



General Fund Balance Analysis

February 2024 Forecast

Comparisons to November 2023 Forecast

2024-25 Biennium

2026-27 Biennium

February 29, 2024

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General Fund - Fund Balance Analysis

(\$ in Thousands)

General Fund Summary

Actual & Estimated Resources

Balance Forward From Prior Year

Current Resources:

Tax Revenues

Non-Tax Revenues

Subtotal Non-Dedicated Revenues

Dedicated Revenue

Transfers From Other Funds

Prior Year Adjustments

Subtotal Other Revenue

Subtotal Current Resources

Total Resources Available

Actual & Estimated Expenditures

E-12 Education

Higher Education

Property Tax Aids & Credits

Health & Human Services

Public Safety & Judiciary

Transportation

Environment and Energy

Jobs, Commerce, Ag and Housing

State Government & Veterans

Debt Service

Capital Projects & Grants

Cancellation Estimates

Estimated Inflation

Subtotal by Appropriation Bill

Total Expenditures & Transfers

Balance Before Reserves

Cash Flow Account

Budget Reserve

Budgetary Balance

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
Balance Forward From Prior Year	16,516,196	5,654,936	16,516,196	8,505,225	16,516,196	0	6,978,498	6,537,504	6,978,498	1,323,562	-9,537,698
Current Resources:											
Tax Revenues	57,058,035	61,778,628	28,322,380	30,001,873	58,324,253	1,266,218	30,764,630	31,974,382	62,739,012	960,384	4,414,759
Non-Tax Revenues	2,399,557	1,727,055	1,494,323	981,700	2,476,023	76,466	842,483	830,802	1,673,285	-53,770	-802,738
Subtotal Non-Dedicated Revenues	59,457,592	63,505,683	29,816,703	30,983,573	60,800,276	1,342,684	31,607,113	32,805,184	64,412,297	906,614	3,612,021
Dedicated Revenue	4,025	4,695	1,970	2,055	4,025	0	2,316	2,879	5,195	500	1,170
Transfers From Other Funds	123,407	327,519	97,600	25,807	123,407	0	301,552	25,967	327,519	0	204,112
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	401,195	134,513	62,463	196,976	0	338,395	63,300	401,695	500	204,719
Subtotal Current Resources	59,654,568	63,906,878	29,951,216	31,046,036	60,997,252	1,342,684	31,945,508	32,868,484	64,813,992	907,114	3,816,740
Total Resources Available	76,170,764	69,561,814	46,467,412	39,551,261	77,513,448	1,342,684	38,924,006	39,405,988	71,792,490	2,230,676	-5,720,958
Actual & Estimated Expenditures											
E-12 Education	24,463,851	25,478,731	12,147,705	12,352,684	24,500,389	36,538	12,562,244	13,037,929	25,600,173	121,442	1,099,784
Higher Education	4,194,484	3,970,220	2,079,158	2,115,326	4,194,484	0	1,985,078	1,985,142	3,970,220	0	-224,264
Property Tax Aids & Credits	5,477,565	4,650,177	2,832,316	2,649,800	5,482,116	4,551	2,279,450	2,369,980	4,649,430	-747	-832,686
Health & Human Services	21,118,196	22,860,875	10,711,766	10,396,544	21,108,310	-9,886	11,156,566	11,720,825	22,877,392	16,517	1,769,082
Public Safety & Judiciary	3,549,559	3,381,523	1,803,043	1,746,516	3,549,559	0	1,690,797	1,690,726	3,381,523	0	-168,036
Transportation	1,395,359	482,415	1,196,489	198,870	1,395,359	0	218,620	238,795	457,415	-25,000	-937,944
Environment and Energy	1,048,463	434,614	675,107	373,123	1,048,230	-233	217,199	217,099	434,298	-316	-613,932
Jobs, Commerce, Ag and Housing	3,944,133	827,619	3,093,956	850,215	3,944,171	38	409,517	404,945	814,462	-13,157	-3,129,709
State Government & Veterans	2,887,192	1,641,067	1,746,874	1,132,343	2,879,217	-7,975	823,435	822,742	1,646,177	5,110	-1,233,040
Debt Service	1,140,769	1,340,052	507,577	629,228	1,136,805	-3,964	645,460	704,524	1,349,984	9,932	213,179
Capital Projects & Grants	1,316,257	288,929	1,173,196	143,114	1,316,310	53	143,594	145,298	288,892	-37	-1,027,418
Cancellation Estimates	-20,000	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0	0
Estimated Inflation	0	880,425	0	0	0	0	259,542	582,477	842,019	-38,406	842,019
Subtotal by Appropriation Bill	70,515,828	66,216,647	37,962,187	32,572,763	70,534,950	19,122	32,386,502	33,905,482	66,291,985	75,338	-4,242,965
Total Expenditures & Transfers	70,515,828	66,216,647	37,962,187	32,572,763	70,534,950	19,122	32,386,502	33,905,482	66,291,985	75,338	-4,242,965
Balance Before Reserves	5,654,936	3,345,167	8,505,225	6,978,498	6,978,498	1,323,562	6,537,504	5,500,505	5,500,505	2,155,338	-1,477,993
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
Budgetary Balance	2,391,514	81,745	5,241,803	3,715,076	3,715,076	1,323,562	3,274,082	2,237,083	2,237,083	2,155,338	-1,477,993



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

Non-Dedicated Revenue

Tax Revenues:

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
Individual Income Tax	37,985,300	40,262,200	18,854,600	19,558,200	38,412,800	427,500	20,343,800	20,117,700	40,461,500	199,300	2,048,700
Individual Income Tax Refunds	-7,638,600	-6,496,800	-4,044,600	-3,572,200	-7,616,800	21,800	-3,916,300	-2,883,200	-6,799,500	-302,700	817,300
Individual Income Tax	30,346,700	33,765,400	14,810,000	15,986,000	30,796,000	449,300	16,427,500	17,234,500	33,662,000	-103,400	2,866,000
Corporate Income Tax	5,835,890	5,815,374	3,184,609	3,363,546	6,548,155	712,265	3,352,659	3,370,076	6,722,735	907,361	174,580
Corporate Income Tax Refunds	-422,839	-469,260	-184,663	-201,281	-385,944	36,895	-215,277	-220,921	-436,198	33,062	-50,254
Corporate Income Tax	5,413,051	5,346,114	2,999,946	3,162,265	6,162,211	749,160	3,137,382	3,149,155	6,286,537	940,423	124,326
23, CH 63 - Cannabis Gross Receipts Tax	26,400	109,800	8,900	15,100	24,000	-2,400	44,000	65,800	109,800	0	85,800
Sales Tax	15,620,826	16,685,319	7,760,740	7,991,743	15,752,483	131,657	8,228,871	8,527,198	16,756,069	70,750	1,003,586
Sales Tax Refunds	-395,000	-380,000	-194,998	-205,002	-400,000	-5,000	-190,000	-190,000	-380,000	0	20,000
Sales Tax Refunds, Indian Sales Tax	-30,300	-31,500	-15,100	-15,400	-30,500	-200	-15,700	-16,000	-31,700	-200	-1,200
12, CH 299 MPLS Sales Tax to MSFA	4,257	4,646	2,037	2,232	4,269	12	2,308	2,367	4,675	29	406
MPLS Sales Tax w/Holding for NFL Stadium	32,332	33,625	15,960	16,385	32,345	13	16,652	16,950	33,602	-23	1,257
Sales Tax	15,232,115	16,312,090	7,568,639	7,789,958	15,358,597	126,482	8,042,131	8,340,515	16,382,646	70,556	1,024,049
Statewide Property Tax	1,481,293	1,490,799	732,459	743,297	1,475,756	-5,537	745,381	745,418	1,490,799	0	15,043
Statewide Property Tax	1,481,293	1,490,799	732,459	743,297	1,475,756	-5,537	745,381	745,418	1,490,799	0	15,043
Estate Tax	528,000	586,400	254,000	270,900	524,900	-3,100	285,800	300,600	586,400	0	61,500
Estate Tax Refunds	-17,700	-19,200	-8,500	-9,100	-17,600	100	-9,600	-9,600	-19,200	0	-1,600
Estate Tax	510,300	567,200	245,500	261,800	507,300	-3,000	276,200	291,000	567,200	0	59,900
Liquor, Wine & Beer Tax	229,170	239,430	113,830	116,710	230,540	1,370	119,670	122,720	242,390	2,960	11,850
Liquor, Wine & Beer Tax Refunds	-2,260	-2,340	-1,130	-1,150	-2,280	-20	-1,170	-1,190	-2,360	-20	-80
Liquor, Wine & Beer Tax	226,910	237,090	112,700	115,560	228,260	1,350	118,500	121,530	240,030	2,940	11,770
Cigarette & Tobacco Products Tax	1,068,350	1,065,070	541,120	541,620	1,082,740	14,390	540,100	539,170	1,079,270	14,200	-3,470
Cigarette & Tobacco Products Tax Refunds	-18,800	-18,800	-9,500	-9,500	-19,000	-200	-9,500	-9,500	-19,000	-200	0
Cigarette & Tobacco Products Tax	1,049,550	1,046,270	531,620	532,120	1,063,740	14,190	530,600	529,670	1,060,270	14,000	-3,470
Taconite Occupation Tax	66,800	54,700	20,600	14,000	34,600	-32,200	14,000	14,000	28,000	-26,700	-6,600
Mortgage Registry Tax	246,471	308,820	101,174	145,187	246,361	-110	155,067	160,837	315,904	7,084	69,543



