



# **General Fund Balance Analysis**

## **End of 2024 Legislative Session**

Comparisons to February 2024 Forecast

2024-25 Biennium

2026-27 Biennium

June 14, 2024

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

**General Fund Summary**

**Actual & Estimated Resources**

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	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	16,516,196	6,978,498	16,516,196	8,485,982	16,516,196	0	6,554,593	6,073,885	6,554,593	-423,905	-9,961,603
<b>Current Resources:</b>											
Tax Revenues	58,324,253	62,739,012	28,322,380	29,989,503	58,311,883	-12,370	30,762,190	31,972,132	62,734,322	-4,690	4,422,439
Non-Tax Revenues	2,476,023	1,673,285	1,493,599	985,192	2,478,791	2,768	856,094	844,302	1,700,396	27,111	-778,395
Subtotal Non-Dedicated Revenues	60,800,276	64,412,297	29,815,979	30,974,695	60,790,674	-9,602	31,618,284	32,816,434	64,434,718	22,421	3,644,044
Dedicated Revenue	4,025	5,195	1,970	2,055	4,025	0	2,316	2,879	5,195	0	1,170
Transfers From Other Funds	123,407	327,519	98,350	25,807	124,157	750	310,382	25,967	336,349	8,830	212,192
Prior Year Adjustments	69,544	68,981	34,943	34,601	69,544	0	34,527	34,454	68,981	0	-563
Subtotal Other Revenue	196,976	401,695	135,263	62,463	197,726	750	347,225	63,300	410,525	8,830	212,799
New Legislation Revenues	0	0	26	-8,878	-8,852	-8,852	20,001	11,250	31,251	31,251	40,103
Subtotal Current Resources	60,997,252	64,813,992	29,951,242	31,037,158	60,988,400	-8,852	31,965,509	32,879,734	64,845,243	31,251	3,856,843
<b>Total Resources Available</b>	<b>77,513,448</b>	<b>71,792,490</b>	<b>46,467,438</b>	<b>39,523,140</b>	<b>77,504,596</b>	<b>-8,852</b>	<b>38,520,102</b>	<b>38,953,619</b>	<b>71,399,836</b>	<b>-392,654</b>	<b>-6,104,760</b>
<b>Actual &amp; Estimated Expenditures</b>											
E-12 Education	24,500,389	25,600,173	12,148,747	12,398,239	24,546,986	46,597	12,573,882	13,046,171	25,620,053	19,880	1,073,067
Higher Education	4,194,484	3,970,220	2,079,158	2,115,826	4,194,984	500	1,985,078	1,985,142	3,970,220	0	-224,764
Property Tax Aids & Credits	5,482,116	4,649,430	2,832,316	2,673,740	5,506,056	23,940	2,278,600	2,369,130	4,647,730	-1,700	-858,326
Health & Human Services	21,108,310	22,877,392	10,672,931	10,533,480	21,206,410	98,100	11,185,037	11,756,373	22,941,410	64,018	1,735,000
Public Safety & Judiciary	3,549,559	3,381,523	1,815,745	1,791,215	3,606,960	57,401	1,701,821	1,702,190	3,404,011	22,488	-202,949
Transportation	1,395,359	457,415	1,175,489	223,561	1,399,050	3,691	218,143	238,322	456,465	-950	-942,585
Environment and Energy	1,048,230	434,298	675,107	395,196	1,070,303	22,073	222,345	222,134	444,479	10,181	-625,824
Jobs, Commerce, Ag and Housing	3,944,171	814,462	3,050,692	908,190	3,958,882	14,711	410,284	405,567	815,851	1,389	-3,143,031
State Government & Veterans	2,879,217	1,646,177	1,856,624	1,171,758	3,028,382	149,165	826,468	825,650	1,652,118	5,941	-1,376,264
Debt Service	1,136,805	1,349,984	507,577	629,228	1,136,805	0	645,460	704,524	1,349,984	0	213,179
Capital Projects & Grants	1,316,310	288,892	1,172,071	143,114	1,315,185	-1,125	143,594	146,298	289,892	1,000	-1,025,293
Cancellation Estimates	-20,000	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0	0
Estimated Inflation	0	842,019	0	0	0	0	260,505	584,919	845,424	3,405	845,424
Subtotal by Appropriation Bill	70,534,950	66,291,985	37,981,457	32,968,547	70,950,003	415,053	32,446,217	33,971,420	66,417,637	125,652	-4,532,366
<b>Total Expenditures &amp; Transfers</b>	<b>70,534,950</b>	<b>66,291,985</b>	<b>37,981,457</b>	<b>32,968,547</b>	<b>70,950,003</b>	<b>415,053</b>	<b>32,446,217</b>	<b>33,971,420</b>	<b>66,417,637</b>	<b>125,652</b>	<b>-4,532,366</b>
<b>Balance Before Reserves</b>	<b>6,978,498</b>	<b>5,500,505</b>	<b>8,485,982</b>	<b>6,554,593</b>	<b>6,554,593</b>	<b>-423,905</b>	<b>6,073,885</b>	<b>4,982,199</b>	<b>4,982,199</b>	<b>-518,306</b>	<b>-1,572,394</b>
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0	0
Budget Reserve	2,913,422	2,913,422	2,913,422	2,913,422	2,913,422	0	2,913,422	2,913,422	2,913,422	0	0
<b>Budgetary Balance</b>	<b>3,715,076</b>	<b>2,237,083</b>	<b>5,222,560</b>	<b>3,291,171</b>	<b>3,291,171</b>	<b>-423,905</b>	<b>2,810,463</b>	<b>1,718,777</b>	<b>1,718,777</b>	<b>-518,306</b>	<b>-1,572,394</b>

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

**Non-Dedicated Revenue**

**Tax Revenues:**

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Individual Income Tax	38,412,800	40,461,500	18,854,600	19,558,200	38,412,800	0	20,343,800	20,117,700	40,461,500	0	2,048,700
Individual Income Tax Refunds	-7,616,800	-6,799,500	-4,044,600	-3,572,200	-7,616,800	0	-3,916,300	-2,883,200	-6,799,500	0	817,300
24, CH 127 - CTC, Minimum Credit	0	0	0	0	0	0	-5,400	-5,500	-10,900	-10,900	-10,900
24, CH 127 - Taconite Homestead Credit Increase (deduct decr)	0	0	0	0	0	0	40	40	80	80	80
<b>Individual Income Tax</b>	<b>30,796,000</b>	<b>33,662,000</b>	<b>14,810,000</b>	<b>15,986,000</b>	<b>30,796,000</b>	<b>0</b>	<b>16,422,140</b>	<b>17,229,040</b>	<b>33,651,180</b>	<b>-10,820</b>	<b>2,855,180</b>
Corporate Income Tax	6,548,155	6,722,735	3,184,609	3,363,546	6,548,155	0	3,352,659	3,370,076	6,722,735	0	174,580
Corporate Income Tax Refunds	-385,944	-436,198	-184,663	-201,281	-385,944	0	-215,277	-220,921	-436,198	0	-50,254
24, CH 82 - Net Operating Loss Fix	0	0	0	-14,800	-14,800	-14,800	0	0	0	0	14,800
<b>Corporate Income Tax</b>	<b>6,162,211</b>	<b>6,286,537</b>	<b>2,999,946</b>	<b>3,147,465</b>	<b>6,147,411</b>	<b>-14,800</b>	<b>3,137,382</b>	<b>3,149,155</b>	<b>6,286,537</b>	<b>0</b>	<b>139,126</b>
<b>Cannabis Gross Receipts Tax</b>	<b>24,000</b>	<b>109,800</b>	<b>8,900</b>	<b>15,100</b>	<b>24,000</b>	<b>0</b>	<b>44,000</b>	<b>65,800</b>	<b>109,800</b>	<b>0</b>	<b>85,800</b>
Sales Tax	15,752,483	16,756,069	7,760,740	7,991,743	15,752,483	0	8,228,871	8,527,198	16,756,069	0	1,003,586
Sales Tax Refunds	-400,000	-380,000	-194,998	-205,002	-400,000	0	-190,000	-190,000	-380,000	0	20,000
Sales Tax Refunds, Indian Sales Tax	-30,500	-31,700	-15,100	-15,400	-30,500	0	-15,700	-16,000	-31,700	0	-1,200
12, CH 299 MPLS Sales Tax to MSFA	4,269	4,675	2,037	2,232	4,269	0	2,308	2,367	4,675	0	406
MPLS Sales Tax w/Holding for NFL Stadium	32,345	33,602	15,960	16,385	32,345	0	16,652	16,950	33,602	0	1,257
24, CH 127 - Moist Snuff Definition, Demand Elasticity Effect	0	0	0	-500	-500	-500	-590	-650	-1,240	-1,240	-740
<b>Sales Tax</b>	<b>15,358,597</b>	<b>16,382,646</b>	<b>7,568,639</b>	<b>7,789,458</b>	<b>15,358,097</b>	<b>-500</b>	<b>8,041,541</b>	<b>8,339,865</b>	<b>16,381,406</b>	<b>-1,240</b>	<b>1,023,309</b>
Statewide Property Tax	1,475,756	1,490,799	732,459	743,297	1,475,756	0	745,381	745,418	1,490,799	0	15,043
<b>Statewide Property Tax</b>	<b>1,475,756</b>	<b>1,490,799</b>	<b>732,459</b>	<b>743,297</b>	<b>1,475,756</b>	<b>0</b>	<b>745,381</b>	<b>745,418</b>	<b>1,490,799</b>	<b>0</b>	<b>15,043</b>
Estate Tax	524,900	586,400	254,000	270,900	524,900	0	285,800	300,600	586,400	0	61,500
Estate Tax Refunds	-17,600	-19,200	-8,500	-9,100	-17,600	0	-9,600	-9,600	-19,200	0	-1,600
<b>Estate Tax</b>	<b>507,300</b>	<b>567,200</b>	<b>245,500</b>	<b>261,800</b>	<b>507,300</b>	<b>0</b>	<b>276,200</b>	<b>291,000</b>	<b>567,200</b>	<b>0</b>	<b>59,900</b>
Liquor, Wine & Beer Tax	230,540	242,390	113,830	116,710	230,540	0	119,670	122,720	242,390	0	11,850
Liquor, Wine & Beer Tax Refunds	-2,280	-2,360	-1,130	-1,150	-2,280	0	-1,170	-1,190	-2,360	0	-80
<b>Liquor, Wine &amp; Beer Tax</b>	<b>228,260</b>	<b>240,030</b>	<b>112,700</b>	<b>115,560</b>	<b>228,260</b>	<b>0</b>	<b>118,500</b>	<b>121,530</b>	<b>240,030</b>	<b>0</b>	<b>11,770</b>
Cigarette & Tobacco Products Tax	1,082,740	1,079,270	541,120	541,620	1,082,740	0	540,100	539,170	1,079,270	0	-3,470
Cigarette & Tobacco Products Tax Refunds	-19,000	-19,000	-9,500	-9,500	-19,000	0	-9,500	-9,500	-19,000	0	0
24, CH 127 - Moist Snuff Definition, Excise Tax Rev	0	0	0	2,930	2,930	2,930	3,510	3,860	7,370	7,370	4,440
<b>Cigarette &amp; Tobacco Products Tax</b>	<b>1,063,740</b>	<b>1,060,270</b>	<b>531,620</b>	<b>535,050</b>	<b>1,066,670</b>	<b>2,930</b>	<b>534,110</b>	<b>533,530</b>	<b>1,067,640</b>	<b>7,370</b>	<b>970</b>
<b>Taconite Occupation Tax</b>	<b>34,600</b>	<b>28,000</b>	<b>20,600</b>	<b>14,000</b>	<b>34,600</b>	<b>0</b>	<b>14,000</b>	<b>14,000</b>	<b>28,000</b>	<b>0</b>	<b>-6,600</b>



**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
<b>Mortgage Registry Tax</b>	246,361	315,904	101,174	145,187	246,361	0	155,067	160,837	315,904	0	69,543
Deed Transfer Tax	292,925	373,160	134,193	158,732	292,925	0	178,074	195,086	373,160	0	80,235
<b>Deed Transfer Tax</b>	<b>292,925</b>	<b>373,160</b>	<b>134,193</b>	<b>158,732</b>	<b>292,925</b>	<b>0</b>	<b>178,074</b>	<b>195,086</b>	<b>373,160</b>	<b>0</b>	<b>80,235</b>
Insurance Gross Earn & Fire Marshall	1,079,315	1,148,567	530,928	548,387	1,079,315	0	566,199	582,368	1,148,567	0	69,252
Insurance Gross Earn & Fire Marshall Refunds	-6,900	-5,800	-4,000	-2,900	-6,900	0	-2,900	-2,900	-5,800	0	1,100
<b>Insurance Gross Earn &amp; Fire Marshall</b>	<b>1,072,415</b>	<b>1,142,767</b>	<b>526,928</b>	<b>545,487</b>	<b>1,072,415</b>	<b>0</b>	<b>563,299</b>	<b>579,468</b>	<b>1,142,767</b>	<b>0</b>	<b>70,352</b>
<b>Controlled Substance Tax</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>0</b>
<b>Other Gross Earnings</b>	<b>110</b>	<b>110</b>	<b>55</b>	<b>55</b>	<b>110</b>	<b>0</b>	<b>55</b>	<b>55</b>	<b>110</b>	<b>0</b>	<b>0</b>
Lawful Gambling Taxes	371,900	320,700	194,300	177,600	371,900	0	161,100	159,600	320,700	0	-51,200
Gambling Tax Refunds	-500	-500	-250	-250	-500	0	-250	-250	-500	0	0
<b>Lawful Gambling Taxes</b>	<b>371,400</b>	<b>320,200</b>	<b>194,050</b>	<b>177,350</b>	<b>371,400</b>	<b>0</b>	<b>160,850</b>	<b>159,350</b>	<b>320,200</b>	<b>0</b>	<b>-51,200</b>
<b>Medical Assistance Surcharges</b>	<b>705,972</b>	<b>772,283</b>	<b>344,813</b>	<b>361,159</b>	<b>705,972</b>	<b>0</b>	<b>377,888</b>	<b>394,395</b>	<b>772,283</b>	<b>0</b>	<b>66,311</b>
<b>Other Tax Refunds</b>	<b>-15,404</b>	<b>-12,704</b>	<b>-9,202</b>	<b>-6,202</b>	<b>-15,404</b>	<b>0</b>	<b>-6,302</b>	<b>-6,402</b>	<b>-12,704</b>	<b>0</b>	<b>2,700</b>
<b>Tax Revenues</b>	<b>58,324,253</b>	<b>62,739,012</b>	<b>28,322,380</b>	<b>29,989,503</b>	<b>58,311,883</b>	<b>-12,370</b>	<b>30,762,190</b>	<b>31,972,132</b>	<b>62,734,322</b>	<b>-4,690</b>	<b>4,422,439</b>
<b>Non-Tax Revenues:</b>											
<b>Investment Income</b>	<b>877,600</b>	<b>151,300</b>	<b>658,300</b>	<b>219,300</b>	<b>877,600</b>	<b>0</b>	<b>80,500</b>	<b>70,800</b>	<b>151,300</b>	<b>0</b>	<b>-726,300</b>
<b>Lottery Revenue</b>	<b>159,042</b>	<b>146,634</b>	<b>85,461</b>	<b>73,581</b>	<b>159,042</b>	<b>0</b>	<b>73,317</b>	<b>73,317</b>	<b>146,634</b>	<b>0</b>	<b>-12,408</b>
<b>Tobacco Settlements</b>	<b>333,384</b>	<b>339,012</b>	<b>162,413</b>	<b>170,971</b>	<b>333,384</b>	<b>0</b>	<b>170,110</b>	<b>168,902</b>	<b>339,012</b>	<b>0</b>	<b>5,628</b>
<b>24, CH 113 - Tyler Settlement County Reimbursement</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,907</b>	<b>6,907</b>	<b>13,814</b>	<b>13,814</b>	<b>13,814</b>
<b>Fees</b>											
Departmental Earnings	427,941	426,241	214,056	213,885	427,941	0	211,967	214,274	426,241	0	-1,700
24, CH 127 - Grid Enhancing Technologies	0	0	0	133	133	133	265	265	530	530	397
24, CH 126 - Thermal Energy Network Deployment Group	0	0	0	39	39	39	77	0	77	77	38
24, CH 126 - Review Grid Enhancing Technologies Plans	0	0	0	117	117	117	157	157	314	314	197
24, CH 126 - Interconnection Standards	0	0	0	111	111	111	111	77	188	188	77
24, CH 127 - Permitting Reform; Routing, Siting, Intervening	0	0	0	1,200	1,200	1,200	2,400	2,400	4,800	4,800	3,600
24, CH 126 - Rulemaking Assessment	0	0	0	5	5	5	0	0	0	0	-5
24, CH 127 - Registr for Priv Student Loan Services	0	0	0	1	1	1	1	1	2	2	1
24, CH 127 - External Appeals Fee Elimination	0	0	0	-1	-1	-1	-1	-1	-2	-2	-1
24, CH 127 - Copper Metal Licensing Fees	0	0	0	28	28	28	28	28	56	56	28

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
24, CH 127 - Worker Misclassification Revenue	0	0	0	0	0	0	712	712	1,424	1,424	1,424
24, CH 126 - Telecommunication Enforcement Revenue	0	0	0	39	39	39	39	39	78	78	39
24, CH 123 - Issuance of fleet plates by DRs, GF Only	0	0	0	-1	-1	-1	-2	-2	-4	-4	-3
24, CH 127 - Environmental Review, high voltage transmission lines	0	0	0	46	46	46	46	46	92	92	46
<b>Departmental Earnings</b>	<b>427,941</b>	<b>426,241</b>	<b>214,056</b>	<b>215,602</b>	<b>429,658</b>	<b>1,717</b>	<b>215,800</b>	<b>217,996</b>	<b>433,796</b>	<b>7,555</b>	<b>4,138</b>
DHS MSOP Collections	38,000	38,000	19,000	19,000	38,000	0	19,000	19,000	38,000	0	0
<b>DHS MSOP Collections</b>	<b>38,000</b>	<b>38,000</b>	<b>19,000</b>	<b>19,000</b>	<b>38,000</b>	<b>0</b>	<b>19,000</b>	<b>19,000</b>	<b>38,000</b>	<b>0</b>	<b>0</b>
DHS SOS Collections	252,100	238,600	132,800	119,300	252,100	0	119,300	119,300	238,600	0	-13,500
24, CH 127 - Beltrami Cnty Debt Forgivenss, Cost of Care	0	0	-337	0	-337	-337	0	0	0	0	337
24, CH 127 - Todd Cnty Debt Forgivenss, Cost of Care	0	0	-387	0	-387	-387	0	0	0	0	387
24, CH 127 - Priority Admissions TF/Expnd Access to DCT/CARES Facility	0	0	0	3,024	3,024	3,024	3,110	3,110	6,220	6,220	3,196
<b>DHS SOS Collections</b>	<b>252,100</b>	<b>238,600</b>	<b>132,076</b>	<b>122,324</b>	<b>254,400</b>	<b>2,300</b>	<b>122,410</b>	<b>122,410</b>	<b>244,820</b>	<b>6,220</b>	<b>-9,580</b>
Fines & Surcharges	132,631	134,771	65,332	67,299	132,631	0	67,386	67,385	134,771	0	2,140
<b>Fine &amp; Surcharges</b>	<b>132,631</b>	<b>134,771</b>	<b>65,332</b>	<b>67,299</b>	<b>132,631</b>	<b>0</b>	<b>67,386</b>	<b>67,385</b>	<b>134,771</b>	<b>0</b>	<b>2,140</b>
<b>Fees</b>	<b>850,672</b>	<b>837,612</b>	<b>430,464</b>	<b>424,225</b>	<b>854,689</b>	<b>4,017</b>	<b>424,596</b>	<b>426,791</b>	<b>851,387</b>	<b>13,775</b>	<b>-3,302</b>
<b>Other Non-Dedicated Revenue</b>											
All Other Non-Dedicated Revenue	255,325	198,727	156,961	98,364	255,325	0	100,903	97,824	198,727	0	-56,598
24, CH 127 - Parental Fees Elimination	0	0	0	-239	-239	-239	-239	-239	-478	-478	-239
24, CH 127 - Priority Admissions TF/Expnd Access to DCT/CARES Facility	0	0	0	-1,010	-1,010	-1,010	0	0	0	0	1,010
<b>All Other Non-Dedicated Revenue</b>	<b>255,325</b>	<b>198,727</b>	<b>156,961</b>	<b>97,115</b>	<b>254,076</b>	<b>-1,249</b>	<b>100,664</b>	<b>97,585</b>	<b>198,249</b>	<b>-478</b>	<b>-55,827</b>
<b>Non-Tax Revenues</b>	<b>2,476,023</b>	<b>1,673,285</b>	<b>1,493,599</b>	<b>985,192</b>	<b>2,478,791</b>	<b>2,768</b>	<b>856,094</b>	<b>844,302</b>	<b>1,700,396</b>	<b>27,111</b>	<b>-778,395</b>
<b>Net Non-Dedicated Revenue</b>	<b>60,800,276</b>	<b>64,412,297</b>	<b>29,815,979</b>	<b>30,974,695</b>	<b>60,790,674</b>	<b>-9,602</b>	<b>31,618,284</b>	<b>32,816,434</b>	<b>64,434,718</b>	<b>22,421</b>	<b>3,644,044</b>
<b>Dedicated Revenues</b>											
All Other Dedicated Revenues	4,025	5,195	1,970	2,055	4,025	0	2,316	2,879	5,195	0	1,170
<b>Dedicated Revenue</b>	<b>4,025</b>	<b>5,195</b>	<b>1,970</b>	<b>2,055</b>	<b>4,025</b>	<b>0</b>	<b>2,316</b>	<b>2,879</b>	<b>5,195</b>	<b>0</b>	<b>1,170</b>

