



Current Biennium: FY 2022-23 General Fund Budget

Estimates of Nondedicated Revenues

End of 2023 Legislative Session

(\$ in Thousands)	Fiscal Year 2022	Fiscal Year 2023	Current Biennium
Non-Dedicated Revenues			
Individual Income Tax	16,872,709	15,494,219	32,366,928
Corporate Income Tax	2,822,875	2,764,021	5,586,896
Sales Tax	6,643,628	7,408,905	14,052,533
23, CH 63 - Cannabis Gross Receipts Tax	0	0	0
Statewide Property Tax	774,121	757,362	1,531,483
Estate Tax	215,989	233,300	449,289
Liquor, Wine & Beer Tax	104,754	106,700	211,454
Cigarette & Tobacco Products Tax	577,870	549,080	1,126,950
Taconite Occupation Tax	56,451	58,300	114,751
Mortgage Registry Tax	203,491	123,197	326,688
Deed Transfer Tax	200,270	157,826	358,096
Insurance Gross Earn & Fire Marshall	484,257	462,684	946,941
Controlled Substance Tax	0	5	5
Other Gross Earnings	55	50	105
Lawful Gambling Taxes	181,719	195,900	377,619
Medical Assistance Surcharges	257,836	326,659	584,495
Other Tax Refunds	(5,612)	(5,302)	(10,914)
Investment Income	44,806	433,900	478,706
Lottery Revenue	78,702	81,286	159,988
Tobacco Settlements	192,965	170,985	363,950
Settlements	0	8,252	8,252
Departmental Earnings	221,050	213,715	434,765
DHS MSOP Collections	17,093	15,000	32,093
DHS SOS Collections	104,674	96,950	201,624
Fines & Surcharges	78,624	67,955	146,579
All Other Non-Dedicated Revenue	188,638	134,137	322,775
Transfer and Adjustments	312,504	196,750	509,254
Total Net Non-Dedicated Revenues	30,629,469	30,051,836	60,681,305

The following table sets forth by source the forecasted amounts of non-dedicated revenues allocable to the General Fund for the Current Biennium, presented on a budgetary basis.



Budget Estimates: FY 2024-25 General Fund Budget

Estimates of Nondedicated Revenues

End of 2023 Legislative Session

(\$ in Thousands)	Fiscal Year 2024	FJHcal Year 2025	Next Biennium
Non-Dedicated Revenues			
Individual Income Tax	14,304,558	15,836,180	30,140,738
Corporate Income Tax	2,662,686	2,500,125	5,162,811
Sales Tax	7,403,157	7,672,985	15,076,142
23, CH 63 - Cannabis Gross Receipts Tax	10,600	32,000	42,600
Statewide Property Tax	747,122	745,279	1,492,401
Estate Tax	237,700	248,600	486,300
Liquor, Wine & Beer Tax	109,550	111,970	221,520
Cigarette & Tobacco Products Tax	549,729	549,169	1,098,898
Taconite Occupation Tax	36,000	34,200	70,200
Mortgage Registry Tax	129,902	147,720	277,622
Deed Transfer Tax	135,478	155,899	291,377
Insurance Gross Earn & Fire Marshall	471,021	481,934	952,955
Controlled Substance Tax	5	5	10
Other Gross Earnings	50	50	100
Lawful Gambling Taxes	196,450	204,950	401,400
Medical Assistance Surcharges	315,803	327,668	643,471
Other Tax Refunds	(5,402)	(5,402)	(10,804)
Investment Income	586,500	196,200	782,700
Lottery Revenue	68,984	71,983	140,967
Tobacco Settlements	169,151	167,680	336,831
Departmental Earnings	197,909	204,557	402,466
DHS MSOP Collections	17,481	18,458	35,939
DHS SOS Collections	110,198	115,734	225,932
Fines & Surcharges	68,726	68,734	137,460
All Other Non-Dedicated Revenue	107,672	108,468	216,140
Transfer and Adjustments	131,182	60,197	191,379
Total Net Non-Dedicated Revenues	28,762,212	30,055,343	58,817,555

The following table sets forth by source the forecasted amounts of non-dedicated revenues allocable to the General Fund for the Estimated Biennium, presented on a budgetary basis.



