	14,224	29,159	5,027	5,055	14,238	14,248	28,486	4,348	-673
21, SS1, CH 11 - Forfeiture Reporting	0	60	60	0	0	0	0	30	30	60	0	60	30	30	60	0	0
State Auditor	24,104	24,192	24,198	8,682	15,422	24,104	0	14,965	14,254	29,219	5,027	5,115	14,268	14,278	28,546	4,348	-673
Attorney General	54,886	52,424	52,424	24,927	29,959	54,886	0	51,359	38,888	90,247	37,823	35,361	38,888	38,888	77,776	25,352	-12,471
23, CH 8 - Enhanced Enforcement	269	4,042	4,042	0	269	269	0	2,021	2,021	4,042	0	3,773	2,021	2,021	4,042	0	0
23, CH 57 - Prescription Drug Affordability Act	0	0	0	0	0	0	0	549	549	1,098	1,098	1,098	549	549	1,098	1,098	0
23, CH 57 - Report on Technology Impact to Minnesotans	0	0	0	0	0	0	0	142	142	284	284	284	0	0	0	0	-284
23, CH 63 - Adult-Use Cannabis	0	0	0	0	0	0	0	358	358	716	716	716	358	358	716	716	0
Attorney General	55,155	56,466	56,466	24,927	30,228	55,155	0	54,429	41,958	96,387	39,921	41,232	41,816	41,816	83,632	27,166	-12,755
Secretary of State	18,835	18,310	18,310	9,277	10,053	19,330	495	13,470	11,069	24,539	6,229	5,209	11,255	11,069	22,324	4,014	-2,215
22, CH 62 - Structured Settlements	19	0	0	0	19	19	0	0	0	0	0	-19	0	0	0	0	0
23, CH 12, Restore the Vote	0	0	0	0	14	14	14	0	0	0	0	-14	0	0	0	0	0
23, CH 62 - Elections (HF 3)	0	0	0	0	0	0	0	100	100	200	200	200	100	100	200	200	0
Secretary of State	18,854	18,310	18,310	9,277	10,086	19,363	509	13,570	11,169	24,739	6,429	5,376	11,355	11,169	22,524	4,214	-2,215
Presidential Primary (OPEN) (TR OUT)	0	9,690	0	0	0	0	0	9,690	0	9,690	0	9,690	0	0	0	0	-9,690
Campaign Finance & Public Disclosure Bd	2,312	2,334	2,334	1,024	1,288	2,312	0	1,993	1,981	3,974	1,640	1,662	1,791	1,791	3,582	1,248	-392
Campaign Finance 10A.31	1,020	1,020	1,020	0	1,020	1,020	0	0	1,020	1,020	0	0	0	2,432	2,432	1,412	1,412
Campaign Finance (OPEN) (TR OUT)	1,521	1,520	1,520	86	1,435	1,521	0	85	1,435	1,520	0	-1	85	1,435	1,520	0	0
Special Elections (OPEN)	19	38	38	0	19	19	0	19	19	38	0	19	19	19	38	0	0
Campaign Finance	4,872	4,912	4,912	1,110	3,762	4,872	0	2,097	4,455	6,552	1,640	1,680	1,895	5,677	7,572	2,660	1,020
Investment Board	278	278	278	139	139	278	0	139	139	278	0	0	139	139	278	0	0
MNIT Services	19,737	18,464	18,464	7,924	11,813	19,737	0	90,215	56,140	146,355	127,891	126,618	10,853	10,872	21,725	3,261	-124,630
MN-IT Services	19,737	18,464	18,464	7,924	11,813	19,737	0	90,215	56,140	146,355	127,891	126,618	10,853	10,872	21,725	3,261	-124,630
Campaign Violations	294	248	248	77	413	490	196	2,475	409	2,884	2,636	2,394	409	409	818	570	-2,066
Data Practices	105	44	44	52	53	105	0	22	22	44	0	-61	22	22	44	0	0
Municipal Boundary Adjustments	540	526	526	251	289	540	0	263	263	526	0	-14	263	263	526	0	0
Administrative Hearings Office	939	818	818	380	755	1,135	196	2,760	694	3,454	2,636	2,319	694	694	1,388	570	-2,066
Government and Citizen Services	21,487	21,668	21,668	9,941	11,546	21,487	0	39,928	19,943	59,871	38,203	38,384	17,268	17,280	34,548	12,880	-25,323



