



General Fund Balance Analysis

November 2023 Forecast

Comparisons to End of 2023 Legislative Session

2022-23 Biennium

2024-25 Biennium

2026-27 Biennium

December 6, 2023

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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

Appropriations Carried Forward

Budgetary Balance

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
Balance Forward From Prior Year	7,025,957	15,485,459	4,785,493	16,516,196	7,836,566	16,516,196	1,030,737	9,490,239	5,654,936	4,777,817	5,654,936	869,443	-10,861,260
Current Resources:													
Tax Revenues	58,529,189	56,347,741	61,883,420	27,764,292	29,293,743	57,058,035	710,294	-1,471,154	30,285,924	31,492,704	61,778,628	-104,792	4,720,593
Non-Tax Revenues	2,272,795	2,278,435	1,657,836	1,393,759	1,005,798	2,399,557	121,122	126,762	876,126	850,929	1,727,055	69,219	-672,502
Subtotal Non-Dedicated Revenues	60,801,984	58,626,176	63,541,256	29,158,051	30,299,541	59,457,592	831,416	-1,344,392	31,162,050	32,343,633	63,505,683	-35,573	4,048,091
Dedicated Revenue	5	10	10	1,970	2,055	4,025	4,015	4,020	2,316	2,379	4,695	4,685	670
Transfers From Other Funds	342,025	122,308	327,519	97,600	25,807	123,407	1,099	-218,618	301,552	25,967	327,519	0	204,112
Prior Year Adjustments	276,070	69,061	67,862	34,943	34,601	69,544	483	-206,526	34,527	34,454	68,981	1,119	-563
Subtotal Other Revenue	618,100	191,379	395,391	134,513	62,463	196,976	5,597	-421,124	338,395	62,800	401,195	5,804	204,219
Subtotal Current Resources	61,420,084	58,817,555	63,936,647	29,292,564	30,362,004	59,654,568	837,013	-1,765,516	31,500,445	32,406,433	63,906,878	-29,769	4,252,310
Total Resources Available	68,446,041	74,303,014	68,722,140	45,808,760	38,198,570	76,170,764	1,867,750	7,724,723	37,155,381	37,184,250	69,561,814	839,674	-6,608,950
Actual & Estimated Expenditures													
E-12 Education	20,164,050	24,258,581	25,367,192	12,145,836	12,318,015	24,463,851	205,270	4,299,801	12,509,840	12,968,891	25,478,731	111,539	1,014,880
Higher Education	3,518,166	4,173,528	3,970,220	2,079,158	2,115,326	4,194,484	20,956	676,318	1,985,078	1,985,142	3,970,220	0	-224,264
Property Tax Aids & Credits	4,622,185	5,314,759	4,505,124	2,826,157	2,651,408	5,477,565	162,806	855,380	2,280,143	2,370,034	4,650,177	145,053	-827,388
Health & Human Services	15,137,315	20,622,802	22,297,307	10,722,648	10,395,549	21,118,196	495,394	5,980,881	11,150,224	11,710,651	22,860,875	563,568	1,742,679
Public Safety & Judiciary	2,722,737	3,557,456	3,391,523	1,803,043	1,746,516	3,549,559	-7,897	826,822	1,690,797	1,690,726	3,381,523	-10,000	-168,036
Transportation	407,458	1,315,295	345,897	1,196,489	198,870	1,395,359	80,064	987,901	238,620	243,795	482,415	136,518	-912,944
Environment and Energy	374,252	1,037,957	433,294	675,168	373,295	1,048,463	10,506	674,211	217,358	217,256	434,614	1,320	-613,849
Jobs, Commerce, Ag and Housing	1,322,804	3,894,598	844,156	3,093,942	850,191	3,944,133	49,535	2,621,329	420,796	406,823	827,619	-16,537	-3,116,514
State Government & Veterans	1,777,223	2,867,338	1,641,065	1,753,981	1,133,211	2,887,192	19,854	1,109,969	824,234	816,833	1,641,067	2	-1,246,125
Debt Service	1,140,185	1,179,726	1,353,342	507,577	633,192	1,140,769	-38,957	584	641,294	698,758	1,340,052	-13,290	199,283
Capital Projects & Grants	743,470	1,315,481	288,208	1,173,196	143,061	1,316,257	776	572,787	143,601	145,328	288,929	721	-1,027,328
Cancellation Estimates	0	-20,000	-20,000	-5,000	-15,000	-20,000	0	-20,000	-5,000	-15,000	-20,000	0	0
Estimated Inflation	0	0	817,060	0	0	0	0	0	280,579	599,846	880,425	63,365	880,425
Subtotal by Appropriation Bill	51,929,845	69,517,521	65,234,388	37,972,195	32,543,634	70,515,828	998,307	18,585,983	32,377,564	33,839,083	66,216,647	982,259	-4,299,181
Total Expenditures & Transfers	51,929,845	69,517,521	65,234,388	37,972,195	32,543,634	70,515,828	998,307	18,585,983	32,377,564	33,839,083	66,216,647	982,259	-4,299,181
Balance Before Reserves	16,516,196	4,785,493	3,487,752	7,836,566	5,654,936	5,654,936	869,443	-10,861,260	4,777,817	3,345,167	3,345,167	-142,585	-2,309,769
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	0	0	350,000	350,000	350,000	0	0
Budget Reserve	2,852,098	2,852,098	2,852,098	2,913,422	2,913,422	2,913,422	61,324	61,324	2,913,422	2,913,422	2,913,422	61,324	0
Appropriations Carried Forward	211,070	0	0	0	0	0	0	-211,070	0	0	0	0	0
Budgetary Balance	13,103,028	1,583,395	285,654	4,573,144	2,391,514	2,391,514	808,119	-10,711,514	1,514,395	81,745	81,745	-203,909	-2,309,769

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

Non-Dedicated Revenue

Tax Revenues:

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
Individual Income Tax	37,580,955	37,194,514	40,249,530	18,645,300	19,340,000	37,985,300	790,786	404,345	20,130,000	20,132,200	40,262,200	12,670	2,276,900
Individual Income Tax Refunds	-4,930,685	-7,053,776	-5,980,091	-4,134,500	-3,504,100	-7,638,600	-584,824	-2,707,915	-3,655,600	-2,841,200	-6,496,800	-516,709	1,141,800
Individual Income Tax	32,650,270	30,140,738	34,269,439	14,510,800	15,835,900	30,346,700	205,962	-2,303,570	16,474,400	17,291,000	33,765,400	-504,039	3,418,700
Corporate Income Tax	6,083,058	5,581,789	5,631,261	2,980,109	2,855,781	5,835,890	254,101	-247,168	2,894,847	2,920,527	5,815,374	184,113	-20,516
Corporate Income Tax Refunds	-331,262	-418,978	-430,152	-207,200	-215,639	-422,839	-3,861	-91,577	-231,688	-237,572	-469,260	-39,108	-46,421
Corporate Income Tax	5,751,796	5,162,811	5,201,109	2,772,909	2,640,142	5,413,051	250,240	-338,745	2,663,159	2,682,955	5,346,114	145,005	-66,937
23, CH 63 - Cannabis Gross Receipts Tax	0	42,600	120,800	9,700	16,700	26,400	-16,200	26,400	44,000	65,800	109,800	-11,000	83,400
Sales Tax	14,421,927	15,441,753	16,397,323	7,696,184	7,924,642	15,620,826	179,073	1,198,899	8,199,519	8,485,800	16,685,319	287,996	1,064,493
Sales Tax Refunds	-350,688	-369,602	-329,602	-205,000	-190,000	-395,000	-25,398	-44,312	-190,000	-190,000	-380,000	-50,398	15,000
Sales Tax Refunds, Indian Sales Tax	-27,001	-31,900	-33,100	-15,000	-15,300	-30,300	1,600	-3,299	-15,600	-15,900	-31,500	1,600	-1,200
12, CH 299 MPLS Sales Tax to MSFA	1,089	3,565	4,269	2,037	2,220	4,257	692	3,168	2,286	2,360	4,646	377	389
MPLS Sales Tax w/Holding for NFL Stadium	44,744	32,326	33,384	15,960	16,372	32,332	6	-12,412	16,626	16,999	33,625	241	1,293
Sales Tax	14,090,071	15,076,142	16,072,274	7,494,181	7,737,934	15,232,115	155,973	1,142,044	8,012,831	8,299,259	16,312,090	239,816	1,079,975
Statewide Property Tax	1,539,367	1,492,401	1,490,570	737,996	743,297	1,481,293	-11,108	-58,074	745,381	745,418	1,490,799	229	9,506
Statewide Property Tax	1,539,367	1,492,401	1,490,570	737,996	743,297	1,481,293	-11,108	-58,074	745,381	745,418	1,490,799	229	9,506
Estate Tax	493,484	503,100	548,100	257,100	270,900	528,000	24,900	34,516	285,800	300,600	586,400	38,300	58,400
Estate Tax Refunds	-17,397	-16,800	-17,900	-8,600	-9,100	-17,700	-900	-303	-9,600	-9,600	-19,200	-1,300	-1,500
Estate Tax	476,087	486,300	530,200	248,500	261,800	510,300	24,000	34,213	276,200	291,000	567,200	37,000	56,900
Liquor, Wine & Beer Tax	216,947	223,750	233,690	113,330	115,840	229,170	5,420	12,223	118,400	121,030	239,430	5,740	10,260
Liquor, Wine & Beer Tax Refunds	-2,901	-2,230	-2,270	-1,120	-1,140	-2,260	-30	641	-1,160	-1,180	-2,340	-70	-80
Liquor, Wine & Beer Tax	214,046	221,520	231,420	112,210	114,700	226,910	5,390	12,864	117,240	119,850	237,090	5,670	10,180
Cigarette & Tobacco Products Tax	1,128,725	1,117,898	1,116,458	533,950	534,400	1,068,350	-49,548	-60,375	533,060	532,010	1,065,070	-51,388	-3,280
Cigarette & Tobacco Products Tax Refunds	-21,056	-19,000	-19,000	-9,400	-9,400	-18,800	200	2,256	-9,400	-9,400	-18,800	200	0
Cigarette & Tobacco Products Tax	1,107,669	1,098,898	1,097,458	524,550	525,000	1,049,550	-49,348	-58,119	523,660	522,610	1,046,270	-51,188	-3,280
Taconite Occupation Tax	99,674	70,200	50,000	35,200	31,600	66,800	-3,400	-32,874	29,700	25,000	54,700	4,700	-12,100
Mortgage Registry Tax	314,732	277,622	328,559	107,154	139,317	246,471	-31,151	-68,261	148,995	159,825	308,820	-19,739	62,349
Deed Transfer Tax	350,573	291,377	378,053	139,896	159,998	299,894	8,517	-50,679	180,728	200,409	381,137	3,084	81,243
Deed Transfer Tax	350,573	291,377	378,053	139,896	159,998	299,894	8,517	-50,679	180,728	200,409	381,137	3,084	81,243
Insurance Gross Earn & Fire Marshall	1,003,015	957,955	1,004,605	543,691	563,219	1,106,910	148,955	103,895	577,005	584,179	1,161,184	156,579	54,274
Insurance Gross Earn & Fire Marshall Refunds	-6,078	-5,000	-5,000	-2,900	-2,900	-5,800	-800	278	-2,900	-2,900	-5,800	-800	0
Insurance Gross Earn & Fire Marshall	996,937	952,955	999,605	540,791	560,319	1,101,110	148,155	104,173	574,105	581,279	1,155,384	155,779	54,274
Controlled Substance Tax	0	10	10	5	5	10	0	10	5	5	10	0	0
Other Gross Earnings	110	100	100	50	50	100	0	-10	50	50	100	0	0

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
Lawful Gambling Taxes	378,385	401,900	428,900	194,300	177,600	371,900	-30,000	-6,485	161,100	159,600	320,700	-108,200	-51,200
Gambling Tax Refunds	-907	-500	-500	-250	-250	-500	0	407	-250	-250	-500	0	0
Lawful Gambling Taxes	377,478	401,400	428,400	194,050	177,350	371,400	-30,000	-6,078	160,850	159,350	320,200	-108,200	-51,200
Lawful Gambling Taxes - February 2012 Base	[73,800]	[0]	[0]	[0]	[0]	[0]	[0]	[0]	[0]	[0]	[0]	[0]	[0]
Lawful Gambling Taxes - Stadium	[303,678]	[0]	[0]	[0]	[0]	[0]	[0]	[0]	[0]	[0]	[0]	[0]	[0]
Medical Assistance Surcharges	571,951	643,471	696,227	341,802	355,733	697,535	54,064	125,584	340,822	355,196	696,018	-209	-1,517
Other Tax Refunds	-11,572	-10,804	-10,804	-5,502	-6,102	-11,604	-800	-32	-6,202	-6,302	-12,504	-1,700	-900
Tax Revenues	58,529,189	56,347,741	61,883,420	27,764,292	29,293,743	57,058,035	710,294	-1,471,154	30,285,924	31,492,704	61,778,628	-104,792	4,720,593
Non-Tax Revenues:													
Investment Income	546,482	782,700	137,400	580,400	215,700	796,100	13,400	249,618	84,700	60,800	145,500	8,100	-650,600
Lottery Revenue	170,269	140,967	143,966	77,372	70,620	147,992	7,025	-22,277	72,446	72,446	144,892	926	-3,100
Tobacco Settlements	364,210	336,831	332,432	171,925	170,459	342,384	5,553	-21,826	169,601	168,397	337,998	5,566	-4,386
Settlements	8,252	0	0	0	0	0	0	-8,252	0	0	0	0	0
Fees													
Departmental Earnings	437,073	402,466	408,201	215,742	218,685	434,427	31,961	-2,646	216,767	219,074	435,841	27,640	1,414
Departmental Earnings	437,073	402,466	408,201	215,742	218,685	434,427	31,961	-2,646	216,767	219,074	435,841	27,640	1,414
DHS MSOP Collections	35,902	35,939	36,916	21,481	22,458	43,939	8,000	8,037	22,458	22,458	44,916	8,000	977
DHS MSOP Collections	35,902	35,939	36,916	21,481	22,458	43,939	8,000	8,037	22,458	22,458	44,916	8,000	977
DHS SOS Collections	225,753	225,932	244,656	144,658	138,894	283,552	57,620	57,799	138,894	138,894	277,788	33,132	-5,764
DHS SOS Collections	225,753	225,932	244,656	144,658	138,894	283,552	57,620	57,799	138,894	138,894	277,788	33,132	-5,764
Fines & Surcharges	158,266	137,460	138,125	68,363	68,871	137,234	-226	-21,032	69,054	69,289	138,343	218	1,109
Fine & Surcharges	158,266	137,460	138,125	68,363	68,871	137,234	-226	-21,032	69,054	69,289	138,343	218	1,109
Fees	856,994	801,797	827,898	450,244	448,908	899,152	97,355	42,158	447,173	449,715	896,888	68,990	-2,264
Other Non-Dedicated Revenue													
Assigned Risk Plan Surplus	16,739	0	0	0	0	0	0	-16,739	0	0	0	0	0
All Other Non-Dedicated Revenue	309,849	216,140	216,140	113,818	100,111	213,929	-2,211	-95,920	102,206	99,571	201,777	-14,363	-12,152
All Other Non-Dedicated Revenue	326,588	216,140	216,140	113,818	100,111	213,929	-2,211	-112,659	102,206	99,571	201,777	-14,363	-12,152
Non-Tax Revenues	2,272,795	2,278,435	1,657,836	1,393,759	1,005,798	2,399,557	121,122	126,762	876,126	850,929	1,727,055	69,219	-672,502
Net Non-Dedicated Revenue	60,801,984	58,626,176	63,541,256	29,158,051	30,299,541	59,457,592	831,416	-1,344,392	31,162,050	32,343,633	63,505,683	-35,573	4,048,091