Planning Estimates: FY 2026-27 General Fund Budget

Estimates of Nondedicated Revenues

End of 2023 Legislative Session

(\$ in Thousands)	Fiscal Year 2026	Fiscal Year 2027	Next Biennium
Non-Dedicated Revenues			
Individual Income Tax	16,728,238	17,541,201	34,269,439
Corporate Income Tax	2,568,725	2,632,384	5,201,109
Sales Tax	7,921,398	8,150,876	16,072,274
23, CH 63 - Cannabis Gross Receipts Tax	52,200	68,600	120,800
Statewide Property Tax	745,283	745,287	1,490,570
Estate Tax	259,800	270,400	530,200
Liquor, Wine & Beer Tax	114,440	116,980	231,420
Cigarette & Tobacco Products Tax	548,859	548,599	1,097,458
Taconite Occupation Tax	25,000	25,000	50,000
Mortgage Registry Tax	156,201	172,358	328,559
Deed Transfer Tax	172,872	205,181	378,053
Insurance Gross Earn & Fire Marshall	494,790	504,815	999,605
Controlled Substance Tax	5	5	10
Other Gross Earnings	50	50	100
Lawful Gambling Taxes	211,050	217,350	428,400
Medical Assistance Surcharges	340,929	355,298	696,227
Other Tax Refunds	(5,402)	(5,402)	(10,804)
Investment Income	69,400	68,000	137,400
Lottery Revenue	71,983	71,983	143,966
Tobacco Settlements	166,820	165,612	332,432
Departmental Earnings	202,883	205,318	408,201
DHS MSOP Collections	18,458	18,458	36,916
DHS SOS Collections	122,328	122,328	244,656
Fines & Surcharges	68,891	69,234	138,125
All Other Non-Dedicated Revenue	107,671	108,469	216,140
Transfer and Adjustments	335,509	59,882	395,391
Total Net Non-Dedicated Revenues	31,498,381	32,438,266	63,936,647

The following table sets forth by source the forecasted amounts of non-dedicated revenues allocable to the General Fund for the Planning Estimates, presented on a budgetary basis.



FY 2022-23 Current Biennium

End of 2023 Legislative Session

(\$ in thousands)

	Actual FY 2022	EOS FY 2023	Biennial Total FY 2022-23
<u>Actual & Estimated Resources</u>			
Balance Forward From Prior Year	7,025,957	12,969,000	7,025,957
Current Resources:			
Tax Revenues	29,390,413	28,632,906	58,023,319
Non-Tax Revenues	926,552	1,222,180	2,148,732
Subtotal - Non-Dedicated Revenue	30,316,965	29,855,086	60,172,051
Dedicated Revenue	4	5	9
Transfers In	179,721	159,495	339,216
Prior Year Adjustments	132,779	37,250	170,029
Subtotal - Other Revenue	312,504	196,750	509,254
Budget Changes - Taxes	0	0	0
Budget Changes - Non-Taxes	0	0	0
Subtotal-Current Resources	30,629,469	30,051,836	60,681,305
Total Resources Available	37,655,426	43,020,836	67,707,262
<u>Actual & Estimated Spending</u>			
E-12 Education	9,960,012	10,222,700	20,182,712
Higher Education	1,750,216	1,785,808	3,536,024
Property Tax Aids & Credits	2,052,912	2,588,618	4,641,530
Health & Human Services	6,922,572	8,279,979	15,202,551
Public Safety & Judiciary	1,292,489	1,438,115	2,730,604
Transportation	236,332	246,366	482,698
Environment & Energy	188,853	198,927	387,780
Jobs, Commerce, Ag and Housing	848,116	631,427	1,479,543
State Government & Veterans	665,137	1,043,330	1,708,467
Debt Service	592,426	547,759	1,140,185
Capital Projects & Grants	177,361	567,348	744,709
Estimated Cancellations	0	-15,000	-15,000
Total Expenditures & Transfers	24,686,426	27,535,377	52,221,803
Balance Before Reserves	12,969,000	15,485,459	15,485,459
Cash Flow Account	350,000	350,000	350,000
Budget Reserve	2,672,484	2,852,098	2,852,098
Stadium Reserve	229,397	0	0
Appropriations Carried Forward	972,828	0	0
Budgetary Balance	8,744,291	12,283,361	12,283,361



FY 2022-23 Current Biennium

End of 2023 Legislative Session vs February 2023 Forecast

(\$ in thousands)