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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Strategic Management Services	4,392	4,436	4,436	2,036	2,356	4,392	0	2,574	2,645	5,219	783	827	2,645	2,645	5,290	854	71
Fiscal Agent	21,030	21,030	21,030	10,515	10,515	21,030	0	23,129	19,129	42,258	21,228	21,228	11,129	11,129	22,258	1,228	-20,000
WCRA (OPEN)	1,529	1,590	1,710	764	765	1,529	0	788	802	1,590	0	61	834	876	1,710	0	120
Public Broadcasting	5,888	5,888	5,888	2,940	2,948	5,888	0	7,992	4,704	12,696	6,808	6,808	4,704	4,704	9,408	3,520	-3,288
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)	15,368	44,519	8,681	132	15,236	15,368	0	38,022	6,497	44,519	0	29,151	4,506	4,175	8,681	0	-35,838
21, SS1, CH 12 - Capital Area Building Lease Purchase Agreement	0	54,000	72,000	0	0	0	0	18,000	36,000	54,000	0	54,000	36,000	36,000	72,000	0	18,000
23, CH 60 - New Energy Guidelines for State Buildings	0	0	0	0	0	0	0	690	0	690	0	690	0	0	0	0	-690
23, CH 60 - Construction Material Environmental Analysis	0	0	0	0	0	0	0	255	0	255	0	255	0	0	0	0	-255
23, CH 53 - Capitol Area Community Vitality Task Force Account	0	0	0	0	0	0	0	5,000	0	5,000	0	5,000	0	0	0	0	-5,000
Administration, Dept of	70,663	155,143	137,915	26,328	44,335	70,663	0	137,384	90,726	228,110	72,967	157,447	78,337	78,060	156,397	18,482	-71,713
Capitol Area Arch & Plng Bd	751	730	730	372	1,379	1,751	1,000	1,070	510	1,580	850	-171	455	455	910	180	-670
23, CH 53 - Task Force Support	0	0	0	0	0	0	0	150	0	150	150	150	0	0	0	0	-150
Capitol Area Arch & Plng Bd	751	730	730	372	1,379	1,751	1,000	1,220	510	1,730	1,000	-21	455	455	910	180	-820
Minnesota Management and Budget	58,962	59,480	59,480	28,598	30,364	58,962	0	55,356	58,057	113,413	53,933	54,451	47,831	47,831	95,662	36,182	-17,751
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	0	0	0	-800	-400	0	0	0	-800	0
23, CH 37 - Expediting Rental Assistance Study	0	0	0	0	0	0	0	200	0	200	200	200	0	0	0	0	-200
23, CH 56 - Claims Bill	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23, CH 68 - Federal Funds Coordinator	0	0	0	0	70	70	70	570	570	1,140	1,140	1,070	570	570	1,140	1,140	0
23, CH 64 - Interactive Taxpayer Receipt	0	0	0	0	0	0	0	144	47	191	191	191	47	47	94	94	-97
23, CH 70 - Outcomes and Results Consultation	0	0	0	0	0	0	0	450	450	900	900	900	450	450	900	900	0
23, CH 70 - Department of Children, Youth, and Families	0	0	0	0	0	0	0	11,931	2,066	13,997	13,997	13,997	0	0	0	0	-13,997
23, CH 70 - Health Care Subcabinet	0	0	0	0	0	0	0	551	664	1,215	1,215	1,215	664	664	1,328	1,328	113
23, CH 75 - Keeping Nurses at the Bedside -- CONTINGENT	0	0	0	0	0	0	0	0	232	232	232	232	0	0	0	0	-232
23, CH 61 - Office of Addiction and Recovery	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