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

**Transfers From Other Funds**

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Other Special Revenue Funds	1,182	1,364	501	681	1,182	0	585	779	1,364	0	182
<b>Other Special Revenue Funds</b>	<b>1,182</b>	<b>1,364</b>	<b>501</b>	<b>681</b>	<b>1,182</b>	<b>0</b>	<b>585</b>	<b>779</b>	<b>1,364</b>	<b>0</b>	<b>182</b>
<b>All Other Transfers</b>	<b>19,551</b>	<b>19,554</b>	<b>9,779</b>	<b>9,772</b>	<b>19,551</b>	<b>0</b>	<b>9,776</b>	<b>9,778</b>	<b>19,554</b>	<b>0</b>	<b>3</b>
<b>Admin Dept-Plant Mgmt</b>	<b>5,022</b>	<b>4,876</b>	<b>2,645</b>	<b>2,377</b>	<b>5,022</b>	<b>0</b>	<b>2,438</b>	<b>2,438</b>	<b>4,876</b>	<b>0</b>	<b>-146</b>
97, CH 239-Public Safety Alcohol Monitoring	15,710	15,710	7,855	7,855	15,710	0	7,855	7,855	15,710	0	0
<b>Laws 1997, Transfers In</b>	<b>15,710</b>	<b>15,710</b>	<b>7,855</b>	<b>7,855</b>	<b>15,710</b>	<b>0</b>	<b>7,855</b>	<b>7,855</b>	<b>15,710</b>	<b>0</b>	<b>0</b>
<b>M.S 16B.24 - Admin FR&amp;R Transfers</b>	<b>8,096</b>	<b>7,910</b>	<b>4,141</b>	<b>3,955</b>	<b>8,096</b>	<b>0</b>	<b>3,955</b>	<b>3,955</b>	<b>7,910</b>	<b>0</b>	<b>-186</b>
10, CH 215 - DNR Tr fr Spec Rev Fund	348	348	174	174	348	0	174	174	348	0	0
<b>Laws 2010, Transfers In</b>	<b>348</b>	<b>348</b>	<b>174</b>	<b>174</b>	<b>348</b>	<b>0</b>	<b>174</b>	<b>174</b>	<b>348</b>	<b>0</b>	<b>0</b>
<b>M.S 16A. 724 - Tr fr HCAF Fund</b>	<b>70,215</b>	<b>0</b>	<b>70,215</b>	<b>0</b>	<b>70,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-70,215</b>
15, CH 77 - Parking Internal Service Fund	1,983	1,982	990	993	1,983	0	994	988	1,982	0	-1
<b>Laws 2015, Transfers In</b>	<b>1,983</b>	<b>1,982</b>	<b>990</b>	<b>993</b>	<b>1,983</b>	<b>0</b>	<b>994</b>	<b>988</b>	<b>1,982</b>	<b>0</b>	<b>-1</b>
21, SS1, CH 12 - State Data Security Account Cancellation (transfer in) - SPECREV	1,200	0	1,200	0	1,200	0	0	0	0	0	-1,200
<b>Laws 2021, Transfer In</b>	<b>1,200</b>	<b>0</b>	<b>1,200</b>	<b>0</b>	<b>1,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,200</b>
23, CH 57 - Premium Security Plan Account Transfer In	0	275,775	0	0	0	0	275,775	0	275,775	0	275,775
23, CH 57 - TxfrIn, MDE MN Council of Economic Education	100	0	100	0	100	0	0	0	0	0	-100
<b>Laws 2023, Transfer In</b>	<b>100</b>	<b>275,775</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>275,775</b>	<b>0</b>	<b>275,775</b>	<b>0</b>	<b>275,675</b>
24, CH 112 - Voting Equipment Grant Acct Bal to VOTER Acct	0	0	750	0	750	750	0	0	0	0	-750
24, CH 127 - Premium Security Acct Cancellation	0	0	0	0	0	0	8,830	0	8,830	8,830	8,830
<b>Laws 2024, Transfer In</b>	<b>0</b>	<b>0</b>	<b>750</b>	<b>0</b>	<b>750</b>	<b>750</b>	<b>8,830</b>	<b>0</b>	<b>8,830</b>	<b>8,830</b>	<b>8,080</b>
<b>Transfers From Other Funds</b>	<b>123,407</b>	<b>327,519</b>	<b>98,350</b>	<b>25,807</b>	<b>124,157</b>	<b>750</b>	<b>310,382</b>	<b>25,967</b>	<b>336,349</b>	<b>8,830</b>	<b>212,192</b>



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

**Prior Year Adj and Other Transactions**

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Cancel of Prior Year Encumbrances	70,000	70,000	35,000	35,000	70,000	0	35,000	35,000	70,000	0	0
<b>Cancel of Prior Year Encumbrances</b>	<b>70,000</b>	<b>70,000</b>	<b>35,000</b>	<b>35,000</b>	<b>70,000</b>	<b>0</b>	<b>35,000</b>	<b>35,000</b>	<b>70,000</b>	<b>0</b>	<b>0</b>
Loan Receipts	3,157	2,888	1,713	1,444	3,157	0	1,444	1,444	2,888	0	-269
Loan Issuances	-3,613	-3,907	-1,770	-1,843	-3,613	0	-1,917	-1,990	-3,907	0	-294
<b>Net Loan Activity</b>	<b>-456</b>	<b>-1,019</b>	<b>-57</b>	<b>-399</b>	<b>-456</b>	<b>0</b>	<b>-473</b>	<b>-546</b>	<b>-1,019</b>	<b>0</b>	<b>-563</b>
<b>Prior Year Adjustments</b>	<b>69,544</b>	<b>68,981</b>	<b>34,943</b>	<b>34,601</b>	<b>69,544</b>	<b>0</b>	<b>34,527</b>	<b>34,454</b>	<b>68,981</b>	<b>0</b>	<b>-563</b>





**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
<b>New Legislation Revenues</b>											
<b>Tax Revenues</b>											
24, CH 127 - IncTax, CTC, Minimum Credit	0	0	0	0	0	0	-5,400	-5,500	-10,900	-10,900	-10,900
24, CH 127 - IncTax, Taconite Homestead Credit Increase (deduct decr)	0	0	0	0	0	0	40	40	80	80	80
24, CH 82 - CorpTax, Net Operating Loss Fix	0	0	0	-14,800	-14,800	-14,800	0	0	0	0	14,800
24, CH 127 - SalesTax, Moist Snuff Definition, Demand Elasticity Effect	0	0	0	-500	-500	-500	-590	-650	-1,240	-1,240	-740
24, CH 127 - Tobacco, Moist Snuff Definition, Excise Tax Rev	0	0	0	2,930	2,930	2,930	3,510	3,860	7,370	7,370	4,440
Subtotal - Tax Revenues	0	0	0	-12,370	-12,370	-12,370	-2,440	-2,250	-4,690	-4,690	7,680
<b>Non-Tax Revenues</b>											
24, CH 127 - DHS, SOS, Beltrami Cnty Debt Forgivenss, Cost of Care	0	0	-337	0	-337	-337	0	0	0	0	337
24, CH 127 - DHS, SOS, Todd Cnty Debt Forgivenss, Cost of Care	0	0	-387	0	-387	-387	0	0	0	0	387
24, CH 127 - DHS, All Other, Parental Fees Elimination	0	0	0	-239	-239	-239	-239	-239	-478	-478	-239
24, CH 127 - DHS, All Other, Priority Admissions TF/Expnd Access to DCT/CARES Facilit	0	0	0	-1,010	-1,010	-1,010	0	0	0	0	1,010
24, CH 127 - DHS, SOS, Priority Admissions TF/Expnd Access to DCT/CARES Facility	0	0	0	3,024	3,024	3,024	3,110	3,110	6,220	6,220	3,196
24, CH 127 - TxfrIn, Comm, Premium Security Acct Cancellation	0	0	0	0	0	0	8,830	0	8,830	8,830	8,830
24, CH 127 - Comm, Grid Enhancing Technologies	0	0	0	133	133	133	265	265	530	530	397
24, CH 126 - PUC, Thermal Energy Network Deployment Group	0	0	0	39	39	39	77	0	77	77	38
24, CH 126 - PUC, Review Grid Enhancing Technologies Plans	0	0	0	117	117	117	157	157	314	314	197
24, CH 126 - PUC, Interconnection Standards	0	0	0	111	111	111	111	77	188	188	77
24, CH 127 - Comm, Permitting Reform; Routing, Siting, Intervening	0	0	0	1,200	1,200	1,200	2,400	2,400	4,800	4,800	3,600
24, CH 126 - PUC, Rulemaking Assessment	0	0	0	5	5	5	0	0	0	0	-5
24, CH 127 - Comm, Registr for Priv Student Loan Services	0	0	0	1	1	1	1	1	2	2	1
24, CH 127 - Comm, External Appeals Fee Elimination	0	0	0	-1	-1	-1	-1	-1	-2	-2	-1
24, CH 127 - Comm, Copper Metal Licensing Fees	0	0	0	28	28	28	28	28	56	56	28
24, CH 127 - DLI, Worker Misclassification Revenue	0	0	0	0	0	0	712	712	1,424	1,424	1,424
24, CH 126 - PUC, Telecommunication Enforcement Revenue	0	0	0	39	39	39	39	39	78	78	39
24, CH 123 - DPS, Issuance of fleet plates by DRs, GF Only	0	0	0	-1	-1	-1	-2	-2	-4	-4	-3
24, CH 127 - Comm, Environmental Review, high voltage transmission lines	0	0	0	46	46	46	46	46	92	92	46
24, CH 112 - TxfrIn, SOS, Voting Equipment Grant Acct Bal to VOTER Acct	0	0	750	0	750	750	0	0	0	0	-750
24, CH 113 - Tyler Settlement County Reimbursement	0	0	0	0	0	0	6,907	6,907	13,814	13,814	13,814
Subtotal - Non-Tax Revenues	0	0	26	3,492	3,518	3,518	22,441	13,500	35,941	35,941	32,423
<b>New Legislation Revenues</b>	<b>0</b>	<b>0</b>	<b>26</b>	<b>-8,878</b>	<b>-8,852</b>	<b>-8,852</b>	<b>20,001</b>	<b>11,250</b>	<b>31,251</b>	<b>31,251</b>	<b>40,103</b>

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

**E-12 Education**

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
<b>General Education</b>	<b>16,397,931</b>	<b>17,139,959</b>	<b>8,098,614</b>	<b>8,333,843</b>	<b>16,432,457</b>	<b>34,526</b>	<b>8,477,193</b>	<b>8,680,519</b>	<b>17,157,712</b>	<b>17,753</b>	<b>725,255</b>
Enrollment Options Transportation	48	56	23	25	48	0	27	29	56	0	8
Abatement Aid	4,834	5,285	2,318	2,516	4,834	0	2,600	2,685	5,285	0	451
Consolidation Transition Aid	186	590	6	180	186	0	290	300	590	0	404
Nonpublic Pupil Aid	45,342	52,682	20,864	24,478	45,342	0	25,900	26,782	52,682	0	7,340
Nonpublic Transportation	50,156	51,809	22,979	27,177	50,156	0	25,437	26,372	51,809	0	1,653
21, SS1, CH 13 - English Learner Cross-Sbsdy Rdctn Aid (FY22-25 only)	4,000	0	2,000	2,000	4,000	0	0	0	0	0	-4,000
Spec Prov for Select Districts	130	130	65	65	130	0	65	65	130	0	0
Career and Technical Aid	2,545	861	1,671	874	2,545	0	484	377	861	0	-1,684
Pregnant/Parenting Pupil Trans	110	110	55	55	110	0	55	55	110	0	0
Career and Technical Education Consortium	10,000	10,000	5,000	5,000	10,000	0	5,000	5,000	10,000	0	0
23, CH 55 - Career and Tech. Prog. Expansion; Aeronautics Pilot Prog.	450	0	450	0	450	0	0	0	0	0	-450
23, CH 55; 24, CH 115 - Emergency Medical Training	1,000	1,000	500	750	1,250	250	500	500	1,000	0	-250
23, CH 55 - Area Learning Center Transportation Aid	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0	0
23, CH 55 - Unemployment Aid (TR OUT)	135,000	0	135,000	0	135,000	0	0	0	0	0	-135,000
23, CH 64 - Windom School District Onetime Supplemental Aid	1,000	0	160	0	160	-840	0	0	0	0	-160
<b>Other General Education Programs</b>	<b>256,801</b>	<b>124,523</b>	<b>192,091</b>	<b>64,120</b>	<b>256,211</b>	<b>-590</b>	<b>61,358</b>	<b>63,165</b>	<b>124,523</b>	<b>0</b>	<b>-131,688</b>
<b>General Education</b>	<b>16,654,732</b>	<b>17,264,482</b>	<b>8,290,705</b>	<b>8,397,963</b>	<b>16,688,668</b>	<b>33,936</b>	<b>8,538,551</b>	<b>8,743,684</b>	<b>17,282,235</b>	<b>17,753</b>	<b>593,567</b>
Charter School Lease Aid	185,906	198,625	91,328	94,906	186,234	328	97,739	100,923	198,662	37	12,428
Recovery Programs	1,500	1,500	750	750	1,500	0	750	750	1,500	0	0
Achievement and Integration Aid	167,214	170,883	82,475	85,043	167,518	304	85,634	85,283	170,917	34	3,399
Interdistrict Desegregation Transportation	31,241	38,249	14,828	16,413	31,241	0	18,161	20,088	38,249	0	7,008
<b>Education Excellence - Choice Programs</b>	<b>385,861</b>	<b>409,257</b>	<b>189,381</b>	<b>197,112</b>	<b>386,493</b>	<b>632</b>	<b>202,284</b>	<b>207,044</b>	<b>409,328</b>	<b>71</b>	<b>22,835</b>
Indian Education Formula Aid	37,677	41,812	18,005	19,672	37,677	0	20,469	21,343	41,812	0	4,135
MN Indian Teacher Training Program (TR OUT in FY24 and later)	2,810	1,200	2,210	600	2,810	0	600	600	1,200	0	-1,610
Tribal Contract Schools	3,664	5,193	1,533	2,131	3,664	0	2,445	2,748	5,193	0	1,529
Early Childhood Programs at Tribal Schools	136	136	68	68	136	0	68	68	136	0	0
23, CH 55 - Native Language Revitalization Grants	15,000	15,000	7,500	7,500	15,000	0	7,500	7,500	15,000	0	0
24, CH 115 - Permanent School Fund Supplemental Aid	0	0	0	40	40	40	0	0	0	0	-40
<b>Education Excellence - Indian Programs</b>	<b>59,287</b>	<b>63,341</b>	<b>29,316</b>	<b>30,011</b>	<b>59,327</b>	<b>40</b>	<b>31,082</b>	<b>32,259</b>	<b>63,341</b>	<b>0</b>	<b>4,014</b>
Advanced Placement / Intl Baccalaureate	9,000	9,000	4,500	4,500	9,000	0	4,500	4,500	9,000	0	0
23, CH 55 - Alliance of Chicanos, Hispanics, & Latin Americans	500	0	300	200	500	0	0	0	0	0	-500
23, CH 55 - Alternative Programs	50	0	50	0	50	0	0	0	0	0	-50



**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
AP/IB STEM Grants	500	500	250	250	500	0	250	250	500	0	0
24, CH 115 - Attendance Pilot Program Aid	0	0	0	4,687	4,687	4,687	0	0	0	0	-4,687
23, CH 55 - BARR Center	5,000	0	5,000	0	5,000	0	0	0	0	0	-5,000
24, CH 115 - Civic Education Grants	0	0	0	150	150	150	0	0	0	0	-150
College Entrance Exam Reimbursements	2,022	2,022	1,011	1,011	2,022	0	1,011	1,011	2,022	0	0
23, CH 55 - COMPASS and MTSS	27,000	27,000	13,500	13,500	27,000	0	13,500	13,500	27,000	0	0
23, CH 55 - Computer Science Education Advancement	1,000	1,000	500	500	1,000	0	500	500	1,000	0	0
Concurrent Enrollment	8,000	8,000	4,000	4,000	8,000	0	4,000	4,000	8,000	0	0
Early Childhood Literacy Programs	15,900	15,900	7,950	7,950	15,900	0	7,950	7,950	15,900	0	0
23, CH 55 - Educational Outcomes and Accountability Pilot	300	0	150	150	300	0	0	0	0	0	-300
23, CH 55 - Ethnic Studies Community Consultation	300	300	150	150	300	0	150	150	300	0	0
23, CH 55 - Ethnic Studies School Grants	1,400	1,400	700	700	1,400	0	700	700	1,400	0	0
23 CH 55 - Full-Service Community Schools	15,000	10,000	7,500	7,500	15,000	0	5,000	5,000	10,000	0	-5,000
Girls Taking Action	1,500	0	1,500	0	1,500	0	0	0	0	0	-1,500
23, CH 55 - Holocaust & Genocide Education	150	150	75	75	150	0	75	75	150	0	0
23, CH 55 - Innovation Service Learning Grants	1,000	0	1,000	0	1,000	0	0	0	0	0	-1,000
23, CH 55 - Junior Achievement North	1,000	0	500	500	1,000	0	0	0	0	0	-1,000
Literacy Incentive Aid	82,659	85,034	41,071	41,588	82,659	0	42,372	42,662	85,034	0	2,375
23, CH 55 - MN Alliance of Boys and Girls Clubs	5,000	0	2,500	2,500	5,000	0	0	0	0	0	-5,000
24, CH 115 - MN Alliance with Youth - Promise Fellows	0	0	0	625	625	625	0	0	0	0	-625
23, CH 55 - MN Center for the Book	400	400	200	200	400	0	200	200	400	0	0
MN Council on Economic Education	400	0	200	200	400	0	0	0	0	0	-400
23, CH 57 - MN Council on Economic Education	100	0	100	0	100	0	0	0	0	0	-100
MN Indep College & Community (Tr to OHE)	1,250	1,250	625	625	1,250	0	625	625	1,250	0	0
MN Math Corps	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0	0
MN Principals Academy	400	400	200	200	400	0	200	200	400	0	0
24, CH 115 - MN Youth Council	0	0	0	375	375	375	0	0	0	0	-375
Museums and Educational Centers	2,482	3,582	1,241	1,241	2,482	0	1,791	1,791	3,582	0	1,100
Nonexclusionary Discipline	3,500	3,500	1,750	1,750	3,500	0	1,750	1,750	3,500	0	0
23, CH 55 - Online Music Instruction Grant	300	0	300	0	300	0	0	0	0	0	-300
P-TECH Schools	1,582	1,582	791	791	1,582	0	791	791	1,582	0	0
23, CH 55 - Paraprofessional Training	7,230	16,631	0	7,230	7,230	0	8,213	8,418	16,631	0	9,401
23, CH 55 - READ Act - CAREI	4,200	0	4,200	0	4,200	0	0	0	0	0	-4,200
23, CH 55 - READ Act - Curriculum and Materials	35,000	0	35,000	0	35,000	0	0	0	0	0	-35,000
23, CH 55; 24, CH 115 - READ Act - Professional Development	34,950	15,500	34,950	4,000	38,950	4,000	7,750	7,750	15,500	0	-23,450
23, CH 55 - READ Act - MDE Literacy Specialist	500	500	250	250	500	0	250	250	500	0	0
24, CH 115 - READ Act - Teacher Compensation	0	0	0	31,375	31,375	31,375	0	0	0	0	-31,375
24, CH 115 - READ Act - Culturally Responsive Materials	0	0	0	1,000	1,000	1,000	0	0	0	0	-1,000
24, CH 115 - READ Act - Paraprof. and Vol. Training - Regional Lit. Networks	0	0	0	375	375	375	0	0	0	0	-375
24, CH 115 - READ Act - Paraprof. and Vol. Training - CAREI	0	0	0	375	375	375	0	0	0	0	-375
24, CH 115 - READ Act - Deaf, Deafblind, Hard of Hearing Working Group	0	0	0	100	100	100	0	0	0	0	-100