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
Dedicated Revenues													
All Other Dedicated Revenues	5	10	10	1,970	2,055	4,025	4,015	4,020	2,316	2,379	4,695	4,685	670
Dedicated Revenue	5	10	10	1,970	2,055	4,025	4,015	4,020	2,316	2,379	4,695	4,685	670
Transfers From Other Funds													
Other Special Revenue Funds	9,772	1,283	1,364	501	681	1,182	-101	-8,590	585	779	1,364	0	182
Other Special Revenue Funds	9,772	1,283	1,364	501	681	1,182	-101	-8,590	585	779	1,364	0	182
All Other Transfers	22,667	17,353	17,356	9,779	9,772	19,551	2,198	-3,116	9,776	9,778	19,554	2,198	3
Admin Dept-Plant Mgmt	5,864	5,022	4,876	2,645	2,377	5,022	0	-842	2,438	2,438	4,876	0	-146
97, CH 239-Public Safety Alcohol Monitoring	15,723	15,710	15,710	7,855	7,855	15,710	0	-13	7,855	7,855	15,710	0	0
Laws 1997, Transfers In	15,723	15,710	15,710	7,855	7,855	15,710	0	-13	7,855	7,855	15,710	0	0
M.S 16B.24 - Admin FR&R Transfers	9,086	8,096	7,910	4,141	3,955	8,096	0	-990	3,955	3,955	7,910	0	-186
10, CH 215 - DNR Tr fr Spec Rev Fund	715	348	348	174	174	348	0	-367	174	174	348	0	0
Laws 2010, Transfers In	715	348	348	174	174	348	0	-367	174	174	348	0	0
M.S 16A. 724 - Tr fr HCAF Fund	244,000	70,215	0	70,215	0	70,215	0	-173,785	0	0	0	0	-70,215
15, CH 77 - Parking Internal Service Fund	1,985	1,983	1,982	990	993	1,983	0	-2	994	988	1,982	0	-1
Laws 2015, Transfers In	1,985	1,983	1,982	990	993	1,983	0	-2	994	988	1,982	0	-1
20, CH 71, 81 – Unobligated COVID-19 MN and Health Resp. Fund Balance	31,913	0	0	0	0	0	0	-31,913	0	0	0	0	0
Laws 2020, Transfers In	31,913	0	0	0	0	0	0	-31,913	0	0	0	0	0
21, SS1, CH 4 – Transfer from Consumer Education Account - SPECREV	300	0	0	0	0	0	0	-300	0	0	0	0	0
21, SS1, CH 12 - State Data Security Account Cancellation (transfer in) - SPECREV	0	2,198	2,198	1,200	0	1,200	-998	1,200	0	0	0	-2,198	-1,200
Laws 2021, Transfer In	300	2,198	2,198	1,200	0	1,200	-998	900	0	0	0	-2,198	-1,200
23, CH 57 - Premium Security Plan Account Transfer In	0	0	275,775	0	0	0	0	0	275,775	0	275,775	0	275,775
23, CH 57 - Txfrln, MDE MN Council of Economic Education	0	100	0	100	0	100	0	100	0	0	0	0	-100
Laws 2023, Transfer In	0	100	275,775	100	0	100	0	100	275,775	0	275,775	0	275,675
Transfers From Other Funds	342,025	122,308	327,519	97,600	25,807	123,407	1,099	-218,618	301,552	25,967	327,519	0	204,112



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

Prior Year Adj and Other Transactions

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
Cancel of Prior Year Encumbrances	218,345	70,000	70,000	35,000	35,000	70,000	0	-148,345	35,000	35,000	70,000	0	0
Cancel of Prior Year Encumbrances	218,345	70,000	70,000	35,000	35,000	70,000	0	-148,345	35,000	35,000	70,000	0	0
Prior Yr Revenue & Transfers	53,087	0	0	0	0	0	0	-53,087	0	0	0	0	0
Loan Receipts	3,194	2,858	2,858	1,713	1,444	3,157	299	-37	1,444	1,444	2,888	30	-269
Loan Issuances	-3,464	-3,797	-4,996	-1,770	-1,843	-3,613	184	-149	-1,917	-1,990	-3,907	1,089	-294
Net Loan Activity	-270	-939	-2,138	-57	-399	-456	483	-186	-473	-546	-1,019	1,119	-563
Advance Reimbursement (from MPLS)	5,084	0	0	0	0	0	0	-5,084	0	0	0	0	0
Net Cash Advance & Reimbursement	5,084	0	0	0	0	0	0	-5,084	0	0	0	0	0
Other	-176	0	0	0	0	0	0	176	0	0	0	0	0
Other	-176	0	0	0	0	0	0	176	0	0	0	0	0
Prior Year Adjustments	276,070	69,061	67,862	34,943	34,601	69,544	483	-206,526	34,527	34,454	68,981	1,119	-563

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

E-12 Education

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
General Education	14,802,436	16,323,475	16,975,062	8,120,618	8,313,004	16,433,622	110,147	1,631,186	8,472,075	8,673,371	17,145,446	170,384	711,824
23, CH 64 - Pension Adjustment Revenue Increase	0	0	98,926	0	0	0	0	0	0	0	0	-98,926	0
Enrollment Options Transportation	36	37	42	23	25	48	11	12	27	29	56	14	8
Abatement Aid	3,377	5,004	6,198	2,257	2,430	4,687	-317	1,310	2,502	2,579	5,081	-1,117	394
Consolidation Transition Aid	374	477	600	6	180	186	-291	-188	290	300	590	-10	404
Nonpublic Pupil Aid	35,142	46,256	52,574	22,321	23,894	46,215	-41	11,073	25,268	26,801	52,069	-505	5,854
Nonpublic Transportation	40,797	45,872	52,333	22,335	25,196	47,531	1,659	6,734	25,933	26,709	52,642	309	5,111
21, SS1, CH 13 - English Learner Cross-Sbsdy Rdctn Aid (FY22-25 only)	4,000	4,000	0	2,000	2,000	4,000	0	0	0	0	0	0	-4,000
Spec Prov for Select Districts	130	130	130	65	65	130	0	0	65	65	130	0	0
Career and Technical Aid	4,621	2,273	694	1,746	879	2,625	352	-1,996	453	335	788	94	-1,837
Pregnant/Parenting Pupil Trans	153	110	110	55	55	110	0	-43	55	55	110	0	0
Career and Technical Education Consortium	6,000	10,000	10,000	5,000	5,000	10,000	0	4,000	5,000	5,000	10,000	0	0
23, CH 55 - Career and Tech. Prog. Expansion; Aeronautics Pilot Prog.	0	450	0	450	0	450	0	450	0	0	0	0	-450
23, CH 55 - Emergency Medical Training	0	1,000	1,000	500	500	1,000	0	1,000	500	500	1,000	0	0
23, CH 55 - Area Learning Center Transportation Aid	0	2,000	2,000	1,000	1,000	2,000	0	2,000	1,000	1,000	2,000	0	0
23, CH 55 - Unemployment Aid (TR OUT)	0	135,000	0	135,000	0	135,000	0	135,000	0	0	0	0	-135,000
23, CH 64 - Windom School District Onetime Supplemental Aid	0	1,000	0	1,000	0	1,000	0	1,000	0	0	0	0	-1,000
Other General Education Programs	94,630	253,609	125,681	193,758	61,224	254,982	1,373	160,352	61,093	63,373	124,466	-1,215	-130,516
General Education	14,897,066	16,577,084	17,199,669	8,314,376	8,374,228	16,688,604	111,520	1,791,538	8,533,168	8,736,744	17,269,912	70,243	581,308
Charter School Lease Aid	172,634	192,486	209,603	92,938	96,750	189,688	-2,798	17,054	100,593	104,640	205,233	-4,370	15,545
Recovery Programs	1,471	1,500	1,500	750	750	1,500	0	29	750	750	1,500	0	0
Achievement and Integration Aid	161,227	167,562	170,528	82,824	84,544	167,368	-194	6,141	84,716	84,307	169,023	-1,505	1,655
Interdistrict Desegregation Transportation	23,685	31,601	38,753	14,992	16,609	31,601	0	7,916	18,393	20,360	38,753	0	7,152
Education Excellence - Choice Programs	359,017	393,149	420,384	191,504	198,653	390,157	-2,992	31,140	204,452	210,057	414,509	-5,875	24,352
Indian Education Formula Aid	22,234	37,215	41,047	17,905	19,310	37,215	0	14,981	20,159	20,942	41,101	54	3,886
MN Indian Teacher Training Program (TR OUT in FY24 and later)	1,589	2,810	1,200	2,210	600	2,810	0	1,221	600	600	1,200	0	-1,610
Tribal Contract Schools	5,388	5,389	6,416	2,582	2,785	5,367	-22	-21	3,107	3,358	6,465	49	1,098
Early Childhood Programs at Tribal Schools	136	136	136	68	68	136	0	0	68	68	136	0	0
23, CH 55 - Native Language Revitalization Grants	0	15,000	15,000	7,500	7,500	15,000	0	15,000	7,500	7,500	15,000	0	0
Education Excellence - Indian Programs	29,347	60,550	63,799	30,265	30,263	60,528	-22	31,181	31,434	32,468	63,902	103	3,374
Advanced Placement / Intl Baccalaureate	9,704	9,000	9,000	4,500	4,500	9,000	0	-704	4,500	4,500	9,000	0	0
23, CH 55 - Alliance of Chicanos, Hispanics, & Latin Americans	0	500	0	300	200	500	0	500	0	0	0	0	-500
23, CH 55 - Alternative Programs	0	50	0	50	0	50	0	50	0	0	0	0	-50
AP/IB STEM Grants	309	500	500	250	250	500	0	191	250	250	500	0	0
23, CH 55 - BARR Center	0	5,000	0	5,000	0	5,000	0	5,000	0	0	0	0	-5,000
Civic Education Grants	90	0	0	0	0	0	0	-90	0	0	0	0	0
College Entrance Exam Reimbursements	2,618	2,022	2,022	1,011	1,011	2,022	0	-596	1,011	1,011	2,022	0	0
23, CH 55 - COMPASS and MTSS	0	27,000	27,000	13,500	13,500	27,000	0	27,000	13,500	13,500	27,000	0	0
23, CH 55 - Computer Science Education Advancement	0	1,000	1,000	500	500	1,000	0	1,000	500	500	1,000	0	0

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
Concurrent Enrollment	8,000	8,000	8,000	4,000	4,000	8,000	0	0	4,000	4,000	8,000	0	0
21, SS1, CH 13 - Digital Well-being Grant	1,574	0	0	0	0	0	0	-1,574	0	0	0	0	0
Early Childhood Literacy Programs	18,680	15,900	15,900	7,950	7,950	15,900	0	-2,780	7,950	7,950	15,900	0	0
23, CH 55 - Educational Outcomes and Accountability Pilot	0	300	0	150	150	300	0	300	0	0	0	0	-300
23, CH 55 - Ethnic Studies Community Consultation	0	300	300	150	150	300	0	300	150	150	300	0	0
23, CH 55 - Ethnic Studies School Grants	0	1,400	1,400	700	700	1,400	0	1,400	700	700	1,400	0	0
23 CH 55 - Full-Service Community Schools	0	15,000	10,000	7,500	7,500	15,000	0	15,000	5,000	5,000	10,000	0	-5,000
Girls Taking Action	1,500	1,500	0	1,500	0	1,500	0	0	0	0	0	0	-1,500
23, CH 55 - Holocaust & Genocide Education	0	150	150	75	75	150	0	150	75	75	150	0	0
23, CH 55 - Innovation Service Learning Grants	0	1,000	0	1,000	0	1,000	0	1,000	0	0	0	0	-1,000
23, CH 55 - Junior Achievement North	0	1,000	0	500	500	1,000	0	1,000	0	0	0	0	-1,000
21, SS1, CH 13 - Language Grants for Teachers (LETRS)	3,071	0	0	0	0	0	0	-3,071	0	0	0	0	0
Literacy Incentive Aid	91,043	84,736	86,595	40,424	41,535	81,959	-2,777	-9,084	42,302	42,644	84,946	-1,649	2,987
23, CH 55 - MN Alliance of Boys and Girls Clubs	0	5,000	0	2,500	2,500	5,000	0	5,000	0	0	0	0	-5,000
23, CH 55 - MN Center for the Book	0	400	400	200	200	400	0	400	200	200	400	0	0
MN Council on Economic Education	300	400	0	200	200	400	0	100	0	0	0	0	-400
23, CH 57 - MN Council on Economic Education	0	100	0	100	0	100	0	100	0	0	0	0	-100
MN Indep College & Community (Tr to OHE)	0	1,250	1,250	625	625	1,250	0	1,250	625	625	1,250	0	0
MN Math Corps	2,256	2,000	2,000	1,000	1,000	2,000	0	-256	1,000	1,000	2,000	0	0
MN Principals Academy	488	400	400	200	200	400	0	-88	200	200	400	0	0
21, SS1, CH 13 - MN Youth Council	375	0	0	0	0	0	0	-375	0	0	0	0	0
Museums and Educational Centers	1,220	2,482	3,582	1,241	1,241	2,482	0	1,262	1,791	1,791	3,582	0	1,100
Nonexclusionary Discipline	1,658	3,500	3,500	1,750	1,750	3,500	0	1,842	1,750	1,750	3,500	0	0
23, CH 55 - Online Music Instruction Grant	0	300	0	300	0	300	0	300	0	0	0	0	-300
P-TECH Schools	2,204	1,582	1,582	791	791	1,582	0	-622	791	791	1,582	0	0
23, CH 55 - Paraprofessional Training	0	7,230	16,631	0	7,230	7,230	0	7,230	8,204	8,417	16,621	-10	9,391
23, CH 55 - READ Act - CAREI	0	4,200	0	4,200	0	4,200	0	4,200	0	0	0	0	-4,200
23, CH 55 - READ Act - Curriculum and Materials	0	35,000	0	35,000	0	35,000	0	35,000	0	0	0	0	-35,000
23, CH 55 - READ Act - Professional Development	0	34,950	15,500	34,950	0	34,950	0	34,950	7,750	7,750	15,500	0	-19,450
23, CH 55 - READ Act - MDE Literacy Specialist	0	500	500	250	250	500	0	500	250	250	500	0	0
Sanneh Foundation	3,307	3,000	3,000	1,500	1,500	3,000	0	-307	1,500	1,500	3,000	0	0
Serve Minnesota	1,800	1,800	1,800	900	900	1,800	0	0	900	900	1,800	0	0
Starbase MN	1,357	1,000	1,000	500	500	1,000	0	-357	500	500	1,000	0	0
Statewide Testing	19,384	21,784	21,784	10,892	10,892	21,784	0	2,400	10,892	10,892	21,784	0	0
Student Organizations	1,536	2,168	2,168	1,084	1,084	2,168	0	632	1,084	1,084	2,168	0	0
Support Our Schools	3,123	0	0	0	0	0	0	-3,123	0	0	0	0	0
23, CH 55 - Walkabouts Program	0	500	0	250	250	500	0	500	0	0	0	0	-500
Education Excellence - Student Opportunities	175,597	303,904	236,964	187,493	113,634	301,127	-2,777	125,530	117,375	117,930	235,305	-1,659	-65,822
Agricultural Educator Grants	480	500	500	250	250	500	0	20	250	250	500	0	0
Alternative Teacher Compensation Aid	176,850	176,873	178,470	89,132	88,348	177,480	607	630	88,040	88,235	176,275	-2,195	-1,205
23, CH 55 - Black Men Teach Twin Cities	0	1,000	1,000	500	500	1,000	0	1,000	500	500	1,000	0	0
23, CH 55 - Closing Educational Opportunity Gaps Grants	0	6,000	0	3,000	3,000	6,000	0	6,000	0	0	0	0	-6,000
23, CH 55 - Coalition to Increase Tchrs of Color and Am. Ind. Tchrs	0	200	200	100	100	200	0	200	100	100	200	0	0
Come Teach in MN Hiring Bonuses (TR OUT)	400	600	800	200	400	600	0	200	400	400	800	0	200
Statewide Concurrent Enrollment Teacher Training	1,125	750	750	375	375	750	0	-375	375	375	750	0	0
Expanded Concurrent Enrollment Grants	996	1,000	1,000	500	500	1,000	0	4	500	500	1,000	0	0