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

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
Deed Transfer Tax	299,894	381,137	134,193	158,732	292,925	-6,969	178,074	195,086	373,160	-7,977	80,235
Deed Transfer Tax	299,894	381,137	134,193	158,732	292,925	-6,969	178,074	195,086	373,160	-7,977	80,235
Insurance Gross Earn & Fire Marshall	1,106,910	1,161,184	530,928	548,387	1,079,315	-27,595	566,199	582,368	1,148,567	-12,617	69,252
Insurance Gross Earn & Fire Marshall Refunds	-5,800	-5,800	-4,000	-2,900	-6,900	-1,100	-2,900	-2,900	-5,800	0	1,100
Insurance Gross Earn & Fire Marshall	1,101,110	1,155,384	526,928	545,487	1,072,415	-28,695	563,299	579,468	1,142,767	-12,617	70,352
Controlled Substance Tax	10	10	5	5	10	0	5	5	10	0	0
Other Gross Earnings	100	100	55	55	110	10	55	55	110	10	0
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
Lawful Gambling Taxes	371,400	320,200	194,050	177,350	371,400	0	160,850	159,350	320,200	0	-51,200
Medical Assistance Surcharges	697,535	696,018	344,813	361,159	705,972	8,437	377,888	394,395	772,283	76,265	66,311
Other Tax Refunds	-11,604	-12,504	-9,202	-6,202	-15,404	-3,800	-6,302	-6,402	-12,704	-200	2,700
Tax Revenues	57,058,035	61,778,628	28,322,380	30,001,873	58,324,253	1,266,218	30,764,630	31,974,382	62,739,012	960,384	4,414,759
Non-Tax Revenues:											
Investment Income	796,100	145,500	658,300	219,300	877,600	81,500	80,500	70,800	151,300	5,800	-726,300
Lottery Revenue	147,992	144,892	85,461	73,581	159,042	11,050	73,317	73,317	146,634	1,742	-12,408
Tobacco Settlements	342,384	337,998	162,413	170,971	333,384	-9,000	170,110	168,902	339,012	1,014	5,628
Fees											
Departmental Earnings	434,427	435,841	214,056	213,885	427,941	-6,486	211,967	214,274	426,241	-9,600	-1,700
Departmental Earnings	434,427	435,841	214,056	213,885	427,941	-6,486	211,967	214,274	426,241	-9,600	-1,700
DHS MSOP Collections	43,939	44,916	19,000	19,000	38,000	-5,939	19,000	19,000	38,000	-6,916	0
DHS MSOP Collections	43,939	44,916	19,000	19,000	38,000	-5,939	19,000	19,000	38,000	-6,916	0
DHS SOS Collections	283,552	277,788	132,800	119,300	252,100	-31,452	119,300	119,300	238,600	-39,188	-13,500
DHS SOS Collections	283,552	277,788	132,800	119,300	252,100	-31,452	119,300	119,300	238,600	-39,188	-13,500
Fines & Surcharges	137,234	138,343	65,332	67,299	132,631	-4,603	67,386	67,385	134,771	-3,572	2,140
Fine & Surcharges	137,234	138,343	65,332	67,299	132,631	-4,603	67,386	67,385	134,771	-3,572	2,140
Fees	899,152	896,888	431,188	419,484	850,672	-48,480	417,653	419,959	837,612	-59,276	-13,060

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
Other Non-Dedicated Revenue											
All Other Non-Dedicated Revenue	213,929	201,777	156,961	98,364	255,325	41,396	100,903	97,824	198,727	-3,050	-56,598
All Other Non-Dedicated Revenue	213,929	201,777	156,961	98,364	255,325	41,396	100,903	97,824	198,727	-3,050	-56,598
Non-Tax Revenues	2,399,557	1,727,055	1,494,323	981,700	2,476,023	76,466	842,483	830,802	1,673,285	-53,770	-802,738
Net Non-Dedicated Revenue	59,457,592	63,505,683	29,816,703	30,983,573	60,800,276	1,342,684	31,607,113	32,805,184	64,412,297	906,614	3,612,021
Dedicated Revenues											
All Other Dedicated Revenues	4,025	4,695	1,970	2,055	4,025	0	2,316	2,879	5,195	500	1,170
Dedicated Revenue	4,025	4,695	1,970	2,055	4,025	0	2,316	2,879	5,195	500	1,170
Transfers From Other Funds											
Other Special Revenue Funds	1,182	1,364	501	681	1,182	0	585	779	1,364	0	182
Other Special Revenue Funds	1,182	1,364	501	681	1,182	0	585	779	1,364	0	182
All Other Transfers	19,551	19,554	9,779	9,772	19,551	0	9,776	9,778	19,554	0	3
Admin Dept-Plant Mgmt	5,022	4,876	2,645	2,377	5,022	0	2,438	2,438	4,876	0	-146
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
Laws 1997, Transfers In	15,710	15,710	7,855	7,855	15,710	0	7,855	7,855	15,710	0	0
M.S 16B.24 - Admin FR&R Transfers	8,096	7,910	4,141	3,955	8,096	0	3,955	3,955	7,910	0	-186
10, CH 215 - DNR Tr fr Spec Rev Fund	348	348	174	174	348	0	174	174	348	0	0
Laws 2010, Transfers In	348	348	174	174	348	0	174	174	348	0	0
M.S 16A. 724 - Tr fr HCAF Fund	70,215	0	70,215	0	70,215	0	0	0	0	0	-70,215
15, CH 77 - Parking Internal Service Fund	1,983	1,982	990	993	1,983	0	994	988	1,982	0	-1
Laws 2015, Transfers In	1,983	1,982	990	993	1,983	0	994	988	1,982	0	-1
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
Laws 2021, Transfer In	1,200	0	1,200	0	1,200	0	0	0	0	0	-1,200
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
Laws 2023, Transfer In	100	275,775	100	0	100	0	275,775	0	275,775	0	275,675
Transfers From Other Funds	123,407	327,519	97,600	25,807	123,407	0	301,552	25,967	327,519	0	204,112

General Fund - Fund Balance Analysis

(\$ in Thousands)

Prior Year Adj and Other Transactions

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov 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
Cancel of Prior Year Encumbrances	70,000	70,000	35,000	35,000	70,000	0	35,000	35,000	70,000	0	0
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
Net Loan Activity	-456	-1,019	-57	-399	-456	0	-473	-546	-1,019	0	-563
Prior Year Adjustments	69,544	68,981	34,943	34,601	69,544	0	34,527	34,454	68,981	0	-563