	Feb FY 2022-23	EOS FY 2022-23	\$ Change
<u>Actual & Estimated Resources</u>			
Balance Forward From Prior Year	7,025,957	7,025,957	0
Current Resources:			
Tax Revenues	58,023,319	58,023,319	0
Non-Tax Revenues	2,148,732	2,148,732	0
Subtotal - Non-Dedicated Revenue	60,172,051	60,172,051	0
Dedicated Revenue	9	9	0
Transfers In	339,216	339,216	0
Prior Year Adjustments	170,029	170,029	0
Subtotal - Other Revenue	509,254	509,254	0
Budget Changes - Taxes	0	0	0
Budget Changes - Non-Taxes	0	0	0
Subtotal-Current Resources	60,681,305	60,681,305	0
Total Resources Available	67,707,262	67,707,262	0
<u>Actual & Estimated Spending</u>			
E-12 Education	20,183,812	20,182,712	-1,100
Higher Education	3,536,024	3,536,024	0
Property Tax Aids & Credits	4,641,358	4,641,530	172
Health & Human Services	15,207,795	15,202,551	-5,244
Public Safety & Judiciary	2,671,055	2,730,604	59,549
Transportation	481,469	482,698	1,229
Environment & Energy	390,020	387,780	-2,240
Jobs, Commerce, Ag and Housing	1,298,573	1,479,543	180,970
State Government & Veterans	1,767,309	1,708,467	-58,842
Debt Service	1,140,185	1,140,185	0
Capital Projects & Grants	352,009	744,709	392,700
Estimated Cancellations	-15,000	-15,000	0
Total Expenditures & Transfers	51,654,609	52,221,803	567,194
Balance Before Reserves	16,052,653	15,485,459	-567,194
Cash Flow Account	350,000	350,000	0
Budget Reserve	2,852,098	2,852,098	0
Stadium Reserve	366,179	0	-366,179
Budgetary Balance	12,484,376	12,283,361	-201,015



FY 2024-25 Next Biennium

End of 2023 Legislative Session

(\$ in thousands)

	EOS FY 2024	EOS FY 2025	Biennial Total FY 2024-25
<u>Actual & Estimated Resources</u>			
Balance Forward From Prior Year	15,485,459	6,695,366	15,485,459
Current Resources:			
Tax Revenues	27,304,409	29,043,332	56,347,741
Non-Tax Revenues	1,326,621	951,814	2,278,435
Subtotal - Non-Dedicated Revenue	28,631,030	29,995,146	58,626,176
Dedicated Revenue	5	5	10
Transfers In	96,501	25,807	122,308
Prior Year Adjustments	34,676	34,385	69,061
Subtotal - Other Revenue	131,182	60,197	191,379
Budget Changes - Taxes	-1,371,302	-600,564	-1,971,866
Budget Changes - Non-Taxes	2,223	11,310	13,533
Subtotal-Current Resources	28,762,212	30,055,343	58,817,555
Total Resources Available	44,247,671	36,750,709	74,303,014
<u>Actual & Estimated Spending</u>			
E-12 Education	12,086,281	12,172,300	24,258,581
Higher Education	2,058,202	2,115,326	4,173,528
Property Tax AISs & Credits	2,749,387	2,565,372	5,314,759
Health & Human Services	10,557,085	10,076,717	20,633,802
Public Safety & Judiciary	1,806,190	1,751,516	3,557,706
Transportation	1,121,175	193,870	1,315,045
Environment & Energy	665,125	372,832	1,037,957
Jobs, Commerce, Ag and Housing	3,038,961	844,637	3,883,598
State Government & Veterans	1,734,797	1,132,541	2,867,338
Debt Service	567,187	612,539	1,179,726
Capital Projects & Grants	1,172,915	142,566	1,315,481
Estimated Cancellations	-5,000	-15,000	-20,000
Estimated Inflation	0	0	0
Total Expenditures & Transfers	37,552,305	31,965,216	69,517,521
Balance Before Reserves	6,695,366	4,785,493	4,785,493
Cash Flow Account	350,000	350,000	350,000
Budget Reserve	2,852,098	2,852,098	2,852,098
Stadium Reserve	0	0	0
Budgetary Balance	3,493,268	1,583,395	1,583,395

*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.