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
Grow Your Own (TR OUT)	13,000	50,000	63,908	25,000	25,000	50,000	0	37,000	31,954	31,954	63,908	0	13,908
23, CH 55 - Reimbursements for Teacher Licensing and Exam Fees	0	1,400	0	1,400	0	1,400	0	1,400	0	0	0	0	-1,400
23, CH 55 - Special Education Teacher Pipeline (TR OUT)	0	30,000	10,000	20,000	10,000	30,000	0	30,000	0	10,000	10,000	0	-20,000
23, CH 55 - Statewide Teacher Mentoring Program	0	9,940	0	9,940	0	9,940	0	9,940	0	0	0	0	-9,940
23, CH 55 - Student Support Personnel Aid	0	64,408	117,730	30,212	36,483	66,695	2,287	66,695	58,994	61,230	120,224	2,494	53,529
23, CH 55 - Student Support Personnel Workforce Pipeline	0	10,000	10,000	5,000	5,000	10,000	0	10,000	5,000	5,000	10,000	0	0
23, CH 55 - Teacher Residency Pipeline	0	6,000	6,000	3,000	3,000	6,000	0	6,000	3,000	3,000	6,000	0	0
Education Excellence - Teacher Opportunities	192,851	358,671	390,358	188,609	172,956	361,565	2,894	168,714	189,113	201,544	390,657	299	29,092
Education Excellence	756,812	1,116,274	1,111,505	597,871	515,506	1,113,377	-2,897	356,565	542,374	561,999	1,104,373	-7,132	-9,004
Regular Special Education	3,582,983	4,705,933	5,460,775	2,272,825	2,451,903	4,724,728	18,795	1,141,745	2,597,244	2,825,368	5,422,612	-38,163	697,884
Children with Disabilities Aid	2,748	3,562	4,525	1,558	1,756	3,314	-248	566	1,978	2,227	4,205	-320	891
Travel for Home Based Services	692	682	747	334	348	682	0	-10	366	381	747	0	65
21, SS1, CH 13 - Special Education Cross-Subsidy Reduction Aid	10,425	0	0	0	0	0	0	-10,425	0	0	0	0	0
Court Placed Special Education Revenue	0	53	57	26	27	53	0	53	28	29	57	0	4
Out-of-State Tuition for Special Education Students	500	500	500	250	250	500	0	0	250	250	500	0	0
23, CH 55 - Special Education Separate Sites and Programs	0	9,461	10,941	3,879	4,504	8,383	-1,078	8,383	4,728	4,966	9,694	-1,247	1,311
Special Education	3,597,348	4,720,191	5,477,545	2,278,872	2,458,788	4,737,660	17,469	1,140,312	2,604,594	2,833,221	5,437,815	-39,730	700,155
Debt Service Equalization	49,315	45,862	35,005	24,511	19,727	44,238	-1,624	-5,077	15,014	13,691	28,705	-6,300	-15,533
Telecommunications Access	7,500	7,500	7,500	3,750	3,750	7,500	0	0	3,750	3,750	7,500	0	0
Long-Term Facilities Maintenance Equalized Aid	215,187	215,939	217,939	108,125	107,884	216,009	70	822	106,752	106,791	213,543	-4,396	-2,466
Maximum Effort Loan Aid	3,288	0	0	0	0	0	0	-3,288	0	0	0	0	0
23, CH 55 - Building and Cybersecurity Grant Program	0	24,332	0	24,332	0	24,332	0	24,332	0	0	0	0	-24,332
23, CH 55 - Gender-Neutral Single-User Restroom Grants	0	2,000	2,000	1,000	1,000	2,000	0	2,000	1,000	1,000	2,000	0	0
Facilities & Technology	275,290	295,633	262,444	161,718	132,361	294,079	-1,554	18,789	126,516	125,232	251,748	-10,696	-42,331
School Lunch	26,063	388,833	418,573	210,431	229,516	439,947	51,114	413,884	237,857	242,515	480,372	61,799	40,425
School Breakfast	10,053	52,631	57,283	39,868	43,558	83,426	30,795	73,373	45,178	46,085	91,263	33,980	7,837
Summer School Food Service Repl Aid	300	300	300	150	150	300	0	0	150	150	300	0	0
Kindergarten Milk	869	1,318	1,318	428	428	856	-462	-13	428	428	856	-462	0
Nutrition Programs	37,285	443,082	477,474	250,877	273,652	524,529	81,447	487,244	283,613	289,178	572,791	95,317	48,262
Basic Support	27,140	35,140	36,057	17,570	17,570	35,140	0	8,000	17,900	18,265	36,165	108	1,025
Multicounty, Multitype Library Systems	2,600	4,000	4,000	2,000	2,000	4,000	0	1,400	2,000	2,000	4,000	0	0
Electronic Library for Minnesota	1,800	1,800	1,800	900	900	1,800	0	0	900	900	1,800	0	0
Regional Library Telecommunications Aid	4,569	4,600	4,600	2,300	2,300	4,600	0	31	2,300	2,300	4,600	0	0
23, CH 55 - Licensed Library Media Specialists	0	1,000	0	1,000	0	1,000	0	1,000	0	0	0	0	-1,000
23, CH 55 - School Library Aid	0	45,234	47,594	21,577	23,926	45,503	269	45,503	23,903	23,812	47,715	121	2,212
Library Programs	36,109	91,774	94,051	45,347	46,696	92,043	269	55,934	47,003	47,277	94,280	229	2,237
Early Childhood Family Education Aid	69,229	76,605	82,930	37,206	38,985	76,191	-414	6,962	40,800	42,443	83,243	313	7,052
23, CH 54 - ECFE Support Staff	0	750	750	375	375	750	0	750	375	375	750	0	0
School Readiness	67,366	67,366	67,366	33,683	33,683	67,366	0	0	33,683	33,683	67,366	0	0
Developmental Screening Aid	6,876	8,725	8,670	4,129	4,151	8,280	-445	1,404	4,122	4,084	8,206	-464	-74
23, CH 54 - Admin. Costs for Developmental Screening	0	204	154	127	77	204	0	204	77	77	154	0	-50
Educate Parents Partnership	98	98	98	49	49	98	0	0	49	49	98	0	0
Kindergarten Entry Assessment	543	3,086	4,100	1,049	2,037	3,086	0	2,543	2,357	1,743	4,100	0	1,014

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
Head Start Program	50,489	70,200	70,200	35,100	35,100	70,200	0	19,711	35,100	35,100	70,200	0	0
Early Learning Scholarships (TR OUT) - SPECREV	141,418	393,475	200,346	196,737	196,738	393,475	0	252,057	100,173	100,173	200,346	0	-193,129
ParentChild+ Program	1,800	3,600	1,800	1,800	1,800	3,600	0	1,800	900	900	1,800	0	-1,800
Statewide Early Childhood Rating System (Tr to DHS)	0	4,600	3,500	2,850	1,750	4,600	0	4,600	1,750	1,750	3,500	0	-1,100
Home Visiting Aid	854	700	453	381	301	682	-18	-172	225	192	417	-36	-265
23, CH 55 - Voluntary Prekindergarten Reserve	0	50,000	0	0	50,000	50,000	0	50,000	0	0	0	0	-50,000
23, CH 54 - Voluntary Prekindergarten Administrative Costs	0	1,031	1,382	340	691	1,031	0	1,031	691	691	1,382	0	351
23, CH 54 - Grow Your Own Early Child/Family Educators (TR OUT)	0	5,000	1,000	2,500	2,500	5,000	0	5,000	500	500	1,000	0	-4,000
23, CH 54 - Early Child/Family Ed Teacher Shortage (Tr to OHE)	0	1,000	1,000	500	500	1,000	0	1,000	500	500	1,000	0	0
23, CH 54 - Children's Savings Accounts Start-up Grants	0	500	0	500	0	500	0	500	0	0	0	0	-500
23, CH 54 - Learning with Music	0	500	0	250	250	500	0	500	0	0	0	0	-500
23, CH 54 - Way to Grow	0	300	0	150	150	300	0	300	0	0	0	0	-300
23, CH 54 - Reach Out and Read	0	500	500	250	250	500	0	500	250	250	500	0	0
23, CH 54 - Exec. Function Across Generations Curriculum Grant	0	300	0	300	0	300	0	300	0	0	0	0	-300
23, CH 54 - Metro Deaf School	0	200	0	100	100	200	0	200	0	0	0	0	-200
23, CH 54 - Early Childhood Curriculum Grants	0	500	0	250	250	500	0	500	0	0	0	0	-500
23, CH 54 - Great Start Scholarships Program	0	1,656	0	1,656	0	1,656	0	1,656	0	0	0	0	-1,656
Early Childhood & Family Support	338,673	690,896	444,249	320,282	369,737	690,019	-877	351,346	221,552	222,510	444,062	-187	-245,957
Community Education	330	8,128	19,288	98	8,005	8,103	-25	7,773	9,269	9,565	18,834	-454	10,731
Adults With Disabilities Program Aid	1,406	2,492	3,812	710	1,520	2,230	-262	824	1,609	1,609	3,218	-594	988
Deaf, DeafBlind, and Hard-of-hearing Adults	140	140	140	70	70	140	0	0	70	70	140	0	0
School Age Care Revenue	0	2	2	1	1	2	0	2	1	1	2	0	0
Neighborhood Partnership Grants	5,813	5,200	5,200	2,600	2,600	5,200	0	-613	2,600	2,600	5,200	0	0
Regional Neighborhood Partnership Grants	1,202	2,800	2,800	1,400	1,400	2,800	0	1,598	1,400	1,400	2,800	0	0
23, CH 55 - After School Community Learning Grant Program	0	30,000	0	30,000	0	30,000	0	30,000	0	0	0	0	-30,000
Community Education	8,891	48,762	31,242	34,879	13,596	48,475	-287	39,584	14,949	15,245	30,194	-1,048	-18,281
Adult Basic Education Aid	103,278	106,380	107,626	52,566	53,684	106,250	-130	2,972	55,256	56,913	112,169	4,543	5,919
High School Equivalency Tests	75	740	250	615	125	740	0	665	125	125	250	0	-490
Self-Sufficiency & Lifelong Learning	103,353	107,120	107,876	53,181	53,809	106,990	-130	3,637	55,381	57,038	112,419	4,543	5,429
Subtotal E-12 Education Aids	20,050,827	24,090,816	25,206,055	12,057,403	12,238,373	24,295,776	204,960	4,244,949	12,429,150	12,888,444	25,317,594	111,539	1,021,818
Education, Dept of	56,008	86,927	79,334	47,005	39,922	86,927	0	30,919	39,667	39,667	79,334	0	-7,593
23, CH 18 - Free School Meals Administrative Costs	90	0	0	0	0	0	0	-90	0	0	0	0	0
23, CH 63 - Adult-Use Cannabis; Educational Program Resources	0	300	240	180	120	300	0	300	120	120	240	0	-60
FY23 Available/Balance Forward - Education, Dept of	0	0	0	310	0	310	310	310	0	0	0	0	-310
Education, Dept of	56,098	87,227	79,574	47,495	40,042	87,537	310	31,439	39,787	39,787	79,574	0	-7,963
Prof Educator Licensing Std Bd.	5,656	7,112	7,256	3,484	3,628	7,112	0	1,456	3,628	3,628	7,256	0	144
Collab. Urban and Greater MN Educators of Color Grants	2,000	10,880	10,880	5,440	5,440	10,880	0	8,880	5,440	5,440	10,880	0	0
Teacher Recruitment Marketing Campaign	499	1,000	1,000	500	500	1,000	0	501	500	500	1,000	0	0
Teachers of Color (Mentoring and Retention)	6,042	7,000	9,000	3,500	3,500	7,000	0	958	4,500	4,500	9,000	0	2,000
23, CH 55 - Alternative Pathways Support Position	0	300	300	150	150	300	0	300	150	150	300	0	0
23, CH 55 - Heritage Language and Culture Teachers	0	416	416	208	208	416	0	416	208	208	416	0	0
23, CH 55 - Licensure via Portfolio Online Platform	0	300	300	150	150	300	0	300	150	150	300	0	0
23, CH 55 - Pathway Preparation Grants	0	800	800	400	400	800	0	800	400	400	800	0	0

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
23, CH 55 - Removing Barriers to Licensure	0	77	0	77	0	77	0	77	0	0	0	0	-77
23, CH 55 - Reports on Increasing Tchrs of Color and Am. Ind. Tchrs	0	20	0	20	0	20	0	20	0	0	0	0	-20
Prof Educator Licensing Std Bd.	14,197	27,905	29,952	13,929	13,976	27,905	0	13,708	14,976	14,976	29,952	0	2,047
Minn State Academies	28,283	34,955	34,629	17,766	17,189	34,955	0	6,672	17,480	17,237	34,717	88	-238
23, CH 64 - TRA Pension Contributions	0	0	88	0	0	0	0	0	0	0	0	-88	0
Minn State Academies	28,283	34,955	34,717	17,766	17,189	34,955	0	6,672	17,480	17,237	34,717	0	-238
Perpich Center for Arts Education	14,645	17,678	16,870	9,243	8,435	17,678	0	3,033	8,447	8,447	16,894	24	-784
23, CH 64 - TRA Pension Contributions	0	0	24	0	0	0	0	0	0	0	0	-24	0
Perpich Center for Arts Education	14,645	17,678	16,894	9,243	8,435	17,678	0	3,033	8,447	8,447	16,894	0	-784
E-12 Education	20,164,050	24,258,581	25,367,192	12,145,836	12,318,015	24,463,851	205,270	4,299,801	12,509,840	12,968,891	25,478,731	111,539	1,014,880
Higher Education													
Office of Higher Education	549,811	776,374	723,269	340,411	435,963	776,374	0	226,563	361,608	361,661	723,269	0	-53,105
22, CH 42 - ALS Research	300	0	0	0	0	0	0	-300	0	0	0	0	0
22, CH 50 - COVID-19 Management - OHE	2,445	0	0	0	0	0	0	-2,445	0	0	0	0	0
23, CH 63 - Adult-Use Cannabis (TR OUT)	0	2,000	2,000	1,000	1,000	2,000	0	2,000	1,000	1,000	2,000	0	0
FY23 Available/Balance Forward - Office of Higher Education	0	0	0	20,956	0	20,956	20,956	20,956	0	0	0	0	-20,956
Office of Higher Education	552,556	778,374	725,269	362,367	436,963	799,330	20,956	246,774	362,608	362,661	725,269	0	-74,061
University of Minnesota	1,381,025	1,503,728	1,481,464	756,996	746,732	1,503,728	0	122,703	740,732	740,732	1,481,464	0	-22,264
23, CH 60 - Lowland Conifer Reserve Study	0	500	0	500	0	500	0	500	0	0	0	0	-500
23, CH 60 - Aquatic Invasive Species Research	0	1,000	0	1,000	0	1,000	0	1,000	0	0	0	0	-1,000
23, CH 60 - Weather Resiliency Program	0	2,000	2,000	1,000	1,000	2,000	0	2,000	1,000	1,000	2,000	0	0
23, CH 62 - Cut Wall Study	0	1,000	0	1,000	0	1,000	0	1,000	0	0	0	0	-1,000
23, CH 68 - Small Community Partnerships	0	5,000	0	2,500	2,500	5,000	0	5,000	0	0	0	0	-5,000
23, CH 63 - Adult-Use Cannabis	0	5,200	6,500	2,600	2,600	5,200	0	5,200	3,250	3,250	6,500	0	1,300
University of Minnesota	1,381,025	1,518,428	1,489,964	765,596	752,832	1,518,428	0	137,403	744,982	744,982	1,489,964	0	-28,464
Minnesota State (TR OUT)	1,581,483	1,872,128	1,747,497	948,896	923,232	1,872,128	0	290,645	875,189	875,200	1,750,389	2,892	-121,739
21, SS1, CH 10 - Career and Technical Educator Pilot	400	0	0	0	0	0	0	-400	0	0	0	0	0
23, CH 52 - Transfer JDAI from Corrections	0	1,000	1,000	500	500	1,000	0	1,000	500	500	1,000	0	0
23, CH 64 - TRA Pension Contributions	0	0	2,892	0	0	0	0	0	0	0	0	-2,892	0
Minnesota State	1,581,883	1,873,128	1,751,389	949,396	923,732	1,873,128	0	291,245	875,689	875,700	1,751,389	0	-121,739
Mayo Medical School	1,330	1,330	1,330	665	665	1,330	0	0	665	665	1,330	0	0
Mayo Family & Residency	1,372	2,268	2,268	1,134	1,134	2,268	0	896	1,134	1,134	2,268	0	0
Mayo Foundation	2,702	3,598	3,598	1,799	1,799	3,598	0	896	1,799	1,799	3,598	0	0
Higher Education	3,518,166	4,173,528	3,970,220	2,079,158	2,115,326	4,194,484	20,956	676,318	1,985,078	1,985,142	3,970,220	0	-224,264
Property Tax Aids & Credits													
Homestead Credit Refund	1,164,949	1,517,046	1,465,220	849,000	761,500	1,610,500	93,454	445,551	767,300	777,900	1,545,200	79,980	-65,300
Renters Property Tax Refund	447,267	524,959	0	301,500	257,800	559,300	34,341	112,033	0	0	0	0	-559,300