E-12 Education

General Education	16,433,622	17,145,446	8,098,614	8,299,317	16,397,931	-35,691	8,466,765	8,673,194	17,139,959	-5,487	742,028
Enrollment Options Transportation	48	56	23	25	48	0	27	29	56	0	8
Abatement Aid	4,687	5,081	2,318	2,516	4,834	147	2,600	2,685	5,285	204	451
Consolidation Transition Aid	186	590	6	180	186	0	290	300	590	0	404
Nonpublic Pupil Aid	46,215	52,069	20,864	24,478	45,342	-873	25,900	26,782	52,682	613	7,340
Nonpublic Transportation	47,531	52,642	22,979	27,177	50,156	2,625	25,437	26,372	51,809	-833	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	2,625	788	1,671	874	2,545	-80	484	377	861	73	-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 - Emergency Medical Training	1,000	1,000	500	500	1,000	0	500	500	1,000	0	0
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	1,000	0	1,000	0	0	0	0	0	-1,000
Other General Education Programs	254,982	124,466	192,931	63,870	256,801	1,819	61,358	63,165	124,523	57	-132,278
General Education	16,688,604	17,269,912	8,291,545	8,363,187	16,654,732	-33,872	8,528,123	8,736,359	17,264,482	-5,430	609,750
Charter School Lease Aid	189,688	205,233	91,328	94,578	185,906	-3,782	97,702	100,923	198,625	-6,608	12,719
Recovery Programs	1,500	1,500	750	750	1,500	0	750	750	1,500	0	0
Achievement and Integration Aid	167,368	169,023	82,475	84,739	167,214	-154	85,600	85,283	170,883	1,860	3,669
Interdistrict Desegregation Transportation	31,601	38,753	14,828	16,413	31,241	-360	18,161	20,088	38,249	-504	7,008
Education Excellence - Choice Programs	390,157	414,509	189,381	196,480	385,861	-4,296	202,213	207,044	409,257	-5,252	23,396
Indian Education Formula Aid	37,215	41,101	18,005	19,672	37,677	462	20,469	21,343	41,812	711	4,135

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
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	5,367	6,465	1,533	2,131	3,664	-1,703	2,445	2,748	5,193	-1,272	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
Education Excellence - Indian Programs	60,528	63,902	29,316	29,971	59,287	-1,241	31,082	32,259	63,341	-561	4,054
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
AP/IB STEM Grants	500	500	250	250	500	0	250	250	500	0	0
23, CH 55 - BARR Center	5,000	0	5,000	0	5,000	0	0	0	0	0	-5,000
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	81,959	84,946	41,071	41,588	82,659	700	42,372	42,662	85,034	88	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
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
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	16,621	0	7,230	7,230	0	8,213	8,418	16,631	10	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 - READ Act - Professional Development	34,950	15,500	34,950	0	34,950	0	7,750	7,750	15,500	0	-19,450
23, CH 55 - READ Act - MDE Literacy Specialist	500	500	250	250	500	0	250	250	500	0	0

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov 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
Education Excellence - Student Opportunities	301,127	235,305	188,140	113,687	301,827	700	117,454	117,949	235,403	98	-66,424
Agricultural Educator Grants	500	500	250	250	500	0	250	250	500	0	0
Alternative Teacher Compensation Aid	177,480	176,275	88,727	88,562	177,289	-191	88,167	88,122	176,289	14	-1,000
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
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	66,695	120,224	30,255	36,498	66,753	58	58,964	61,227	120,191	-33	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
Education Excellence - Teacher Opportunities	361,565	390,657	188,247	173,185	361,432	-133	189,210	201,428	390,638	-19	29,206
Education Excellence	1,113,377	1,104,373	595,084	513,323	1,108,407	-4,970	539,959	558,680	1,098,639	-5,734	-9,768
Regular Special Education	4,724,728	5,422,612	2,287,765	2,485,140	4,772,905	48,177	2,638,766	2,879,129	5,517,895	95,283	744,990
Children with Disabilities Aid	3,314	4,205	1,597	1,844	3,441	127	2,127	2,451	4,578	373	1,137
Travel for Home Based Services	682	747	432	475	907	225	524	575	1,099	352	192
Court Placed Special Education Revenue	53	57	39	40	79	26	41	42	83	26	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	8,383	9,694	3,880	4,505	8,385	2	4,730	4,966	9,696	2	1,311
Special Education	4,737,660	5,437,815	2,293,963	2,492,254	4,786,217	48,557	2,646,438	2,887,413	5,533,851	96,036	747,634
Debt Service Equalization	44,238	28,705	24,511	20,333	44,844	606	16,129	14,639	30,768	2,063	-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	216,009	213,543	107,838	107,630	215,468	-541	107,616	107,729	215,345	1,802	-123
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
Facilities & Technology	294,079	251,748	161,431	132,713	294,144	65	128,495	127,118	255,613	3,865	-38,531

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
School Lunch	439,947	480,372	218,801	238,987	457,788	17,841	248,358	253,262	501,620	21,248	43,832
School Breakfast	83,426	91,263	44,178	48,334	92,512	9,086	50,269	51,296	101,565	10,302	9,053
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
Nutrition Programs	524,529	572,791	263,557	287,899	551,456	26,927	299,205	305,136	604,341	31,550	52,885
Basic Support	35,140	36,165	17,570	17,570	35,140	0	17,921	18,288	36,209	44	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	45,503	47,715	21,586	23,903	45,489	-14	23,880	23,814	47,694	-21	2,205
Library Programs	92,043	94,280	45,356	46,673	92,029	-14	47,001	47,302	94,303	23	2,274
Early Childhood Family Education Aid	76,191	83,243	37,206	38,985	76,191	0	40,800	42,510	83,310	67	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	8,280	8,206	4,130	4,151	8,281	1	4,122	4,093	8,215	9	-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	417	382	300	682	0	232	201	433	16	-249
23, CH 55 - Voluntary Prekindergarten Reserve	50,000	0	0	50,000	50,000	0	0	0	0	0	-50,000
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
Early Childhood & Family Support	690,019	444,062	320,284	369,736	690,020	1	221,559	222,595	444,154	92	-245,866
Community Education	8,103	18,834	98	7,857	7,955	-148	9,699	10,143	19,842	1,008	11,887
Adults With Disabilities Program Aid	2,230	3,218	703	1,520	2,223	-7	1,623	1,627	3,250	32	1,027

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
Deaf, DeafBlind, and Hard-of-hearing Adults	140	140	70	70	140	0	70	70	140	0	0
School Age Care Revenue	2	2	0	1	1	-1	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
Community Education	48,475	30,194	34,871	13,448	48,319	-156	15,393	15,841	31,234	1,040	-17,085
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
Self-Sufficiency & Lifelong Learning	106,990	112,419	53,181	53,809	106,990	0	55,381	57,038	112,419	0	5,429
Subtotal E-12 Education Aids	24,295,776	25,317,594	12,059,272	12,273,042	24,332,314	36,538	12,481,554	12,957,482	25,439,036	121,442	1,106,722
Education, Dept of	86,927	79,334	47,005	39,922	86,927	0	39,667	39,667	79,334	0	-7,593
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
Education, Dept of	87,537	79,574	47,495	40,042	87,537	0	39,787	39,787	79,574	0	-7,963
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
Prof Educator Licensing Std Bd.	27,905	29,952	13,929	13,976	27,905	0	14,976	14,976	29,952	0	2,047
Minn State Academies	34,955	34,717	17,766	17,189	34,955	0	17,480	17,237	34,717	0	-238
Minn State Academies	34,955	34,717	17,766	17,189	34,955	0	17,480	17,237	34,717	0	-238
Perpich Center for Arts Education	17,678	16,894	9,243	8,435	17,678	0	8,447	8,447	16,894	0	-784
Perpich Center for Arts Education	17,678	16,894	9,243	8,435	17,678	0	8,447	8,447	16,894	0	-784
E-12 Education	24,463,851	25,478,731	12,147,705	12,352,684	24,500,389	36,538	12,562,244	13,037,929	25,600,173	121,442	1,099,784
Higher Education											
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

