



General Fund Balance Analysis

February 2024 Forecast

Comparisons to November 2023 Forecast
Expenditures by Omnibus Bill - Summary

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

	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	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	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-General	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
Estate & Gift 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	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	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	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
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 Earnings	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	371,400	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
All Other Tax Refunds	-11,604	-12,504	-9,202	-6,202	-15,404	-3,800	-6,302	-6,402	-12,704	-200	2,700
Subtotal 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
Settlements	0	0	0	0	0	0	0	0	0	0	0

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
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
Fines & Surcharges	137,234	138,343	65,332	67,299	132,631	-4,603	67,386	67,385	134,771	-3,572	2,140
Subtotal Fees	899,152	896,888	431,188	419,484	850,672	-48,480	417,653	419,959	837,612	-59,276	-13,060

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
Subtotal 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
Subtotal 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

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
Total 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 Revenue											
All Other Dedicated Revenues	4,025	4,695	1,970	2,055	4,025	0	2,316	2,879	5,195	500	1,170
Total 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											
Special Revenue Funds	1,182	1,364	501	681	1,182	0	585	779	1,364	0	182
All Other Transfers	24,573	24,430	12,424	12,149	24,573	0	12,214	12,216	24,430	0	-143
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
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
Laws 2015, Transfers In	1,983	1,982	990	993	1,983	0	994	988	1,982	0	-1
Laws 2021, Transfer In	1,200	0	1,200	0	1,200	0	0	0	0	0	-1,200
Laws 2023, Transfer In	100	275,775	100	0	100	0	275,775	0	275,775	0	275,675
Total 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
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
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
Subtotal 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
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 Programs	60,528	63,902	29,316	29,971	59,287	-1,241	31,082	32,259	63,341	-561	4,054
Education Excellence - Student Opportunities	301,127	235,305	188,140	113,687	301,827	700	117,454	117,949	235,403	98	-66,424
Education Excellence - Teacher Opportunities	361,565	390,657	188,247	173,185	361,432	-133	189,210	201,428	390,638	-19	29,206
Subtotal 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
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
Facilities & Technology	294,079	251,748	161,431	132,713	294,144	65	128,495	127,118	255,613	3,865	-38,531
Nutrition Programs	524,529	572,791	263,557	287,899	551,456	26,927	299,205	305,136	604,341	31,550	52,885
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 Support	690,019	444,062	320,284	369,736	690,020	1	221,559	222,595	444,154	92	-245,866
Community Ed & Prevention	48,475	30,194	34,871	13,448	48,319	-156	15,393	15,841	31,234	1,040	-17,085
Self-Sufficiency & Lifelong Learning	106,990	112,419	53,181	53,809	106,990	0	55,381	57,038	112,419	0	5,429

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
Subtotal E-12 Education Aids	6,493,795	6,943,309	3,172,643	3,396,532	6,569,175	75,380	3,413,472	3,662,443	7,075,915	132,606	506,740
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.	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
Perpich Center for Arts Education	17,678	16,894	9,243	8,435	17,678	0	8,447	8,447	16,894	0	-784
Total 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	799,330	725,269	362,367	436,963	799,330	0	362,608	362,661	725,269	0	-74,061
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
MN State Colleges & Universities	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 Foundation	3,598	3,598	1,799	1,799	3,598	0	1,799	1,799	3,598	0	0
Total 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

Property Tax Refunds:											
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
Subtotal 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	7,900	8,600	3,600	4,300	7,900	0	4,300	4,300	8,600	0	700
Tax Refund Interest	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
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	88,554	100,591	40,062	48,492	88,554	0	49,691	51,095	100,786	195	12,232

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

	Nov	Nov	Feb	Feb	Feb	Feb vs Nov	Feb	Feb	Feb	Feb vs Nov	FY 2026-27 vs FY 2024-25
	FY 2024-25	FY 2026-27	FY 2024	FY 2025	FY 2024-25	FY 2024-25	FY 2026	FY 2027	FY 2026-27	FY 2026-27	
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
Disparity Reduction Aid											
School	16,074	16,074	7,891	7,875	15,766	-308	7,875	7,875	15,750	-324	-16
Non-School	20,290	20,290	9,907	9,907	19,814	-476	9,907	9,907	19,814	-476	0
Border City Disparity Reduction Credit											
School	5,392	5,206	2,775	2,569	5,344	-48	2,551	2,551	5,102	-104	-242
Non-School	20,618	20,194	10,520	9,894	20,414	-204	9,894	9,894	19,788	-406	-626
Agricultural Homestead Market Value Credit											
School	14,791	14,938	7,337	7,459	14,796	5	7,476	7,476	14,952	14	156
Non-School	60,052	60,720	29,655	30,353	60,008	-44	30,353	30,353	60,706	-14	698
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
Agriculture Preservation Credit											
School	0	20	0	0	0	0	18	29	47	27	47
Non-School	0	117	0	0	0	0	30	60	90	-27	90
Supplemental Taconite Homestead Credit	10,986	11,206	5,466	5,520	10,986	0	5,575	5,631	11,206	0	220
Prior Year Credit Adjustment											
School	121	0	109	12	121	0	0	0	0	0	-121
Non-School	202	0	202	0	202	0	0	0	0	0	-202
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