Minnesota Management & Budget	59,460	60,280	60,280	28,603	30,927	59,530	70	70,202	63,086	133,288	73,008	73,758	50,562	50,562	101,124	40,844	-32,164
Tax System Management	286,580	287,156	286,140	130,490	156,090	286,580	0	157,455	164,591	322,046	34,890	35,466	163,189	163,263	326,452	40,312	4,406
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	34,942	34,942	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
MS 290.0683 Housing Tax Credit Administration (FY23-28) (TR OUT)	100	200	200	0	100	100	0	100	100	200	0	100	100	100	200	0	0
MS 116U.27 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, CH 64 - Free Filing Report	0	0	0	0	0	0	0	175	0	175	175	175	0	0	0	0	-175
23, CH 64 - IRS Tax Filing Modernization Account	0	0	0	0	0	0	0	5,000	0	5,000	5,000	5,000	0	0	0	0	-5,000
23, CH 64 - Enhanced Taxpayer Assistance	0	0	0	0	0	0	0	1,000	1,000	2,000	2,000	2,000	0	0	0	0	-2,000
23, CH 64 - Administration of Refundable Credit	0	0	0	0	1,000	1,000	1,000	21,000	0	21,000	21,000	20,000	0	0	0	0	-21,000
23, CH 64 - Administration of 2023 Tax Act	0	0	0	0	0	0	0	3,000	0	3,000	3,000	3,000	3,000	0	3,000	3,000	0
23, CH 63 - Adult-Use Cannabis	0	0	0	0	0	0	0	4,559	3,931	8,490	8,490	8,490	3,896	3,897	7,793	7,793	-697
23, CH 70 - Easy Enrollment	0	0	0	0	0	0	0	40	4	44	44	44	4	4	8	8	-36
Revenue, Dept of	348,797	350,286	349,170	158,947	190,850	349,797	1,000	226,255	205,628	431,883	81,597	82,086	206,156	203,231	409,387	60,217	-22,496
23, CH 62 - Racing Commission	0	0	0	0	0	0	0	1,000	0	1,000	1,000	1,000	0	0	0	0	-1,000
Amateur Sports Commission	628	634	634	285	343	628	0	1,229	391	1,620	986	992	391	391	782	148	-838
Amateur Sports Commission	628	634	634	285	343	628	0	1,229	391	1,620	986	992	391	391	782	148	-838
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
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
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
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
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
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
Council on LGBTQIA2S+ Minnesotans	0	0	0	0	0	0	0	500	499	999	999	999	499	499	998	998	-1
Council on LGBTQIA2S+ Minnesotans	0	0	0	0	0	0	0	500	499	999	999	999	499	499	998	998	-1

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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
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
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
Programs & Operations	46,994	47,194	47,194	23,397	23,597	46,994	0	34,935	26,511	61,446	14,252	14,452	26,136	26,136	52,272	5,078	-9,174
Fiscal Agents	892	642	642	571	321	892	0	421	421	842	200	-50	321	321	642	0	-200
Historical Society	47,886	47,836	47,836	23,968	23,918	47,886	0	35,356	26,932	62,288	14,452	14,402	26,457	26,457	52,914	5,078	-9,374
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