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Sanneh Foundation	3,000	3,000	1,500	1,500	3,000	0	1,500	1,500	3,000	0	0
Serve Minnesota	1,800	1,800	900	900	1,800	0	900	900	1,800	0	0
Starbase MN	1,000	1,000	500	500	1,000	0	500	500	1,000	0	0
Statewide Testing	21,784	21,784	10,892	10,892	21,784	0	10,892	10,892	21,784	0	0
Student Organizations	2,168	2,168	1,084	1,084	2,168	0	1,084	1,084	2,168	0	0
23, CH 55 - Walkabouts Program	500	0	250	250	500	0	0	0	0	0	-500
<b>Education Excellence - Student Opportunities</b>	<b>301,827</b>	<b>235,403</b>	<b>188,140</b>	<b>156,749</b>	<b>344,889</b>	<b>43,062</b>	<b>117,454</b>	<b>117,949</b>	<b>235,403</b>	<b>0</b>	<b>-109,486</b>
Agricultural Educator Grants	500	500	250	250	500	0	250	250	500	0	0
Alternative Teacher Compensation Aid	177,289	176,289	88,727	89,012	177,739	450	88,217	88,122	176,339	50	-1,400
23, CH 55 - Black Men Teach Twin Cities	1,000	1,000	500	500	1,000	0	500	500	1,000	0	0
23, CH 55 - Closing Educational Opportunity Gaps Grants	6,000	0	3,000	3,000	6,000	0	0	0	0	0	-6,000
23, CH 55 - Coalition to Increase Tchrs of Color and Am. Ind. Tchrs	200	200	100	100	200	0	100	100	200	0	0
Come Teach in MN Hiring Bonuses (TR OUT)	600	800	200	400	600	0	400	400	800	0	200
Statewide Concurrent Enrollment Teacher Training	750	750	375	375	750	0	375	375	750	0	0
Expanded Concurrent Enrollment Grants	1,000	1,000	500	500	1,000	0	500	500	1,000	0	0
Grow Your Own (TR OUT)	50,000	63,908	25,000	25,000	50,000	0	31,954	31,954	63,908	0	13,908
23, CH 55 - Reimbursements for Teacher Licensing and Exam Fees	1,400	0	1,400	0	1,400	0	0	0	0	0	-1,400
24, CH 115 - Special Education Apprenticeship Programs	0	0	0	1,030	1,030	1,030	0	0	0	0	-1,030
23, CH 55 - Special Education Teacher Pipeline (TR OUT)	30,000	10,000	20,000	10,000	30,000	0	0	10,000	10,000	0	-20,000
23, CH 55 - Statewide Teacher Mentoring Program	9,940	0	9,940	0	9,940	0	0	0	0	0	-9,940
23, CH 55 - Student Support Personnel Aid	66,753	120,191	30,255	36,498	66,753	0	58,964	61,227	120,191	0	53,438
23, CH 55 - Student Support Personnel Workforce Pipeline	10,000	10,000	5,000	5,000	10,000	0	5,000	5,000	10,000	0	0
23, CH 55 - Teacher Residency Pipeline	6,000	6,000	3,000	3,000	6,000	0	3,000	3,000	6,000	0	0
<b>Education Excellence - Teacher Opportunities</b>	<b>361,432</b>	<b>390,638</b>	<b>188,247</b>	<b>174,665</b>	<b>362,912</b>	<b>1,480</b>	<b>189,260</b>	<b>201,428</b>	<b>390,688</b>	<b>50</b>	<b>27,776</b>
<b>Education Excellence</b>	<b>1,108,407</b>	<b>1,098,639</b>	<b>595,084</b>	<b>558,537</b>	<b>1,153,621</b>	<b>45,214</b>	<b>540,080</b>	<b>558,680</b>	<b>1,098,760</b>	<b>121</b>	<b>-54,861</b>
Regular Special Education	4,772,905	5,517,895	2,287,765	2,486,181	4,773,946	1,041	2,638,912	2,879,129	5,518,041	146	744,095
Children with Disabilities Aid	3,441	4,578	1,597	1,844	3,441	0	2,127	2,451	4,578	0	1,137
Travel for Home Based Services	907	1,099	432	475	907	0	524	575	1,099	0	192
Court Placed Special Education Revenue	79	83	39	40	79	0	41	42	83	0	4
Out-of-State Tuition for Special Education Students	500	500	250	250	500	0	250	250	500	0	0
23, CH 55 - Special Education Separate Sites and Programs	8,385	9,696	3,880	4,505	8,385	0	4,730	4,966	9,696	0	1,311
<b>Special Education</b>	<b>4,786,217</b>	<b>5,533,851</b>	<b>2,293,963</b>	<b>2,493,295</b>	<b>4,787,258</b>	<b>1,041</b>	<b>2,646,584</b>	<b>2,887,413</b>	<b>5,533,997</b>	<b>146</b>	<b>746,739</b>
Debt Service Equalization	44,844	30,768	24,511	20,333	44,844	0	16,129	14,639	30,768	0	-14,076
Telecommunications Access	7,500	7,500	3,750	3,750	7,500	0	3,750	3,750	7,500	0	0
Long-Term Facilities Maintenance Equalized Aid	215,468	215,345	107,838	107,865	215,703	235	107,642	107,729	215,371	26	-332
23, CH 55 - Building and Cybersecurity Grant Program	24,332	0	24,332	0	24,332	0	0	0	0	0	-24,332
23, CH 55 - Gender-Neutral Single-User Restroom Grants	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0	0
<b>Facilities &amp; Technology</b>	<b>294,144</b>	<b>255,613</b>	<b>161,431</b>	<b>132,948</b>	<b>294,379</b>	<b>235</b>	<b>128,521</b>	<b>127,118</b>	<b>255,639</b>	<b>26</b>	<b>-38,740</b>



**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
School Lunch	457,788	501,620	218,801	239,686	458,487	699	248,358	253,262	501,620	0	43,133
School Breakfast	92,512	101,565	44,178	48,747	92,925	413	50,269	51,296	101,565	0	8,640
Summer School Food Service Repl Aid	300	300	150	150	300	0	150	150	300	0	0
Kindergarten Milk	856	856	428	428	856	0	428	428	856	0	0
<b>Nutrition Programs</b>	<b>551,456</b>	<b>604,341</b>	<b>263,557</b>	<b>289,011</b>	<b>552,568</b>	<b>1,112</b>	<b>299,205</b>	<b>305,136</b>	<b>604,341</b>	<b>0</b>	<b>51,773</b>
Basic Support	35,140	36,209	17,570	17,570	35,140	0	17,921	18,288	36,209	0	1,069
Multicounty, Multitype Library Systems	4,000	4,000	2,000	2,000	4,000	0	2,000	2,000	4,000	0	0
Electronic Library for Minnesota	1,800	1,800	900	900	1,800	0	900	900	1,800	0	0
Regional Library Telecommunications Aid	4,600	4,600	2,300	2,300	4,600	0	2,300	2,300	4,600	0	0
23, CH 55 - Licensed Library Media Specialists	1,000	0	1,000	0	1,000	0	0	0	0	0	-1,000
23, CH 55 - School Library Aid	45,489	47,694	21,586	23,903	45,489	0	23,880	23,814	47,694	0	2,205
<b>Library Programs</b>	<b>92,029</b>	<b>94,303</b>	<b>45,356</b>	<b>46,673</b>	<b>92,029</b>	<b>0</b>	<b>47,001</b>	<b>47,302</b>	<b>94,303</b>	<b>0</b>	<b>2,274</b>
Early Childhood Family Education Aid	76,191	83,310	37,206	38,985	76,191	0	40,800	42,510	83,310	0	7,119
23, CH 54 - ECFE Support Staff	750	750	375	375	750	0	375	375	750	0	0
School Readiness	67,366	67,366	33,683	33,683	67,366	0	33,683	33,683	67,366	0	0
Developmental Screening Aid	8,281	8,215	4,130	4,151	8,281	0	4,122	4,093	8,215	0	-66
23, CH 54 - Admin. Costs for Developmental Screening	204	154	127	77	204	0	77	77	154	0	-50
Educate Parents Partnership	98	98	49	49	98	0	49	49	98	0	0
Kindergarten Entry Assessment	3,086	4,100	1,049	2,037	3,086	0	2,357	1,743	4,100	0	1,014
Head Start Program	70,200	70,200	35,100	35,100	70,200	0	35,100	35,100	70,200	0	0
Early Learning Scholarships (TR OUT) - SPECREV	393,475	200,346	196,737	196,738	393,475	0	100,173	100,173	200,346	0	-193,129
ParentChild+ Program	3,600	1,800	1,800	1,800	3,600	0	900	900	1,800	0	-1,800
Statewide Early Childhood Rating System (Tr to DHS)	4,600	3,500	2,850	1,750	4,600	0	1,750	1,750	3,500	0	-1,100
Home Visiting Aid	682	433	382	300	682	0	232	201	433	0	-249
23, CH 55 - Voluntary Prekindergarten Reserve	50,000	0	0	0	0	-50,000	0	0	0	0	0
23, CH 54 - Voluntary Prekindergarten Administrative Costs	1,031	1,382	340	691	1,031	0	691	691	1,382	0	351
23, CH 54 - Grow Your Own Early Child/Family Educators (TR OUT)	5,000	1,000	2,500	2,500	5,000	0	500	500	1,000	0	-4,000
23, CH 54 - Early Child/Family Ed Teacher Shortage (Tr to OHE)	1,000	1,000	500	500	1,000	0	500	500	1,000	0	0
23, CH 54 - Children's Savings Accounts Start-up Grants	500	0	500	0	500	0	0	0	0	0	-500
23, CH 54 - Learning with Music	500	0	250	250	500	0	0	0	0	0	-500
23, CH 54 - Way to Grow	300	0	150	150	300	0	0	0	0	0	-300
23, CH 54 - Reach Out and Read	500	500	250	250	500	0	250	250	500	0	0
23, CH 54 - Exec. Function Across Generations Curriculum Grant	300	0	300	0	300	0	0	0	0	0	-300
23, CH 54 - Metro Deaf School	200	0	100	100	200	0	0	0	0	0	-200
23, CH 54 - Early Childhood Curriculum Grants	500	0	250	250	500	0	0	0	0	0	-500
23, CH 54 - Great Start Scholarships Program	1,656	0	1,656	0	1,656	0	0	0	0	0	-1,656
<b>Early Childhood &amp; Family Support</b>	<b>690,020</b>	<b>444,154</b>	<b>320,284</b>	<b>319,736</b>	<b>640,020</b>	<b>-50,000</b>	<b>221,559</b>	<b>222,595</b>	<b>444,154</b>	<b>0</b>	<b>-195,866</b>
Community Education	7,955	19,842	98	7,857	7,955	0	9,699	10,143	19,842	0	11,887

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Adults With Disabilities Program Aid	2,223	3,250	703	1,520	2,223	0	1,623	1,627	3,250	0	1,027
Deaf, DeafBlind, and Hard-of-hearing Adults	140	140	70	70	140	0	70	70	140	0	0
School Age Care Revenue	1	2	0	1	1	0	1	1	2	0	1
Neighborhood Partnership Grants	5,200	5,200	2,600	2,600	5,200	0	2,600	2,600	5,200	0	0
Regional Neighborhood Partnership Grants	2,800	2,800	1,400	1,400	2,800	0	1,400	1,400	2,800	0	0
23, CH 55 - After School Community Learning Grant Program	30,000	0	30,000	0	30,000	0	0	0	0	0	-30,000
<b>Community Education</b>	<b>48,319</b>	<b>31,234</b>	<b>34,871</b>	<b>13,448</b>	<b>48,319</b>	<b>0</b>	<b>15,393</b>	<b>15,841</b>	<b>31,234</b>	<b>0</b>	<b>-17,085</b>
Adult Basic Education Aid	106,250	112,169	52,566	53,684	106,250	0	55,256	56,913	112,169	0	5,919
High School Equivalency Tests	740	250	615	125	740	0	125	125	250	0	-490
<b>Self-Sufficiency &amp; Lifelong Learning</b>	<b>106,990</b>	<b>112,419</b>	<b>53,181</b>	<b>53,809</b>	<b>106,990</b>	<b>0</b>	<b>55,381</b>	<b>57,038</b>	<b>112,419</b>	<b>0</b>	<b>5,429</b>
<b>Subtotal E-12 Education Aids</b>	<b>24,332,314</b>	<b>25,439,036</b>	<b>12,058,432</b>	<b>12,305,420</b>	<b>24,363,852</b>	<b>31,538</b>	<b>12,492,275</b>	<b>12,964,807</b>	<b>25,457,082</b>	<b>18,046</b>	<b>1,093,230</b>
Education, Dept of	86,927	79,334	47,005	40,052	87,057	130	39,667	39,667	79,334	0	-7,723
23, CH 63 - Adult-Use Cannabis; Educational Program Resources	300	240	180	120	300	0	120	120	240	0	-60
FY23 Available/Balance Forward - Education, Dept of	310	0	310	0	310	0	0	0	0	0	-310
24, CH 115 - Attendance and Truancy Legislative Study Group (Tr to LCC)	0	0	0	64	64	64	0	0	0	0	-64
24, CH 115 - English Learner Program Task Force	0	0	0	117	117	117	0	0	0	0	-117
24, CH 115 - Health Standards Rulemaking and Administrative Costs	0	0	0	627	627	627	0	0	0	0	-627
24, CH 115 - Permanent School Fund Task Force	0	0	0	64	64	64	0	0	0	0	-64
24, CH 115 - Summer Electronic Benefit Transfer Program Funding	0	0	1,882	1,542	3,424	3,424	572	572	1,144	1,144	-2,280
24, CH 115 - Transition to New Dept. of Children, Youth, and Families	0	0	0	173	173	173	345	345	690	690	517
<b>Education, Dept of</b>	<b>87,537</b>	<b>79,574</b>	<b>49,377</b>	<b>42,759</b>	<b>92,136</b>	<b>4,599</b>	<b>40,704</b>	<b>40,704</b>	<b>81,408</b>	<b>1,834</b>	<b>-10,728</b>
Prof Educator Licensing Std Bd.	7,112	7,256	3,484	3,628	7,112	0	3,628	3,628	7,256	0	144
Collab. Urban and Greater MN Educators of Color Grants	10,880	10,880	5,440	5,440	10,880	0	5,440	5,440	10,880	0	0
Teacher Recruitment Marketing Campaign	1,000	1,000	500	500	1,000	0	500	500	1,000	0	0
Teachers of Color (Mentoring and Retention)	7,000	9,000	3,500	3,500	7,000	0	4,500	4,500	9,000	0	2,000
23, CH 55 - Alternative Pathways Support Position	300	300	150	150	300	0	150	150	300	0	0
23, CH 55 - Heritage Language and Culture Teachers	416	416	208	208	416	0	208	208	416	0	0
23, CH 55 - Licensure via Portfolio Online Platform	300	300	150	150	300	0	150	150	300	0	0
23, CH 55 - Pathway Preparation Grants	800	800	400	400	800	0	400	400	800	0	0
23, CH 55 - Removing Barriers to Licensure	77	0	77	0	77	0	0	0	0	0	-77
23, CH 55 - Reports on Increasing Tchrs of Color and Am. Ind. Tchrs	20	0	20	0	20	0	0	0	0	0	-20
24, CH 115 - Aspiring Teachers of Color Scholarship Program	0	0	0	1,000	1,000	1,000	0	0	0	0	-1,000
24, CH 115 - Information Technology Costs	0	0	0	2,767	2,767	2,767	0	0	0	0	-2,767
24, CH 115 - Paid Student Teaching Pilot Program	0	0	0	6,543	6,543	6,543	0	0	0	0	-6,543
24, CH 115 - Teacher and Paraprof. Compensation Working Group	0	0	0	150	150	150	0	0	0	0	-150
<b>Prof Educator Licensing Std Bd.</b>	<b>27,905</b>	<b>29,952</b>	<b>13,929</b>	<b>24,436</b>	<b>38,365</b>	<b>10,460</b>	<b>14,976</b>	<b>14,976</b>	<b>29,952</b>	<b>0</b>	<b>-8,413</b>

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Minn State Academies	34,955	34,717	17,766	17,189	34,955	0	17,480	17,237	34,717	0	-238
<b>Minn State Academies</b>	<b>34,955</b>	<b>34,717</b>	<b>17,766</b>	<b>17,189</b>	<b>34,955</b>	<b>0</b>	<b>17,480</b>	<b>17,237</b>	<b>34,717</b>	<b>0</b>	<b>-238</b>
Perpich Center for Arts Education	17,678	16,894	9,243	8,435	17,678	0	8,447	8,447	16,894	0	-784
<b>Perpich Center for Arts Education</b>	<b>17,678</b>	<b>16,894</b>	<b>9,243</b>	<b>8,435</b>	<b>17,678</b>	<b>0</b>	<b>8,447</b>	<b>8,447</b>	<b>16,894</b>	<b>0</b>	<b>-784</b>
<b>E-12 Education</b>	<b>24,500,389</b>	<b>25,600,173</b>	<b>12,148,747</b>	<b>12,398,239</b>	<b>24,546,986</b>	<b>46,597</b>	<b>12,573,882</b>	<b>13,046,171</b>	<b>25,620,053</b>	<b>19,880</b>	<b>1,073,067</b>
<b>Higher Education</b>											
Office of Higher Education	776,374	723,269	340,411	435,963	776,374	0	361,608	361,661	723,269	0	-53,105
23, CH 63 - Adult-Use Cannabis (TR OUT)	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0	0
FY23 Available/Balance Forward - Office of Higher Education	20,956	0	20,956	0	20,956	0	0	0	0	0	-20,956
<b>Office of Higher Education</b>	<b>799,330</b>	<b>725,269</b>	<b>362,367</b>	<b>436,963</b>	<b>799,330</b>	<b>0</b>	<b>362,608</b>	<b>362,661</b>	<b>725,269</b>	<b>0</b>	<b>-74,061</b>
University of Minnesota	1,503,728	1,481,464	756,996	746,732	1,503,728	0	740,732	740,732	1,481,464	0	-22,264
23, CH 60 - Lowland Conifer Reserve Study	500	0	500	0	500	0	0	0	0	0	-500
23, CH 60 - Aquatic Invasive Species Research	1,000	0	1,000	0	1,000	0	0	0	0	0	-1,000
23, CH 60 - Weather Resiliency Program	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0	0
23, CH 62 - Cut Wall Study	1,000	0	1,000	0	1,000	0	0	0	0	0	-1,000
23, CH 68 - Small Community Partnerships	5,000	0	2,500	2,500	5,000	0	0	0	0	0	-5,000
23, CH 63 - Adult-Use Cannabis	5,200	6,500	2,600	2,600	5,200	0	3,250	3,250	6,500	0	1,300
<b>University of Minnesota</b>	<b>1,518,428</b>	<b>1,489,964</b>	<b>765,596</b>	<b>752,832</b>	<b>1,518,428</b>	<b>0</b>	<b>744,982</b>	<b>744,982</b>	<b>1,489,964</b>	<b>0</b>	<b>-28,464</b>
Minnesota State (TR OUT)	1,872,128	1,750,389	948,896	923,232	1,872,128	0	875,189	875,200	1,750,389	0	-121,739
23, CH 52 - Transfer JDAI from Corrections	1,000	1,000	500	500	1,000	0	500	500	1,000	0	0
24, CH 124 - Kids on Campus Initiative	0	0	0	500	500	500	0	0	0	0	-500
<b>Minnesota State</b>	<b>1,873,128</b>	<b>1,751,389</b>	<b>949,396</b>	<b>924,232</b>	<b>1,873,628</b>	<b>500</b>	<b>875,689</b>	<b>875,700</b>	<b>1,751,389</b>	<b>0</b>	<b>-122,239</b>
Mayo Medical School	1,330	1,330	665	665	1,330	0	665	665	1,330	0	0
Mayo Family & Residency	2,268	2,268	1,134	1,134	2,268	0	1,134	1,134	2,268	0	0
<b>Mayo Foundation</b>	<b>3,598</b>	<b>3,598</b>	<b>1,799</b>	<b>1,799</b>	<b>3,598</b>	<b>0</b>	<b>1,799</b>	<b>1,799</b>	<b>3,598</b>	<b>0</b>	<b>0</b>
<b>Higher Education</b>	<b>4,194,484</b>	<b>3,970,220</b>	<b>2,079,158</b>	<b>2,115,826</b>	<b>4,194,984</b>	<b>500</b>	<b>1,985,078</b>	<b>1,985,142</b>	<b>3,970,220</b>	<b>0</b>	<b>-224,764</b>
<b>Property Tax Aids &amp; Credits</b>											
Homestead Credit Refund	1,609,900	1,563,500	852,200	757,700	1,609,900	0	771,750	790,050	1,561,800	-1,700	-48,100
Renters Property Tax Refund	563,800	0	303,500	260,300	563,800	0	0	0	0	0	-563,800
Special Property Tax Refund	59,290	17,600	45,290	14,000	59,290	0	9,200	8,400	17,600	0	-41,690
Sustainable Forest Incentive Payments	29,850	33,180	14,450	15,400	29,850	0	16,180	17,000	33,180	0	3,330



**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
<b>Property Tax Refunds</b>	2,262,840	1,614,280	1,215,440	1,047,400	2,262,840	0	797,130	815,450	1,612,580	-1,700	-650,260
<b>Political Contribution Refunds (Open)</b>	7,900	8,600	3,600	4,300	7,900	0	4,300	4,300	8,600	0	700
<b>Tax Refund Interest (Open)</b>	27,450	26,000	14,750	12,700	27,450	0	12,900	13,100	26,000	0	-1,450
<b>Local Government Aid (City Aid)</b>	1,269,382	1,228,210	564,398	704,984	1,269,382	0	583,812	644,398	1,228,210	0	-41,172
County Program Aid	608,528	681,936	264,374	344,154	608,528	0	340,982	340,954	681,936	0	73,408
21, SS1, CH 14, Public Defense Board Public Defender Aid (TR OUT)	1,000	1,000	500	500	1,000	0	500	500	1,000	0	0
21, SS1, CH 12, LBO Local Impact Notes (TR OUT)	414	414	207	207	414	0	207	207	414	0	0
MDE Local Impact Notes (TR OUT)	14	14	7	7	14	0	7	7	14	0	0
<b>County Program Aid</b>	609,956	683,364	265,088	344,868	609,956	0	341,696	341,668	683,364	0	73,408
<b>21, SS1, CH 14 Local Homeless Prevention Aid to Counties</b>	40,000	40,000	20,000	20,000	40,000	0	20,000	20,000	40,000	0	0
<b>23, CH 64 - Tribal Nation Aid</b>	35,000	70,000	0	35,000	35,000	0	35,000	35,000	70,000	0	35,000
<b>23, CH 64 - Statewide Local Housing Aid</b>	45,000	20,000	22,500	22,500	45,000	0	10,000	10,000	20,000	0	-25,000
<b>Township Aid</b>	18,905	18,000	9,612	9,293	18,905	0	9,000	9,000	18,000	0	-905
<b>23, CH 64 - Public Safety Aid</b>	300,000	0	300,000	0	300,000	0	0	0	0	0	-300,000
<b>23, CH 64 - Soil and Water Conservation District Aid</b>	30,000	24,000	15,000	15,000	30,000	0	12,000	12,000	24,000	0	-6,000
<b>23, CH 64 - Class 4d Transition Aid</b>	0	1,160	0	0	0	0	580	580	1,160	0	1,160
<b>Payment in Lieu of Taxes - PILT (Open)</b>	88,554	100,786	40,062	48,492	88,554	0	49,691	51,095	100,786	0	12,232
<b>Aquatic Invasive Species Prevention Aid</b>	20,000	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0	0
Riparian Protection Aid to BWSR (TR OUT)	1,490	1,490	745	745	1,490	0	745	745	1,490	0	0
Riparian Protection Aid Local Distribution	14,510	14,510	7,255	7,255	14,510	0	7,255	7,255	14,510	0	0
<b>Riparian Protection Aid</b>	16,000	16,000	8,000	8,000	16,000	0	8,000	8,000	16,000	0	0
<b>Indian Family Out-Of-Home Placement Aid</b>	10,000	10,000	5,000	5,000	10,000	0	5,000	5,000	10,000	0	0
<b>Casino Aid to Counties</b>	3,268	3,298	1,624	1,644	3,268	0	1,644	1,654	3,298	0	30
State Taconite Aid to IRRR (TR OUT)	7,663	8,057	3,765	3,898	7,663	0	3,952	4,105	8,057	0	394
State Taconite Aid Local Distribution	7,528	7,246	3,807	3,721	7,528	0	3,645	3,601	7,246	0	-282
<b>State Taconite Aid</b>	15,191	15,303	7,572	7,619	15,191	0	7,597	7,706	15,303	0	112
<b>Utility Valuation Transition Aid</b>	16	0	16	0	16	0	0	0	0	0	-16
<b>23, CH 64 - Electric Generation Transition Aid to Local Governments</b>	2,120	4,850	0	2,120	2,120	0	3,430	1,420	4,850	0	2,730