FY 2024-25 Next Biennium

End of 2023 Legislative Session vs February 2023 Forecast

(\$ in thousands)

	Feb FY 2024-25	EOS FY 2024-25	\$ Change
<u>Actual & Estimated Resources</u>			
Balance Forward From Prior Year	16,052,653	15,485,459	-567,194
Current Resources:			
Tax Revenues	58,319,607	56,347,741	-1,971,866
Non-Tax Revenues	2,259,658	2,278,435	18,777
Subtotal - Non-Dedicated Revenue	60,579,265	58,626,176	-1,953,089
Dedicated Revenue	10	10	0
Transfers In	122,208	122,308	100
Prior Year Adjustments	74,405	69,061	-5,344
Subtotal - Other Revenue	196,623	191,379	-5,244
Budget Changes - Taxes	0	-1,971,866	-1,971,866
Budget Changes - Non-Taxes	0	13,533	13,533
Subtotal-Current Resources	60,775,888	58,817,555	-1,958,333
Total Resources Available	76,828,541	74,303,014	-2,525,527
<u>Actual & Estimated Spending</u>			
E-12 Education	21,301,549	24,258,581	2,957,032
Higher Education	3,505,828	4,173,528	667,700
Property Tax Aids & Credits	4,434,615	5,314,759	880,144
Health & Human Services	17,814,454	20,633,802	2,819,348
Public Safety & Judiciary	2,676,504	3,557,706	881,202
Transportation	271,460	1,315,045	1,043,585
Environment & Energy	349,816	1,037,957	688,141
Jobs, Commerce, Ag and Housing	652,545	3,883,598	3,231,053
State Government & Veterans	1,602,640	2,867,338	1,264,698
Debt Service	1,139,914	1,179,726	39,812
Capital Projects & Grants	341,334	1,315,481	974,147
Estimated Cancellations	-20,000	-20,000	0
Estimated Inflation	1,422,731	0	-1,422,731
Total Expenditures & Transfers	55,493,390	69,517,521	14,024,131
Balance Before Reserves	21,335,151	4,785,493	-16,549,658
Cash Flow Account	350,000	350,000	0
Budget Reserve	2,852,098	2,852,098	0
Stadium Reserve	678,315	0	-678,315
Budgetary Balance	17,454,738	1,583,395	-15,871,343



Biennial Comparison

End of 2023 Legislative Session

(\$ in thousands)

	EOS FY 2022-23	EOS FY 2024-25	\$ Change
<u>Actual & Estimated Resources</u>			
Balance Forward From Prior Year	7,025,957	15,485,459	8,459,502
Current Resources:			
Tax Revenues	58,023,319	56,347,741	-1,675,578
Non-Tax Revenues	2,148,732	2,278,435	129,703
Subtotal - Non-Dedicated Revenue	60,172,051	58,626,176	-1,545,875
Dedicated Revenue	9	10	1
Transfers In	339,216	122,308	-216,908
Prior Year Adjustments	170,029	69,061	-100,968
Subtotal - Other Revenue	509,254	191,379	-317,875
Budget Changes - Taxes	0	-1,971,866	-1,971,866
Budget Changes - Non-Taxes	0	13,533	13,533
Subtotal-Current Resources	60,681,305	58,817,555	-1,863,750
Total Resources Available	67,707,262	74,303,014	6,595,752
<u>Actual & Estimated Spending</u>			
E-12 Education	20,182,712	24,258,581	4,075,869
Higher Education	3,536,024	4,173,528	637,504
Property Tax Aids & Credits	4,641,530	5,314,759	673,229
Health & Human Services	15,202,551	20,633,802	5,431,251
Public Safety & Judiciary	2,730,604	3,557,706	827,102
Transportation	482,698	1,315,045	832,347
Environment & Energy	387,780	1,037,957	650,177
Jobs, Commerce, Ag and Housing	1,479,543	3,883,598	2,404,055
State Government & Veterans	1,708,467	2,867,338	1,158,871
Debt Service	1,140,185	1,179,726	39,541
Capital Projects & Grants	744,709	1,315,481	570,772
Estimated Cancellations	-15,000	-20,000	-5,000
Estimated Inflation	0	0	0
Total Expenditures & Transfers	52,221,803	69,517,521	17,295,718
Balance Before Reserves	15,485,459	4,785,493	-10,699,966
Cash Flow Account	350,000	350,000	0
Budget Reserve	2,852,098	2,852,098	0
Stadium Reserve	0	0	0
Budgetary Balance	12,283,361	1,583,395	-10,699,966



FY 2026-27 Planning Estimates

End of 2023 Legislative Session

(\$ in thousands)