Arts Board	15,083	15,122	15,122	7,365	7,718	15,083	0	7,774	7,787	15,561	439	478	7,787	7,787	15,574	452	13
MN Humanities Center	1,400	1,400	1,400	700	700	1,400	0	3,470	970	4,440	3,040	3,040	970	970	1,940	540	-2,500
Board of Accountancy	1,386	1,402	1,396	658	728	1,386	0	844	859	1,703	301	317	859	859	1,718	322	15
Licensing Fees (OPEN)	0	4	4	0	0	0	0	2	2	4	0	4	2	2	4	0	0
Board of Accountancy	1,386	1,406	1,400	658	728	1,386	0	846	861	1,707	301	321	861	861	1,722	322	15
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
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
Board of Cosmetologist Examiners	5,846	5,846	5,846	2,614	3,232	5,846	0	3,470	3,599	7,069	1,223	1,223	3,599	3,599	7,198	1,352	129
Board of Cosmetologist Examiners	5,846	5,846	5,846	2,614	3,232	5,846	0	3,470	3,599	7,069	1,223	1,223	3,599	3,599	7,198	1,352	129
Board of Barber Examiners	701	706	706	304	397	701	0	442	452	894	188	193	452	452	904	198	10
Board of Barber Examiners	701	706	706	304	397	701	0	442	452	894	188	193	452	452	904	198	10
Contingent Accounts	375	500	500	0	375	375	0	1,500	1,500	3,000	2,500	2,625	1,500	0	1,500	1,000	-1,500
Contingent Accounts	375	500	500	0	375	375	0	1,500	1,500	3,000	2,500	2,625	1,500	0	1,500	1,000	-1,500
Tort Claims	322	322	322	145	177	322	0	161	161	322	0	0	161	161	322	0	0
Tort Claims	322	322	322	145	177	322	0	161	161	322	0	0	161	161	322	0	0
Consolidated Leg & Const Officers Retire (OPEN)	17,603	16,915	16,244	8,886	8,717	17,603	0	8,543	8,372	16,915	0	-688	8,204	8,040	16,244	0	-671
Judges Retirement Plan Direct Appropriation	12,000	12,000	12,000	6,000	6,000	12,000	0	6,000	6,000	12,000	0	0	6,000	6,000	12,000	0	0
18, CH 211 - Pension, PERA Police and Fire	18,000	18,000	18,000	9,000	9,000	18,000	0	9,000	9,000	18,000	0	0	9,000	9,000	18,000	0	0
PERA / Mpls Employee Retirement Aid (OPEN)	32,000	32,000	32,000	16,000	16,000	32,000	0	16,000	16,000	32,000	0	0	16,000	16,000	32,000	0	0
1993 TRA / Mpls Teacher Retire Aid (OPEN)	5,000	5,000	5,000	2,500	2,500	5,000	0	2,500	2,500	5,000	0	0	2,500	2,500	5,000	0	0
1997 TRA / Mpls Teacher Retire Aid (OPEN)	54,662	54,662	54,662	27,331	27,331	54,662	0	27,331	27,331	54,662	0	0	27,331	27,331	54,662	0	0
St Paul Teacher Retirement Aid 1997 (OPEN)	5,654	5,654	5,654	2,827	2,827	5,654	0	2,827	2,827	5,654	0	0	2,827	2,827	5,654	0	0
14, CH 296 - Pension Bill - St Paul Teachers	14,000	14,000	14,000	7,000	7,000	14,000	0	7,000	7,000	14,000	0	0	7,000	7,000	14,000	0	0
18, CH 211 - Pension, St Paul Dir Aid	10,000	10,000	10,000	5,000	5,000	10,000	0	5,000	5,000	10,000	0	0	5,000	5,000	10,000	0	0
St Paul Teacher Retirement Aid	29,654	29,654	29,654	14,827	14,827	29,654	0	14,827	14,827	29,654	0	0	14,827	14,827	29,654	0	0
State Government and Elections	1,073,885	1,156,363	1,127,709	490,836	585,824	1,076,660	2,775	929,925	752,564	1,682,489	526,126	605,829	679,792	678,551	1,358,343	230,634	-324,146