**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Aid To School Districts	15,766	15,750	7,891	7,875	15,766	0	7,875	7,875	15,750	0	-16
Cities, Towns, Counties	19,814	19,814	9,907	9,907	19,814	0	9,907	9,907	19,814	0	0
<b>Disparity Reduction Aid</b>	<b>35,580</b>	<b>35,564</b>	<b>17,798</b>	<b>17,782</b>	<b>35,580</b>	<b>0</b>	<b>17,782</b>	<b>17,782</b>	<b>35,564</b>	<b>0</b>	<b>-16</b>
Aid To School Districts	5,344	5,102	2,775	2,569	5,344	0	2,551	2,551	5,102	0	-242
Cities, Towns, Counties	20,414	19,788	10,520	9,894	20,414	0	9,894	9,894	19,788	0	-626
<b>Border City Disparity Reduction Credit</b>	<b>25,758</b>	<b>24,890</b>	<b>13,295</b>	<b>12,463</b>	<b>25,758</b>	<b>0</b>	<b>12,445</b>	<b>12,445</b>	<b>24,890</b>	<b>0</b>	<b>-868</b>
Aid To School Districts	14,796	14,952	7,337	7,459	14,796	0	7,476	7,476	14,952	0	156
Cities, Towns, Counties	60,008	60,706	29,655	30,353	60,008	0	30,353	30,353	60,706	0	698
<b>Agricultural Homestead Market Value Credit</b>	<b>74,804</b>	<b>75,658</b>	<b>36,992</b>	<b>37,812</b>	<b>74,804</b>	<b>0</b>	<b>37,829</b>	<b>37,829</b>	<b>75,658</b>	<b>0</b>	<b>854</b>
<b>School Building Bond Agricultural Credit</b>	<b>192,181</b>	<b>238,015</b>	<b>85,921</b>	<b>106,260</b>	<b>192,181</b>	<b>0</b>	<b>116,134</b>	<b>121,881</b>	<b>238,015</b>	<b>0</b>	<b>45,834</b>
Aid To School Districts	0	47	0	0	0	0	18	29	47	0	47
Cities, Towns, Counties	0	90	0	0	0	0	30	60	90	0	90
<b>Agriculture Preservation Credit</b>	<b>0</b>	<b>137</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48</b>	<b>89</b>	<b>137</b>	<b>0</b>	<b>137</b>
<b>Supplemental Taconite Homestead Credit</b>	<b>10,986</b>	<b>11,206</b>	<b>5,466</b>	<b>5,520</b>	<b>10,986</b>	<b>0</b>	<b>5,575</b>	<b>5,631</b>	<b>11,206</b>	<b>0</b>	<b>220</b>
Aid To School Districts	121	0	109	12	121	0	0	0	0	0	-121
Cities, Towns, Counties	202	0	202	0	202	0	0	0	0	0	-202
<b>Prior Year Credit Adjustment</b>	<b>323</b>	<b>0</b>	<b>311</b>	<b>12</b>	<b>323</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-323</b>
<b>Police State Aid</b>	<b>189,977</b>	<b>207,460</b>	<b>92,897</b>	<b>97,080</b>	<b>189,977</b>	<b>0</b>	<b>101,450</b>	<b>106,010</b>	<b>207,460</b>	<b>0</b>	<b>17,483</b>
<b>Fire State Aid</b>	<b>84,751</b>	<b>89,840</b>	<b>41,751</b>	<b>43,000</b>	<b>84,751</b>	<b>0</b>	<b>44,270</b>	<b>45,570</b>	<b>89,840</b>	<b>0</b>	<b>5,089</b>
<b>Fire Insurance Surcharge Aid</b>	<b>14,450</b>	<b>15,330</b>	<b>7,120</b>	<b>7,330</b>	<b>14,450</b>	<b>0</b>	<b>7,550</b>	<b>7,780</b>	<b>15,330</b>	<b>0</b>	<b>880</b>
<b>Police-Fire Retirement Supp Aid</b>	<b>31,000</b>	<b>31,000</b>	<b>15,500</b>	<b>15,500</b>	<b>31,000</b>	<b>0</b>	<b>15,500</b>	<b>15,500</b>	<b>31,000</b>	<b>0</b>	<b>0</b>
<b>Police/Fire Amortization Aid</b>	<b>5,458</b>	<b>5,458</b>	<b>2,729</b>	<b>2,729</b>	<b>5,458</b>	<b>0</b>	<b>2,729</b>	<b>2,729</b>	<b>5,458</b>	<b>0</b>	<b>0</b>
<b>Redirected Amortization Aid to SPTRFA/TRA</b>	<b>4,188</b>	<b>4,188</b>	<b>2,094</b>	<b>2,094</b>	<b>4,188</b>	<b>0</b>	<b>2,094</b>	<b>2,094</b>	<b>4,188</b>	<b>0</b>	<b>0</b>
<b>Firefighter Supplemental Benefits Reimbursement</b>	<b>1,361</b>	<b>1,306</b>	<b>708</b>	<b>653</b>	<b>1,361</b>	<b>0</b>	<b>653</b>	<b>653</b>	<b>1,306</b>	<b>0</b>	<b>-55</b>
Aid to School Districts	105	59	94	11	105	0	28	31	59	0	-46
Aid to Cities, Towns, Counties	313	188	313	0	313	0	94	94	188	0	-125
<b>Disaster Credit</b>	<b>418</b>	<b>247</b>	<b>407</b>	<b>11</b>	<b>418</b>	<b>0</b>	<b>122</b>	<b>125</b>	<b>247</b>	<b>0</b>	<b>-171</b>
Aid to School Districts	28	50	5	23	28	0	25	25	50	0	22
Aid to Cities, Towns, Counties	75	150	0	75	75	0	75	75	150	0	75
<b>Local Option Disaster Abatement Reimbursement</b>	<b>103</b>	<b>200</b>	<b>5</b>	<b>98</b>	<b>103</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>200</b>	<b>0</b>	<b>97</b>

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Aid to School District	280	280	140	140	280	0	140	140	280	0	0
Aid to City and County	2,280	2,440	1,060	1,220	2,280	0	1,220	1,220	2,440	0	160
<b>Mahnomen Property Tax Reimbursement</b>	<b>2,560</b>	<b>2,720</b>	<b>1,200</b>	<b>1,360</b>	<b>2,560</b>	<b>0</b>	<b>1,360</b>	<b>1,360</b>	<b>2,720</b>	<b>0</b>	<b>160</b>
<b>Border City Reimbursement</b>	<b>170</b>	<b>170</b>	<b>85</b>	<b>85</b>	<b>170</b>	<b>0</b>	<b>85</b>	<b>85</b>	<b>170</b>	<b>0</b>	<b>0</b>
<b>Taconite Aid Reimbursement</b>	<b>1,122</b>	<b>1,122</b>	<b>561</b>	<b>561</b>	<b>1,122</b>	<b>0</b>	<b>561</b>	<b>561</b>	<b>1,122</b>	<b>0</b>	<b>0</b>
<b>Performance Measurement Reimbursement</b>	<b>1,057</b>	<b>1,068</b>	<b>527</b>	<b>530</b>	<b>1,057</b>	<b>0</b>	<b>533</b>	<b>535</b>	<b>1,068</b>	<b>0</b>	<b>11</b>
<b>23, CH 64 - City of Spring Grove Fire Remediation Grant</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-250</b>
<b>23, CH 64 - City of Northfield Infrastructure Grant</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-300</b>
<b>23, CH 68 - Electric-Assisted Bicycle Rebate Program</b>	<b>3,737</b>	<b>0</b>	<b>3,737</b>	<b>0</b>	<b>3,737</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3,737</b>
<b>24, CH 122 - Emergency Ambulance Service Aid</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,940</b>	<b>23,940</b>	<b>23,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-23,940</b>
<b>Property Tax Aids &amp; Credits</b>	<b>5,482,116</b>	<b>4,649,430</b>	<b>2,832,316</b>	<b>2,673,740</b>	<b>5,506,056</b>	<b>23,940</b>	<b>2,278,600</b>	<b>2,369,130</b>	<b>4,647,730</b>	<b>-1,700</b>	<b>-858,326</b>

**Health & Human Services****Central Office Operations**

Finance & Management	623,023	472,354	362,004	269,426	631,430	8,407	240,412	241,910	482,322	9,968	-149,108
Children & Families	102,541	71,355	62,014	51,533	113,547	11,006	44,314	43,750	88,064	16,709	-25,483
23, CH 54 - Great Start Scholarships	2,610	0	2,610	0	2,610	0	0	0	0	0	-2,610
24, CH 127 - Emergency Shelter Needs Analysis	0	0	0	150	150	150	0	0	0	0	-150
Health Care Management	94,053	66,495	55,586	41,042	96,628	2,575	37,486	32,711	70,197	3,702	-26,431
Continuing Care Management	126,840	85,658	77,460	50,880	128,340	1,500	43,217	43,121	86,338	680	-42,002
Community Support	69,083	57,343	37,307	37,116	74,423	5,340	31,273	30,612	61,885	4,542	-12,538
Comp. Gambling Chem & Mental Hlth (Standing)	260	118	201	59	260	0	59	59	118	0	-142
Administration, Law Changes (ICWA)	780	780	390	390	780	0	390	390	780	0	0
23, CH 63 - Adult-Use Cannabis	2,866	2,720	1,506	1,360	2,866	0	1,360	1,360	2,720	0	-146
<b>Subtotal Central Office Operations</b>	<b>1,022,056</b>	<b>756,823</b>	<b>599,078</b>	<b>451,956</b>	<b>1,051,034</b>	<b>28,978</b>	<b>398,511</b>	<b>393,913</b>	<b>792,424</b>	<b>35,601</b>	<b>-258,610</b>

**Forecasted Programs**

MN Family Inv Plan/Div Work Prog Grants (MFIP/DWP)	164,666	224,941	76,662	88,004	164,666	0	106,006	118,936	224,942	1	60,276
MFIP Child Care Asst Grants	120,065	400,203	2,019	118,046	120,065	0	175,513	224,690	400,203	0	280,138
General Assistance (GA)	121,570	162,417	51,458	70,112	121,570	0	80,137	82,280	162,417	0	40,847
Minnesota Supplemental Aid (MSA)	121,829	129,416	59,971	61,858	121,829	0	63,720	65,696	129,416	0	7,587
Housing Support	465,693	518,066	224,198	241,495	465,693	0	253,686	264,379	518,065	-1	52,372
Medical Assistance	14,580,701	17,087,165	7,070,596	7,522,165	14,592,761	12,060	8,310,749	8,804,701	17,115,450	28,285	2,522,689
Alternative Care Program	101,710	111,704	48,101	53,658	101,759	49	55,610	56,101	111,711	7	9,952

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

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Behavioral Health Fund (TR OUT)	186,181	206,699	90,518	96,064	186,582	401	105,070	103,854	208,924	2,225	22,342
NorthStar Care for Children	223,452	247,358	110,215	113,237	223,452	0	120,335	127,023	247,358	0	23,906
<b>Subtotal Forecasted Programs</b>	<b>16,085,867</b>	<b>19,087,970</b>	<b>7,733,738</b>	<b>8,364,639</b>	<b>16,098,377</b>	<b>12,510</b>	<b>9,270,826</b>	<b>9,847,660</b>	<b>19,118,486</b>	<b>30,516</b>	<b>3,020,109</b>
<b>Grant Programs</b>											
Support Services Grants	17,430	17,430	8,715	8,715	17,430	0	8,715	8,715	17,430	0	0
Basic Sliding Fee Child Care Asst Grants	165,299	272,980	57,953	107,346	165,299	0	137,768	135,212	272,980	0	107,681
Child Care Development	373,914	275,188	157,070	216,844	373,914	0	137,594	137,594	275,188	0	-98,726
Child Support Enforcement	100	100	50	50	100	0	50	50	100	0	0
Children's Services Grants	171,275	170,561	86,212	91,613	177,825	6,550	86,280	86,281	172,561	2,000	-5,264
23, Ch 52 - Child Advocacy Center	1,500	0	1,500	0	1,500	0	0	0	0	0	-1,500
Children & Community Svcs	127,119	121,712	63,559	60,856	124,415	-2,704	60,856	60,856	121,712	0	-2,703
Refugee Grants	14,000	0	14,000	4,000	18,000	4,000	0	0	0	0	-18,000
Children & Econ Support Grants	291,210	171,358	212,877	93,402	306,279	15,069	80,586	85,586	166,172	-5,186	-140,107
Fraud Prevention Grants	0	0	0	3,018	3,018	3,018	3,018	3,018	6,036	6,036	3,018
Other Health Care Grants	71,122	9,622	62,561	9,561	72,122	1,000	4,811	4,811	9,622	0	-62,500
Other LTC Grants	401,949	7,898	397,524	3,887	401,411	-538	2,747	1,925	4,672	-3,226	-396,739
Aging & Adult Services Grants	200,877	67,723	165,354	40,023	205,377	4,500	33,861	33,862	67,723	0	-137,654
Deaf & Hard of Hearing Grants	5,772	5,772	2,886	2,886	5,772	0	2,886	2,886	5,772	0	0
Disabilities Grants	144,061	54,359	115,334	39,951	155,285	11,224	28,154	27,827	55,981	1,622	-99,304
Housing Support Grants	32,028	20,728	20,014	12,014	32,028	0	10,364	10,364	20,728	0	-11,300
Adult Mental Health Grants	273,055	243,960	120,190	138,202	258,392	-14,663	120,169	120,169	240,338	-3,622	-18,054
Children's Mental Health Grants	82,421	69,296	44,487	45,784	90,271	7,850	34,648	34,648	69,296	0	-20,975
CCDTF Non-Entitlements	60,033	6,494	54,191	7,842	62,033	2,000	3,247	3,247	6,494	0	-55,539
Compulsive Gambling Grants (Standing)	6,977	3,085	5,263	1,715	6,977	0	1,550	1,535	3,085	0	-3,892
<b>Subtotal Grant Programs</b>	<b>2,440,142</b>	<b>1,518,266</b>	<b>1,589,740</b>	<b>887,709</b>	<b>2,477,448</b>	<b>37,306</b>	<b>757,304</b>	<b>758,586</b>	<b>1,515,890</b>	<b>-2,376</b>	<b>-961,558</b>
<b>State Operated Services</b>											
MH & Substance Abuse Treatment	347,114	354,304	169,962	178,129	348,091	977	178,129	178,129	356,258	1,954	8,167
23, CH 70 As Amended By CH 75 -- Contingent*	6,109	15,132	0	0	0	-6,109	0	0	0	-15,132	0
Community Based Services	41,550	40,232	20,386	21,164	41,550	0	20,116	20,116	40,232	0	-1,318
Forensic Services	289,533	297,026	141,020	156,265	297,285	7,752	155,125	155,125	310,250	13,224	12,965
Sex Offender Program	237,646	243,452	115,920	121,726	237,646	0	121,726	121,726	243,452	0	5,806
DCT Operations	177,035	140,224	80,177	102,952	183,129	6,094	70,094	70,161	140,255	31	-42,874
<b>Subtotal State Operated Services</b>	<b>1,098,987</b>	<b>1,090,370</b>	<b>527,465</b>	<b>580,236</b>	<b>1,107,701</b>	<b>8,714</b>	<b>545,190</b>	<b>545,257</b>	<b>1,090,447</b>	<b>77</b>	<b>-17,254</b>
<b>Subtotal Human Services, Dept of</b>	<b>20,647,052</b>	<b>22,453,429</b>	<b>10,450,021</b>	<b>10,284,540</b>	<b>20,734,560</b>	<b>87,508</b>	<b>10,971,831</b>	<b>11,545,416</b>	<b>22,517,247</b>	<b>63,818</b>	<b>1,782,687</b>
DHS - Federal Reimbursement	-176,668	-146,650	-95,425	-85,018	-180,443	-3,775	-79,305	-77,419	-156,724	-10,074	23,719
<b>Human Services, Dept of</b>	<b>20,470,384</b>	<b>22,306,779</b>	<b>10,354,596</b>	<b>10,199,522</b>	<b>20,554,117</b>	<b>83,733</b>	<b>10,892,526</b>	<b>11,467,997</b>	<b>22,360,523</b>	<b>53,744</b>	<b>1,806,406</b>

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Health Improvement	439,630	393,358	226,906	212,105	439,011	-619	197,891	196,032	393,923	565	-45,088
Health Protection	74,155	64,494	38,125	36,440	74,565	410	32,722	32,347	65,069	575	-9,496
Health Operations	39,197	39,110	19,642	19,555	39,197	0	19,555	19,555	39,110	0	-87
23, CH 63 - Adult-Use Cannabis	23,292	36,566	3,300	19,992	23,292	0	18,283	18,283	36,566	0	13,274
23, CH 57 - Commerce Omnibus	130	112	74	56	130	0	56	56	112	0	-18
FY23 Available/Balance Forward - Health, Department of	1,453	0	1,453	0	1,453	0	0	0	0	0	-1,453
24, CH 125 - Cannabis Education Reduction	0	0	0	0	0	0	-3,650	-3,650	-7,300	-7,300	-7,300
24, CH 125 - Community Care Hub Grant	0	0	0	554	554	554	0	0	0	0	-554
24, CH 121 - Cannabis Educ Pgming for Youth and Preg and Breastfeeding Families	0	0	0	-849	-849	-849	-632	-696	-1,328	-1,328	-479
24, CH 121 - Txfr, Hemp Derived Enforcement Responsibilites	0	0	0	-1,107	-1,107	-1,107	0	0	0	0	1,107
24, CH 121 - Testing Capacity	0	0	0	-771	-771	-771	-690	-690	-1,380	-1,380	-609
24, CH 121 - Substance Use Treatment, Recovery & Prev Grants	0	0	0	5,500	5,500	5,500	5,500	5,500	11,000	11,000	5,500
24, CH 121 - Medical Cannabis	0	0	0	-521	-521	-521	0	0	0	0	521
24, CH 127 - Accept Blood Lead Levels for Worker Rules	0	0	0	174	174	174	0	0	0	0	-174
<b>Health, Department of</b>	<b>577,857</b>	<b>533,640</b>	<b>289,500</b>	<b>291,128</b>	<b>580,628</b>	<b>2,771</b>	<b>269,035</b>	<b>266,737</b>	<b>535,772</b>	<b>2,132</b>	<b>-44,856</b>
Emergency Medical Services Board	12,976	12,352	6,800	6,176	12,976	0	0	0	0	-12,352	-12,976
FY23 Available/Balance Forward - Emergency Medical Services Board	237	0	237	0	237	0	0	0	0	0	-237
24, CH 122 - Office of Emergency Medical Services Established	0	0	0	0	0	0	6,976	5,376	12,352	12,352	12,352
24, CH 122 - Innovation Grants	0	0	0	6,000	6,000	6,000	0	0	0	0	-6,000
<b>Emergency Medical Services Board</b>	<b>13,213</b>	<b>12,352</b>	<b>7,037</b>	<b>12,176</b>	<b>19,213</b>	<b>6,000</b>	<b>6,976</b>	<b>5,376</b>	<b>12,352</b>	<b>0</b>	<b>-6,861</b>
Council on Disability	4,434	4,813	2,027	2,807	4,834	400	2,406	2,407	4,813	0	-21
<b>Council on Disability</b>	<b>4,434</b>	<b>4,813</b>	<b>2,027</b>	<b>2,807</b>	<b>4,834</b>	<b>400</b>	<b>2,406</b>	<b>2,407</b>	<b>4,813</b>	<b>0</b>	<b>-21</b>
MH/DD Ombudsman	6,885	7,088	3,341	3,544	6,885	0	3,544	3,544	7,088	0	203
UMN Drug Trial Monitoring	200	200	100	100	200	0	100	100	200	0	0
FY23 Available/Balance Forward - MH/DD Ombudsman	193	0	193	0	193	0	0	0	0	0	-193
<b>MH/DD Ombudsman</b>	<b>7,278</b>	<b>7,288</b>	<b>3,634</b>	<b>3,644</b>	<b>7,278</b>	<b>0</b>	<b>3,644</b>	<b>3,644</b>	<b>7,288</b>	<b>0</b>	<b>10</b>
Ombudsperson for Families	1,535	1,552	759	776	1,535	0	776	776	1,552	0	17
<b>Ombudsperson for Families</b>	<b>1,535</b>	<b>1,552</b>	<b>759</b>	<b>776</b>	<b>1,535</b>	<b>0</b>	<b>776</b>	<b>776</b>	<b>1,552</b>	<b>0</b>	<b>17</b>
Ombudsperson for American Indian Families	676	680	336	340	676	0	340	340	680	0	4
<b>Ombudsperson for American Indian Families</b>	<b>676</b>	<b>680</b>	<b>336</b>	<b>340</b>	<b>676</b>	<b>0</b>	<b>340</b>	<b>340</b>	<b>680</b>	<b>0</b>	<b>4</b>
24, CH 127 - Board of Pharmacy Litigation Costs	0	0	1,500	0	1,500	1,500	0	0	0	0	-1,500
23, CH 70. Board of Pharmacy	936	936	468	468	936	0	468	468	936	0	0
Rare Disease Advisory Council	640	652	314	668	982	342	326	326	652	0	-330
Ombudsperson for Foster Youth	1,601	1,518	842	759	1,601	0	759	759	1,518	0	-83