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
Office of Higher Education	799,330	725,269	362,367	436,963	799,330	0	362,608	362,661	725,269	0	-74,061
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
University of Minnesota	1,518,428	1,489,964	765,596	752,832	1,518,428	0	744,982	744,982	1,489,964	0	-28,464
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
Minnesota State	1,873,128	1,751,389	949,396	923,732	1,873,128	0	875,689	875,700	1,751,389	0	-121,739
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
Mayo Foundation	3,598	3,598	1,799	1,799	3,598	0	1,799	1,799	3,598	0	0
Higher Education	4,194,484	3,970,220	2,079,158	2,115,326	4,194,484	0	1,985,078	1,985,142	3,970,220	0	-224,264
Property Tax Aids & Credits											
Homestead Credit Refund	1,610,500	1,545,200	852,200	757,700	1,609,900	-600	772,600	790,900	1,563,500	18,300	-46,400
Renters Property Tax Refund	559,300	0	303,500	260,300	563,800	4,500	0	0	0	0	-563,800
Special Property Tax Refund	57,880	9,100	45,290	14,000	59,290	1,410	9,200	8,400	17,600	8,500	-41,690
Sustainable Forest Incentive Payments	29,790	33,120	14,450	15,400	29,850	60	16,180	17,000	33,180	60	3,330
Property Tax Refunds	2,257,470	1,587,420	1,215,440	1,047,400	2,262,840	5,370	797,980	816,300	1,614,280	26,860	-648,560
Political Contribution Refunds (Open)	7,900	8,600	3,600	4,300	7,900	0	4,300	4,300	8,600	0	700
Tax Refund Interest (Open)	27,650	26,400	14,750	12,700	27,450	-200	12,900	13,100	26,000	-400	-1,450
Local Government Aid (City Aid)	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
County Program Aid	609,956	683,364	265,088	344,868	609,956	0	341,696	341,668	683,364	0	73,408
21, SS1, CH 14 Local Homeless Prevention Aid to Counties	40,000	40,000	20,000	20,000	40,000	0	20,000	20,000	40,000	0	0
23, CH 64 - Tribal Nation Aid	35,000	70,000	0	35,000	35,000	0	35,000	35,000	70,000	0	35,000



General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
23, CH 64 - Statewide Local Housing Aid	45,000	20,000	22,500	22,500	45,000	0	10,000	10,000	20,000	0	-25,000
Township Aid	18,905	18,000	9,612	9,293	18,905	0	9,000	9,000	18,000	0	-905
23, CH 64 - Public Safety Aid	300,000	0	300,000	0	300,000	0	0	0	0	0	-300,000
23, CH 64 - Soil and Water Conservation District Aid	30,000	24,000	15,000	15,000	30,000	0	12,000	12,000	24,000	0	-6,000
23, CH 64 - Class 4d Transition Aid	0	1,160	0	0	0	0	580	580	1,160	0	1,160
Payment in Lieu of Taxes - PILT (Open)	88,554	100,591	40,062	48,492	88,554	0	49,691	51,095	100,786	195	12,232
Aquatic Invasive Species Prevention Aid	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
Riparian Protection Aid	16,000	16,000	8,000	8,000	16,000	0	8,000	8,000	16,000	0	0
Indian Family Out-Of-Home Placement Aid	10,000	10,000	5,000	5,000	10,000	0	5,000	5,000	10,000	0	0
Casino Aid to Counties	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)	7,620	7,940	3,765	3,898	7,663	43	3,952	4,105	8,057	117	394
State Taconite Aid Local Distribution	7,495	7,185	3,807	3,721	7,528	33	3,645	3,601	7,246	61	-282
State Taconite Aid	15,115	15,125	7,572	7,619	15,191	76	7,597	7,706	15,303	178	112
Utility Valuation Transition Aid	16	0	16	0	16	0	0	0	0	0	-16
23, CH 64 - Electric Generation Transition Aid to Local Governments	2,120	4,850	0	2,120	2,120	0	3,430	1,420	4,850	0	2,730
Aid To School Districts	16,074	16,074	7,891	7,875	15,766	-308	7,875	7,875	15,750	-324	-16
Cities, Towns, Counties	20,290	20,290	9,907	9,907	19,814	-476	9,907	9,907	19,814	-476	0
Disparity Reduction Aid	36,364	36,364	17,798	17,782	35,580	-784	17,782	17,782	35,564	-800	-16
Aid To School Districts	5,392	5,206	2,775	2,569	5,344	-48	2,551	2,551	5,102	-104	-242
Cities, Towns, Counties	20,618	20,194	10,520	9,894	20,414	-204	9,894	9,894	19,788	-406	-626
Border City Disparity Reduction Credit	26,010	25,400	13,295	12,463	25,758	-252	12,445	12,445	24,890	-510	-868
Aid To School Districts	14,791	14,938	7,337	7,459	14,796	5	7,476	7,476	14,952	14	156
Cities, Towns, Counties	60,052	60,720	29,655	30,353	60,008	-44	30,353	30,353	60,706	-14	698
Agricultural Homestead Market Value Credit	74,843	75,658	36,992	37,812	74,804	-39	37,829	37,829	75,658	0	854
School Building Bond Agricultural Credit	193,281	265,865	85,921	106,260	192,181	-1,100	116,134	121,881	238,015	-27,850	45,834
Aid To School Districts	0	20	0	0	0	0	18	29	47	27	47
Cities, Towns, Counties	0	117	0	0	0	0	30	60	90	-27	90

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

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
Agriculture Preservation Credit	0	137	0	0	0	0	48	89	137	0	137
Supplemental Taconite Homestead Credit	10,986	11,206	5,466	5,520	10,986	0	5,575	5,631	11,206	0	220
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
Prior Year Credit Adjustment	323	0	311	12	323	0	0	0	0	0	-323
Police State Aid	189,977	207,460	92,897	97,080	189,977	0	101,450	106,010	207,460	0	17,483
Fire State Aid	84,751	89,840	41,751	43,000	84,751	0	44,270	45,570	89,840	0	5,089
Fire Insurance Surcharge Aid	12,970	13,750	7,120	7,330	14,450	1,480	7,550	7,780	15,330	1,580	880
Police-Fire Retirement Supp Aid	31,000	31,000	15,500	15,500	31,000	0	15,500	15,500	31,000	0	0
Police/Fire Amortization Aid	5,458	5,458	2,729	2,729	5,458	0	2,729	2,729	5,458	0	0
Redirected Amortization Aid to SPTRFA/TRA	4,188	4,188	2,094	2,094	4,188	0	2,094	2,094	4,188	0	0
Firefighter Supplemental Benefits Reimbursement	1,361	1,306	708	653	1,361	0	653	653	1,306	0	-55
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
Disaster Credit	418	247	407	11	418	0	122	125	247	0	-171
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
Local Option Disaster Abatement Reimbursement	103	200	5	98	103	0	100	100	200	0	97
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
Mahnomen Property Tax Reimbursement	2,560	2,720	1,200	1,360	2,560	0	1,360	1,360	2,720	0	160
Border City Reimbursement	170	170	85	85	170	0	85	85	170	0	0
Taconite Aid Reimbursement	1,122	1,122	561	561	1,122	0	561	561	1,122	0	0
Performance Measurement Reimbursement	1,057	1,068	527	530	1,057	0	533	535	1,068	0	11
23, CH 64 - City of Spring Grove Fire Remediation Grant	250	0	250	0	250	0	0	0	0	0	-250
23, CH 64 - City of Northfield Infrastructure Grant	300	0	300	0	300	0	0	0	0	0	-300
23, CH 68 - Electric-Assisted Bicycle Rebate Program	3,737	0	3,737	0	3,737	0	0	0	0	0	-3,737
Property Tax Aids & Credits	5,477,565	4,650,177	2,832,316	2,649,800	5,482,116	4,551	2,279,450	2,369,980	4,649,430	-747	-832,686

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

Health & Human Services

Central Office Operations

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
Finance & Management	623,023	472,354	363,934	259,089	623,023	0	235,399	236,955	472,354	0	-150,669
Children & Families	102,541	71,355	59,416	43,125	102,541	0	35,889	35,466	71,355	0	-31,186
Health Care Management	94,053	66,495	58,802	35,251	94,053	0	35,637	30,858	66,495	0	-27,558
Continuing Care Management	126,840	85,658	80,124	46,716	126,840	0	42,877	42,781	85,658	0	-41,182
Community Support	69,083	57,343	37,443	31,640	69,083	0	29,002	28,341	57,343	0	-11,740
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
Subtotal Central Office Operations	1,019,446	756,823	601,816	417,630	1,019,446	0	380,613	376,210	756,823	0	-262,623