Veterans Services	84,533	48,380	48,380	22,166	58,623	80,789	-3,744	76,462	61,925	138,387	90,007	57,598	53,559	54,607	108,166	59,786	-30,221
Veterans Health Care (TR OUT)	133,621	140,172	140,172	61,864	71,757	133,621	0	70,086	70,086	140,172	0	6,551	70,086	70,086	140,172	0	0
GI Bill (OPEN)	4,191	4,400	4,400	1,866	2,325	4,191	0	3,669	3,669	7,338	2,938	3,147	3,669	3,669	7,338	2,938	0
GI Bill OJT and Apprenticeships (OPEN)	1,147	2,000	2,000	547	600	1,147	0	1,000	1,000	2,000	0	853	1,000	1,000	2,000	0	0
Veteran Affairs, Dept of	223,492	194,952	194,952	86,443	133,305	219,748	-3,744	151,217	136,680	287,897	92,945	68,149	128,314	129,362	257,676	62,724	-30,221
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	5,100	5,279	10,379	3,113	3,038	4,246	4,252	8,498	1,232	-1,881
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	12,114	12,114	24,228	0	-3,000
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
23, CH 38 - Emergency Services / Domestic Operations Communication	0	0	0	0	0	0	0	700	400	1,100	1,100	300	300	300	600	600	-500
23, CH 38 - MN Military & Veterans Museum New Facility	0	0	0	0	0	0	0	14,055	0	14,055	14,055	14,055	0	0	0	0	-14,055
23, CH 38 - Army Combat Fitness Test Field House	0	0	0	0	0	0	0	17,600	0	17,600	17,600	17,600	0	0	0	0	-17,600



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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Military Affairs, Dept of	59,949	55,334	55,334	25,385	34,564	59,949	0	63,098	31,435	94,533	39,199	34,584	28,802	28,808	57,610	2,276	-36,923
Veterans and Military Affairs	283,441	250,286	250,286	111,828	167,869	279,697	-3,744	214,315	168,115	382,430	132,144	102,733	157,116	158,170	315,286	65,000	-67,144
DNR Police State Aid (TR OUT)	2,746	2,999	3,274	1,343	1,403	2,746	0	1,469	1,530	2,999	0	253	1,599	1,675	3,274	0	275
DPS Police State Aid (TR OUT)	7,959	7,695	8,404	4,358	3,601	7,959	0	3,761	3,934	7,695	0	-264	4,111	4,293	8,404	0	709
DPS/DNR Police State Aid GF [Cancel]	[9,701]	[10,588]	[10,588]	[4,742]	[4,958]	[9,701]	[0]	[5,180]	[5,416]	[10,588]	[0]	[887]	[5,660]	[5,912]	[10,588]	[0]	[0]
MMB Non-Operating	10,705	10,694	11,678	5,701	5,004	10,705	0	5,230	5,464	10,694	0	-11	5,710	5,968	11,678	0	984
Indirect Cost Receipts Offset	-44,535	-44,168	-44,168	-22,451	-22,084	-44,535	0	-22,084	-22,084	-44,168	0	367	-22,084	-22,084	-44,168	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)	58,334	0	0	0	0	0	-58,334	0	0	0	0	0	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, CH 62 - 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, CH 59 - Family Medical Benefit Insurance State Agency Premium Cost	0	0	0	0	0	0	0	0	0	0	0	0	3,014	3,014	6,028	6,028	6,028
23, CH 59 - Family Medical Benefit Insurance Direct Care Provider Account (TR OU)	0	0	0	0	0	0	0	0	0	0	0	0	35	35	70	70	70
23, CH 45 - Pensions, MSRS Onetime Dir State Aid Approp	0	0	0	0	0	0	0	99,240	0	99,240	99,240	99,240	0	0	0	0	-99,240