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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
Special Property Tax Refund	10,220	46,200	13,500	44,680	13,200	57,880	11,680	47,660	3,900	5,200	9,100	-4,400	-48,780
Sustainable Forest Incentive Payments	26,763	28,930	31,300	14,420	15,370	29,790	860	3,027	16,150	16,970	33,120	1,820	3,330
Property Tax Refunds	1,649,199	2,117,135	1,510,020	1,209,600	1,047,870	2,257,470	140,335	608,271	787,350	800,070	1,587,420	77,400	-670,050
Political Contribution Refunds (Open)	5,066	8,300	9,000	3,600	4,300	7,900	-400	2,834	4,300	4,300	8,600	-400	700
Tax Refund Interest (Open)	30,077	25,500	26,300	14,750	12,900	27,650	2,150	-2,427	13,100	13,300	26,400	100	-1,250
22, Ch 50 - Frontline Worker Aid	499,935	0	0	0	0	0	0	-499,935	0	0	0	0	0
Local Government Aid (City Aid)	1,128,636	1,269,382	1,228,210	564,398	704,984	1,269,382	0	140,746	583,812	644,398	1,228,210	0	-41,172
21, SS1, CH 14 One-time Supplemental Local Government Aid	5,516	0	0	0	0	0	0	-5,516	0	0	0	0	0
County Program Aid	527,983	608,528	681,908	264,374	344,154	608,528	0	80,545	340,982	340,954	681,936	28	73,408
21, SS1, CH 14, Public Defense Board Public Defender Aid (TR OUT)	0	1,000	1,000	500	500	1,000	0	1,000	500	500	1,000	0	0
21, SS1, CH 12, LBO Local Impact Notes (TR OUT)	0	414	414	207	207	414	0	414	207	207	414	0	0
MDE Local Impact Notes (TR OUT)	0	14	14	7	7	14	0	14	7	7	14	0	0
County Program Aid	527,983	609,956	683,336	265,088	344,868	609,956	0	81,973	341,696	341,668	683,364	28	73,408
21, SS1, CH 14 Local Homeless Prevention Aid to Counties	0	40,000	40,000	20,000	20,000	40,000	0	40,000	20,000	20,000	40,000	0	0
23, CH 64 - Tribal Nation Aid	0	35,000	70,000	0	35,000	35,000	0	35,000	35,000	35,000	70,000	0	35,000
23, CH 64 - Statewide Local Housing Aid	0	45,000	20,000	22,500	22,500	45,000	0	45,000	10,000	10,000	20,000	0	-25,000
21, SS1, CH 14 One-time Local Government Assistance to Counties	29,355	0	0	0	0	0	0	-29,355	0	0	0	0	0
Township Aid	20,000	19,112	19,000	9,612	9,293	18,905	-207	-1,095	9,000	9,000	18,000	-1,000	-905
23, CH 64 - Public Safety Aid	0	300,000	0	300,000	0	300,000	0	300,000	0	0	0	0	-300,000
23, CH 64 - Soil and Water Conservation District Aid	0	30,000	24,000	15,000	15,000	30,000	0	30,000	12,000	12,000	24,000	0	-6,000
23, CH 64 - Class 4d Transition Aid	0	0	1,160	0	0	0	0	0	580	580	1,160	0	1,160
Payment in Lieu of Taxes - PILT (Open)	72,925	91,257	104,057	40,062	48,492	88,554	-2,703	15,629	49,691	50,900	100,591	-3,466	12,037
Aquatic Invasive Species Prevention Aid	20,000	20,000	20,000	10,000	10,000	20,000	0	0	10,000	10,000	20,000	0	0
Riparian Protection Aid to BWSR (TR OUT)	1,489	1,490	1,490	745	745	1,490	0	1	745	745	1,490	0	0
Riparian Protection Aid Local Distribution	14,511	14,510	14,510	7,255	7,255	14,510	0	-1	7,255	7,255	14,510	0	0
Riparian Protection Aid	16,000	16,000	16,000	8,000	8,000	16,000	0	0	8,000	8,000	16,000	0	0
Indian Family Out-Of-Home Placement Aid	8,391	10,000	10,000	5,000	5,000	10,000	0	1,609	5,000	5,000	10,000	0	0
Casino Aid to Counties	2,475	3,268	3,298	1,624	1,644	3,268	0	793	1,644	1,654	3,298	0	30
State Taconite Aid to IRRR (TR OUT)	7,301	7,320	7,409	3,751	3,869	7,620	300	319	3,902	4,038	7,940	531	320
State Taconite Aid Local Distribution	8,061	7,621	7,234	3,800	3,695	7,495	-126	-566	3,611	3,574	7,185	-49	-310
State Taconite Aid	15,362	14,941	14,643	7,551	7,564	15,115	174	-247	7,513	7,612	15,125	482	10
Utility Valuation Transition Aid	20	16	0	16	0	16	0	-4	0	0	0	0	-16
23, CH 64 - Electric Generation Transition Aid to Local Governments	0	2,120	4,850	0	2,120	2,120	0	2,120	3,430	1,420	4,850	0	2,730

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
Aid To School Districts	16,065	16,074	16,074	8,037	8,037	16,074	0	9	8,037	8,037	16,074	0	0
Cities, Towns, Counties	20,213	20,290	20,290	10,145	10,145	20,290	0	77	10,145	10,145	20,290	0	0
Disparity Reduction Aid	36,278	36,364	36,364	18,182	18,182	36,364	0	86	18,182	18,182	36,364	0	0
Aid To School Districts	6,421	5,923	6,268	2,775	2,617	5,392	-531	-1,029	2,603	2,603	5,206	-1,062	-186
Cities, Towns, Counties	22,179	21,249	22,563	10,520	10,098	20,618	-631	-1,561	10,097	10,097	20,194	-2,369	-424
Border City Disparity Reduction Credit	28,600	27,172	28,831	13,295	12,715	26,010	-1,162	-2,590	12,700	12,700	25,400	-3,431	-610
Aid To School Districts	14,898	14,601	14,566	7,338	7,453	14,791	190	-107	7,469	7,469	14,938	372	147
Cities, Towns, Counties	57,628	55,016	55,016	29,692	30,360	60,052	5,036	2,424	30,360	30,360	60,720	5,704	668
Agricultural Homestead Market Value Credit	72,526	69,617	69,582	37,030	37,813	74,843	5,226	2,317	37,829	37,829	75,658	6,076	815
School Building Bond Agricultural Credit	132,229	185,509	209,345	85,931	107,350	193,281	7,772	61,052	127,466	138,399	265,865	56,520	72,584
Aid To School Districts	0	19	20	0	0	0	-19	0	10	10	20	0	20
Cities, Towns, Counties	53	80	80	0	0	0	-80	-53	38	79	117	37	117
Agriculture Preservation Credit	53	99	100	0	0	0	-99	-53	48	89	137	37	137
Supplemental Taconite Homestead Credit	10,872	11,073	11,294	5,466	5,520	10,986	-87	114	5,575	5,631	11,206	-88	220
Aid To School Districts	41	2	0	109	12	121	119	80	0	0	0	0	-121
Cities, Towns, Counties	110	0	0	202	0	202	202	92	0	0	0	0	-202
Prior Year Credit Adjustment	151	2	0	311	12	323	321	172	0	0	0	0	-323
Police State Aid	168,980	185,580	202,660	92,897	97,080	189,977	4,397	20,997	101,450	106,010	207,460	4,800	17,483
Fire State Aid	71,122	77,300	81,900	41,751	43,000	84,751	7,451	13,629	44,270	45,570	89,840	7,940	5,089
Fire Insurance Surcharge Aid	11,604	12,970	13,750	6,390	6,580	12,970	0	1,366	6,770	6,980	13,750	0	780
Police-Fire Retirement Supp Aid	30,996	31,000	31,000	15,500	15,500	31,000	0	4	15,500	15,500	31,000	0	0
Police/Fire Amortization Aid	5,458	5,458	5,458	2,729	2,729	5,458	0	0	2,729	2,729	5,458	0	0
Redirected Amortization Aid to SPTRFA/TRA	4,188	4,188	4,188	2,094	2,094	4,188	0	0	2,094	2,094	4,188	0	0
Firefighter Supplemental Benefits Reimbursement	1,314	1,274	1,274	708	653	1,361	87	47	653	653	1,306	32	-55
Aid to School Districts	412	91	62	94	11	105	14	-307	28	31	59	-3	-46
Aid to Cities, Towns, Counties	1,537	439	188	313	0	313	-126	-1,224	94	94	188	0	-125
Disaster Credit	1,949	530	250	407	11	418	-112	-1,531	122	125	247	-3	-171
Aid to School Districts	83	53	50	5	23	28	-25	-55	25	25	50	0	22
Aid to Cities, Towns, Counties	280	150	150	0	75	75	-75	-205	75	75	150	0	75
Local Option Disaster Abatement Reimbursement	363	203	200	5	98	103	-100	-260	100	100	200	0	97
Aid to School District	280	280	280	140	140	280	0	0	140	140	280	0	0
Aid to City and County	2,120	2,280	2,440	1,060	1,220	2,280	0	160	1,220	1,220	2,440	0	160
Mahnomen Property Tax Reimbursement	2,400	2,560	2,720	1,200	1,360	2,560	0	160	1,360	1,360	2,720	0	160
Border City Reimbursement	115	166	166	85	85	170	4	55	85	85	170	4	0
Taconite Aid Reimbursement	1,122	1,122	1,122	561	561	1,122	0	0	561	561	1,122	0	0

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
Performance Measurement Reimbursement	1,011	1,035	1,046	527	530	1,057	22	46	533	535	1,068	22	11
Minneapolis Debt Service Aid	3,374	0	0	0	0	0	0	-3,374	0	0	0	0	0
19, SS1, CH 6 - Grant to City of Virginia	5,400	0	0	0	0	0	0	-5,400	0	0	0	0	0
21, SS1, CH 14 Grants to Various Local Governments	1,014	0	0	0	0	0	0	-1,014	0	0	0	0	0
23, CH 64 - City of Spring Grove Fire Remediation Grant	0	250	0	250	0	250	0	250	0	0	0	0	-250
23, CH 64 - City of Northfield Infrastructure Grant	0	300	0	300	0	300	0	300	0	0	0	0	-300
23, CH 64 - City of Echo 2021 LGA Penalty Forgiveness	47	0	0	0	0	0	0	-47	0	0	0	0	0
23, CH 64 - City of Morton 2021 LGA Penalty Forgiveness	79	0	0	0	0	0	0	-79	0	0	0	0	0
23, CH 68 - Electric-Assisted Bicycle Rebate Program	0	3,737	0	3,737	0	3,737	0	3,737	0	0	0	0	-3,737
Property Tax Aids & Credits	4,622,185	5,314,496	4,505,124	2,826,157	2,651,408	5,477,565	163,069	855,380	2,280,143	2,370,034	4,650,177	145,053	-827,388

Health & Human Services

Central Office Operations													
Finance & Management	378,742	623,023	472,354	363,934	259,089	623,023	0	244,281	235,399	236,955	472,354	0	-150,669
Children & Families	36,590	102,541	71,355	59,416	43,125	102,541	0	65,951	35,889	35,466	71,355	0	-31,186
Health Care Management	43,087	94,053	66,495	58,802	35,251	94,053	0	50,966	35,637	30,858	66,495	0	-27,558
Continuing Care Management	42,194	126,840	85,658	80,124	46,716	126,840	0	84,646	42,877	42,781	85,658	0	-41,182
Community Support	76,822	69,083	57,343	37,443	31,640	69,083	0	-7,739	29,002	28,341	57,343	0	-11,740
Comp. Gambling Chem & Mental Hlth (Standing)	221	118	118	201	59	260	142	39	59	59	118	0	-142
Administration, Law Changes (ICWA)	0	780	780	390	390	780	0	780	390	390	780	0	0
23, CH 63 - Adult-Use Cannabis	0	2,866	2,720	1,506	1,360	2,866	0	2,866	1,360	1,360	2,720	0	-146
Subtotal Central Office Operations	577,656	1,019,304	756,823	601,816	417,630	1,019,446	142	441,790	380,613	376,210	756,823	0	-262,623
Forecasted Programs													
MN Family Inv Plan/Div Work Prog Grants (MFIP/DWP)	241,663	173,450	213,208	84,310	90,044	174,354	904	-67,309	106,764	119,706	226,470	13,262	52,116
MFIP Child Care Asst Grants	0	182,796	443,740	12,297	128,686	140,983	-41,813	140,983	182,185	227,091	409,276	-34,464	268,293
General Assistance (GA)	98,577	121,846	161,355	52,039	69,964	122,003	157	23,426	79,966	82,105	162,071	716	40,068
Minnesota Supplemental Aid (MSA)	104,641	118,906	126,279	59,684	61,858	121,542	2,636	16,901	63,720	65,696	129,416	3,137	7,874
Housing Support	375,126	439,827	491,027	224,048	241,467	465,515	25,688	90,389	253,627	264,284	517,911	26,884	52,396
Medical Assistance	11,178,498	14,048,024	16,473,051	7,066,598	7,492,705	14,559,303	511,279	3,380,805	8,284,184	8,770,579	17,054,763	581,712	2,495,460
Alternative Care Program	28,957	101,710	111,704	48,101	53,609	101,710	0	72,753	55,607	56,097	111,704	0	9,994
Behavioral Health Fund (TR OUT)	168,187	195,505	216,210	89,933	95,509	185,442	-10,063	17,255	103,736	102,768	206,504	-9,706	21,062
NorthStar Care for Children	190,237	238,458	270,229	107,610	117,291	224,901	-13,557	34,664	123,695	129,643	253,338	-16,891	28,437
Subtotal Forecasted Programs	12,385,886	15,620,522	18,506,803	7,744,620	8,351,133	16,095,753	475,231	3,709,867	9,253,484	9,817,969	19,071,453	564,650	2,975,700
Grant Programs													
Support Services Grants	17,388	17,430	17,430	8,715	8,715	17,430	0	42	8,715	8,715	17,430	0	0
Basic Sliding Fee Child Care Asst Grants	106,712	165,299	272,980	57,953	107,346	165,299	0	58,587	137,768	135,212	272,980	0	107,681
Child Care Development	5,879	373,914	275,188	157,070	216,844	373,914	0	368,035	137,594	137,594	275,188	0	-98,726
23, CH 54 - Great Start Scholarships	0	2,610	0	2,610	0	2,610	0	2,610	0	0	0	0	-2,610

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
Child Support Enforcement	100	100	100	50	50	100	0	0	50	50	100	0	0
Children's Services Grants	103,321	171,275	170,561	86,212	85,063	171,275	0	67,954	85,280	85,281	170,561	0	-714
23, Ch 52 - Child Advocacy Center	0	1,500	0	1,500	0	1,500	0	1,500	0	0	0	0	-1,500
Children & Community Svcs	120,209	127,119	121,712	63,559	63,560	127,119	0	6,910	60,856	60,856	121,712	0	-5,407
Refugee Grants	0	14,000	0	14,000	0	14,000	0	14,000	0	0	0	0	-14,000
Children & Econ Support Grants	65,708	291,210	171,358	212,877	78,333	291,210	0	225,502	83,179	88,179	171,358	0	-119,852
Other Health Care Grants	9,068	71,122	9,622	62,561	8,561	71,122	0	62,054	4,811	4,811	9,622	0	-61,500
Other LTC Grants	25,840	401,949	7,898	400,024	1,925	401,949	0	376,109	3,949	3,949	7,898	0	-394,051
Aging & Adult Services Grants	69,411	200,877	67,723	165,354	35,523	200,877	0	131,466	33,861	33,862	67,723	0	-133,154
Deaf & Hard of Hearing Grants	5,747	5,772	5,772	2,886	2,886	5,772	0	25	2,886	2,886	5,772	0	0
Disabilities Grants	131,759	144,061	54,359	113,684	30,377	144,061	0	12,302	27,343	27,016	54,359	0	-89,702
Housing Support Grants	37,980	32,028	20,728	20,014	12,014	32,028	0	-5,952	10,364	10,364	20,728	0	-11,300
Adult Mental Health Grants	173,835	257,997	243,960	151,785	121,270	273,055	15,058	99,220	121,980	121,980	243,960	0	-29,095
Children's Mental Health Grants	55,931	82,421	69,296	44,487	37,934	82,421	0	26,490	34,648	34,648	69,296	0	-13,125
CCDTF Non-Entitlements	7,597	60,033	6,494	54,691	5,342	60,033	0	52,436	3,247	3,247	6,494	0	-53,539
Compulsive Gambling Grants (Standing)	2,510	3,897	4,167	5,263	1,715	6,977	3,080	4,467	1,550	1,535	3,085	-1,082	-3,892
Subtotal Grant Programs	938,995	2,424,614	1,519,348	1,625,295	817,458	2,442,752	18,138	1,503,757	758,081	760,185	1,518,266	-1,082	-924,486
State Operated Services													
MH & Substance Abuse Treatment	285,810	347,114	354,304	169,962	177,152	347,114	0	61,304	177,152	177,152	354,304	0	7,190
23, CH 70 As Amended By CH 75 -- Contingent*	0	6,109	15,132	0	6,109	6,109	0	6,109	7,566	7,566	15,132	0	9,023
Community Based Services	35,172	41,550	40,232	20,386	21,164	41,550	0	6,378	20,116	20,116	40,232	0	-1,318
Forensic Services	243,977	289,533	297,026	141,020	148,513	289,533	0	45,556	148,513	148,513	297,026	0	7,493
Sex Offender Program	199,079	237,646	243,452	115,920	121,726	237,646	0	38,567	121,726	121,726	243,452	0	5,806
DCT Operations	114,758	177,035	140,224	80,177	96,858	177,035	0	62,277	70,063	70,161	140,224	0	-36,811
Subtotal State Operated Services	878,796	1,098,987	1,090,370	527,465	571,522	1,098,987	0	220,191	545,136	545,234	1,090,370	0	-8,617
Subtotal Human Services, Dept of	14,781,333	20,163,427	21,873,344	10,499,196	10,157,743	20,656,938	493,511	5,875,605	10,937,314	11,499,598	22,436,912	563,568	1,779,974
DHS - Federal Reimbursement	-91,886	-176,668	-146,650	-96,077	-80,591	-176,668	0	-84,782	-74,246	-72,404	-146,650	0	30,018
22, CH 50 - COVID-19 Management - DHS	3,250	0	0	0	0	0	0	-3,250	0	0	0	0	0
Human Services, Dept of	14,692,697	19,986,759	21,726,694	10,403,119	10,077,152	20,480,270	493,511	5,787,573	10,863,068	11,427,194	22,290,262	563,568	1,809,992
Health Improvement	244,819	439,630	393,358	229,600	210,030	439,630	0	194,811	197,644	195,714	393,358	0	-46,272
Health Protection	52,002	74,155	64,494	38,125	36,030	74,155	0	22,153	32,332	32,162	64,494	0	-9,661
Health Operations	24,279	39,197	39,110	19,642	19,555	39,197	0	14,918	19,555	19,555	39,110	0	-87
22, CH 50 - COVID-19 Management - MDH	88,330	0	0	0	0	0	0	-88,330	0	0	0	0	0
23, CH 63 - Adult-Use Cannabis	0	23,292	36,566	3,300	19,992	23,292	0	23,292	18,283	18,283	36,566	0	13,274
23, CH 57 - Commerce Omnibus	0	130	112	74	56	130	0	130	56	56	112	0	-18
FY23 Available/Balance Forward - Health, Department of	0	0	0	1,453	0	1,453	1,453	1,453	0	0	0	0	-1,453
Health, Department of	409,430	576,404	533,640	292,194	285,663	577,857	1,453	168,427	267,870	265,770	533,640	0	-44,217
Emergency Medical Services Board	8,969	12,976	12,352	6,800	6,176	12,976	0	4,007	6,976	5,376	12,352	0	-624
FY23 Available/Balance Forward - Emergency Medical Services Board	0	0	0	237	0	237	237	237	0	0	0	0	-237
Emergency Medical Services Board	8,969	12,976	12,352	7,037	6,176	13,213	237	4,244	6,976	5,376	12,352	0	-861
Council on Disability	2,067	4,434	4,813	2,027	2,407	4,434	0	2,367	2,406	2,407	4,813	0	379