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

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
<b>23, CH 70 - Transfer to Mnsure Enterprise Fund</b>	25,412	140	11,095	14,317	25,412	0	70	70	140	0	-25,272
<b>24, CH 127 - Transfer to Mnsure Enterprise Fund</b>	0	0	0	2,330	2,330	2,330	0	0	0	0	-2,330
Department of Children, Youth, and Families	4,344	7,042	823	6,800	7,623	3,279	10,704	10,354	21,058	14,016	13,435
DCYF - Federal Reimbursement	0	0	0	-2,255	-2,255	-2,255	-2,993	-2,881	-5,874	-5,874	-3,619
<b>Department of Children, Youth, and Families</b>	<b>4,344</b>	<b>7,042</b>	<b>823</b>	<b>4,545</b>	<b>5,368</b>	<b>1,024</b>	<b>7,711</b>	<b>7,473</b>	<b>15,184</b>	<b>8,142</b>	<b>9,816</b>
<b>Health &amp; Human Services</b>	<b>21,108,310</b>	<b>22,877,392</b>	<b>10,672,931</b>	<b>10,533,480</b>	<b>21,206,410</b>	<b>98,100</b>	<b>11,185,037</b>	<b>11,756,373</b>	<b>22,941,410</b>	<b>64,018</b>	<b>1,735,000</b>
<b>Public Safety &amp; Judiciary</b>											
Supreme Court Operations	95,645	98,128	46,581	49,064	95,645	0	49,064	49,064	98,128	0	2,483
Civil Legal Services	67,120	68,334	33,560	33,560	67,120	0	0	0	0	-68,334	-67,120
23, CH 63 - Adult-Use Cannabis	1,090	0	545	545	1,090	0	0	0	0	0	-1,090
24, CH 123 - Safe and Secure Courthouse Grants	0	0	0	500	500	500	0	0	0	0	-500
24, CH 123 - Enhancing Cyber Security	0	0	0	5,163	5,163	5,163	0	0	0	0	-5,163
24, CH 115 - Supreme Court Council on Child Protection	0	0	0	1,000	1,000	1,000	0	0	0	0	-1,000
24, CH 127 - Housing Expungement Initiatives	0	0	0	545	545	545	0	0	0	0	-545
<b>Supreme Court</b>	<b>163,855</b>	<b>166,462</b>	<b>80,686</b>	<b>90,377</b>	<b>171,063</b>	<b>7,208</b>	<b>49,064</b>	<b>49,064</b>	<b>98,128</b>	<b>-68,334</b>	<b>-72,935</b>
24, CH 123 - Civil Legal Services	0	0	0	0	0	0	34,167	34,167	68,334	68,334	68,334
<b>State Board of Civil Legal Aid</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,167</b>	<b>34,167</b>	<b>68,334</b>	<b>68,334</b>	<b>68,334</b>
Court of Appeals	29,818	30,518	14,559	15,259	29,818	0	15,259	15,259	30,518	0	700
<b>Court of Appeals</b>	<b>29,818</b>	<b>30,518</b>	<b>14,559</b>	<b>15,259</b>	<b>29,818</b>	<b>0</b>	<b>15,259</b>	<b>15,259</b>	<b>30,518</b>	<b>0</b>	<b>700</b>
District Courts	752,500	760,180	370,910	381,590	752,500	0	380,090	380,090	760,180	0	7,680
23, CH 63 - Adult-Use Cannabis	3,000	5,000	1,500	1,500	3,000	0	2,500	2,500	5,000	0	2,000
24, CH 123 - Expanding Access to Forensic Examiners	0	0	5,317	15,951	21,268	21,268	0	0	0	0	-21,268
24, CH 123 - Examiner Rate Increase	0	0	0	1,070	1,070	1,070	1,070	1,070	2,140	2,140	1,070
24, CH 123 - Ensuring Access to Court Interpreters	0	0	1,290	3,870	5,160	5,160	0	0	0	0	-5,160
24, CH 123 - Court Interpreter Rate Increase to \$75	0	0	0	235	235	235	235	235	470	470	235
24, CH 123 - District Court Juror Deficit	0	0	20	2,364	2,384	2,384	0	0	0	0	-2,384
24, CH 123 - Court Interpreter Paid Travel Time	0	0	0	170	170	170	170	170	340	340	170
24, CH 123 - Trauma Services	0	0	25	25	50	50	25	25	50	50	0
<b>District Courts</b>	<b>755,500</b>	<b>765,180</b>	<b>379,062</b>	<b>406,775</b>	<b>785,837</b>	<b>30,337</b>	<b>384,090</b>	<b>384,090</b>	<b>768,180</b>	<b>3,000</b>	<b>-17,657</b>
State Guardian Ad Litem Board	49,978	51,240	24,358	25,620	49,978	0	25,620	25,620	51,240	0	1,262
<b>State Guardian Ad Litem Board</b>	<b>49,978</b>	<b>51,240</b>	<b>24,358</b>	<b>25,620</b>	<b>49,978</b>	<b>0</b>	<b>25,620</b>	<b>25,620</b>	<b>51,240</b>	<b>0</b>	<b>1,262</b>
Tax Court	4,401	4,536	2,133	2,268	4,401	0	2,268	2,268	4,536	0	135
<b>Tax Court</b>	<b>4,401</b>	<b>4,536</b>	<b>2,133</b>	<b>2,268</b>	<b>4,401</b>	<b>0</b>	<b>2,268</b>	<b>2,268</b>	<b>4,536</b>	<b>0</b>	<b>135</b>

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Uniform Laws Commission	230	230	115	115	230	0	115	115	230	0	0
<b>Uniform Laws Commission</b>	<b>230</b>	<b>230</b>	<b>115</b>	<b>115</b>	<b>230</b>	<b>0</b>	<b>115</b>	<b>115</b>	<b>230</b>	<b>0</b>	<b>0</b>
Judicial Standards, Board on	1,300	1,290	655	645	1,300	0	645	645	1,290	0	-10
FY23 Available/Balance Forward - Judicial Standards, Board on	250	0	250	0	250	0	0	0	0	0	-250
<b>Judicial Standards, Board on</b>	<b>1,550</b>	<b>1,290</b>	<b>905</b>	<b>645</b>	<b>1,550</b>	<b>0</b>	<b>645</b>	<b>645</b>	<b>1,290</b>	<b>0</b>	<b>-260</b>
Board of Public Defense	319,244	328,720	154,884	164,360	319,244	0	164,360	164,360	328,720	0	9,476
<b>Board of Public Defense</b>	<b>319,244</b>	<b>328,720</b>	<b>154,884</b>	<b>164,360</b>	<b>319,244</b>	<b>0</b>	<b>164,360</b>	<b>164,360</b>	<b>328,720</b>	<b>0</b>	<b>9,476</b>
Minnesota Competency Attainment Board	14,415	21,800	3,515	10,900	14,415	0	10,900	10,900	21,800	0	7,385
<b>Minnesota Competency Attainment Board</b>	<b>14,415</b>	<b>21,800</b>	<b>3,515</b>	<b>10,900</b>	<b>14,415</b>	<b>0</b>	<b>10,900</b>	<b>10,900</b>	<b>21,800</b>	<b>0</b>	<b>7,385</b>
Office of Appellate Counsel and Training	2,219	3,120	659	1,560	2,219	0	1,560	1,560	3,120	0	901
<b>Office of Appellate Counsel and Training</b>	<b>2,219</b>	<b>3,120</b>	<b>659</b>	<b>1,560</b>	<b>2,219</b>	<b>0</b>	<b>1,560</b>	<b>1,560</b>	<b>3,120</b>	<b>0</b>	<b>901</b>
Private Detective Board	1,446	1,376	758	688	1,446	0	688	688	1,376	0	-70
<b>Private Detective Board</b>	<b>1,446</b>	<b>1,376</b>	<b>758</b>	<b>688</b>	<b>1,446</b>	<b>0</b>	<b>688</b>	<b>688</b>	<b>1,376</b>	<b>0</b>	<b>-70</b>
Peace Officer Standards and Training, Board	25,580	13,400	12,863	12,717	25,580	0	6,700	6,700	13,400	0	-12,180
<b>Peace Officer Standards and Training, Board</b>	<b>25,580</b>	<b>13,400</b>	<b>12,863</b>	<b>12,717</b>	<b>25,580</b>	<b>0</b>	<b>6,700</b>	<b>6,700</b>	<b>13,400</b>	<b>0</b>	<b>-12,180</b>
Incarceration and Prerelease Services	1,095,833	1,105,818	534,412	561,421	1,095,833	0	552,775	553,043	1,105,818	0	9,985
Community Supervision and Post Release Services	380,892	378,444	189,939	190,953	380,892	0	189,272	189,172	378,444	0	-2,448
Organizational, Regulatory, and Administrative Services	147,873	111,498	73,586	73,301	146,887	-986	54,863	54,663	109,526	-1,972	-37,361
23, CH 62 - Elections	198	66	165	33	198	0	33	33	66	0	-132
23, CH 63 - Adult-Use Cannabis	-533	-963	-165	-368	-533	0	-460	-503	-963	0	-430
23, CH 56 - Claims Bill	51	0	51	0	51	0	0	0	0	0	-51
FY23 Available/Balance Forward - Corrections, Department of	177	0	177	0	177	0	0	0	0	0	-177
24, CH 123 - Corrections Operating Adjustment	0	0	5,900	2,000	7,900	7,900	7,110	7,110	14,220	14,220	6,320
24, CH 125 - Medical Assistance Reentry Demonstration	0	0	0	1,649	1,649	1,649	1,924	2,364	4,288	4,288	2,639
<b>Corrections, Department of</b>	<b>1,624,491</b>	<b>1,594,863</b>	<b>804,065</b>	<b>828,989</b>	<b>1,633,054</b>	<b>8,563</b>	<b>805,517</b>	<b>805,882</b>	<b>1,611,399</b>	<b>16,536</b>	<b>-21,655</b>
24, CH 123 - Clemency Review Commission Operations and Grants	0	0	0	986	986	986	986	986	1,972	1,972	986
<b>Clemency Review Commission</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>986</b>	<b>986</b>	<b>986</b>	<b>986</b>	<b>986</b>	<b>1,972</b>	<b>1,972</b>	<b>986</b>
Ombudsperson for Corrections	2,204	2,198	1,105	1,099	2,204	0	1,099	1,099	2,198	0	-6
<b>Ombudsperson for Corrections</b>	<b>2,204</b>	<b>2,198</b>	<b>1,105</b>	<b>1,099</b>	<b>2,204</b>	<b>0</b>	<b>1,099</b>	<b>1,099</b>	<b>2,198</b>	<b>0</b>	<b>-6</b>
Sentencing Guidelines Commission	3,037	2,142	1,549	1,488	3,037	0	1,071	1,071	2,142	0	-895
<b>Sentencing Guidelines Commission</b>	<b>3,037</b>	<b>2,142</b>	<b>1,549</b>	<b>1,488</b>	<b>3,037</b>	<b>0</b>	<b>1,071</b>	<b>1,071</b>	<b>2,142</b>	<b>0</b>	<b>-895</b>
Homeland Security & Emergency Management	11,501	8,080	7,211	4,290	11,501	0	4,040	4,040	8,080	0	-3,421
Criminal Apprehension	225,120	208,606	120,686	104,434	225,120	0	104,303	104,303	208,606	0	-16,514

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Gambling & Alcohol Enforcement	7,819	7,574	4,032	3,787	7,819	0	3,787	3,787	7,574	0	-245
Office of Justice Programs	175,000	124,502	94,662	80,338	175,000	0	62,249	62,253	124,502	0	-50,498
State Fire Marshal	8,374	8,380	4,184	4,190	8,374	0	4,190	4,190	8,380	0	6
Emergency Communication Networks	4,000	0	2,000	2,000	4,000	0	0	0	0	0	-4,000
23, CH 63 - Adult-Use Cannabis	3,649	7,258	20	3,629	3,649	0	3,629	3,629	7,258	0	3,609
23, CH 15 - Catalytic Converter	596	596	298	298	596	0	298	298	596	0	0
FY23 Available/Balance Forward - Public Safety, Department of	6,656	0	6,656	0	6,656	0	0	0	0	0	-6,656
24, CH 123 - Crime Victim Services	0	0	0	9,467	9,467	9,467	0	0	0	0	-9,467
24, CH 123 - Violence Against Latina Women Report	0	0	0	50	50	50	0	0	0	0	-50
24, CH 123 - Mediation and Restorative Justice Grant	0	0	0	50	50	50	0	0	0	0	-50
24, CH 123 - Therapy Dogs for First Responders	0	0	0	100	100	100	0	0	0	0	-100
24, CH 78 - School Resource Officers	0	0	150	490	640	640	490	490	980	980	340
<b>Public Safety, Department of</b>	<b>442,715</b>	<b>364,996</b>	<b>239,899</b>	<b>213,123</b>	<b>453,022</b>	<b>10,307</b>	<b>182,986</b>	<b>182,990</b>	<b>365,976</b>	<b>980</b>	<b>-87,046</b>
Human Rights, Department of	16,477	17,818	8,048	8,429	16,477	0	8,909	8,909	17,818	0	1,341
<b>Human Rights, Department of</b>	<b>16,477</b>	<b>17,818</b>	<b>8,048</b>	<b>8,429</b>	<b>16,477</b>	<b>0</b>	<b>8,909</b>	<b>8,909</b>	<b>17,818</b>	<b>0</b>	<b>1,341</b>
<b>23, CH 63 - Cannabis Expungement Board</b>	<b>11,227</b>	<b>10,712</b>	<b>5,871</b>	<b>5,356</b>	<b>11,227</b>	<b>0</b>	<b>5,356</b>	<b>5,356</b>	<b>10,712</b>	<b>0</b>	<b>-515</b>
Transfer out to Community Justice Account	922	922	461	461	922	0	461	461	922	0	0
<b>23, CH 52 - Community Crime &amp; Violence Prevention Account (TR OUT)</b>	<b>70,000</b>	<b>0</b>	<b>70,000</b>	<b>0</b>	<b>70,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-70,000</b>
<b>23, CH 52 - Crisis Resp. / Crim. Inv. Account (TR OUT)</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-10,000</b>
<b>23, CH 52 - Indigenous Reward Fund (TR OUT)</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-250</b>
<b>Public Safety &amp; Judiciary</b>	<b>3,549,559</b>	<b>3,381,523</b>	<b>1,815,745</b>	<b>1,791,215</b>	<b>3,606,960</b>	<b>57,401</b>	<b>1,701,821</b>	<b>1,702,190</b>	<b>3,404,011</b>	<b>22,488</b>	<b>-202,949</b>
<b>Transportation</b>											
Multimodal Systems	92,583	59,514	54,639	37,944	92,583	0	29,757	29,757	59,514	0	-33,069
State Roads	10,056	4,006	8,053	2,003	10,056	0	2,003	2,003	4,006	0	-6,050
Local Roads	61,326	2,000	60,326	1,000	61,326	0	1,000	1,000	2,000	0	-59,326
Agency Management	15,900	12,302	9,694	6,449	16,143	243	6,394	6,394	12,788	486	-3,355
MS174.59 MnDOT Central Office Building (OPEN)	0	3,470	0	0	0	0	1,710	1,760	3,470	0	3,470
23, CH 60 - Construction Material Environmental Analysis	310	0	310	0	310	0	0	0	0	0	-310
23, CH 68 - Northern Lights Express	194,700	0	194,700	0	194,700	0	0	0	0	0	-194,700
23, CH 68 - Multimodal / IJJA Match Transportation Package	76,000	0	76,000	0	76,000	0	0	0	0	0	-76,000
24, CH 127; 23, CH 68 - Multimodal / IJJA Match Grants	216,400	0	205,400	0	205,400	-11,000	0	0	0	0	-205,400
23, CH 68 - Electric Vehicle Infrastructure / IJJA Match	13,600	0	13,600	0	13,600	0	0	0	0	0	-13,600
23, CH 68 - Federal Funds Technical Assistance Grants	2,000	0	2,000	0	2,000	0	0	0	0	0	-2,000
23, CH 68 - MNDOT Cash Projects	120,650	0	120,650	0	120,650	0	0	0	0	0	-120,650

### General Fund - Fund Balance Analysis

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	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 68 - From GF to THF for Federal Funds Match (TR OUT)	152,650	0	152,650	0	152,650	0	0	0	0	0	-152,650
24, CH 127; 23, CH 68 - From GF to Active Transportation Acct (TR OUT)	39,000	17,875	19,500	19,215	38,715	-285	8,155	8,284	16,439	-1,436	-22,276
FY23 Available/Balance Forward - Transportation, Dept of	61,606	0	61,606	0	61,606	0	0	0	0	0	-61,606
24, CH 127 - Ramsey Co. Reg. Rail. Auth., Rail Insurance Coverage	0	0	0	1,000	1,000	1,000	0	0	0	0	-1,000
24, CH 127 - Traffic Safety Camera Pilot Program	0	0	0	1,000	1,000	1,000	0	0	0	0	-1,000
24, CH 127 - Local Government Grant for Road Improvements	0	0	0	1,000	1,000	1,000	0	0	0	0	-1,000
24, CH 127 - Grant to Shorewood for TH 7 TMO Development	0	0	0	200	200	200	0	0	0	0	-200
24, CH 127 - From GF to Small Cities Assistance Acct (TR OUT)	0	0	0	11,350	11,350	11,350	0	0	0	0	-11,350
<b>Transportation, Dept of</b>	<b>1,056,781</b>	<b>99,167</b>	<b>979,128</b>	<b>81,161</b>	<b>1,060,289</b>	<b>3,508</b>	<b>49,019</b>	<b>49,198</b>	<b>98,217</b>	<b>-950</b>	<b>-962,072</b>
Transit System Operations	68,308	65,308	35,654	32,654	68,308	0	32,654	32,654	65,308	0	-3,000
Metro Mobility	111,952	210,000	55,976	55,976	111,952	0	95,000	115,000	210,000	0	98,048
24, CH 127; 23, CH 68 - Blue Line Extension	50,000	0	40,000	0	40,000	-10,000	0	0	0	0	-40,000
24, CH 127 - Blue Line Extension Antidisplacement Program	0	0	0	10,000	10,000	10,000	0	0	0	0	-10,000
<b>Metropolitan Council</b>	<b>230,260</b>	<b>275,308</b>	<b>131,630</b>	<b>98,630</b>	<b>230,260</b>	<b>0</b>	<b>127,654</b>	<b>147,654</b>	<b>275,308</b>	<b>0</b>	<b>45,048</b>
Admin & Related Services	22,490	24,296	10,342	12,148	22,490	0	12,148	12,148	24,296	0	1,806
State Patrol	38,321	38,536	19,053	19,268	38,321	0	19,268	19,268	38,536	0	215
Office of Traffic Safety	14,297	6,988	10,803	3,494	14,297	0	3,494	3,494	6,988	0	-7,309
Pipeline Safety	1,120	1,120	560	560	1,120	0	560	560	1,120	0	0
23, CH 52 - Expansion of Line of Duty Death	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0	0
23, CH 52 - Expansion of Soft Body Armor Program	2,000	0	1,000	1,000	2,000	0	0	0	0	0	-2,000
23, CH 63 - Adult-Use Cannabis	18,362	10,000	12,245	6,117	18,362	0	5,000	5,000	10,000	0	-8,362
23, CH 68 - Aid to Deputy Registrars	6,000	0	6,000	0	6,000	0	0	0	0	0	-6,000
23, CH 52 - Firearm Storage Grants	250	0	250	0	250	0	0	0	0	0	-250
FY23 Available/Balance Forward - Public Safety, Dept of	3,478	0	3,478	0	3,478	0	0	0	0	0	-3,478
24, CH 123 - Task Force on Domestic Violence and Firearms	0	0	0	50	50	50	0	0	0	0	-50
24, CH 123 - Motor Vehicle Registration Compliance Working Group	0	0	0	133	133	133	0	0	0	0	-133
<b>Public Safety, Dept of</b>	<b>108,318</b>	<b>82,940</b>	<b>64,731</b>	<b>43,770</b>	<b>108,501</b>	<b>183</b>	<b>41,470</b>	<b>41,470</b>	<b>82,940</b>	<b>0</b>	<b>-25,561</b>
<b>Transportation</b>	<b>1,395,359</b>	<b>457,415</b>	<b>1,175,489</b>	<b>223,561</b>	<b>1,399,050</b>	<b>3,691</b>	<b>218,143</b>	<b>238,322</b>	<b>456,465</b>	<b>-950</b>	<b>-942,585</b>
<b>Environment and Energy</b>											
Environmental Analysis and Outcomes Division	113,150	1,078	60,103	53,047	113,150	0	539	539	1,078	0	-112,072
Municipal Division	2,616	446	1,305	1,311	2,616	0	223	223	446	0	-2,170
Operations Division	40,109	6,218	20,750	24,859	45,609	5,500	3,109	3,109	6,218	0	-39,391
Remediation Division	27,280	0	27,140	140	27,280	0	0	0	0	0	-27,280
Industrial Division	33,890	500	26,415	7,475	33,890	0	250	250	500	0	-33,390
Resource Management and Assistance Division	52,314	600	38,464	13,850	52,314	0	300	300	600	0	-51,714
Watershed Division	7,006	3,918	3,503	3,503	7,006	0	1,959	1,959	3,918	0	-3,088
Environmental Quality Board	3,267	2,546	1,854	1,413	3,267	0	1,273	1,273	2,546	0	-721