Forecasted Programs

MN Family Inv Plan/Div Work Prog Grants (MFIP/DWP)	174,354	226,470	76,662	88,004	164,666	-9,688	106,006	118,936	224,941	-1,529	60,275
MFIP Child Care Asst Grants	140,983	409,276	2,019	118,046	120,065	-20,918	175,513	224,690	400,203	-9,073	280,138
General Assistance (GA)	122,003	162,071	51,458	70,112	121,570	-433	80,137	82,280	162,417	346	40,847
Minnesota Supplemental Aid (MSA)	121,542	129,416	59,971	61,858	121,829	287	63,720	65,696	129,416	0	7,587
Housing Support	465,515	517,911	224,199	241,495	465,693	178	253,686	264,380	518,066	155	52,372
Medical Assistance	14,559,303	17,054,763	7,070,596	7,510,105	14,580,701	21,398	8,300,843	8,786,321	17,087,165	32,402	2,506,464
Alternative Care Program	101,710	111,704	48,101	53,609	101,710	0	55,607	56,097	111,704	0	9,994
Behavioral Health Fund (TR OUT)	185,442	206,504	90,518	95,663	186,181	739	103,980	102,720	206,699	195	20,518
NorthStar Care for Children	224,901	253,338	110,215	113,237	223,452	-1,449	120,335	127,023	247,358	-5,980	23,907
Subtotal Forecasted Programs	16,095,753	19,071,453	7,733,739	8,352,128	16,085,867	-9,886	9,259,826	9,828,143	19,087,970	16,517	3,002,103

Grant Programs

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
23, CH 54 - Great Start Scholarships	2,610	0	2,610	0	2,610	0	0	0	0	0	-2,610
Child Support Enforcement	100	100	50	50	100	0	50	50	100	0	0
Children's Services Grants	171,275	170,561	86,212	85,063	171,275	0	85,280	85,281	170,561	0	-714
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	63,560	127,119	0	60,856	60,856	121,712	0	-5,407
Refugee Grants	14,000	0	14,000	0	14,000	0	0	0	0	0	-14,000
Children & Econ Support Grants	291,210	171,358	212,877	78,333	291,210	0	83,179	88,179	171,358	0	-119,852
Other Health Care Grants	71,122	9,622	62,561	8,561	71,122	0	4,811	4,811	9,622	0	-61,500
Other LTC Grants	401,949	7,898	400,024	1,925	401,949	0	3,949	3,949	7,898	0	-394,051
Aging & Adult Services Grants	200,877	67,723	165,354	35,523	200,877	0	33,861	33,862	67,723	0	-133,154
Deaf & Hard of Hearing Grants	5,772	5,772	2,886	2,886	5,772	0	2,886	2,886	5,772	0	0

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
Disabilities Grants	144,061	54,359	113,684	30,377	144,061	0	27,343	27,016	54,359	0	-89,702
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	151,785	121,270	273,055	0	121,980	121,980	243,960	0	-29,095
Children's Mental Health Grants	82,421	69,296	44,487	37,934	82,421	0	34,648	34,648	69,296	0	-13,125
CCDTF Non-Entitlements	60,033	6,494	54,691	5,342	60,033	0	3,247	3,247	6,494	0	-53,539
Compulsive Gambling Grants (Standing)	6,977	3,085	5,263	1,715	6,977	0	1,550	1,535	3,085	0	-3,892
Subtotal Grant Programs	2,442,752	1,518,266	1,625,295	817,458	2,442,752	0	758,081	760,185	1,518,266	0	-924,486
State Operated Services											
MH & Substance Abuse Treatment	347,114	354,304	169,962	177,152	347,114	0	177,152	177,152	354,304	0	7,190
23, CH 70 As Amended By CH 75 -- Contingent*	6,109	15,132	0	6,109	6,109	0	7,566	7,566	15,132	0	9,023
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	148,513	289,533	0	148,513	148,513	297,026	0	7,493
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	96,858	177,035	0	70,063	70,161	140,224	0	-36,811
Subtotal State Operated Services	1,098,987	1,090,370	527,465	571,522	1,098,987	0	545,136	545,234	1,090,370	0	-8,617
Subtotal Human Services, Dept of	20,656,938	22,436,912	10,488,314	10,158,738	20,647,052	-9,886	10,943,656	11,509,772	22,453,429	16,517	1,806,377
DHS - Federal Reimbursement	-176,668	-146,650	-96,077	-80,591	-176,668	0	-74,246	-72,404	-146,650	0	30,018
Human Services, Dept of	20,480,270	22,290,262	10,392,237	10,078,147	20,470,384	-9,886	10,869,410	11,437,368	22,306,779	16,517	1,836,395
Health Improvement	439,630	393,358	229,600	210,030	439,630	0	197,644	195,714	393,358	0	-46,272
Health Protection	74,155	64,494	38,125	36,030	74,155	0	32,332	32,162	64,494	0	-9,661
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
Health, Department of	577,857	533,640	292,194	285,663	577,857	0	267,870	265,770	533,640	0	-44,217
Emergency Medical Services Board	12,976	12,352	6,800	6,176	12,976	0	6,976	5,376	12,352	0	-624
FY23 Available/Balance Forward - Emergency Medical Services Board	237	0	237	0	237	0	0	0	0	0	-237
Emergency Medical Services Board	13,213	12,352	7,037	6,176	13,213	0	6,976	5,376	12,352	0	-861
Council on Disability	4,434	4,813	2,027	2,407	4,434	0	2,406	2,407	4,813	0	379
Council on Disability	4,434	4,813	2,027	2,407	4,434	0	2,406	2,407	4,813	0	379
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
MH/DD Ombudsman	7,278	7,288	3,634	3,644	7,278	0	3,644	3,644	7,288	0	10

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

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
Ombudsperson for Families	1,535	1,552	759	776	1,535	0	776	776	1,552	0	17
Ombudsperson for Families	1,535	1,552	759	776	1,535	0	776	776	1,552	0	17
Ombudsperson for American Indian Families	676	680	336	340	676	0	340	340	680	0	4
Ombudsperson for American Indian Families	676	680	336	340	676	0	340	340	680	0	4
23, CH 70. Board of Pharmacy	936	936	468	468	936	0	468	468	936	0	0
Rare Disease Advisory Council	640	652	314	326	640	0	326	326	652	0	12
Ombudsperson for Foster Youth	1,601	1,518	842	759	1,601	0	759	759	1,518	0	-83
23, CH 70 - Transfer to MNsure Enterprise Fund	25,412	140	11,095	14,317	25,412	0	70	70	140	0	-25,272
23, CH 70 - Department of Children, Youth, and Families	4,344	7,042	823	3,521	4,344	0	3,521	3,521	7,042	0	2,698
Health & Human Services	21,118,196	22,860,875	10,711,766	10,396,544	21,108,310	-9,886	11,156,566	11,720,825	22,877,392	16,517	1,769,082
Public Safety & Judiciary											
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 Svcs	67,120	68,334	33,560	33,560	67,120	0	34,167	34,167	68,334	0	1,214
23, CH 63 - Adult-Use Cannabis	1,090	0	545	545	1,090	0	0	0	0	0	-1,090
Supreme Court	163,855	166,462	80,686	83,169	163,855	0	83,231	83,231	166,462	0	2,607
Court of Appeals	29,818	30,518	14,559	15,259	29,818	0	15,259	15,259	30,518	0	700
Court of Appeals	29,818	30,518	14,559	15,259	29,818	0	15,259	15,259	30,518	0	700
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
District Courts	755,500	765,180	372,410	383,090	755,500	0	382,590	382,590	765,180	0	9,680
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
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
Tax Court	4,401	4,536	2,133	2,268	4,401	0	2,268	2,268	4,536	0	135
Tax Court	4,401	4,536	2,133	2,268	4,401	0	2,268	2,268	4,536	0	135
Uniform Laws Commission	230	230	115	115	230	0	115	115	230	0	0
Uniform Laws Commission	230	230	115	115	230	0	115	115	230	0	0
Judicial Standards, Bd on	1,300	1,290	655	645	1,300	0	645	645	1,290	0	-10
FY23 Available/Balance Forward - Judicial Standards, Bd on	250	0	250	0	250	0	0	0	0	0	-250
Judicial Standards, Bd on	1,550	1,290	905	645	1,550	0	645	645	1,290	0	-260