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
Council on Disability	2,067	4,434	4,813	2,027	2,407	4,434	0	2,367	2,406	2,407	4,813	0	379
MH/DD Ombudsman	4,724	6,885	7,088	3,341	3,544	6,885	0	2,161	3,544	3,544	7,088	0	203
UMN Drug Trial Monitoring	200	200	200	100	100	200	0	0	100	100	200	0	0
FY23 Available/Balance Forward - MH/DD Ombudsman	0	0	0	193	0	193	193	193	0	0	0	0	-193
MH/DD Ombudsman	4,924	7,085	7,288	3,634	3,644	7,278	193	2,354	3,644	3,644	7,288	0	10
Ombudsperson for Families	1,428	1,535	1,552	759	776	1,535	0	107	776	776	1,552	0	17
Ombudsperson for Families	1,428	1,535	1,552	759	776	1,535	0	107	776	776	1,552	0	17
Ombudsperson for American Indian Families	402	676	680	336	340	676	0	274	340	340	680	0	4
Ombudsperson for American Indian Families	402	676	680	336	340	676	0	274	340	340	680	0	4
23, CH 70. Board of Pharmacy	0	936	936	468	468	936	0	936	468	468	936	0	0
21, SS1, CH 7, ART 15 - Transfer to MNsure (TR OUT)	3,844	0	0	0	0	0	0	-3,844	0	0	0	0	0
Rare Disease Advisory Council	285	640	652	314	326	640	0	355	326	326	652	0	12
Ombudsperson for Foster Youth	0	1,601	1,518	842	759	1,601	0	1,601	759	759	1,518	0	-83
22, CH 44 - Transfer to MNsure Enterprise Fund	13,269	0	0	0	0	0	0	-13,269	0	0	0	0	0
23, CH 70 - Transfer to MNsure Enterprise Fund	0	25,412	140	11,095	14,317	25,412	0	25,412	70	70	140	0	-25,272
23, CH 70 - Department of Children, Youth, and Families	0	4,344	7,042	823	3,521	4,344	0	4,344	3,521	3,521	7,042	0	2,698
Health & Human Services	15,137,315	20,622,802	22,297,307	10,722,648	10,395,549	21,118,196	495,394	5,980,881	11,150,224	11,710,651	22,860,875	563,568	1,742,679
Public Safety & Judiciary													
Supreme Court Operations	87,231	95,645	98,128	46,581	49,064	95,645	0	8,414	49,064	49,064	98,128	0	2,483
Civil Legal Svcs	35,126	67,120	68,334	33,560	33,560	67,120	0	31,994	34,167	34,167	68,334	0	1,214
21, SS1, CH 7 - Child Support Policy Modifications-Systems	54	0	0	0	0	0	0	-54	0	0	0	0	0
23, CH 63 - Adult-Use Cannabis	0	1,090	0	545	545	1,090	0	1,090	0	0	0	0	-1,090
Supreme Court	122,411	163,855	166,462	80,686	83,169	163,855	0	41,444	83,231	83,231	166,462	0	2,607
Court of Appeals	27,105	29,818	30,518	14,559	15,259	29,818	0	2,713	15,259	15,259	30,518	0	700
Court of Appeals	27,105	29,818	30,518	14,559	15,259	29,818	0	2,713	15,259	15,259	30,518	0	700
District Courts	656,250	752,500	760,180	370,910	381,590	752,500	0	96,250	380,090	380,090	760,180	0	7,680
23, CH 63 - Adult-Use Cannabis	0	3,000	5,000	1,500	1,500	3,000	0	3,000	2,500	2,500	5,000	0	2,000
District Courts	656,250	755,500	765,180	372,410	383,090	755,500	0	99,250	382,590	382,590	765,180	0	9,680
State Guardian Ad Litem Board	44,877	49,978	51,240	24,358	25,620	49,978	0	5,101	25,620	25,620	51,240	0	1,262
State Guardian Ad Litem Board	44,877	49,978	51,240	24,358	25,620	49,978	0	5,101	25,620	25,620	51,240	0	1,262
Tax Court	3,641	4,401	4,536	2,133	2,268	4,401	0	760	2,268	2,268	4,536	0	135
Tax Court	3,641	4,401	4,536	2,133	2,268	4,401	0	760	2,268	2,268	4,536	0	135
Uniform Laws Commission	167	230	230	115	115	230	0	63	115	115	230	0	0
Uniform Laws Commission	167	230	230	115	115	230	0	63	115	115	230	0	0

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
Judicial Standards, Bd on	968	1,300	1,290	655	645	1,300	0	332	645	645	1,290	0	-10
FY23 Available/Balance Forward - Judicial Standards, Bd on	0	0	0	250	0	250	250	250	0	0	0	0	-250
Judicial Standards, Bd on	968	1,300	1,290	905	645	1,550	250	582	645	645	1,290	0	-260
Board of Public Defense	218,207	319,244	328,720	154,884	164,360	319,244	0	101,037	164,360	164,360	328,720	0	9,476
Board of Public Defense	218,207	319,244	328,720	154,884	164,360	319,244	0	101,037	164,360	164,360	328,720	0	9,476
State Competency Attainment Board	0	14,415	21,800	3,515	10,900	14,415	0	14,415	10,900	10,900	21,800	0	7,385
State Competency Attainment Board	0	14,415	21,800	3,515	10,900	14,415	0	14,415	10,900	10,900	21,800	0	7,385
Office of Appellate Counsel and Training	0	2,219	3,120	659	1,560	2,219	0	2,219	1,560	1,560	3,120	0	901
Office of Appellate Counsel and Training	0	2,219	3,120	659	1,560	2,219	0	2,219	1,560	1,560	3,120	0	901
Private Detective Board	525	1,446	1,376	758	688	1,446	0	921	688	688	1,376	0	-70
Private Detective Board	525	1,446	1,376	758	688	1,446	0	921	688	688	1,376	0	-70
Peace Officer Standards and Training, Board	23,084	25,580	13,400	12,863	12,717	25,580	0	2,496	6,700	6,700	13,400	0	-12,180
Peace Officer Standards and Training, Board	23,084	25,580	13,400	12,863	12,717	25,580	0	2,496	6,700	6,700	13,400	0	-12,180
Incarceration and Prerelease Services	943,296	1,095,833	1,105,818	534,412	561,421	1,095,833	0	152,537	552,775	553,043	1,105,818	0	9,985
Community Supervision and Post release Services	275,276	380,892	378,444	189,939	190,953	380,892	0	105,616	189,272	189,172	378,444	0	-2,448
Organizational, Regulatory, and Administrative Services	63,007	147,873	111,498	73,586	74,287	147,873	0	84,866	55,849	55,649	111,498	0	-36,375
23, CH 62 - Elections	0	198	66	165	33	198	0	198	33	33	66	0	-132
23, CH 63 - Adult-Use Cannabis	0	-533	-963	-165	-368	-533	0	-533	-460	-503	-963	0	-430
23, CH 56 - Claims Bill	0	51	0	51	0	51	0	51	0	0	0	0	-51
FY23 Available/Balance Forward - Corrections, Dept of	0	0	0	177	0	177	177	177	0	0	0	0	-177
Corrections, Dept of	1,281,579	1,624,314	1,594,863	798,165	826,326	1,624,491	177	342,912	797,469	797,394	1,594,863	0	-29,628
Ombudsperson for Corrections	1,254	2,204	2,198	1,105	1,099	2,204	0	950	1,099	1,099	2,198	0	-6
Ombudsperson for Corrections	1,254	2,204	2,198	1,105	1,099	2,204	0	950	1,099	1,099	2,198	0	-6
Sentencing Guidelines Comm	1,411	3,037	2,142	1,549	1,488	3,037	0	1,626	1,071	1,071	2,142	0	-895
Sentencing Guidelines Comm	1,411	3,037	2,142	1,549	1,488	3,037	0	1,626	1,071	1,071	2,142	0	-895
Homeland Security & Emergency Mgmt	6,916	11,501	8,080	7,211	4,290	11,501	0	4,585	4,040	4,040	8,080	0	-3,421
Criminal Apprehension	151,584	225,120	208,606	120,686	104,434	225,120	0	73,536	104,303	104,303	208,606	0	-16,514
Gambling & Alcohol Enforcement	5,485	7,819	7,574	4,032	3,787	7,819	0	2,334	3,787	3,787	7,574	0	-245
Office of Justice Programs	87,037	175,000	124,502	94,662	80,338	175,000	0	87,963	62,249	62,253	124,502	0	-50,498
State Fire Marshal	8,319	8,374	8,380	4,184	4,190	8,374	0	55	4,190	4,190	8,380	0	6
Emergency Communication Networks	0	4,000	0	2,000	2,000	4,000	0	4,000	0	0	0	0	-4,000
23, CH 63 - Adult-Use Cannabis	0	18,629	17,258	20	3,629	3,649	-14,980	3,649	3,629	3,629	7,258	-10,000	3,609
23, CH 15 - Catalytic Converter	0	596	596	298	298	596	0	596	298	298	596	0	0
FY23 Available/Balance Forward - Public Safety, Dept of	0	0	0	6,656	0	6,656	6,656	6,656	0	0	0	0	-6,656
Public Safety, Dept of	259,341	451,039	374,996	239,749	202,966	442,715	-8,324	183,374	182,496	182,500	364,996	-10,000	-77,719
Human Rights, Dept of	10,995	16,477	17,818	8,048	8,429	16,477	0	5,482	8,909	8,909	17,818	0	1,341
Human Rights, Dept of	10,995	16,477	17,818	8,048	8,429	16,477	0	5,482	8,909	8,909	17,818	0	1,341

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
23, CH 63 - Cannabis Expungement Board	0	11,227	10,712	5,871	5,356	11,227	0	11,227	5,356	5,356	10,712	0	-515
22, CH 99 - State Competency Restoration Board	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Disaster Contingency Account	70,000	0	0	0	0	0	0	-70,000	0	0	0	0	0
Transfer out to Community Justice Acct.	922	922	922	461	461	922	0	0	461	461	922	0	0
23, CH 52 - Community Crime & Violence Prevention Account (TR OUT)	0	70,000	0	70,000	0	70,000	0	70,000	0	0	0	0	-70,000
23, CH 52 - Crisis Resp. / Crim. Inv. Account (TR OUT)	0	10,000	0	10,000	0	10,000	0	10,000	0	0	0	0	-10,000
23, CH 52 - Indigenous Reward Fund (TR OUT)	0	250	0	250	0	250	0	250	0	0	0	0	-250
Public Safety & Judiciary	2,722,737	3,557,456	3,391,523	1,803,043	1,746,516	3,549,559	-7,897	826,822	1,690,797	1,690,726	3,381,523	-10,000	-168,036

Transportation

Multimodal Systems	50,533	92,583	59,514	54,639	37,944	92,583	0	42,050	29,757	29,757	59,514	0	-33,069
State Roads	6	10,056	4,006	8,053	2,003	10,056	0	10,050	2,003	2,003	4,006	0	-6,050
Local Roads	37,336	61,326	2,000	60,326	1,000	61,326	0	23,990	1,000	1,000	2,000	0	-59,326
Agency Management	1,974	15,900	12,302	9,694	6,206	15,900	0	13,926	6,151	6,151	12,302	0	-3,598
MS174.59 MnDOT Central Office Building (OPEN)	0	0	0	0	0	0	0	0	1,710	1,760	3,470	3,470	3,470
21, SS1, CH 5 - TH Corridor Studies and Local Road Grants	3,640	0	0	0	0	0	0	-3,640	0	0	0	0	0
21, SS1, CH 14 Rondo I-94 Freeway Cap Planning & Development	4,900	0	0	0	0	0	0	-4,900	0	0	0	0	0
21, SS1, CH 5 - Rail service Improvement - MRSI (TR OUT)	13,000	0	0	0	0	0	0	-13,000	0	0	0	0	0
23, CH 60 - Construction Material Environmental Analysis	0	310	0	310	0	310	0	310	0	0	0	0	-310
23, CH 68 - Northern Lights Express	0	194,700	0	194,700	0	194,700	0	194,700	0	0	0	0	-194,700
23, CH 68 - Multimodal / IJIA Match Transportation Package	0	76,000	0	76,000	0	76,000	0	76,000	0	0	0	0	-76,000
23, CH 68 - Multimodal / IJIA Match Grants	0	216,400	0	216,400	0	216,400	0	216,400	0	0	0	0	-216,400
23, CH 68 - Electric Vehicle Infrastructure / IJIA Match	0	13,600	0	13,600	0	13,600	0	13,600	0	0	0	0	-13,600
23, CH 68 - Federal Funds Technical Assistance Grants	0	2,000	0	2,000	0	2,000	0	2,000	0	0	0	0	-2,000
23, CH 68 - MNDOT Cash Projects	0	120,650	0	120,650	0	120,650	0	120,650	0	0	0	0	-120,650
23, CH 68 - From GF to THF for Federal Funds Match (TR OUT)	0	152,650	0	152,650	0	152,650	0	152,650	0	0	0	0	-152,650
23, CH 68 - From GF to Active Transportation Acct (TR OUT)	0	39,000	17,875	19,500	19,500	39,000	0	39,000	8,875	9,000	17,875	0	-21,125
FY23 Available/Balance Forward - Transportation, Dept of	0	0	0	61,606	0	61,606	61,606	61,606	0	0	0	0	-61,606
Transportation, Dept of	111,389	995,175	95,697	990,128	66,653	1,056,781	61,606	945,392	49,496	49,671	99,167	3,470	-957,614
Transit System Operations	125,308	68,308	65,308	35,654	32,654	68,308	0	-57,000	32,654	32,654	65,308	0	-3,000
Metro Mobility	112,392	111,952	111,952	55,976	55,976	111,952	0	-440	115,000	120,000	235,000	123,048	123,048
23, CH 68 - Blue Line Extension	0	50,000	0	50,000	0	50,000	0	50,000	0	0	0	0	-50,000
Metropolitan Council	237,700	230,260	177,260	141,630	88,630	230,260	0	-7,440	147,654	152,654	300,308	123,048	70,048
Admin & Related Services	12,292	22,490	24,296	10,342	12,148	22,490	0	10,198	12,148	12,148	24,296	0	1,806
State Patrol	27,744	38,321	38,536	19,053	19,268	38,321	0	10,577	19,268	19,268	38,536	0	215
Office of Traffic Safety	12,947	14,297	6,988	10,803	3,494	14,297	0	1,350	3,494	3,494	6,988	0	-7,309
Driver and Vehicle Services	4,481	0	0	0	0	0	0	-4,481	0	0	0	0	0
Pipeline Safety	0	1,120	1,120	560	560	1,120	0	1,120	560	560	1,120	0	0
23, CH 52 - Expansion of Line of Duty Death	905	2,000	2,000	1,000	1,000	2,000	0	1,095	1,000	1,000	2,000	0	0
23, CH 52 - Expansion of Soft Body Armor Program	0	2,000	0	1,000	1,000	2,000	0	2,000	0	0	0	0	-2,000