23, CH 45 - Pensions, PERA Onetime Dir State Aid Approp	0	0	0	0	0	0	0	194,746	0	194,746	194,746	194,746	0	0	0	0	-194,746
23, CH 45 - Pensions, TRA Onetime Dir State Aid Approp	0	0	0	0	0	0	0	176,167	0	176,167	176,167	176,167	0	0	0	0	-176,167
23, CH 45 - Pensions, SPTRFA Onetime Dir State Aid Approp	0	0	0	0	0	0	0	15,747	0	15,747	15,747	15,747	0	0	0	0	-15,747
23, CH 56 - Claims Bill	0	0	0	0	0	0	0	1,106	0	1,106	1,106	1,106	0	0	0	0	-1,106
23, CH 45 - Pensions, Statewide Vol Firefighter Incent Pgm	0	0	0	0	0	0	0	5,000	0	5,000	5,000	5,000	0	0	0	0	-5,000
23, CH 45 - LCPR, Actuarial Appropriation	0	0	0	0	0	0	0	100	0	100	100	100	0	0	0	0	-100
23, CH 48 - TxfrOut, MSRS Psch Cond Treatment Acct	0	0	0	0	0	0	0	1,000	0	1,000	1,000	1,000	0	0	0	0	-1,000
23, CH 48 - TxfrOut, PERA Psch Cond Treatment Acct	0	0	0	0	0	0	0	3,000	0	3,000	3,000	3,000	0	0	0	0	-3,000
23, CH 48 - TxfrOut, Pub Safety Officer Benefit Acct	0	0	0	0	0	0	0	100,000	0	100,000	100,000	100,000	0	0	0	0	-100,000
23, CH 46 - TxfrOut, Secure Choice Retirement Pgm	0	0	0	0	0	0	0	5,000	0	5,000	5,000	5,000	0	0	0	0	-5,000
23, CH 62 - TxfrOut, Asset Preservation, MS 16B.24, subd 5d	0	0	0	0	0	0	0	9,391	0	9,391	9,391	9,391	0	0	0	0	-9,391
23, CH 62 - TxfrOut, VOTER Acct	0	0	0	0	0	0	0	1,250	1,250	2,500	2,500	2,500	1,250	1,250	2,500	2,500	0
23, CH 62 - TxfrOut, State Elections Campaign Fund	0	0	0	0	0	0	0	0	2,103	2,103	2,103	2,103	0	0	0	0	-2,103
23, CH 62 - TxfrOut, HAVA State Match, M.S. 5.30	0	0	0	0	461	461	461	0	0	0	0	-461	0	0	0	0	0
State Government & Veterans	1,767,309	1,602,640	1,345,505	665,137	1,043,330	1,708,467	-58,842	1,734,797	1,132,541	2,867,338	1,264,698	1,158,871	820,497	820,568	1,641,065	295,560	-1,226,273
Debt Service																	
Debt Service (TR OUT)	1,140,185	1,139,914	1,255,316	592,426	547,759	1,140,185	0	567,187	612,539	1,179,726	39,812	39,541	657,041	696,301	1,353,342	98,026	173,616
Debt Service	1,140,185	1,139,914	1,255,316	592,426	547,759	1,140,185	0	567,187	612,539	1,179,726	39,812	39,541	657,041	696,301	1,353,342	98,026	173,616
Debt Service	1,140,185	1,139,914	1,255,316	592,426	547,759	1,140,185	0	567,187	612,539	1,179,726	39,812	39,541	657,041	696,301	1,353,342	98,026	173,616

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

	Feb FY 2022-23	Feb FY 2024-25	Feb FY 2026-27	Actual FY 2022	EOS FY 2023	EOS FY 2022-23	EOS vs Feb FY 2022-23	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	FY 2024-25 vs FY 2022-23	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Capital Projects & Grants																	
08, CH 179 - Housing Finance Agency (TR OUT)	4,800	4,792	4,792	2,400	2,400	4,800	0	2,396	2,396	4,792	0	-8	2,396	2,396	4,792	0	0
14, CH 295 - Housing Finance Agency (TR OUT)	12,790	12,791	12,787	6,399	6,391	12,790	0	6,397	6,394	12,791	0	1	6,394	6,393	12,787	0	-4