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

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
Board of Public Defense	319,244	328,720	154,884	164,360	319,244	0	164,360	164,360	328,720	0	9,476
Board of Public Defense	319,244	328,720	154,884	164,360	319,244	0	164,360	164,360	328,720	0	9,476
State Competency Attainment Board	14,415	21,800	3,515	10,900	14,415	0	10,900	10,900	21,800	0	7,385
State Competency Attainment Board	14,415	21,800	3,515	10,900	14,415	0	10,900	10,900	21,800	0	7,385
Office of Appellate Counsel and Training	2,219	3,120	659	1,560	2,219	0	1,560	1,560	3,120	0	901
Office of Appellate Counsel and Training	2,219	3,120	659	1,560	2,219	0	1,560	1,560	3,120	0	901
Private Detective Board	1,446	1,376	758	688	1,446	0	688	688	1,376	0	-70
Private Detective Board	1,446	1,376	758	688	1,446	0	688	688	1,376	0	-70
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
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
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	74,287	147,873	0	55,849	55,649	111,498	0	-36,375
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, Dept of	177	0	177	0	177	0	0	0	0	0	-177
Corrections, Dept of	1,624,491	1,594,863	798,165	826,326	1,624,491	0	797,469	797,394	1,594,863	0	-29,628
Ombudsperson for Corrections	2,204	2,198	1,105	1,099	2,204	0	1,099	1,099	2,198	0	-6
Ombudsperson for Corrections	2,204	2,198	1,105	1,099	2,204	0	1,099	1,099	2,198	0	-6
Sentencing Guidelines Comm	3,037	2,142	1,549	1,488	3,037	0	1,071	1,071	2,142	0	-895
Sentencing Guidelines Comm	3,037	2,142	1,549	1,488	3,037	0	1,071	1,071	2,142	0	-895
Homeland Security & Emergency Mgmt	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
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, Dept of	6,656	0	6,656	0	6,656	0	0	0	0	0	-6,656
Public Safety, Dept of	442,715	364,996	239,749	202,966	442,715	0	182,496	182,500	364,996	0	-77,719
Human Rights, Dept of	16,477	17,818	8,048	8,429	16,477	0	8,909	8,909	17,818	0	1,341
Human Rights, Dept of	16,477	17,818	8,048	8,429	16,477	0	8,909	8,909	17,818	0	1,341

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
23, CH 63 - Cannabis Expungement Board	11,227	10,712	5,871	5,356	11,227	0	5,356	5,356	10,712	0	-515
Transfer out to Community Justice Acct.	922	922	461	461	922	0	461	461	922	0	0
23, CH 52 - Community Crime & Violence Prevention Account (TR OUT)	70,000	0	70,000	0	70,000	0	0	0	0	0	-70,000
23, CH 52 - Crisis Resp. / Crim. Inv. Account (TR OUT)	10,000	0	10,000	0	10,000	0	0	0	0	0	-10,000
23, CH 52 - Indigenous Reward Fund (TR OUT)	250	0	250	0	250	0	0	0	0	0	-250
Public Safety & Judiciary	3,549,559	3,381,523	1,803,043	1,746,516	3,549,559	0	1,690,797	1,690,726	3,381,523	0	-168,036
Transportation											
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	6,206	15,900	0	6,151	6,151	12,302	0	-3,598
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 / IIJA Match Transportation Package	76,000	0	76,000	0	76,000	0	0	0	0	0	-76,000
23, CH 68 - Multimodal / IIJA Match Grants	216,400	0	216,400	0	216,400	0	0	0	0	0	-216,400
23, CH 68 - Electric Vehicle Infrastructure / IIJA 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
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
23, CH 68 - From GF to Active Transportation Acct (TR OUT)	39,000	17,875	19,500	19,500	39,000	0	8,875	9,000	17,875	0	-21,125
FY23 Available/Balance Forward - Transportation, Dept of	61,606	0	61,606	0	61,606	0	0	0	0	0	-61,606
Transportation, Dept of	1,056,781	99,167	990,128	66,653	1,056,781	0	49,496	49,671	99,167	0	-957,614
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	235,000	55,976	55,976	111,952	0	95,000	115,000	210,000	-25,000	98,048
23, CH 68 - Blue Line Extension	50,000	0	50,000	0	50,000	0	0	0	0	0	-50,000
Metropolitan Council	230,260	300,308	141,630	88,630	230,260	0	127,654	147,654	275,308	-25,000	45,048
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



General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
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
Public Safety, Dept of	108,318	82,940	64,731	43,587	108,318	0	41,470	41,470	82,940	0	-25,378
Transportation	1,395,359	482,415	1,196,489	198,870	1,395,359	0	218,620	238,795	457,415	-25,000	-937,944

Environment and Energy

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	19,359	40,109	0	3,109	3,109	6,218	0	-33,891
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
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
Pollution Control Agency	283,053	15,446	182,885	100,168	283,053	0	7,723	7,723	15,446	0	-267,607
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	14,055	29,654	0	14,055	14,055	28,110	0	-1,544
Operations Support	3,092	0	1,684	1,408	3,092	0	0	0	0	0	-3,092
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)	13,167	12,791	6,686	6,361	13,047	-120	6,312	6,256	12,568	-223	-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)	6,253	6,142	3,080	3,056	6,136	-117	3,028	3,002	6,030	-112	-106
Con Con Areas (OPEN)	92	92	46	46	92	0	46	46	92	0	0
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



General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
Natural Resources, Dept of	508,091	327,567	323,304	184,550	507,854	-237	163,657	163,575	327,232	-335	-180,622
Transfer to Mining and Env Regulatory Account (OPEN)	1,717	1,707	840	881	1,721	4	850	876	1,726	19	5
Board of Water & Soil Resources	120,074	31,564	61,943	58,131	120,074	0	15,782	15,782	31,564	0	-88,510
FY23 Available/Balance Forward - Board of Water & Soil Resources	1,331	0	1,331	0	1,331	0	0	0	0	0	-1,331
Board of Water & Soil Resources	121,405	31,564	63,274	58,131	121,405	0	15,782	15,782	31,564	0	-89,841
MN Conservation Corps	1,160	1,160	580	580	1,160	0	580	580	1,160	0	0
Metropolitan Council Parks	25,830	5,080	23,290	2,540	25,830	0	2,540	2,540	5,080	0	-20,750
Metropolitan Council Parks	25,830	5,080	23,290	2,540	25,830	0	2,540	2,540	5,080	0	-20,750
Minnesota Zoo	27,546	27,114	13,989	13,557	27,546	0	13,557	13,557	27,114	0	-432
Minnesota Zoo	27,546	27,114	13,989	13,557	27,546	0	13,557	13,557	27,114	0	-432
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
Science Museum of Minnesota	10,210	2,520	8,700	1,510	10,210	0	1,260	1,260	2,520	0	-7,690
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
Public Utilities Commission	21,854	22,256	10,748	11,106	21,854	0	11,150	11,106	22,256	0	402
MLCAT Repayment to REM-MLC (TR OUT)	27,597	200	27,497	100	27,597	0	100	100	200	0	-27,397
23, CH 60 - Transfer to the Climate Innovation Finance Authority Account	20,000	0	20,000	0	20,000	0	0	0	0	0	-20,000
Environment and Energy	1,048,463	434,614	675,107	373,123	1,048,230	-233	217,199	217,099	434,298	-316	-613,932
Jobs, Commerce, Ag and Housing											
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	4,655	4,655	9,310	0	-840
Value-Added Products	71,618	53,292	37,809	33,809	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	12,758	12,758	25,516	0	-5,389
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
Agriculture, Dept of	175,060	125,918	102,825	72,235	175,060	0	62,959	62,959	125,918	0	-49,142
23, CH 63 - Cannabis Management Office	39,567	73,731	21,614	17,953	39,567	0	35,587	38,144	73,731	0	34,164
23, CH 63 - TxfrOut, Substance Use Treatment, Recovery, & Prev Grants	11,000	11,000	5,500	5,500	11,000	0	5,500	5,500	11,000	0	0
Agricultural Utilization Research Institute	10,486	8,686	6,143	4,343	10,486	0	4,343	4,343	8,686	0	-1,800