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
23, CH 63 - Adult-Use Cannabis	0	3,382	0	12,245	6,117	18,362	14,980	18,362	5,000	5,000	10,000	10,000	-8,362
23, CH 68 - Aid to Deputy Registrars	0	6,000	0	6,000	0	6,000	0	6,000	0	0	0	0	-6,000
23, CH 52 - Firearm Storage Grants	0	250	0	250	0	250	0	250	0	0	0	0	-250
FY23 Available/Balance Forward - Public Safety, Dept of	0	0	0	3,478	0	3,478	3,478	3,478	0	0	0	0	-3,478
Public Safety, Dept of	58,369	89,860	72,940	64,731	43,587	108,318	18,458	49,949	41,470	41,470	82,940	10,000	-25,378
Transportation	407,458	1,315,295	345,897	1,196,489	198,870	1,395,359	80,064	987,901	238,620	243,795	482,415	136,518	-912,944

Environment and Energy

Environmental Analysis and Outcomes Division	1,903	113,150	1,078	60,103	53,047	113,150	0	111,247	539	539	1,078	0	-112,072
Municipal Division	312	2,616	446	1,305	1,311	2,616	0	2,304	223	223	446	0	-2,170
Operations Division	6,217	40,109	6,218	20,750	19,359	40,109	0	33,892	3,109	3,109	6,218	0	-33,891
Remediation Division	0	27,280	0	27,140	140	27,280	0	27,280	0	0	0	0	-27,280
Industrial Division	0	33,890	500	26,415	7,475	33,890	0	33,890	250	250	500	0	-33,390
Resource Management and Assistance Division	2,576	52,314	600	38,464	13,850	52,314	0	49,738	300	300	600	0	-51,714
Watershed Division	3,929	7,006	3,918	3,503	3,503	7,006	0	3,077	1,959	1,959	3,918	0	-3,088
Environmental Quality Board	1,887	3,267	2,546	1,854	1,413	3,267	0	1,380	1,273	1,273	2,546	0	-721
23, CH 60 - Local Climate Action Grants	0	2,000	0	2,000	0	2,000	0	2,000	0	0	0	0	-2,000
23, CH 63 - Adult-Use Cannabis	0	210	140	140	70	210	0	210	70	70	140	0	-70
FY23 Available/Balance Forward - Pollution Control Agency	0	0	0	1,211	0	1,211	1,211	1,211	0	0	0	0	-1,211
Pollution Control Agency	16,824	281,842	15,446	182,885	100,168	283,053	1,211	266,229	7,723	7,723	15,446	0	-267,607
Land and Mineral Resources Management	3,798	9,607	7,172	4,937	4,670	9,607	0	5,809	3,586	3,586	7,172	0	-2,435
Ecological & Water Resources	40,654	53,225	49,740	27,083	26,142	53,225	0	12,571	24,870	24,870	49,740	0	-3,485
Forest Management	73,183	105,632	84,806	51,645	53,987	105,632	0	32,449	42,403	42,403	84,806	0	-20,826
Parks & Trails Mgmt	58,028	78,459	71,414	41,752	36,707	78,459	0	20,431	35,707	35,707	71,414	0	-7,045
Fish and Wildlife Management	3,760	33,531	16,840	23,643	9,888	33,531	0	29,771	8,420	8,420	16,840	0	-16,691
Enforcement Natural Res Laws-Rules	18,971	29,654	28,110	15,599	14,055	29,654	0	10,683	14,055	14,055	28,110	0	-1,544
Operations Support	2,188	3,092	0	1,684	1,408	3,092	0	904	0	0	0	0	-3,092
Office of School Trust Lands	360	432	442	211	221	432	0	72	221	221	442	0	10
DNR Firefighting (OPEN)	57,122	50,000	50,000	25,000	25,000	50,000	0	-7,122	25,000	25,000	50,000	0	0
1854 Treaty (OPEN)	13,180	12,550	11,990	6,686	6,481	13,167	617	-13	6,423	6,368	12,791	801	-376
23, Ch 60 – Proportional Payments 1854 Treaty	0	6,000	0	3,000	3,000	6,000	0	6,000	0	0	0	0	-6,000
Leech Lake White Earth (OPEN)	6,190	5,933	5,663	3,141	3,112	6,253	320	63	3,084	3,058	6,142	479	-111
Con Con Areas (OPEN)	63	102	102	46	46	92	-10	29	46	46	92	-10	0
22, CH 95 - Replace Drought Killed Seedlings	482	0	0	0	0	0	0	-482	0	0	0	0	0
23, CH 60 - Legal Costs	0	300	0	300	0	300	0	300	0	0	0	0	-300
23, CH 60 - Mississippi Boat Launch	0	1,200	0	1,200	0	1,200	0	1,200	0	0	0	0	-1,200
23, CH 60 - Addressing Imminent Safety Needs at the Drill Core Library	0	0	0	0	0	0	0	0	0	0	0	0	0
23, CH 60 - Maintain Current Service Levels	0	0	0	0	0	0	0	0	0	0	0	0	0
23, CH 60 - Get Out MORE	0	110,000	0	110,000	0	110,000	0	110,000	0	0	0	0	-110,000
23, CH 52 - Fentanyl - Narcan	0	82	18	73	9	82	0	82	9	9	18	0	-64
23, CH 63 - Adult-Use Cannabis	0	338	0	338	0	338	0	338	0	0	0	0	-338
FY23 Available/Balance Forward - Natural Resources, Dept of	0	0	0	7,027	0	7,027	7,027	7,027	0	0	0	0	-7,027
Natural Resources, Dept of	277,979	500,137	326,297	323,365	184,726	508,091	7,954	230,112	163,824	163,743	327,567	1,270	-180,524

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
Transfer to Mining and Env Regulatory Account (OPEN)	1,769	1,707	1,657	840	877	1,717	10	-52	842	865	1,707	50	-10
Board of Water & Soil Resources	33,285	120,074	31,564	61,943	58,131	120,074	0	86,789	15,782	15,782	31,564	0	-88,510
FY23 Available/Balance Forward - Board of Water & Soil Resources	0	0	0	1,331	0	1,331	1,331	1,331	0	0	0	0	-1,331
Board of Water & Soil Resources	33,285	120,074	31,564	63,274	58,131	121,405	1,331	88,120	15,782	15,782	31,564	0	-89,841
MN Conservation Corps	910	1,160	1,160	580	580	1,160	0	250	580	580	1,160	0	0
Metropolitan Council Parks	5,080	25,830	5,080	23,290	2,540	25,830	0	20,750	2,540	2,540	5,080	0	-20,750
Metropolitan Council Parks	5,080	25,830	5,080	23,290	2,540	25,830	0	20,750	2,540	2,540	5,080	0	-20,750
Minnesota Zoo	19,618	27,546	27,114	13,989	13,557	27,546	0	7,928	13,557	13,557	27,114	0	-432
Minnesota Zoo	19,618	27,546	27,114	13,989	13,557	27,546	0	7,928	13,557	13,557	27,114	0	-432
Science Museum of Minnesota	2,158	9,460	2,520	8,200	1,260	9,460	0	7,302	1,260	1,260	2,520	0	-6,940
23, CH 62 - Revenue Recovery	0	750	0	500	250	750	0	750	0	0	0	0	-750
Science Museum of Minnesota	2,158	10,210	2,520	8,700	1,510	10,210	0	8,052	1,260	1,260	2,520	0	-7,690
Public Utilities Commission	16,261	21,630	22,032	10,636	10,994	21,630	0	5,369	11,038	10,994	22,032	0	402
21, SS1, CH 4 - Natural Gas Innovation Act	168	224	224	112	112	224	0	56	112	112	224	0	0
Public Utilities Commission	16,429	21,854	22,256	10,748	11,106	21,854	0	5,425	11,150	11,106	22,256	0	402
MLCAT Repayment to REM-MLC (TR OUT)	200	27,597	200	27,497	100	27,597	0	27,397	100	100	200	0	-27,397
23, CH 60 - Transfer to the Climate Innovation Finance Authority Account	0	20,000	0	20,000	0	20,000	0	20,000	0	0	0	0	-20,000
Environment and Energy	374,252	1,037,957	433,294	675,168	373,295	1,048,463	10,506	674,211	217,358	217,256	434,614	1,320	-613,849
Jobs, Commerce, Ag and Housing													
Protection Service	39,881	50,777	37,124	32,034	18,743	50,777	0	10,896	18,562	18,562	37,124	0	-13,653
Promotion & Marketing	8,186	10,150	9,310	5,165	4,985	10,150	0	1,964	4,655	4,655	9,310	0	-840
Value-Added Products	53,097	71,618	53,292	37,809	33,809	71,618	0	18,521	26,646	26,646	53,292	0	-18,326
Admin & Financial Assistance	37,387	30,905	25,516	16,618	14,287	30,905	0	-6,482	12,758	12,758	25,516	0	-5,389
Oriented Strand Board Production Incentive	0	0	0	0	0	0	0	0	0	0	0	0	0
23, CH 60 - Green Fertilizer Production Facilities	0	7,000	0	7,000	0	7,000	0	7,000	0	0	0	0	-7,000
23, CH 63 - Adult-Use Cannabis	22	822	676	411	411	822	0	800	338	338	676	0	-146
FY23 Available/Balance Forward - Agriculture, Dept of	0	0	0	3,788	0	3,788	3,788	3,788	0	0	0	0	-3,788
Agriculture, Dept of	138,573	171,272	125,918	102,825	72,235	175,060	3,788	36,487	62,959	62,959	125,918	0	-49,142
23, CH 63 - Cannabis Management Office	0	39,567	73,731	21,614	17,953	39,567	0	39,567	35,587	38,144	73,731	0	34,164
23, CH 63 - TxfrOut, Substance Use Treatment, Recovery, & Prev Grants	0	11,000	11,000	5,500	5,500	11,000	0	11,000	5,500	5,500	11,000	0	0
Agricultural Utilization Research Institute	8,586	10,486	8,686	6,143	4,343	10,486	0	1,900	4,343	4,343	8,686	0	-1,800
Agricultural Utilization Research Institute	8,586	10,486	8,686	6,143	4,343	10,486	0	1,900	4,343	4,343	8,686	0	-1,800
Board of Animal Health	11,453	12,642	12,802	6,241	6,401	12,642	0	1,189	6,401	6,401	12,802	0	160
FY23 Available/Balance Forward - Board of Animal Health	0	0	0	36	0	36	36	36	0	0	0	0	-36
Board of Animal Health	11,453	12,642	12,802	6,277	6,401	12,678	36	1,225	6,401	6,401	12,802	0	124

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
DEED, Office of Broadband	25,700	125,700	700	75,350	50,350	125,700	0	100,000	350	350	700	0	-125,000
DEED, Office of Broadband	25,700	125,700	700	75,350	50,350	125,700	0	100,000	350	350	700	0	-125,000
Agriculture, Broadband and Rural Development Subtotal	184,312	370,667	232,837	217,709	156,782	374,491	3,824	190,179	115,140	117,697	232,837	0	-141,654
Housing Finance Agency (TR OUT)	175,596	1,065,396	165,596	792,098	273,298	1,065,396	0	889,800	82,798	82,798	165,596	0	-899,800
23, CH 64 - Workforce & Affordable Homeownership Account (TR OUT)	0	40,000	0	40,000	0	40,000	0	40,000	0	0	0	0	-40,000
Housing Finance Agency	175,596	1,105,396	165,596	832,098	273,298	1,105,396	0	929,800	82,798	82,798	165,596	0	-939,800
Financial Institutions	3,541	4,864	4,984	2,372	2,492	4,864	0	1,323	2,492	2,492	4,984	0	120
Administrative Services	17,149	20,182	20,084	10,078	10,104	20,182	0	3,033	10,042	10,042	20,084	0	-98
Enforcement	11,762	14,629	15,160	7,174	7,455	14,629	0	2,867	7,580	7,580	15,160	0	531
Telecommunications	1,928	2,296	2,336	1,128	1,168	2,296	0	368	1,168	1,168	2,336	0	40
Energy Resources	9,160	122,562	23,158	94,945	27,617	122,562	0	113,402	11,579	11,579	23,158	0	-99,404
Insurance	12,275	17,570	17,298	8,593	8,977	17,570	0	5,295	8,649	8,649	17,298	0	-272
Weights and Measures Division	0	3,087	3,112	1,531	1,556	3,087	0	3,087	1,556	1,556	3,112	0	25
21, SS1, CH 4 - Natural Gas Innovation Act	0	1	0	0	0	0	-1	0	0	0	0	0	0
21, SS1, CH 4 - Landfill Bond Prepayment; Solar Pilot Project	0	2	0	0	0	0	-2	0	0	0	0	0	0
21, SS1, CH 4 - Insurance Fraud Specialist Salary Increases	0	3	0	0	0	0	-3	0	0	0	0	0	0
23, CH 60 - Solar for Schools Acct (TR OUT)	0	1,138	0	1,138	0	1,138	0	1,138	0	0	0	0	-1,138
23, CH 63 - Adult-Use Cannabis	0	1,620	2,861	527	1,093	1,620	0	1,620	1,341	1,520	2,861	0	1,241
23, CH 70 - Biomarker Testing Mandated Benefit	0	17	5,222	0	17	17	0	17	2,611	2,611	5,222	0	5,205
FY23 Available/Balance Forward - Commerce, Department of	0	0	0	493	0	493	493	493	0	0	0	0	-493
Commerce, Department of	67,961	187,971	94,215	127,979	60,479	188,458	487	120,497	47,018	47,197	94,215	0	-94,243
Commerce and Housing Subtotal	243,557	1,293,367	259,811	960,077	333,777	1,293,854	487	1,050,297	129,816	129,995	259,811	0	-1,034,043
Business & Community Development	117,943	330,890	90,358	192,011	138,879	330,890	0	212,947	45,179	45,179	90,358	0	-240,532
Employment and Training Programs	15,297	174,533	17,492	91,036	83,497	174,533	0	159,236	8,746	8,746	17,492	0	-157,041
General Support Services	5,714	25,900	11,900	17,950	7,950	25,900	0	20,186	5,950	5,950	11,900	0	-14,000
Minnesota Trade Office	4,365	4,484	4,484	2,242	2,242	4,484	0	119	2,242	2,242	4,484	0	0
Vocational Rehabilitation	64,429	75,722	62,722	37,861	37,861	75,722	0	11,293	31,361	31,361	62,722	0	-13,000
Services for the Blind	13,125	20,850	16,850	10,425	10,425	20,850	0	7,725	8,425	8,425	16,850	0	-4,000
21, SS1, CH 10 - Main Street COVID-19 Relief Grant Program	69,983	0	0	0	0	0	0	-69,983	0	0	0	0	0
21, SS1, CH 10 - Main Street Economic Revitalization Program	72,312	0	0	0	0	0	0	-72,312	0	0	0	0	0
21, SS1, CH 10 - NW Angle/ Lake of the Woods Relief	2,919	0	0	0	0	0	0	-2,919	0	0	0	0	0
23, CH 68 - Staffing for freight network tool development	0	30	0	30	0	30	0	30	0	0	0	0	-30
23, CH 64 - City of Minneapolis - Acquisition of Property at 28th St E and Longfellow	0	2,000	0	2,000	0	2,000	0	2,000	0	0	0	0	-2,000
23, CH 64 - City of Minneapolis - Lake Street Corridor	0	8,000	0	8,000	0	8,000	0	8,000	0	0	0	0	-8,000
23, CH 63 - Adult-Use Cannabis	0	12,000	12,000	6,000	6,000	12,000	0	12,000	6,000	6,000	12,000	0	0
FY23 Available/Balance Forward - Employment & Economic Development	0	0	0	45,134	0	45,134	45,134	45,134	0	0	0	0	-45,134
Employment & Economic Development	366,087	654,409	215,806	412,689	286,854	699,543	45,134	333,456	107,903	107,903	215,806	0	-483,737
23, CH 59 - Family and Medical Benefit Insurance Fund (TR OUT)	0	668,321	0	668,321	0	668,321	0	668,321	0	0	0	0	-668,321
22, CH 50 - UI Replenishment	405,825	0	0	0	0	0	0	-405,825	0	0	0	0	0
Destination Medical Center (Open)	54,146	75,000	74,986	37,500	37,500	75,000	0	20,854	37,500	20,769	58,269	-16,717	-16,731