12, CH 293 - Housing Finance Agency (TR OUT)	4,077	4,077	4,076	2,040	2,037	4,077	0	2,038	2,039	4,077	0	0	2,036	2,040	4,076	0	-1
15, SS1, CH 5 - Housing Finance Agency (TR OUT)	1,591	1,604	1,606	793	798	1,591	0	801	803	1,604	0	13	804	802	1,606	0	2
17, SS1, CH 8 - Housing Finance Agency (TR OUT)	4,690	4,694	4,702	2,345	2,345	4,690	0	2,347	2,347	4,694	0	4	2,348	2,354	4,702	0	8
18, CH 214 - Housing Finance Agency (TR OUT)	10,889	11,204	11,202	5,285	5,604	10,889	0	5,603	5,601	11,204	0	315	5,599	5,603	11,202	0	-2
19, SS1, CH 13 - Housing Finance Agency (TR OUT)	4,062	8,135	8,132	0	4,062	4,062	0	4,068	4,067	8,135	0	4,073	4,063	4,069	8,132	0	-3
20, SS5, 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
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	24,725	25,807	11,373	11,807	23,180	0	12,262	12,463	24,725	0	1,545	12,753	13,054	25,807	0	1,082
12, CH 299 - Vikings Stadium Debt Service (TR OUT)	60,309	60,303	60,309	30,154	30,155	60,309	0	0	0	0	-60,303	-60,309	0	0	0	-60,309	0
23, CH 64 - Vikings Stadium Debt Payoff	0	0	0	0	377,000	377,000	377,000	0	0	0	0	-377,000	0	0	0	0	0
12, CH 299 - MPLS Sales Tax to MSFA	1,089	3,565	4,269	0	1,089	1,089	0	1,756	1,809	3,565	0	2,476	2,021	2,248	4,269	0	704
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, CH 71 & CH 72 - Cash Capital Projects	0	0	0	0	0	0	0	1,034,450	0	1,034,450	1,034,450	1,034,450	0	0	0	0	-1,034,450
Cap Proj, MSFA Capital Reserve, Stadium Fence	0	0	0	0	15,700	15,700	15,700	0	0	0	0	-15,700	0	0	0	0	0
Capital Projects & Grants	352,009	341,334	348,517	177,361	567,348	744,709	392,700	1,172,915	142,566	1,315,481	974,147	570,772	143,222	144,986	288,208	-60,309	-1,027,273
Cancellation Estimates																	
Cancellation Estimates	-15,000	-20,000	-20,000	0	-15,000	-15,000	0	-5,000	-15,000	-20,000	0	-5,000	-5,000	-15,000	-20,000	0	0
Cancellation Estimates	-15,000	-20,000	-20,000	0	-15,000	-15,000	0	-5,000	-15,000	-20,000	0	-5,000	-5,000	-15,000	-20,000	0	0
Estimated Inflation																	
Estimated Inflation	0	1,422,731	3,090,378	0	0	0	0	0	0	0	-1,422,731	0	0	0	0	-3,090,378	0
Estimated Inflation	0	1,422,731	3,090,378	0	0	0	0	0	0	0	-1,422,731	0	0	0	0	-3,090,378	0
Reserve & Appropriation Carried Forward																	
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0	0	350,000	350,000	350,000	0	0
Budget Reserve Account	2,852,098	2,852,098	2,852,098	2,672,484	2,852,098	2,852,098	0	2,852,098	2,852,098	2,852,098	0	0	2,852,098	2,852,098	2,852,098	0	0
Stadium Reserve Account	366,179	678,315	1,020,617	229,397	0	0	-366,179	0	0	0	-678,315	0	0	0	0	-1,020,617	0
Appropriation Carried Forward	0	0	0	972,828	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserve & Appropriation Carried Forward	3,568,277	3,880,413	4,222,715	4,224,709	3,202,098	3,202,098	-366,179	3,202,098	3,202,098	3,202,098	-678,315	0	3,202,098	3,202,098	3,202,098	-1,020,617	0