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
Disaster Credit											
School	105	59	94	11	105	0	28	31	59	0	-46
Non-School	313	188	313	0	313	0	94	94	188	0	-125
Local Option Disaster Abatement Reimbursement											
School	28	50	5	23	28	0	25	25	50	0	22
Non-School	75	150	0	75	75	0	75	75	150	0	75
Mahnomen Adjustments											
School	280	280	140	140	280	0	140	140	280	0	0
Non-School	2,280	2,440	1,060	1,220	2,280	0	1,220	1,220	2,440	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
Total 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

Human Services, Dept of											
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	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	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	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 DHS Appropriations	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
Federal Reimbursement	-176,668	-146,650	-96,077	-80,591	-176,668	0	-74,246	-72,404	-146,650	0	30,018
Health, Dept 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	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
MH/MR Ombudsman	7,278	7,288	3,634	3,644	7,278	0	3,644	3,644	7,288	0	10
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
23, CH 70. Board of Pharmacy	936	936	468	468	936	0	468	468	936	0	0
22, CH 98, ART 13 - Rare Disease Advisory Council	640	652	314	326	640	0	326	326	652	0	12
22, CH 63 - 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
Total 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

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

Public Safety & Judiciary

	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
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
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
Tax Court	4,401	4,536	2,133	2,268	4,401	0	2,268	2,268	4,536	0	135
Uniform Laws Comm	230	230	115	115	230	0	115	115	230	0	0
Judicial Stnds, Bd on	1,550	1,290	905	645	1,550	0	645	645	1,290	0	-260
Bd 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
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
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
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	2204	2198	1105	1099	2204	0	1099	1099	2198	0	-6
Sentencing Guidelines Commission	3,037	2,142	1,549	1,488	3,037	0	1,071	1,071	2,142	0	-895
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
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
Total 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

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
Metropolitan Council	230,260	300,308	141,630	88,630	230,260	0	127,654	147,654	275,308	-25,000	45,048
Public Safety, Dept of	108,318	82,940	64,731	43,587	108,318	0	41,470	41,470	82,940	0	-25,378
Total 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

Pollution Control Agency	283,053	15,446	182,885	100,168	283,053	0	7,723	7,723	15,446	0	-267,607
Natural Resources, Dept of	438,579	258,542	288,492	150,087	438,579	0	129,271	129,271	258,542	0	0
Natural Resources, Dept of (OPENS)	69,512	69,025	34,812	34,463	69,275	-237	34,386	34,304	68,690	-335	-2,435
Transfer to Mining and Environmental Regulatory Account (OPEN)	1,717	1,707	840	881	1,721	4	850	876	1,726	19	-3,485
Water & Soil Resources Bd	121,405	31,564	63,274	58,131	121,405	0	15,782	15,782	31,564	0	-89,841

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov	Nov	Feb	Feb	Feb	Feb vs Nov	Feb	Feb	Feb	Feb vs Nov	FY 2026-27 vs FY 2024-25
	FY 2024-25	FY 2026-27	FY 2024	FY 2025	FY 2024-25	FY 2024-25	FY 2026	FY 2027	FY 2026-27	FY 2026-27	
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
Zoological Board	27,546	27,114	13,989	13,557	27,546	0	13,557	13,557	27,114	0	-432
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	21,854	22,256	10,748	11,106	21,854	0	11,150	11,106	22,256	0	402
21, SS1, CH 6 - 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
Total Environment and Energy	1,048,463	434,614	675,107	373,123	1,048,230	-233	217,199	217,099	434,298	-316	-439,235
Jobs, Commerce, Ag and Housing											
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
Animal Health Board	12,678	12,802	6,277	6,401	12,678	0	6,401	6,401	12,802	0	124
Agric Util Research Inst	10,486	8,686	6,143	4,343	10,486	0	4,343	4,343	8,686	0	-1,800
DEED, Office of Broadband	125,700	700	75,350	50,350	125,700	0	350	350	700	0	-125,000
Housing Finance (TR OUT)	1,105,396	165,596	832,098	273,298	1,105,396	0	82,798	82,798	165,596	0	-939,800
Commerce, Dept of	188,458	94,215	127,979	60,479	188,458	0	47,018	47,197	94,215	0	-94,243
Employment & Economic Development	699,543	215,806	412,689	286,854	699,543	0	107,903	107,903	215,806	0	-483,737
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	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
Labor & Industry	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
Region 3 - Occupation Tax (OPEN)	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
Total 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											
Legislature	303,571	246,186	180,578	122,993	303,571	0	123,093	123,093	246,186	0	-57,385
Governor/Lt Gov Office	18,474	18,432	9,258	9,216	18,474	0	9,216	9,216	18,432	0	-42
State Auditor Office	29,219	28,546	14,965	14,254	29,219	0	14,268	14,278	28,546	0	-673
Attorney General Office	96,587	83,832	54,529	42,058	96,587	0	41,916	41,916	83,832	0	-12,755
Secretary of State	39,791	22,324	28,722	11,069	39,791	0	11,255	11,069	22,324	0	-17,467
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