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
Explore Minnesota	30,105	62,323	34,046	40,954	21,369	62,323	0	32,218	17,023	17,023	34,046	0	-28,277
Explore Minnesota	30,105	62,323	34,046	40,954	21,369	62,323	0	32,218	17,023	17,023	34,046	0	-28,277
Labor & Industry, Dept of	10,714	12,089	9,894	7,200	4,889	12,089	0	1,375	4,936	4,958	9,894	0	-2,195
22, CH 50 - DLI, Admin Costs for Frontline Worker Aid	9,514	0	0	0	0	0	0	-9,514	0	0	0	0	0
22, CH 65 - Benefit Adequacy Study	125	0	0	0	0	0	0	-125	0	0	0	0	0
23, CH 53 - Earned Sick and Safe Time Enforcement	0	3,654	3,798	1,445	2,209	3,654	0	3,654	1,899	1,899	3,798	0	144
23, CH 53 - Earned Sick and Safe Time Grants	0	600	0	300	300	600	0	600	0	0	0	0	-600
23, CH 63 - Adult-Use Cannabis	0	239	246	116	123	239	0	239	123	123	246	0	7
23, CH 75 - Keeping Nurses at the Bedside -- CONTINGENT	0	72	144	0	72	72	0	72	72	72	144	0	72
Labor & Industry, Dept of	20,353	16,654	14,082	9,061	7,593	16,654	0	-3,699	7,030	7,052	14,082	0	-2,572
Mediation Services	4,666	7,496	7,578	3,707	3,789	7,496	0	2,830	3,789	3,789	7,578	0	82
Mediation Services	4,666	7,496	7,578	3,707	3,789	7,496	0	2,830	3,789	3,789	7,578	0	82
GF Tr to IRRR Region 3 (Carlton & Koochiching Counties) (OPEN)	1,034	1,013	1,002	526	505	1,031	18	-3	519	519	1,038	36	7
GF Tr to IRRR School Consolidation Acct (OPEN)	4,135	4,054	4,008	2,104	2,022	4,126	72	-9	2,076	2,076	4,152	144	26
General Fund Transfer to IRRR	5,169	5,067	5,010	2,630	2,527	5,157	90	-12	2,595	2,595	5,190	180	33
16A.152, Subd. 2a. (6) -- Tr. to MN 21st century fund	8,584	0	0	0	0	0	0	-8,584	0	0	0	0	0
23, CH 53 - Transfer to MN Forward Fund	0	500,000	0	500,000	0	500,000	0	500,000	0	0	0	0	-500,000
23, CH 64 - Crane Lake Water and Sanitary District Service Relief	0	1,294	0	1,294	0	1,294	0	1,294	0	0	0	0	-1,294
23, CH 39 - Lead Lines	0	240,000	0	240,000	0	240,000	0	240,000	0	0	0	0	-240,000
Jobs and Labor Subtotal	894,935	2,230,564	351,508	1,916,156	359,632	2,275,788	45,224	1,380,853	175,840	159,131	334,971	-16,537	-1,940,817
Jobs, Commerce, Ag and Housing	1,322,804	3,894,598	844,156	3,093,942	850,191	3,944,133	49,535	2,621,329	420,796	406,823	827,619	-16,537	-3,116,514
State Government & Veterans													
House of Representatives	81,497	96,604	97,116	48,046	48,558	96,604	0	15,107	48,558	48,558	97,116	0	512
FY23 Available/Balance Forward - House	0	0	0	6,485	0	6,485	6,485	6,485	0	0	0	0	-6,485
Senate	74,013	84,890	87,690	41,045	43,845	84,890	0	10,877	43,845	43,845	87,690	0	2,800
FY23 Available/Balance Forward - Senate	0	0	0	9,913	0	9,913	9,913	9,913	0	0	0	0	-9,913
Legislative Coordinating Commission	42,662	94,754	61,380	64,164	30,590	94,754	0	52,092	30,690	30,690	61,380	0	-33,374
FY23 Available/Balance Forward - Legislature	2,340	0	0	10,700	0	10,700	10,700	8,360	0	0	0	0	-10,700
23, CH 68 - Metro Governance Task Force	0	225	0	225	0	225	0	225	0	0	0	0	-225
Legislature	200,512	276,473	246,186	180,578	122,993	303,571	27,098	103,059	123,093	123,093	246,186	0	-57,385
Governor's Office	7,394	18,474	18,432	9,258	9,216	18,474	0	11,080	9,216	9,216	18,432	0	-42
22, CH 50 - COVID-19 Management	225	0	0	0	0	0	0	-225	0	0	0	0	0
Governor's Office	7,619	18,474	18,432	9,258	9,216	18,474	0	10,855	9,216	9,216	18,432	0	-42
State Auditor	17,879	29,159	28,486	14,935	14,224	29,159	0	11,280	14,238	14,248	28,486	0	-673
21, SS1, CH 11 - Forfeiture Reporting	0	60	60	30	30	60	0	60	30	30	60	0	0
State Auditor	17,879	29,219	28,546	14,965	14,254	29,219	0	11,340	14,268	14,278	28,546	0	-673
Attorney General	54,115	90,247	77,776	51,359	38,888	90,247	0	36,132	38,888	38,888	77,776	0	-12,471

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
23, Ch 8 - Enhanced Enforcement	269	4,042	4,042	2,021	2,021	4,042	0	3,773	2,021	2,021	4,042	0	0
23, CH 57 - Prescription Drug Affordability Act	0	1,098	1,098	549	549	1,098	0	1,098	549	549	1,098	0	0
23, CH 57 - Report on Technology Impact to Minnesotans	0	284	0	142	142	284	0	284	0	0	0	0	-284
23, CH 63 - Adult-Use Cannabis	0	716	716	358	358	716	0	716	358	358	716	0	0
23, CH 62 - Elections (HF 3)	0	200	200	100	100	200	0	200	100	100	200	0	0
Attorney General	54,384	96,587	83,832	54,529	42,058	96,587	0	42,203	41,916	41,916	83,832	0	-12,755
Secretary of State	19,145	24,539	22,324	13,470	11,069	24,539	0	5,394	11,255	11,069	22,324	0	-2,215
22, CH 62 - Structured Settlements	19	0	0	0	0	0	0	-19	0	0	0	0	0
23, CH 12, Restore the Vote	8	0	0	0	0	0	0	-8	0	0	0	0	0
Secretary of State	19,172	24,539	22,324	13,470	11,069	24,539	0	5,367	11,255	11,069	22,324	0	-2,215
Presidential Primary (OPEN) (TR OUT)	0	9,690	0	15,252	0	15,252	5,562	15,252	0	0	0	0	-15,252
Campaign Finance & Public Disclosure Bd	2,133	3,974	3,582	1,993	1,981	3,974	0	1,841	1,791	1,791	3,582	0	-392
Campaign Finance 10A.31	1,020	1,020	2,432	0	3,123	3,123	2,103	2,103	0	2,432	2,432	0	-691
Campaign Finance (OPEN) (TR OUT)	1,474	1,520	1,520	85	1,326	1,411	-109	-63	85	1,326	1,411	-109	0
Special Elections (OPEN)	0	38	38	8	19	27	-11	27	19	19	38	0	11
Campaign Finance	4,627	6,552	7,572	2,086	6,449	8,535	1,983	3,908	1,895	5,568	7,463	-109	-1,072
Investment Board	278	278	278	139	139	278	0	0	139	139	278	0	0
MNIT Services	19,852	146,355	21,725	90,215	56,140	146,355	0	126,503	10,853	10,872	21,725	0	-124,630
MN-IT Services	19,852	146,355	21,725	90,215	56,140	146,355	0	126,503	10,853	10,872	21,725	0	-124,630
Campaign Violations	361	2,884	818	2,475	409	2,884	0	2,523	409	409	818	0	-2,066
Data Practices	119	44	44	22	22	44	0	-75	22	22	44	0	0
Municipal Boundary Adjustments	526	526	526	263	263	526	0	0	263	263	526	0	0
Administrative Hearings Office	1,006	3,454	1,388	2,760	694	3,454	0	2,448	694	694	1,388	0	-2,066
Government and Citizen Services	20,918	59,871	34,548	39,928	19,943	59,871	0	38,953	17,268	17,280	34,548	0	-25,323
Strategic Management Services	4,396	5,219	5,290	2,574	2,645	5,219	0	823	2,645	2,645	5,290	0	71
Fiscal Agent	21,030	42,258	22,258	23,129	19,129	42,258	0	21,228	11,129	11,129	22,258	0	-20,000
WCRA (OPEN)	1,533	1,590	1,710	788	802	1,590	0	57	834	876	1,710	0	120
Public Broadcasting	5,884	12,696	9,408	7,992	4,704	12,696	0	6,812	4,704	4,704	9,408	0	-3,288
Historic Structure Grants MS 290.0681 (OPEN)	550	2,012	2,502	1,018	1,018	2,036	24	1,486	1,263	1,263	2,526	24	490
21, SS1, CH 12 - Capital Area Building Predesign (OPEN)	12,579	44,519	8,681	22,000	6,000	28,000	-16,519	15,421	8,000	300	8,300	-381	-19,700
21, SS1, CH 12 - Capital Area Building Lease Purchase Agreement	0	54,000	72,000	10,913	35,920	46,833	-7,167	46,833	35,920	35,920	71,840	-160	25,007
23, CH 60 - New Energy Guidelines for State Buildings	0	690	0	690	0	690	0	690	0	0	0	0	-690
23, CH 60 - Construction Material Environmental Analysis	0	255	0	255	0	255	0	255	0	0	0	0	-255
23, CH 53 - Capitol Area Community Vitality Task Force Account	0	5,000	0	5,000	0	5,000	0	5,000	0	0	0	0	-5,000
Administration, Dept of	66,890	228,110	156,397	114,287	90,161	204,448	-23,662	137,558	81,763	74,117	155,880	-517	-48,568
Capitol Area Arch & Plng Bd	721	1,580	910	1,070	510	1,580	0	859	455	455	910	0	-670
23, CH 53 - Task Force Support	0	150	0	150	0	150	0	150	0	0	0	0	-150
FY23 Available/Balance Forward - Capitol Area Arch & Plng Bd	0	0	0	1,000	0	1,000	1,000	1,000	0	0	0	0	-1,000
Capitol Area Arch & Plng Bd	721	1,730	910	2,220	510	2,730	1,000	2,009	455	455	910	0	-1,820
Minnesota Management and Budget	60,061	113,413	95,662	55,356	58,057	113,413	0	53,352	47,831	47,831	95,662	0	-17,751
21, SS1, CH 4 - Mandated Health Benefits Evaluation	5	0	0	0	0	0	0	-5	0	0	0	0	0

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
22, CH 99 - Mental Health	114	0	0	0	0	0	0	-114	0	0	0	0	0
23, CH 37 - Expediting Rental Assistance Study	0	200	0	200	0	200	0	200	0	0	0	0	-200
23, CH 56 - Claims Bill	0	0	0	0	0	0	0	0	0	0	0	0	0
23, CH 68 - Federal Funds Coordinator	0	1,140	1,140	570	570	1,140	0	1,140	570	570	1,140	0	0
23, CH 64 - Interactive Taxpayer Receipt	0	191	94	144	47	191	0	191	47	47	94	0	-97
23, CH 70 - Outcomes and Results Consultation	0	900	900	450	450	900	0	900	450	450	900	0	0
23, CH 70 - Department of Children, Youth, and Families	0	13,997	0	11,931	2,066	13,997	0	13,997	0	0	0	0	-13,997
23, CH 70 - Health Care Subcabinet	0	1,215	1,328	551	664	1,215	0	1,215	664	664	1,328	0	113
23, CH 75 - Keeping Nurses at the Bedside -- CONTINGENT	0	232	0	0	232	232	0	232	0	0	0	0	-232
23, CH 61 - Office of Addiction and Recovery	0	2,000	2,000	1,000	1,000	2,000	0	2,000	1,000	1,000	2,000	0	0
FY23 Available/Balance Forward - Minnesota Management & Budget	0	0	0	70	0	70	70	70	0	0	0	0	-70
Minnesota Management & Budget	60,180	133,288	101,124	70,272	63,086	133,358	70	73,178	50,562	50,562	101,124	0	-32,234
Tax System Management	286,295	322,046	326,452	157,455	164,591	322,046	0	35,751	163,189	163,263	326,452	0	4,406
Debt Collection Management	59,810	67,778	69,884	32,851	34,927	67,778	0	7,968	34,942	34,942	69,884	0	2,106
Collections, Seized Property, Recording Fees (OPEN)	1,753	2,000	2,000	1,000	1,000	2,000	0	247	1,000	1,000	2,000	0	0
Property Tax Benchmark Study MS 270C.991	50	50	50	25	25	50	0	0	25	25	50	0	0
MS 290.0683 Housing Tax Credit Administration (FY23-28) (TR OUT)	72	200	200	100	100	200	0	128	100	100	200	0	0
MS 116U.27 Film Tax Credit Administration (FY22-25) (TR OUT)	0	100	0	50	50	100	0	100	0	0	0	0	-100
23, CH 64 - Free Filing Report	0	175	0	175	0	175	0	175	0	0	0	0	-175
23, CH 64 - IRS Tax Filing Modernization Account	0	5,000	0	5,000	0	5,000	0	5,000	0	0	0	0	-5,000
23, CH 64 - Enhanced Taxpayer Assistance	0	2,000	0	1,000	1,000	2,000	0	2,000	1,000	1,000	2,000	2,000	0
23, CH 64 - Administration of Refundable Credit	941	21,000	0	21,000	0	21,000	0	20,059	0	0	0	0	-21,000
23, CH 64 - Administration of 2023 Tax Act	0	3,000	3,000	3,000	0	3,000	0	3,000	3,000	0	3,000	0	0
23, CH 63 - Adult-Use Cannabis	0	8,490	7,793	4,559	3,931	8,490	0	8,490	3,896	3,897	7,793	0	-697
23, CH 70 - Easy Enrollment	0	44	8	40	4	44	0	44	4	4	8	0	-36
23, CH 68 - Electric-Assisted Bicycle Rebate Program	0	263	0	263	0	263	0	263	0	0	0	0	-263
FY23 Available/Balance Forward - Revenue, Dept of	0	0	0	59	0	59	59	59	0	0	0	0	-59
Revenue, Dept of	348,921	432,146	409,387	226,577	205,628	432,205	59	83,284	207,156	204,231	411,387	2,000	-20,818
23, CH 62 - Racing Commission	0	1,000	0	1,000	0	1,000	0	1,000	0	0	0	0	-1,000
Amateur Sports Commission	591	1,620	782	1,229	391	1,620	0	1,029	391	391	782	0	-838
Amateur Sports Commission	591	1,620	782	1,229	391	1,620	0	1,029	391	391	782	0	-838
Council on Minnesotans of African Heritage	1,088	1,611	1,632	795	816	1,611	0	523	816	816	1,632	0	21
Council on Minnesotans of African Heritage	1,088	1,611	1,632	795	816	1,611	0	523	816	816	1,632	0	21
Minnesota Council on Latino Affairs	1,001	1,344	1,360	664	680	1,344	0	343	680	680	1,360	0	16
Minnesota Council on Latino Affairs	1,001	1,344	1,360	664	680	1,344	0	343	680	680	1,360	0	16
Council on Asian-Pacific Minnesotans	1,031	1,268	1,290	623	645	1,268	0	237	645	645	1,290	0	22
Council on Asian-Pacific Minnesotans	1,031	1,268	1,290	623	645	1,268	0	237	645	645	1,290	0	22
Council on LGBTQIA2S+ Minnesotans	0	999	998	500	499	999	0	999	499	499	998	0	-1
Council on LGBTQIA2S+ Minnesotans	0	999	998	500	499	999	0	999	499	499	998	0	-1
Indian Affairs Council	1,298	2,697	2,720	1,337	1,360	2,697	0	1,399	1,360	1,360	2,720	0	23
Indian Affairs Council	1,298	2,697	2,720	1,337	1,360	2,697	0	1,399	1,360	1,360	2,720	0	23