**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	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 60 - Local Climate Action Grants	2,000	0	2,000	0	2,000	0	0	0	0	0	-2,000
23, CH 63 - Adult-Use Cannabis	210	140	140	70	210	0	70	70	140	0	-70
FY23 Available/Balance Forward - Pollution Control Agency	1,211	0	1,211	0	1,211	0	0	0	0	0	-1,211
24, CH 116 - Climate Adaptation & Resilience Study	0	0	0	750	750	750	0	0	0	0	-750
24, CH 116 - Composting Grants for Multi-Family Housing	0	0	0	393	393	393	0	0	0	0	-393
24, CH 116 - Olmsted County Environmental Cleanup	0	0	0	400	400	400	0	0	0	0	-400
<b>Pollution Control Agency</b>	<b>283,053</b>	<b>15,446</b>	<b>182,885</b>	<b>107,211</b>	<b>290,096</b>	<b>7,043</b>	<b>7,723</b>	<b>7,723</b>	<b>15,446</b>	<b>0</b>	<b>-274,650</b>
Land and Mineral Resources Management	9,607	7,172	4,937	4,670	9,607	0	3,586	3,586	7,172	0	-2,435
Ecological & Water Resources	53,225	49,740	27,083	26,142	53,225	0	24,870	24,870	49,740	0	-3,485
Forest Management	105,632	84,806	51,645	53,987	105,632	0	42,403	42,403	84,806	0	-20,826
Parks & Trails Mgmt	78,459	71,414	41,752	36,707	78,459	0	35,707	35,707	71,414	0	-7,045
Fish and Wildlife Management	33,531	16,840	23,643	9,888	33,531	0	8,420	8,420	16,840	0	-16,691
Enforcement Natural Res Laws-Rules	29,654	28,110	15,599	14,255	29,854	200	14,055	14,055	28,110	0	-1,744
Operations Support	3,092	0	1,684	2,708	4,392	1,300	0	0	0	0	-4,392
Office of School Trust Lands	432	442	211	221	432	0	221	221	442	0	10
DNR Firefighting (OPEN)	50,000	50,000	25,000	25,000	50,000	0	25,000	25,000	50,000	0	0
1854 Treaty (OPEN)	13,047	12,568	6,686	6,361	13,047	0	6,312	6,256	12,568	0	-479
23, Ch 60 – Proportional Payments 1854 Treaty	6,000	0	3,000	3,000	6,000	0	0	0	0	0	-6,000
Leech Lake White Earth (OPEN)	6,136	6,030	3,080	3,056	6,136	0	3,028	3,002	6,030	0	-106
Con Con Areas (OPEN)	92	92	46	46	92	0	46	46	92	0	0
24, CH 127 - Tax-Forfeited Property, Mineral Interest Claims (OPEN)	0	0	0	2,225	2,225	2,225	2,225	2,225	4,450	4,450	2,225
23, CH 60 - Legal Costs	300	0	300	0	300	0	0	0	0	0	-300
23, CH 60 - Mississippi Boat Launch	1,200	0	1,200	0	1,200	0	0	0	0	0	-1,200
23, CH 60 - Get Out MORE	110,000	0	110,000	0	110,000	0	0	0	0	0	-110,000
23, CH 52 - Fentanyl - Narcan	82	18	73	9	82	0	9	9	18	0	-64
23, CH 63 - Adult-Use Cannabis	338	0	338	0	338	0	0	0	0	0	-338
FY23 Available/Balance Forward - Natural Resources, Dept of	7,027	0	7,027	0	7,027	0	0	0	0	0	-7,027
24, CH 116 - Water Quality Study: Realtime Nitrate Monitoring	0	0	0	100	100	100	0	0	0	0	-100
24, CH 116 - Unsafe Ice Search & Rescue	0	0	0	200	200	200	0	0	0	0	-200
24, CH 116 - Int'l Wolf Center Improvements	0	0	0	1,332	1,332	1,332	0	0	0	0	-1,332
24, CH 116 - Condemnation Trust Land; Mille Lacs County	0	0	0	750	750	750	0	0	0	0	-750
24, CH 116 - Outreach and Education	0	0	0	500	500	500	0	0	0	0	-500
24, CH 116 - Public Water Inventory Mapping	0	0	0	1,000	1,000	1,000	1,000	1,000	2,000	2,000	1,000
24, CH 127 - Tax-Forfeited Property, Mineral Interest Administration	0	0	0	1,537	1,537	1,537	1,537	1,537	3,074	3,074	1,537
<b>Natural Resources, Dept of</b>	<b>507,854</b>	<b>327,232</b>	<b>323,304</b>	<b>193,694</b>	<b>516,998</b>	<b>9,144</b>	<b>168,419</b>	<b>168,337</b>	<b>336,756</b>	<b>9,524</b>	<b>-180,242</b>
<b>Transfer to Mining and Env Regulatory Account (OPEN)</b>	<b>1,721</b>	<b>1,726</b>	<b>840</b>	<b>881</b>	<b>1,721</b>	<b>0</b>	<b>850</b>	<b>876</b>	<b>1,726</b>	<b>0</b>	<b>5</b>
Board of Water & Soil Resources	120,074	31,564	61,943	58,931	120,874	800	15,782	15,782	31,564	0	-89,310
FY23 Available/Balance Forward - Board of Water & Soil Resources	1,331	0	1,331	0	1,331	0	0	0	0	0	-1,331
24, CH 116 - Manure Mgmt Activities	0	0	0	850	850	850	0	0	0	0	-850

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
24, CH 116 - Red River Phosphorus Mgmt	0	0	0	300	300	300	0	0	0	0	-300
<b>Board of Water &amp; Soil Resources</b>	<b>121,405</b>	<b>31,564</b>	<b>63,274</b>	<b>60,081</b>	<b>123,355</b>	<b>1,950</b>	<b>15,782</b>	<b>15,782</b>	<b>31,564</b>	<b>0</b>	<b>-91,791</b>
<b>MN Conservation Corps</b>	<b>1,160</b>	<b>1,160</b>	<b>580</b>	<b>580</b>	<b>1,160</b>	<b>0</b>	<b>580</b>	<b>580</b>	<b>1,160</b>	<b>0</b>	<b>0</b>
Metropolitan Council Parks	25,830	5,080	23,290	2,540	25,830	0	2,540	2,540	5,080	0	-20,750
24, CH 116 - Community Tree Grants	0	0	0	3,188	3,188	3,188	0	0	0	0	-3,188
24, CH 116 - Lions Levee Park Pedestrian Bridge	0	0	0	437	437	437	0	0	0	0	-437
<b>Metropolitan Council Parks</b>	<b>25,830</b>	<b>5,080</b>	<b>23,290</b>	<b>6,165</b>	<b>29,455</b>	<b>3,625</b>	<b>2,540</b>	<b>2,540</b>	<b>5,080</b>	<b>0</b>	<b>-24,375</b>
Minnesota Zoo	27,546	27,114	13,989	13,557	27,546	0	13,557	13,557	27,114	0	-432
<b>Minnesota Zoo</b>	<b>27,546</b>	<b>27,114</b>	<b>13,989</b>	<b>13,557</b>	<b>27,546</b>	<b>0</b>	<b>13,557</b>	<b>13,557</b>	<b>27,114</b>	<b>0</b>	<b>-432</b>
Science Museum of Minnesota	9,460	2,520	8,200	1,260	9,460	0	1,260	1,260	2,520	0	-6,940
23, CH 62 - Revenue Recovery	750	0	500	250	750	0	0	0	0	0	-750
<b>Science Museum of Minnesota</b>	<b>10,210</b>	<b>2,520</b>	<b>8,700</b>	<b>1,510</b>	<b>10,210</b>	<b>0</b>	<b>1,260</b>	<b>1,260</b>	<b>2,520</b>	<b>0</b>	<b>-7,690</b>
Public Utilities Commission	21,630	22,032	10,636	10,994	21,630	0	11,038	10,994	22,032	0	402
21, SS1, CH 4 - Natural Gas Innovation Act	224	224	112	112	224	0	112	112	224	0	0
24, CH 126 - Thermal Energy Network Deployment Group	0	0	0	39	39	39	77	0	77	77	38
24, CH 126 - Grid Enancing Technologies Plans	0	0	0	117	117	117	157	157	314	314	197
24, CH 126 - Interconnection Standards	0	0	0	111	111	111	111	77	188	188	77
24, CH 126 - Rulemaking Assessment	0	0	0	5	5	5	0	0	0	0	-5
24, CH 127 - Underground Telecommunication Enforcement, Empty	0	0	0	39	39	39	39	39	78	78	39
<b>Public Utilities Commission</b>	<b>21,854</b>	<b>22,256</b>	<b>10,748</b>	<b>11,417</b>	<b>22,165</b>	<b>311</b>	<b>11,534</b>	<b>11,379</b>	<b>22,913</b>	<b>657</b>	<b>748</b>
<b>MLCAT Repayment to REM-MLC (TR OUT)</b>	<b>27,597</b>	<b>200</b>	<b>27,497</b>	<b>100</b>	<b>27,597</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>200</b>	<b>0</b>	<b>-27,397</b>
<b>23, CH 60 - Transfer to the Climate Innovation Finance Authority Account</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-20,000</b>
<b>Environment and Energy</b>	<b>1,048,230</b>	<b>434,298</b>	<b>675,107</b>	<b>395,196</b>	<b>1,070,303</b>	<b>22,073</b>	<b>222,345</b>	<b>222,134</b>	<b>444,479</b>	<b>10,181</b>	<b>-625,824</b>
<b>Jobs, Commerce, Ag and Housing</b>											
Protection Service	50,777	37,124	32,034	18,743	50,777	0	18,562	18,562	37,124	0	-13,653
Promotion & Marketing	10,150	9,310	5,165	4,985	10,150	0	4,675	4,675	9,350	40	-800
Value-Added Products	71,618	53,292	33,809	37,809	71,618	0	26,646	26,646	53,292	0	-18,326
Admin & Financial Assistance	30,905	25,516	16,618	14,287	30,905	0	12,738	12,738	25,476	-40	-5,429
23, CH 60 - Green Fertilizer Production Facilities	7,000	0	7,000	0	7,000	0	0	0	0	0	-7,000
23, CH 63 - Adult-Use Cannabis	822	676	411	411	822	0	338	338	676	0	-146
FY23 Available/Balance Forward - Agriculture, Dept of	3,788	0	3,788	0	3,788	0	0	0	0	0	-3,788
24, CH 126 - Meat Processing Education Grants	0	0	225	0	225	225	0	0	0	0	-225
24, CH 126 - Carbon Markets Report	0	0	25	0	25	25	0	0	0	0	-25
24, CH 126 - Cervidae Abatement, Crop and Fence Damage Rept	0	0	50	0	50	50	0	0	0	0	-50



**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
24, CH 126 - Soil Health Equipment Grants	0	0	0	495	495	495	0	0	0	0	-495
24, CH 126 - TxfrOut, Pollinator Research Account	0	0	0	75	75	75	0	0	0	0	-75
24, CH 126 - Nitrate Treatment	0	0	0	2,800	2,800	2,800	0	0	0	0	-2,800
24, CH 126 - Farm-to-School	0	0	0	125	125	125	0	0	0	0	-125
24, CH 126 - Livestock Protection Grant, specf'd Avian Influnza	0	0	0	225	225	225	0	0	0	0	-225
24, CH 126 - Beginning Farmer Equipment and Infrastructure Grants	0	0	0	300	300	300	0	0	0	0	-300
24, CH 126 - AGRI Undesignated Funding	0	0	0	0	0	0	1,288	1,288	2,576	2,576	2,576
<b>Agriculture, Dept of</b>	<b>175,060</b>	<b>125,918</b>	<b>99,125</b>	<b>80,255</b>	<b>179,380</b>	<b>4,320</b>	<b>64,247</b>	<b>64,247</b>	<b>128,494</b>	<b>2,576</b>	<b>-50,886</b>
Cannabis Management Office	39,567	73,731	21,614	17,953	39,567	0	35,587	38,144	73,731	0	34,164
24, CH 121 - Testing Capacity	0	0	0	771	771	771	690	690	1,380	1,380	609
24, CH 121 - Reference lab	0	0	0	849	849	849	632	696	1,328	1,328	479
24, CH 121 - Transfer Hemp-Derived Enforcement Responsibility	0	0	0	1,107	1,107	1,107	0	0	0	0	-1,107
24, CH 121 - Medical Cannabis Operation	0	0	0	521	521	521	0	0	0	0	-521
<b>Cannabis Management Office</b>	<b>39,567</b>	<b>73,731</b>	<b>21,614</b>	<b>21,201</b>	<b>42,815</b>	<b>3,248</b>	<b>36,909</b>	<b>39,530</b>	<b>76,439</b>	<b>2,708</b>	<b>33,624</b>
<b>23, CH 63 - TxfrOut, Substance Use Treatment, Recovery, &amp; Prev Grants</b>	<b>11,000</b>	<b>11,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-11,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-11,000</b>	<b>0</b>
Agricultural Utilization Research Institute	10,486	8,686	6,143	4,343	10,486	0	4,343	4,343	8,686	0	-1,800
24, CH 126 - Food Entrepreneur Support	0	0	225	0	225	225	0	0	0	0	-225
<b>Agricultural Utilization Research Institute</b>	<b>10,486</b>	<b>8,686</b>	<b>6,368</b>	<b>4,343</b>	<b>10,711</b>	<b>225</b>	<b>4,343</b>	<b>4,343</b>	<b>8,686</b>	<b>0</b>	<b>-2,025</b>
Board of Animal Health	12,642	12,802	6,241	6,401	12,642	0	6,401	6,401	12,802	0	160
FY23 Available/Balance Forward - Board of Animal Health	36	0	36	0	36	0	0	0	0	0	-36
<b>Board of Animal Health</b>	<b>12,678</b>	<b>12,802</b>	<b>6,277</b>	<b>6,401</b>	<b>12,678</b>	<b>0</b>	<b>6,401</b>	<b>6,401</b>	<b>12,802</b>	<b>0</b>	<b>124</b>
DEED, Office of Broadband	125,700	700	75,350	51,001	126,351	651	1,001	1,001	2,002	1,302	-124,349
<b>DEED, Office of Broadband</b>	<b>125,700</b>	<b>700</b>	<b>75,350</b>	<b>51,001</b>	<b>126,351</b>	<b>651</b>	<b>1,001</b>	<b>1,001</b>	<b>2,002</b>	<b>1,302</b>	<b>-124,349</b>
<b>Agriculture, Broadband and Rural Development Subtotal</b>	<b>374,491</b>	<b>232,837</b>	<b>208,734</b>	<b>163,201</b>	<b>371,935</b>	<b>-2,556</b>	<b>112,901</b>	<b>115,522</b>	<b>228,423</b>	<b>-4,414</b>	<b>-143,512</b>
Housing Finance Agency (TR OUT)	1,065,396	165,596	774,098	299,978	1,074,076	8,680	82,798	82,798	165,596	0	-908,480
23, CH 64 - Workforce & Affordable Homeownership Account (TR OUT)	40,000	0	40,000	0	40,000	0	0	0	0	0	-40,000
<b>Housing Finance Agency</b>	<b>1,105,396</b>	<b>165,596</b>	<b>814,098</b>	<b>299,978</b>	<b>1,114,076</b>	<b>8,680</b>	<b>82,798</b>	<b>82,798</b>	<b>165,596</b>	<b>0</b>	<b>-948,480</b>
Financial Institutions	4,864	4,984	2,372	2,492	4,864	0	2,492	2,492	4,984	0	120
Administrative Services	20,182	20,084	10,078	10,104	20,182	0	10,042	10,042	20,084	0	-98
Enforcement	14,629	15,160	7,174	7,455	14,629	0	7,580	7,580	15,160	0	531
Telecommunications	2,296	2,336	1,128	1,168	2,296	0	1,168	1,168	2,336	0	40
Energy Resources	122,562	23,158	94,945	27,617	122,562	0	11,579	11,579	23,158	0	-99,404
Insurance	17,570	17,298	8,593	8,977	17,570	0	8,649	8,649	17,298	0	-272
Weights and Measures Division	3,087	3,112	1,531	1,556	3,087	0	1,556	1,556	3,112	0	25
23, CH 60 - Solar for Schools Acct (TR OUT)	1,138	0	1,138	0	1,138	0	0	0	0	0	-1,138

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	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 63 - Adult-Use Cannabis	1,620	2,861	527	1,093	1,620	0	1,341	1,520	2,861	0	1,241
23, CH 70 - Biomarker Testing Mandated Benefit	17	5,222	0	17	17	0	2,611	2,611	5,222	0	5,205
FY23 Available/Balance Forward - Commerce, Department of	493	0	493	0	493	0	0	0	0	0	-493
24, CH 127 - Thermal Energy Network Site Suitability Study	0	0	0	500	500	500	0	0	0	0	-500
24, CH 127 - Solar App+ Program	0	0	0	500	500	500	0	0	0	0	-500
24, CH 127 - Grid Enhancing Technologies	0	0	0	133	133	133	265	265	530	530	397
24, CH 127 - Permitting Reform; Routing, Siting, Intervening	0	0	0	1,200	1,200	1,200	2,400	2,400	4,800	4,800	3,600
24, CH 127 - Copper Metal Licensing and Enforcement	0	0	0	28	28	28	75	75	150	150	122
24, CH 127 - Environmental Review, high voltage transmission lines	0	0	0	46	46	46	46	46	92	92	46
24, CH 127 - Nonprofit Health Coverage Conversion Transactions	0	0	0	149	149	149	1,883	1,677	3,560	3,560	3,411
<b>Commerce, Department of</b>	<b>188,458</b>	<b>94,215</b>	<b>127,979</b>	<b>63,035</b>	<b>191,014</b>	<b>2,556</b>	<b>51,687</b>	<b>51,660</b>	<b>103,347</b>	<b>9,132</b>	<b>-87,667</b>
<b>Commerce and Housing Subtotal</b>	<b>1,293,854</b>	<b>259,811</b>	<b>942,077</b>	<b>363,013</b>	<b>1,305,090</b>	<b>11,236</b>	<b>134,485</b>	<b>134,458</b>	<b>268,943</b>	<b>9,132</b>	<b>-1,036,147</b>
Business & Community Development	330,890	90,358	192,011	135,054	327,065	-3,825	44,354	44,354	88,708	-1,650	-238,357
Employment and Training Programs	174,533	17,492	91,036	83,497	174,533	0	8,746	8,746	17,492	0	-157,041
General Support Services	25,900	11,900	17,950	7,950	25,900	0	3,950	3,950	7,900	-4,000	-18,000
Minnesota Trade Office	4,484	4,484	2,242	2,242	4,484	0	2,242	2,242	4,484	0	0
Vocational Rehabilitation	75,722	62,722	37,861	37,861	75,722	0	31,361	31,361	62,722	0	-13,000
Services for the Blind	20,850	16,850	10,425	10,425	20,850	0	8,425	8,425	16,850	0	-4,000
23, CH 68 - Staffing for freight network tool development	30	0	30	0	30	0	0	0	0	0	-30
23, CH 64 - City of Minneapolis - Acquisition of Property at 28th St E and Longfellow A	2,000	0	2,000	0	2,000	0	0	0	0	0	-2,000
23, CH 64 - City of Minneapolis - Lake Street Corridor	8,000	0	8,000	0	8,000	0	0	0	0	0	-8,000
23, CH 63 - Adult-Use Cannabis	12,000	12,000	6,000	6,000	12,000	0	6,000	6,000	12,000	0	0
FY23 Available/Balance Forward - Employment & Economic Development	45,134	0	45,134	0	45,134	0	0	0	0	0	-45,134
24, CH 120 - New American Development Cntr	0	0	0	1,000	1,000	1,000	0	0	0	0	-1,000
24, CH 120 - Entrepreneur Fund	0	0	0	1,000	1,000	1,000	0	0	0	0	-1,000
24, CH 120 - Coalition of Asian American Leaders	0	0	0	200	200	200	0	0	0	0	-200
24, CH 120 - Fortis Capital	0	0	0	300	300	300	0	0	0	0	-300
24, CH 120 - Somali Museum	0	0	0	400	400	400	0	0	0	0	-400
24, CH 120 - Center for Community Resources	0	0	0	489	489	489	0	0	0	0	-489
24, CH 120 - Butchery Shop Relocation	0	0	0	200	200	200	0	0	0	0	-200
24, CH 120 - PROMISE Act Grants	0	0	0	3,000	3,000	3,000	0	0	0	0	-3,000
24, CH 120 - Repeal Bloomington Expo 2027 Funding	0	0	-5,000	0	-5,000	-5,000	0	0	0	0	5,000
24, CH 120 - Workforce Housing Development Pgm Grant	0	0	-889	0	-889	-889	0	0	0	0	889
24, CH 120 - Block Builders Foundation	0	0	0	50	50	50	0	0	0	0	-50
24, CH 127 - Tending the Soil, Rise Up Center	0	0	0	9,000	9,000	9,000	0	0	0	0	-9,000
24, CH 127 - Cedar Riverside Rec Center, Development & Construction	0	0	0	5,000	5,000	5,000	0	0	0	0	-5,000
<b>Employment &amp; Economic Development</b>	<b>699,543</b>	<b>215,806</b>	<b>406,800</b>	<b>303,668</b>	<b>710,468</b>	<b>10,925</b>	<b>105,078</b>	<b>105,078</b>	<b>210,156</b>	<b>-5,650</b>	<b>-500,312</b>
<b>23, CH 59 - Family and Medical Benefit Insurance Fund (TR OUT)</b>	<b>668,321</b>	<b>0</b>	<b>668,321</b>	<b>0</b>	<b>668,321</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-668,321</b>