General Fund - Fund Balance Analysis

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Agricultural Utilization Research Institute	10,486	8,686	6,143	4,343	10,486	0	4,343	4,343	8,686	0	-1,800
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
Board of Animal Health	12,678	12,802	6,277	6,401	12,678	0	6,401	6,401	12,802	0	124
DEED, Office of Broadband	125,700	700	75,350	50,350	125,700	0	350	350	700	0	-125,000
DEED, Office of Broadband	125,700	700	75,350	50,350	125,700	0	350	350	700	0	-125,000
Agriculture, Broadband and Rural Development Subtotal	374,491	232,837	217,709	156,782	374,491	0	115,140	117,697	232,837	0	-141,654
Housing Finance Agency (TR OUT)	1,065,396	165,596	792,098	273,298	1,065,396	0	82,798	82,798	165,596	0	-899,800
23, CH 64 - Workforce & Affordable Homeownership Account (TR OUT)	40,000	0	40,000	0	40,000	0	0	0	0	0	-40,000
Housing Finance Agency	1,105,396	165,596	832,098	273,298	1,105,396	0	82,798	82,798	165,596	0	-939,800
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
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
Commerce, Department of	188,458	94,215	127,979	60,479	188,458	0	47,018	47,197	94,215	0	-94,243
Commerce and Housing Subtotal	1,293,854	259,811	960,077	333,777	1,293,854	0	129,816	129,995	259,811	0	-1,034,043
Business & Community Development	330,890	90,358	192,011	138,879	330,890	0	45,179	45,179	90,358	0	-240,532
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	5,950	5,950	11,900	0	-14,000
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
Employment & Economic Development	699,543	215,806	412,689	286,854	699,543	0	107,903	107,903	215,806	0	-483,737

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
23, CH 59 - Family and Medical Benefit Insurance Fund (TR OUT)	668,321	0	668,321	0	668,321	0	0	0	0	0	-668,321
Destination Medical Center (Open)	75,000	58,269	37,500	37,500	75,000	0	26,187	18,861	45,048	-13,221	-29,952
Explore Minnesota	62,323	34,046	40,954	21,369	62,323	0	17,023	17,023	34,046	0	-28,277
Explore Minnesota	62,323	34,046	40,954	21,369	62,323	0	17,023	17,023	34,046	0	-28,277
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
Labor & Industry, Dept of	16,654	14,082	9,061	7,593	16,654	0	7,030	7,052	14,082	0	-2,572
Mediation Services	7,496	7,578	3,707	3,789	7,496	0	3,789	3,789	7,578	0	82
Mediation Services	7,496	7,578	3,707	3,789	7,496	0	3,789	3,789	7,578	0	82
GF Tr to IRRR Region 3 (Carlton & Koochiching Counties) (OPEN)	1,031	1,038	529	510	1,039	8	526	525	1,051	13	12
GF Tr to IRRR School Consolidation Acct (OPEN)	4,126	4,152	2,115	2,041	4,156	30	2,103	2,100	4,203	51	47
General Fund Transfer to IRRR	5,157	5,190	2,644	2,551	5,195	38	2,629	2,625	5,254	64	59
23, CH 53 - Transfer to MN Forward Fund	500,000	0	500,000	0	500,000	0	0	0	0	0	-500,000
23, CH 64 - Crane Lake Water and Sanitary District Service Relief	1,294	0	1,294	0	1,294	0	0	0	0	0	-1,294
23, CH 39 - Lead Lines	240,000	0	240,000	0	240,000	0	0	0	0	0	-240,000
Jobs and Labor Subtotal	2,275,788	334,971	1,916,170	359,656	2,275,826	38	164,561	157,253	321,814	-13,157	-1,954,012
Jobs, Commerce, Ag and Housing	3,944,133	827,619	3,093,956	850,215	3,944,171	38	409,517	404,945	814,462	-13,157	-3,129,709
State Government & Veterans											
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
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
Legislature	303,571	246,186	180,578	122,993	303,571	0	123,093	123,093	246,186	0	-57,385
Governor's Office	18,474	18,432	9,258	9,216	18,474	0	9,216	9,216	18,432	0	-42
Governor's Office	18,474	18,432	9,258	9,216	18,474	0	9,216	9,216	18,432	0	-42

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
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
State Auditor	29,219	28,546	14,965	14,254	29,219	0	14,268	14,278	28,546	0	-673
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
Attorney General	96,587	83,832	54,529	42,058	96,587	0	41,916	41,916	83,832	0	-12,755
Secretary of State	24,539	22,324	13,470	11,069	24,539	0	11,255	11,069	22,324	0	-2,215
Secretary of State	24,539	22,324	13,470	11,069	24,539	0	11,255	11,069	22,324	0	-2,215
Presidential Primary (OPEN) (TR OUT)	15,252	0	15,252	0	15,252	0	0	0	0	0	-15,252
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	3,123	2,432	0	1,020	1,020	-2,103	0	2,432	2,432	0	1,412
23, CH 62 - State Elections Account one-time transfer	0	0	0	2,103	2,103	2,103	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)	27	38	13	19	32	5	19	19	38	0	6
Campaign Finance	8,535	7,463	2,091	6,449	8,540	5	1,895	5,568	7,463	0	-1,077
Investment Board	278	278	139	139	278	0	139	139	278	0	0
MNIT Services	146,355	21,725	90,215	56,140	146,355	0	10,853	10,872	21,725	0	-124,630
MN-IT Services	146,355	21,725	90,215	56,140	146,355	0	10,853	10,872	21,725	0	-124,630
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
Administrative Hearings Office	3,454	1,388	2,760	694	3,454	0	694	694	1,388	0	-2,066
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)	1,590	1,710	705	745	1,450	-140	794	849	1,643	-67	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)	2,036	2,526	1,041	1,041	2,082	46	1,286	1,286	2,572	46	490
21, SS1, CH 12 - Capital Area Building Predesign (OPEN)	28,000	8,300	14,800	7,500	22,300	-5,700	7,500	6,500	14,000	5,700	-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

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
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
Administration, Dept of	204,448	155,880	107,027	91,627	198,654	-5,794	81,246	80,313	161,559	5,679	-37,095
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
Capitol Area Arch & Plng Bd	2,730	910	2,220	510	2,730	0	455	455	910	0	-1,820
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
Minnesota Management & Budget	133,358	101,124	70,272	63,086	133,358	0	50,562	50,562	101,124	0	-32,234
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
Revenue, Dept of	432,205	411,387	226,577	205,628	432,205	0	207,156	204,231	411,387	0	-20,818
23, CH 62 - Racing Commission	1,000	0	1,000	0	1,000	0	0	0	0	0	-1,000
Amateur Sports Commission	1,620	782	1,229	391	1,620	0	391	391	782	0	-838
Amateur Sports Commission	1,620	782	1,229	391	1,620	0	391	391	782	0	-838

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
Council on Minnesotans of African Heritage	1,611	1,632	795	816	1,611	0	816	816	1,632	0	21
Council on Minnesotans of African Heritage	1,611	1,632	795	816	1,611	0	816	816	1,632	0	21
Minnesota Council on Latino Affairs	1,344	1,360	664	680	1,344	0	680	680	1,360	0	16
Minnesota Council on Latino Affairs	1,344	1,360	664	680	1,344	0	680	680	1,360	0	16
Council on Asian-Pacific Minnesotans	1,268	1,290	623	645	1,268	0	645	645	1,290	0	22
Council on Asian-Pacific Minnesotans	1,268	1,290	623	645	1,268	0	645	645	1,290	0	22
Council on LGBTQIA2S+ Minnesotans	999	998	500	499	999	0	499	499	998	0	-1
Council on LGBTQIA2S+ Minnesotans	999	998	500	499	999	0	499	499	998	0	-1
Indian Affairs Council	2,697	2,720	1,337	1,360	2,697	0	1,360	1,360	2,720	0	23
Indian Affairs Council	2,697	2,720	1,337	1,360	2,697	0	1,360	1,360	2,720	0	23
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
Historical Society	62,288	52,914	35,356	26,932	62,288	0	26,457	26,457	52,914	0	-9,374
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
Arts Board	15,561	15,574	7,774	7,787	15,561	0	7,787	7,787	15,574	0	13
MN Humanities Center	4,440	1,940	3,470	970	4,440	0	970	970	1,940	0	-2,500
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
Board of Accountancy	1,707	1,722	846	861	1,707	0	861	861	1,722	0	15
Board of Architectural/Eng	1,806	1,826	893	913	1,806	0	913	913	1,826	0	20
Board of Architectural/Eng	1,806	1,826	893	913	1,806	0	913	913	1,826	0	20
Board of Cosmetologist Examiners	7,069	7,198	3,470	3,599	7,069	0	3,599	3,599	7,198	0	129
Board of Cosmetologist Examiners	7,069	7,198	3,470	3,599	7,069	0	3,599	3,599	7,198	0	129
Board of Barber Examiners	894	904	442	452	894	0	452	452	904	0	10
Board of Barber Examiners	894	904	442	452	894	0	452	452	904	0	10
Contingent Accounts	3,000	1,500	1,500	1,500	3,000	0	1,500	0	1,500	0	-1,500
Contingent Accounts	3,000	1,500	1,500	1,500	3,000	0	1,500	0	1,500	0	-1,500