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
Programs & Operations	46,994	61,446	52,272	34,935	26,511	61,446	0	14,452	26,136	26,136	52,272	0	-9,174
Fiscal Agents	892	842	642	421	421	842	0	-50	321	321	642	0	-200
Historical Society	47,886	62,288	52,914	35,356	26,932	62,288	0	14,402	26,457	26,457	52,914	0	-9,374
Operations and Services	1,167	1,683	1,696	835	848	1,683	0	516	848	848	1,696	0	13
Grants Programs	9,568	9,600	9,600	4,800	4,800	9,600	0	32	4,800	4,800	9,600	0	0
Regional Arts Council	4,278	4,278	4,278	2,139	2,139	4,278	0	0	2,139	2,139	4,278	0	0
Arts Board	15,013	15,561	15,574	7,774	7,787	15,561	0	548	7,787	7,787	15,574	0	13
MN Humanities Center	1,400	4,440	1,940	3,470	970	4,440	0	3,040	970	970	1,940	0	-2,500
Board of Accountancy	1,315	1,703	1,718	844	859	1,703	0	388	859	859	1,718	0	15
Licensing Fees (OPEN)	0	4	4	2	2	4	0	4	2	2	4	0	0
Board of Accountancy	1,315	1,707	1,722	846	861	1,707	0	392	861	861	1,722	0	15
Board of Architectural/Eng	1,409	1,806	1,826	893	913	1,806	0	397	913	913	1,826	0	20
Board of Architectural/Eng	1,409	1,806	1,826	893	913	1,806	0	397	913	913	1,826	0	20
Board of Cosmetologist Examiners	5,653	7,069	7,198	3,470	3,599	7,069	0	1,416	3,599	3,599	7,198	0	129
Board of Cosmetologist Examiners	5,653	7,069	7,198	3,470	3,599	7,069	0	1,416	3,599	3,599	7,198	0	129
Board of Barber Examiners	656	894	904	442	452	894	0	238	452	452	904	0	10
Board of Barber Examiners	656	894	904	442	452	894	0	238	452	452	904	0	10
Contingent Accounts	0	3,000	1,500	1,500	1,500	3,000	0	3,000	1,500	0	1,500	0	-1,500
Contingent Accounts	0	3,000	1,500	1,500	1,500	3,000	0	3,000	1,500	0	1,500	0	-1,500
Tort Claims	157	322	322	161	161	322	0	165	161	161	322	0	0
Tort Claims	157	322	322	161	161	322	0	165	161	161	322	0	0
Consolidated Leg & Const Officers Retire (OPEN)	17,644	16,915	16,244	8,819	8,372	17,191	276	-453	8,250	8,085	16,335	91	-856
Judges Retirement Plan Direct Appropriation	12,000	12,000	12,000	6,000	6,000	12,000	0	0	6,000	6,000	12,000	0	0
18, CH 211 - Pension, PERA Police and Fire	18,000	18,000	18,000	9,000	9,000	18,000	0	0	9,000	9,000	18,000	0	0
PERA / Mpls Employee Retirement Aid (OPEN)	32,000	32,000	32,000	16,000	16,000	32,000	0	0	16,000	16,000	32,000	0	0
1993 TRA / Mpls Teacher Retire Aid (OPEN)	5,000	5,000	5,000	2,500	2,500	5,000	0	0	2,500	2,500	5,000	0	0
1997 TRA / Mpls Teacher Retire Aid (OPEN)	54,662	54,662	54,662	27,331	27,331	54,662	0	0	27,331	27,331	54,662	0	0
St Paul Teacher Retirement Aid 1997 (OPEN)	5,654	5,654	5,654	2,827	2,827	5,654	0	0	2,827	2,827	5,654	0	0
14, CH 296 - Pension Bill - St Paul Teachers	14,000	14,000	14,000	7,000	7,000	14,000	0	0	7,000	7,000	14,000	0	0
18, CH 211 - Pension, St Paul Dir Aid	10,000	10,000	10,000	5,000	5,000	10,000	0	0	5,000	5,000	10,000	0	0
St Paul Teacher Retirement Aid	29,654	29,654	29,654	14,827	14,827	29,654	0	0	14,827	14,827	29,654	0	0
State Government and Elections	1,049,499	1,682,752	1,358,343	941,145	753,993	1,695,138	12,386	645,639	684,264	675,544	1,359,808	1,465	-335,330
Veterans Services	77,173	138,387	108,166	76,462	61,925	138,387	0	61,214	53,559	54,607	108,166	0	-30,221
Veterans Health Care (TR OUT)	132,956	140,172	140,172	70,086	70,086	140,172	0	7,216	70,086	70,086	140,172	0	0
GI Bill (OPEN)	3,696	7,338	7,338	2,900	3,700	6,600	-738	2,904	3,700	3,700	7,400	62	800
GI Bill OJT and Apprenticeships (OPEN)	1,203	2,000	2,000	1,000	1,000	2,000	0	797	1,000	1,000	2,000	0	0

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
FY23 Available/Balance Forward - Veteran Affairs, Dept of	0	0	0	4,222	0	4,222	4,222	4,222	0	0	0	0	-4,222
Veteran Affairs, Dept of	215,028	287,897	257,676	154,670	136,711	291,381	3,484	76,353	128,345	129,393	257,738	62	-33,643
Main-Military Training Facility	19,472	20,015	20,128	9,951	10,064	20,015	0	543	10,064	10,064	20,128	0	113
General Support	7,350	10,379	8,498	5,100	5,279	10,379	0	3,029	4,246	4,252	8,498	0	-1,881
Enlistment Incentives	22,777	27,228	24,228	13,614	13,614	27,228	0	4,451	12,114	12,114	24,228	0	-3,000
Emergency Services / Military Support (OPEN)	2,503	4,156	4,156	2,051	2,051	4,102	-54	1,599	2,051	2,051	4,102	-54	0
23, CH 38 - Emergency Services / Domestic Operations Communication	0	1,100	600	700	400	1,100	0	1,100	300	300	600	0	-500
23, CH 38 - MN Military & Veterans Museum New Facility	0	14,055	0	14,055	0	14,055	0	14,055	0	0	0	0	-14,055
23, CH 38 - Army Combat Fitness Test Field House	0	17,600	0	17,600	0	17,600	0	17,600	0	0	0	0	-17,600
FY23 Available/Balance Forward - Military Affairs, Dept of	0	0	0	5,704	0	5,704	5,704	5,704	0	0	0	0	-5,704
Military Affairs, Dept of	52,102	94,533	57,610	68,775	31,408	100,183	5,650	48,081	28,775	28,781	57,556	-54	-42,627
Veterans and Military Affairs	267,130	382,430	315,286	223,445	168,119	391,564	9,134	124,434	157,120	158,174	315,294	8	-76,270
DNR Police State Aid (TR OUT)	2,746	2,999	3,274	1,675	1,748	3,423	424	677	1,832	1,907	3,739	465	316
DPS Police State Aid (TR OUT)	7,959	7,695	8,404	3,508	4,072	7,580	-115	-379	4,258	4,448	8,706	302	1,126
DPS/DNR Police State Aid GF [Cancel]	[9,700]	[10,588]	[10,588]	[4,737]	[5,460]	[10,197]	[-391]	[497]	[5,710]	[5,965]	[11,675]	[1,087]	[1,478]
MMB Non-Operating	10,705	10,694	11,678	5,183	5,820	11,003	309	298	6,090	6,355	12,445	767	1,442
Indirect Cost Receipts Offset	-45,814	-44,168	-44,168	-23,203	-23,203	-46,406	-2,238	-592	-23,203	-23,203	-46,406	-2,238	0
CMIA Interest Liability	127	0	0	0	0	0	0	-127	0	0	0	0	0
21, CH 26 - Claims Bill	109	0	0	0	0	0	0	-109	0	0	0	0	0
22, CH 88 - Claims Bill	813	0	0	0	0	0	0	-813	0	0	0	0	0
21, SS1, CH 7 - Reinsurance Tr to HCAF (TR OUT)	79,101	0	0	0	0	0	0	-79,101	0	0	0	0	0
22, CH 44 - Transfer to Premium Security Account	300,092	229,465	0	0	229,465	229,465	0	-70,627	0	0	0	0	-229,465
22, CH 50 - COVID-19 Management (Balance Remaining)	0	0	0	0	0	0	0	0	0	0	0	0	0
FEMA Refund Cold Storage Facility (TR OUT)	0	0	0	0	0	0	0	0	0	0	0	0	0
23, CH 57 - State Competitiveness Fund (TR OUT)	115,000	0	0	0	0	0	0	-115,000	0	0	0	0	0
23, CH 62 - State Agency Gov Office Billing Allocated Reduction	0	-8,672	-8,672	-4,336	-4,336	-8,672	0	-8,672	-4,336	-4,336	-8,672	0	0
23, CH 59 - Family Medical Benefit Insurance State Agency Premium Cost	0	0	6,028	0	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	0	70	0	0	0	0	0	35	35	70	0	70
23, CH 45 - Pensions, MSRS Onetime Dir State Aid Approp	0	99,240	0	99,240	0	99,240	0	99,240	0	0	0	0	-99,240
23, CH 45 - Pensions, PERA Onetime Dir State Aid Approp	0	194,746	0	194,746	0	194,746	0	194,746	0	0	0	0	-194,746
23, CH 45 - Pensions, TRA Onetime Dir State Aid Approp	0	176,167	0	176,167	0	176,167	0	176,167	0	0	0	0	-176,167
23, CH 45 - Pensions, SPTRFA Onetime Dir State Aid Approp	0	15,747	0	15,747	0	15,747	0	15,747	0	0	0	0	-15,747
23, CH 56 - Claims Bill	0	1,106	0	1,106	0	1,106	0	1,106	0	0	0	0	-1,106
23, CH 45 - Pensions, Statewide Vol Firefighter Incent Pgm	0	5,000	0	5,000	0	5,000	0	5,000	0	0	0	0	-5,000

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

	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
23, CH 45 - LCPR, Actuarial Appropriation	0	100	0	100	0	100	0	100	0	0	0	0	-100
23, CH 48 - TxfrOut, MSRS Psch Cond Treatment Acct	0	1,000	0	1,000	0	1,000	0	1,000	0	0	0	0	-1,000
23, CH 48 - TxfrOut, PERA Psch Cond Treatment Acct	0	3,000	0	3,000	0	3,000	0	3,000	0	0	0	0	-3,000
23, CH 48 - TxfrOut, Pub Safety Officer Benefit Acct	0	100,000	0	100,000	0	100,000	0	100,000	0	0	0	0	-100,000
23, CH 46 - TxfrOut, Secure Choice Retirement Pgm	0	5,000	0	5,000	0	5,000	0	5,000	0	0	0	0	-5,000
23, CH 62 - TxfrOut, Asset Preservation, MS 16B.24, subd 5d	0	9,391	0	9,391	0	9,391	0	9,391	0	0	0	0	-9,391
23, CH 62 - TxfrOut, VOTER Acct	0	2,500	2,500	1,250	1,250	2,500	0	2,500	1,250	1,250	2,500	0	0
23, CH 62 - TxfrOut, State Elections Campaign Fund	0	2,103	0	0	2,103	2,103	0	2,103	0	0	0	0	-2,103
23, CH 62 - TxfrOut, HAVA State Match, M.S. 5.30	461	0	0	0	0	0	0	-461	0	0	0	0	0
State Government & Veterans	1,777,223	2,867,601	1,641,065	1,753,981	1,133,211	2,887,192	19,591	1,109,969	824,234	816,833	1,641,067	2	-1,246,125

Debt Service

Debt Service (TR OUT)	1,140,185	1,179,726	1,353,342	507,577	633,192	1,140,769	-38,957	584	641,294	698,758	1,340,052	-13,290	199,283
Debt Service	1,140,185	1,179,726	1,353,342	507,577	633,192	1,140,769	-38,957	584	641,294	698,758	1,340,052	-13,290	199,283
Debt Service	1,140,185	1,179,726	1,353,342	507,577	633,192	1,140,769	-38,957	584	641,294	698,758	1,340,052	-13,290	199,283

Capital Projects & Grants

08, CH 179 - Housing Finance Agency (TR OUT)	4,800	4,792	4,792	2,396	2,396	4,792	0	-8	2,396	2,396	4,792	0	0
14, CH 295 - Housing Finance Agency (TR OUT)	12,790	12,791	12,787	6,397	6,394	12,791	0	1	6,394	6,393	12,787	0	-4
12, CH 293 - Housing Finance Agency (TR OUT)	4,077	4,077	4,076	2,038	2,039	4,077	0	0	2,036	2,040	4,076	0	-1
15, SS1, CH 5 - Housing Finance Agency (TR OUT)	1,591	1,604	1,606	801	803	1,604	0	13	804	802	1,606	0	2
17, SS1, CH 8 - Housing Finance Agency (TR OUT)	4,690	4,694	4,702	2,347	2,347	4,694	0	4	2,348	2,354	4,702	0	8
18, CH 214 - Housing Finance Agency (TR OUT)	10,889	11,204	11,202	5,603	5,601	11,204	0	315	5,599	5,603	11,202	0	-2
19, SS1, CH 13 - Housing Finance Agency (TR OUT)	4,062	8,135	8,132	4,068	4,067	8,135	0	4,073	4,063	4,069	8,132	0	-3
20, SS5, CH 3 - Housing Finance Agency (TR OUT)	3,953	14,522	14,518	7,264	7,258	14,522	0	10,569	7,257	7,261	14,518	0	-4
21, SS1, CH 8 - Housing Finance Agency (TR OUT)	0	12,441	16,000	4,441	8,000	12,441	0	12,441	8,000	8,000	16,000	0	3,559
08, CH 179 - UofM Biomed Research Facility	27,844	27,844	27,842	13,922	13,922	27,844	0	0	13,922	13,920	27,842	0	-2
06, CH 247 - UofM Stadium	20,500	20,500	20,500	10,250	10,250	20,500	0	0	10,250	10,250	20,500	0	0
State Appropriation Refunding Bonds (TR OUT)	107,592	103,918	105,757	51,809	52,109	103,918	0	-3,674	52,267	53,490	105,757	0	1,839
12, CH 299 - Grants To St Paul, Pmts to MSFA for MPLS	23,180	24,725	25,807	12,262	12,547	24,809	84	1,629	12,867	13,284	26,151	344	1,342
12, CH 299 - Vikings Stadium Debt Service (TR OUT)	60,309	0	0	0	0	0	0	-60,309	0	0	0	0	0
23, CH 64 - Vikings Stadium Debt Payoff	378,269	0	0	0	0	0	0	-378,269	0	0	0	0	0
12, CH 299 - MPLS Sales Tax to MSFA	1,089	3,565	4,269	2,037	2,220	4,257	692	3,168	2,286	2,360	4,646	377	389
15, SS1, CH 5 - Lewis & Clark Water Project Debt Service	2,434	2,505	2,504	1,252	1,253	2,505	0	71	1,253	1,251	2,504	0	-1
19, SS1, CH 6 - Duluth Regional Exchange District - Debt Service	4,591	16,200	16,200	8,100	8,100	16,200	0	11,609	8,100	8,100	16,200	0	0
20, SS5, CH 3 - ADM Electric Vehicle Infrastructure Debt Service	206	438	436	219	219	438	0	232	218	218	436	0	-2
20, SS5, CH 3 - MPCA Response to Releases Debt Service	1,885	3,818	3,823	1,909	1,909	3,818	0	1,933	1,913	1,910	3,823	0	5
20, SS5, CH 3 - Minnesota Public TV Debt Service	1,621	3,258	3,255	1,631	1,627	3,258	0	1,637	1,628	1,627	3,255	0	-3

General Fund - Fund Balance Analysis (\$ in Thousands)	Actual FY 2022-23	EOS FY 2024-25	EOS FY 2026-27	Nov FY 2024	Nov FY 2025	Nov FY 2024-25	Nov vs EOS FY 2024-25	FY 2024-25 vs FY 2022-23	Nov FY 2026	Nov FY 2027	Nov FY 2026-27	Nov vs EOS FY 2026-27	FY 2026-27 vs FY 2024-25
21, SS1, CH 14 Targeted Community Capital Project Grant Program	24,000	0	0	0	0	0	0	-24,000	0	0	0	0	0
21, SS1, CH 4 - Solar Pilot Project	26	0	0	0	0	0	0	-26	0	0	0	0	0
22, CH 54 - Fargo VA Medical Center Fisher House Construction	500	0	0	0	0	0	0	-500	0	0	0	0	0
22, CH 54 - Veterans Homes Supplemental Funding	26,873	0	0	0	0	0	0	-26,873	0	0	0	0	0
23, CH 71 & CH 72 - Cash Capital Projects	0	1,034,450	0	1,034,450	0	1,034,450	0	1,034,450	0	0	0	0	-1,034,450
Cap Proj, MSFA Capital Reserve, Stadium Fence	15,700	0	0	0	0	0	0	-15,700	0	0	0	0	0
Capital Projects & Grants	743,470	1,315,481	288,208	1,173,196	143,061	1,316,257	776	572,786	143,601	145,328	288,929	721	-1,027,328
Cancellation Estimates													
Cancellation Estimates	0	-20,000	-20,000	-5,000	-15,000	-20,000	0	-20,000	-5,000	-15,000	-20,000	0	0
Cancellation Estimates	0	-20,000	-20,000	-5,000	-15,000	-20,000	0	-20,000	-5,000	-15,000	-20,000	0	0
Estimated Inflation													
Estimated Inflation	0	0	817,060	0	0	0	0	0	280,579	599,846	880,425	63,365	880,425
Estimated Inflation	0	0	817,060	0	0	0	0	0	280,579	599,846	880,425	63,365	880,425
Reserve & Appropriation Carried Forward													
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	0	0	350,000	350,000	350,000	0	0
Budget Reserve Account	2,852,098	2,852,098	2,852,098	2,913,422	2,913,422	2,913,422	61,324	61,324	2,913,422	2,913,422	2,913,422	61,324	0
Appropriation Carried Forward	211,070	0	0	0	0	0	0	-211,070	0	0	0	0	0
Reserve & Appropriation Carried Forward	3,413,168	3,202,098	3,202,098	3,263,422	3,263,422	3,263,422	61,324	-149,746	3,263,422	3,263,422	3,263,422	61,324	0