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

	Nov	Nov	Feb	Feb	Feb	Feb vs Nov	Feb	Feb	Feb	Feb vs Nov	FY 2026-27 vs FY 2024-25
	FY 2024-25	FY 2026-27	FY 2024	FY 2025	FY 2024-25	FY 2024-25	FY 2026	FY 2027	FY 2026-27	FY 2026-27	
MN-IT Services	146,355	21,725	90,215	56,140	146,355	0	10,853	10,872	21,725	0	-124,630
Administrative Hearings Office	3,454	1,388	2,760	694	3,454	0	694	694	1,388	0	-2,066
Administration, Dept of	202,858	154,170	106,322	90,882	197,204	-5,654	80,452	79,464	159,916	5,746	-37,288
Administration Dept, WCRA (OPEN)	1,590	1,710	705	745	1,450	-140	794	849	1,643	-67	193
Capitol Area Arch Planning Bd	2,730	910	2,220	510	2,730	0	455	455	910	0	-1,820
Minnesota Management & Budget	133,358	101,124	70,272	63,086	133,358	0	50,562	50,562	101,124	0	-32,234
Revenue, Dept of	430,155	409,337	225,552	204,603	430,155	0	206,131	203,206	409,337	0	-20,818
Revenue, Dept of (OPENS)	2,050	2,050	1,025	1,025	2,050	0	1,025	1,025	2,050	0	0
23, CH 62 - Racing Commission	1,000		1,000	0	1,000	0	0	0			
Amateur Sports Commission	1,620	782	1,229	391	1,620	0	391	391	782	0	-838
Council for 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
Council on Asian-Pacific Minnesotans	1,268	1,290	623	645	1,268	0	645	645	1,290	0	22
Indian Affairs Council	2,697	2,720	1,337	1,360	2,697	0	1,360	1,360	2,720	0	23
Council on LGBTQIA2S+ Minnesotans	999	998	500	499	999	0	499	499	998	0	-1
Historical Society	62,288	52,914	35,356	26,932	62,288	0	26,457	26,457	52,914	0	-9,374
State Arts Board	15,561	15,574	7,774	7,787	15,561	0	7,787	7,787	15,574	0	13
MN Humanities Commission	4,440	1,940	3,470	970	4,440	0	970	970	1,940	0	-2,500
Veterans Affairs, Dept of	291,381	257,738	154,820	136,211	291,031	-350	127,845	128,893	256,738	-1,000	-34,293
Military Affairs, Dept of	96,081	53,454	66,724	29,357	96,081	0	26,724	26,730	53,454	0	-42,627
Military Affairs, Dept of (OPEN)	4,102	4,102	2,050	2,050	4,100	-2	2,050	2,050	4,100	-2	0
Accountancy, Bd of	1,707	1,722	846	861	1,707	0	861	861	1,722	0	15
Architectural/Eng, Bd of	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 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
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 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)	29,654	29,654	14,827	14,827	29,654	0	14,827	14,827	29,654	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
Subtotal State Government & Veterans	2,086,702	1,675,102	1,157,484	923,348	2,080,832	-5,870	840,586	839,628	1,680,214	5,112	-399,618
MMB Non-Operating (OPEN)	11,003	12,445	5,183	5,820	11,003	0	6,090	6,355	12,445	0	1,442
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
Total 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	-1,232,040
Debt Service											
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
Total 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											
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

General Fund - Fund Balance Analysis

(\$ in Thousands)

	Nov	Nov	Feb	Feb	Feb	Feb vs Nov	Feb	Feb	Feb	Feb vs Nov	FY 2026-27 vs FY 2024-25
	FY 2024-25	FY 2026-27	FY 2024	FY 2025	FY 2024-25	FY 2024-25	FY 2026	FY 2027	FY 2026-27	FY 2026-27	
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
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
Total Capital Projects	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
Total 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
Total Cancellation Estimates	0	880,425	0	0	0	0	259,542	582,477	842,019	-38,406	842,019
Reserve & Appropriation Carried Forward											
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
Total 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