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

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
<b>Destination Medical Center (Open)</b>	<b>75,000</b>	<b>45,048</b>	<b>37,500</b>	<b>37,500</b>	<b>75,000</b>	<b>0</b>	<b>26,187</b>	<b>18,861</b>	<b>45,048</b>	<b>0</b>	<b>-29,952</b>
Explore Minnesota	62,323	34,046	40,954	21,369	62,323	0	17,023	17,023	34,046	0	-28,277
24, CH 120 - Explore MN Film	0	0	0	825	825	825	825	825	1,650	1,650	825
24, CH 120 - Ka Joog	0	0	0	400	400	400	0	0	0	0	-400
24, CH 120 - 2026 Spec Olympic USA Games	0	0	0	2,000	2,000	2,000	0	0	0	0	-2,000
24, CH 120 - Taste of Minnesota	0	0	0	1,250	1,250	1,250	0	0	0	0	-1,250
24, CH 120 - ESHARA	0	0	-400	0	-400	-400	0	0	0	0	400
<b>Explore Minnesota</b>	<b>62,323</b>	<b>34,046</b>	<b>40,554</b>	<b>25,844</b>	<b>66,398</b>	<b>4,075</b>	<b>17,848</b>	<b>17,848</b>	<b>35,696</b>	<b>1,650</b>	<b>-30,702</b>
Labor & Industry, Dept of	12,089	9,894	7,200	4,889	12,089	0	4,936	4,958	9,894	0	-2,195
23, CH 53 - Earned Sick and Safe Time Enforcement	3,654	3,798	1,445	2,209	3,654	0	1,899	1,899	3,798	0	144
23, CH 53 - Earned Sick and Safe Time Grants	600	0	300	300	600	0	0	0	0	0	-600
23, CH 63 - Adult-Use Cannabis	239	246	116	123	239	0	123	123	246	0	7
23, CH 75 - Keeping Nurses at the Bedside -- CONTINGENT	72	144	0	72	72	0	72	72	144	0	72
24, CH 127 - Priv Sector Personnel Rec, Infor and Educ Employers (F3544)	0	0	0	141	141	141	141	141	282	282	141
24, CH 127 - Operating Adjustment	0	0	0	436	436	436	3	0	3	3	-433
24, CH 127 - Worker Misclassification, Educ & Training	0	0	0	56	56	56	70	70	140	140	84
24, CH 127 - Enfcmt, Educ & Outreach related to TNCs	0	0	0	173	173	173	123	123	246	246	73
24, CH 127 - Single-Egress Stairway Apt Bldg Report	0	0	0	225	225	225	0	0	0	0	-225
<b>Labor &amp; Industry, Dept of</b>	<b>16,654</b>	<b>14,082</b>	<b>9,061</b>	<b>8,624</b>	<b>17,685</b>	<b>1,031</b>	<b>7,367</b>	<b>7,386</b>	<b>14,753</b>	<b>671</b>	<b>-2,932</b>
Mediation Services	7,496	7,578	3,707	3,789	7,496	0	3,789	3,789	7,578	0	82
<b>Mediation Services</b>	<b>7,496</b>	<b>7,578</b>	<b>3,707</b>	<b>3,789</b>	<b>7,496</b>	<b>0</b>	<b>3,789</b>	<b>3,789</b>	<b>7,578</b>	<b>0</b>	<b>82</b>
GF Tr to IRRR Region 3 (Carlton & Koochiching Counties) (OPEN)	1,039	1,051	529	510	1,039	0	526	525	1,051	0	12
GF Tr to IRRR School Consolidation Acct (OPEN)	4,156	4,203	2,115	2,041	4,156	0	2,103	2,100	4,203	0	47
<b>General Fund Transfer to IRRR</b>	<b>5,195</b>	<b>5,254</b>	<b>2,644</b>	<b>2,551</b>	<b>5,195</b>	<b>0</b>	<b>2,629</b>	<b>2,625</b>	<b>5,254</b>	<b>0</b>	<b>59</b>
<b>23, CH 53 - Transfer to MN Forward Fund</b>	<b>500,000</b>	<b>0</b>	<b>490,000</b>	<b>0</b>	<b>490,000</b>	<b>-10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-490,000</b>
<b>23, CH 64 - Crane Lake Water and Sanitary District Service Relief</b>	<b>1,294</b>	<b>0</b>	<b>1,294</b>	<b>0</b>	<b>1,294</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,294</b>
<b>23, CH 39 - Lead Lines</b>	<b>240,000</b>	<b>0</b>	<b>240,000</b>	<b>0</b>	<b>240,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-240,000</b>
<b>Jobs and Labor Subtotal</b>	<b>2,275,826</b>	<b>321,814</b>	<b>1,899,881</b>	<b>381,976</b>	<b>2,281,857</b>	<b>6,031</b>	<b>162,898</b>	<b>155,587</b>	<b>318,485</b>	<b>-3,329</b>	<b>-1,963,372</b>
<b>Jobs, Commerce, Ag and Housing</b>	<b>3,944,171</b>	<b>814,462</b>	<b>3,050,692</b>	<b>908,190</b>	<b>3,958,882</b>	<b>14,711</b>	<b>410,284</b>	<b>405,567</b>	<b>815,851</b>	<b>1,389</b>	<b>-3,143,031</b>
<b>State Government &amp; Veterans</b>											
House of Representatives	96,604	97,116	48,046	48,558	96,604	0	48,558	48,558	97,116	0	512
FY23 Available/Balance Forward - House	6,485	0	6,485	0	6,485	0	0	0	0	0	-6,485
Senate	84,890	87,690	41,045	43,845	84,890	0	43,845	43,845	87,690	0	2,800



**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
FY23 Available/Balance Forward - Senate	9,913	0	9,913	0	9,913	0	0	0	0	0	-9,913
Legislative Coordinating Commission	94,754	61,380	64,164	30,590	94,754	0	30,690	30,690	61,380	0	-33,374
FY23 Available/Balance Forward - Legislature	10,700	0	10,700	0	10,700	0	0	0	0	0	-10,700
23, CH 68 - Metro Governance Task Force	225	0	225	0	225	0	0	0	0	0	-225
24, CH 127 - Working Group on CIC's and HOA's	0	0	0	200	200	200	0	0	0	0	-200
24, CH 127 - Task Force on Long-Term Sustainable Affordable Housing	0	0	0	200	200	200	0	0	0	0	-200
<b>Legislature</b>	<b>303,571</b>	<b>246,186</b>	<b>180,578</b>	<b>123,393</b>	<b>303,971</b>	<b>400</b>	<b>123,093</b>	<b>123,093</b>	<b>246,186</b>	<b>0</b>	<b>-57,785</b>
Governor's Office	18,474	18,432	9,258	9,216	18,474	0	9,216	9,216	18,432	0	-42
<b>Governor's Office</b>	<b>18,474</b>	<b>18,432</b>	<b>9,258</b>	<b>9,216</b>	<b>18,474</b>	<b>0</b>	<b>9,216</b>	<b>9,216</b>	<b>18,432</b>	<b>0</b>	<b>-42</b>
State Auditor	29,159	28,486	14,935	14,224	29,159	0	14,238	14,248	28,486	0	-673
21, SS1, CH 11 - Forfeiture Reporting	60	60	30	30	60	0	30	30	60	0	0
<b>State Auditor</b>	<b>29,219</b>	<b>28,546</b>	<b>14,965</b>	<b>14,254</b>	<b>29,219</b>	<b>0</b>	<b>14,268</b>	<b>14,278</b>	<b>28,546</b>	<b>0</b>	<b>-673</b>
Attorney General	90,247	77,776	51,359	38,888	90,247	0	38,888	38,888	77,776	0	-12,471
23, Ch 8 - Enhanced Enforcement	4,042	4,042	2,021	2,021	4,042	0	2,021	2,021	4,042	0	0
23, CH 57 - Prescription Drug Affordability Act	1,098	1,098	549	549	1,098	0	549	549	1,098	0	0
23, CH 57 - Report on Technology Impact to Minnesotans	284	0	142	142	284	0	0	0	0	0	-284
23, CH 63 - Adult-Use Cannabis	716	716	358	358	716	0	358	358	716	0	0
23, CH 62 - Elections (HF 3)	200	200	100	100	200	0	100	100	200	0	0
24, CH 121 - Minnesota Consumer Data Privacy Act Enforcement	0	0	0	0	0	0	941	701	1,642	1,642	1,642
24, CH 121 - Worker Misclassification, Contested Case Rep	0	0	0	49	49	49	49	98	147	147	98
24, CH 127 - HMO Oversight	0	0	0	53	53	53	53	53	106	106	53
<b>Attorney General</b>	<b>96,587</b>	<b>83,832</b>	<b>54,529</b>	<b>42,160</b>	<b>96,689</b>	<b>102</b>	<b>42,959</b>	<b>42,768</b>	<b>85,727</b>	<b>1,895</b>	<b>-10,962</b>
Secretary of State	24,539	22,324	13,470	11,069	24,539	0	11,255	11,069	22,324	0	-2,215
24, CH 112 - VOTER Acct Increase	0	0	1,750	1,836	3,586	3,586	1,750	1,750	3,500	3,500	-86
24, CH 112 - College Campus Polling Location Reimb	0	0	0	200	200	200	40	110	150	150	-50
24, CH 112 - Voting Equipment Grant Acct Txfr Bse Elimntn	0	0	0	-750	-750	-750	-750	-750	-1,500	-1,500	-750
24, CH 112 - Dropbox Grants Base Eliminated	0	0	-1,000	-1,000	-2,000	-2,000	-1,000	-1,000	-2,000	-2,000	0
<b>Secretary of State</b>	<b>24,539</b>	<b>22,324</b>	<b>14,220</b>	<b>11,355</b>	<b>25,575</b>	<b>1,036</b>	<b>11,295</b>	<b>11,179</b>	<b>22,474</b>	<b>150</b>	<b>-3,101</b>
<b>Presidential Primary (OPEN) (TR OUT)</b>	<b>15,252</b>	<b>0</b>	<b>15,252</b>	<b>0</b>	<b>15,252</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-15,252</b>
Campaign Finance & Public Disclosure Bd	3,974	3,582	1,993	1,981	3,974	0	1,791	1,791	3,582	0	-392
Campaign Finance 10A.31	1,020	2,432	0	1,020	1,020	0	0	2,432	2,432	0	1,412
23, CH 62 - State Elections Account one-time transfer	2,103	0	0	2,103	2,103	0	0	0	0	0	-2,103
Campaign Finance (OPEN) (TR OUT)	1,411	1,411	85	1,326	1,411	0	85	1,326	1,411	0	0
Special Elections (OPEN)	32	38	13	19	32	0	19	19	38	0	6
24, CH 112 - Candidate Reporting Req'mnts	0	0	0	20	20	20	0	0	0	0	-20
24, CH 112 - Camp Treasurer Online Trng Development	0	0	0	50	50	50	0	0	0	0	-50
<b>Campaign Finance</b>	<b>8,540</b>	<b>7,463</b>	<b>2,091</b>	<b>6,519</b>	<b>8,610</b>	<b>70</b>	<b>1,895</b>	<b>5,568</b>	<b>7,463</b>	<b>0</b>	<b>-1,147</b>

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
<b>Investment Board</b>	<b>278</b>	<b>278</b>	<b>139</b>	<b>139</b>	<b>278</b>	<b>0</b>	<b>139</b>	<b>139</b>	<b>278</b>	<b>0</b>	<b>0</b>
MNIT Services	146,355	21,725	90,215	56,140	146,355	0	10,853	10,872	21,725	0	-124,630
<b>MN-IT Services</b>	<b>146,355</b>	<b>21,725</b>	<b>90,215</b>	<b>56,140</b>	<b>146,355</b>	<b>0</b>	<b>10,853</b>	<b>10,872</b>	<b>21,725</b>	<b>0</b>	<b>-124,630</b>
Campaign Violations	2,884	818	2,475	409	2,884	0	409	409	818	0	-2,066
Data Practices	44	44	22	22	44	0	22	22	44	0	0
Municipal Boundary Adjustments	526	526	263	263	526	0	263	263	526	0	0
<b>Administrative Hearings Office</b>	<b>3,454</b>	<b>1,388</b>	<b>2,760</b>	<b>694</b>	<b>3,454</b>	<b>0</b>	<b>694</b>	<b>694</b>	<b>1,388</b>	<b>0</b>	<b>-2,066</b>
Government and Citizen Services	59,871	34,548	39,928	19,943	59,871	0	17,268	17,280	34,548	0	-25,323
Strategic Management Services	5,219	5,290	2,574	2,645	5,219	0	2,645	2,645	5,290	0	71
Fiscal Agent	42,258	22,258	23,129	19,129	42,258	0	11,129	11,129	22,258	0	-20,000
WCRA (OPEN)	1,450	1,643	705	745	1,450	0	794	849	1,643	0	193
Public Broadcasting	12,696	9,408	7,992	4,704	12,696	0	4,704	4,704	9,408	0	-3,288
Historic Structure Grants MS 290.0681 (OPEN)	2,082	2,572	1,041	1,041	2,082	0	1,286	1,286	2,572	0	490
21, SS1, CH 12 - Capital Area Building Predesign (OPEN)	22,300	14,000	14,800	7,500	22,300	0	7,500	6,500	14,000	0	-8,300
21, SS1, CH 12 - Capital Area Building Lease Purchase Agreement	46,833	71,840	10,913	35,920	46,833	0	35,920	35,920	71,840	0	25,007
23, CH 60 - New Energy Guidelines for State Buildings	690	0	690	0	690	0	0	0	0	0	-690
23, CH 60 - Construction Material Environmental Analysis	255	0	255	0	255	0	0	0	0	0	-255
23, CH 53 - Capitol Area Community Vitality Task Force Account	5,000	0	5,000	0	5,000	0	0	0	0	0	-5,000
24, CH 127 - Infrastructure Council	0	0	0	41	41	41	475	471	946	946	905
24, CH 127 - Pub-facing prof svces on capitol complex	0	0	0	43	43	43	0	0	0	0	-43
24, CH 127 - Capitol complex security upgrades, DOT bldg	0	0	0	450	450	450	0	0	0	0	-450
<b>Administration, Dept of</b>	<b>198,654</b>	<b>161,559</b>	<b>107,027</b>	<b>92,161</b>	<b>199,188</b>	<b>534</b>	<b>81,721</b>	<b>80,784</b>	<b>162,505</b>	<b>946</b>	<b>-36,683</b>
Capitol Area Arch & Plng Bd	1,580	910	1,070	510	1,580	0	455	455	910	0	-670
23, CH 53 - Task Force Support	150	0	150	0	150	0	0	0	0	0	-150
FY23 Available/Balance Forward - Capitol Area Arch & Plng Bd	1,000	0	1,000	0	1,000	0	0	0	0	0	-1,000
<b>Capitol Area Arch &amp; Plng Bd</b>	<b>2,730</b>	<b>910</b>	<b>2,220</b>	<b>510</b>	<b>2,730</b>	<b>0</b>	<b>455</b>	<b>455</b>	<b>910</b>	<b>0</b>	<b>-1,820</b>
Minnesota Management and Budget	113,413	95,662	55,356	58,057	113,413	0	47,831	47,831	95,662	0	-17,751
23, CH 37 - Expediting Rental Assistance Study	200	0	200	0	200	0	0	0	0	0	-200
23, CH 68 - Federal Funds Coordinator	1,140	1,140	570	570	1,140	0	570	570	1,140	0	0
23, CH 64 - Interactive Taxpayer Receipt	191	94	144	47	191	0	47	47	94	0	-97
23, CH 70 - Outcomes and Results Consultation	900	900	450	450	900	0	450	450	900	0	0
23, CH 70 - Department of Children, Youth, and Families	13,997	0	11,931	2,066	13,997	0	0	0	0	0	-13,997
23, CH 70 - Health Care Subcabinet	1,215	1,328	551	664	1,215	0	664	664	1,328	0	113
23, CH 75 - Keeping Nurses at the Bedside -- CONTINGENT	232	0	0	232	232	0	0	0	0	0	-232
23, CH 61 - Office of Addiction and Recovery	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0	0
FY23 Available/Balance Forward - Minnesota Management & Budget	70	0	70	0	70	0	0	0	0	0	-70
24, CH 127 - Repeal Ch 70 contingent appropriations	0	0	0	-232	-232	-232	0	0	0	0	232

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
<b>Minnesota Management &amp; Budget</b>	<b>133,358</b>	<b>101,124</b>	<b>70,272</b>	<b>62,854</b>	<b>133,126</b>	<b>-232</b>	<b>50,562</b>	<b>50,562</b>	<b>101,124</b>	<b>0</b>	<b>-32,002</b>
Tax System Management	322,046	326,452	157,455	164,591	322,046	0	163,189	163,263	326,452	0	4,406
Debt Collection Management	67,778	69,884	32,851	34,927	67,778	0	34,942	34,942	69,884	0	2,106
Collections, Seized Property, Recording Fees (OPEN)	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0	0
Property Tax Benchmark Study MS 270C.991	50	50	25	25	50	0	25	25	50	0	0
MS 290.0683 Housing Tax Credit Administration (FY23-28) (TR OUT)	200	200	100	100	200	0	100	100	200	0	0
MS 116U.27 Film Tax Credit Administration (FY22-25) (TR OUT)	100	0	50	50	100	0	0	0	0	0	-100
23, CH 64 - Free Filing Report	175	0	175	0	175	0	0	0	0	0	-175
23, CH 64 - IRS Tax Filing Modernization Account	5,000	0	5,000	0	5,000	0	0	0	0	0	-5,000
23, CH 64 - Enhanced Taxpayer Assistance	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0	0
23, CH 64 - Administration of Refundable Credit	21,000	0	21,000	0	21,000	0	0	0	0	0	-21,000
23, CH 64 - Administration of 2023 Tax Act	3,000	3,000	3,000	0	3,000	0	3,000	0	3,000	0	0
23, CH 63 - Adult-Use Cannabis	8,490	7,793	4,559	3,931	8,490	0	3,896	3,897	7,793	0	-697
23, CH 70 - Easy Enrollment	44	8	40	4	44	0	4	4	8	0	-36
23, CH 68 - Electric-Assisted Bicycle Rebate Program	263	0	263	0	263	0	0	0	0	0	-263
FY23 Available/Balance Forward - Revenue, Dept of	59	0	59	0	59	0	0	0	0	0	-59
24, CH 127 - Worker Misclassification Sharing Agreement	0	0	0	143	143	143	0	0	0	0	-143
24, CH 127 - Tax Credit Outreach Grants	0	0	0	1,000	1,000	1,000	500	500	1,000	1,000	0
24, CH 127 - Taxpayer Assistance Grants	0	0	0	1,000	1,000	1,000	500	500	1,000	1,000	0
24, CH 127 - Administration of 2024 Tax Act	0	0	0	4,000	4,000	4,000	0	0	0	0	-4,000
24, CH 122 - Emergency Ambulance Service Aid	0	0	0	60	60	60	0	0	0	0	-60
<b>Revenue, Dept of</b>	<b>432,205</b>	<b>411,387</b>	<b>226,577</b>	<b>211,831</b>	<b>438,408</b>	<b>6,203</b>	<b>208,156</b>	<b>205,231</b>	<b>413,387</b>	<b>2,000</b>	<b>-25,021</b>
<b>23, CH 62 - Racing Commission</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,000</b>
Amateur Sports Commission	1,620	782	1,229	391	1,620	0	391	391	782	0	-838
<b>Amateur Sports Commission</b>	<b>1,620</b>	<b>782</b>	<b>1,229</b>	<b>391</b>	<b>1,620</b>	<b>0</b>	<b>391</b>	<b>391</b>	<b>782</b>	<b>0</b>	<b>-838</b>
Council on Minnesotans of African Heritage	1,611	1,632	795	816	1,611	0	816	816	1,632	0	21
<b>Council on Minnesotans of African Heritage</b>	<b>1,611</b>	<b>1,632</b>	<b>795</b>	<b>816</b>	<b>1,611</b>	<b>0</b>	<b>816</b>	<b>816</b>	<b>1,632</b>	<b>0</b>	<b>21</b>
Minnesota Council on Latino Affairs	1,344	1,360	664	680	1,344	0	680	680	1,360	0	16
<b>Minnesota Council on Latino Affairs</b>	<b>1,344</b>	<b>1,360</b>	<b>664</b>	<b>680</b>	<b>1,344</b>	<b>0</b>	<b>680</b>	<b>680</b>	<b>1,360</b>	<b>0</b>	<b>16</b>
Council on Asian-Pacific Minnesotans	1,268	1,290	623	645	1,268	0	645	645	1,290	0	22
<b>Council on Asian-Pacific Minnesotans</b>	<b>1,268</b>	<b>1,290</b>	<b>623</b>	<b>645</b>	<b>1,268</b>	<b>0</b>	<b>645</b>	<b>645</b>	<b>1,290</b>	<b>0</b>	<b>22</b>
Council on LGBTQIA2S+ Minnesotans	999	998	500	499	999	0	499	499	998	0	-1
<b>Council on LGBTQIA2S+ Minnesotans</b>	<b>999</b>	<b>998</b>	<b>500</b>	<b>499</b>	<b>999</b>	<b>0</b>	<b>499</b>	<b>499</b>	<b>998</b>	<b>0</b>	<b>-1</b>
Indian Affairs Council	2,697	2,720	1,337	1,360	2,697	0	1,360	1,360	2,720	0	23
<b>Indian Affairs Council</b>	<b>2,697</b>	<b>2,720</b>	<b>1,337</b>	<b>1,360</b>	<b>2,697</b>	<b>0</b>	<b>1,360</b>	<b>1,360</b>	<b>2,720</b>	<b>0</b>	<b>23</b>