	EOS FY 2026	EOS FY 2027	Biennial Total FY 2026-27
<u>Actual & Estimated Resources</u>			
Balance Forward From Prior Year	4,785,493	4,628,996	4,785,493
Current Resources:			
Tax Revenues	30,334,438	31,548,982	61,883,420
Non-Tax Revenues	828,434	829,402	1,657,836
Subtotal - Non-Dedicated Revenue	31,162,872	32,378,384	63,541,256
Dedicated Revenue	5	5	10
Transfers In	301,552	25,967	327,519
Prior Year Adjustments	33,952	33,910	67,862
Subtotal - Other Revenue	335,509	59,882	395,391
Budget Changes - Taxes	-555,504	-555,995	-1,111,499
Budget Changes - Non-Taxes	294,942	23,089	318,031
Subtotal-Current Resources	31,498,381	32,438,266	63,936,647
Total Resources Available	36,283,874	37,067,262	68,722,140
<u>Actual & Estimated Spending</u>			
E-12 Education	12,465,491	12,901,701	25,367,192
Higher Education	1,985,078	1,985,142	3,970,220
Property Tax Aids & Credits	2,209,692	2,295,432	4,505,124
Health & Human Services	10,878,206	11,430,101	22,308,307
Public Safety & Judiciary	1,695,797	1,695,726	3,391,523
Transportation	172,886	173,011	345,897
Environment & Energy	216,762	216,532	433,294
Jobs, Commerce, Ag and Housing	415,206	417,950	833,156
State Government & Veterans	820,497	820,568	1,641,065
Debt Service	657,041	696,301	1,353,342
Capital Projects & Grants	143,222	144,986	288,208
Estimated Cancellations	-5,000	-15,000	-20,000
Estimated Inflation	0	0	0
Total Expenditures & Transfers	31,654,878	32,762,450	64,417,328
Balance Before Reserves	4,628,996	4,304,812	4,304,812
Cash Flow Account	350,000	350,000	350,000
Budget Reserve	2,852,098	2,852,098	2,852,098
Stadium Reserve	0	0	0
Budgetary Balance	1,426,898	1,102,714	1,102,714

*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.



FY 2026-27 Planning Estimates

End of 2023 Legislative Session vs February 2023 Forecast

(\$ in thousands)

	Feb FY 2026-27	EOS FY 2026-27	\$ Change
<u>Actual & Estimated Resources</u>			
Balance Forward From Prior Year	21,335,151	4,785,493	-16,549,658
Current Resources:			
Tax Revenues	62,994,919	61,883,420	-1,111,499
Non-Tax Revenues	1,609,206	1,657,836	48,630
Subtotal - Non-Dedicated Revenue	64,604,125	63,541,256	-1,062,869
Dedicated Revenue	10	10	0
Transfers In	51,744	327,519	275,775
Prior Year Adjustments	74,236	67,862	-6,374
Subtotal - Other Revenue	125,990	395,391	269,401
Budget Changes - Taxes	0	-1,111,499	-1,111,499
Budget Changes - Non-Taxes	0	318,031	318,031
Subtotal-Current Resources	64,730,115	63,936,647	-793,468
Total Resources Available	86,065,266	68,722,140	-17,343,126
<u>Actual & Estimated Spending</u>			
E-12 Education	21,548,333	25,367,192	3,818,859
Higher Education	3,505,828	3,970,220	464,392
Property Tax Aids & Credits	4,554,597	4,505,124	-49,473
Health & Human Services	19,862,289	22,308,307	2,446,018
Public Safety & Judiciary	2,664,502	3,391,523	727,021
Transportation	271,460	345,897	74,437
Environment & Energy	348,936	433,294	84,358
Jobs, Commerce, Ag and Housing	588,232	833,156	244,924
State Government & Veterans	1,345,505	1,641,065	295,560
Debt Service	1,255,316	1,353,342	98,026
Capital Projects & Grants	348,517	288,208	-60,309
Estimated Cancellations	-20,000	-20,000	0
Estimated Inflation	3,090,378	0	-3,090,378
Total Expenditures & Transfers	59,363,893	64,417,328	5,053,435
Balance Before Reserves	26,701,373	4,304,812	-22,396,561
Cash Flow Account	350,000	350,000	0
Budget Reserve	2,852,098	2,852,098	0
Stadium Reserve	1,020,617	0	-1,020,617
Budgetary Balance	22,478,658	1,102,714	-21,375,944



Biennial Comparison

End of 2023 Legislative Session

(\$ in thousands)