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

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
Tort Claims	322	322	161	161	322	0	161	161	322	0	0
Tort Claims	322	322	161	161	322	0	161	161	322	0	0
Consolidated Leg & Const Officers Retire (OPEN)	17,191	16,335	8,819	8,643	17,462	271	8,470	8,300	16,770	435	-692
Judges Retirement Plan Direct Appropriation	12,000	12,000	6,000	6,000	12,000	0	6,000	6,000	12,000	0	0
18, CH 211 - Pension, PERA Police and Fire	18,000	18,000	9,000	9,000	18,000	0	9,000	9,000	18,000	0	0
PERA / Mpls Employee Retirement Aid (OPEN)	32,000	32,000	16,000	16,000	32,000	0	16,000	16,000	32,000	0	0
1993 TRA / Mpls Teacher Retire Aid (OPEN)	5,000	5,000	2,500	2,500	5,000	0	2,500	2,500	5,000	0	0
1997 TRA / Mpls Teacher Retire Aid (OPEN)	54,662	54,662	27,331	27,331	54,662	0	27,331	27,331	54,662	0	0
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
St Paul Teacher Retirement Aid	29,654	29,654	14,827	14,827	29,654	0	14,827	14,827	29,654	0	0
State Government and Elections	1,695,138	1,359,808	933,890	755,730	1,689,620	-5,518	683,967	681,955	1,365,922	6,114	-323,698
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)	6,600	7,400	3,200	3,200	6,400	-200	3,200	3,200	6,400	-1,000	0
GI Bill OJT and Apprenticeships (OPEN)	2,000	2,000	850	1,000	1,850	-150	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
Veteran Affairs, Dept of	291,381	257,738	154,820	136,211	291,031	-350	127,845	128,893	256,738	-1,000	-34,293
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)	4,102	4,102	2,050	2,050	4,100	-2	2,050	2,050	4,100	-2	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
Military Affairs, Dept of	100,183	57,556	68,774	31,407	100,181	-2	28,774	28,780	57,554	-2	-42,627
Veterans and Military Affairs	391,564	315,294	223,594	167,618	391,212	-352	156,619	157,673	314,292	-1,002	-76,920
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]
MMB Non-Operating	11,003	12,445	5,183	5,820	11,003	0	6,090	6,355	12,445	0	1,442

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
Indirect Cost Receipts Offset	-46,406	-46,406	-23,204	-23,204	-46,408	-2	-23,204	-23,204	-46,408	-2	0
22, CH 44 - Transfer to Premium Security Account	229,465	0	0	229,465	229,465	0	0	0	0	0	-229,465
23, CH 62 - State Agency Gov Office Billing Allocated Reduction	-8,672	-8,672	-4,336	-4,336	-8,672	0	-4,336	-4,336	-8,672	0	0
23, CH 59 - Family Medical Benefit Insurance State Agency Premium Cost	0	6,028	0	0	0	0	3,014	3,014	6,028	0	6,028
23, CH 59 - Family Medical Benefit Insurance Direct Care Provider Account (TR OUT)	0	70	0	0	0	0	35	35	70	0	70
23, CH 45 - Pensions, MSRS Onetime Dir State Aid Approp	99,240	0	99,240	0	99,240	0	0	0	0	0	-99,240
23, CH 45 - Pensions, PERA Onetime Dir State Aid Approp	194,746	0	194,746	0	194,746	0	0	0	0	0	-194,746
23, CH 45 - Pensions, TRA Onetime Dir State Aid Approp	176,167	0	176,167	0	176,167	0	0	0	0	0	-176,167
23, CH 45 - Pensions, SPTRFA Onetime Dir State Aid Approp	15,747	0	15,747	0	15,747	0	0	0	0	0	-15,747
23, CH 56 - Claims Bill	1,106	0	1,106	0	1,106	0	0	0	0	0	-1,106
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 - TxfrOut, MSRS Psch Cond Treatment Acct	1,000	0	1,000	0	1,000	0	0	0	0	0	-1,000
23, CH 48 - TxfrOut, PERA Psch Cond Treatment Acct	3,000	0	3,000	0	3,000	0	0	0	0	0	-3,000
23, CH 48 - TxfrOut, Pub Safety Officer Benefit Acct	100,000	0	100,000	0	100,000	0	0	0	0	0	-100,000
23, CH 46 - TxfrOut, Secure Choice Retirement Pgm	5,000	0	5,000	0	5,000	0	0	0	0	0	-5,000
23, CH 62 - TxfrOut, Asset Preservation, MS 16B.24, subd 5d	9,391	0	9,391	0	9,391	0	0	0	0	0	-9,391
23, CH 62 - TxfrOut, VOTER Acct	2,500	2,500	1,250	1,250	2,500	0	1,250	1,250	2,500	0	0
23, CH 62 - TxfrOut, State Elections Campaign Fund	2,103	0	0	0	0	-2,103	0	0	0	0	0
State Government & Veterans	2,887,192	1,641,067	1,746,874	1,132,343	2,879,217	-7,975	823,435	822,742	1,646,177	5,110	-1,233,040
Debt Service											
Debt Service (TR OUT)	1,140,769	1,340,052	507,577	629,228	1,136,805	-3,964	645,460	704,524	1,349,984	9,932	213,179
Debt Service	1,140,769	1,340,052	507,577	629,228	1,136,805	-3,964	645,460	704,524	1,349,984	9,932	213,179
Debt Service	1,140,769	1,340,052	507,577	629,228	1,136,805	-3,964	645,460	704,524	1,349,984	9,932	213,179



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(\$ in Thousands)

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
Capital Projects & Grants											
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
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
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	24,809	26,151	12,262	12,588	24,850	41	12,838	13,247	26,085	-66	1,235
12, CH 299 - MPLS Sales Tax to MSFA	4,257	4,646	2,037	2,232	4,269	12	2,308	2,367	4,675	29	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
Capital Projects & Grants	1,316,257	288,929	1,173,196	143,114	1,316,310	53	143,594	145,298	288,892	-37	-1,027,418
Cancellation Estimates											
Cancellation Estimates	-20,000	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0	0
Cancellation Estimates	-20,000	-20,000	-5,000	-15,000	-20,000	0	-5,000	-15,000	-20,000	0	0
Estimated Inflation											
Estimated Inflation	0	880,425	0	0	0	0	259,542	582,477	842,019	-38,406	842,019
Estimated Inflation	0	880,425	0	0	0	0	259,542	582,477	842,019	-38,406	842,019



General Fund - Fund Balance Analysis

(\$ in Thousands)

Reserve & Appropriation Carried Forward

	Nov FY 2024-25	Nov FY 2026-27	Feb FY 2024	Feb FY 2025	Feb FY 2024-25	Feb vs Nov FY 2024-25	Feb FY 2026	Feb FY 2027	Feb FY 2026-27	Feb vs Nov FY 2026-27	FY 2026-27 vs FY 2024-25
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
Reserve & Appropriation Carried Forward	3,263,422	3,263,422	3,263,422	3,263,422	3,263,422	0	3,263,422	3,263,422	3,263,422	0	0