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

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
Programs & Operations	61,446	52,272	34,935	26,511	61,446	0	26,136	26,136	52,272	0	-9,174
Fiscal Agents	842	642	421	421	842	0	321	321	642	0	-200
<b>Historical Society</b>	<b>62,288</b>	<b>52,914</b>	<b>35,356</b>	<b>26,932</b>	<b>62,288</b>	<b>0</b>	<b>26,457</b>	<b>26,457</b>	<b>52,914</b>	<b>0</b>	<b>-9,374</b>
Operations and Services	1,683	1,696	835	848	1,683	0	848	848	1,696	0	13
Grants Programs	9,600	9,600	4,800	4,800	9,600	0	4,800	4,800	9,600	0	0
Regional Arts Council	4,278	4,278	2,139	2,139	4,278	0	2,139	2,139	4,278	0	0
<b>Arts Board</b>	<b>15,561</b>	<b>15,574</b>	<b>7,774</b>	<b>7,787</b>	<b>15,561</b>	<b>0</b>	<b>7,787</b>	<b>7,787</b>	<b>15,574</b>	<b>0</b>	<b>13</b>
<b>MN Humanities Center</b>	<b>4,440</b>	<b>1,940</b>	<b>3,470</b>	<b>970</b>	<b>4,440</b>	<b>0</b>	<b>970</b>	<b>970</b>	<b>1,940</b>	<b>0</b>	<b>-2,500</b>
Board of Accountancy	1,703	1,718	844	859	1,703	0	859	859	1,718	0	15
Licensing Fees (OPEN)	4	4	2	2	4	0	2	2	4	0	0
<b>Board of Accountancy</b>	<b>1,707</b>	<b>1,722</b>	<b>846</b>	<b>861</b>	<b>1,707</b>	<b>0</b>	<b>861</b>	<b>861</b>	<b>1,722</b>	<b>0</b>	<b>15</b>
Board of Architectural/Eng	1,806	1,826	893	913	1,806	0	913	913	1,826	0	20
<b>Board of Architectural/Eng</b>	<b>1,806</b>	<b>1,826</b>	<b>893</b>	<b>913</b>	<b>1,806</b>	<b>0</b>	<b>913</b>	<b>913</b>	<b>1,826</b>	<b>0</b>	<b>20</b>
Board of Cosmetologist Examiners	7,069	7,198	3,470	3,599	7,069	0	3,599	3,599	7,198	0	129
<b>Board of Cosmetologist Examiners</b>	<b>7,069</b>	<b>7,198</b>	<b>3,470</b>	<b>3,599</b>	<b>7,069</b>	<b>0</b>	<b>3,599</b>	<b>3,599</b>	<b>7,198</b>	<b>0</b>	<b>129</b>
Board of Barber Examiners	894	904	442	452	894	0	452	452	904	0	10
<b>Board of Barber Examiners</b>	<b>894</b>	<b>904</b>	<b>442</b>	<b>452</b>	<b>894</b>	<b>0</b>	<b>452</b>	<b>452</b>	<b>904</b>	<b>0</b>	<b>10</b>
Contingent Accounts	3,000	1,500	1,500	1,500	3,000	0	1,500	0	1,500	0	-1,500
<b>Contingent Accounts</b>	<b>3,000</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>3,000</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>-1,500</b>
Tort Claims	322	322	161	161	322	0	161	161	322	0	0
<b>Tort Claims</b>	<b>322</b>	<b>322</b>	<b>161</b>	<b>161</b>	<b>322</b>	<b>0</b>	<b>161</b>	<b>161</b>	<b>322</b>	<b>0</b>	<b>0</b>
<b>Consolidated Leg &amp; Const Officers Retire (OPEN)</b>	<b>17,462</b>	<b>16,770</b>	<b>8,819</b>	<b>8,643</b>	<b>17,462</b>	<b>0</b>	<b>8,470</b>	<b>8,300</b>	<b>16,770</b>	<b>0</b>	<b>-692</b>
<b>Judges Retirement Plan Direct Appropriation</b>	<b>12,000</b>	<b>12,000</b>	<b>6,000</b>	<b>6,000</b>	<b>12,000</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>12,000</b>	<b>0</b>	<b>0</b>
<b>18, CH 211 - Pension, PERA Police and Fire</b>	<b>18,000</b>	<b>18,000</b>	<b>9,000</b>	<b>9,000</b>	<b>18,000</b>	<b>0</b>	<b>9,000</b>	<b>9,000</b>	<b>18,000</b>	<b>0</b>	<b>0</b>
<b>PERA / Mpls Employee Retirement Aid (OPEN)</b>	<b>32,000</b>	<b>32,000</b>	<b>16,000</b>	<b>16,000</b>	<b>32,000</b>	<b>0</b>	<b>16,000</b>	<b>16,000</b>	<b>32,000</b>	<b>0</b>	<b>0</b>
<b>1993 TRA / Mpls Teacher Retire Aid (OPEN)</b>	<b>5,000</b>	<b>5,000</b>	<b>2,500</b>	<b>2,500</b>	<b>5,000</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
<b>1997 TRA / Mpls Teacher Retire Aid (OPEN)</b>	<b>54,662</b>	<b>54,662</b>	<b>27,331</b>	<b>27,331</b>	<b>54,662</b>	<b>0</b>	<b>27,331</b>	<b>27,331</b>	<b>54,662</b>	<b>0</b>	<b>0</b>
St Paul Teacher Retirement Aid 1997 (OPEN)	5,654	5,654	2,827	2,827	5,654	0	2,827	2,827	5,654	0	0
14, CH 296 - Pension Bill - St Paul Teachers	14,000	14,000	7,000	7,000	14,000	0	7,000	7,000	14,000	0	0
18, CH 211 - Pension, St Paul Dir Aid	10,000	10,000	5,000	5,000	10,000	0	5,000	5,000	10,000	0	0
<b>St Paul Teacher Retirement Aid</b>	<b>29,654</b>	<b>29,654</b>	<b>14,827</b>	<b>14,827</b>	<b>29,654</b>	<b>0</b>	<b>14,827</b>	<b>14,827</b>	<b>29,654</b>	<b>0</b>	<b>0</b>

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
<b>State Government and Elections</b>	<b>1,689,620</b>	<b>1,365,922</b>	<b>934,640</b>	<b>763,093</b>	<b>1,697,733</b>	<b>8,113</b>	<b>686,525</b>	<b>684,388</b>	<b>1,370,913</b>	<b>4,991</b>	<b>-326,820</b>
Veterans Services	138,387	108,166	76,462	61,925	138,387	0	53,559	54,607	108,166	0	-30,221
Veterans Health Care (TR OUT)	140,172	140,172	70,086	70,086	140,172	0	70,086	70,086	140,172	0	0
GI Bill (OPEN)	6,400	6,400	3,200	3,200	6,400	0	3,200	3,200	6,400	0	0
GI Bill OJT and Apprenticeships (OPEN)	1,850	2,000	850	1,000	1,850	0	1,000	1,000	2,000	0	150
FY23 Available/Balance Forward - Veteran Affairs, Dept of	4,222	0	4,222	0	4,222	0	0	0	0	0	-4,222
<b>Veteran Affairs, Dept of</b>	<b>291,031</b>	<b>256,738</b>	<b>154,820</b>	<b>136,211</b>	<b>291,031</b>	<b>0</b>	<b>127,845</b>	<b>128,893</b>	<b>256,738</b>	<b>0</b>	<b>-34,293</b>
Main-Military Training Facility	20,015	20,128	9,951	10,064	20,015	0	10,064	10,064	20,128	0	113
General Support	10,379	8,498	5,100	5,279	10,379	0	4,246	4,252	8,498	0	-1,881
Enlistment Incentives	27,228	24,228	13,614	13,614	27,228	0	12,114	12,114	24,228	0	-3,000
Emergency Services / Military Support (OPEN)	4,100	4,100	2,050	2,050	4,100	0	2,050	2,050	4,100	0	0
23, CH 38 - Emergency Services / Domestic Operations Communication	1,100	600	700	400	1,100	0	300	300	600	0	-500
23, CH 38 - MN Military & Veterans Museum New Facility	14,055	0	14,055	0	14,055	0	0	0	0	0	-14,055
23, CH 38 - Army Combat Fitness Test Field House	17,600	0	17,600	0	17,600	0	0	0	0	0	-17,600
FY23 Available/Balance Forward - Military Affairs, Dept of	5,704	0	5,704	0	5,704	0	0	0	0	0	-5,704
<b>Military Affairs, Dept of</b>	<b>100,181</b>	<b>57,554</b>	<b>68,774</b>	<b>31,407</b>	<b>100,181</b>	<b>0</b>	<b>28,774</b>	<b>28,780</b>	<b>57,554</b>	<b>0</b>	<b>-42,627</b>
<b>Veterans and Military Affairs</b>	<b>391,212</b>	<b>314,292</b>	<b>223,594</b>	<b>167,618</b>	<b>391,212</b>	<b>0</b>	<b>156,619</b>	<b>157,673</b>	<b>314,292</b>	<b>0</b>	<b>-76,920</b>
DNR Police State Aid (TR OUT)	3,423	3,739	1,675	1,748	3,423	0	1,832	1,907	3,739	0	316
DPS Police State Aid (TR OUT)	7,580	8,706	3,508	4,072	7,580	0	4,258	4,448	8,706	0	1,126
DPS/DNR Police State Aid GF [Cancel]	[10,197]	[11,675]	[4,737]	[5,460]	[10,197]	[0]	[5,710]	[5,965]	[11,675]	[0]	[1,478]
<b>MMB Non-Operating</b>	<b>11,003</b>	<b>12,445</b>	<b>5,183</b>	<b>5,820</b>	<b>11,003</b>	<b>0</b>	<b>6,090</b>	<b>6,355</b>	<b>12,445</b>	<b>0</b>	<b>1,442</b>
Indirect Cost Receipts Offset	-46,408	-46,408	-23,204	-23,204	-46,408	0	-23,204	-23,204	-46,408	0	0
<b>22, CH 44 - Transfer to Premium Security Account</b>	<b>229,465</b>	<b>0</b>	<b>0</b>	<b>229,465</b>	<b>229,465</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-229,465</b>
<b>23, CH 62 - State Agency Gov Office Billing Allocated Reduction</b>	<b>-8,672</b>	<b>-8,672</b>	<b>-4,336</b>	<b>-4,336</b>	<b>-8,672</b>	<b>0</b>	<b>-4,336</b>	<b>-4,336</b>	<b>-8,672</b>	<b>0</b>	<b>0</b>
<b>23, CH 59 - Family Medical Benefit Insurance State Agency Premium Cost</b>	<b>0</b>	<b>6,028</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,014</b>	<b>3,014</b>	<b>6,028</b>	<b>0</b>	<b>6,028</b>
<b>23, CH 59 - Family Medical Benefit Insurance Direct Care Provider Account (TR OUT)</b>	<b>0</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>35</b>	<b>70</b>	<b>0</b>	<b>70</b>
<b>23, CH 45 - Pensions, MSRS Onetime Dir State Aid Approp</b>	<b>99,240</b>	<b>0</b>	<b>99,240</b>	<b>0</b>	<b>99,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-99,240</b>
<b>23, CH 45 - Pensions, PERA Onetime Dir State Aid Approp</b>	<b>194,746</b>	<b>0</b>	<b>194,746</b>	<b>0</b>	<b>194,746</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-194,746</b>
<b>23, CH 45 - Pensions, TRA Onetime Dir State Aid Approp</b>	<b>176,167</b>	<b>0</b>	<b>176,167</b>	<b>0</b>	<b>176,167</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-176,167</b>
<b>23, CH 45 - Pensions, SPTRFA Onetime Dir State Aid Approp</b>	<b>15,747</b>	<b>0</b>	<b>15,747</b>	<b>0</b>	<b>15,747</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-15,747</b>
<b>23, CH 56 - Claims Bill</b>	<b>1,106</b>	<b>0</b>	<b>1,106</b>	<b>0</b>	<b>1,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,106</b>

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	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 45 - Pensions, Statewide Vol Firefighter Incent Pgm	5,000	0	5,000	0	5,000	0	0	0	0	0	-5,000
23, CH 45 - LCPR, Actuarial Appropriation	100	0	100	0	100	0	0	0	0	0	-100
23, CH 48 - MSRS Psch Cond Treatment Acct (TR OUT)	1,000	0	1,000	0	1,000	0	0	0	0	0	-1,000
23, CH 48 - PERA Psch Cond Treatment Acct (TR OUT)	3,000	0	3,000	0	3,000	0	0	0	0	0	-3,000
23, CH 48 - Pub Safety Officer Benefit Acct (TR OUT)	100,000	0	100,000	0	100,000	0	0	0	0	0	-100,000
23, CH 46 - Secure Choice Retirement Pgm (TR OUT)	5,000	0	5,000	0	5,000	0	0	0	0	0	-5,000
23, CH 62 - Asset Preservation, MS 16B.24, subd 5d (TR OUT)	9,391	0	9,391	0	9,391	0	0	0	0	0	-9,391
23, CH 62 - VOTER Acct (TR OUT)	2,500	2,500	1,250	1,250	2,500	0	1,250	1,250	2,500	0	0
24, CH 112 - Voting Rights Act Cost Sharing Acct (TR OUT)	0	0	0	144	144	144	25	25	50	50	-94
24, CH 113 - Tyler Settlement Appropriation	0	0	109,000	0	109,000	109,000	0	0	0	0	-109,000
24, CH 102 - Pensions, TRA Onetime Dir State Aid	0	0	0	28,462	28,462	28,462	0	0	0	0	-28,462
24, CH 102 - Pensions, SPTRFA Onetime Dir State Aid	0	0	0	1,538	1,538	1,538	0	0	0	0	-1,538
24, CH 102 - Pensions, Minnesota State TRA Conversions (TR OUT)	0	0	0	1,458	1,458	1,458	0	0	0	0	-1,458
24, CH 127 - Housing Support Account (TR OUT)	0	0	0	450	450	450	450	450	900	900	450
<b>State Government &amp; Veterans</b>	<b>2,879,217</b>	<b>1,646,177</b>	<b>1,856,624</b>	<b>1,171,758</b>	<b>3,028,382</b>	<b>149,165</b>	<b>826,468</b>	<b>825,650</b>	<b>1,652,118</b>	<b>5,941</b>	<b>-1,376,264</b>
<b>Debt Service</b>											
Debt Service (TR OUT)	1,136,805	1,349,984	507,577	629,228	1,136,805	0	645,460	704,524	1,349,984	0	213,179
Debt Service	1,136,805	1,349,984	507,577	629,228	1,136,805	0	645,460	704,524	1,349,984	0	213,179
<b>Debt Service</b>	<b>1,136,805</b>	<b>1,349,984</b>	<b>507,577</b>	<b>629,228</b>	<b>1,136,805</b>	<b>0</b>	<b>645,460</b>	<b>704,524</b>	<b>1,349,984</b>	<b>0</b>	<b>213,179</b>
<b>Capital Projects &amp; Grants</b>											
08, CH 179 - Housing Finance Agency (TR OUT)	4,792	4,792	2,396	2,396	4,792	0	2,396	2,396	4,792	0	0
14, CH 295 - Housing Finance Agency (TR OUT)	12,791	12,787	6,397	6,394	12,791	0	6,394	6,393	12,787	0	-4
12, CH 293 - Housing Finance Agency (TR OUT)	4,077	4,076	2,038	2,039	4,077	0	2,036	2,040	4,076	0	-1
15, SS1, CH 5 - Housing Finance Agency (TR OUT)	1,604	1,606	801	803	1,604	0	804	802	1,606	0	2
17, SS1, CH 8 - Housing Finance Agency (TR OUT)	4,694	4,702	2,347	2,347	4,694	0	2,348	2,354	4,702	0	8
18, CH 214 - Housing Finance Agency (TR OUT)	11,204	11,202	5,603	5,601	11,204	0	5,599	5,603	11,202	0	-2
19, SS1, CH 13 - Housing Finance Agency (TR OUT)	8,135	8,132	4,068	4,067	8,135	0	4,063	4,069	8,132	0	-3
20, SS5, CH 3 - Housing Finance Agency (TR OUT)	14,522	14,518	7,264	7,258	14,522	0	7,257	7,261	14,518	0	-4

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

	Feb FY 2024-25	Feb FY 2026-27	EOS FY 2024	EOS FY 2025	EOS FY 2024-25	EOS vs Feb FY 2024-25	EOS FY 2026	EOS FY 2027	EOS FY 2026-27	EOS vs Feb FY 2026-27	FY 2026-27 vs FY 2024-25
21, SS1, CH 8 - Housing Finance Agency (TR OUT)	12,441	16,000	4,441	8,000	12,441	0	8,000	8,000	16,000	0	3,559
24, CH 127 - Housing Finance Agency (TR OUT)	0	0	0	0	0	0	0	1,000	1,000	1,000	1,000
08, CH 179 - UofM Biomed Research Facility	27,844	27,842	13,922	13,922	27,844	0	13,922	13,920	27,842	0	-2
06, CH 247 - UofM Stadium	20,500	20,500	10,250	10,250	20,500	0	10,250	10,250	20,500	0	0
State Appropriation Refunding Bonds (TR OUT)	103,918	105,757	51,809	52,109	103,918	0	52,267	53,490	105,757	0	1,839
12, CH 299 - Grants To St Paul, Pmts to MSFA for MPLS	24,850	26,085	12,262	12,588	24,850	0	12,838	13,247	26,085	0	1,235
12, CH 299 - MPLS Sales Tax to MSFA	4,269	4,675	2,037	2,232	4,269	0	2,308	2,367	4,675	0	406
15, SS1, CH 5 - Lewis & Clark Water Project Debt Service	2,505	2,504	1,252	1,253	2,505	0	1,253	1,251	2,504	0	-1
19, SS1, CH 6 - Duluth Regional Exchange District - Debt Service	16,200	16,200	8,100	8,100	16,200	0	8,100	8,100	16,200	0	0
20, SS5, CH 3 - ADM Electric Vehicle Infrastructure Debt Service	438	436	219	219	438	0	218	218	436	0	-2
20, SS5, CH 3 - MPCA Response to Releases Debt Service	3,818	3,823	1,909	1,909	3,818	0	1,913	1,910	3,823	0	5
20, SS5, CH 3 - Minnesota Public TV Debt Service	3,258	3,255	1,631	1,627	3,258	0	1,628	1,627	3,255	0	-3
23, CH 71 & CH 72 - Cash Capital Projects	1,034,450	0	1,034,450	0	1,034,450	0	0	0	0	0	-1,034,450
24, CH 115 - Cancellation of DHS 23, CH 71 Cash Capital Project	0	0	-1,125	0	-1,125	-1,125	0	0	0	0	1,125
<b>Capital Projects &amp; Grants</b>	<b>1,316,310</b>	<b>288,892</b>	<b>1,172,071</b>	<b>143,114</b>	<b>1,315,185</b>	<b>-1,125</b>	<b>143,594</b>	<b>146,298</b>	<b>289,892</b>	<b>1,000</b>	<b>-1,025,293</b>
<b>Cancellation Estimates</b>											
Cancellation Estimates	-20,000	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0	0
<b>Cancellation Estimates</b>	<b>-20,000</b>	<b>-20,000</b>	<b>-5,000</b>	<b>-15,000</b>	<b>-20,000</b>	<b>0</b>	<b>-5,000</b>	<b>-15,000</b>	<b>-20,000</b>	<b>0</b>	<b>0</b>
<b>Estimated Inflation</b>											
Estimated Inflation	0	842,019	0	0	0	0	260,505	584,919	845,424	3,405	845,424
<b>Estimated Inflation</b>	<b>0</b>	<b>842,019</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>260,505</b>	<b>584,919</b>	<b>845,424</b>	<b>3,405</b>	<b>845,424</b>
<b>Reserve &amp; Appropriation Carried Forward</b>											
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0	0
Budget Reserve Account	2,913,422	2,913,422	2,913,422	2,913,422	2,913,422	0	2,913,422	2,913,422	2,913,422	0	0
<b>Reserve &amp; Appropriation Carried Forward</b>	<b>3,263,422</b>	<b>3,263,422</b>	<b>3,263,422</b>	<b>3,263,422</b>	<b>3,263,422</b>	<b>0</b>	<b>3,263,422</b>	<b>3,263,422</b>	<b>3,263,422</b>	<b>0</b>	<b>0</b>