	EOS FY 2024-25	EOS FY 2026-27	\$ Change
<u>Actual & Estimated Resources</u>			
Balance Forward From Prior Year	15,485,459	4,785,493	-10,699,966
Current Resources:			
Tax Revenues	56,347,741	61,883,420	5,535,679
Non-Tax Revenues	2,278,435	1,657,836	-620,599
Subtotal - Non-Dedicated Revenue	58,626,176	63,541,256	4,915,080
Dedicated Revenue	10	10	0
Transfers In	122,308	327,519	205,211
Prior Year Adjustments	69,061	67,862	-1,199
Subtotal - Other Revenue	191,379	395,391	204,012
Budget Changes - Taxes	-1,971,866	-1,111,499	860,367
Budget Changes - Non-Taxes	13,533	318,031	304,498
Subtotal-Current Resources	58,817,555	63,936,647	5,119,092
Total Resources Available	74,303,014	68,722,140	-5,580,874
<u>Actual & Estimated Spending</u>			
E-12 Education	24,258,581	25,367,192	1,108,611
Higher Education	4,173,528	3,970,220	-203,308
Property Tax Aids & Credits	5,314,759	4,505,124	-809,635
Health & Human Services	20,633,802	22,308,307	1,674,505
Public Safety & Judiciary	3,557,706	3,391,523	-166,183
Transportation	1,315,045	345,897	-969,148
Environment & Energy	1,037,957	433,294	-604,663
Jobs, Commerce, Ag and Housing	3,883,598	833,156	-3,050,442
State Government & Veterans	2,867,338	1,641,065	-1,226,273
Debt Service	1,179,726	1,353,342	173,616
Capital Projects & Grants	1,315,481	288,208	-1,027,273
Estimated Cancellations	-20,000	-20,000	0
Estimated Inflation	0	0	0
Total Expenditures & Transfers	69,517,521	64,417,328	-5,100,193
Balance Before Reserves	4,785,493	4,304,812	-480,681
Cash Flow Account	350,000	350,000	0
Budget Reserve	2,852,098	2,852,098	0
Stadium Reserve	0	0	0
Budgetary Balance	1,583,395	1,102,714	-480,681

*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.



FY 2022-27 Planning Horizon

End of 2023 Legislative Session

(\$ in thousands)

	EOS FY 2022-23	EOS FY 2024-25	EOS FY 2026-27
<u>Actual & Estimated Resources</u>			
Balance Forward From Prior Year	7,025,957	15,485,459	4,785,493
Current Resources:			
Tax Revenues	58,023,319	56,347,741	61,883,420
Non-Tax Revenues	2,148,732	2,278,435	1,657,836
Subtotal - Non-Dedicated Revenue	60,172,051	58,626,176	63,541,256
Dedicated Revenue	9	10	10
Transfers In	339,216	122,308	327,519
Prior Year Adjustments	170,029	69,061	67,862
Subtotal - Other Revenue	509,254	191,379	395,391
Budget Changes - Taxes	0	-1,971,866	-1,111,499
Budget Changes - Non-Taxes	0	13,533	318,031
Subtotal-Current Resources	60,681,305	58,817,555	63,936,647
Total Resources Available	67,707,262	74,303,014	68,722,140
<u>Actual & Estimated Spending</u>			
E-12 Education	20,182,712	24,258,581	25,367,192
Higher Education	3,536,024	4,173,528	3,970,220
Property Tax Aids & Credits	4,641,530	5,314,759	4,505,124
Health & Human Services	15,202,551	20,633,802	22,308,307
Public Safety & Judiciary	2,730,604	3,557,706	3,391,523
Transportation	482,698	1,315,045	345,897
Environment & Energy	387,780	1,037,957	433,294
Jobs, Commerce, Ag and Housing	1,479,543	3,883,598	833,156
State Government & Veterans	1,708,467	2,867,338	1,641,065
Debt Service	1,140,185	1,179,726	1,353,342
Capital Projects & Grants	744,709	1,315,481	288,208
Estimated Cancellations	-15,000	-20,000	-20,000
Estimated Inflation	0	0	0
Total Expenditures & Transfers	52,221,803	69,517,521	64,417,328
Balance Before Reserves	15,485,459	4,785,493	4,304,812
Cash Flow Account	350,000	350,000	350,000
Budget Reserve	2,852,098	2,852,098	2,852,098
Stadium Reserve	0	0	0
Budgetary Balance	12,283,361	1,583,395	1,102,714